HODGEMAN COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2025

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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, 2025 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, 2025, 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, 2025, 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, 2024 (not presented herein), and have issued our report thereon dated August 28, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

September 28, 2026

HODGEMAN COUNTY, KANSAS

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

For the Year Ended December 31, 2025

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General fund	$ 616,489	$ -	$ 3,569,543
Special purpose funds:			
Road and bridge	224,910	-	1,402,916
Extension council	2,688	-	104,273
Noxious weed	110,194	-	268,620
Noxious weed capital outlay	222,997	-	-
County hospital	395	-	264,864
Ambulance	50,118	-	207,303
Special alcohol and drug	5,914	-	12
E911 combined	139,768	-	18,609
Rural fire district	7,846	-	138,693
Non-budgeted special purpose funds:			
Special machinery	450,761	-	12,248
Special highway improvements	487,577	-	-
Ambulance equipment	260,043	-	-
Prosecuting attorney trust	16,644	-	465
Special motor vehicle	11,804	-	22,149
Register of deeds technology	48,098	-	3,994
Municipal equipment reserve	636,609	-	2,450
Capital improvements	818,762	-	-
Clerk technology	6,366	-	1,047
Treasurer technology	11,289	-	1,047
KDHE septic grant	-	-	125,000
Regional PHEP	11	-	27,472
Bioterrorism grant	(545)	-	9,841
KDHE workforce development grant	(8,491)	-	21,861
Rural fire equipment	446,818	-	50,000
E911 Sheriff grant	20,202	-	10,842
Law enforcement trust	1,386	-	-
ARPA recovery	45,524	-	-
Registered offenders	1,140	-	700
VIN inspection	3,172	-	1,600
Conceal carry	1,825	-	130
USDA grant	(91,077)	-	-
Total special purpose funds	3,932,748	-	2,696,136
Business fund:			
Health reserves	627,404	-	346,752
Bond and interest funds:			
Bond and interest - hospital	36,208	-	377,363
Hospital no-fund warrants	-	-	3,641
Hospital bond debt service reserve	138,688	-	-
Bond and interest - ambulance	-	-	975
Total bond and interest funds	174,896	-	381,979
Total reporting entity - excluding agency funds	$ 5,351,537	$ -	$ 6,994,410

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)
$ 3,384,021	$ 4,616	$ 806,627	$ 147,677	$ 954,304
1,416,828	-	210,998	108,823	319,821
107,500	-	(539)	8,093	7,554
255,601	-	123,213	3,732	126,945
-	-	222,997	-	222,997
274,750	-	(9,491)	28,806	19,315
163,772	-	93,649	7,704	101,353
500	-	5,426	-	5,426
7,217	-	151,160	311	151,471
111,276	-	35,263	1,460	36,723
129,106	-	333,903	-	333,903
68,165	-	419,412	-	419,412
29,071	-	230,972	-	230,972
-	-	17,109	-	17,109
24,187	-	9,766	2,152	11,918
9,260	-	42,832	-	42,832
30,000	-	609,059	-	609,059
-	-	818,762	-	818,762
-	-	7,413	-	7,413
8,321	-	4,015	8,321	12,336
48,719	-	76,281	-	76,281
32,051	-	(4,568)	4,579	11
7,187	-	2,109	181	2,290
18,837	-	(5,467)	-	(5,467)
-	-	496,818	-	496,818
-	-	31,044	-	31,044
-	-	1,386	-	1,386
45,524	-	-	-	-
-	-	1,840	-	1,840
1,152	-	3,620	-	3,620
-	-	1,955	-	1,955
709,373	-	(800,450)	-	(800,450)
3,498,397	-	3,130,487	174,162	3,304,649
233,795	-	740,361	23,743	764,104
341,650	-	71,921	-	71,921
-	(3,641)	-	-	-
-	-	138,688	-	138,688
-	(975)	-	-	-
341,650	(4,616)	210,609	-	210,609
$ 7,457,863	$ -	$ 4,888,084	$ 345,582	$ 5,233,666

HODGEMAN COUNTY, KANSAS

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

For the Year Ended December 31, 2025

Composition of cash balance:	
Super now account	$ 5,821,870
Checking account	42,614
Money market account	1,608,337
Cash and cash items on hand	1,208
Certificates of deposit	2,800,000
Total cash	10,274,029
Agency funds	(5,040,363)
Total reporting entity - excluding agency funds	$ 5,233,666

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, 2025:

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	Regional PHEP
Special Highway Improvements	Bioterrorism Grant
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
KDHE Septic Grant	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 Regional PHEP, KDHE Workforce Development Grant, and USDA Grant funds had unencumbered cash deficits of $4,568, $5,467, and $800,450, 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.

