THOMAS COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2022

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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, 2022 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, 2022, 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, 2022, 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, 2021 (not presented herein), and have issued our report thereon dated September 12, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Colby, Kansas

August 14, 2023

THOMAS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 1,115,385	398	5,052,257	4,997,353	**1,170,687**	120,484	**1,291,171**
Special Purpose Funds							
Road and Bridge Fund	697,190	120	2,684,138	2,572,374	**809,074**	5,922	**814,996**
Noxious Weed Fund	154,062	-	86,079	94,731	**145,410**	2,485	**147,895**
Employee Benefits Fund	171,793	-	1,928,743	1,704,364	**396,172**	9,402	**405,574**
Ambulance Service Fund	31,385	363	1,078,803	887,523	**223,028**	11,578	**234,606**
Service Program for the Elderly Fund	4,470	-	70,768	72,935	**2,303**	-	**2,303**
Direct Election Fund	14,282	-	49,045	55,572	**7,755**	-	**7,755**
Mental Health Fund	-	-	47,713	47,713	**-**	-	**-**
Intellectual/Developmental Disabilities Fund	-	-	78,891	78,891	**-**	-	**-**
Special Alcohol Program Fund	64,717	-	33,285	44,250	**53,752**	-	**53,752**
County Health Fund	65,799	-	655,451	577,597	**143,653**	32,991	**176,644**
Noxious Weed - Equipment Reserve Fund	201,340	-	-	-	**201,340**	-	**201,340**
Ambulance - Equipment Reserve Fund	122,074	-	161,102	121,176	**162,000**	15,385	**177,385**
Special Equipment Fund	332,830	-	50,000	165,285	**217,545**	125,285	**342,830**
Special Highway Improvement Fund	1,971,425	-	151,445	186,476	**1,936,394**	-	**1,936,394**
Revolving Loan Fund	17,838	-	-	-	**17,838**	-	**17,838**
Building Maintenance Fund	473,048	-	155,439	136,481	**492,006**	6,368	**498,374**
Health Insurance Reserve Fund	371,809	-	124,417	64,013	**432,213**	-	**432,213**
Register of Deeds Equipment Reserve Fund	58,502	-	-	-	**58,502**	-	**58,502**
Register of Deeds Technology Fund	74,280	-	12,480	36,760	**50,000**	-	**50,000**
Clerk Technology Fund	14,927	-	3,120	-	**18,047**	-	**18,047**
Treasurer Technology Fund	16,184	-	3,120	2,880	**16,424**	-	**16,424**
Parcel Search Fund	42,100	-	3,450	-	**45,550**	-	**45,550**
Special Reserve Equipment Fund	1,957,363	-	409,678	153,554	**2,213,487**	22,600	**2,236,087**
Wellness Fund	1,423	-	1,256	745	**1,934**	-	**1,934**
Justice Center Sales Tax Fund	1,918,805	-	2,064,554	1,600,377	**2,382,982**	-	**2,382,982**
ARPA Fund	239,293	-	755,296	375,487	**619,102**	242,000	**861,102**
Opioid Settlement Fund	-	-	1,440	-	**1,440**	-	**1,440**
Bond and Interest Fund							
Justice Center Bond and Interest Fund	-	-	1,600,377	1,600,377	**-**	-	**-**
Capital Project Fund							
Thomas County Justice Center Project Fund	502,476	-	-	172,736	**329,740**	20,975	**350,715**
Business Funds							
Sanitary Landfill Fund	302,932	-	662,270	644,603	**320,599**	14,026	**334,625**
Sanitary Landfill Equipment Reserve Fund	139,046	-	10,000	-	**149,046**	-	**149,046**
Landfill Closure Fund	134,699	-	9,130	-	**143,829**	-	**143,829**

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, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Trust Funds							
County Treasurer Special Auto Fund	$ -	-	78,664	78,664	**-**	58	**58**
Prosecuting Attorney Training Fund	9,956	-	2,706	1,876	**10,786**	-	**10,786**
Oil and Gas Depletion Trust Fund	359,014	-	-	-	**359,014**	-	**359,014**
Total Primary Government (Excluding Distributable and Agency Funds)	$ 11,580,447	881	18,025,117	16,474,793	**13,131,652**	629,559	**13,761,211**

Composition of Cash	Checking Accounts	**28,532,602**
	Savings Accounts	**1,191,952**
	Certificate of Deposits	**2,017,610**
	Cash and Cash Items	**600**
	Total Primary Government	**31,742,764**
	Distributable Funds per Schedule 3-1	**(17,296,718)**
	Agency Funds per Schedule 3-2	**(684,835)**
	Total Primary Government (Excluding Distributable and Agency Funds)	**13,761,211**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

Thomas County Extension Council

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

Thomas County Fair Board

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

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2022.

Regulatory Basis Fund Types

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

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

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

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

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

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

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

Basis of Accounting

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

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

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication,

the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Noxious Weed – Equipment Reserve Fund, Ambulance – Equipment Reserve Fund, Special Equipment Fund, Special Highway Improvement Fund, Revolving Loan Fund, Health Insurance Reserve Fund, Register of Deeds Equipment Reserve Fund, Register of Deeds Technology Fund, Clerk Technology Fund, Treasurer Technology Fund, Parcel Search Fund, Special Reserve Equipment Fund, Wellness Fund, Justice Center Sales Tax Fund, ARPA Fund, and Opioid Settlement 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, 2022.

At December 31, 2022, the County's carrying amount of deposits was $31,742,764 and the bank balance was $32,176,964. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, $28,161,438 was covered by federal depository insurance, CDARS, and insured cash sweep accounts, $1,015,526 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and $3,000,000 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, 2022.

