# HODGEMAN COUNTY, KANSAS

# FINANCIAL STATEMENT
# with
# INDEPENDENT AUDITOR'S REPORT

# YEAR ENDED DECEMBER 31, 2024

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# INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Hodgeman County, Kansas

## *Adverse and Unmodified Opinions*

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Hodgeman County, Kansas, as of and for the year ended December 31, 2024 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 Hodgeman County, Kansas, as of December 31, 2024, 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 Hodgeman County, Kansas, as of December 31, 2024, 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 Hodgeman 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 Hodgeman 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, that raise substantial doubt about Hodgeman 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 Hodgeman 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, that raise substantial doubt about Hodgeman 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 (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements - agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for 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 Hodgeman County, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated September 26, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the basic financial statement. Such 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

August 28, 2025

**HODGEMAN COUNTY, KANSAS**

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2024

| Fund | Beginning unencumbered cash balance (deficit) | Prior year canceled encumbrances | Receipts |
|---|---|---|---|
| General fund | $ 592,360 | $ - | $ 3,562,815 |
| Special purpose funds: | | | |
| Road and bridge | 193,462 | - | 1,476,046 |
| Extension council | 3,393 | - | 106,795 |
| Noxious weed | 84,184 | - | 296,019 |
| Noxious weed capital outlay | 197,997 | - | 25,000 |
| County hospital | 8,602 | - | 276,786 |
| Ambulance | 37,807 | - | 223,815 |
| Special alcohol and drug | 3,817 | - | 2,347 |
| E911 combined | 130,890 | - | 53,135 |
| Rural fire district | 9,043 | - | 142,298 |
| Non-budgeted special purpose funds: | | | |
| Special machinery | 541,742 | - | 125,626 |
| Special highway improvements | 504,602 | - | - |
| Ambulance equipment | 268,046 | - | 60,900 |
| Prosecuting attorney trust | 16,244 | - | 487 |
| Special motor vehicle | 13,779 | - | 22,229 |
| Register of deeds technology | 43,866 | - | 5,168 |
| Municipal equipment reserve | 438,211 | - | 264,650 |
| Capital improvements | 587,485 | - | 250,000 |
| Clerk technology | 5,074 | - | 1,292 |
| Treasurer technology | 9,997 | - | 1,292 |
| Regional PHEP | (9,147) | - | 45,788 |
| Bioterrorism grant | (566) | - | 8,775 |
| Micro loan grant revolving | 12,953 | - | 320 |
| KDHE workforce development grant | - | - | 7,480 |
| Rural fire equipment | 402,260 | - | 88,000 |
| E911 Sheriff grant | 20,202 | - | - |
| Law enforcement trust | 1,386 | - | - |
| ARPA recovery | 64,257 | - | - |
| Registered offenders | 760 | - | 380 |
| VIN inspection | 2,762 | - | 1,100 |
| Conceal carry | 1,630 | - | 195 |
| USDA grant | - | - | - |
| Total special purpose funds | 3,594,738 | - | 3,485,923 |
| Business fund: | | | |
| Health reserves | 440,607 | - | 415,277 |
| Bond and interest funds: | | | |
| Bond and interest - hospital | 98,156 | - | 275,862 |
| Hospital no-fund warrants | 11,108 | - | 22,792 |
| Hospital bond debt service reserve | 138,688 | - | - |
| Bond and interest - ambulance | 1,004 | - | 13,733 |
| Total bond and interest funds | 248,956 | - | 312,387 |
| Total reporting entity - excluding agency funds | $ 4,876,661 | $ - | $ 7,776,402 |

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

| Expenditures | Residual equity transfers | Ending unencumbered cash balance (deficit) | Add encumbrances and accounts payable | Ending cash balance (deficit) |
|---|---|---|---|---|
| $ 3,572,586 | $ 33,900 | $ 616,489 | $ 43,021 | $ 659,510 |
| 1,444,598 | - | 224,910 | 42,073 | 266,983 |
| 107,500 | - | 2,688 | - | 2,688 |
| 270,009 | - | 110,194 | 4,602 | 114,796 |
| - | - | 222,997 | - | 222,997 |
| 284,993 | - | 395 | - | 395 |
| 211,504 | - | 50,118 | 6,432 | 56,550 |
| 250 | - | 5,914 | - | 5,914 |
| 44,257 | - | 139,768 | 3,405 | 143,173 |
| 143,495 | - | 7,846 | 739 | 8,585 |
| 216,607 | - | 450,761 | - | 450,761 |
| 17,025 | - | 487,577 | 10,875 | 498,452 |
| 68,903 | - | 260,043 | - | 260,043 |
| 87 | - | 16,644 | - | 16,644 |
| 24,204 | - | 11,804 | - | 11,804 |
| 936 | - | 48,098 | - | 48,098 |
| 66,252 | - | 636,609 | - | 636,609 |
| 18,723 | - | 818,762 | - | 818,762 |
| - | - | 6,366 | - | 6,366 |
| - | - | 11,289 | - | 11,289 |
| 36,630 | - | 11 | 9,158 | 9,169 |
| 8,754 | - | (545) | 181 | (364) |
| 13,273 | - | - | - | - |
| 15,971 | - | (8,491) | 2,800 | (5,691) |
| 43,442 | - | 446,818 | - | 446,818 |
| - | - | 20,202 | - | 20,202 |
| - | - | 1,386 | - | 1,386 |
| 18,733 | - | 45,524 | - | 45,524 |
| - | - | 1,140 | - | 1,140 |
| 690 | - | 3,172 | - | 3,172 |
| - | - | 1,825 | - | 1,825 |
| 91,077 | - | (91,077) | 89,806 | (1,271) |
| 3,147,913 | - | 3,932,748 | 170,071 | 4,102,819 |
| 228,480 | - | 627,404 | 21,834 | 649,238 |
| 339,013 | 1,203 | 36,208 | - | 36,208 |
| - | (33,900) | - | - | - |
| - | - | 138,688 | - | 138,688 |
| 13,534 | (1,203) | - | - | - |
| 352,547 | (33,900) | 174,896 | - | 174,896 |
| $ 7,301,526 | $ - | $ 5,351,537 | $ 234,926 | $ 5,586,463 |

