

**THOMAS COUNTY, KANSAS**

Primary Government Financial Statements  
With Independent Auditors' Report

For the Year Ended December 31, 2011

**THOMAS COUNTY, KANSAS**  
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For the Year Ended December 31, 2011

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Certified  
Public  
Accountants

## INDEPENDENT AUDITORS' REPORT

To the County Commission  
**Thomas County, Kansas**  
Colby, Kansas

We have audited the accompanying primary government financial statements of **Thomas County, Kansas**, as of and for the year ended December 31, 2011, as listed in the table of contents. These financial statements are the responsibility of **Thomas County, Kansas'** management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The financial statements do not include financial data for the County's legally separate component unit. Accounting principles generally accepted in the United States of America require the financial data for that component unit to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that includes the financial data for its component unit. The County has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the cash and unencumbered cash balances of the aggregate discretely presented component unit would have been reported as \$62,407 for the Thomas County Fair Board.

As described more fully in Note 1, **Thomas County, Kansas** has prepared these financial statements using accounting practices prescribed or permitted by the State of Kansas, whose practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matters discussed in the preceding paragraphs, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Thomas County, Kansas**, as of December 31, 2011, or the changes in its financial position for the year then ended.

**Thomas County, Kansas**

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In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of each fund of **Thomas County, Kansas**, as of December 31, 2011, and their respective cash receipts and disbursements and budgetary results for the year then ended, on the basis of accounting described in Note 1.

*Adams, Brown, Beran & Ball, Chtd*

**ADAMS, BROWN, BERAN & BALL, CHTD.**

Certified Public Accountants

July 16, 2012

**THOMAS COUNTY, KANSAS**  
Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended December 31, 2011

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Fund Categories</b>							
<b>General Fund</b>							
General Fund	\$ 248,224	-	2,293,323	2,214,504	327,043	31,173	358,216
<b>Special Revenue Funds</b>							
Road and Bridge Fund	170,206	-	1,483,415	1,491,956	161,665	53,919	215,584
Noxious Weed Fund	93,090	-	145,026	187,550	50,566	3,465	54,031
Employee Benefits Fund	94,449	-	723,214	764,540	53,123	20,750	73,873
Ambulance Service Fund	49,820	-	359,033	312,718	96,135	2,467	98,602
Service Program for the Elderly Fund	5,754	-	66,922	67,898	4,778	-	4,778
Direct Election Fund	188	-	23,910	24,098	-	-	-
Historical Society Fund	6,541	-	75,822	75,822	6,541	-	6,541
Extension Council Fund	9,872	-	123,501	123,501	9,872	-	9,872
Free Fair Fund	18,433	-	19,840	25,000	13,273	-	13,273
Mental Health Fund	-	-	42,889	42,889	-	-	-
Mental Retardation Fund	2,820	-	82,790	81,023	4,587	-	4,587
Special Alcohol Program Fund	57,810	-	42,826	40,000	60,636	-	60,636
County Health Fund	239,870	-	324,358	291,408	272,820	2,296	275,116
Noxious Weed - Equipment Reserve Fund	86,427	-	-	-	86,427	-	86,427
Ambulance - Equipment Reserve Fund	94,167	-	25,000	-	119,167	-	119,167
Special Equipment Fund	254,288	-	150,000	40,550	363,738	-	363,738
Special Highway Improvement Fund	366,864	-	150,000	348,431	168,433	-	168,433
Micro Enterprise Loans Fund	64,865	-	5,875	25,000	45,740	-	45,740
Revolving Loan Fund	1,732	-	2,391	-	4,123	-	4,123
Building Maintenance Fund	97,994	-	96,142	56,192	137,944	6,930	144,874
Sheriff's Forfeiture Fund	468,256	-	62,780	76,632	454,404	235	454,639
County Attorney's Forfeiture Fund	16,563	-	4,050	86	20,527	-	20,527
Federal Forfeiture Fund	40,508	-	-	-	40,508	-	40,508
Register of Deeds Equipment Reserve Fund	25,777	-	494	2,943	23,328	-	23,328
Register of Deeds Technology Fund	39,543	-	15,764	10,065	45,242	-	45,242
911 Fund	48,490	-	42,225	50,806	39,909	-	39,909
E911 Fund	80,551	-	265,007	257,580	87,978	-	87,978
Parcel Search Fund	8,157	-	4,200	2,193	10,164	-	10,164
Offender Registration Fund	1,500	-	1,033	-	2,533	-	2,533
Special Reserve Equipment Fund	154,566	-	236,286	46,608	346,244	-	346,244
Impound Lot Fund	14,934	-	29,965	36,423	8,476	-	8,476

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

THOMAS COUNTY, KANSAS  
Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended December 31, 2011

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Proprietary Fund Category</b>							
<b>Enterprise Funds</b>							
Sanitary Landfill Fund	\$ 150,993	-	382,561	474,179	59,375	5,993	65,368
Sanitary Landfill Equipment Reserve Fund	177,247	-	105,645	95,846	187,046	-	187,046
Landfill Closure Fund	92,930	-	6,537	-	99,467	-	99,467
Landfill Cell - Capital Project Fund	190,272	-	-	42,628	147,644	-	147,644
<b>Fiduciary Fund Category</b>							
<b>Private Purpose Trust Funds</b>							
County Treasurer Special Auto Fund	10,415	-	79,776	90,191	-	19	19
Prosecuting Attorney Training Fund	10,726	-	4,567	1,219	14,074	-	14,074
Community Van Fund	1,856	-	26,108	21,086	6,878	374	7,252
<b>Total Primary Government (Excluding Agency Funds)</b>	<b>\$ 3,496,698</b>	<b>-</b>	<b>7,505,275</b>	<b>7,421,565</b>	<b>3,580,408</b>	<b>127,621</b>	<b>3,708,029</b>
<b>Composition of Cash</b>							
							\$ 11,647,268
							745,226
							99,640
							30,901
							12,523,035
							(8,460,126)
							(354,880)
							<b>3,708,029</b>
							<b>\$ 3,708,029</b>