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, 2022 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Ambulance - Equipment Reserve Fund	K.S.A. 19-119	$ 106,102
General Fund	Road and Bridge Fund	Commission	336,750
General Fund	Special Reserve Equipment Fund	K.S.A. 19-119	300,000
Road and Bridge Fund	Special Equipment Fund	Commission	50,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	50,000
Sanitary Landfill Fund	Landfill Closure Fund	K.S.A. 12-631	6,000
Sanitary Landfill Fund	Sanitary Landfill Equipment Reserve Fund	K.S.A. 65-204	10,000
County Treasurer Special Auto Fund	General Fund	K.S.A. 8-145	19,784
Ambulance Service Fund	Ambulance - Equipment Reserve Fund	K.S.A. 19-119	55,000
Employee Benefits Fund	Health Insurance Reserve Fund	Commission	116,524
Justice Center Sales Tax Fund	Justice Center Bond and Interest Fund	Commission	1,600,377
County Health Fund	Special Reserve Equipment Fund	K.S.A. 19-119	80,000
East Hale General Fund	Road and Bridge Fund	Commission	81,302
Register of Deeds Technology Fund	Special Reserve Equipment Fund	K.S.A. 28-115a	29,678
Special Reserve Equipment Fund	Special Highway Improvement Fund	Commission	101,445

NOTE 5 – CAPITAL PROJECTS

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

	Project Authorization	Cash Disbursements and Accounts Payable to Date	Encumbered
Thomas County Justice Center Project	$ 25,227,180	$ 25,221,696	$ 5,484

NOTE 6 – LITIGATION

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

NOTE 7 – RISK MANAGEMENT

Thomas County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 107 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 91 participating members.

The County pays an annual premium to KWORCC for its workers compensation insurance coverage. The agreement to participate provides that the KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $750,000 to $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

The County has been unable to obtain health insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the State Employee Health Plan (SEHP), a public entity risk pool currently operating as a common risk management and insurance program for 78,925 members.

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

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

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

NOTE 8 – GRANTS AND SHARED REVENUES

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

NOTE 9 – 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.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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $339,913 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $3,454,645. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 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, 2022.

NOTE 12 – 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 $49,159 for the year ended December 31, 2022. This arrangement lapsed when the County switched providers effective August 1, 2022.

NOTE 13 – COMPENSATED ABSENCES

Vacation

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

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

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

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

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

NOTE 14 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Thomas County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is $403,872 and the estimated post-closure cost is $484,480. These figures comprise the estimated closure and post-closure cost of $888,352. At December 31, 2022, the permit for 2022 identifies that the remaining volume capacity of the site is 2,506,789 cubic yards and that the remaining life of the landfill is 112 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, 2022.

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. Due to timing changes of permit renewals, no cost estimate was completed for 2022.

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

NOTE 15 – JOINT VENTURE

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

NOTE 16 – LONG-TERM DEBT

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

General Obligation Bonds

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

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

Lease Obligations

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

Changes in long-term liabilities for the County for the year ended December 31, 2022, 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									
950 Wheel Loader	3.10%	6/2/2017	$ 201,046	6/30/2023	$ 71,349	-	71,349	**-**	2,201
CAT 2018 Motor Grader (1)	4.20%	6/13/2018	257,161	6/13/2025	166,880	-	22,015	**144,865**	7,050
CAT 2018 Motor Grader (2)	4.20%	8/30/2018	257,000	8/30/2025	166,428	-	21,950	**144,478**	7,090
CAT 2018 Motor Grader (3)	4.20%	9/11/2018	257,000	9/11/2025	166,853	-	21,997	**144,856**	7,042
CAT 2019 Motor Grader	4.05%	5/23/2019	509,496	5/24/2026	376,123	-	376,123	**-**	16,906
2019 Western Star Truck	3.25%	3/15/2019	109,675	3/15/2024	67,902	-	67,902	**-**	2,779
2020 Wheel Dozer	3.20%	12/10/2019	276,485	12/10/2026	203,723	-	38,342	**165,381**	6,376
EMS Building	4.00%	2/19/2020	400,000	12/31/2024	248,054	-	79,166	**168,888**	9,986
Courthouse Project	2.65%	11/5/2020	1,850,000	10/1/2030	1,680,722	-	168,281	**1,512,441**	44,783
2020 Doosan Wheel Loader	2.27%	1/15/2021	165,645	11/16/2025	134,005	-	32,368	**101,637**	3,084
General Obligation Bonds									
Sales Tax Bonds Series 2017	3.0-4.0%	4/11/2017	14,800,000	12/1/2047	14,045,000	-	340,000	**13,705,000**	496,563
Sales Tax Bonds Series 2019	2.125-4.0%	12/3/2019	10,335,000	12/1/2047	9,960,000	-	250,000	**9,710,000**	300,750
Total Contractual Indebtedness					$ **27,287,039**	**-**	**1,489,493**	**25,797,546**	**904,610**