# HODGEMAN COUNTY, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2024

| | |
|---|---|
| Composition of cash balance: | |
| Super now account | $ 7,431,873 |
| Checking account | 447,442 |
| Money market account | 1,457,382 |
| Cash and cash items on hand | 1,407 |
| Certificates of deposit | 2,300,000 |
| Total cash | 11,638,104 |
| Agency funds | (6,051,641) |
| Total reporting entity - excluding agency funds | $ 5,586,463 |

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

## 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

Hodgeman 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.

**Hodgeman County Hospital.** The members of the governing board of the Hospital are appointed by the County Commissioners. This board is accountable to the County Commission for fiscal matters. Complete financial records for the Hospital can be obtained from their administrative offices at 809 W. Bramley St., Jetmore, Kansas 67854.

**Hodgeman County Extension Council.** The Council provides services in such areas as agriculture, home economics, and 4-H club, to all persons in the County. The Council has an elected board for its governing body. The County annually provides significant operating subsidies to the Council. Complete financial records for the Council may be obtained from their administrative offices at the Hodgeman County Courthouse, Jetmore, Kansas 67854.

### 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, 2024:

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 funds – 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.

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

Agency 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), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

c. Public hearing on or before August 15th, but at least 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 the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been meet. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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, the Health Reserves fund, the Hospital Bond Debt Service Reserve fund, and the following special purpose funds:

| | |
|---|---|
| Special Machinery | Bioterrorism Grant |
| Special Highway Improvements | Micro Loan Grant Revolving |
| Ambulance Equipment | KDHE Workforce Development Grant |
| Prosecuting Attorney Trust | Rural Fire Equipment |
| Special Motor Vehicle | E911 Sheriff Grant |
| Register of Deeds Technology | Law Enforcement Trust |
| Municipal Equipment Reserve | ARPA Recovery |
| Capital Improvements | Registered Offenders |
| Clerk Technology | VIN Inspection |
| Treasurer Technology | Conceal Carry |
| Regional PHEP | USDA 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, Kansas Department of Administration, and legal representatives of the County.

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 Bioterrorism Grant, KDHE Workforce Development Grant, and USDA Grant funds had unencumbered cash deficits of $545, $8,491 and $91,077, respectively. According to K.S.A. 12-1664, the County is not prohibited from financing the federal share of a local program from current funds, if available.

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.

C. DEPOSITS AND INVESTMENTS (CONTINUED)

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. All deposits were legally secured at December 31, 2024.

At December 31, 2024 the County's carrying amount of deposits was $11,636,697 and the bank balance was $11,784,823. Of the bank balance, $1,149,239 was covered by federal depository insurance, and $10,635,584 was collateralized with securities held by the pledging financial institutions agents in the County's name.

D. INTERFUND TRANSFERS

Operating transfers were as follows:

| From | To | Regulatory authority | Amount |
|---|---|---|---|
| General | Municipal equipment reserve | K.S.A. 19-119 | $ 250,000 |
| General | Capital improvements | K.S.A. 19-120 | 250,000 |
| Road and bridge | Special machinery | K.S.A. 68-141g | 100,000 |
| Noxious weed | Noxious weed capital outlay | K.S.A. 2-1318 | 25,000 |
| Ambulance | Ambulance equipment | K.S.A. 12-110d | 50,000 |
| Rural fire district | Rural fire equipment | K.S.A.19-3612c | 88,000 |
| Special motor vehicle | General | K.S.A. 8-145 | 13,779 |
| Total operating transfers | | | $ 776,779 |

Residual equity transfers were as follows:

| | | | |
|---|---|---|---|
| Bond and interest – ambulance | Bond and interest – hospital | Bond Document | $ 1,203 |
| Hospital no-fund warrants | General | Bond Document | 33,900 |
| Total residual equity transfers | | | $ 35,103 |

E. DEFINED BENEFIT PENSION PLAN

General Information about the 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 South Kansas, Suite 100; Topeka, KS 66603), or by calling 1-888-275-5737.

E. DEFINED BENEFIT PENSION PLAN (CONTINUED)

General Information about the Pension Plan (Continued)

*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 the County and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $138,500 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $1,413,186. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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.

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.

*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 were $14,644 for the year ended December 31, 2024.

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

*Vacation Leave*. The County's policies regarding vacation permits non-elected employees with one year of employment to earn ten days of vacation. Employees with greater than ten years of employment earn fifteen days of vacation per year. All employees are allowed to carry over vacation one year past their anniversary date for a maximum accumulation of fifteen days for employees with ten years of service or less and thirty days for employees with more than ten years of service. Upon termination or resignation from service with the County, employees are entitled to payment for all accumulated vacation earned prior to termination or resignation, provided two weeks' notice is given.

*Sick Leave*. All non-elected employees on permanent status earn sick leave at the rate of one calendar day per month of service with a maximum accumulation of ninety days. Part-time employees do not earn sick leave. No allowance for unused sick leave is paid upon termination, resignation, or retirement.

