HODGEMAN COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
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, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Hodgeman County, Kansas, as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of 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 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, 2020 (not presented herein), and have issued our report thereon dated September 22, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

October 27, 2022

HODGEMAN COUNTY, KANSAS

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

For the Year Ended December 31, 2021

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General fund	$ 335,923	$ -	$ 3,427,446
Special purpose funds:			
Road and bridge	133,338	-	1,338,010
Extension council	2,778	-	105,802
Noxious weed	57,523	-	338,334
Noxious weed capital outlay	171,391	-	-
County hospital	8,592	-	27,285
Ambulance	111,572	-	184,812
Special alcohol and drug	1,531	-	1,101
E911 combined	74,887	-	59,992
Rural fire district	29,481	-	122,152
Non-budgeted special purpose funds:			
Special machinery	112,032	-	67,593
Special highway improvements	466,982	-	-
Ambulance equipment	252,345	-	52,000
Prosecuting attorney trust	13,648	-	953
Special motor vehicle	5,868	-	23,069
Register of deeds technology	37,775	-	6,550
Municipal equipment reserve	26,160	-	72,000
Capital improvements	111,159	-	97,400
Clerk technology	1,317	-	1,637
Treasurer technology	6,240	-	1,637
SPARK	7,353	-	-
Sunderland foundation	18,086	-	-
Bioterrorism grant	(418)	-	9,408
Micro loan grant revolving	5,725	-	1,552
Rural fire equipment	218,698	-	50,000
E911 Sheriff grant	5,950	-	979
Law enforcement trust	1,386	-	-
KDHE ELC COVID-19	-	-	31,938
ARPA Recovery	-	-	174,232
IAP supplemental	-	-	25,939
Registered offenders	-	-	260
VIN inspection	-	-	4,536
Conceal carry	-	-	1,338
Total special purpose funds	1,881,399	-	2,800,509
Bond and interest funds:			
Bond and interest - hospital	79,134	-	361,914
Hospital no-fund warrants	8,155	-	337,126
Hospital bond debt service reserve	138,688	-	-
Bond and interest - ambulance	930	-	14,233
Total bond and interest funds	226,907	-	713,273
Total reporting entity - excluding agency funds	$ 2,444,229	$ -	$ 6,941,228
Composition of cash balance:			
Super now account			
Checking account			
Money market account			
Micro loan account			
Cash and cash items on hand			
Certificates of deposit			
Total cash			
Agency funds			
Total reporting entity - excluding agency funds			

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

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 3,592,350	$ 171,019	$ 352,442	$ 523,461
1,275,000	196,348	33,244	229,592
104,500	4,080	-	4,080
361,506	34,351	50,806	85,157
-	171,391	-	171,391
25,000	10,877	-	10,877
181,063	115,321	2,852	118,173
-	2,632	-	2,632
38,558	96,321	96	96,417
127,643	23,990	6,198	30,188
46,110	133,515	-	133,515
8,184	458,798	-	458,798
29,024	275,321	-	275,321
-	14,601	-	14,601
11,757	17,180	146	17,326
3,665	40,660	-	40,660
6,529	91,631	-	91,631
20,050	188,509	-	188,509
-	2,954	-	2,954
-	7,877	-	7,877
7,353	-	-	-
17,333	753	-	753
9,379	(389)	231	(158)
195	7,082	-	7,082
24,223	244,475	-	244,475
-	6,929	-	6,929
-	1,386	-	1,386
42,120	(10,182)	-	(10,182)
23,607	150,625	-	150,625
24,645	1,294	-	1,294
-	260	-	260
2,159	2,377	-	2,377
-	1,338	-	1,338
2,389,603	2,292,305	93,573	2,385,878
327,163	113,885	-	113,885
331,410	13,871	-	13,871
-	138,688	-	138,688
13,819	1,344	-	1,344
672,392	267,788	-	267,788
$ 6,654,345	$ 2,731,112	$ 446,015	$ 3,177,127

	$ 5,851,027
	80,703
	782,135
	7,319
	1,409
	2,300,000
	9,022,593
	(5,845,466)
	$ 3,177,127

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, 2021:

REGULATORY BASIS FUND TYPES

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

Special Purpose 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.

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.

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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 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
SPARK
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 Bioterrorism Grant fund and KDHE ELC COVID-19 fund had unencumbered cash deficits of $389 and $10,182. 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 local taxing districts had an unencumbered cash deficit of $20.