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

	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	2043-2047	**Total**
Principal										
Finance Leases										
CAT 2018 Motor Grader (1)	$ 22,971	23,936	97,958	-	-	-	-	-	-	**144,865**
CAT 2018 Motor Grader (2)	22,948	23,910	97,620	-	-	-	-	-	-	**144,478**
CAT 2018 Motor Grader (3)	22,948	23,910	97,998	-	-	-	-	-	-	**144,856**
2020 Wheel Dozer	39,425	40,687	41,850	43,419	-	-	-	-	-	**165,381**
EMS Building	82,645	86,243	-	-	-	-	-	-	-	**168,888**
Courthouse Project	172,375	176,942	181,631	186,445	191,385	603,663	-	-	-	**1,512,441**
2020 Doosan Wheel Loader	33,113	33,870	34,654	-	-	-	-	-	-	**101,637**
General Obligation Bonds										
Sales Tax Bonds Series 2017	355,000	365,000	375,000	390,000	405,000	2,250,000	2,640,000	3,145,000	3,780,000	**13,705,000**
Sales Tax Bonds Series 2019	260,000	270,000	280,000	290,000	305,000	1,685,000	1,905,000	2,190,000	2,525,000	**9,710,000**
Total Principal	**1,011,425**	**1,044,498**	**1,206,711**	**909,864**	**901,385**	**4,538,663**	**4,545,000**	**5,335,000**	**6,305,000**	**25,797,546**
Interest										
Finance Leases										
CAT 2018 Motor Grader (1)	6,094	5,130	4,124	-	-	-	-	-	-	**15,348**
CAT 2018 Motor Grader (2)	6,092	5,130	4,124	-	-	-	-	-	-	**15,346**
CAT 2018 Motor Grader (3)	6,092	5,130	4,124	-	-	-	-	-	-	**15,346**
2020 Wheel Dozer	5,293	4,031	2,729	1,385	-	-	-	-	-	**13,438**
EMS Building	6,743	3,447	-	-	-	-	-	-	-	**10,190**
Courthouse Project	40,089	35,521	30,832	26,019	21,078	30,899	-	-	-	**184,438**
2020 Doosan Wheel Loader	2,339	1,581	798	-	-	-	-	-	-	**4,718**
General Obligation Bonds										
Sales Tax Bonds Series 2017	486,288	475,563	461,763	446,563	430,863	1,942,484	1,542,341	1,030,559	400,875	**7,217,299**
Sales Tax Bonds Series 2019	290,650	280,150	269,250	257,950	246,250	1,060,841	832,353	557,075	213,000	**4,007,519**
Total Interest	**849,680**	**815,683**	**777,744**	**731,917**	**698,191**	**3,034,224**	**2,374,694**	**1,587,634**	**613,875**	**11,483,642**
Total Principal and Interest	$ **1,861,105**	**1,860,181**	**1,984,455**	**1,641,781**	**1,599,576**	**7,572,887**	**6,919,694**	**6,922,634**	**6,918,875**	**37,281,188**

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, 2022

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	$ 4,970,417	96,867	5,067,284	**4,997,353**	(69,931)
Special Purpose Funds					
Road and Bridge Fund	2,500,338	82,466	2,582,804	**2,572,374**	(10,430)
Noxious Weed Fund	154,065	-	154,065	**94,731**	(59,334)
Employee Benefits Fund	2,039,000	-	2,039,000	**1,704,364**	(334,636)
Ambulance Service Fund	865,112	27,363	892,475	**887,523**	(4,952)
Service Program for the Elderly Fund	72,935	-	72,935	**72,935**	-
Direct Election Fund	56,200	-	56,200	**55,572**	(628)
Mental Health Fund	58,000	-	58,000	**47,713**	(10,287)
Intellectual/Developmental Disabilities Fund	88,500	-	88,500	**78,891**	(9,609)
Special Alcohol Program Fund	44,250	-	44,250	**44,250**	-
County Health Fund	423,700	234,322	658,022	**577,597**	(80,425)
Building Maintenance Fund	525,000	-	525,000	**136,481**	(388,519)
Bond and Interest Fund					
Justice Center Bond and Interest Fund	1,600,578	-	1,600,578	**1,600,377**	(201)
Business Fund					
Sanitary Landfill Fund	644,626	-	644,626	**644,603**	(23)

THOMAS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,337,398	**1,606,656**	1,631,126	(24,470)
Delinquent Tax	39,956	**25,287**	-	25,287
Motor Vehicle Tax	190,116	**131,469**	92,574	38,895
RV Motor Vehicle Tax	3,132	**2,389**	2,074	315
Commercial Vehicle Tax	14,679	**14,535**	6,590	7,945
16/20 Tax	15,617	**10,073**	7,209	2,864
Excise Tax	223	**152**	-	152
Severance Tax	24,189	**20,989**	-	20,989
Sales Tax	1,194,084	**1,370,364**	950,000	420,364
Licenses and Fees	166,260	**152,044**	128,000	24,044
Interest on Delinquent Taxes	116,325	**62,363**	25,000	37,363
Interest	100,872	**264,271**	75,000	189,271
Prisoner Care	20,108	**116,480**	200	116,280
15th Judicial Reimbursement	30,218	**44,493**	20,000	24,493
Office Complex Rent	31,110	**34,515**	28,000	6,515
State Aid	440	**4,050**	-	4,050
Wind Farm	1,068,458	**1,111,079**	1,200,000	(88,921)
Miscellaneous	(84,239)	**13,631**	16,161	(2,530)
Reimbursements	106,658	**96,867**	-	96,867
Transfers In	20,862	**19,784**	-	19,784
Federal Aid - CDBG	65,105	**-**	-	-
Neighborhood Revitalization Rebate	(38,625)	**(49,234)**	(48,211)	(1,023)
Total Receipts	4,422,946	**5,052,257**	4,133,723	918,534
Expenditures				
County Commission	66,357	**65,046**	69,797	(4,751)
County Clerk	130,421	**108,723**	115,900	(7,177)
County Treasurer	133,071	**157,178**	158,750	(1,572)
County Attorney	200,996	**200,949**	244,700	(43,751)
Register of Deeds	90,375	**97,713**	96,527	1,186
Sheriff	729,606	**736,808**	785,303	(48,495)
Unified Court	268,255	**261,584**	274,200	(12,616)
Courthouse General	640,266	**725,051**	772,050	(46,999)
Custodian	76,768	**127,128**	185,500	(58,372)
Jail	617,101	**757,650**	694,337	63,313
Appraiser	188,076	**212,312**	219,750	(7,438)
Emergency Management	72,508	**61,544**	127,790	(66,246)
Thomas County Office Complex	44,078	**-**	-	-