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 Extension Council and County Hospital special purpose funds and the Register of Deeds agency fund had unencumbered cash deficits of $539, $9,491,and $61, respectively.

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

C. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). 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. All deposits were legally secured at December 31, 2025.

At December 31, 2025 the County's carrying amount of deposits was $10,272,821 and the bank balance was $8,826,274. Of the bank balance, $1,264,104 was covered by federal depository insurance, and $7,562,170 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
Rural fire district	Rural fire equipment	K.S.A. 19-3612c	$ 50,000
Special motor vehicle	General	K.S.A. 8-145	11,804
Total operating transfers			$ 61,804

Residual equity transfers were as follows:

Bond and interest – ambulance	General	Bond Document	$ 975
Hospital no-fund warrants	General	Bond Document	3,641
Total residual equity transfers			$ 4,616

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.kspers.gov 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 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $151,407 for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $1,155,308. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov 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 $15,099 for the year ended December 31, 2025.

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, 2025, 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	$ 775,000	$ -	$ 320,000	$ 455,000	$ 21,650
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	23,772	-	23,772	-	761
Caterpillar 140 Motor Grader Issued February 22, 2022 In the amount of $99,900 At interest rate of 2.25% Maturing February 15, 2026	51,033	-	25,234	25,799	1,152
Osage Ambulance Issued August 11, 2023 In the amount of $103,373 At interest rate of 4.93% Maturing August 1, 2027	79,272	-	25,163	54,109	3,908

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):					
Caterpillar 140-13L Motor Grader Issued August 21, 2023 In the amount of $125,367 At interest rate of 5.39% Maturing August 1, 2027	$ 96,192	$ -	$ 30,396	$ 65,796	$ 5,185
Caterpillar 140-13L Motor Grader Issued March 24, 2023 In the amount of $225,367 At interest rate of 5.06% Maturing March 24, 2028	184,630	-	42,798	141,832	9,342
Total finance leases	434,899	-	147,363	287,536	20,348
Totals	$1,209,899	$ -	$ 467,363	$ 742,536	$ 41,998

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

	Principal due	Interest due	Total due
2026	$ 330,000	$ 13,650	$ 343,650
2027	125,000	3,750	128,750
Total	$ 455,000	$ 17,400	$ 472,400

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

	Principal due	Interest due	Total due
2026	$ 129,200	$ 13,972	$ 143,172
2027	108,706	6,858	115,564
2028	49,630	2,511	52,141
Total	$ 287,536	$ 23,341	$ 310,877

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	$ 65,250	$ 7,250
Window Restoration	793,379	793,379	-
	$ 865,879	$ 858,629	$ 7,250

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 $909,296 and the estimated post-closure cost is $676,664. These figures comprise the estimated closure and post-closure cost of $1,585,960 and were obtained from the 2025 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2025 to June 30, 2026. The permit for 2025 identifies that the remaining volume capacity of the site is 65.88% of the original capacity and that the remaining life of the landfill is estimated to be 158 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
2024	$ 13,771	$ 196,574	$ -	$ 188,511	$ 21,834
2025	21,834	196,379	-	194,470	23,743

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.

L. PUBLIC ENTITY RISK POOLS (CONTINUED)

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 $22,079,814, $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.

N. COMMITMENTS

In 2025, the County entered into a 36-month agreement at $3,665 per month for managed information technology services. During the current year, the County made three payments totaling $10,995 under the agreement.

Future commitment payments are as follows:

2026	$ 43,980
2027	43,980
2028	32,985
Total	$ 120,945

O. SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 28, 2026, 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, 2025

Fund	Certified budget	Adjustments for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 4,149,206	$ -	$ 4,149,206	$ 3,384,021	$ 765,185
Special purpose funds:					
Road and bridge	1,505,000	-	1,505,000	1,416,828	88,172
Extension council	107,500	-	107,500	107,500	-
Noxious weed	450,860	-	450,860	255,601	195,259
Noxious weed capital outlay	237,997	-	237,997	-	237,997
County hospital	274,750	-	274,750	274,750	-
Ambulance	215,000	-	215,000	163,772	51,228
Special alcohol and drug	6,500	-	6,500	500	6,000
E911 combined	199,000	-	199,000	7,217	191,783
Rural fire district	144,000	-	144,000	111,276	32,724
Bond and interest fund:					
Bond and interest - hospital	342,650	-	342,650	341,650	1,000
Hospital no-fund warrants	10,227	-	10,227	-	10,227
Bond and interest - ambulance	3,148	-	3,148	-	3,148
Total	$ 7,645,838	$ -	$ 7,645,838	$ 6,063,115	$ 1,582,723

