HAMILTON COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Hamilton County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Hamilton County, Kansas, as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter 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 Hamilton County, Kansas, as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Hamilton County, Kansas, as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and 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 Hamilton County, Kansas 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 A of the financial statement, the financial statement is prepared by Hamilton County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A 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 A; 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, which raise substantial doubt about Hamilton County, Kansas' 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.

Auditor's 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 judgement 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 Hamilton County, Kansas' 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, which raise substantial doubt about Hamilton County, Kansas' 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, summary of 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 A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Hamilton County, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated August 18, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the website of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

August 24, 2022

HAMILTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2021

Funds	Beginning unencumbered cash balance	Prior year canceled encumbrances	Receipts
General fund	$ 858,166	$ -	$ 6,036,669
Special purpose funds:			
Alcohol revenue	7,873	-	5,000
Library	9,885	-	170,469
Library employee benefits	3,797	-	82,763
Enhancement 911	77,874	-	60,344
Fire district #1	22,192	-	30,186
Non-budgeted special purpose funds:			
Capital improvement	1,281,262	-	-
Equipment reserve	130,588	-	-
Special machinery	3,874	-	150,000
Special road	574	-	-
Sheriff's funds	74,789	-	13,765
County attorney forfeiture	5,012	-	362
Sheriff forfeiture	20,459	-	850
Diversion fee	71,333	-	40,674
Special vehicle	4,510	-	27,441
County sales tax	352,570	-	234,259
EMT trust	11,561	-	3,020
Coronavirus relief fund	31,133	-	265,195
Prosecuting attorney training	835	-	777
Clerk technology	-	-	1,638
Register of deeds technology	16,354	-	6,550
Treasurer technology	5,532	-	1,638
Health bio-terrorism	23,054	-	9,434
Heath maternal child	18,188	-	9,962
Health coronavirus relief fund	10,858	-	2,500
Solid waste management	12,163	-	154,594
Micro loan	131,902	-	862
Health ELC covid grant	-	-	41,240
Total special purpose funds	2,328,172	-	1,313,523
Capital project fund:			
Capital project	-	-	614,000
Business fund:			
Sunflower Square	74,200	-	108,072
Total reporting entity - excluding agency funds	$ 3,260,538	$ -	$ 8,072,264
Composition of cash balance:			
Cash on hand			
Checking accounts			
Money market			
Certificates of deposit			
Total cash			
Agency funds			
Total reporting entity - excluding agency funds			

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

Statement 1

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 5,164,565	$ 1,730,270	$ 119,085	$ 1,849,355
6,000	6,873	-	6,873
181,919	(1,565)	-	(1,565)
87,105	(545)	-	(545)
47,559	90,659	-	90,659
47,407	4,971	-	4,971
54,619	1,226,643	-	1,226,643
-	130,588	-	130,588
-	153,874	-	153,874
-	574	-	574
4,319	84,235	-	84,235
212	5,162	-	5,162
5,750	15,559	-	15,559
23,868	88,139	-	88,139
27,111	4,840	-	4,840
259,620	327,209	-	327,209
-	14,581	-	14,581
49,742	246,586	-	246,586
384	1,228	-	1,228
-	1,638	-	1,638
4,372	18,532	-	18,532
2,115	5,055	-	5,055
10,019	22,469	1,202	23,671
7,680	20,470	-	20,470
500	12,858	-	12,858
97,789	68,968	-	68,968
87	132,677	-	132,677
16,480	24,760	-	24,760
934,657	2,707,038	1,202	2,708,240
516,042	97,958	-	97,958
75,748	106,524	1,290	107,814
$ 6,691,012	$ 4,641,790	$ 121,577	$ 4,763,367

	$ 300
	90,051
	8,634,951
	1,889,591
	10,614,893
	(5,851,526)
	$ 4,763,367

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Hamilton County, Kansas is a municipal corporation governed by an elected five-member commission. This regulatory 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.

Hamilton County Fair Board. The Fair Board is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

Syracuse-Hamilton County Airport. The Airport is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

Hamilton County Public Library. The Library is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners. Acquisition or disposition of real property by the Library must be approved by the County. Bond issuances must also be approved by the County.

Tamarisk Golf Course. The Golf Course is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

Hamilton County Extension Council. Hamilton County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council has an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council.