THOMAS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued)				
Economic Development	$ 66,555	**69,888**	69,888	-
LEPG	9,909	**4,527**	10,000	(5,473)
IT Department	152,558	**155,206**	176,500	(21,294)
Transportation Services	111,427	**119,019**	61,925	57,094
Miscellaneous	3,268	**906**	-	906
Appropriations	303,770	**310,500**	307,500	3,000
Transfers Out	1,305,000	**742,852**	600,000	142,852
Lease Payments	-	**82,769**	-	82,769
(a) Adjustment for Qualifying Budget Credit	-	**-**	96,867	(96,867)
Total Expenditures	5,210,365	**4,997,353**	5,067,284	(69,931)
Receipts Over (Under) Expenditures	(787,419)	**54,904**		
Unencumbered Cash - Beginning	1,902,804	**1,115,385**		
Prior Year Cancelled Encumbrance	-	**398**		
Unencumbered Cash - Ending	$ 1,115,385	**1,170,687**		

(a) Adjustment for Qualifying Budget Credit

Reimbursements Over Amount Budgeted	$ 96,867

THOMAS COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,900,150	**1,544,745**	1,568,245	(23,500)
Delinquent Tax	28,567	**25,766**	-	25,766
Motor Vehicle Tax	112,648	**116,992**	131,512	(14,520)
RV Motor Vehicle Tax	1,939	**2,080**	2,950	(870)
Commercial Vehicle Tax	7,326	**8,852**	10,241	(1,389)
16/20 Tax	6,751	**10,457**	9,362	1,095
Excise Tax	217	**217**	-	217
Intergovernmental Revenues				
City and County Highway	454,327	**440,986**	447,148	(6,162)
State Aid - Connecting Links	81,341	**82,466**	-	82,466
Sale of Commodities	978	**38,145**	-	38,145
Equipment Rent	15,735	**13,051**	-	13,051
Reimbursements	140,266	**29,667**	-	29,667
Transfers In	-	**418,052**	-	418,052
Neighborhood Revitalization Rebate	(54,872)	**(47,338)**	(46,352)	(986)
Total Receipts	2,695,373	**2,684,138**	2,123,106	561,032
Expenditures				
Personal Services	529,339	**550,363**	607,188	(56,825)
Contractual	895,675	**1,113,110**	1,074,150	38,960
Commodities	239,817	**326,314**	159,000	167,314
Capital Outlay	152,032	**482,587**	160,000	322,587
Transfers Out	550,000	**100,000**	500,000	(400,000)
(a) Adjustment for Qualifying Budget Credit	-	**-**	82,466	(82,466)
Total Expenditures	2,366,863	**2,572,374**	2,582,804	(10,430)
Receipts Over (Under) Expenditures	328,510	**111,764**		
Unencumbered Cash - Beginning	368,630	**697,190**		
Prior Year Cancelled Encumbrances	50	**120**		
Unencumbered Cash - Ending	$ 697,190	**809,074**		

(a) Adjustment for Qualifying Budget Credit

State Aid Over Amount Budgeted	$ 82,466

THOMAS COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 108,644	**34,939**	35,387	(448)
Delinquent Tax	1,983	**1,540**	-	1,540
Motor Vehicle Tax	8,666	**7,197**	7,520	(323)
RV Motor Vehicle Tax	148	**128**	121	7
16/20 Tax	524	**691**	634	57
Commercial Vehicle	530	**603**	535	68
Excise Tax	15	**12**	-	12
Chemical Sales	25,482	**25,986**	20,000	5,986
Labor	4,066	**-**	-	-
Miscellaneous	2,845	**16,054**	-	16,054
Neighborhood Revitalization Rebate	(3,138)	**(1,071)**	(1,046)	(25)
Total Receipts	149,765	**86,079**	63,151	22,928
Expenditures				
Personal Services	39,954	**38,493**	47,490	(8,997)
Contractual	-	**-**	15,275	(15,275)
Commodities	41,418	**54,566**	71,300	(16,734)
Capital Outlay	5,268	**1,672**	20,000	(18,328)
Total Expenditures	86,640	**94,731**	154,065	(59,334)
Receipts Over (Under) Expenditures	63,125	**(8,652)**		
Unencumbered Cash - Beginning	90,937	**154,062**		
Unencumbered Cash - Ending	$ 154,062	**145,410**		

THOMAS COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,644,131	**1,826,883**	1,854,753	(27,870)
Delinquent Tax	24,740	**22,253**	-	22,253
Motor Vehicle Tax	115,524	**114,448**	113,784	664
RV Motor Vehicle Tax	1,918	**2,049**	2,552	(503)
Commercial Vehicle Tax	8,588	**9,401**	8,100	1,301
16/20 Tax	7,014	**6,880**	8,861	(1,981)
Excise Tax	151	**187**	-	187
Reimbursements	2,856	**2,625**	-	2,625
Neighborhood Revitalization Rebate	(47,475)	**(55,983)**	(54,821)	(1,162)
Total Receipts	1,757,447	**1,928,743**	1,933,229	(4,486)
Expenditures				
Social Security Taxes	252,589	**267,518**	280,000	(12,482)
Employee Retirement	309,259	**340,707**	360,000	(19,293)
Unemployment Insurance	2,757	**24,386**	4,000	20,386
Workmen's Compensation Insurance	55,893	**52,672**	80,000	(27,328)
Health Insurance/Medical Claims	959,758	**853,386**	950,000	(96,614)
Life, Dental and Other Insurance	36,864	**49,171**	65,000	(15,829)
Transfers Out	212,884	**116,524**	300,000	(183,476)
Total Expenditures	1,830,004	**1,704,364**	2,039,000	(334,636)
Receipts Over (Under) Expenditures	(72,557)	**224,379**		
Unencumbered Cash - Beginning	244,350	**171,793**		
Unencumbered Cash - Ending	$ 171,793	**396,172**		