C. DEPOSITS AND INVESTMENTS

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

C. DEPOSITS AND INVESTMENTS (CONTINUED)

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2021.

At December 31, 2021 the County's carrying amount of deposits was $9,021,184 and the bank balance was $8,991,505. Of the bank balance, $500,000 was covered by federal depository insurance, and $8,491,505 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 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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $132,777 for the year ended December 31, 2021.

D. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $952,501. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial report including all actuarial assumptions and methods, and the report on the allocation of the KPERS 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 $6,723 for the year ended December 31, 2021.

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, 2021, 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	$ 1,955,000	$ -	$ 280,000	$1,675,000	$ 47,163
Ambulance bonds – Series 2016 Issued September 2, 2016 In the amount of $119,400 At interest rate of 2.75% Maturing September 2, 2026	75,493	-	11,743	63,750	2,076
	2,030,493	-	291,743	1,738,750	49,239
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	900,000	-	300,000	600,000	31,410
Capital leases:					
Caterpillar Motor Grader Issued November 30, 2018 In the amount of $169,740 At interest rates of 3.40% Maturing December 1, 2022	87,721	-	43,128	44,593	2,982
Caterpillar 938M Wheel Loader Issued July 8, 2019 In the amount of $132,025 At interest rate of 3.20% Maturing July 8, 2025	111,717	-	20,959	90,758	3,575
	199,438	-	64,087	135,351	6,557
Totals	$3,129,931	$ -	$ 655,830	$2,474,101	$ 87,206

F. LONG-TERM DEBT (CONTINUED)

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

	Principal due	Interest due	Total due
2022	$ 302,067	$ 43,315	$ 345,382
2023	312,398	37,184	349,582
2024	322,736	30,096	352,832
2025	333,089	22,380	355,469
2026	343,460	14,020	357,480
2027	125,000	3,750	128,750
Total	$ 1,738,750	$ 150,745	$ 1,889,495

Current maturities of no-fund warrants and interest through maturity are as follows:

	Principal due	Interest due	Total due
2022	$ 300,000	$ 20,940	$ 320,940
2023	300,000	10,470	310,470
Total	$ 600,000	$ 31,410	$ 631,410

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

	Principal due	Interest due	Total due
2022	$ 66,222	$ 4,421	$ 70,643
2023	22,321	2,212	24,533
2024	23,035	1,498	24,533
2025	23,773	761	24,534
Total	$ 135,351	$ 8,892	$ 144,243

G. CAPITAL PROJECTS

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

	Project authorization	Cash disbursements and accounts payable to date
Courthouse window preservation	$ 103,500	$ 103,500

H. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory authority	Amount
General	Municipal equipment reserve	K.S.A. 19-119	$ 72,000
Road and bridge	Special machinery	K.S.A. 68-141g	67,593
Ambulance	Ambulance equipment	K.S.A. 12-110d	52,000
Rural fire	Rural fire equipment	K.S.A. 19-3612c	50,000
Special motor vehicle	General	K.S.A. 8-145	5,868
Total operating transfers			$ 247,461

I. 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. A stop loss insurance policy is purchased by the County to cover claims above $20,000 per employee. 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
2020	$ –	$1,279,864	$ 442,042	$ 837,822	$ –
2021	–	1,301,739	192,023	814,147	295,569

At the end of the 2021 year the County discontinued the self-insurance program and entered into a non-self-insurance health plan effective January 1, 2022.

J. 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.

K. PUBLIC ENTITY RISK POOLS

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

K. 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 $16,459,995, $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.

L. 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 $636,390 and the estimated post-closure cost is $533,454. These figures comprise the estimated closure and post-closure cost of $1,169,844 and were obtained from the 2021 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2021 to June 30, 2022. The permit for 2021 identifies that the remaining volume capacity of the site is 67.44% of the original capacity and that the remaining life of the landfill is estimated to be 163 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.