Hamilton County Fire District #1. The District is defined as a separate taxing entity by applicable state statutes. It provides fire protection services to certain unincorporated areas of the County. The costs of providing such services are provided from property taxes assessed to property owners in the District. For financial reporting, the financial activities of the Fire District are accounted for within a special purpose fund.

Hamilton County Pool Board. The Pool Board is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

Syracuse Youth Activities Association. The Association is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting

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

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

REGULATORY BASIS FUND TYPES

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

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

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

Business fund – funds financed in whole or in part by fees charged to users for goods or services.

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

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (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.

4. 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), business funds, and bond and interest 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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

b. Publication in a 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 ten days after publication of notice of hearing.

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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 ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts 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 municipality 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 agency funds and the following special purpose funds:

Capital Improvement	Coronavirus Relief
Equipment Reserve	Prosecuting Attorney Training
Special Machinery	Clerk Technology
Special Road	Register of Deeds Technology
Sheriff's Funds	Treasurer Technology
County Attorney Forfeiture	Health Bio-Terrorism
Sheriff Forfeiture	Health Maternal Child
Diversion Fee	Health Coronavirus Relief
Special Vehicle	Solid Waste Management
County Sales Tax	Micro Loan
EMT Trust	Health ELC Covid Grant

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.

B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, the Kansas Department of Administration, and legal representatives of the County.

The budget law provided by K.S.A. 79-2935 prohibits the expenditure of funds more than that allowed by budget. At year-end, the Fire District #1 fund had expenditures more than the amount allowed by budget of $2,407.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. At year end, the Library and Library Employee Benefits funds had unencumbered cash deficits of $1,565 and $545, respectively.

K.S.A. 10-130 requires that municipalities remit payments for any bonds or interest to the state fiscal agent at least twenty days before the date of maturity. One bond payment was not made in accordance with this statute.

C. DEPOSITS AND INVESTMENTS

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 to have a main or branch bank in the County, 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.

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's designated "peak periods" of sixty days each begin December 10, and May 1. All deposits were legally secured at December 31, 2021.

At December 31, 2021, the County's carrying amount of deposits was $10,614,593 and the bank balance was $10,642,918. Of the bank balance, $2,616,525 was covered by federal depository insurance, $4,020,617 was collateralized with securities held by the pledging financial institutions agents in the County's name, and $4,005,776 was unsecured under a designated peak period.

D. LONG-TERM DEBT

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

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
General obligation bond:					
G. O. Bond – Series 2021					
Issued February 2, 2021					
In the amount of $614,000					
At interest rate of 1.700%					
Maturing September 1, 2030	$ -	$ 614,000	$ 61,000	$ 553,000	$ 6,060
Capital leases:					
Eight radios and control station					
Issued February 1, 2011					
In the amount of $15,764					
At interest rate of 4.21%					
Maturing February 1, 2022	3,197	-	1,565	1,632	135
2011 Toro RM5510 fairway mower					
Issued March 14, 2017					
In the amount of $23,345					
At interest rate of 3.98%					
Maturing March 14, 2021	4,847	-	4,847	-	193
2017 Cat 953D track loader					
Issued September 19, 2017					
In the amount of $240,197					
At interest rate of 3.32%					
Paid off February 5, 2021	123,807	-	123,807	-	1,968
Three 2010 Cat 140M motor graders					
Issued July 24, 2017					
In the amount of $375,000					
At interest rate of 3.14%					
Maturing July 24, 2021	77,314	-	77,314	-	2,386
2013 Toro mower					
Issued March 6, 2018					
In the amount of $26,390					
At interest rate of 3.98%					
Maturing March 6, 2022	10,806	-	5,298	5,508	430
Toro greens mower					
Issued January 22, 2019					
In the amount of $18,870					
At interest rate of 4.28%					
Maturing January 22, 2022	10,273	-	5,029	5,244	440
2019 EZGo golf carts					
Issued November 12, 2019					
In the amount of $18,800					
At interest rate of 3.98%					
Maturing November 12, 2023	14,371	-	4,604	9,767	573