THOMAS COUNTY, KANSAS
Ambulance Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 255,320	**547,298**	555,599	(8,301)
Delinquent Tax	5,110	**4,762**	-	4,762
Motor Vehicle Tax	26,608	**19,818**	17,673	2,145
RV Motor Vehicle Tax	451	**356**	397	(41)
Commercial Vehicle Tax	1,828	**1,961**	1,258	703
16/20 Tax	868	**2,123**	1,376	747
Charges for Services				
Ambulance Runs	328,883	**489,752**	300,000	189,752
Training	4,368	**2,141**	5,000	(2,859)
Grants	-	**20,463**	-	20,463
State Aid	15,330	**6,900**	-	6,900
Neighborhood Revitalization Rebate	(7,374)	**(16,771)**	(16,422)	(349)
Total Receipts	631,392	**1,078,803**	864,881	213,922
Expenditures				
Personal Services	403,438	**508,965**	400,364	108,601
Contractual	156,924	**219,015**	224,848	(5,833)
Commodities	44,211	**60,237**	64,900	(4,663)
Capital Outlay	71,305	**44,306**	75,000	(30,694)
Transfers Out	10,000	**55,000**	100,000	(45,000)
(a) Adjustment for Qualifying Budget Credits	-	**-**	27,363	(27,363)
Total Expenditures	685,878	**887,523**	892,475	(4,952)
Receipts Over (Under) Expenditures	(54,486)	**191,280**		
Unencumbered Cash - Beginning	85,871	**31,385**		
Prior Year Cancelled Encumbrances	-	**363**		
Unencumbered Cash - Ending	$ 31,385	**223,028**		

(a) Adjustment for Qualifying Budget Credits	
State Aid Over Amount Budgeted	$ 6,900
Grants Over Amount Budgeted	20,463
Total	$ 27,363

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 69,202	**65,965**	66,845	(880)
Delinquent Tax	1,227	**997**	-	997
Motor Vehicle Tax	5,435	**4,951**	4,789	162
RV Motor Vehicle Tax	91	**89**	108	(19)
Commercial Vehicle Tax	394	**428**	341	87
16/20 Tax	368	**353**	373	(20)
Excise Tax	8	**6**	-	6
Neighborhood Revitalization Rebate	(1,998)	**(2,021)**	(1,976)	(45)
Total Receipts	74,727	**70,768**	70,480	288
Expenditures				
City of Rexford	17,500	**17,500**	17,500	-
City of Brewster	17,500	**17,500**	17,500	-
Heritage Center of Brewster	800	**800**	800	-
Pioneer Memorial Library	1,225	**1,225**	1,225	-
Senior Progress Center	26,200	**26,200**	26,200	-
NWKS RSVP	5,710	**5,710**	5,710	-
Area Agency on Aging	4,000	**4,000**	4,000	-
Total Expenditures	72,935	**72,935**	72,935	-
Receipts Over (Under) Expenditures	1,792	**(2,167)**		
Unencumbered Cash - Beginning	2,678	**4,470**		
Unencumbered Cash - Ending	$ 4,470	**2,303**		

THOMAS COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 28,434	**44,653**	45,224	(571)
Delinquent Tax	1,010	**657**	-	657
Motor Vehicle Tax	5,670	**3,356**	1,969	1,387
RV Motor Vehicle Tax	94	**61**	45	16
Commercial Vehicle Tax	429	**415**	140	275
16/20 Tax	307	**313**	153	160
Excise Tax	7	**3**	-	3
Fees	500	**895**	-	895
Reimbursements	-	**60**	-	60
Neighborhood Revitalization Rebate	(821)	**(1,368)**	(1,337)	(31)
Total Receipts	35,630	**49,045**	46,194	2,851
Expenditures				
Personal Services	8,972	**14,393**	15,000	(607)
Contractual	6,719	**34,610**	33,450	1,160
Commodities	586	**608**	5,750	(5,142)
Capital Outlay	12,104	**5,961**	2,000	3,961
Transfers Out	8,000	**-**	-	-
Total Expenditures	36,381	**55,572**	56,200	(628)
Receipts Over (Under) Expenditures	(751)	**(6,527)**		
Unencumbered Cash - Beginning	15,033	**14,282**		
Unencumbered Cash - Ending	$ 14,282	**7,755**		