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. CORONAVIRUS (COVID-19)

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

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

O. SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 27, 2022 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note N above.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1

HODGEMAN COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2021

Fund	Certified budget	Adjustments for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 3,736,720	$ -	$ 3,736,720	$ 3,592,350	$ 144,370
Special purpose funds:					
Road and bridge	1,275,000	-	1,275,000	1,275,000	-
Extension council	104,500	-	104,500	104,500	-
Noxious weed	425,000	-	425,000	361,506	63,494
Noxious weed capital outlay	171,391	-	171,391	-	171,391
County hospital	25,000	-	25,000	25,000	-
Ambulance	215,000	-	215,000	181,063	33,937
Special alcohol and drug	4,500	-	4,500	-	4,500
E911 combined	135,000	-	135,000	38,558	96,442
Rural fire district	140,000	-	140,000	127,643	12,357
Bond and interest fund:					
Bond and interest - hospital	328,163	-	328,163	327,163	1,000
Hospital no-fund warrants	333,910	-	333,910	331,410	2,500
Bond and interest - ambulance	14,569	-	14,569	13,819	750
Total	$ 6,908,753	$ -	$ 6,908,753	$ 6,378,012	$ 530,741

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 2,504,746	$ 2,822,162	$ 2,802,129	$ 20,033
Delinquent tax	34,144	26,044	7,500	18,544
Motor vehicle tax	140,860	159,415	144,091	15,324
Recreational vehicle tax	2,486	3,200	2,406	794
16/20M truck tax	21,715	21,085	21,376	(291)
Commercial vehicle tax	3,685	4,037	5,202	(1,165)
Mineral production tax	19,064	15,878	10,000	5,878
Health grants	30,977	34,579	30,000	4,579
Election grant	10,000	-	-	-
Licenses, permits and fees	83,025	85,389	50,000	35,389
Fines, forfeitures and penalties	18,294	24,644	-	24,644
Charges for services	232,967	207,978	183,000	24,978
Interest	22,521	6,331	10,000	(3,669)
Federal aid	9,384	-	-	-
Other	4,295	10,836	10,000	836
Operating transfers	10,872	5,868	217,000	(211,132)
Total receipts	3,149,035	3,427,446	$ 3,492,704	$ (65,258)
Expenditures:				
County Commissioners	93,891	93,246	$ 93,000	$ (246)
County Clerk	69,690	68,991	71,000	2,009
County Treasurer	80,018	84,583	84,500	(83)
County Attorney	54,624	50,808	52,000	1,192
Register of Deeds	61,757	60,320	63,500	3,180
District Court	36,835	25,223	38,821	13,598
Law enforcement	502,126	444,500	494,000	49,500
Health department	203,983	153,889	185,604	31,715
Solid waste	136,582	132,944	161,333	28,389
Courthouse general	144,388	153,228	225,000	71,772
Park and pool	29,193	30,889	38,000	7,111
Election	37,181	18,077	30,100	12,023
Appraiser cost	113,118	111,346	122,000	10,654
Judgments and tort liability	81,295	86,950	90,000	3,050
Employee benefits	1,591,531	1,854,917	1,460,000	(394,917)
Emergency management	27,231	20,500	23,000	2,500
Other	13,258	15,077	40,000	24,923

HODGEMAN COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Appropriations:				
Fair building	$ 14,458	$ 14,500	$ 14,500	$ -
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	-
Economic development	30,500	30,500	30,500	-
Operating transfers	-	72,000	350,000	278,000
Total expenditures	3,391,521	3,592,350	$ 3,736,720	$ 144,370
Receipts over (under) expenditures	(242,486)	(164,904)		
Unencumbered cash, beginning of year	578,409	335,923	$ 244,016	$ 91,907
Unencumbered cash, end of year	$ 335,923	$ 171,019		

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 864,755	$ 967,832	$ 960,966	$ 6,866
Delinquent tax	13,246	9,214	2,000	7,214
Motor vehicle tax	56,445	55,036	49,742	5,294
Recreational vehicle tax	996	1,105	831	274
16/20M truck tax	6,395	8,444	7,379	1,065
Commercial vehicle tax	1,473	1,394	1,796	(402)
Gasoline tax	222,736	251,922	193,381	58,541
Federal aid	15,698	-	-	-
Other	24,684	43,063	10,000	33,063
Total receipts	1,206,428	1,338,010	$ 1,226,095	$ 111,915
Expenditures:				
Highways and streets	1,186,207	1,207,407	$ 1,225,000	$ 17,593
Operating transfers	50,000	67,593	50,000	(17,593)
Total expenditures	1,236,207	1,275,000	$ 1,275,000	$ -
Receipts over (under) expenditures	(29,779)	63,010		
Unencumbered cash, beginning of year	163,117	133,338	$ 48,905	$ 84,433
Unencumbered cash, end of year	$ 133,338	$ 196,348		