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

**THOMAS COUNTY, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Fund Categories</b>					
<b>General Fund</b>					
General Fund	\$ 2,498,584	-	2,498,584	2,214,504	(284,080)
<b>Special Revenue Funds</b>					
Road and Bridge Fund	1,447,180	199,364	1,646,544	1,491,956	(154,588)
Noxious Weed Fund	200,000	-	200,000	187,550	(12,450)
Employee Benefits Fund	796,922	-	796,922	764,540	(32,382)
Ambulance Service Fund	387,592	-	387,592	312,718	(74,874)
Service Program for the Elderly Fund	67,898	-	67,898	67,898	-
Direct Election Fund	25,725	-	25,725	24,098	(1,627)
Historical Society Fund	77,000	-	77,000	75,822	(1,178)
Extension Council Fund	125,000	-	125,000	123,501	(1,499)
Free Fair Fund	25,000	-	25,000	25,000	-
Mental Health Fund	40,000	-	40,000	42,889	2,889
Mental Retardation Fund	77,500	-	77,500	81,023	3,523
Special Alcohol Program Fund	40,000	-	40,000	40,000	-
County Health Fund	345,867	-	345,867	291,408	(54,459)
Noxious Weed - Equipment Reserve Fund	60,407	-	60,407	-	(60,407)
Building Maintenance Fund	220,079	-	220,079	56,192	(163,887)
911 Fund	169,046	-	169,046	50,806	(118,240)
E911 Fund	265,134	-	265,134	257,580	(7,554)
<b>Proprietary Fund Category</b>					
<b>Enterprise Fund</b>					
Sanitary Landfill Fund	474,179	-	474,179	474,179	-
<b>Fiduciary Fund Category</b>					
<b>Private Purpose Trust Fund</b>					
Community Van Fund	25,819	-	25,819	21,086	(4,733)

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

**THOMAS COUNTY, KANSAS**  
**General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 850,854	894,037	916,328	(22,291)
Delinquent Tax	6,924	33,884	-	33,884
Motor Vehicle Tax	75,697	82,324	80,384	1,940
RV Motor Vehicle Tax	1,364	1,244	1,070	174
16/20 Tax	4,687	6,554	7,524	(970)
Excise Tax	133	82	-	82
Severance Tax	6,533	14,637	7,500	7,137
Sales Tax	788,344	837,126	950,000	(112,874)
Licenses and Fees	195,010	220,726	100,000	120,726
Interest on Delinquent taxes	4,163	57,091	1,000	56,091
Interest	21,163	36,377	32,500	3,877
Prisoner Care	32,694	17,690	50,000	(32,310)
15th Judicial Reimbursement	19,561	25,396	50,000	(24,604)
Office Complex Rent	18,236	21,159	22,000	(841)
Grant Revenue	80,755	519	-	519
Miscellaneous	8,238	20,517	-	20,517
Reimbursements	-	12,113	-	12,113
Transfers In	-	11,847	-	11,847
<b>Total Cash Receipts</b>	<b>2,114,356</b>	<b>2,293,323</b>	<b>2,218,306</b>	<b>75,017</b>
<b>Expenditures</b>				
County Commission	48,122	49,381	48,695	686
County Clerk	92,356	95,420	98,090	(2,670)
County Treasurer	117,196	138,559	142,500	(3,941)
County Attorney	133,200	143,938	137,520	6,418
Register of Deeds	66,460	66,878	67,372	(494)
Sheriff	550,041	438,577	524,916	(86,339)
Unified Court	142,042	143,488	167,789	(24,301)
Courthouse General	522,357	364,988	665,163	(300,175)
Custodian	34,800	28,857	-	28,857
Jail	187,635	219,502	230,055	(10,553)
Appraiser	161,769	159,471	183,931	(24,460)
Civil Defense	89,060	54,429	62,437	(8,008)
Thomas County Office Complex	51,095	47,712	56,350	(8,638)
Economic Development	51,843	56,556	56,556	-
LEPG	2,941	2,956	2,710	246
Miscellaneous	5,580	6,798	-	6,798

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

**THOMAS COUNTY, KANSAS**  
**General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Expenditures (continued)</b>				
Appropriations	\$ 39,180	<b>34,500</b>	54,500	(20,000)
Transfers Out	160,800	<b>162,494</b>	-	162,494
<b>Total Expenditures</b>	<u>2,456,477</u>	<u><b>2,214,504</b></u>	<u>2,498,584</u>	<u>(284,080)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(342,121)	<b>78,819</b>		
<b>Unencumbered Cash - Beginning</b>	<u>590,345</u>	<u><b>248,224</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>248,224</u>	<u><b>327,043</b></u>		

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

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

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 688,890	712,477	730,241	(17,764)
Delinquent Tax	-	33,064	-	33,064
Motor Vehicle Tax	82,545	67,468	69,302	(1,834)
RV Motor Vehicle Tax	1,100	994	923	71
16/20 Tax	6,041	7,061	6,487	574
Excise Tax	144	66	-	66
Intergovernmental Revenues				
City and County Highway	393,822	383,485	437,414	(53,929)
State Aid	-	100,000	-	100,000
Sale of Miscellaneous Items	104,816	54,436	75,000	(20,564)
Reimbursements	212,694	99,364	-	99,364
Transfers In	-	25,000	90,000	(65,000)
<b>Total Cash Receipts</b>	<u>1,490,052</u>	<u>1,483,415</u>	<u>1,409,367</u>	<u>74,048</u>
<b>Expenditures</b>				
Personal Services	415,262	445,322	430,000	15,322
Contractual	228,451	256,660	225,000	31,660
Commodities	362,337	479,284	696,673	(217,389)
Capital Outlay	2,000	10,690	95,507	(84,817)
Transfers Out	345,524	300,000	-	300,000
(a) Adjustment for Qualifying Budget Credits	-	-	199,364	(199,364)
<b>Total Expenditures</b>	<u>1,353,574</u>	<u>1,491,956</u>	<u>1,646,544</u>	<u>(154,588)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	136,478	(8,541)		
<b>Unencumbered Cash - Beginning</b>	<u>33,728</u>	<u>170,206</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>170,206</u>	<u>161,665</u>		
<b>(a) Adjustment for Qualifying Budget Credits</b>				
Reimbursed Expense Over Amount Budgeted			\$ 99,364	
State Aid Over Amount Budgeted			<u>100,000</u>	
<b>Total</b>			\$ <u>199,364</u>	

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

**THOMAS COUNTY, KANSAS**  
**Noxious Weed Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 42,995	-	-	-
Delinquent Tax	-	7,089	-	7,089
Motor Vehicle Tax	9,045	4,361	4,321	40
RV Motor Vehicle Tax	121	64	58	6
16/20 Tax	670	775	405	370
Excise Tax	16	4	-	4
Chemical Sales	144,340	102,351	76,260	26,091
Labor	14,273	17,215	5,000	12,215
Intergovernmental Revenues				
State Aid	-	13,167	-	13,167
Reimbursements	1,011	-	-	-
<b>Total Cash Receipts</b>	<b>212,471</b>	<b>145,026</b>	<b>86,044</b>	<b>58,982</b>
<b>Expenditures</b>				
Personal Services	35,767	36,479	37,500	(1,021)
Contractual	401	28,869	-	28,869
Commodities	180,876	122,202	162,500	(40,298)
<b>Total Expenditures</b>	<b>217,044</b>	<b>187,550</b>	<b>200,000</b>	<b>(12,450)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>(4,573)</b>	<b>(42,524)</b>		
<b>Unencumbered Cash - Beginning</b>	<b>97,663</b>	<b>93,090</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 93,090</b>	<b>50,566</b>		