D. LONG-TERM DEBT (CONTINUED)

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
Capital leases (continued):					
950K wheel loader Issued January 15, 2021 In the amount of $60,000 At interest rate of 2.40% Maturing January 19, 2024	$ 60,000	$ -	$ -	$ 60,000	$ -
140M2 motor grader Issued August 16, 2015 In the amount of $252,018 At interest rate of 3.20% Maturing August 22, 2022	148,620	-	22,707	125,913	4,754
2020 Ambulance Ford F550 Issued April 9, 2021 In the amount of $110,000 At interest rate of 2.506% Maturing April 15, 2024	-	110,000	-	110,000	-
2011 Cat 140M Grader Issued April 2, 2021 In the amount of $125,000 At interest rate of 2.69% Maturing April 2, 2026	-	125,000	-	125,000	-
Toro 3420 Tri-Plex Mower Issued February 22, 2021 In the amount of $15,720 At interest rate of 2.46% Maturing March 22, 2025	-	15,720	-	15,720	-
Total capital leases	453,235	250,720	245,171	458,784	10,879
Total long-term debt	$ 453,235	$ 864,720	$ 306,171	$1,011,784	$ 16,939

Current maturities of general obligation bonds and interest for the next five years and through maturity are as follows:

	Principal due	Interest due	Total due
2022	$ 57,000	$ 9,401	$ 66,401
2023	58,000	8,432	66,432
2024	59,000	7,446	66,446
2025	60,000	6,443	66,443
2026	61,000	5,423	66,423
2027-2030	258,000	11,050	269,050
Total	$ 553,000	$ 48,195	$ 601,195

D. LONG-TERM DEBT (CONTINUED)

Current maturities of capital leases and interest through maturity are as follows:

	Principal due	Interest due	Total due
2022	$ 225,663	$ 16,202	$ 241,865
2023	89,776	8,239	98,015
2024	87,153	4,867	92,020
2025	29,707	1,522	31,229
2026	26,485	722	27,207
Total	$ 458,784	$ 31,552	$ 490,336

E. TRANSFERS

Operating transfers were as follows:

From	To	Regulatory authority	Amount
Operating transfers:			
General	Special machinery	K.S.A. 68-141g	$ 150,000
Special vehicle	General	K.S.A. 8-145	24,735
County sales tax	General	K.S.A. 12-110d	150,000
Total operating transfers			$ 324,735
Transfers to related municipal entities were as follows:			
General	Airport	K.S.A. 3-121	$ 38,000
General	Hamilton County VIP	K.S.A. 12-1680	74,400
General	Extension council	K.S.A. 2-610	80,124
General	Hospital	K.S.A. 19-4606	725,274
General	Fair board	K.S.A. 2-129	71,250
General	Pool board	K.S.A. 19-2801	43,800
General	Syracuse youth activities	K.S.A. 19-3903	32,850
General	Tamarisk golf course	Commissioners	19,552
General	Historical Society	K.S.A. 19-2651	34,500
Library	Public library	K.S.A. 12-1220	181,919
Library employee benefits	Public library	K.S.A. 12-16,102	87,105
Total transfers to related municipal entities			$1,388,774

F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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 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.

F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

Death and disability other post-employment benefits. 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 was set at 1% and contributions totaled $7,888 for 2021.

Vacation leave. The County's policies regarding vacations permit employees to accumulate a maximum of 240 hours of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accumulated vacation earned prior to termination or resignation up to a maximum of 240 hours.

Sick leave. All employees on permanent status earn sick leave at the rate of one calendar day per month with a maximum accumulation of 960 hours (Sheriff's Department and Road Department 1,140 hours). No allowance for unused sick leave is paid upon termination or resignation. The County has a sick leave bank whereby employees can transfer excess sick leave to a bank to be used by employees who are on extended sick leave and have exhausted their own sick leave accumulation. The sick leave bank is administered by the County Commissioners.

Section 125 cafeteria plan/health insurance. The County offers a Section 125 cafeteria plan for all employees electing to participate. It can be used for health insurance premiums, unreimbursed medical and dependent care expenses. The plan is administered by an independent insurance company.

Section 457 deferred compensation plan. The County offers a Section 457 deferred compensation plan to all employees on a voluntary basis. The County does not contribute to the plan.

G. DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $136,405 for the year ended December 31, 2021.

G. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $988,884. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial 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.

H. LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on landfill sites when they stop accepting waste and to perform certain maintenance and monitoring functions at the sites for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste.

The estimated closure cost is $1,351,113 and the estimated post-closure cost is $927,220. Of these costs, the closure and post-closure care liability is $841,934 at December 31, 2021, based on the estimated acres used, and the current open portion. The County will recognize the remaining estimated liability for closure and post-closure care of $1,436,399 as the remaining estimated capacity is filled.