*Section 125 Cafeteria Plan/Health Insurance*. The County offers a Section 125 cafeteria plan for all employees electing to participate. Participants use this for health insurance premiums, other medical costs, and dependent care costs. The plan is administered by an independent company.

*Section 457 Deferred Compensation Plan*. The County offers employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457.

G. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2024, were as follows:

| Issue | Balance beginning of year | Additions/ net change | Reductions/ net change | Balance end of year | Interest paid |
|---|---|---|---|---|---|
| General obligation bonds: | | | | | |
| Hospital bonds – Series 2013 Issued June 4, 2013 In the amount of $4,205,000 At interest rates of 2.00% to 3.00% Maturing September 1, 2027 | $1,085,000 | $ - | $ 310,000 | $ 775,000 | $ 29,013 |
| Ambulance bonds – Series 2016 Issued September 2, 2016 In the amount of $119,400 At interest rate of 2.75% Maturing September 2, 2026 | 39,285 | - | 39,285 | - | 798 |
| Total general obligation bonds | 1,124,285 | - | 349,285 | 775,000 | 29,811 |
| Finance leases: | | | | | |
| Caterpillar 938M Wheel Loader Issued July 8, 2019 In the amount of $132,025 At interest rate of 3.20% Maturing July 8, 2025 | 46,808 | - | 23,036 | 23,772 | 1,498 |
| Caterpillar 140 Motor Grader Issued February 22, 2022 In the amount of $99,900 At interest rate of 2.25% Maturing February 15, 2026 | 75,714 | - | 24,681 | 51,033 | 1,704 |

G. LONG-TERM DEBT (CONTINUED)

| Issue | Balance beginning of year | Additions/ net change | Reductions/ net change | Balance end of year | Interest paid |
|---|---|---|---|---|---|
| Finance leases (continued): | | | | | |
| Osage Ambulance<br>Issued August 11, 2023<br>In the amount of $103,373<br>At interest rate of 4.93%<br>Maturing August 1, 2027 | $ 103,373 | $ - | $ 24,101 | $ 79,272 | $ 4,971 |
| Caterpillar 140-13L Motor Grader<br>Issued August 21, 2023<br>In the amount of $125,367<br>At interest rate of 5.39%<br>Maturing August 1, 2027 | 125,367 | - | 29,175 | 96,192 | 6,406 |
| Caterpillar 140-13L Motor Grader<br>Issued March 24, 2023<br>In the amount of $225,367<br>At interest rate of 5.06%<br>Maturing March 24, 2028 | 225,367 | - | 40,737 | 184,630 | 11,404 |
| Total finance leases | 576,629 | - | 141,730 | 434,899 | 25,983 |
| Totals | $1,700,914 | $ - | $ 491,015 | $1,209,899 | $ 55,794 |

Current maturities of general obligation bonds and interest through maturity are as follows:

| | Principal due | Interest due | Total due |
|---|---|---|---|
| 2025 | $ 320,000 | $ 21,650 | $ 341,650 |
| 2026 | 330,000 | 13,650 | 343,650 |
| 2027 | 125,000 | 3,750 | 128,750 |
| Total | $ 775,000 | $ 39,050 | $ 814,050 |

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

| | Principal due | Interest due | Total due |
|---|---|---|---|
| 2025 | $ 147,364 | $ 20,347 | $ 167,711 |
| 2026 | 129,200 | 13,972 | 143,172 |
| 2027 | 108,706 | 6,858 | 115,564 |
| 2028 | 49,629 | 2,511 | 52,140 |
| Total | $ 434,899 | $ 43,688 | $ 478,587 |

## H. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

| | Project commitments authorized | Cash disbursements and accounts payable to date | Remaining financial commitment |
|---|---|---|---|
| Bridge 7 Replacement | $ 72,500 | $ 18,125 | $ 54,375 |
| Window Restoration | 734,779 | 89,806 | 644,973 |
| | $ 807,279 | $ 107,931 | $ 699,348 |

## I. CLOSURE AND POST-CLOSURE CARE COST

State and federal laws and regulations require the County to 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 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 $878,625 and the estimated post-closure cost is $652,680. These figures comprise the estimated closure and post-closure cost of $1,531,305 and were obtained from the 2025 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2024 to June 30, 2025. The permit for 2024 identifies that the remaining volume capacity of the site is 66.18% of the original capacity and that the remaining life of the landfill is estimated to be 159 years. Actual costs may be higher or lower due to inflation or deflation and changes in technology or applicable laws and regulations.

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

## J. MEDICAL SELF INSURANCE

Hodgeman County maintains a self-insurance program that is handled by an outside administrator who determines claims to be paid by the County. Changes in claims liability for the past two years have been as follows:

| | Beginning of year liability | Claims and changes in estimates | Stop loss reimbursement | Claim payments | End of year liability |
|---|---|---|---|---|---|
| 2023 | $ 20,566 | $ 203,865 | $ 15,054 | $ 195,606 | $13,771 |
| 2024 | 13,771 | 196,574 | - | 188,511 | 21,834 |

## K. 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 insurance coverage in the past three years.

## L. 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 $850,000 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 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 $21,238,636, $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.

## M. CONTINGENCIES

The County receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, would be insignificant.

The County has received $348,463 from the Department of the Treasury through the American Rescue Plan Act (ARPA). As of December 31, 2024, $45,524 remains in the ARPA fund. These funds must be obligated by December 31, 2024 and expended by December 31, 2026.

## N. SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 28, 2025, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in the financial statement.

# REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

# HODGEMAN COUNTY, KANSAS

## SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

For the Year Ended December 31, 2024

| Fund | Certified budget | Adjustments for qualifying budget credits | Total budget for comparison | Expenditures chargeable to current year | Variance favorable (unfavorable) |
|---|---|---|---|---|---|
| General fund | $ 4,065,240 | $ - | $ 4,065,240 | $ 3,572,586 | $ 492,654 |
| Special purpose funds: | | | | | |
| Road and bridge | 1,480,000 | - | 1,480,000 | 1,444,598 | 35,402 |
| Extension council | 107,500 | - | 107,500 | 107,500 | - |
| Noxious weed | 450,700 | - | 450,700 | 270,009 | 180,691 |
| Noxious weed capital outlay | 200,000 | - | 200,000 | - | 200,000 |
| County hospital | 285,000 | - | 285,000 | 284,993 | 7 |
| Ambulance | 215,000 | - | 215,000 | 211,504 | 3,496 |
| Special alcohol and drug | 5,000 | - | 5,000 | 250 | 4,750 |
| E911 combined | 180,000 | - | 180,000 | 44,257 | 135,743 |
| Rural fire district | 144,000 | - | 144,000 | 143,495 | 505 |
| Bond and interest fund: | | | | | |
| Bond and interest - hospital | 340,013 | - | 340,013 | 339,013 | 1,000 |
| Hospital no-fund warrants | 35,057 | - | 35,057 | - | 35,057 |
| Bond and interest - ambulance | 14,319 | - | 14,319 | 13,534 | 785 |
| Total | $ 7,521,829 | $ - | $ 7,521,829 | $ 6,431,739 | $ 1,090,090 |

See Independent Auditor's Report.

# HODGEMAN COUNTY, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 | Actual | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Taxes and shared revenue: | | | | |
| Ad valorem property tax | $ 2,631,674 | $ 2,741,070 | $ 2,751,000 | $ (9,930) |
| Delinquent tax | 75,176 | 70,044 | 12,500 | 57,544 |
| Motor vehicle tax | 190,473 | 145,319 | 156,233 | (10,914) |
| Recreational vehicle tax | 2,596 | 1,829 | 2,757 | (928) |
| 16/20M truck tax | 27,182 | 28,718 | 24,849 | 3,869 |
| Commercial vehicle tax | 4,755 | 4,002 | 3,969 | 33 |
| Mineral production tax | 26,820 | 28,343 | 10,000 | 18,343 |
| Health grants | 22,821 | 32,700 | 30,000 | 2,700 |
| Licenses, permits and fees | 46,471 | 57,247 | 55,000 | 2,247 |
| Interest on delinquent taxes | 49,836 | 24,363 | 10,000 | 14,363 |
| Charges for services | 253,537 | 262,161 | 170,000 | 92,161 |
| Interest | 105,587 | 139,578 | 5,000 | 134,578 |
| Other | 21,613 | 13,662 | - | 13,662 |
| Operating transfers | 12,499 | 13,779 | 220,000 | (206,221) |
| Total receipts | 3,471,040 | 3,562,815 | $ 3,451,308 | $ 111,507 |
| Expenditures: | | | | |
| County Commissioners | 102,474 | 102,681 | $ 100,000 | $ (2,681) |
| County Clerk | 73,250 | 82,359 | 78,340 | (4,019) |
| County Treasurer | 93,077 | 94,292 | 89,100 | (5,192) |
| County Attorney | 55,066 | 57,443 | 56,130 | (1,313) |
| Register of Deeds | 55,092 | 55,858 | 59,500 | 3,642 |
| District Court | 32,016 | 32,432 | 41,521 | 9,089 |
| Law enforcement | 512,563 | 392,400 | 556,300 | 163,900 |
| Health department | 156,801 | 219,188 | 207,287 | (11,901) |
| Solid waste | 162,287 | 159,453 | 175,000 | 15,547 |
| Courthouse general | 102,505 | 117,406 | 263,350 | 145,944 |
| Park and pool | 52,317 | 50,995 | 38,000 | (12,995) |
| Election | 19,592 | 32,155 | 39,800 | 7,645 |
| Appraiser cost | 117,032 | 122,097 | 123,850 | 1,753 |
| Judgments and tort liability | 101,395 | 125,481 | 120,000 | (5,481) |
| Employee benefits | 1,221,896 | 1,273,686 | 1,285,000 | 11,314 |
| Emergency management | 18,667 | 21,338 | 26,000 | 4,662 |
| Other | 17,866 | 17,260 | 20,000 | 2,740 |

# HODGEMAN COUNTY, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 | Actual | Budget | Variance favorable (unfavorable) |
| Appropriations: | | | | |
| Fair building | $ 14,700 | $ 14,700 | $ 14,700 | $ - |
| Soil Conservation | 24,000 | 24,000 | 24,000 | - |
| Elderly services | 20,462 | 20,462 | 20,462 | - |
| Historical Society | 3,000 | 3,000 | 3,000 | - |
| Community Mental Health | 22,400 | 22,400 | 22,400 | - |
| Land rush | 15,000 | - | 20,000 | 20,000 |
| Economic development | 31,500 | 31,500 | 31,500 | - |
| Operating transfers | 250,000 | 500,000 | 650,000 | 150,000 |
| Total expenditures | 3,274,958 | 3,572,586 | $ 4,065,240 | $ 492,654 |
| Receipts over (under) expenditures | 196,082 | (9,771) | | |
| Unencumbered cash, beginning of year | 396,278 | 592,360 | $ 613,932 | $ (21,572) |
| Residual equity transfer in | - | 33,900 | | |
| Unencumbered cash, end of year | $ 592,360 | $ 616,489 | | |

See Independent Auditor's Report.

