HODGEMAN COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2023

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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, 2023 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, 2023, 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, 2023, 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, 2022 (not presented herein), and have issued our report thereon dated November 28, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

September 26, 2024

HODGEMAN COUNTY, KANSAS

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

For the Year Ended December 31, 2023

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General fund	$ 396,278	$ -	$ 3,471,040
Special purpose funds:			
Road and bridge	138,894	-	1,903,614
Extension council	2,041	-	107,352
Noxious weed	3,062	-	345,586
Noxious weed capital outlay	177,997	-	20,000
County hospital	15,559	-	273,043
Ambulance	23,864	-	197,150
Special alcohol and drug	2,977	-	840
E911 combined	115,879	-	60,055
Rural fire district	9,658	-	142,686
Non-budgeted special purpose funds:			
Special machinery	237,727	-	580,775
Special highway improvements	426,919	-	78,873
Ambulance equipment	360,321	-	40,000
Prosecuting attorney trust	15,620	-	624
Special motor vehicle	12,099	-	22,457
Register of deeds technology	40,022	-	3,844
Municipal equipment reserve	382,107	-	125,000
Capital improvements	463,809	-	125,000
Clerk technology	4,113	-	961
Treasurer technology	9,036	-	961
Regional PHEP	1,831	-	35,522
Sunderland foundation	753	-	-
Bioterrorism grant	(1,048)	-	9,516
Micro loan grant revolving	10,175	-	3,335
Rural fire equipment	299,475	-	102,785
E911 Sheriff grant	10,185	-	10,017
Law enforcement trust	1,386	-	-
KDHE ELC COVID-19	(6,440)	-	41,509
ARPA recovery	90,497	-	-
IAP supplemental	(34,123)	-	93,048
Registered offenders	480	-	280
VIN inspection	3,542	-	1,370
Conceal carry	1,500	-	130
Total special purpose funds	2,819,917	-	4,326,333
Business fund:			
Health reserves	240,285	-	428,651
Bond and interest funds:			
Bond and interest - hospital	142,168	-	291,751
Hospital no-fund warrants	8,663	-	312,915
Hospital bond debt service reserve	138,688	-	-
Bond and interest - ambulance	881	-	13,942
Total bond and interest funds	290,400	-	618,608
Total reporting entity - excluding agency funds	$ 3,746,880	$ -	$ 8,844,632

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

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 3,274,958	$ 592,360	$ 38,048	$ 630,408
1,849,046	193,462	68,145	261,607
106,000	3,393	-	3,393
264,464	84,184	3,081	87,265
-	197,997	-	197,997
280,000	8,602	-	8,602
183,207	37,807	9,907	47,714
-	3,817	-	3,817
45,044	130,890	-	130,890
143,301	9,043	245	9,288
276,760	541,742	-	541,742
1,190	504,602	-	504,602
132,275	268,046	-	268,046
-	16,244	-	16,244
20,777	13,779	-	13,779
-	43,866	-	43,866
68,896	438,211	-	438,211
1,324	587,485	-	587,485
-	5,074	-	5,074
-	9,997	-	9,997
46,500	(9,147)	9,158	11
753	-	-	-
9,034	(566)	220	(346)
557	12,953	157	13,110
-	402,260	-	402,260
-	20,202	-	20,202
-	1,386	-	1,386
35,069	-	-	-
26,240	64,257	-	64,257
58,925	-	-	-
-	760	-	760
2,150	2,762	-	2,762
-	1,630	-	1,630
3,551,512	3,594,738	90,913	3,685,651
228,329	440,607	13,771	454,378
335,763	98,156	-	98,156
310,470	11,108	-	11,108
-	138,688	-	138,688
13,819	1,004	-	1,004
660,052	248,956	-	248,956
$ 7,714,851	$ 4,876,661	$ 142,732	$ 5,019,393

HODGEMAN COUNTY, KANSAS

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

For the Year Ended December 31, 2023

Composition of cash balance:	
Super now account	$ 7,367,475
Checking account	303,560
Money market account	1,269,055
Micro loan account	13,111
Cash and cash items on hand	1,409
Certificates of deposit	2,300,000
Total cash	11,254,610
Agency funds	(6,235,217)
Total reporting entity - excluding agency funds	$ 5,019,393