These amounts are based on what it would cost to perform all closure and post-closure care in 2021. Actual cost may differ due to inflation, changes in technology, or changes in regulations. The County will cover these costs through future charges to landfill users and future ad valorem tax receipts. The County expects the landfill to operate for approximately 145 years.

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.

I. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and medical needs of employees. The County participates in public entity risk pools to cover property, liability, and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.

J. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to $750,000 each and aggregate excess reinsurance provides aggregate coverage up to $1,000,000. Except for required contributions, no member can be held responsible for any claims made against any other member.

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group funded pool for property, liability, crime, and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file, which is $37,606,087, $500,000 for liability and $1,000,000 for crime. Excess reinsurance provides aggregate coverage up to $3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

K. CORONAVIRUS (COVID-19)

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County’s financial condition, liquidity, and future result of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2022.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County. The County received funding from the American Rescue Plan Act of 2021 (ARPA) of $246,586 during the current year and will receive an additional $246,586 in 2022.

L. SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 24, 2022 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note K above.

REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1

HAMILTON COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

Funds	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 6,014,185	$ -	$ 6,014,185	$ 5,164,565	$ 849,620
Special purpose funds:					
Alcohol revenue	6,332	-	6,332	6,000	332
Library	181,919	-	181,919	181,919	-
Library employee benefits	87,105	-	87,105	87,105	-
Enhancement 911	97,196	-	97,196	47,559	49,637
Fire district #1	45,000	-	45,000	47,407	(2,407)
Business fund:					
Sunflower Square	133,077	-	133,077	75,748	57,329
Total	$ 6,564,814	$ -	$ 6,564,814	$ 5,610,303	$ 954,511

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 5,059,565	$ 5,240,399	$ 5,035,550	$ 204,849
Shared revenue	263,755	298,012	201,254	96,758
Licenses, permits and fees	54,178	57,383	35,000	22,383
Charges for services:				
Health	28,089	28,745	20,736	8,009
Ambulance	68,345	59,339	55,000	4,339
Prisoner care	19,915	16,625	-	16,625
Landfill	90,351	103,296	70,000	33,296
Interest	75,292	71,413	80,000	(8,587)
Other	7,047	7,274	30,000	(22,726)
Operating transfers in	167,633	174,735	20,000	154,735
Neighborhood revitalization rebate	(16,630)	(20,552)	(20,459)	(93)
Total receipts	5,817,540	6,036,669	$ 5,527,081	$ 509,588
Expenditures:				
General government:				
County Commissioners:				
Personal services	71,533	71,432	$ 71,144	$ (288)
Commodities	129	591	50	(541)
Contractual services	1,642	1,380	3,640	2,260
Subtotal	73,304	73,403	74,834	1,431
County Clerk:				
Personal services	77,711	76,515	76,884	369
Commodities	891	550	800	250
Contractual services	873	2,283	1,450	(833)
Reimbursed expenditures	-	(154)	-	154
Subtotal	79,475	79,194	79,134	(60)
County Treasurer:				
Personal services	77,510	75,309	72,000	(3,309)
Commodities	1,607	2,325	3,000	675
Contractual services	2,850	2,604	3,000	396
Reimbursed expenditures	(452)	(409)	-	409
Subtotal	81,515	79,829	78,000	(1,829)

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
County Attorney:				
Personal services	$ 101,145	$ 101,001	$ 100,637	$ (364)
Commodities	2,730	1,825	1,750	(75)
Contractual services	13,651	14,224	15,000	776
Subtotal	117,526	117,050	117,387	337
Register of Deeds:				
Personal services	79,339	75,053	78,834	3,781
Commodities	1,321	456	1,306	850
Contractual services	2,046	2,840	4,000	1,160
Reimbursed expenditures	(35)	-	-	-
Subtotal	82,671	78,349	84,140	5,791
Court Services:				
Court indigent	19,893	29,548	18,500	(11,048)
Commodities	617	590	3,000	2,410
Contractual services	24,389	18,422	27,000	8,578
Subtotal	44,899	48,560	48,500	(60)
Courthouse general:				
Personal services	44,444	35,403	35,940	537
Commodities	24,274	23,696	20,000	(3,696)
Contractual services	289,182	384,597	-	(384,597)
Capital outlay	2,100	-	644,060	644,060
Reimbursed expenditures	-	(22,876)	-	22,876
Subtotal	360,000	420,820	700,000	279,180
Direct election expense:				
Personal services	2,573	3,028	1,650	(1,378)
Commodities	9,306	2,305	500	(1,805)
Contractual services	7,601	6,260	13,250	6,990
Subtotal	19,480	11,593	15,400	3,807