# HODGEMAN COUNTY, KANSAS

## ROAD AND BRIDGE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 | Actual | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Taxes and shared revenue: | | | | |
| Ad valorem property tax | $ 1,012,262 | $ 1,086,532 | $ 1,090,469 | $ (3,937) |
| Delinquent tax | 26,549 | 26,143 | 3,000 | 23,143 |
| Motor vehicle tax | 56,345 | 55,998 | 60,202 | (4,204) |
| Recreational vehicle tax | 759 | 705 | 1,062 | (357) |
| 16/20M truck tax | 9,322 | 8,213 | 9,576 | (1,363) |
| Commercial vehicle tax | 1,359 | 1,542 | 1,529 | 13 |
| Gasoline tax | 276,286 | 277,065 | 232,374 | 44,691 |
| Federal aid | 506,118 | - | - | - |
| Other | 14,614 | 19,848 | 10,000 | 9,848 |
| Total receipts | 1,903,614 | 1,476,046 | $ 1,408,212 | $ 67,834 |
| Expenditures: | | | | |
| Highways and streets | 1,320,173 | 1,344,598 | $ 1,430,000 | $ 85,402 |
| Operating transfers | 528,873 | 100,000 | 50,000 | (50,000) |
| Total expenditures | 1,849,046 | 1,444,598 | $ 1,480,000 | $ 35,402 |
| Receipts over (under) expenditures | 54,568 | 31,448 | | |
| Unencumbered cash, beginning of year | 138,894 | 193,462 | $ 71,788 | $ 121,674 |
| Unencumbered cash, end of year | $ 193,462 | $ 224,910 | | |

See Independent Auditor's Report.

# HODGEMAN COUNTY, KANSAS

## EXTENSION COUNCIL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 | Actual | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Taxes and shared revenue: | | | | |
| Ad valorem property tax | $ 97,380 | $ 97,778 | $ 98,108 | $ (330) |
| Delinquent tax | 2,698 | 2,513 | 250 | 2,263 |
| Motor vehicle tax | 6,103 | 5,383 | 5,785 | (402) |
| Recreational vehicle tax | 83 | 68 | 102 | (34) |
| 16/20M truck tax | 938 | 905 | 920 | (15) |
| Commercial vehicle tax | 150 | 148 | 147 | 1 |
| Total receipts | 107,352 | 106,795 | $ 105,312 | $ 1,483 |
| Expenditures: | | | | |
| Appropriation | 106,000 | 107,500 | $ 107,500 | $ - |
| Receipts over (under) expenditures | 1,352 | (705) | | |
| Unencumbered cash, beginning of year | 2,041 | 3,393 | $ 2,188 | $ 1,205 |
| Unencumbered cash, end of year | $ 3,393 | $ 2,688 | | |

See Independent Auditor's Report.

# HODGEMAN COUNTY, KANSAS

## NOXIOUS WEED FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 | Actual | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Taxes and shared revenue: | | | | |
| Ad valorem property tax | $ 223,467 | $ 217,826 | $ 218,613 | $ (787) |
| Delinquent tax | 5,130 | 5,253 | 500 | 4,753 |
| Motor vehicle tax | 10,188 | 12,372 | 13,300 | (928) |
| Recreational vehicle tax | 139 | 156 | 235 | (79) |
| 16/20M truck tax | 1,500 | 1,526 | 2,115 | (589) |
| Commercial vehicle tax | 253 | 341 | 338 | 3 |
| Chemical sales | 105,132 | 58,545 | 200,000 | (141,455) |
| Other | (223) | - | - | - |
| Total receipts | 345,586 | 296,019 | $ 435,101 | $ (139,082) |
| Expenditures: | | | | |
| Highways and streets | 244,464 | 245,009 | $ 430,700 | $ 185,691 |
| Operating transfers | 20,000 | 25,000 | 20,000 | (5,000) |
| Total expenditures | 264,464 | 270,009 | $ 450,700 | $ 180,691 |
| Receipts over (under) expenditures | 81,122 | 26,010 | | |
| Unencumbered cash, beginning of year | 3,062 | 84,184 | $ 15,599 | $ 68,585 |
| Unencumbered cash, end of year | $ 84,184 | $ 110,194 | | |

See Independent Auditor's Report.

# HODGEMAN COUNTY, KANSAS

## NOXIOUS WEED CAPITAL OUTLAY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 | Actual | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Operating transfers | $ 20,000 | $ 25,000 | $ 20,000 | $ 5,000 |
| Expenditures: | | | | |
| Highways and streets | - | - | $ 200,000 | $ 200,000 |
| Receipts over (under) expenditures | 20,000 | 25,000 | | |
| Unencumbered cash, beginning of year | 177,997 | 197,997 | $ 180,000 | $ 17,997 |
| Unencumbered cash, end of year | $ 197,997 | $ 222,997 | | |

See Independent Auditor's Report.

# HODGEMAN COUNTY, KANSAS

## COUNTY HOSPITAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 | Actual | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Taxes and shared revenue: | | | | |
| Ad valorem property tax | $ 258,860 | $ 254,110 | $ 255,003 | $ (893) |
| Delinquent tax | 5,072 | 6,175 | 100 | 6,075 |
| Motor vehicle tax | 8,715 | 14,338 | 15,413 | (1,075) |
| Recreational vehicle tax | 128 | 180 | 272 | (92) |
| 16/20M truck tax | 4 | 1,588 | 2,452 | (864) |
| Commercial vehicle tax | 264 | 395 | 392 | 3 |
| Total receipts | 273,043 | 276,786 | $ 273,632 | $ 3,154 |
| Expenditures: | | | | |
| Appropriation | 280,000 | 284,993 | $ 285,000 | $ 7 |
| Receipts over (under) expenditures | (6,957) | (8,207) | | |
| Unencumbered cash, beginning of year | 15,559 | 8,602 | $ 11,368 | $ (2,766) |
| Unencumbered cash, end of year | $ 8,602 | $ 395 | | |

See Independent Auditor's Report.