THOMAS COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 46,075	**44,509**	45,174	(665)
Delinquent Tax	823	**671**	-	671
Motor Vehicle Tax	3,722	**3,311**	3,189	122
RV Motor Vehicle Tax	62	**59**	71	(12)
Commercial Vehicle Tax	265	**287**	227	60
16/20 Tax	242	**235**	248	(13)
Excise Tax	5	**5**	-	5
Miscellaneous	-	**-**	10,000	(10,000)
Neighborhood Revitalization Rebate	(1,330)	**(1,364)**	(1,335)	(29)
Total Receipts	49,864	**47,713**	57,574	(9,861)
Expenditures				
Appropriations	49,864	**47,713**	48,000	(287)
Miscellaneous	-	**-**	10,000	(10,000)
Total Expenditures	49,864	**47,713**	58,000	(10,287)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 75,397	**73,504**	74,593	(1,089)
Delinquent Tax	1,347	**1,099**	-	1,099
Motor Vehicle Tax	6,300	**5,556**	5,218	338
RV Motor Vehicle Tax	105	**100**	117	(17)
Commercial Vehicle Tax	460	**492**	371	121
16/20 Tax	391	**383**	406	(23)
Excise Tax	8	**9**	-	9
Miscellaneous	-	-	10,000	(10,000)
Neighborhood Revitalization Rebate	(2,177)	**(2,252)**	(2,205)	(47)
Total Receipts	81,831	**78,891**	88,500	(9,609)
Expenditures				
Appropriations	81,831	**78,891**	78,500	391
Miscellaneous	-	**-**	10,000	(10,000)
Total Expenditures	81,831	**78,891**	88,500	(9,609)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 41,879	**33,285**	36,482	(3,197)
Expenditures				
Appropriations	44,250	**44,250**	44,250	-
Receipts Over (Under) Expenditures	(2,371)	**(10,965)**		
Unencumbered Cash - Beginning	67,088	**64,717**		
Unencumbered Cash - Ending	$ 64,717	**53,752**		

THOMAS COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 298,282	**311,270**	315,998	(4,728)
Delinquent Tax	4,284	**4,081**	-	4,081
Motor Vehicle Tax	19,001	**18,936**	20,643	(1,707)
RV Motor Vehicle Tax	323	**337**	463	(126)
Commercial Vehicle Tax	1,248	**1,459**	1,469	(10)
16/20 Tax	953	**1,512**	1,608	(96)
Excise Tax	33	**34**	-	34
Charges for Services				
Charges/Fees/Services	86,927	**71,136**	60,000	11,136
Reimbursements	12,990	**11,873**	-	11,873
Grant Revenue				
Federal Aid	34,377	**41,536**	-	41,536
State Aid	25,678	**27,884**	10,000	17,884
Other	5,000	**-**	-	-
Donation	49	**30**	-	30
Federal Aid - COVID	159,881	**174,902**	-	174,902
Neighborhood Revitalization Rebate	(8,613)	**(9,539)**	(9,340)	(199)
Total Receipts	640,413	**655,451**	400,841	254,610
Expenditures				
Personal Services	317,901	**254,516**	361,100	(106,584)
Contractual	48,070	**57,020**	49,400	7,620
Commodities	22,742	**9,725**	8,500	1,225
Capital Outlay	500	**102**	4,700	(4,598)
COVID	152,501	**176,234**	-	176,234
Transfers Out	80,000	**80,000**	-	80,000
(a) Adjustments for Qualifying Budget Credits	-	**-**	234,322	(234,322)
Total Expenditures	621,714	**577,597**	658,022	(80,425)
Receipts Over (Under) Expenditures	18,699	**77,854**		
Unencumbered Cash - Beginning	47,100	**65,799**		
Unencumbered Cash - Ending	$ 65,799	**143,653**		

(a) Adjustments for Qualifying Budget Credits	
Federal Aid Over Amount Budgeted	$ 41,536
State Aid Over Amount Budgeted	17,884
Federal Aid - COVID Over Amount Budgeted	174,902
Total	$ 234,322

THOMAS COUNTY, KANSAS
Noxious Weed - Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	201,340	**201,340**
Unencumbered Cash - Ending	$ 201,340	**201,340**

THOMAS COUNTY, KANSAS
Ambulance - Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 10,000	**161,102**
Expenditures		
Capital Outlay	89,389	**121,176**
Receipts Over (Under) Expenditures	(79,389)	**39,926**
Unencumbered Cash - Beginning	201,463	**122,074**
Unencumbered Cash - Ending	$ 122,074	**162,000**

THOMAS COUNTY, KANSAS
Special Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 275,000	**50,000**
Expenditures		
Capital Outlay	144,799	**165,285**
Receipts Over (Under) Expenditures	130,201	**(115,285)**
Unencumbered Cash - Beginning	202,629	**332,830**
Unencumbered Cash - Ending	$ 332,830	**217,545**

THOMAS COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 1,580,000	**151,445**
State Aid	2,000,000	**-**
Total Receipts	3,580,000	**151,445**
Expenditures		
Capital Outlay	3,219,969	**186,476**
Receipts Over (Under) Expenditures	360,031	**(35,031)**
Unencumbered Cash - Beginning	1,611,394	**1,971,425**
Unencumbered Cash - Ending	$ 1,971,425	**1,936,394**

THOMAS COUNTY, KANSAS
Revolving Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 152,641	**145,414**	147,523	(2,109)
Delinquent Tax	2,557	**2,154**	-	2,154
Motor Vehicle Tax	11,069	**10,472**	10,566	(94)
RV Motor Vehicle Tax	186	**187**	237	(50)
Commercial Vehicle Tax	784	**872**	752	120
16/20 Tax	731	**779**	823	(44)
Excise Tax	17	**17**	-	17
Reimbursements	34	**-**	-	-
Neighborhood Revitalization Rebate	(4,408)	**(4,456)**	(4,360)	(96)
Total Receipts	163,611	**155,439**	155,541	(102)
Expenditures				
Capital Outlay	135,596	**136,481**	525,000	(388,519)
Receipts Over (Under) Expenditures	28,015	**18,958**		
Unencumbered Cash - Beginning	445,033	**473,048**		
Unencumbered Cash - Ending	$ 473,048	**492,006**		

THOMAS COUNTY, KANSAS
Health Insurance Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	212,884	**116,524**
Interest		1,737	**7,893**
Total Receipts		214,621	**124,417**
Expenditures			
Reimbursements		133,771	**64,013**
Receipts Over (Under) Expenditures		80,850	**60,404**
Unencumbered Cash - Beginning		290,959	**371,809**
Unencumbered Cash - Ending	$	371,809	**432,213**