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 97,795	$ 97,389	$ 96,686	$ 703
Delinquent tax	1,406	1,034	250	784
Motor vehicle tax	5,828	6,224	5,625	599
Recreational vehicle tax	103	125	94	31
16/20M truck tax	855	872	834	38
Commercial vehicle tax	152	158	203	(45)
Total receipts	106,139	105,802	$ 103,692	$ 2,110
Expenditures:				
Appropriation	104,500	104,500	$ 104,500	$ -
Receipts over (under) expenditures	1,639	1,302		
Unencumbered cash, beginning of year	1,139	2,778	$ 808	$ 1,970
Unencumbered cash, end of year	$ 2,778	$ 4,080		

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 157,618	$ 155,683	$ 154,546	$ 1,137
Delinquent tax	2,433	1,725	500	1,225
Motor vehicle tax	10,127	10,031	9,066	965
Recreational vehicle tax	179	201	151	50
16/20M truck tax	1,263	1,515	1,345	170
Commercial vehicle tax	264	254	327	(73)
Chemical sales	138,674	168,925	200,000	(31,075)
Total receipts	310,558	338,334	$ 365,935	$ (27,601)
Expenditures:				
Highways and streets	314,653	361,506	$ 405,000	$ 43,494
Operating transfers	20,000	-	20,000	20,000
Total expenditures	334,653	361,506	$ 425,000	$ 63,494
Receipts over (under) expenditures	(24,095)	(23,172)		
Unencumbered cash, beginning of year	81,618	57,523	$ 59,065	$ (1,542)
Unencumbered cash, end of year	$ 57,523	$ 34,351		

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Operating transfers	$ 20,000	$ -	$ 20,000	$ (20,000)
Expenditures:				
Highways and streets	-	-	$ 171,391	$ 171,391
Receipts over (under) expenditures	20,000	-		
Unencumbered cash, beginning of year	151,391	171,391	$ 151,391	$ 20,000
Unencumbered cash, end of year	$ 171,391	$ 171,391		

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 317,992	$ (26)	$ -	$ (26)
Delinquent tax	4,494	3,308	294	3,014
Motor vehicle tax	19,010	20,239	18,291	1,948
Recreational vehicle tax	336	406	305	101
16/20M truck tax	2,505	2,845	2,713	132
Commercial vehicle tax	497	513	660	(147)
Total receipts	344,834	27,285	$ 22,263	$ 5,022
Expenditures:				
Appropriation	338,700	25,000	$ 25,000	$ -
Receipts over (under) expenditures	6,134	2,285		
Unencumbered cash, beginning of year	2,458	8,592	$ 2,737	$ 5,855
Unencumbered cash, end of year	$ 8,592	$ 10,877		

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 150,858	$ 112,580	$ 111,776	$ 804
Delinquent tax	1,359	1,395	250	1,145
Motor vehicle tax	5,062	9,602	8,679	923
Recreational vehicle tax	89	193	145	48
16/20M truck tax	1,238	759	1,288	(529)
Commercial vehicle tax	133	243	313	(70)
State aid	5,998	-	-	-
Charges for services	62,390	60,040	50,000	10,040
Total receipts	227,127	184,812	$ 172,451	$ 12,361
Expenditures:				
Health and welfare	126,912	129,063	$ 175,000	$ 45,937
Operating transfer	40,000	52,000	40,000	(12,000)
Total expenditures	166,912	181,063	$ 215,000	$ 33,937
Receipts over (under) expenditures	60,215	3,749		
Unencumbered cash, beginning of year	51,357	111,572	$ 42,549	$ 69,023
Unencumbered cash, end of year	$ 111,572	$ 115,321		

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 825	$ 1,101	$ 1,500	$ (399)
Expenditures:				
Health and welfare	850	-	$ 4,500	$ 4,500
Receipts over (under) expenditures	(25)	1,101		
Unencumbered cash, beginning of year	1,556	1,531	$ 3,000	$ (1,469)
Unencumbered cash, end of year	$ 1,531	$ 2,632		

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 60,013	$ 59,992	$ 60,000	$ (8)
Expenditures:				
Public safety	55,441	38,558	$ 135,000	$ 96,442
Receipts over (under) expenditures	4,572	21,434		
Unencumbered cash, beginning of year	70,315	74,887	$ 75,000	$ (113)
Unencumbered cash, end of year	$ 74,887	$ 96,321		