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

**THOMAS COUNTY, KANSAS**  
**Employee Benefits Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 536,620	<b>607,747</b>	622,877	(15,130)
Delinquent Tax	-	<b>25,910</b>	-	25,910
Motor Vehicle Tax	67,955	<b>52,697</b>	53,982	(1,285)
RV Motor Vehicle Tax	906	<b>773</b>	719	54
16/20 Tax	5,192	<b>5,812</b>	5,053	759
Excise Tax	118	<b>51</b>	-	51
Reimbursements	26,386	<b>30,224</b>	-	30,224
<b>Total Cash Receipts</b>	<u>637,177</u>	<u><b>723,214</b></u>	<u>682,631</u>	<u>40,583</u>
<b>Expenditures</b>				
Social Security Taxes	149,885	<b>153,326</b>	157,500	(4,174)
Employee Retirement	107,144	<b>143,913</b>	138,500	5,413
Unemployment Insurance	14,815	<b>2,373</b>	20,000	(17,627)
Workmen's Compensation Insurance	49,501	<b>59,662</b>	55,000	4,662
Health Insurance/Medical Claims	311,506	<b>374,569</b>	407,922	(33,353)
Life, Dental and Other Insurance	46,207	<b>30,697</b>	18,000	12,697
<b>Total Expenditures</b>	<u>679,058</u>	<u><b>764,540</b></u>	<u>796,922</u>	<u>(32,382)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(41,881)	<b>(41,326)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>136,330</u>	<u><b>94,449</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>94,449</u>	<u><b>53,123</b></u>		

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

**THOMAS COUNTY, KANSAS**  
**Ambulance Service Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ -	62,909	64,433	(1,524)
Delinquent Tax	-	1,329	-	1,329
Motor Vehicle Tax	508	20	-	20
RV Motor Vehicle Tax	7	-	-	-
16/20 Tax	42	43	-	43
Excise Tax	1	-	2,000	(2,000)
Charges for Services				
Ambulance Runs	218,388	289,244	225,000	64,244
Training	15,185	5,488	6,000	(512)
<b>Total Cash Receipts</b>	<u>234,131</u>	<u>359,033</u>	<u>297,433</u>	<u>61,600</u>
<b>Expenditures</b>				
Personal Services	149,558	140,245	146,450	(6,205)
Contractual	90,747	107,325	107,527	(202)
Commodities	78,571	23,112	75,115	(52,003)
Capital Outlay	25,206	17,036	58,500	(41,464)
Transfers Out	-	25,000	-	25,000
<b>Total Expenditures</b>	<u>344,082</u>	<u>312,718</u>	<u>387,592</u>	<u>(74,874)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(109,951)	46,315		
<b>Unencumbered Cash - Beginning</b>	<u>159,771</u>	<u>49,820</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 49,820</u>	<u>96,135</u>		

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

**THOMAS COUNTY, KANSAS**  
**Service Program for the Elderly Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 57,435	57,442	58,872	(1,430)
Delinquent Tax	-	3,103	-	3,103
Motor Vehicle Tax	7,489	5,648	5,774	(126)
RV Motor Vehicle Tax	100	83	77	6
16/20 Tax	600	640	540	100
Excise Tax	13	6	-	6
<b>Total Cash Receipts</b>	<u>65,637</u>	<u>66,922</u>	<u>65,263</u>	<u>1,659</u>
<b>Expenditures</b>				
City of Rexford	15,437	15,562	15,562	-
Colby Community College	2,848	2,500	2,500	-
City of Brewster	15,437	15,562	15,562	-
Heritage Center of Brewster	725	725	725	-
Pioneer Memorial Library	1,171	1,171	1,171	-
Senior Progress Center	23,668	23,668	23,668	-
NWKS RSVP	5,539	5,710	5,710	-
Area Agency on Aging	2,910	3,000	3,000	-
<b>Total Expenditures</b>	<u>67,735</u>	<u>67,898</u>	<u>67,898</u>	<u>-</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(2,098)	(976)		
<b>Unencumbered Cash - Beginning</b>	<u>7,852</u>	<u>5,754</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 5,754</u>	<u>4,778</u>		

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

**THOMAS COUNTY, KANSAS**  
**Direct Election Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 22,780	20,126	20,597	(471)
Delinquent Tax	-	1,131	-	1,131
Motor Vehicle Tax	3,019	2,244	2,292	(48)
RV Motor Vehicle Tax	40	33	31	2
16/20 Tax	99	264	215	49
Excise Tax	5	2	-	2
Reimbursements	35	110	-	110
<b>Total Cash Receipts</b>	<b>25,978</b>	<b>23,910</b>	<b>23,135</b>	<b>775</b>
<b>Expenditures</b>				
Personal Services	7,477	6,567	6,700	(133)
Contractual	18,747	12,108	14,125	(2,017)
Commodities	316	2,787	1,900	887
Capital Outlay	3,067	799	3,000	(2,201)
Transfers Out	-	1,837	-	1,837
<b>Total Expenditures</b>	<b>29,607</b>	<b>24,098</b>	<b>25,725</b>	<b>(1,627)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>(3,629)</b>	<b>(188)</b>		
<b>Unencumbered Cash - Beginning</b>	<b>3,817</b>	<b>188</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 188</b>	<b>-</b>		

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

**THOMAS COUNTY, KANSAS**  
**Historical Society Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 63,574	65,327	66,966	(1,639)
Delinquent Tax	-	3,395	-	3,395
Motor Vehicle Tax	8,625	6,265	6,391	(126)
RV Motor Vehicle Tax	115	92	85	7
16/20 Tax	678	737	598	139
Excise Tax	15	6	-	6
<b>Total Cash Receipts</b>	73,007	<b>75,822</b>	<b>74,040</b>	<b>1,782</b>
<b>Expenditures</b>				
Appropriations	75,000	75,822	77,000	(1,178)
<b>Cash Receipts Over (Under) Expenditures</b>	(1,993)	-		
<b>Unencumbered Cash - Beginning</b>	8,534	6,541		
<b>Unencumbered Cash - Ending</b>	\$ 6,541	6,541		

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

**THOMAS COUNTY, KANSAS**  
**Extension Council Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 106,064	106,334	109,014	(2,680)
Delinquent Tax	-	5,380	-	5,380
Motor Vehicle Tax	13,912	10,434	10,667	(233)
RV Motor Vehicle Tax	186	153	142	11
16/20 Tax	1,084	1,190	998	192
Excise Tax	24	10	-	10
<b>Total Cash Receipts</b>	121,270	123,501	120,821	2,680
<b>Expenditures</b>				
Appropriations	124,500	123,501	125,000	(1,499)
<b>Cash Receipts Over (Under) Expenditures</b>	(3,230)	-		
<b>Unencumbered Cash - Beginning</b>	13,102	9,872		
<b>Unencumbered Cash - Ending</b>	\$ 9,872	9,872		