# HODGEMAN COUNTY, KANSAS

## AMBULANCE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 | Actual | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Taxes and shared revenue: | | | | |
| Ad valorem property tax | $ 141,052 | $ 143,063 | $ 143,555 | $ (492) |
| Delinquent tax | 3,219 | 3,312 | 500 | 2,812 |
| Motor vehicle tax | 3,461 | 7,830 | 8,416 | (586) |
| Recreational vehicle tax | 43 | 99 | 149 | (50) |
| 16/20M truck tax | 1,085 | 392 | 1,339 | (947) |
| Commercial vehicle tax | 65 | 216 | 214 | 2 |
| Charges for services | 48,225 | 68,903 | 50,000 | 18,903 |
| Total receipts | 197,150 | 223,815 | $ 204,173 | $ 19,642 |
| Expenditures: | | | | |
| Health and welfare | 143,207 | 161,504 | $ 175,000 | $ 13,496 |
| Operating transfer | 40,000 | 50,000 | 40,000 | (10,000) |
| Total expenditures | 183,207 | 211,504 | $ 215,000 | $ 3,496 |
| Receipts over (under) expenditures | 13,943 | 12,311 | | |
| Unencumbered cash, beginning of year | 23,864 | 37,807 | $ 10,827 | $ 26,980 |
| Unencumbered cash, end of year | $ 37,807 | $ 50,118 | | |

See Independent Auditor's Report.

# HODGEMAN COUNTY, KANSAS

## SPECIAL ALCOHOL AND DRUG FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 | Actual | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| State aid | $ 840 | $ 2,347 | $ 1,500 | $ 847 |
| Expenditures: | | | | |
| Health and welfare | - | 250 | $ 5,000 | $ 4,750 |
| Receipts over (under) expenditures | 840 | 2,097 | | |
| Unencumbered cash, beginning of year | 2,977 | 3,817 | $ 3,500 | $ 317 |
| Unencumbered cash, end of year | $ 3,817 | $ 5,914 | | |

See Independent Auditor's Report.

# HODGEMAN COUNTY, KANSAS

## E911 COMBINED FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 | Actual | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| State aid | $ 60,055 | $ 53,135 | $ 61,000 | $ (7,865) |
| Expenditures: | | | | |
| Public safety | 45,044 | 44,257 | $ 180,000 | $ 135,743 |
| Receipts over (under) expenditures | 15,011 | 8,878 | | |
| Unencumbered cash, beginning of year | 115,879 | 130,890 | $ 119,000 | $ 11,890 |
| Unencumbered cash, end of year | $ 130,890 | $ 139,768 | | |

See Independent Auditor's Report.

# HODGEMAN COUNTY, KANSAS

## RURAL FIRE DISTRICT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 | Actual | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Taxes and shared revenue: | | | | |
| Ad valorem property tax | $ 132,696 | $ 131,141 | $ 131,387 | $ (246) |
| Delinquent tax | 3,044 | 2,832 | 250 | 2,582 |
| Motor vehicle tax | 4,904 | 4,839 | 5,173 | (334) |
| Recreational vehicle tax | 68 | 52 | 88 | (36) |
| 16/20M truck tax | 1,132 | 1,150 | 1,119 | 31 |
| Commercial vehicle tax | 92 | 96 | 82 | 14 |
| Other | 750 | 2,188 | - | 2,188 |
| Total receipts | 142,686 | 142,298 | $ 138,099 | $ 4,199 |
| Expenditures: | | | | |
| Public safety | 44,301 | 55,495 | $ 82,000 | $ 26,505 |
| Operating transfers | 99,000 | 88,000 | 62,000 | (26,000) |
| Total expenditures | 143,301 | 143,495 | $ 144,000 | $ 505 |
| Receipts over (under) expenditures | (615) | (1,197) | | |
| Unencumbered cash, beginning of year | 9,658 | 9,043 | $ 5,901 | $ 3,142 |
| Unencumbered cash, end of year | $ 9,043 | $ 7,846 | | |

See Independent Auditor's Report.

## HODGEMAN COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024

| | Special Machinery | Special Highway Improvements | Ambulance Equipment |
|---|---|---|---|
| Receipts: | | | |
| Federal aid | $ - | $ - | $ - |
| Grant proceeds | - | - | 10,900 |
| Fees | - | - | - |
| Other | 25,626 | - | - |
| Operating transfers | 100,000 | - | 50,000 |
| Total receipts | 125,626 | - | 60,900 |
| Expenditures: | | | |
| General government | - | - | - |
| Public safety | - | - | - |
| Highways and streets | 216,607 | 17,025 | - |
| Health and welfare | - | - | 68,903 |
| Operating transfers | - | - | - |
| Refunded to the State | - | - | - |
| Total expenditures | 216,607 | 17,025 | 68,903 |
| Receipts over (under) expenditures | (90,981) | (17,025) | (8,003) |
| Unencumbered cash (deficit), beginning of year | 541,742 | 504,602 | 268,046 |
| Unencumbered cash (deficit), end of year | $ 450,761 | $ 487,577 | $ 260,043 |

| Prosecuting Attorney Trust | Special Motor Vehicle | Register of Deeds Technology | Municipal Equipment Reserve | Capital Improve-ments |
|---|---|---|---|---|
| $ - | $ - | $ - | $ - | $ - |
| - | - | - | - | - |
| 487 | 22,229 | 5,168 | - | - |
| - | - | - | 14,650 | - |
| - | - | - | 250,000 | 250,000 |
| 487 | 22,229 | 5,168 | 264,650 | 250,000 |
| 87 | 10,425 | 936 | 66,252 | 18,723 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | 13,779 | - | - | - |
| - | - | - | - | - |
| 87 | 24,204 | 936 | 66,252 | 18,723 |
| 400 | (1,975) | 4,232 | 198,398 | 231,277 |
| 16,244 | 13,779 | 43,866 | 438,211 | 587,485 |
| $ 16,644 | $ 11,804 | $ 48,098 | $ 636,609 | $ 818,762 |

