HAMILTON COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2022

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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, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the 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, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Hamilton County, Kansas, as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 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, 2021 (not presented herein), and have issued our report thereon dated August 24, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

August 29, 2023

HAMILTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2022

Funds	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General fund	$ 1,730,270	$ -	$ 5,969,820
Special purpose funds:			
Alcohol revenue	6,873	-	5,964
Library	(1,565)	-	164,737
Library employee benefits	(545)	-	64,554
Enhancement 911	90,659	-	58,743
Fire district #1	4,971	-	38,819
Non-budgeted special purpose funds:			
Capital improvement	1,226,643	-	300,000
Equipment reserve	130,588	-	-
Special machinery	153,874	-	-
Special road	574	-	-
Opioid litigation	-	-	454
Sheriff's funds	84,235	-	21,989
County attorney forfeiture	5,162	-	4,209
Sheriff forfeiture	15,559	-	23,850
Diversion fee	88,139	-	24,096
Special vehicle	4,840	-	26,093
County sales tax	327,209	-	258,322
EMT trust	14,581	-	13,870
Coronavirus relief fund	246,586	-	246,585
Prosecuting attorney training	1,228	-	561
Clerk technology	1,638	-	1,184
Register of deeds technology	18,532	-	4,734
Treasurer technology	5,055	-	1,183
Health bio-terrorism	22,469	-	9,345
Heath maternal child	20,470	-	6,311
Health coronavirus relief fund	12,858	-	10,285
Micro loan	132,677	-	1,996
Health ELC covid grant	24,760	-	10,737
Total special purpose funds	2,638,070	-	1,298,621
Capital project fund:			
Capital project	97,958	-	-
Business fund:			
Sunflower Square	106,524	-	105,421
Solid waste management	68,968	-	149,116
Total business funds	175,492	-	254,537
Total reporting entity - excluding agency funds	$ 4,641,790	$ -	$ 7,522,978
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	Add encumbrances and accounts payable	Ending cash balance
$ 5,633,005	$ 2,067,085	$ 165,233	$ 2,232,318
-	12,837	-	12,837
152,820	10,352	-	10,352
60,081	3,928	-	3,928
42,773	106,629	-	106,629
34,030	9,760	1,603	11,363
108,494	1,418,149	-	1,418,149
57,979	72,609	-	72,609
129,907	23,967	-	23,967
-	574	-	574
-	454	-	454
11,892	94,332	-	94,332
-	9,371	-	9,371
6,496	32,913	-	32,913
13,562	98,673	-	98,673
26,368	4,565	-	4,565
387,219	198,312	-	198,312
48	28,403	-	28,403
-	493,171	-	493,171
352	1,437	-	1,437
1,613	1,209	-	1,209
2,102	21,164	-	21,164
-	6,238	-	6,238
8,229	23,585	-	23,585
6,602	20,179	-	20,179
-	23,143	-	23,143
159	134,514	-	134,514
21,034	14,463	-	14,463
1,071,760	2,864,931	1,603	2,866,534
-	97,958	-	97,958
87,873	124,072	1,116	125,188
116,201	101,883	-	101,883
204,074	225,955	1,116	227,071
$ 6,908,839	$ 5,255,929	$ 167,952	$ 5,423,881

$	300
	83,815
	9,483,212
	1,909,047
	11,476,374
	(6,052,493)
$	5,423,881

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, 2022:

REGULATORY BASIS FUND TYPES

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

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific 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 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.

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	EMT Trust
Equipment Reserve	Coronavirus Relief
Special Machinery	Prosecuting Attorney Training
Special Road	Clerk Technology
Opioid Litigation	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	Micro Loan
County Sales Tax	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. 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, 2022.

At December 31, 2022, the County's carrying amount of deposits was $11,476,074 and the bank balance was $11,510,827. Of the bank balance, $2,636,095 was covered by federal depository insurance, $4,437,366 was collateralized with securities held by the pledging financial institutions agents in the County's name, and $4,437,366 was unsecured under a designated peak period.

C. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2022, 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	$ 553,000	$ -	$ 57,000	$ 496,000	$ 9,401
Finance 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	1,632	-	1,632	-	-
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	-	19,588	40,412	1,380

C. LONG-TERM DEBT (CONTINUED)

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
Finance leases (continued):					
140M2 motor grader Issued August 16, 2015 In the amount of $252,018 At interest rate of 3.20% Maturing August 22, 2022	125,913	-	125,913	-	4,042
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	-	35,724	74,276	2,795
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	-	23,776	101,224	3,278
Total capital leases	422,545	-	206,633	215,912	11,495
Total long-term debt	$ 975,545	$ -	$ 263,633	$ 711,912	$ 20,896

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
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	63,000	4,386	67,386
2028-2030	195,000	6,664	201,664
Total	$ 496,000	$ 38,794	$ 534,794

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

	Principal due	Interest due	Total due
2023	$ 80,916	$ 7,747	$ 88,663
2024	83,009	4,669	87,678
2025	25,633	1,421	27,054
2026	26,354	722	27,076
Total	$ 215,912	$ 14,559	$ 230,471

C. LONG-TERM DEBT (CONTINUED)

The County and the Hamilton County Golf Course Board are the lessee of the following finance leases. The payments are made by the Tamarisk Golf Course.

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
Finance leases:					
2013 Toro mower Issued March 6, 2018 In the amount of $26,390 At interest rate of 3.98% Maturing March 6, 2022	$ 5,508	$ -	$ 5,508	$ -	$ 219
Toro greens mower Issued January 22, 2019 In the amount of $18,870 At interest rate of 4.28% Maturing January 22, 2022	5,244	-	5,244	-	225
2019 EZGo golf carts Issued November 12, 2019 In the amount of $18,800 At interest rate of 3.98% Maturing November 12, 2023	9,767	-	4,788	4,979	389
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	-	3,788	11,932	387
Total	$ 36,239	$ -	$ 19,328	$ 16,911	$ 1,220

D. TRANSFERS

Operating transfers were as follows:

From	To	Regulatory authority	Amount
General	Capital improvement	K.S.A. 19-120	$ 300,000
Special vehicle	General	K.S.A. 8-145	15,170
County sales tax	General	K.S.A. 12-110d	150,000
Total operating transfers			$ 465,170
Transfers to related municipal entities were as follows:			
General	Airport	K.S.A. 3-121	$ 38,600
General	Hamilton County VIP	K.S.A. 12-1680	78,000
General	Extension council	K.S.A. 2-610	80,124
General	Hospital	K.S.A. 19-4606	687,700
General	Fair board	K.S.A. 2-129	72,550
General	Pool board	K.S.A. 19-2801	53,800
General	Syracuse youth activities	K.S.A. 19-3903	32,850
General	Tamarisk golf course	Commissioners	121,400
General	Historical Society	K.S.A. 19-2651	34,500
Library	Public library	K.S.A. 12-1220	152,820
Library employee benefits	Public library	K.S.A. 12-16,102	60,081
Total transfers to related municipal entities			$ 1,412,425

E. 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 totaled $8,219 for 2022.

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.

F. 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.

F. DEFINED BENEFIT PENSION PLAN (CONTINUED)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $146,892 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $1,560,535. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial 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.

G. 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 $1,471,327 and the estimated post-closure cost is $985,060. Of these costs, the closure and post-closure care liability is $918,026 at December 31, 2022, 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 $1,538,361 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 2022. 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 144 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.

H. 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.

I. 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 $41,130,008, $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.

J. SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 29, 2023 and believes the following events affect the financial statement as presented:

In November 2022, voters approved a one-half cent county wide sales tax to finance the cost to construct, furnish and equip additions to the Hamilton County Library. The proceeds of the sales tax, to commence on April 1, 2023, shall be used to pay the financing of the project. The County has established a Public Building Commission, which has issued $2,800,000 in revenue bonds, to finance the project.

The County has received $493,171 from the Department of Treasury through the American Rescue Plan Act of 2021 to cover lost revenue. As of December 31, 2022 these funds have been obligated as follows:

- $200,000 to the City of Coolidge for a wastewater system
- $280,452 to the City of Syracuse for water line replacement
- $12,719 to the Hamilton County Rural Water District #1 for a water well and related equipment

Management has concluded that there are no other subsequent events that are required to be recognized or disclosed in the financial statement.

REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1

HAMILTON COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022

Funds	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 5,982,640	$ -	$ 5,982,640	$ 5,633,005	$ 349,635
Special purpose funds:					
Alcohol revenue	17,031	-	17,031	-	17,031
Library	152,820	-	152,820	152,820	-
Library employee benefits	60,081	-	60,081	60,081	-
Enhancement 911	100,000	-	100,000	42,773	57,227
Fire district #1	45,000	-	45,000	34,030	10,970
Business fund:					
Sunflower Square	145,000	-	145,000	87,873	57,127
Solid waste management	201,401	-	201,401	116,201	85,200
Total	$ 6,703,973	$ -	$ 6,703,973	$ 6,126,783	$ 577,190

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 5,240,399	$ 5,145,698	$ 4,812,951	$ 332,747
Shared revenue	298,012	290,760	217,889	72,871
Licenses, permits and fees	57,383	48,688	45,000	3,688
Charges for services:				
Health	28,745	27,035	23,500	3,535
Ambulance	59,339	87,485	55,000	32,485
Prisoner care	16,625	8,365	-	8,365
Landfill	103,296	131,386	80,000	51,386
Interest	71,413	128,850	65,000	63,850
Other	7,274	2,922	5,000	(2,078)
Operating transfers in	174,735	165,170	15,000	150,170
Neighborhood revitalization rebate	(20,552)	(66,539)	(65,729)	(810)
Total receipts	6,036,669	5,969,820	$ 5,253,611	$ 716,209
Expenditures:				
General government:				
County Commissioners:				
Personal services	71,432	74,456	$ 72,567	$ (1,889)
Commodities	591	-	50	50
Contractual services	1,380	3,319	3,640	321
Subtotal	73,403	77,775	76,257	(1,518)
County Clerk:				
Personal services	76,515	79,568	79,013	(555)
Commodities	550	441	1,450	1,009
Contractual services	2,283	4,735	2,800	(1,935)
Reimbursed expenditures	(154)	(3,867)	-	3,867
Subtotal	79,194	80,877	83,263	2,386
County Treasurer:				
Personal services	75,309	62,473	74,500	12,027
Commodities	2,325	2,771	2,500	(271)
Contractual services	2,604	2,900	3,000	100
Reimbursed expenditures	(409)	(391)	-	391
Subtotal	79,829	67,753	80,000	12,247

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
County Attorney:				
Personal services	$ 101,001	$ 105,277	$ 102,650	$ (2,627)
Commodities	1,825	2,800	1,750	(1,050)
Contractual services	14,224	14,854	15,000	146
Subtotal	117,050	122,931	119,400	(3,531)
Register of Deeds:				
Personal services	75,053	74,562	72,525	(2,037)
Commodities	456	939	3,000	2,061
Contractual services	2,840	3,277	4,000	723
Subtotal	78,349	78,778	79,525	747
Court Services:				
Court indigent	29,548	14,469	18,500	4,031
Commodities	590	2,147	3,000	853
Contractual services	18,422	20,459	27,000	6,541
Subtotal	48,560	37,075	48,500	11,425
Courthouse general:				
Personal services	35,403	34,586	43,000	8,414
Commodities	23,696	24,883	30,000	5,117
Contractual services	384,597	391,849	300,000	(91,849)
Capital outlay	-	-	327,000	327,000
Reimbursed expenditures	(22,876)	(704)	-	704
Subtotal	420,820	450,614	700,000	249,386
Direct election expense:				
Personal services	3,028	5,486	1,685	(3,801)
Commodities	2,305	2,139	1,300	(839)
Contractual services	6,260	20,236	16,200	(4,036)
Subtotal	11,593	27,861	19,185	(8,676)