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

**THOMAS COUNTY, KANSAS**  
**Free Fair Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 23,830	14,002	14,371	(369)
Delinquent Tax	-	2,641	-	2,641
Motor Vehicle Tax	7,544	2,517	2,392	125
RV Motor Vehicle Tax	101	32	32	-
16/20 Tax	573	646	224	422
Excise Tax	13	2	-	2
<b>Total Cash Receipts</b>	32,061	19,840	17,019	2,821
<b>Expenditures</b>				
Appropriations	26,250	25,000	25,000	-
<b>Cash Receipts Over (Under) Expenditures</b>	5,811	(5,160)		
<b>Unencumbered Cash - Beginning</b>	12,622	18,433		
<b>Unencumbered Cash - Ending</b>	\$ 18,433	13,273		

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

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

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 36,755	<b>36,814</b>	37,702	(888)
Delinquent Tax	-	<b>2,001</b>	-	2,001
Motor Vehicle Tax	4,745	<b>3,613</b>	3,698	(85)
RV Motor Vehicle Tax	63	<b>53</b>	49	4
16/20 Tax	393	<b>404</b>	346	58
Excise Tax	8	<b>4</b>	-	4
<b>Total Cash Receipts</b>	41,964	<b>42,889</b>	<u>41,795</u>	<u>1,094</u>
<b>Expenditures</b>				
Appropriations	41,964	<b>42,889</b>	<u>40,000</u>	<u>2,889</u>
<b>Cash Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

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

**THOMAS COUNTY, KANSAS**  
**Mental Retardation Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 71,733	71,197	72,995	(1,798)
Delinquent Tax	-	3,713	-	3,713
Motor Vehicle Tax	8,699	7,028	7,210	(182)
RV Motor Vehicle Tax	116	103	96	7
16/20 Tax	720	742	675	67
Excise Tax	15	7	-	7
<b>Total Cash Receipts</b>	81,283	<b>82,790</b>	<b>80,976</b>	<b>1,814</b>
<b>Expenditures</b>				
Appropriations	78,463	<b>81,023</b>	<b>77,500</b>	<b>3,523</b>
<b>Cash Receipts Over (Under) Expenditures</b>	2,820	<b>1,767</b>		
<b>Unencumbered Cash - Beginning</b>	-	<b>2,820</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>2,820</u>	<u><b>4,587</b></u>		

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

**THOMAS COUNTY, KANSAS**  
**Special Alcohol Program Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenue				
Delinquent Tax	\$ -	71	-	71
Intergovernmental Revenue				
State Aid	39,992	42,755	38,800	3,955
<b>Total Cash Receipts</b>	39,992	42,826	38,800	4,026
<b>Expenditures</b>				
Appropriations	38,800	40,000	40,000	-
<b>Cash Receipts Over (Under) Expenditures</b>	1,192	2,826		
<b>Unencumbered Cash - Beginning</b>	56,618	57,810		
<b>Unencumbered Cash - Ending</b>	\$ 57,810	60,636		

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

**THOMAS COUNTY, KANSAS**  
**County Health Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 127,309	126,880	130,009	(3,129)
Delinquent Tax	-	6,399	-	6,399
Motor Vehicle Tax	19,570	12,637	12,803	(166)
RV Motor Vehicle Tax	261	186	171	15
16/20 Tax	1,498	1,674	1,198	476
Excise Tax	34	12	-	12
Charges for Services				
Charges/Fees/Services	99,975	106,331	100,000	6,331
Reimbursements	3,094	5,354	-	5,354
Grant Revenue				
Federal Aid	7,298	35,230	-	35,230
State Aid	1,827	29,655	-	29,655
Transfers In	63,402	-	-	-
<b>Total Cash Receipts</b>	<b>324,268</b>	<b>324,358</b>	<b>244,181</b>	<b>80,177</b>
<b>Expenditures</b>				
Personal Services	135,921	196,029	199,600	(3,571)
Contractual	51,667	64,797	60,093	4,704
Commodities	19,054	24,077	18,150	5,927
Capital Outlay	2,000	6,505	68,024	(61,519)
<b>Total Expenditures</b>	<b>208,642</b>	<b>291,408</b>	<b>345,867</b>	<b>(54,459)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>115,626</b>	<b>32,950</b>		
<b>Unencumbered Cash - Beginning</b>	<b>124,244</b>	<b>239,870</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 239,870</b>	<b>272,820</b>		

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

**THOMAS COUNTY, KANSAS**  
**Noxious Weed - Equipment Reserve Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>	\$ -	-	-	-
<b>Expenditures</b>				
Capital Outlay	3,980	-	60,407	(60,407)
<b>Cash Receipts Over (Under) Expenditures</b>	(3,980)	-		
<b>Unencumbered Cash - Beginning</b>	90,407	<b>86,427</b>		
<b>Unencumbered Cash - Ending</b>	\$ 86,427	<b>86,427</b>		

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

**THOMAS COUNTY, KANSAS**  
**Ambulance - Equipment Reserve Fund**  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ -	25,000
<b>Expenditures</b>	-	-
<b>Cash Receipts Over (Under) Expenditures</b>	-	25,000
<b>Unencumbered Cash - Beginning</b>	94,167	94,167
<b>Unencumbered Cash - Ending</b>	\$ 94,167	119,167

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

**THOMAS COUNTY, KANSAS**  
**Special Equipment Fund**  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 172,762	150,000
<b>Expenditures</b>		
Capital Outlay	55,134	40,550
<b>Cash Receipts Over (Under) Expenditures</b>	117,628	109,450
<b>Unencumbered Cash - Beginning</b>	136,660	254,288
<b>Unencumbered Cash - Ending</b>	\$ 254,288	363,738

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

**THOMAS COUNTY, KANSAS**  
**Special Highway Improvement Fund**  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 172,762	150,000
<b>Expenditures</b>		
Capital Outlay	31,350	323,431
Transfers Out	-	25,000
<b>Total Expenditures</b>	<u>31,350</u>	<u>348,431</u>
<b>Cash Receipts Over (Under) Expenditures</b>	141,412	(198,431)
<b>Unencumbered Cash - Beginning</b>	<u>225,452</u>	<u>366,864</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 366,864</u>	<u>168,433</u>

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

**THOMAS COUNTY, KANSAS**  
**Micro Enterprise Loans Fund**  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Loan Repayments	\$ 10,257	5,875
<b>Expenditures</b>		
Loan Distributions	15,000	25,000
<b>Cash Receipts Over (Under) Expenditures</b>	(4,743)	(19,125)
<b>Unencumbered Cash - Beginning</b>	69,608	64,865
<b>Unencumbered Cash - Ending</b>	\$ 64,865	45,740