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 119,019	$ 115,335	$ 111,166	$ 4,169
Delinquent tax	1,553	1,097	250	847
Motor vehicle tax	4,372	4,494	4,257	237
Recreational vehicle tax	60	80	62	18
16/20M truck tax	1,037	1,067	1,034	33
Commercial vehicle tax	78	79	26	53
Total receipts	126,119	122,152	$ 116,795	$ 5,357
Expenditures:				
Public safety	45,875	77,643	$ 78,000	$ 357
Operating transfers	80,000	50,000	62,000	12,000
Total expenditures	125,875	127,643	$ 140,000	$ 12,357
Receipts over (under) expenditures	244	(5,491)		
Unencumbered cash, beginning of year	29,237	29,481	$ 23,205	$ 6,276
Unencumbered cash, end of year	$ 29,481	$ 23,990		

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, 2021

	Special Machinery	Special Highway Improvements	Ambulance Equipment
Receipts:			
Federal aid	$ -	$ -	$ -
State aid	-	-	-
Grant proceeds	-	-	-
Fees	-	-	-
Interest	-	-	-
Other	-	-	-
Operating transfers	67,593	-	52,000
Total receipts	67,593	-	52,000
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Highways and streets	46,110	8,184	-
Health and welfare	-	-	29,024
Grants to subrecipients	-	-	-
Operating transfers	-	-	-
Total expenditures	46,110	8,184	29,024
Receipts over (under) expenditures	21,483	(8,184)	22,976
Unencumbered cash (deficit), beginning of year	112,032	466,982	252,345
Unencumbered cash (deficit), end of year	$ 133,515	$ 458,798	$ 275,321

Prosecuting Attorney Trust	Special Motor Vehicle	Register of Deeds Technology	Municipal Equipment Reserve	Capital Improve-ments
$ -	$ -	$ -	$ -	$ -
-	-	-	-	82,800
-	-	-	-	14,600
953	23,069	6,550	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	72,000	-
953	23,069	6,550	72,000	97,400
-	5,889	3,665	6,529	20,050
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	5,868	-	-	-
-	11,757	3,665	6,529	20,050
953	11,312	2,885	65,471	77,350
13,648	5,868	37,775	26,160	111,159
$ 14,601	$ 17,180	$ 40,660	$ 91,631	$ 188,509

HODGEMAN COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2021

	Clerk Technology	Treasurer Technology	SPARK
Receipts:			
Federal aid	$ -	$ -	$ -
State aid	-	-	-
Grant proceeds	-	-	-
Fees	1,637	1,637	-
Interest	-	-	-
Other	-	-	-
Operating transfers	-	-	-
Total receipts	1,637	1,637	-
Expenditures:			
General government	-	-	6,082
Public safety	-	-	-
Highways and streets	-	-	-
Health and welfare	-	-	-
Grants to subrecipients	-	-	1,271
Operating transfers	-	-	-
Total expenditures	-	-	7,353
Receipts over (under) expenditures	1,637	1,637	(7,353)
Unencumbered cash (deficit), beginning of year	1,317	6,240	7,353
Unencumbered cash (deficit), end of year	$ 2,954	$ 7,877	$ -

Sunderland Foundation	Bioterrorism Grant	Micro Loan Grant Revolving	Rural Fire Equipment	E911 Sheriff Grant
$ -	$ 9,408	$ -	$ -	$ -
-	-	-	-	69
-	-	-	-	-
-	-	-	-	-
-	-	-	-	910
-	-	1,552	-	-
-	-	-	50,000	-
-	9,408	1,552	50,000	979
-	-	195	-	-
-	-	-	24,223	-
-	-	-	-	-
17,333	9,379	-	-	-
-	-	-	-	-
-	-	-	-	-
17,333	9,379	195	24,223	-
(17,333)	29	1,357	25,777	979
18,086	(418)	5,725	218,698	5,950
$ 753	$ (389)	$ 7,082	$ 244,475	$ 6,929

HODGEMAN COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2021

	Law Enforcement Trust	KDHE ELC COVID-19	ARPA Recovery
Receipts:			
Federal aid	$ -	$ 31,938	$ 174,232
State aid	-	-	-
Grant proceeds	-	-	-
Fees	-	-	-
Interest	-	-	-
Other	-	-	-
Operating transfers	-	-	-
Total receipts	-	31,938	174,232
Expenditures:			
General government	-	-	23,607
Public safety	-	-	-
Highways and streets	-	-	-
Health and welfare	-	42,120	-
Grants to subrecipients	-	-	-
Operating transfers	-	-	-
Total expenditures	-	42,120	23,607
Receipts over (under) expenditures	-	(10,182)	150,625
Unencumbered cash (deficit), beginning of year	1,386	-	-
Unencumbered cash (deficit), end of year	$ 1,386	$ (10,182)	$ 150,625

See Independent Auditor's Report.