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Appraiser cost:				
Personal services	$ 35,252	$ 37,478	$ 36,000	$ (1,478)
Commodities	1,043	2,280	1,500	(780)
Contractual services	94,106	79,207	88,000	8,793
Capital outlay	-	-	200	200
Reimbursed expenditures	(1,820)	(3,351)	-	3,351
Subtotal	128,581	115,614	125,700	10,086
Zoning:				
Personal services	12,116	15,000	-	(15,000)
Commodities	36	1,419	-	(1,419)
Contractual services	387	5,126	15,000	9,874
Reimbursed expenditures	(6,275)	(10,650)	-	10,650
Subtotal	6,264	10,895	15,000	4,105
Employee benefits:				
Social security	132,609	139,514	137,000	(2,514)
Unemployment	1,441	22,432	1,600	(20,832)
KPERS	138,111	155,112	180,000	24,888
Health insurance	810,663	837,178	950,000	112,822
Life insurance	3,017	3,732	3,500	(232)
Subtotal	1,085,841	1,157,968	1,272,100	114,132
Conservation District	25,000	25,000	25,000	-
Reimbursed expenditures	(111,537)	(128,324)	(50,000)	78,324
Total general government	2,042,947	2,124,817	2,593,930	469,113

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Public safety:				
Sheriff:				
Personal services	$ 411,251	$ 483,027	$ 504,900	$ 21,873
Commodities	27,411	42,880	45,000	2,120
Contractual services	82,588	127,849	72,000	(55,849)
Capital outlay	-	1,632	22,000	20,368
Law enforcement contract	(154,554)	(154,500)	(173,892)	(19,392)
Reimbursed expenditures	(118)	(9,665)	-	9,665
Subtotal	366,578	491,223	470,008	(21,215)
Emergency management:				
Personal services	18,929	17,679	18,696	1,017
Commodities	661	1,038	1,500	462
Contractual services	452	80	1,804	1,724
Reimbursed expenditures	(17,435)	(6,032)	(6,000)	32
Subtotal	2,607	12,765	16,000	3,235
Juvenile detention center	7,000	1,586	7,000	5,414
Inmate housing:				
Commodities	10,831	14,555	-	(14,555)
Contractual services	8,414	5,627	-	(5,627)
Subtotal	19,245	20,182	-	(20,182)
Total public safety	395,430	525,756	493,008	(32,748)
Highways and streets:				
Road and bridge:				
Personal services	381,890	382,022	465,000	82,978
Commodities	279,889	301,349	290,000	(11,349)
Contractual services	140,914	117,486	100,000	(17,486)
Capital outlay	123,700	184,447	150,000	(34,447)
Reimbursed expenditures	(70,536)	(480)	-	480
Subtotal	855,857	984,824	1,005,000	20,176

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Noxious weed:				
Personal services	$ 8,830	$ 9,022	$ 10,510	$ 1,488
Commodities	64,438	48,260	50,000	1,740
Contractual services	6,206	6,414	6,000	(414)
Capital outlay	1,700	8,800	-	(8,800)
Reimbursed expenditures	(26,492)	(40,741)	(45,000)	(4,259)
Subtotal	54,682	31,755	21,510	(10,245)
Wildlife control:				
Personal services	11,884	13,066	13,500	434
Commodities	4,003	3,723	16,000	12,277
Contractual services	1,159	1,071	2,200	1,129
Reimbursed expenditures	(9,508)	(4,974)	(10,000)	(5,026)
Subtotal	7,538	12,886	21,700	8,814
Total highways and streets	918,077	1,029,465	1,048,210	18,745
Sanitation:				
Landfill:				
Personal services	38,718	39,570	40,500	930
Commodities	12,192	22,545	25,000	2,455
Contractual services	34,878	24,009	36,000	11,991
Capital outlay	-	-	33,600	33,600
Waste tire management	(3,128)	(6,340)	-	6,340
Total sanitation	82,660	79,784	135,100	55,316
Health and welfare:				
Health department:				
Personal services	92,300	91,201	91,286	85
Commodities	12,729	7,752	7,500	(252)
Contractual services	23,879	7,856	7,050	(806)
Reimbursed expenditures	(171)	-	-	-
Subtotal	128,737	106,809	105,836	(973)
Ambulance:				
Personal services	118,423	124,127	120,382	(3,745)
Commodities	45,446	26,491	12,400	(14,091)
Contractual services	26,973	35,314	22,250	(13,064)
Capital outlay	-	-	2,500	2,500
Reimbursed expenditures	-	(93)	-	93
Subtotal	190,842	185,839	157,532	(28,307)