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, 2023:

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)

REGULATORY BASIS FUND TYPES (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), 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. Preparation of the budget for the succeeding 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 adoption of the final budget has been adjusted to on or before September 20th. The municipality did 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. The following budget was amended in the current year:

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

Fund	Original budget	Amended budget
Road and Bridge	$ 1,405,000	$ 1,905,000

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
Special Highway Improvements
Ambulance Equipment
Prosecuting Attorney Trust
Special Motor Vehicle
Register of Deeds Technology
Municipal Equipment Reserve
Capital Improvements
Clerk Technology
Treasurer Technology
Regional PHEP
Sunderland Foundation
Bioterrorism Grant
Micro Loan Grant Revolving
Rural Fire Equipment
E911 Sheriff Grant
Law Enforcement Trust
KDHE ELC COVID-19
ARPA Recovery
IAP Supplemental
Registered Offenders
VIN Inspection
Conceal Carry

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 and Bioterrorism Grant funds had unencumbered cash deficits of $9,147 and $566, respectively. According to K.S.A. 12-1664, the County is not prohibited from financing the federal share of a local program from current funds, if available.

C. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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, 2023.

At December 31, 2023 the County's carrying amount of deposits was $11,253,201 and the bank balance was $11,394,813. Of the bank balance, $954,378 was covered by federal depository insurance, and $10,440,435 was collateralized with securities held by the pledging financial institutions agents in the County's name.

D. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $129,365 for the year ended December 31, 2023.

D. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $1,540,156. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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.

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 were $15,136 for the year ended December 31, 2023.

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.

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

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

F. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2023, were as follows:

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
General obligation bonds:					
Hospital bonds – Series 2013 Issued June 4, 2013 In the amount of $4,205,000 At interest rates of 2.00% to 3.00% Maturing September 1, 2027	$1,385,000	$ -	$ 300,000	$1,085,000	$ 35,763
Ambulance bonds – Series 2016 Issued September 2, 2016 In the amount of $119,400 At interest rate of 2.75% Maturing September 2, 2026	51,683	-	12,398	39,285	1,421
Total general obligation bonds	1,436,683	-	312,398	1,124,285	37,184
No-fund warrants:					
Bank of Hays: Issued November 16, 2017 In the amount of $1,500,000 At interest rates of 3.49% Maturing August 1, 2023	300,000	-	300,000	-	10,470
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	69,129	-	22,321	46,808	2,212
Caterpillar 140 Motor Grader Issued February 22, 2022 In the amount of $99,900 At interest rate of 2.25% Maturing February 15, 2026	99,900	-	24,186	75,714	2,205
Osage Ambulance Issued August 11, 2023 In the amount of $103,373 At interest rate of 4.93% Maturing August 1, 2027	-	103,373	-	103,373	-
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	-	125,367	-	125,367	-

F. LONG-TERM DEBT (CONTINUED)

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
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	$ -	$ 225,367	$ -	$ 225,367	$ -
Total finance leases	169,029	454,107	46,507	576,629	4,417
Totals	$1,905,712	$ 454,107	$ 658,905	$1,700,914	$ 52,071

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

	Principal due	Interest due	Total due
2024	$ 349,285	$ 29,811	$ 379,096
2025	320,000	21,650	341,650
2026	330,000	13,650	343,650
2027	125,000	3,750	128,750
Total	$ 1,124,285	$ 68,861	$ 1,193,146

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

	Principal due	Interest due	Total due
2024	$ 141,730	$ 25,981	$ 167,711
2025	147,364	20,347	167,711
2026	129,200	13,972	143,172
2027	108,706	8,087	116,793
2028	49,629	2,511	52,140
Total	$ 576,629	$ 70,898	$ 647,527

G. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory authority	Amount
General	Municipal equipment reserve	K.S.A. 19-119	$ 125,000
General	Capital improvements	K.S.A. 19-120	125,000
Road and bridge	Special machinery	K.S.A. 68-141g	450,000
Road and bridge	Special highway improvements	K.S.A. 68-590	78,873
Noxious weed	Noxious weed capital outlay	K.S.A. 2-1318	20,000
Ambulance	Ambulance equipment	K.S.A. 12-110d	40,000
Rural fire district	Rural fire equipment	K.S.A.19-3612c	99,000
Special motor vehicle	General	K.S.A. 8-145	12,499
Total operating transfers			$ 950,372

H. 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
2022	$ 295,569	$ 306,117	$ 116,083	$ 465,037	$20,566
2023	20,566	203,865	15,054	195,606	13,771

I. RISK MANAGEMENT

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

J. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group-funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits, and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to $850,000 each and aggregate excess reinsurance provides aggregate coverage up to $1,000,000. Except for required contributions, no member can be held responsible for any claims made against any other member.

The County is a member of the Kansas County Association Multi-Line Pool (KCAMP), a group-funded pool for property, liability, crime, and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file, which is $20,289,183, $500,000 for liability, and $1,000,000 for crime. Excess reinsurance provides aggregate coverage up to $3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

K. 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.

K. CLOSURE AND POST-CLOSURE CARE COST (CONTINUED)

The estimated closure cost is $846,497 and the estimated post-closure cost is $630,645. These figures comprise the estimated closure and post-closure cost of $1,477,142 and were obtained from the 2023 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2023 to June 30, 2024. The permit for 2023 identifies that the remaining volume capacity of the site is 66.50% of the original capacity and that the remaining life of the landfill is estimated to be 160 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.

L. CONTINGENCIES

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

The County has received $348,463 from the Department of the Treasury through the American Rescue Plan Act (ARPA). As of December 31, 2023, $64,257 remains in the ARPA fund. These funds must be obligated by December 31, 2024 and expended by December 31, 2026.

M. SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 26, 2024, 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, 2023

Fund	Certified budget	Adjustments for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 3,727,613	$ -	$ 3,727,613	$ 3,274,958	$ 452,655
Special purpose funds:					
Road and bridge	1,905,000	-	1,905,000	1,849,046	55,954
Extension council	106,000	-	106,000	106,000	-
Noxious weed	437,500	-	437,500	264,464	173,036
Noxious weed capital outlay	186,391	-	186,391	-	186,391
County hospital	280,000	-	280,000	280,000	-
Ambulance	215,000	-	215,000	183,207	31,793
Special alcohol and drug	5,000	-	5,000	-	5,000
E911 combined	145,000	-	145,000	45,044	99,956
Rural fire district	144,000	-	144,000	143,301	699
Bond and interest fund:					
Bond and interest - hospital	336,763	-	336,763	335,763	1,000
Hospital no-fund warrants	311,470	-	311,470	310,470	1,000
Bond and interest - ambulance	14,319	-	14,319	13,819	500
Total	$ 7,814,056	$ -	$ 7,814,056	$ 6,806,072	$ 1,007,984

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 2,970,238	$ 2,631,674	$ 2,610,062	$ 21,612
Delinquent tax	26,430	75,176	15,000	60,176
Motor vehicle tax	187,225	190,473	186,817	3,656
Recreational vehicle tax	3,312	2,596	3,568	(972)
16/20M truck tax	24,119	27,182	29,104	(1,922)
Commercial vehicle tax	4,780	4,755	4,482	273
Mineral production tax	29,959	26,820	10,000	16,820
Health grants	32,519	22,821	30,000	(7,179)
Licenses, permits and fees	76,840	46,471	55,000	(8,529)
Fines, forfeitures and penalties	18,653	49,836	-	49,836
Charges for services	194,554	253,537	185,000	68,537
Interest	27,638	105,587	5,000	100,587
Other	7,924	21,613	10,000	11,613
Operating transfers	17,326	12,499	215,000	(202,501)
Total receipts	3,621,517	3,471,040	$ 3,359,033	$ 112,007
Expenditures:				
County Commissioners	94,039	102,474	$ 95,900	$ (6,574)
County Clerk	71,202	73,250	74,300	1,050
County Treasurer	76,659	93,077	84,000	(9,077)
County Attorney	53,253	55,066	56,130	1,064
Register of Deeds	62,156	55,092	64,000	8,908
District Court	22,470	32,016	39,721	7,705
Law enforcement	468,891	512,563	526,000	13,437
Health department	188,780	156,801	191,400	34,599
Solid waste	163,661	162,287	165,000	2,713
Courthouse general	191,524	102,505	261,500	158,995
Park and pool	31,999	52,317	34,000	(18,317)
Election	30,553	19,592	30,100	10,508
Appraiser cost	118,448	117,032	123,500	6,468
Judgments and tort liability	96,567	101,395	100,000	(1,395)
Employee benefits	969,495	1,221,896	1,050,000	(171,896)
Emergency management	20,561	18,667	26,000	7,333
Other	15,138	17,866	20,000	2,134