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Appraiser cost:				
Personal services	$ 47,205	$ 35,252	$ 32,234	$ (3,018)
Commodities	3,328	1,043	1,000	(43)
Contractual services	84,434	94,106	88,000	(6,106)
Capital outlay	-	-	2,000	2,000
Reimbursed expenditures	(1,513)	(1,820)	-	1,820
Subtotal	133,454	128,581	123,234	(5,347)
Zoning:				
Personal services	-	12,116	-	(12,116)
Commodities	-	36	-	(36)
Contractual services	579	387	500	113
Reimbursed expenditures	(600)	(6,275)	-	6,275
Subtotal	(21)	6,264	500	(5,764)
Employee benefits:				
Social security	140,588	132,609	150,000	17,391
Unemployment	1,535	1,441	2,500	1,059
KPERS	150,450	138,111	188,000	49,889
Health insurance	871,006	810,663	927,100	116,437
Life insurance	3,841	3,017	4,500	1,483
Subtotal	1,167,420	1,085,841	1,272,100	186,259
Conservation District	25,000	25,000	25,000	-
Reimbursed expenditures	(106,381)	(111,537)	(20,000)	91,537
Total general government	2,078,342	2,042,947	2,598,229	555,282

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Public safety:				
Sheriff:				
Personal services	$ 418,909	$ 411,251	$ 495,000	$ 83,749
Commodities	26,742	27,411	45,000	17,589
Contractual services	75,027	82,588	72,000	(10,588)
Capital outlay	1,886	-	22,000	22,000
Law enforcement contract	(154,500)	(154,554)	(173,892)	(19,338)
Reimbursed expenditures	(2,378)	(118)	-	118
Subtotal	365,686	366,578	460,108	93,530
Emergency management:				
Personal services	18,471	18,929	18,386	(543)
Commodities	990	661	2,000	1,339
Contractual services	771	452	1,614	1,162
Capital outlay	5,435	-	-	-
Reimbursed expenditures	(12,689)	(17,435)	(6,000)	11,435
Subtotal	12,978	2,607	16,000	13,393
Juvenile detention center	10,836	7,000	7,000	-
Inmate housing:				
Commodities	11,637	10,831	-	(10,831)
Contractual services	3,473	8,414	-	(8,414)
Capital outlay	11,781	-	-	-
Subtotal	26,891	19,245	-	(19,245)
Total public safety	416,391	395,430	483,108	87,678
Highways and streets:				
Road and bridge:				
Personal services	436,711	381,890	465,000	83,110
Commodities	255,802	279,889	290,000	10,111
Contractual services	224,009	140,914	100,000	(40,914)
Capital outlay	156,492	123,700	150,000	26,300
Reimbursed expenditures	(4,910)	(70,536)	-	70,536
Subtotal	1,068,104	855,857	1,005,000	149,143

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Noxious weed:				
Personal services	$ 10,304	$ 8,830	$ 9,500	$ 670
Commodities	43,201	64,438	50,000	(14,438)
Contractual services	5,098	6,206	6,000	(206)
Capital outlay	-	1,700	-	(1,700)
Reimbursed expenditures	(44,761)	(26,492)	(45,000)	(18,508)
Subtotal	13,842	54,682	20,500	(34,182)
Wildlife control:				
Personal services	12,906	11,884	13,500	1,616
Commodities	14,745	4,003	16,000	11,997
Contractual services	891	1,159	2,500	1,341
Reimbursed expenditures	(15,684)	(9,508)	(12,000)	(2,492)
Subtotal	12,858	7,538	20,000	12,462
Total highways and streets	1,094,804	918,077	1,045,500	127,423
Sanitation:				
Landfill:				
Personal services	38,837	38,718	39,682	964
Commodities	10,525	12,192	16,000	3,808
Contractual services	37,223	34,878	35,000	122
Capital outlay	33,585	-	33,600	33,600
Waste tire management	(2,524)	(3,128)	-	3,128
Total sanitation	117,646	82,660	124,282	41,622
Health and welfare:				
Health department:				
Personal services	93,070	92,300	91,736	(564)
Commodities	6,681	12,729	7,400	(5,329)
Contractual services	11,608	23,879	6,700	(17,179)
Capital outlay	19,544	-	-	-
Reimbursed expenditures	(60,277)	(171)	-	171
Subtotal	70,626	128,737	105,836	(22,901)
Ambulance:				
Personal services	125,448	118,423	120,382	1,959
Commodities	17,141	45,446	12,400	(33,046)
Contractual services	26,892	26,973	22,250	(4,723)
Capital outlay	-	-	2,500	2,500
Subtotal	169,481	190,842	157,532	(33,310)