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2022		
	2021	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	363,579	336,648	307,368	(29,280)
Economic development:				
Personal services	2,550	4,247	2,500	(1,747)
Commodities	560	53	1,000	947
Contractual services	1,167	2,338	1,500	(838)
Total economic development	4,277	6,638	5,000	(1,638)
Culture and recreation:				
Fair and activities:				
Transfer to related municipal entity	71,250	72,550	72,550	-
Personal services	20,434	22,856	-	(22,856)
Reimbursed expenditures	(31,207)	(14,354)	-	14,354
Subtotal	60,477	81,052	72,550	(8,502)
Historical society:				
Transfer to related municipal entity	34,500	34,500	34,500	-
Personal services	13,106	13,093	-	(13,093)
Reimbursed expenditures	(15,473)	(9,558)	-	9,558
Subtotal	32,133	38,035	34,500	(3,535)
Youth services:				
Transfer to related municipal entity	32,850	32,850	32,850	-
Personal services	18,411	19,344	-	(19,344)
Reimbursed expenditures	(18,750)	(19,625)	-	19,625
Subtotal	32,511	32,569	32,850	281
Golf course:				
Transfer to related municipal entity	19,552	121,400	121,400	-
Personal services	75,420	77,162	-	(77,162)
Capital outlay	25,363	-	-	-
Reimbursed expenditures	-	(58,988)	-	58,988
Subtotal	120,335	139,574	121,400	(18,174)

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Pool board:				
Transfer to related municipal entity	$ 43,800	$ 53,800	$ 43,800	$ (10,000)
Personal services	37,620	41,333	-	(41,333)
Reimbursed expenditures	(37,579)	(41,390)	-	41,390
Subtotal	43,841	53,743	43,800	(9,943)
Total culture and recreation	289,297	344,973	305,100	(39,873)
Operating transfers:				
Capital improvement fund	-	300,000	105,000	(195,000)
Special machinery	150,000	-	-	-
Equipment reserve	-	-	105,000	105,000
Total operating transfers	150,000	300,000	210,000	(90,000)
Related municipal entity transfers:				
Hospital	725,274	687,700	687,700	-
Hamilton County VIP	74,400	78,000	78,000	-
Extension Council	80,124	80,124	80,124	-
Airport	38,000	38,600	38,600	-
Total related municipal entity transfers	917,798	884,424	884,424	-
CASA appropriation	500	500	500	-
Total expenditures	5,164,565	5,633,005	$ 5,982,640	$ 349,635
Receipts over (under) expenditures	872,104	336,815		
Unencumbered cash, beginning of year	858,166	1,730,270	$ 729,029	$ 1,001,241
Unencumbered cash, end of year	$ 1,730,270	$ 2,067,085		

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State of Kansas	$ 5,000	$ 5,964	$ 4,427	$ 1,537
Expenditures:				
Health and welfare:				
County appropriations	6,000	-	$ 17,031	$ 17,031
Receipts over (under) expenditures	(1,000)	5,964		
Unencumbered cash, beginning of year	7,873	6,873	$ 12,604	$ (5,731)
Unencumbered cash, end of year	$ 6,873	$ 12,837		

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 171,137	$ 166,890	$ 154,946	$ 11,944
Neighborhood revitalization rebate	(668)	(2,153)	(2,126)	(27)
Total receipts	170,469	164,737	$ 152,820	$ 11,917
Expenditures:				
Transfer to related municipal entity	181,919	152,820	$ 152,820	$ -
Receipts over (under) expenditures	(11,450)	11,917		
Unencumbered cash, beginning of year	9,885	(1,565)	$ -	$ (1,565)
Unencumbered cash (deficit), end of year	$ (1,565)	$ 10,352		

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 83,096	$ 65,385	$ 60,902	$ 4,483
Neighborhood revitalization rebate	(333)	(831)	(821)	(10)
Total receipts	82,763	64,554	$ 60,081	$ 4,473
Expenditures:				
Transfer to related municipal entity	87,105	60,081	$ 60,081	$ -
Receipts over (under) expenditures	(4,342)	4,473		
Unencumbered cash, beginning of year	3,797	(545)	$ -	$ (545)
Unencumbered cash (deficit), end of year	$ (545)	$ 3,928		