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 2,741,070	$ 2,803,392	$ 2,815,761	$ (12,369)
Delinquent tax	70,044	33,249	15,000	18,249
Motor vehicle tax	145,319	163,387	163,639	(252)
Recreational vehicle tax	1,829	2,062	2,241	(179)
16/20M truck tax	28,718	26,272	26,025	247
Commercial vehicle tax	4,002	-	4,034	(4,034)
Mineral production tax	28,343	26,138	10,000	16,138
Health grants	32,700	37,934	30,000	7,934
Licenses, permits and fees	57,247	46,592	55,000	(8,408)
Interest on delinquent taxes	24,363	29,671	10,000	19,671
Charges for services	262,161	260,449	170,000	90,449
Interest	139,578	112,540	15,000	97,540
Other	13,662	16,053	-	16,053
Operating transfers	13,779	11,804	230,227	(218,423)
Total receipts	3,562,815	3,569,543	$ 3,546,927	$ 22,616
Expenditures:				
County Commissioners	102,681	120,916	$ 101,960	$ (18,956)
County Clerk	82,359	87,704	78,340	(9,364)
County Treasurer	94,292	89,316	92,700	3,384
County Attorney	57,443	60,204	58,330	(1,874)
Register of Deeds	55,858	54,311	61,620	7,309
District Court	32,432	26,624	41,521	14,897
Law enforcement	392,400	298,461	409,800	111,339
Health department	219,188	203,698	207,915	4,217
Solid waste	159,453	208,428	180,033	(28,395)
Courthouse general	117,406	271,061	265,500	(5,561)
Park and pool	50,995	52,158	43,000	(9,158)
Election	32,155	22,069	39,800	17,731
Appraiser cost	122,097	128,266	130,375	2,109
Judgments and tort liability	125,481	136,842	133,050	(3,792)
Employee benefits	1,273,686	1,448,160	1,470,000	21,840
Emergency management	21,338	22,239	26,000	3,761
Other	17,260	34,302	20,000	(14,302)