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

**THOMAS COUNTY, KANSAS**  
**Revolving Loan Fund**  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Loan Repayments	\$ 1,795	2,391
<b>Expenditures</b>		
Loan Distributions	14,600	-
<b>Cash Receipts Over (Under) Expenditures</b>	(12,805)	2,391
<b>Unencumbered Cash - Beginning</b>	14,537	1,732
<b>Unencumbered Cash - Ending</b>	\$ 1,732	4,123

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

**THOMAS COUNTY, KANSAS**  
**Building Maintenance Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 80,214	83,861	85,911	(2,050)
Delinquent Tax	-	3,534	-	3,534
Motor Vehicle Tax	9,192	7,839	8,063	(224)
RV Motor Vehicle Tax	123	115	107	8
16/20 Tax	728	785	755	30
Excise Tax	15	8	-	8
<b>Total Cash Receipts</b>	90,272	96,142	94,836	1,306
<b>Expenditures</b>				
Capital Outlay	71,513	56,192	220,079	(163,887)
<b>Cash Receipts Over (Under) Expenditures</b>	18,759	39,950		
<b>Unencumbered Cash - Beginning</b>	79,235	97,994		
<b>Unencumbered Cash - Ending</b>	\$ 97,994	137,944		

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

**THOMAS COUNTY, KANSAS**  
**Sheriff's Forfeiture Fund**  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Interest	\$ 1,063	2,156
Forfeitures	220,685	19,249
Sale of Assets	-	41,375
<b>Total Cash Receipts</b>	<u>221,748</u>	<u>62,780</u>
<b>Expenditures</b>		
Personal Service	40,986	34,454
Contractual	22,156	1,970
Commodities	122,036	40,208
<b>Total Expenditures</b>	<u>185,178</u>	<u>76,632</u>
<b>Cash Receipts Over (Under) Expenditures</b>	36,570	(13,852)
<b>Unencumbered Cash - Beginning</b>	<u>431,686</u>	<u>468,256</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 468,256</u>	<u>454,404</u>

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

**THOMAS COUNTY, KANSAS**  
**County Attorney's Forfeiture Fund**  
**Statement of Cash Receipts and Expenditures**  
**For the Year Ended December 31, 2011**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)**

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	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Forfeitures	2,500	4,050
<b>Expenditures</b>		
Contractual	-	86
<b>Cash Receipts Over (Under) Expenditures</b>	2,500	3,964
<b>Unencumbered Cash - Beginning</b>	14,063	16,563
<b>Unencumbered Cash - Ending</b>	\$ 16,563	20,527

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

**THOMAS COUNTY, KANSAS**  
**Federal Forfeiture Fund**  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Forfeitures	\$ 9,100	-
<b>Expenditures</b>	-	-
<b>Cash Receipts Over (Under) Expenditures</b>	9,100	-
<b>Unencumbered Cash - Beginning</b>	31,408	<b>40,508</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 40,508</b>	<b>40,508</b>

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

**THOMAS COUNTY, KANSAS**  
**Register of Deeds Equipment Reserve Fund**  
**Statement of Cash Receipts and Expenditures**  
**For the Year Ended December 31, 2011**  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ -	494
<b>Expenditures</b>		
Capital Outlay	-	2,943
<b>Cash Receipts Over (Under) Expenditures</b>	-	(2,449)
<b>Unencumbered Cash - Beginning</b>	25,777	25,777
<b>Unencumbered Cash - Ending</b>	\$ 25,777	23,328

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

**THOMAS COUNTY, KANSAS**  
**Register of Deeds Technology Fund**  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Fees	\$ 12,485	15,764
<b>Expenditures</b>		
Capital Outlay	11,256	10,065
<b>Cash Receipts Over (Under) Expenditures</b>	1,229	5,699
<b>Unencumbered Cash - Beginning</b>	38,314	39,543
<b>Unencumbered Cash - Ending</b>	\$ 39,543	45,242

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

**THOMAS COUNTY, KANSAS**  
**911 Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Fees	\$ 29,209	<b>32,708</b>	40,000	(7,292)
Interest	426	<b>289</b>	1,500	(1,211)
Intergovernmental Revenue				
State Aid	-	<b>9,228</b>	1,500	7,728
<b>Total Cash Receipts</b>	<u>29,635</u>	<u><b>42,225</b></u>	<u>43,000</u>	<u>(775)</u>
<b>Expenditures</b>				
Contractual	26,446	<b>15,034</b>	126,785	(111,751)
Commodities	<u>58,745</u>	<u><b>35,772</b></u>	<u>42,261</u>	<u>(6,489)</u>
<b>Total Expenditures</b>	<u>85,191</u>	<u><b>50,806</b></u>	<u>169,046</u>	<u>(118,240)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(55,556)	<b>(8,581)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>104,046</u>	<u><b>48,490</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>48,490</u>	<u><b>39,909</b></u>		

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



**THOMAS COUNTY, KANSAS**  
**Parcel Search Fund**  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Fees	\$ 3,550	4,200
<b>Expenditures</b>		
Capital Outlay	690	2,193
<b>Cash Receipts Over (Under) Expenditures</b>	2,860	2,007
<b>Unencumbered Cash - Beginning</b>	5,297	8,157
<b>Unencumbered Cash - Ending</b>	\$ 8,157	10,164

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

**THOMAS COUNTY, KANSAS**  
**Offender Registration Fund**  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Fees	\$ 800	1,033
<b>Expenditures</b>	-	-
<b>Cash Receipts Over (Under) Expenditures</b>	800	1,033
<b>Unencumbered Cash - Beginning</b>	700	1,500
<b>Unencumbered Cash - Ending</b>	<u>\$ 1,500</u>	<u>2,533</u>

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

**THOMAS COUNTY, KANSAS**  
**Special Reserve Equipment Fund**  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<b>Prior Year Actual</b>	<b>Current Year Actual</b>
<b>Cash Receipts</b>		
Transfers In	\$ 150,000	151,837
Intergovernmental Revenue		
Federal Aid	-	86,449
<b>Total Cash Receipts</b>	<u>150,000</u>	<u>238,286</u>
<b>Expenditures</b>		
Capital Outlay	127,497	45,686
Transfers Out	-	922
<b>Total Expenditures</b>	<u>127,497</u>	<u>46,608</u>
<b>Cash Receipts Over (Under) Expenditures</b>	22,503	191,678
<b>Unencumbered Cash - Beginning</b>	<u>132,063</u>	<u>154,566</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 154,566</u>	<u>346,244</u>

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

**THOMAS COUNTY, KANSAS**  
**Impound Lot Fund**  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

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	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Fees Collected	\$ 25,630	29,965
<b>Expenditures</b>		
Contractual Services	14,232	36,423
<b>Cash Receipts Over (Under) Expenditures</b>	11,398	(6,458)
<b>Unencumbered Cash - Beginning</b>	3,536	14,934
<b>Unencumbered Cash - Ending</b>	\$ 14,934	8,476