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, permits and fees	$ 60,344	$ 58,743	$ 60,000	$ (1,257)
Expenditures:				
Contractual services	46,428	40,672	$ 100,000	$ 59,328
Capital outlay	1,131	2,101	-	(2,101)
Total expenditures	47,559	42,773	$ 100,000	$ 57,227
Receipts over (under) expenditures	12,785	15,970		
Unencumbered cash, beginning of year	77,874	90,659	$ 54,874	$ 35,785
Unencumbered cash, end of year	$ 90,659	$ 106,629	$ 14,874	$ 91,755

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 30,239	$ 39,324	$ 37,296	$ 2,028
Neighborhood revitalization rebate	(53)	(505)	-	(505)
Total receipts	30,186	38,819	$ 37,296	$ 1,523
Expenditures:				
Public safety:				
Personal services	14,689	13,655	$ 16,000	$ 2,345
Commodities	18,083	5,761	10,000	4,239
Contractual	19,045	15,178	14,000	(1,178)
Capital outlay	303	5,482	5,000	(482)
Reimbursed expenditures	(4,713)	(6,046)	-	6,046
Total expenditures	47,407	34,030	$ 45,000	$ 10,970
Receipts over (under) expenditures	(17,221)	4,789		
Unencumbered cash, beginning of year	22,192	4,971	$ 7,704	$ (2,733)
Unencumbered cash, end of year	$ 4,971	$ 9,760		

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, 2022

	Capital improvement	Equipment reserve	Special machinery	Special road	Opioid litigation
Receipts:					
State and federal aid	$ -	$ -	$ -	$ -	$ 454
Sales tax	-	-	-	-	-
Licenses, permits and fees	-	-	-	-	-
Loan collections	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Donations	-	-	-	-	-
Operating transfers in	300,000	-	-	-	-
Total receipts	300,000	-	-	-	454
Expenditures:					
Personal services	-	-	-	-	-
Commodities	824	-	-	-	-
Contractual services	90,670	-	-	-	-
Capital outlay	17,000	57,979	129,907	-	-
Reimbursed expenditures	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total expenditures	108,494	57,979	129,907	-	-
Receipts over (under) expenditures	191,506	(57,979)	(129,907)	-	454
Unencumbered cash, beginning of year	1,226,643	130,588	153,874	574	-
Unencumbered cash, end of year	$ 1,418,149	$ 72,609	$ 23,967	$ 574	$ 454

Sheriff's funds	County attorney forfeiture	Sheriff forfeiture	Diversion fee	Special vehicle	County sales tax	EMT trust
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	258,322	-
21,989	-	-	15,709	26,093	-	-
-	-	-	-	-	-	-
-	4,209	23,850	-	-	-	-
-	-	-	8,387	-	-	13,870
-	-	-	-	-	-	-
21,989	4,209	23,850	24,096	26,093	258,322	13,870
-	-	-	-	4,840	-	-
10,196	-	5,204	3,308	5,318	-	-
1,696	-	1,292	10,654	1,040	198,700	48
-	-	-	-	-	38,519	-
-	-	-	(400)	-	-	-
-	-	-	-	15,170	150,000	-
11,892	-	6,496	13,562	26,368	387,219	48
10,097	4,209	17,354	10,534	(275)	(128,897)	13,822
84,235	5,162	15,559	88,139	4,840	327,209	14,581
$ 94,332	$ 9,371	$ 32,913	$ 98,673	$ 4,565	$ 198,312	$ 28,403

HAMILTON COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2022

	Coronavirus relief	Prosecuting attorney training	Clerk technology	Register of deeds technology	Treasurer technology
Receipts:					
State and federal aid	$ 246,585	$ -	$ -	$ -	$ -
Sales tax	-	-	-	-	-
Licenses, permits and fees	-	561	1,184	4,734	1,183
Loan collections	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Donations	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Total receipts	246,585	561	1,184	4,734	1,183
Expenditures:					
Personal services	-	-	-	-	-
Commodities	-	-	-	-	-
Contractual services	-	352	438	1,406	-
Capital outlay	-	-	1,175	696	-
Reimbursed expenditures	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total expenditures	-	352	1,613	2,102	-
Receipts over (under) expenditures	246,585	209	(429)	2,632	1,183
Unencumbered cash, beginning of year	246,586	1,228	1,638	18,532	5,055
Unencumbered cash, end of year	$ 493,171	$ 1,437	$ 1,209	$ 21,164	$ 6,238