HODGEMAN COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Appropriations:				
Fair building	$ 14,500	$ 14,700	$ 14,700	$ -
Soil Conservation	24,000	24,000	24,000	-
Elderly services	20,462	20,462	20,462	-
Historical Society	3,000	3,000	3,000	-
Community Mental Health	22,400	22,400	22,400	-
Land rush	5,000	15,000	20,000	5,000
Economic development	31,500	31,500	31,500	-
Operating transfers	600,000	250,000	650,000	400,000
Total expenditures	3,396,258	3,274,958	$ 3,727,613	$ 452,655
Receipts over (under) expenditures	225,259	196,082		
Unencumbered cash, beginning of year	171,019	396,278	$ 368,580	$ 27,698
Unencumbered cash, end of year	$ 396,278	$ 592,360		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 849,031	$ 1,012,262	$ 1,025,875	$ (13,613)
Delinquent tax	9,266	26,549	3,000	23,549
Motor vehicle tax	64,287	56,345	53,399	2,946
Recreational vehicle tax	1,136	759	1,020	(261)
16/20M truck tax	8,327	9,322	8,319	1,003
Commercial vehicle tax	1,639	1,359	1,281	78
Gasoline tax	274,889	276,286	234,000	42,286
Federal aid	-	506,118	510,000	(3,882)
Other	21,514	14,614	10,000	4,614
Total receipts	1,230,089	1,903,614	$ 1,846,894	$ 56,720
Expenditures:				
Highways and streets	1,196,513	1,320,173	$ 1,355,000	$ 34,827
Operating transfers	91,030	528,873	550,000	21,127
Total expenditures	1,287,543	1,849,046	$ 1,905,000	$ 55,954
Receipts over (under) expenditures	(57,454)	54,568		
Unencumbered cash, beginning of year	196,348	138,894	$ 58,106	$ 80,788
Unencumbered cash, end of year	$ 138,894	$ 193,462		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 93,629	$ 97,380	$ 96,654	$ 726
Delinquent tax	991	2,698	250	2,448
Motor vehicle tax	6,618	6,103	5,889	214
Recreational vehicle tax	116	83	113	(30)
16/20M truck tax	942	938	917	21
Commercial vehicle tax	165	150	141	9
Total receipts	102,461	107,352	$ 103,964	$ 3,388
Expenditures:				
Appropriation	104,500	106,000	$ 106,000	$ -
Receipts over (under) expenditures	(2,039)	1,352		
Unencumbered cash, beginning of year	4,080	2,041	$ 2,036	$ 5
Unencumbered cash, end of year	$ 2,041	$ 3,393		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 157,809	$ 223,467	$ 222,194	$ 1,273
Delinquent tax	1,597	5,130	500	4,630
Motor vehicle tax	10,597	10,188	9,925	263
Recreational vehicle tax	185	139	190	(51)
16/20M truck tax	1,518	1,500	1,546	(46)
Commercial vehicle tax	264	253	238	15
Chemical sales	94,187	105,132	200,000	(94,868)
Other	693	(223)	-	(223)
Total receipts	266,850	345,586	$ 434,593	$ (89,007)
Expenditures:				
Highways and streets	288,139	244,464	$ 422,500	$ 178,036
Operating transfers	10,000	20,000	15,000	(5,000)
Total expenditures	298,139	264,464	$ 437,500	$ 173,036
Receipts over (under) expenditures	(31,289)	81,122		
Unencumbered cash, beginning of year	34,351	3,062	$ 2,907	$ 155
Unencumbered cash, end of year	$ 3,062	$ 84,184		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Operating transfers	$ 10,000	$ 20,000	$ 15,000	$ 5,000