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

**THOMAS COUNTY, KANSAS**  
**Sanitary Landfill Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 113,065	40,991	42,000	(1,009)
Delinquent Tax	268	7,090	-	7,090
Motor Vehicle Tax	16,957	11,222	11,395	(173)
RV Motor Vehicle Tax	227	165	152	13
16/20 Tax	1,822	1,427	1,067	360
Excise Tax	29	11	5,600	(5,589)
Charges for Services	309,408	315,233	305,000	10,233
Miscellaneous Income	-	5,500	-	5,500
Transfers In	-	922	-	922
<b>Total Cash Receipts</b>	<b>441,776</b>	<b>382,561</b>	<b>365,214</b>	<b>17,347</b>
<b>Expenditures</b>				
Personal Services	156,095	168,463	170,000	(1,537)
Contractual	118,485	113,520	54,562	58,958
Commodities	58,793	43,644	131,709	(88,065)
Capital Outlay	36,908	36,907	111,908	(75,001)
Transfers Out	26,152	111,645	6,000	105,645
<b>Total Expenditures</b>	<b>396,433</b>	<b>474,179</b>	<b>474,179</b>	<b>-</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>45,343</b>	<b>(91,618)</b>		
<b>Unencumbered Cash - Beginning</b>	<b>105,650</b>	<b>150,993</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 150,993</b>	<b>59,375</b>		

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

**THOMAS COUNTY, KANSAS**  
**Sanitary Landfill Equipment Reserve Fund**  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 20,152	105,645
<b>Expenditures</b>		
Capital Outlay	5,592	95,846
<b>Cash Receipts Over (Under) Expenditures</b>	14,560	9,799
<b>Unencumbered Cash - Beginning</b>	162,687	177,247
<b>Unencumbered Cash - Ending</b>	\$ 177,247	187,046

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

**THOMAS COUNTY, KANSAS**  
**Landfill Closure Fund**  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Interest	\$ 930	537
Transfers In	6,000	6,000
<b>Total Cash Receipts</b>	6,930	6,537
<b>Expenditures</b>	-	-
<b>Cash Receipts Over (Under) Expenditures</b>	6,930	6,537
<b>Unencumbered Cash - Beginning</b>	86,000	92,930
<b>Unencumbered Cash - Ending</b>	\$ 92,930	99,467

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

**THOMAS COUNTY, KANSAS**  
**Landfill Cell - Capital Project Fund**  
**Statement of Cash Receipts and Expenditures**  
**For the Year Ended December 31, 2011**  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>	\$ -	-
<b>Expenditures</b>		
Capital Outlay	81,746	42,628
<b>Cash Receipts Over (Under) Expenditures</b>	(81,746)	(42,628)
<b>Unencumbered Cash - Beginning</b>	272,018	190,272
<b>Unencumbered Cash - Ending</b>	\$ 190,272	147,644

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

**THOMAS COUNTY, KANSAS**  
**County Treasurer Special Auto Fund**  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Fees	\$ 80,842	79,776
<b>Expenditures</b>		
Personnel Services	66,845	66,653
Contractual	5,206	11,691
Transfers	-	11,847
<b>Total Expenditures</b>	<b>72,051</b>	<b>90,191</b>
<b>Cash Receipts Over (Under) Expenditures</b>	8,791	(10,415)
<b>Unencumbered Cash - Beginning</b>	1,624	10,415
<b>Unencumbered Cash - Ending</b>	\$ 10,415	-

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

**THOMAS COUNTY, KANSAS**  
**Prosecuting Attorney Training Fund**  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Fees	\$ 3,752	4,567
<b>Expenditures</b>		
Contractual	4,226	1,219
<b>Cash Receipts Over (Under) Expenditures</b>	(474)	3,348
<b>Unencumbered Cash - Beginning</b>	11,200	10,726
<b>Unencumbered Cash - Ending</b>	\$ 10,726	14,074

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

**THOMAS COUNTY, KANSAS**  
**Community Van Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Miscellaneous and Donations	\$ 10,156	<b>14,108</b>	3,000	11,108
Transfers In	10,800	<b>12,000</b>	22,819	(10,819)
<b>Total Cash Receipts</b>	20,956	<b>26,108</b>	25,819	289
<b>Expenditures</b>				
Personal Services	16,238	<b>16,052</b>	18,345	(2,293)
Contractual	5,251	<b>5,034</b>	7,474	(2,440)
<b>Total Expenditures</b>	21,489	<b>21,086</b>	25,819	(4,733)
<b>Cash Receipts Over (Under) Expenditures</b>	(533)	<b>5,022</b>		
<b>Unencumbered Cash - Beginning</b>	2,389	<b>1,856</b>		
<b>Unencumbered Cash - Ending</b>	\$ 1,856	<b>6,878</b>		

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

**THOMAS COUNTY, KANSAS**  
**Distributable Funds, State Funds, and Subdivision Funds**  
 Summary of Cash Receipts and Cash Disbursements  
 For the Year Ended December 31, 2011

Funds	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Current Tax	\$ 7,665,817	13,033,353	12,180,775	8,518,395
Excise Tax	-	2,323	1,017	1,306
Motor Vehicle Tax	48,192	1,294,459	1,015,488	327,163
RV Motor Vehicle Tax	841	17,731	14,636	3,936
16/20 Motor Vehicle Tax	70,030	107,890	101,827	76,093
Interest on Current Tax	38,149	-	38,149	-
Advance Tax	365	-	-	365
Real Estate Redemption	413,627	89,296	476,185	26,738
Delinquent Personal Property	91,786	62,489	146,660	7,615
Delinquent Partial Payment	4,009	9,064	9,777	3,296
Severance Tax	-	29,275	29,275	-
Bankruptcy Pending Account	3,468	-	-	3,468
Special County/Township Highway	400	432,369	432,769	-
Antique Tax	750	6,882	5,664	1,968
Special Assessment Tax	135,559	175,527	183,515	127,571
<b>Total Distributable Funds</b>	<b>8,472,993</b>	<b>15,260,658</b>	<b>14,635,737</b>	<b>9,097,914</b>
<b>State Funds</b>				
Institutional Building	-	147,752	147,752	-
State Motor Vehicle	152	220	198	174
<b>Total State Funds</b>	<b>152</b>	<b>147,972</b>	<b>147,950</b>	<b>174</b>
<b>Subdivision Funds</b>				
Cities	29	1,850,788	1,850,802	15
Townships	17,180	844,833	838,988	23,025
School Districts	-	4,121,989	4,121,989	-
Ground Water Management	-	30,592	30,592	-
Water Rights	-	107,314	107,314	-
Cemeteries	-	128,893	128,893	-
Fire Districts	(1,638)	97,853	89,172	7,043
Community College	(650,000)	3,375,035	3,393,080	(668,045)
Library	-	52,958	52,958	-
<b>Total Subdivision Funds</b>	<b>(634,429)</b>	<b>10,610,255</b>	<b>10,613,788</b>	<b>(637,962)</b>
<b>Total</b>	<b>\$ 7,838,716</b>	<b>26,018,885</b>	<b>25,397,475</b>	<b>8,460,126</b>