## HODGEMAN COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024

| | Clerk Technology | Treasurer Technology | Regional PHEP |
|---|---|---|---|
| Receipts: | | | |
| Federal aid | $ - | $ - | $ 45,788 |
| Grant proceeds | - | - | - |
| Fees | 1,292 | 1,292 | - |
| Other | - | - | - |
| Operating transfers | - | - | - |
| Total receipts | 1,292 | 1,292 | 45,788 |
| Expenditures: | | | |
| General government | - | - | - |
| Public safety | - | - | - |
| Highways and streets | - | - | - |
| Health and welfare | - | - | 36,630 |
| Operating transfers | - | - | - |
| Refunded to the State | - | - | - |
| Total expenditures | - | - | 36,630 |
| Receipts over (under) expenditures | 1,292 | 1,292 | 9,158 |
| Unencumbered cash (deficit), beginning of year | 5,074 | 9,997 | (9,147) |
| Unencumbered cash (deficit), end of year | $ 6,366 | $ 11,289 | $ 11 |

| Bioterrorism Grant | Micro Loan Grant Revolving | KDHE Workforce Development Grant | Rural Fire Equipment | E911 Sheriff Grant |
|---|---|---|---|---|
| $ 8,775 | $ - | $ - | $ - | $ - |
| - | - | 7,480 | - | - |
| - | - | - | - | - |
| - | 320 | - | - | - |
| - | - | - | 88,000 | - |
| 8,775 | 320 | 7,480 | 88,000 | - |
| - | - | - | - | - |
| - | - | - | 43,442 | - |
| - | - | - | - | - |
| 8,754 | - | 15,971 | - | - |
| - | - | - | - | - |
| - | 13,273 | - | - | - |
| 8,754 | 13,273 | 15,971 | 43,442 | - |
| 21 | (12,953) | (8,491) | 44,558 | - |
| (566) | 12,953 | - | 402,260 | 20,202 |
| $ (545) | $ - | $ (8,491) | $ 446,818 | $ 20,202 |

## HODGEMAN COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024

| | Law Enforcement Trust | ARPA Recovery | Registered Offenders |
|---|---|---|---|
| Receipts: | | | |
| Federal aid | $ - | $ - | $ - |
| Grant proceeds | - | - | - |
| Fees | - | - | 380 |
| Other | - | - | - |
| Operating transfers | - | - | - |
| Total receipts | - | - | 380 |
| Expenditures: | | | |
| General government | - | 18,733 | - |
| Public safety | - | - | - |
| Highways and streets | - | - | - |
| Health and welfare | - | - | - |
| Operating transfers | - | - | - |
| Refunded to the State | - | - | - |
| Total expenditures | - | 18,733 | - |
| Receipts over (under) expenditures | - | (18,733) | 380 |
| Unencumbered cash (deficit), beginning of year | 1,386 | 64,257 | 760 |
| Unencumbered cash (deficit), end of year | $ 1,386 | $ 45,524 | $ 1,140 |

See Independent Auditor's Report.

| VIN Inspection | Conceal Carry | USDA Grant | Total |
|---|---|---|---|
| $ - | $ - | $ - | $ 54,563 |
| - | - | - | 18,380 |
| 1,100 | 195 | - | 32,143 |
| - | - | - | 40,596 |
| - | - | - | 738,000 |
| 1,100 | 195 | - | 883,682 |
| - | - | 91,077 | 206,233 |
| 690 | - | - | 44,132 |
| - | - | - | 233,632 |
| - | - | - | 130,258 |
| - | - | - | 13,779 |
| - | - | - | 13,273 |
| 690 | - | 91,077 | 641,307 |
| 410 | 195 | (91,077) | 242,375 |
| 2,762 | 1,630 | - | 2,925,543 |
| $ 3,172 | $ 1,825 | $ (91,077) | $ 3,167,918 |

# HODGEMAN COUNTY, KANSAS

## HEALTH RESERVES

## SCHEDULE OF RECEIPTS AND EXPENDITURES
## REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | 2023 | 2024 |
|---|---|---|
| Receipts: | | |
| Claim reserves | $ 425,461 | $ 409,908 |
| Interest | 3,190 | 5,369 |
| Total receipts | 428,651 | 415,277 |
| Expenditures: | | |
| Employee benefits | 228,329 | 228,480 |
| Receipts over (under) expenditures | 200,322 | 186,797 |
| Unencumbered cash, beginning of year | 240,285 | 440,607 |
| Unencumbered cash, end of year | $ 440,607 | $ 627,404 |

See Independent Auditor's Report.