IAP Supplemental	Registered Offenders	VIN Inspection	Conceal Carry	Total
$ 25,939	$ -	$ -	$ -	$ 241,517
-	-	-	-	82,869
-	-	-	-	14,600
-	260	4,536	1,338	39,980
-	-	-	-	910
-	-	-	-	1,552
-	-	-	-	241,593
25,939	260	4,536	1,338	623,021
-	-	-	-	66,017
-	-	2,159	-	26,382
-	-	-	-	54,294
24,645	-	-	-	122,501
-	-	-	-	1,271
-	-	-	-	5,868
24,645	-	2,159	-	276,333
1,294	260	2,377	1,338	346,688
-	-	-	-	1,290,306
$ 1,294	$ 260	$ 2,377	$ 1,338	$ 1,636,994

HODGEMAN COUNTY, KANSAS

BOND AND INTEREST - HOSPITAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 77,289	$ 93,581	$ 92,916	$ 665
Delinquent tax	1,758	994	500	494
Motor vehicle tax	4,494	4,919	4,445	474
Recreational vehicle tax	79	99	74	25
16/20M truck tax	2,932	942	660	282
Commercial vehicle tax	121	125	160	(35)
Sales tax	206,054	261,254	175,000	86,254
Total receipts	292,727	361,914	$ 273,755	$ 88,159
Expenditures:				
Debt service:				
Principal	275,000	280,000	$ 280,000	$ -
Interest and commission	52,663	47,163	48,163	1,000
Total expenditures	327,663	327,163	$ 328,163	$ 1,000
Receipts over (under) expenditures	(34,936)	34,751		
Unencumbered cash, beginning of year	114,070	79,134	$ 54,408	$ 24,726
Unencumbered cash, end of year	$ 79,134	$ 113,885		

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 318,598	$ 309,498	$ 307,287	$ 2,211
Delinquent tax	4,262	2,991	-	2,991
Motor vehicle tax	23,036	20,276	18,326	1,950
Recreational vehicle tax	407	407	306	101
16/20M truck tax	-	3,440	2,719	721
Commercial vehicle tax	596	514	662	(148)
Total receipts	346,899	337,126	$ 329,300	$ 7,826
Expenditures:				
Debt service:				
Principal	300,000	300,000	$ 300,000	$ -
Interest and commission	41,880	31,410	33,910	2,500
Total expenditures	341,880	331,410	$ 333,910	$ 2,500
Receipts over (under) expenditures	5,019	5,716		
Unencumbered cash, beginning of year	3,136	8,155	$ 4,610	$ 3,545
Unencumbered cash, end of year	$ 8,155	$ 13,871		

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

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

		2021		
	2020	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property tax	$ 13,329	$ 13,096	$ 12,999	$ 97
Delinquent tax	168	123	-	123
Motor vehicle tax	780	848	766	82
Recreational vehicle tax	14	17	13	4
16/20M truck tax	111	127	114	13
Commercial vehicle tax	21	22	28	(6)
Total receipts	14,423	14,233	$ 13,920	$ 313
Expenditures:				
Debt service:				
Principal	11,423	11,743	$ 11,743	$ -
Interest and commission	2,397	2,076	2,826	750
Total expenditures	13,820	13,819	$ 14,569	$ 750
Receipts over (under) expenditures	603	414		
Unencumbered cash, beginning of year	327	930	$ 649	$ 281
Unencumbered cash, end of year	$ 930	$ 1,344		

See Independent Auditor's Report.

HODGEMAN COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2021

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance (deficit)
County Clerk	$ 1,209	$ 1,481	$ 1,481	$ 1,209
Register of Deeds	20	62,223	62,223	20
District Court	11,496	184,176	181,336	14,336
Sheriff	4,690	22,734	23,310	4,114
Tax collection accounts	5,370,376	7,998,317	8,233,137	5,135,556
Local taxing districts	-	3,037,218	3,037,238	(20)
Cafeteria plan	-	1,918	1,918	-
Fish and game licenses and hatchery fees	-	1,309	1,309	-
Heritage trust	466	3,275	1,583	2,158
Motor vehicle fees and sales tax collections	8,265	423,317	377,192	54,390
Law library	61,424	6,323	5,515	62,232
Oil and gas depletion trust	581,471	-	10,000	571,471
Total agency funds	$ 6,039,417	$ 11,742,291	$ 11,936,242	$ 5,845,466

See Independent Auditor's Report.