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

**THOMAS COUNTY, KANSAS**  
**Agency Funds**  
Summary of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

Funds	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Agency Funds</b>				
Sheriff	\$ 126	59,599	59,674	51
Sheriff VIN Fees	-	6,865	6,865	-
Jail Commissary	9,895	22,800	21,451	11,244
Clerk of District Court	21,237	758,518	758,618	21,137
Law Library	27,212	20,695	23,728	24,179
County Clerk	-	1,635	1,635	-
Concealed Weapons	2,380	585	-	2,965
Attorney Diversion Fund	36,635	55,611	40,924	51,322
Payroll Withholding	165	272	437	-
Motor Vehicle Fees	30,435	328,668	329,451	29,652
Game Licenses/Permits	-	9,216	9,216	-
Temp Pending - James MM	48,314	237	-	48,551
ISF Trust Fund	6,034	472	-	6,506
Pending Drug Forfeiture	142,292	33,128	18,040	157,380
Heritage Trust Fund	1,739	5,744	5,590	1,893
Cash Over and Under	-	11,034	11,034	-
<b>Total Agency Funds</b>	<b>\$ 326,464</b>	<b>1,315,079</b>	<b>1,286,663</b>	<b>354,880</b>

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

**THOMAS COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

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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 statements are 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.

**Reporting Entity**

The County is a municipal corporation governed by an elected three-member commission. The financial statements of the County consist of all the funds that are considered to be controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board.

The County is the primary government as defined in GASB #14 and further amended by GASB #39. The County Commissioners are elected by the public. They have the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

These financial statements present **Thomas County, Kansas** (primary government) and not its component unit. The following is a component unit of the County. The County exercises significant influence or accountability based primarily on operational or financial relationships with the County.

**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.

**Use of Estimates**

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

**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 categories of funds comprise the financial activities of the County for the year ended December 31, 2011.

**Governmental Fund Categories**

**General Fund** – to account for all financial resources except those required to be reported in another fund.

**THOMAS COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Special Revenue Funds** – to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specified purpose.

**Proprietary Fund Category**

**Enterprise Funds** – to account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Fiduciary Fund Categories**

**Private Purpose Trust Funds** – to account for assets held by the County as trustee or agent for others. The principal and income of these funds may be expended in the course of the fund's designated operations.

**Agency Funds** – to account for assets held by the County as trustee or agent for others.

**Statutory Basis of Accounting**

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

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 statutory basis of accounting.

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

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

**THOMAS COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Budgetary Information**

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication the hearing may be held and the governing body may amend the budget at that time. There were four budget amendments for this year for the General Fund, County Health Fund, Sanitary Landfill Fund and E911 Fund.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements 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 statutory 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, fiduciary funds, permanent funds, and the following special revenue funds: Ambulance Equipment Reserve Fund, Special Equipment Fund, Special Highway Improvement Fund, Micro Enterprise Loans Fund, Revolving Loan Fund, Sheriff's Forfeiture Fund, County Attorney's Forfeiture Fund, Federal Forfeiture Fund, Register of Deeds Equipment Reserve Fund, Register of Deeds Technology Fund, Parcel Search Fund, Offender Registration Fund, Special Reserve Equipment Fund, and Impound Lot 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.

**THOMAS COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Deposits and Investments**

The County 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 of cash 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 investments 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, 2011.

At December 31, 2011, the County's carrying amount of deposits was \$12,523,035 and the bank balance was \$12,659,298. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$695,206 was covered by federal depository insurance and \$11,964,092 was collateralized with securities held by pledging financial institutions' agents in the County's name.

**Custodial Credit Risk – Investments**

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2011.

**Compensated Absences**

**Vacation**

The County's policy regarding vacation permits employees to accumulate a maximum of 20 calendar days' vacation. All employees on permanent status with less than 10 years of service earn vacation at a rate of 8 hours per calendar month, employees with 10 years or more earn 12 hours vacation per month.

**THOMAS COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Upon termination or resignation from service with the County, employees are entitled to payment for all accrued vacation earned prior to termination or resignation.

**Sick Leave**

All employees on permanent status earn sick leave at the rate of 1 calendar day per month with a maximum accumulation of 65 days. The County's employees are paid for accrued sick leave upon resigning or retiring from the County 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%

A potential liability for accumulated vacation and sick leave is shown on the schedule of long-term debt.

**Defined Benefit Pension Plan**

**Plan Description**

The County contributes to 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.* KPERs provides retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

**Funding Policy**

K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% and 6% (if hired on or after July 1, 2011) of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERs employers. The employer rate established for calendar year 2011 is 7.74% and 14.42% for KPERs retirees. The County's employer contributions to KPERs for the years ending December 31, 2011, 2010 and 2009 were \$152,774, \$139,338, and \$117,462, respectively, equal to the required contributions for each year as set forth by the legislature.

**Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the County 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 these financial statements.

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. There is no cost to the County under this program.

**THOMAS COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Property Tax Calendar**

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

**Restricted Assets**

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

**Reimbursements**

The County records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparison, the expenditures (or expenses) are properly offset by the reimbursements.

**NOTE 2 – 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 statutory authority for the year ended December 31, 2011 were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Special Reserve Equipment Fund	K.S.A. 19-119	\$ 150,000
General Fund	Community Van Fund	K.S.A. 19-119	12,000
General Fund	Register of Deeds Equipment Reserve Fund	K.S.A. 19-119	494
Sanitary Landfill Fund	Sanitary Landfill Equipment Reserve Fund	K.S.A. 19-119	105,645
Sanitary Landfill Fund	Landfill Closure Fund	K.S.A. 12-631o	6,000
County Treasurer Special Auto	General Fund	K.S.A. 8-145	11,847
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	150,000
Road and Bridge Fund	Special Equipment Fund	K.S.A. 68-141g	150,000
Special Highway Improvement	Road and Bridge Fund	K.S.A. 68-590	25,000
Special Reserve Equipment	Sanitary Landfill Fund	K.S.A. 19-119	922
Ambulance Service Fund	Ambulance – Equipment Reserve	K.S.A. 12-110d	25,000
Direct Election Fund	Special Reserve Equipment Fund	K.S.A. 19-119	1,837

**THOMAS COUNTY, KANSAS**  
Notes to Financial Statements  
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**NOTE 3– LITIGATION**

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

**NOTE 4 – RISK MANAGEMENT**

**Thomas County, Kansas** is exposed to various risks of loss related to torts; thefts 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 the Kansas County Association of Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 59 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 \$250,000 for any property loss and \$750,000 for any liability claim 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. During 2011, the County contributed \$69,755 to the fund for this insurance coverage.