HODGEMAN COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Appropriations:				
Fair building	$ 14,700	$ 15,000	$ 15,000	$ -
Soil Conservation	24,000	25,000	25,000	-
Elderly services	20,462	20,462	20,462	-
Historical Society	3,000	3,500	3,500	-
Community Mental Health	22,400	22,900	22,900	-
Land rush	-	-	20,000	20,000
Economic development	31,500	32,400	32,400	-
Operating transfers	500,000	-	650,000	650,000
Total expenditures	3,572,586	3,384,021	$ 4,149,206	$ 765,185
Receipts over (under) expenditures	(9,771)	185,522		
Unencumbered cash, beginning of year	592,360	616,489	$ 602,279	$ 14,210
Residual equity transfer in	33,900	4,616		
Unencumbered cash, end of year	$ 616,489	$ 806,627		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 1,086,532	$ 1,029,059	$ 1,033,578	$ (4,519)
Delinquent tax	26,143	12,721	5,000	7,721
Motor vehicle tax	55,998	64,766	64,864	(98)
Recreational vehicle tax	705	817	889	(72)
16/20M truck tax	8,213	10,124	10,316	(192)
Commercial vehicle tax	1,542	-	1,599	(1,599)
Gasoline tax	277,065	267,999	238,877	29,122
Other	19,848	17,430	5,000	12,430
Total receipts	1,476,046	1,402,916	$ 1,360,123	$ 42,793
Expenditures:				
Highways and streets	1,344,598	1,416,828	$ 1,455,000	$ 38,172
Operating transfers	100,000	-	50,000	50,000
Total expenditures	1,444,598	1,416,828	$ 1,505,000	$ 88,172
Receipts over (under) expenditures	31,448	(13,912)		
Unencumbered cash, beginning of year	193,462	224,910	$ 144,877	$ 80,033
Unencumbered cash, end of year	$ 224,910	$ 210,998		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 97,778	$ 96,208	$ 96,595	$ (387)
Delinquent tax	2,513	1,190	500	690
Motor vehicle tax	5,383	5,828	5,836	(8)
Recreational vehicle tax	68	74	80	(6)
16/20M truck tax	905	973	928	45
Commercial vehicle tax	148	-	144	(144)
Total receipts	106,795	104,273	$ 104,083	$ 190
Expenditures:				
Appropriation	107,500	107,500	$ 107,500	$ -
Receipts over (under) expenditures	(705)	(3,227)		
Unencumbered cash, beginning of year	3,393	2,688	$ 3,417	$ (729)
Unencumbered cash (deficit), end of year	$ 2,688	$ (539)		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 217,826	$ 160,549	$ 161,222	$ (673)
Delinquent tax	5,253	2,324	500	1,824
Motor vehicle tax	12,372	12,984	13,004	(20)
Recreational vehicle tax	156	164	178	(14)
16/20M truck tax	1,526	2,237	2,068	169
Commercial vehicle tax	341	-	321	(321)
Chemical sales	58,545	90,362	200,000	(109,638)
Total receipts	296,019	268,620	$ 377,293	$ (108,673)
Expenditures:				
Highways and streets	245,009	255,601	$ 430,860	$ 175,259
Operating transfers	25,000	-	20,000	20,000
Total expenditures	270,009	255,601	$ 450,860	$ 195,259
Receipts over (under) expenditures	26,010	13,019		
Unencumbered cash, beginning of year	84,184	110,194	$ 73,567	$ 36,627
Unencumbered cash, end of year	$ 110,194	$ 123,213		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Operating transfers	$ 25,000	$ -	$ 20,000	$ (20,000)
Expenditures:				
Highways and streets	-	-	$ 237,997	$ 237,997
Receipts over (under) expenditures	25,000	-		
Unencumbered cash, beginning of year	197,997	222,997	$ 217,997	$ 5,000
Unencumbered cash, end of year	$ 222,997	$ 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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 254,110	$ 243,872	$ 253,604	$ (9,732)
Delinquent tax	6,175	3,062	250	2,812
Motor vehicle tax	14,338	15,147	15,168	(21)
Recreational vehicle tax	180	191	208	(17)
16/20M truck tax	1,588	2,592	2,412	180
Commercial vehicle tax	395	-	374	(374)
Total receipts	276,786	264,864	$ 272,016	$ (7,152)
Expenditures:				
Appropriation	284,993	274,750	$ 274,750	$ -
Receipts over (under) expenditures	(8,207)	(9,886)		
Unencumbered cash, beginning of year	8,602	395	$ 2,734	$ (2,339)
Unencumbered cash (deficit), end of year	$ 395	$ (9,491)		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 143,063	$ 121,896	$ 122,425	$ (529)
Delinquent tax	3,312	1,540	500	1,040
Motor vehicle tax	7,830	8,527	8,539	(12)
Recreational vehicle tax	99	108	117	(9)
16/20M truck tax	392	1,416	1,358	58
Commercial vehicle tax	216	-	211	(211)
Charges for services	68,903	73,816	50,000	23,816
Total receipts	223,815	207,303	$ 183,150	$ 24,153
Expenditures:				
Health and welfare	161,504	163,772	$ 175,000	$ 11,228
Operating transfer	50,000	-	40,000	40,000
Total expenditures	211,504	163,772	$ 215,000	$ 51,228
Receipts over (under) expenditures	12,311	43,531		
Unencumbered cash, beginning of year	37,807	50,118	$ 31,850	$ 18,268
Unencumbered cash, end of year	$ 50,118	$ 93,649		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 2,347	$ 12	$ 1,500	$ (1,488)
Expenditures:				
Health and welfare	250	500	$ 6,500	$ 6,000
Receipts over (under) expenditures	2,097	(488)		
Unencumbered cash, beginning of year	3,817	5,914	$ 5,000	$ 914
Unencumbered cash, end of year	$ 5,914	$ 5,426		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 53,135	$ 18,609	$ 70,000	$ (51,391)
Expenditures:				
Public safety	44,257	7,217	$ 199,000	$ 191,783
Receipts over (under) expenditures	8,878	11,392		
Unencumbered cash, beginning of year	130,890	139,768	$ 129,000	$ 10,768
Unencumbered cash, end of year	$ 139,768	$ 151,160		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 131,141	$ 130,214	$ 130,756	$ (542)
Delinquent tax	2,832	1,402	500	902
Motor vehicle tax	4,839	5,099	5,284	(185)
Recreational vehicle tax	52	53	72	(19)
16/20M truck tax	1,150	1,309	1,273	36
Commercial vehicle tax	96	-	95	(95)
Other	2,188	616	-	616
Total receipts	142,298	138,693	$ 137,980	$ 713
Expenditures:				
Public safety	55,495	61,276	$ 82,000	$ 20,724
Operating transfers	88,000	50,000	62,000	12,000
Total expenditures	143,495	111,276	$ 144,000	$ 32,724
Receipts over (under) expenditures	(1,197)	27,417		
Unencumbered cash, beginning of year	9,043	7,846	$ 6,020	$ 1,826
Unencumbered cash, end of year	$ 7,846	$ 35,263		