THOMAS COUNTY, KANSAS
Register of Deeds Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Capital Outlay	9,335	**-**
Receipts Over (Under) Expenditures	(9,335)	**-**
Unencumbered Cash - Beginning	67,837	**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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 14,068	**12,480**
Expenditures		
Capital Outlay	1,322	**7,082**
Transfers Out	-	**29,678**
Total Expenditures	1,322	**36,760**
Receipts Over (Under) Expenditures	12,746	**(24,280)**
Unencumbered Cash - Beginning	61,534	**74,280**
Unencumbered Cash - Ending	$ 74,280	**50,000**

THOMAS COUNTY, KANSAS
Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	3,517	**3,120**
Expenditures			
Capital Outlay		2,530	**-**
Receipts Over (Under) Expenditures		987	**3,120**
Unencumbered Cash - Beginning		13,940	**14,927**
Unencumbered Cash - Ending	$	14,927	**18,047**

THOMAS COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	3,517	**3,120**
Expenditures			
Capital Outlay		-	**2,880**
Receipts Over (Under) Expenditures		3,517	**240**
Unencumbered Cash - Beginning		12,667	**16,184**
Unencumbered Cash - Ending	$	16,184	**16,424**

THOMAS COUNTY, KANSAS
Parcel Search Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 3,650	**3,450**
Expenditures		
Contractual	50	**-**
Receipts Over (Under) Expenditures	3,600	**3,450**
Unencumbered Cash - Beginning	38,500	**42,100**
Unencumbered Cash - Ending	$ 42,100	**45,550**

THOMAS COUNTY, KANSAS
Special Reserve Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ 88,000	**409,678**
Expenditures		
Capital Outlay	47,389	**52,109**
Transfers Out	697,281	**101,445**
Total Expenditures	744,670	**153,554**
Receipts Over (Under) Expenditures	(656,670)	**256,124**
Unencumbered Cash - Beginning	2,614,033	**1,957,363**
Unencumbered Cash - Ending	$ 1,957,363	**2,213,487**

THOMAS COUNTY, KANSAS
Wellness Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Grant Revenue	$	1,487	**1,256**
Expenditures			
Commodities		1,435	**745**
Receipts Over (Under) Expenditures		52	**511**
Unencumbered Cash - Beginning		1,371	**1,423**
Unencumbered Cash - Ending	$	1,423	**1,934**

THOMAS COUNTY, KANSAS
Justice Center Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales Tax	$	1,824,080	**2,050,688**
Interest		1,014	**13,866**
Total Receipts		1,825,094	**2,064,554**
Expenditures			
Transfers Out		1,804,154	**1,600,377**
Receipts Over (Under) Expenditures		20,940	**464,177**
Unencumbered Cash - Beginning		1,897,865	**1,918,805**
Unencumbered Cash - Ending	$	1,918,805	**2,382,982**

THOMAS COUNTY, KANSAS
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid - ARPA	$ 755,296	**755,296**
Expenditures		
Premium Pay	18,000	**-**
Radio Equipment	498,003	**-**
Government Services	-	**73,600**
HVAC	-	**59,887**
Ambulance	-	**242,000**
Total Expenditures	516,003	**375,487**
Receipts Over (Under) Expenditures	239,293	**379,809**
Unencumbered Cash - Beginning	-	**239,293**
Unencumbered Cash - Ending	$ 239,293	**619,102**

THOMAS COUNTY, KANSAS
Opioid Settlement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Opioid Settlement Funds	$ -	**1,440**
Expenditures	-	-
Receipts Over (Under) Expenditures	-	**1,440**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**1,440**

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 1,600,052	**1,600,377**	1,600,578	(201)
Expenditures				
Bond Principal	570,000	**590,000**	590,000	-
Interest Expense	816,988	**797,313**	797,313	-
Lease Payment	213,064	**213,064**	213,265	(201)
Total Expenditures	1,600,052	**1,600,377**	1,600,578	(201)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Miscellaneous	$ 323	**-**
Interest	1,681	**-**
Total Receipts	2,004	**-**
Expenditures		
Capital Outlay	504,524	**49,761**
Commodities	400,320	**122,975**
Total Expenditures	904,844	**172,736**
Receipts Over (Under) Expenditures	(902,840)	**(172,736)**
Unencumbered Cash - Beginning	1,405,316	**502,476**
Unencumbered Cash - Ending	$ 502,476	**329,740**

THOMAS COUNTY, KANSAS
Thomas County Courthouse Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Escrow Advances	$ 1,690,500	-
Reimbursements	49	-
Transfers In	901,383	-
Total Receipts	2,591,932	-
Expenditures		
Capital Outlay	30,130	-
Receipts Over (Under) Expenditures	2,561,802	-
Unencumbered Cash - Beginning	(2,561,802)	-
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 255,982	**192,532**	195,362	(2,830)
Delinquent Tax	1,926	**2,632**	-	2,632
Motor Vehicle Tax	10,487	**15,483**	17,714	(2,231)
RV Motor Vehicle Tax	174	**275**	397	(122)
Commercial Vehicle Tax	846	**1,018**	1,261	(243)
16/20 Tax	118	**646**	1,379	(733)
Excise Tax	13	**29**	-	29
Charges for Services	461,404	**455,555**	300,000	155,555
Sale of Miscellaneous Items	14,396	**-**	-	-
Neighborhood Revitalization Rebate	(7,391)	**(5,900)**	(5,774)	(126)
Total Receipts	737,955	**662,270**	510,339	151,931
Expenditures				
Personal Services	245,892	**291,308**	291,516	(208)
Contractual	88,164	**105,874**	97,850	8,024
Commodities	41,776	**65,207**	38,690	26,517
Capital Outlay	141,606	**117,484**	176,000	(58,516)
Recycling Center	15,505	**48,730**	40,570	8,160
Transfers Out	51,000	**16,000**	-	16,000
Total Expenditures	583,943	**644,603**	644,626	(23)
Receipts Over (Under) Expenditures	154,012	**17,667**		
Unencumbered Cash - Beginning	148,920	**302,932**		
Unencumbered Cash - Ending	$ 302,932	**320,599**		