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 68 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 \$600,000 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. During 2011, the County contributed \$59,662 to the fund for this insurance coverage.

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 5 – 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.

**THOMAS COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

**NOTE 6 – COMPARATIVE DATA**

Comparative data for the prior year has been presented in Statement 3 in the accompanying financial statements in order to provide an understanding of changes in **Thomas County, Kansas'** cash and unencumbered cash balances. However, complete comparative data (presentation of prior year totals in Statement 1) has not been presented since their inclusion would make the statement unduly complex and difficult to read.

**NOTE 7 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Current tax distributions made by **Thomas County, Kansas** need to be made in a timely manner to be in compliance with K.S.A. 12-1678a. Distributions were not made timely, which is a violation of the statute.

The Sherriff's Department had checks outstanding for more than two years as of December 31, 2011, which is a violation of the statute K.S.A. 10-815.

Expenditures exceeded budgeted amounts in the following funds, which is a violation of K.S.A. 79-2935:

Mental Health Fund	\$2,889
Mental Retardation Fund	3,523

**NOTE 8 – MICRO LOAN FUND**

The County was awarded CDBG Micro Loan and Revolving Grants. As of December 31, 2011, the County has the following loans outstanding. Repayments of the loans are structured to be paid back as follows:

Loan Number	Loan Amount	Issue Date	Monthly Payment	Interest Rate	Maturity
05-RL-16	\$10,000	7/8/2005	\$50.00	4.00%	1/01/2019
03-ML-008	9,000	4/1/2007	165.00	4.00%	3/23/2013
01-ML-006	14,600	1/21/2010	149.21	4.00%	2/01/2020
01-ML-007	15,000	1/22/2010	153.39	4.00%	2/01/2020
ML-42011	15,000	4/20/2011	205.80	4.00%	5/20/2018
ML-50511	10,000	5/5/2011	102.28	4.00%	6/1/2021

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

**NOTE 9 – LANDFILL AND HOUSEHOLD HAZARDOUS WASTE CLOSURE AND POST-CLOSURE COSTS**

State and federal laws and regulations require that **Thomas County, Kansas** place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. The current year expenditures relating to the operation of the landfill are provided in the Sanitary Landfill Fund in these financial statements. The County is incurring a liability based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

**THOMAS COUNTY, KANSAS**  
Notes to Financial Statements  
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**NOTE 9 – LANDFILL AND HOUSEHOLD HAZARDOUS WASTE CLOSURE AND POST-CLOSURE COSTS (continued)**

The estimate of the landfill closure and post-closure care liability at year end was \$785,507. This liability is based on the use of 74.21 percent of the estimated cost of closure and post-closure care of \$1,058,507 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 2011. The County expects the current landfill cell to continue to operate for 12.7 years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has restricted assets for payment of closure and post-closure care costs.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

The estimate of the household hazardous waste closure and post-closure care liability at year end was \$34,340. 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 2011. Actual costs may be higher due to inflation, changes in technology or in regulations.

**NOTE 10 – OPERATING LEASES**

On May 1, 2011, **Thomas County, Kansas** entered into an automatically renewable lease agreement with Citizens Medical Center, Inc. to lease the south two-thirds of the ambulance building. The agreement calls for monthly payments of \$1,100 for 8 months. Payments totaling \$8,800 were made in 2011. The term of the renewal lease is for one year increments starting January 1, 2012.

**NOTE 11 – LONG-TERM DEBT**

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

**Lease Obligations**

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

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**NOTE 10 - LONG-TERM DEBT (continued)**

Changes in long-term liabilities for the County for the year ended December 31, 2011, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
<b>Capital Leases</b>										
Motor Graders (3)	3.50%	05/01/08	497,440	05/01/13	\$ 473,728	-	(13,826)	(13,826)	459,902	15,238
Motor Graders (2)	4.10%	06/10/09	321,360	06/10/14	300,974	-	(4,418)	(4,418)	296,556	12,026
CAT Compactor	4.33%	03/16/07	162,793	04/01/12	69,284	-	(69,284)	(69,284)	-	3,468
950H CAT Wheel Loader	3.40%	04/27/11	159,926	04/27/16	-	159,926	-	159,926	159,926	-
Screen Machine with Conveyor	3.20%	03/07/11	88,108	03/07/14	-	88,108	-	88,108	88,108	-
<b>Total Contractual Indebtedness</b>					<b>843,986</b>	<b>248,034</b>	<b>(87,528)</b>	<b>160,506</b>	<b>1,004,492</b>	<b>30,732</b>
<b>Compensated Absences</b>					90,232			23,001	113,233	
<b>Landfill Closure and Post Closure Care</b>					2,137,486			(1,078,979)	1,058,507	
<b>Household Hazardous Waste Closure Care</b>					34,340			-	34,340	
<b>Total Long-Term Debt</b>					<b>\$ 3,106,044</b>	<b>248,034</b>	<b>(87,528)</b>	<b>(895,472)</b>	<b>2,210,572</b>	<b>30,732</b>

THOMAS COUNTY, KANSAS  
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NOTE 10 - LONG-TERM DEBT (continued)

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

	2012	2013	2014	2015	2016	Total
<b>Principal</b>						
Capital Leases						
Motor Graders (3)	\$ 11,532	448,370	-	-	-	459,902
Motor Graders (2)	3,925	292,631	-	-	-	296,556
950H CAT Wheel Loader	29,883	30,899	31,949	33,035	34,160	159,926
Screen Machine with Conveyor	28,431	29,361	30,316	-	-	88,108
<b>Total Principal</b>	<b>73,771</b>	<b>801,261</b>	<b>62,265</b>	<b>33,035</b>	<b>34,160</b>	<b>1,004,492</b>
<b>Interest</b>						
Capital Leases						
Motor Graders (3)	16,188	15,693	-	-	-	31,881
Motor Graders (2)	12,205	23,814	-	-	-	36,019
950H CAT Wheel Loader	5,438	4,421	3,371	2,285	1,161	16,676
Screen Machine with Conveyor	2,866	1,936	982	-	-	5,784
<b>Total Interest</b>	<b>36,697</b>	<b>45,864</b>	<b>4,353</b>	<b>2,285</b>	<b>1,161</b>	<b>90,360</b>
<b>Total Principal and Interest</b>	<b>\$ 110,468</b>	<b>847,125</b>	<b>66,618</b>	<b>35,320</b>	<b>35,321</b>	<b>1,094,852</b>