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Mental health	$ 18,000	$ 18,000	$ 18,000	$ -
Mental disabilities	26,000	26,000	26,000	-
Total health and welfare	284,107	363,579	307,368	(56,211)
Economic development:				
Personal services	2,550	2,550	2,500	(50)
Commodities	1,669	560	1,000	440
Contractual services	1,891	1,167	1,500	333
Total economic development	6,110	4,277	5,000	723
Culture and recreation:				
Fair and activities:				
Transfer to related municipal entity	71,250	71,250	71,250	-
Personal services	39,080	20,434	-	(20,434)
Reimbursed expenditures	(38,724)	(31,207)	-	31,207
Subtotal	71,606	60,477	71,250	10,773
Historical society:				
Transfer to related municipal entity	34,500	34,500	34,500	-
Personal services	13,414	13,106	-	(13,106)
Reimbursed expenditures	(14,453)	(15,473)	-	15,473
Subtotal	33,461	32,133	34,500	2,367
Youth services:				
Transfer to related municipal entity	32,850	32,850	32,850	-
Personal services	18,873	18,411	-	(18,411)
Reimbursed expenditures	(18,513)	(18,750)	-	18,750
Subtotal	33,210	32,511	32,850	339
Golf course:				
Transfer to related municipal entity	15,000	19,552	120,000	100,448
Personal services	79,017	75,420	-	(75,420)
Capital outlay	25,451	25,363	-	(25,363)
Subtotal	119,468	120,335	120,000	(335)

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Pool board:				
Transfer to related municipal entity	$ 43,800	$ 43,800	$ 43,800	$ -
Personal services	28,467	37,620	-	(37,620)
Reimbursed expenditures	(25,989)	(37,579)	-	37,579
Subtotal	46,278	43,841	43,800	(41)
Total culture and recreation	304,023	289,297	302,400	13,103
Operating transfers:				
Capital improvement fund	320,046	-	105,000	105,000
Special machinery	-	150,000	-	(150,000)
No-fund warrant - 2016 fund	579,800	-	-	-
Equipment reserve	126,000	-	105,000	105,000
Total operating transfers	1,025,846	150,000	210,000	60,000
Related municipal entity transfers:				
Hospital	180,394	725,274	725,274	-
Hamilton County VIP	74,400	74,400	74,400	-
Extension Council	80,124	80,124	80,124	-
Airport	38,000	38,000	38,000	-
Total related municipal entity transfers	372,918	917,798	917,798	-
Tax sale	-	-	20,000	20,000
CASA appropriation	500	500	500	-
Total expenditures	5,700,687	5,164,565	$ 6,014,185	$ 849,620
Receipts over (under) expenditures	116,853	872,104		
Unencumbered cash, beginning of year	741,313	858,166	$ 487,104	$ 371,062
Unencumbered cash, end of year	$ 858,166	$ 1,730,270		

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

ALCOHOL REVENUE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State of Kansas	$ 4,011	$ 5,000	$ 4,732	$ 268
Expenditures:				
Health and welfare:				
County appropriations	-	6,000	$ 6,332	$ 332
Receipts over (under) expenditures	4,011	(1,000)		
Unencumbered cash, beginning of year	3,862	7,873	$ 1,600	$ 6,273
Unencumbered cash, end of year	$ 7,873	$ 6,873		

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 179,801	$ 171,137	$ 166,851	$ 4,286
Neighborhood revitalization rebate	(594)	(668)	(665)	(3)
Total receipts	179,207	170,469	$ 166,186	$ 4,283
Expenditures:				
Transfer to related municipal entity	177,000	181,919	$ 181,919	$ -
Receipts over (under) expenditures	2,207	(11,450)		
Unencumbered cash, beginning of year	7,678	9,885	$ 15,733	$ (5,848)
Unencumbered cash (deficit), end of year	$ 9,885	$ (1,565)		