Expenditures:				
Highways and streets	3,394	-	$ 186,391	$ 186,391
Receipts over (under) expenditures	6,606	20,000		
Unencumbered cash, beginning of year	171,391	177,997	$ 171,391	$ 6,606
Unencumbered cash, end of year	$ 177,997	$ 197,997		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 164,656	$ 258,860	$ 257,494	$ 1,366
Delinquent tax	1,880	5,072	800	4,272
Motor vehicle tax	4,397	8,715	10,355	(1,640)
Recreational vehicle tax	37	128	198	(70)
16/20M truck tax	3,062	4	1,613	(1,609)
Commercial vehicle tax	-	264	248	16
Total receipts	174,032	273,043	$ 270,708	$ 2,335
Expenditures:				
Appropriation	169,350	280,000	$ 280,000	$ -
Receipts over (under) expenditures	4,682	(6,957)		
Unencumbered cash, beginning of year	10,877	15,559	$ 9,292	$ 6,267
Unencumbered cash, end of year	$ 15,559	$ 8,602		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 40,328	$ 141,052	$ 140,613	$ 439
Delinquent tax	1,239	3,219	250	2,969
Motor vehicle tax	8,174	3,461	2,534	927
Recreational vehicle tax	138	43	48	(5)
16/20M truck tax	1,453	1,085	395	690
Commercial vehicle tax	191	65	61	4
Charges for services	61,949	48,225	50,000	(1,775)
Total receipts	113,472	197,150	$ 193,901	$ 3,249
Expenditures:				
Health and welfare	119,929	143,207	$ 175,000	$ 31,793
Operating transfer	85,000	40,000	40,000	-
Total expenditures	204,929	183,207	$ 215,000	$ 31,793
Receipts over (under) expenditures	(91,457)	13,943		
Unencumbered cash, beginning of year	115,321	23,864	$ 21,099	$ 2,765
Unencumbered cash, end of year	$ 23,864	$ 37,807		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 595	$ 840	$ 1,500	$ (660)
Expenditures:				
Health and welfare	250	-	$ 5,000	$ 5,000
Receipts over (under) expenditures	345	840		
Unencumbered cash, beginning of year	2,632	2,977	$ 3,500	$ (523)
Unencumbered cash, end of year	$ 2,977	$ 3,817		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 60,068	$ 60,055	$ 60,000	$ 55
Expenditures:				
Public safety	40,510	45,044	$ 145,000	$ 99,956
Receipts over (under) expenditures	19,558	15,011		
Unencumbered cash, beginning of year	96,321	115,879	$ 85,000	$ 30,879
Unencumbered cash, end of year	$ 115,879	$ 130,890		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 115,278	$ 132,696	$ 131,387	$ 1,309
Delinquent tax	1,183	3,044	250	2,794
Motor vehicle tax	5,168	4,904	4,351	553
Recreational vehicle tax	85	68	78	(10)
16/20M truck tax	1,131	1,132	1,162	(30)
Commercial vehicle tax	80	92	73	19
Other	-	750	-	750
Total receipts	122,925	142,686	$ 137,301	$ 5,385
Expenditures:				
Public safety	82,257	44,301	$ 82,000	$ 37,699
Operating transfers	55,000	99,000	62,000	(37,000)
Total expenditures	137,257	143,301	$ 144,000	$ 699
Receipts over (under) expenditures	(14,332)	(615)		
Unencumbered cash, beginning of year	23,990	9,658	$ 6,699	$ 2,959
Unencumbered cash, end of year	$ 9,658	$ 9,043		