# HODGEMAN COUNTY, KANSAS

## BOND AND INTEREST - HOSPITAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 | Actual | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Taxes and shared revenue: | | | | |
| Ad valorem property tax | $ 31,681 | $ 32,460 | $ 32,536 | $ (76) |
| Delinquent tax | 2,270 | 1,375 | 250 | 1,125 |
| Motor vehicle tax | 5,762 | 1,731 | 1,860 | (129) |
| Recreational vehicle tax | 78 | 22 | 33 | (11) |
| 16/20M truck tax | 1,040 | 904 | 296 | 608 |
| Commercial vehicle tax | 141 | 48 | 47 | 1 |
| Sales tax | 250,779 | 239,322 | 220,000 | 19,322 |
| Total receipts | 291,751 | 275,862 | $ 255,022 | $ 20,840 |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal | 300,000 | 310,000 | $ 310,000 | $ - |
| Interest and commission | 35,763 | 29,013 | 30,013 | 1,000 |
| Total expenditures | 335,763 | 339,013 | $ 340,013 | $ 1,000 |
| Receipts over (under) expenditures | (44,012) | (63,151) | | |
| Unencumbered cash, beginning of year | 142,168 | 98,156 | $ 84,991 | $ 13,165 |
| Residual equity transfer in | - | 1,203 | | |
| Unencumbered cash, end of year | $ 98,156 | $ 36,208 | | |

See Independent Auditor's Report.

# HODGEMAN COUNTY, KANSAS

## HOSPITAL NO-FUND WARRANTS FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 | Actual | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Taxes and shared revenue: | | | | |
| Ad valorem property tax | $ 282,536 | $ 21 | $ - | $ 21 |
| Delinquent tax | 7,811 | 3,750 | 4,000 | (250) |
| Motor vehicle tax | 18,871 | 15,612 | 16,784 | (1,172) |
| Recreational vehicle tax | 255 | 197 | 296 | (99) |
| 16/20M truck tax | 2,982 | 2,782 | 2,670 | 112 |
| Commercial vehicle tax | 460 | 430 | 426 | 4 |
| Total receipts | 312,915 | 22,792 | $ 24,176 | $ (1,384) |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal | 300,000 | - | $ - | $ - |
| Interest and commission | 10,470 | - | - | - |
| Operating transfers | - | - | 35,057 | 35,057 |
| Total expenditures | 310,470 | - | $ 35,057 | $ 35,057 |
| Receipts over (under) expenditures | 2,445 | 22,792 | | |
| Unencumbered cash, beginning of year | 8,663 | 11,108 | $ 10,881 | $ 227 |
| Residual equity transfer out | - | (33,900) | | |
| Unencumbered cash, end of year | $ 11,108 | $ - | | |

See Independent Auditor's Report.

# HODGEMAN COUNTY, KANSAS

## HOSPITAL BOND DEBT SERVICE RESERVE

## SCHEDULE OF RECEIPTS AND EXPENDITURES
## REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | 2023 | 2024 |
|---|---|---|
| Receipts: | | |
| Interest | $ - | $ - |
| Expenditures | - | - |
| Receipts over (under) expenditures | - | - |
| Unencumbered cash, beginning of year | 138,688 | 138,688 |
| Unencumbered cash, end of year | $ 138,688 | $ 138,688 |

See Independent Auditor's Report.

# HODGEMAN COUNTY, KANSAS

## BOND AND INTEREST - AMBULANCE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
## REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 | Actual | Budget | Variance favorable (unfavorable) |
| Receipts: | | | | |
| Taxes and shared revenue: | | | | |
| Ad valorem property tax | $ 12,649 | $ 12,563 | $ 12,577 | $ (14) |
| Delinquent tax | 316 | 318 | - | 318 |
| Motor vehicle tax | 798 | 699 | 752 | (53) |
| Recreational vehicle tax | 11 | 9 | 13 | (4) |
| 16/20M truck tax | 148 | 125 | 120 | 5 |
| Commercial vehicle tax | 20 | 19 | 19 | - |
| Total receipts | 13,942 | 13,733 | $ 13,481 | $ 252 |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal | 12,398 | 12,736 | $ 12,736 | $ - |
| Interest and commission | 1,421 | 798 | 1,583 | 785 |
| Total expenditures | 13,819 | 13,534 | $ 14,319 | $ 785 |
| Receipts over (under) expenditures | 123 | 199 | | |
| Unencumbered cash, beginning of year | 881 | 1,004 | $ 838 | $ 166 |
| Residual equity transfer out | - | (1,203) | | |
| Unencumbered cash, end of year | $ 1,004 | $ - | | |

See Independent Auditor's Report.

# HODGEMAN COUNTY, KANSAS

## AGENCY FUNDS

## SUMMARY OF RECEIPTS AND DISBURSEMENTS
## REGULATORY BASIS

For the Year Ended December 31, 2024

| Fund | Beginning cash balance | Receipts | Disbursements | Ending cash balance (deficit) |
|---|---|---|---|---|
| County Clerk | $ 1,209 | $ 3,038 | $ 3,038 | $ 1,209 |
| Register of Deeds | 80 | 49,788 | 49,911 | (43) |
| District Court | 4,950 | 3,973 | 4,381 | 4,542 |
| Sheriff | 140 | 3,193 | 3,178 | 155 |
| Tax collection accounts | 5,565,353 | 8,434,750 | 8,565,584 | 5,434,519 |
| Local taxing districts | - | 3,325,611 | 3,325,611 | - |
| Cafeteria plan | 377 | 1,560 | 1,593 | 344 |
| Fish and game licenses and hatchery fees | - | 1,044 | 1,044 | - |
| Heritage trust | 572 | 2,584 | 2,221 | 935 |
| Motor vehicle fees and sales tax collections | 25,503 | 379,118 | 380,013 | 24,608 |
| Law library | 65,410 | 3,311 | 44,820 | 23,901 |
| Oil and gas depletion trust | 566,471 | - | 5,000 | 561,471 |
| Total agency funds | $ 6,230,065 | $ 12,207,970 | $ 12,386,394 | $ 6,051,641 |

See Independent Auditor's Report.