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

LIBRARY EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 78,117	$ 83,096	$ 84,117	$ (1,021)
Neighborhood revitalization rebate	(266)	(333)	(331)	(2)
Total receipts	77,851	82,763	$ 83,786	$ (1,023)
Expenditures:				
Transfer to related municipal entity	76,753	87,105	$ 87,105	$ -
Receipts over (under) expenditures	1,098	(4,342)		
Unencumbered cash, beginning of year	2,699	3,797	$ 3,319	$ 478
Unencumbered cash (deficit), end of year	$ 3,797	$ (545)		

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

ENHANCEMENT 911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, permits and fees	$ 60,441	$ 60,344	$ 52,000	$ 8,344
Expenditures:				
Contractual services	50,763	47,559	$ 97,196	$ 49,637
Receipts over (under) expenditures	9,678	12,785		
Unencumbered cash, beginning of year	68,196	77,874	$ 45,196	$ 32,678
Unencumbered cash, end of year	$ 77,874	$ 90,659		

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

FIRE DISTRICT #1 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 45,202	$ 30,239	$ 31,095	$ (856)
Other	405	-	-	-
Neighborhood revitalization rebate	(79)	(53)	-	(53)
Total receipts	45,528	30,186	$ 31,095	$ (909)
Expenditures:				
Public safety:				
Personal services	13,813	14,689	$ 16,000	$ 1,311
Commodities	4,181	18,083	10,000	(8,083)
Contractual	11,206	19,045	14,000	(5,045)
Capital outlay	13,550	303	5,000	4,697
Reimbursed expenditures	(761)	(4,713)	-	4,713
Total expenditures	41,989	47,407	$ 45,000	$ (2,407)
Receipts over (under) expenditures	3,539	(17,221)		
Unencumbered cash, beginning of year	18,653	22,192	$ 13,905	$ 8,287
Unencumbered cash, end of year	$ 22,192	$ 4,971		

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2021

	Capital improvement	Equipment reserve	Special machinery	Special road	Sheriff's funds
Receipts:					
State and federal aid	$ -	$ -	$ -	$ -	$ -
Sales tax	-	-	-	-	-
Licenses, permits and fees	-	-	-	-	13,765
Interest	-	-	-	-	-
Charges for services	-	-	-	-	-
Loan collections	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Donations	-	-	-	-	-
Operating transfers in	-	-	150,000	-	-
Total receipts	-	-	150,000	-	13,765
Expenditures:					
Personal services	-	-	-	-	-
Commodities	19,179	-	-	-	3,637
Contractual services	24,275	-	-	-	682
Capital outlay	24,168	-	-	-	-
Reimbursed expenditures	(13,003)	-	-	-	-
Operating transfers out	-	-	-	-	-
Total expenditures	54,619	-	-	-	4,319
Receipts over (under) expenditures	(54,619)	-	150,000	-	9,446
Unencumbered cash, beginning of year	1,281,262	130,588	3,874	574	74,789
Unencumbered cash, end of year	$ 1,226,643	$ 130,588	$ 153,874	$ 574	$ 84,235

County attorney forfeiture	Sheriff forfeiture	Diversion fee	Special vehicle	County sales tax	EMT trust	Coronavirus relief
$ -	$ -	$ -	$ -	$ -	$ -	$ 246,586
-	-	-	-	234,259	-	-
-	-	21,952	27,441	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
362	850	-	-	-	-	18,609
-	-	18,722	-	-	3,020	-
-	-	-	-	-	-	-
362	850	40,674	27,441	234,259	3,020	265,195
-	-	-	-	-	-	7,583
-	-	1,339	1,652	1,098	-	999
212	5,750	22,529	724	4,196	-	41,160
-	-	-	-	222,026	-	-
-	-	-	-	(117,700)	-	-
-	-	-	24,735	150,000	-	-
212	5,750	23,868	27,111	259,620	-	49,742
150	(4,900)	16,806	330	(25,361)	3,020	215,453
5,012	20,459	71,333	4,510	352,570	11,561	31,133
$ 5,162	$ 15,559	$ 88,139	$ 4,840	$ 327,209	$ 14,581	$ 246,586