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, 2023

	Special Machinery	Special Highway Improvements	Ambulance Equipment
Receipts:			
Federal aid	$ -	$ -	$ -
State aid	-	-	-
Fees	-	-	-
Other	130,775	-	-
Operating transfers	450,000	78,873	40,000
Total receipts	580,775	78,873	40,000
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Highways and streets	276,760	1,190	-
Health and welfare	-	-	132,275
Operating transfers	-	-	-
Total expenditures	276,760	1,190	132,275
Receipts over (under) expenditures	304,015	77,683	(92,275)
Unencumbered cash (deficit), beginning of year	237,727	426,919	360,321
Unencumbered cash (deficit), end of year	$ 541,742	$ 504,602	$ 268,046

Prosecuting Attorney Trust	Special Motor Vehicle	Register of Deeds Technology	Municipal Equipment Reserve	Capital Improve-ments
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
624	22,457	3,844	-	-
-	-	-	-	-
-	-	-	125,000	125,000
624	22,457	3,844	125,000	125,000
-	8,278	-	68,896	1,324
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	12,499	-	-	-
-	20,777	-	68,896	1,324
624	1,680	3,844	56,104	123,676
15,620	12,099	40,022	382,107	463,809
$ 16,244	$ 13,779	$ 43,866	$ 438,211	$ 587,485

HODGEMAN COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

	Clerk Technology	Treasurer Technology	Regional PHEP
Receipts:			
Federal aid	$ -	$ -	$ 35,522
State aid	-	-	-
Fees	961	961	-
Other	-	-	-
Operating transfers	-	-	-
Total receipts	961	961	35,522
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Highways and streets	-	-	-
Health and welfare	-	-	46,500
Operating transfers	-	-	-
Total expenditures	-	-	46,500
Receipts over (under) expenditures	961	961	(10,978)
Unencumbered cash (deficit), beginning of year	4,113	9,036	1,831
Unencumbered cash (deficit), end of year	$ 5,074	$ 9,997	$ (9,147)

Sunderland Foundation	Bioterrorism Grant	Micro Loan Grant Revolving	Rural Fire Equipment	E911 Sheriff Grant
$ -	$ 9,516	$ -	$ -	$ -
-	-	-	-	10,017
-	-	-	-	-
-	-	3,335	3,785	-
-	-	-	99,000	-
-	9,516	3,335	102,785	10,017
-	-	557	-	-
-	-	-	-	-
-	-	-	-	-
753	9,034	-	-	-
-	-	-	-	-
753	9,034	557	-	-
(753)	482	2,778	102,785	10,017
753	(1,048)	10,175	299,475	10,185
$ -	$ (566)	$ 12,953	$ 402,260	$ 20,202

HODGEMAN COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

	Law Enforcement Trust	KDHE ELC COVID-19	ARPA Recovery
Receipts:			
Federal aid	$ -	$ 41,509	$ -
State aid	-	-	-
Fees	-	-	-
Other	-	-	-
Operating transfers	-	-	-
Total receipts	-	41,509	-
Expenditures:			
General government	-	-	26,240
Public safety	-	-	-
Highways and streets	-	-	-
Health and welfare	-	35,069	-
Operating transfers	-	-	-
Total expenditures	-	35,069	26,240
Receipts over (under) expenditures	-	6,440	(26,240)
Unencumbered cash (deficit), beginning of year	1,386	(6,440)	90,497
Unencumbered cash (deficit), end of year	$ 1,386	$ -	$ 64,257

See Independent Auditor's Report.

IAP Supplemental	Registered Offenders	VIN Inspection	Conceal Carry	Total
$ 93,048	$ -	$ -	$ -	$ 179,595
-	-	-	-	10,017
-	280	1,370	130	30,627
-	-	-	-	137,895
-	-	-	-	917,873
93,048	280	1,370	130	1,276,007
-	-	-	-	105,295
-	-	2,150	-	2,150
-	-	-	-	277,950
58,925	-	-	-	282,556
-	-	-	-	12,499
58,925	-	2,150	-	680,450
34,123	280	(780)	130	595,557
(34,123)	480	3,542	1,500	2,329,986
$ -	$ 760	$ 2,762	$ 1,630	$ 2,925,543