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Health bio-terrorism	Health maternal child	Health coronavirus relief	Micro loan	Health ELC covid grant	Total
$ 9,345	$ 6,311	$ 10,285	$ -	$ 10,737	$ 283,717
-	-	-	-	-	258,322
-	-	-	-	-	71,453
-	-	-	1,996	-	1,996
-	-	-	-	-	28,059
-	-	-	-	-	22,257
-	-	-	-	-	300,000
9,345	6,311	10,285	1,996	10,737	965,804
-	4,202	-	-	-	9,042
60	-	-	-	695	25,605
8,169	2,400	-	159	20,339	337,363
-	-	-	-	-	245,276
-	-	-	-	-	(400)
-	-	-	-	-	165,170
8,229	6,602	-	159	21,034	782,056
1,116	(291)	10,285	1,837	(10,297)	183,748
22,469	20,470	12,858	132,677	24,760	2,537,677
$ 23,585	$ 20,179	$ 23,143	$ 134,514	$ 14,463	$ 2,721,425

HAMILTON COUNTY, KANSAS

CAPTIAL PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

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

	2021	2022
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	-	97,958
Unencumbered cash, end of year	$ 97,958	$ 97,958

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

SUNFLOWER SQUARE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Rent	$ 106,072	$ 105,235	$ 106,000	$ (765)
Deposits - net	2,000	186	-	186
Total receipts	108,072	105,421	$ 106,000	$ (579)
Expenditures:				
Commodities	27,329	6,478	$ 20,000	$ 13,522
Contractual services	48,419	81,395	100,000	18,605
Capital outlay	-	-	25,000	25,000
Total expenditures	75,748	87,873	$ 145,000	$ 57,127
Receipts over (under) expenditures	32,324	17,548		
Unencumbered cash, beginning of year	74,200	106,524	$ 47,123	$ 59,401
Unencumbered cash, end of year	$ 106,524	$ 124,072	$ 8,123	$ 115,949

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

SOLID WASTE MANAGEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Charges for service	$ 147,506	$ 144,149	$ 200,000	$ (55,851)
Interest	162	398	-	398
Miscellaneous	6,926	4,569	-	4,569
Total receipts	154,594	149,116	$ 200,000	$ (50,884)
Expenditures:				
Commodities	69	47,064	$ 15,000	$ (32,064)
Contractual services	97,720	2,736	120,000	117,264
Debt service:				
Principal	-	57,000	57,000	-
Interest	-	9,401	9,401	-
Total expenditures	97,789	116,201	$ 201,401	$ 85,200
Receipts over (under) expenditures	56,805	32,915		
Unencumbered cash, beginning of year	12,163	68,968	$ 10,104	$ 58,864
Unencumbered cash, end of year	$ 68,968	$ 101,883	$ 8,703	$ 93,180

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2022

Funds	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County Clerk	$ -	$ 1,267	$ 1,267	$ -
Register of Deeds	3,896	48,384	48,486	3,794
District Court	23,251	121,185	123,091	21,345
Sheriff	39,430	119,884	121,613	37,701
County Treasurer	5,482,181	9,078,397	8,868,205	5,692,373
Local taxing districts	1,375	3,247,910	3,244,378	4,907
Delinquent dumpsters	-	4,569	4,569	-
Motor vehicle fees	-	288,421	288,421	-
Hospital sales tax collections	24,500	258,322	260,177	22,645
Sales tax collections	20,538	340,242	343,702	17,078
Fish and game licenses	-	1,176	1,176	-
Park permits	-	540	540	-
Heritage trust	581	2,367	2,317	631
Delinquent personal court costs	806	2,216	3,022	-
Payroll clearing funds	36,368	480,810	481,263	35,915
Aflac 125 plan	11,099	19,506	21,434	9,171
Law library	12,373	2,385	2,953	11,805
Unclaimed property	5,127	-	-	5,127
County attorney restitution	84	-	-	84
Oil & gas depletion	189,917	-	-	189,917
Total agency funds	$ 5,851,526	$ 14,017,581	$ 13,816,614	$ 6,052,493

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