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, 2025

	Special Machinery	Special Highway Improvements	Ambulance Equipment
Receipts:			
Federal aid	$ -	$ -	$ -
State aid	-	-	-
Grant proceeds	-	-	-
Fees	-	-	-
Interest	-	-	-
Other	12,248	-	-
Operating transfers	-	-	-
Total receipts	12,248	-	-
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Highways and streets	129,106	68,165	-
Health and welfare	-	-	29,071
Operating transfers	-	-	-
Total expenditures	129,106	68,165	29,071
Receipts over (under) expenditures	(116,858)	(68,165)	(29,071)
Unencumbered cash (deficit), beginning of year	450,761	487,577	260,043
Unencumbered cash (deficit), end of year	$ 333,903	$ 419,412	$ 230,972

Prosecuting Attorney Trust	Special Motor Vehicle	Register of Deeds Technology	Municipal Equipment Reserve	Capital Improve-ments
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	-	-	-	-
465	22,149	3,994	-	-
-	-	-	-	-
-	-	-	2,450	-
-	-	-	-	-
465	22,149	3,994	2,450	-
-	12,383	9,260	30,000	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	11,804	-	-	-
-	24,187	9,260	30,000	-
465	(2,038)	(5,266)	(27,550)	-
16,644	11,804	48,098	636,609	818,762
$ 17,109	$ 9,766	$ 42,832	$ 609,059	$ 818,762

HODGEMAN COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2025

	Clerk Technology	Treasurer Technology	KDHE Septic Grant
Receipts:			
Federal aid	$ -	$ -	$ -
State aid	-	-	-
Grant proceeds	-	-	125,000
Fees	1,047	1,047	-
Interest	-	-	-
Other	-	-	-
Operating transfers	-	-	-
Total receipts	1,047	1,047	125,000
Expenditures:			
General government	-	8,321	-
Public safety	-	-	-
Highways and streets	-	-	-
Health and welfare	-	-	48,719
Operating transfers	-	-	-
Total expenditures	-	8,321	48,719
Receipts over (under) expenditures	1,047	(7,274)	76,281
Unencumbered cash (deficit), beginning of year	6,366	11,289	-
Unencumbered cash (deficit), end of year	$ 7,413	$ 4,015	$ 76,281

Regional PHEP	Bioterrorism Grant	KDHE Workforce Development Grant	Rural Fire Equipment	E911 Sheriff Grant
$ -	$ 9,841	$ -	$ -	$ -
-	-	-	-	986
27,472	-	21,861	-	-
-	-	-	-	-
-	-	-	-	9,856
-	-	-	-	-
-	-	-	50,000	-
27,472	9,841	21,861	50,000	10,842
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
32,051	7,187	18,837	-	-
-	-	-	-	-
32,051	7,187	18,837	-	-
(4,579)	2,654	3,024	50,000	10,842
11	(545)	(8,491)	446,818	20,202
$ (4,568)	$ 2,109	$ (5,467)	$ 496,818	$ 31,044

HODGEMAN COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2025

	Law Enforcement Trust	ARPA Recovery	Registered Offenders
Receipts:			
Federal aid	$ -	$ -	$ -
State aid	-	-	-
Grant proceeds	-	-	-
Fees	-	-	700
Interest	-	-	-
Other	-	-	-
Operating transfers	-	-	-
Total receipts	-	-	700
Expenditures:			
General government	-	45,524	-
Public safety	-	-	-
Highways and streets	-	-	-
Health and welfare	-	-	-
Operating transfers	-	-	-
Total expenditures	-	45,524	-
Receipts over (under) expenditures	-	(45,524)	700
Unencumbered cash (deficit), beginning of year	1,386	45,524	1,140
Unencumbered cash (deficit), end of year	$ 1,386	$ -	$ 1,840

See Independent Auditor's Report.