HODGEMAN COUNTY, KANSAS

HEALTH RESERVES

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts:		
Claim reserves	$ 480,183	$ 425,461
Interest	761	3,190
Total receipts	480,944	428,651
Expenditures:		
Employee benefits	240,659	228,329
Receipts over (under) expenditures	240,285	200,322
Unencumbered cash, beginning of year	-	240,285
Unencumbered cash, end of year	$ 240,285	$ 440,607

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 88,029	$ 31,681	$ 31,079	$ 602
Delinquent tax	1,012	2,270	250	2,020
Motor vehicle tax	6,128	5,762	5,534	228
Recreational vehicle tax	109	78	106	(28)
16/20M truck tax	774	1,040	862	178
Commercial vehicle tax	159	141	133	8
Sales tax	263,635	250,779	200,000	50,779
Total receipts	359,846	291,751	$ 237,964	$ 53,787
Expenditures:				
Debt service:				
Principal	290,000	300,000	$ 300,000	$ -
Interest and commission	41,563	35,763	36,763	1,000
Total expenditures	331,563	335,763	$ 336,763	$ 1,000
Receipts over (under) expenditures	28,283	(44,012)		
Unencumbered cash, beginning of year	113,885	142,168	$ 98,799	$ 43,369
Unencumbered cash, end of year	$ 142,168	$ 98,156		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 287,617	$ 282,536	$ 280,393	$ 2,143
Delinquent tax	3,030	7,811	1,000	6,811
Motor vehicle tax	21,140	18,871	18,089	782
Recreational vehicle tax	368	255	346	(91)
16/20M truck tax	3,068	2,982	2,818	164
Commercial vehicle tax	524	460	434	26
Total receipts	315,747	312,915	$ 303,080	$ 9,835
Expenditures:				
Debt service:				
Principal	300,000	300,000	$ 300,000	$ -
Interest and commission	20,955	10,470	11,470	1,000
Total expenditures	320,955	310,470	$ 311,470	$ 1,000
Receipts over (under) expenditures	(5,208)	2,445		
Unencumbered cash, beginning of year	13,871	8,663	$ 8,390	$ 273
Unencumbered cash, end of year	$ 8,663	$ 11,108		

See Independent Auditor's Report.

HODGEMAN COUNTY, KANSAS

HOSPITAL BOND DEBT SERVICE RESERVE

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 12,167	$ 12,649	$ 12,558	$ 91
Delinquent tax	126	316	-	316
Motor vehicle tax	892	798	765	33
Recreational vehicle tax	16	11	15	(4)
16/20M truck tax	134	148	119	29
Commercial vehicle tax	21	20	18	2
Total receipts	13,356	13,942	$ 13,475	$ 467
Expenditures:				
Debt service:				
Principal	12,066	12,398	$ 12,398	$ -
Interest and commission	1,753	1,421	1,921	500
Total expenditures	13,819	13,819	$ 14,319	$ 500
Receipts over (under) expenditures	(463)	123		
Unencumbered cash, beginning of year	1,344	881	$ 844	$ 37
Unencumbered cash, end of year	$ 881	$ 1,004		

See Independent Auditor's Report.

HODGEMAN COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2023

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County Clerk	$ 1,209	$ 1,289	$ 1,289	$ 1,209
Register of Deeds	20	37,239	37,179	80
District Court	5,547	13,639	14,236	4,950
Sheriff	5,657	25,612	25,977	5,292
Tax collection accounts	5,351,706	9,014,067	8,800,420	5,565,353
Local taxing districts	-	3,355,319	3,355,319	-
Cafeteria plan	344	2,143	2,110	377
Fish and game licenses and hatchery fees	-	972	972	-
Heritage trust	474	1,922	1,824	572
Motor vehicle fees and sales tax collections	9,158	408,437	392,092	25,503
Law library	66,104	4,057	4,751	65,410
Oil and gas depletion trust	571,471	-	5,000	566,471
Total agency funds	$ 6,011,690	$ 12,864,696	$ 12,641,169	$ 6,235,217

See Independent Auditor's Report.