HAMILTON COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2021

	Prosecuting attorney training	Clerk technology	Register of deeds technology	Treasurer technology	Health bio-terrorism
Receipts:					
State and federal aid	$ -	$ -	$ -	$ -	$ 9,434
Sales tax	-	-	-	-	-
Licenses, permits and fees	777	1,638	6,550	1,638	-
Interest	-	-	-	-	-
Charges for services	-	-	-	-	-
Loan collections	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Donations	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Total receipts	777	1,638	6,550	1,638	9,434
Expenditures:					
Personal services	-	-	-	-	-
Commodities	-	-	2,767	2,115	-
Contractual services	384	-	1,605	-	10,019
Capital outlay	-	-	-	-	-
Reimbursed expenditures	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total expenditures	384	-	4,372	2,115	10,019
Receipts over (under) expenditures	393	1,638	2,178	(477)	(585)
Unencumbered cash, beginning of year	835	-	16,354	5,532	23,054
Unencumbered cash, end of year	$ 1,228	$ 1,638	$ 18,532	$ 5,055	$ 22,469

See Independent Auditor's Report.

Health maternal child	Health coronavirus relief	Solid waste management	Micro loan	Health ELC covid grant	Total
$ 9,962	$ -	$ -	$ -	$ 41,240	$ 307,222
-	-	-	-	-	234,259
-	-	-	-	-	73,761
-	-	162	-	-	162
-	-	147,506	-	-	147,506
-	-	-	862	-	862
-	2,500	6,926	-	-	29,247
-	-	-	-	-	21,742
-	-	-	-	-	150,000
9,962	2,500	154,594	862	41,240	964,761
6,120	-	-	-	-	13,703
-	125	69	-	2,080	35,060
1,560	375	97,720	87	14,400	225,678
-	-	-	-	-	246,194
-	-	-	-	-	(130,703)
-	-	-	-	-	174,735
7,680	500	97,789	87	16,480	564,667
2,282	2,000	56,805	775	24,760	400,094
18,188	10,858	12,163	131,902	-	2,206,551
$ 20,470	$ 12,858	$ 68,968	$ 132,677	$ 24,760	$ 2,606,645

HAMILTON COUNTY, KANSAS

CAPTIAL PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

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

	2020	2021
Receipts:		
Bond proceeds	$ -	$ 614,000
Expenditures:		
Contractual services	-	178,922
Capital outlay	-	337,120
Total expenditures	-	516,042
Receipts over (under) expenditures	-	97,958
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 97,958

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

SUNFLOWER SQUARE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Rent	$ 101,009	$ 106,072	$ 106,000	$ 72
Deposits - net	2,147	2,000	-	2,000
Total receipts	103,156	108,072	$ 106,000	$ 2,072
Expenditures:				
Commodities	17,046	27,329	$ 10,000	$ (17,329)
Contractual services	55,562	48,419	100,000	51,581
Capital outlay	925	-	23,077	23,077
Total expenditures	73,533	75,748	$ 133,077	$ 57,329
Receipts over (under) expenditures	29,623	32,324		
Unencumbered cash, beginning of year	44,577	74,200	$ 27,077	$ 47,123
Unencumbered cash, end of year	$ 74,200	$ 106,524		

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2021

Funds	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County Clerk	$ -	$ 2,106	$ 2,106	$ -
Register of Deeds	4,926	60,567	61,597	3,896
District Court	13,821	164,640	155,210	23,251
Sheriff	20,197	66,061	46,828	39,430
County Treasurer	5,493,502	8,987,768	8,999,089	5,482,181
Local taxing districts	131	3,336,083	3,334,839	1,375
Delinquent dumpsters	-	6,926	6,926	-
Motor vehicle fees	-	292,173	292,173	-
Hospital sales tax collections	16,515	234,259	226,274	24,500
Sales tax collections	19,108	313,161	311,731	20,538
Fish and game licenses	-	1,954	1,954	-
Park permits	-	660	660	-
Heritage trust	995	3,275	3,689	581
Delinquent personal court costs	1,368	2,544	3,106	806
Payroll clearing funds	45,439	455,369	464,440	36,368
Aflac 125 plan	12,387	19,220	20,508	11,099
Law library	9,921	3,672	1,220	12,373
Unclaimed property	5,127	-	-	5,127
County attorney restitution	-	84	-	84
Oil & gas depletion	189,917	-	-	189,917
Total agency funds	$ 5,833,354	$ 13,950,522	$ 13,932,350	$ 5,851,526

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