VIN Inspection	Conceal Carry	USDA Grant	Total
$ -	$ -	$ -	$ 9,841
-	-	-	986
-	-	-	174,333
1,600	130	-	31,132
-	-	-	9,856
-	-	-	14,698
-	-	-	50,000
1,600	130	-	290,846
-	-	709,373	814,861
1,152	-	-	1,152
-	-	-	197,271
-	-	-	135,865
-	-	-	11,804
1,152	-	709,373	1,160,953
448	130	(709,373)	(870,107)
3,172	1,825	(91,077)	3,167,918
$ 3,620	$ 1,955	$ (800,450)	$ 2,297,811

HODGEMAN COUNTY, KANSAS

HEALTH RESERVES

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	2025
Receipts:		
Claim reserves	$ 409,908	$ 338,044
Interest	5,369	8,708
Total receipts	415,277	346,752
Expenditures:		
Employee benefits	228,480	233,795
Receipts over (under) expenditures	186,797	112,957
Unencumbered cash, beginning of year	440,607	627,404
Unencumbered cash, end of year	$ 627,404	$ 740,361

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 32,460	$ 111,409	$ 111,867	$ (458)
Delinquent tax	1,375	990	250	740
Motor vehicle tax	1,731	1,935	1,936	(1)
Recreational vehicle tax	22	24	27	(3)
16/20M truck tax	904	333	308	25
Commercial vehicle tax	48	-	48	(48)
Sales tax	239,322	262,672	210,000	52,672
Operating transfers	-	-	3,148	(3,148)
Total receipts	275,862	377,363	$ 327,584	$ 49,779
Expenditures:				
Debt service:				
Principal	310,000	320,000	$ 320,000	$ -
Interest and commission	29,013	21,650	22,650	1,000
Total expenditures	339,013	341,650	$ 342,650	$ 1,000
Receipts over (under) expenditures	(63,151)	35,713		
Unencumbered cash, beginning of year	98,156	36,208	$ 15,066	$ 21,142
Residual equity transfer in	1,203	-		
Unencumbered cash, end of year	$ 36,208	$ 71,921		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 21	$ -	$ -	$ -
Delinquent tax	3,750	818	10,000	(9,182)
Motor vehicle tax	15,612	-	-	-
Recreational vehicle tax	197	-	-	-
16/20M truck tax	2,782	2,823	-	2,823
Commercial vehicle tax	430	-	-	-
Total receipts	22,792	3,641	$ 10,000	$ (6,359)
Expenditures:				
Operating transfers	-	-	$ 10,227	$ 10,227
Receipts over (under) expenditures	22,792	3,641		
Unencumbered cash, beginning of year	11,108	-	$ 227	$ (227)
Residual equity transfer out	(33,900)	(3,641)		
Unencumbered cash, end of year	$ -	$ -		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	2025
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 12,563	$ -	$ -	$ -
Delinquent tax	318	84	1,000	(916)
Motor vehicle tax	699	749	748	1
Recreational vehicle tax	9	9	10	(1)
16/20M truck tax	125	133	119	14
Commercial vehicle tax	19	-	18	(18)
Total receipts	13,733	975	$ 1,895	$ (920)
Expenditures:				
Debt service:				
Principal	12,736	-	$ -	$ -
Interest and commission	798	-	-	-
Operating transfers	-	-	3,148	3,148
Total expenditures	13,534	-	$ 3,148	$ 3,148
Receipts over (under) expenditures	199	975		
Unencumbered cash, beginning of year	1,004	-	$ 1,253	$ (1,253)
Residual equity transfer out	(1,203)	(975)		
Unencumbered cash, end of year	$ -	$ -		

See Independent Auditor's Report.

HODGEMAN COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2025

Fund	Beginning cash balance (deficit)	Receipts	Disbursements	Ending cash balance (deficit)
County Clerk	$ 1,209	$ 762	$ 963	$ 1,008
Register of Deeds	(43)	38,120	38,138	(61)
District Court	4,542	6,949	11,291	200
Sheriff	155	1,240	1,295	100
Tax collection accounts	5,434,519	7,280,333	8,284,680	4,430,172
Local taxing districts	-	3,123,174	3,123,174	-
Cafeteria plan	344	13,297	10,972	2,669
Fish and game licenses and hatchery fees	-	684	613	71
Heritage trust	935	2,094	2,542	487
Motor vehicle fees and sales tax collections	24,608	413,577	421,434	16,751
Law library	23,901	3,006	3,212	23,695
Oil and gas depletion trust	561,471	5,000	1,200	565,271
Total agency funds	$ 6,051,641	$ 10,888,236	$ 11,899,514	$ 5,040,363

See Independent Auditor's Report.