THOMAS COUNTY, KANSAS
Sanitary Landfill Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	45,000	**10,000**
Expenditures			
Capital Outlay		25,684	**-**
Receipts Over (Under) Expenditures		19,316	**10,000**
Unencumbered Cash - Beginning		119,730	**139,046**
Unencumbered Cash - Ending	$	139,046	**149,046**

THOMAS COUNTY, KANSAS
Landfill Closure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Interest	$ 666	**3,130**
Transfers In	6,000	**6,000**
Total Receipts	6,666	**9,130**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	6,666	**9,130**
Unencumbered Cash - Beginning	128,033	**134,699**
Unencumbered Cash - Ending	$ 134,699	**143,829**

THOMAS COUNTY, KANSAS
County Treasurer Special Auto Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	75,308	**74,988**
Commercial Vehicle Tax		3,641	**3,676**
Total Receipts		78,949	**78,664**
Expenditures			
Personal Services		51,834	**52,312**
Contractual		6,253	**6,568**
Transfers Out		20,862	**19,784**
Total Expenditures		78,949	**78,664**
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 3,197	**2,706**
Expenditures		
Contractual	1,399	**1,876**
Receipts Over (Under) Expenditures	1,798	**830**
Unencumbered Cash - Beginning	8,158	**9,956**
Unencumbered Cash - Ending	$ 9,956	**10,786**

THOMAS COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

THOMAS COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Current Tax	$ 15,772,942	23,932,249	23,048,307	**16,656,884**
Excise Tax	50	2,463	2,389	**124**
Motor Vehicle Tax	186,672	1,560,070	1,492,233	**254,509**
RV Motor Vehicle Tax	3,411	28,181	27,056	**4,536**
16/20 Motor Vehicle Tax	70,888	105,221	105,795	**70,314**
Real Estate Redemption	160,456	250,348	333,387	**77,417**
Delinquent Personal Property	773	43,875	42,440	**2,208**
Delinquent Partial Payment	4,968	56,277	52,071	**9,174**
Severance Tax	8,788	48,255	41,977	**15,066**
Special County/Township Highway	-	497,200	497,200	**-**
Bankruptcy Pending	11,578	2,255	13,833	**-**
Antique Tax	1,200	12,072	11,760	**1,512**
Special Assessment Tax	87,226	114,030	110,765	**90,491**
NRP Holding	-	708,980	708,980	**-**
KCOVRS Fees to State	-	184,002	184,002	**-**
CMV Fee - KCOVRS	3,947	122,373	126,039	**281**
Total Distributable Funds	16,312,899	27,667,851	26,798,234	**17,182,516**
State Funds				
Institutional Building	-	239,631	239,631	**-**
State Motor Vehicle	53	762,534	762,208	**379**
Total State Funds	53	1,002,165	1,001,839	**379**
Subdivision Funds				
Cities	34	2,185,457	2,185,443	**48**
Townships	-	1,453,738	1,453,738	**-**
School Districts	-	6,681,289	6,681,289	**-**
Ground Water Management	-	31,566	31,566	**-**
Water Rights	-	72,784	72,784	**-**
Cemeteries	-	161,266	161,266	**-**
Fire Districts	340,384	410,126	636,735	**113,775**
Community College	-	6,403,134	6,403,134	**-**
Library	-	111,882	111,882	**-**
Total Subdivision Funds	340,418	17,511,242	17,737,837	**113,823**
Total	$ 16,653,370	46,181,258	45,537,910	**17,296,718**

THOMAS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Agency Funds				
Sheriff	$ 65	157,077	157,077	**65**
Sheriff VIN Fees	-	10,560	10,560	**-**
Jail Commissary	34,520	21,186	16,295	**39,411**
Inmate Commissary	6,494	77,234	76,568	**7,160**
Clerk of District Court	1,853	343,819	235,233	**110,439**
Law Library	15,971	22,158	28,177	**9,952**
Court Services Bond - Mediation	46,497	4,367	6,495	**44,369**
County Clerk	200	136,462	136,462	**200**
Concealed Weapons	19,068	885	-	**19,953**
Attorney Diversion Fund	42,583	34,902	41,742	**35,743**
Motor Vehicle Fees	53,253	822,286	822,353	**53,186**
Game Licenses/Permits	-	2,236	2,236	**-**
Temp Pending - James MM	32,471	607	-	**33,078**
ISF Trust Fund	404	20	-	**424**
Pending Drug Forfeiture	-	23,420	-	**23,420**
Heritage Trust Fund	1,782	6,240	6,827	**1,195**
Sheriff's Forfeiture Fund	157,957	523	18,705	**139,775**
County Attorney's Forfeiture Fund	6,936	-	5,000	**1,936**
Federal Forfeiture Fund	88,496	-	-	**88,496**
Offender Registration Fund	23,313	2,685	8,999	**16,999**
Impound Lot Fund	7,785	63,266	13,217	**57,834**
Domestic Violence	900	300	-	**1,200**
Cash Over and Under	-	16,269	16,269	**-**
Total Agency Funds	$ 540,548	1,746,502	1,602,215	**684,835**