HAMILTON COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2025

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Hamilton County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Hamilton County, Kansas, as of and for the year ended December 31, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Hamilton County, Kansas, as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Hamilton County, Kansas, as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Hamilton County, Kansas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note A of the financial statement, the financial statement is prepared by Hamilton County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, which raise substantial doubt about Hamilton County, Kansas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Hamilton County, Kansas' internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Hamilton County, Kansas' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (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 purposes of additional analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Hamilton County, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated August 13, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the website of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

September 21, 2026

HAMILTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2025

Funds	Beginning unencumbered cash balance	Prior year canceled encumbrances
General fund	$ 1,940,110	$ -
Special purpose funds:		
Alcohol revenue	4,101	-
Library	13,902	-
Library employee benefits	6,100	-
Enhancement 911	143,852	-
Fire district #1	15,279	-
Opioid litigation	9,846	-
Non-budgeted special purpose funds:		
Capital improvement	1,154,823	-
Equipment reserve	72,609	-
Special machinery	23,967	-
Special road	452	-
Sheriff's funds	87,190	-
Special law enforcement trust	8,049	-
County attorney forfeiture	11,832	-
Sheriff forfeiture	46,861	-
Diversion fee	72,200	-
Special vehicle	4,659	-
County sales tax	73,845	-
EMT trust	30,567	-
ROZ marketing	15,000	-
Prosecuting attorney training	1,308	-
Clerk technology	1,688	-
Register of deeds technology	6,083	-
Treasurer technology	4,773	-
Health bio-terrorism	20,898	-
Heath maternal child	12,911	-
Health coronavirus relief	23,203	-
KDHE LEPP grant	25,000	-
Health ELC covid grant	53,299	-
Total special purpose funds	1,944,297	-
Bond and interest fund:		
Library sales tax	110,392	-

Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
$ 5,649,229	$ 6,001,322	$ 1,588,017	$ 182,559	$ 1,770,576
5,495	5,500	4,096	-	4,096
150,073	155,300	8,675	-	8,675
84,444	87,242	3,302	-	3,302
89,340	47,094	186,098	-	186,098
44,819	41,881	18,217	1,465	19,682
2,197	-	12,043	-	12,043
4,063,965	4,702,699	516,089	59,669	575,758
-	39,789	32,820	-	32,820
-	-	23,967	-	23,967
-	-	452	-	452
10,488	38,481	59,197	-	59,197
4,964	-	13,013	-	13,013
-	-	11,832	-	11,832
-	12,500	34,361	-	34,361
17,236	18,987	70,449	-	70,449
27,383	13,801	18,241	-	18,241
276,764	231,486	119,123	-	119,123
3,180	3,895	29,852	-	29,852
-	15,000	-	-	-
396	1,704	-	-	-
1,171	1,850	1,009	1,850	2,859
4,682	2,951	7,814	-	7,814
1,171	3,217	2,727	-	2,727
7,465	9,605	18,758	282	19,040
2,775	7,413	8,273	-	8,273
30	23,233	-	-	-
50,000	21,056	53,944	-	53,944
-	53,299	-	-	-
4,848,038	5,537,983	1,254,352	63,266	1,317,618
276,521	208,900	178,013	-	178,013

HAMILTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2025

Funds	Beginning unencumbered cash balance	Prior year canceled encumbrances
Business funds:		
Sunflower Square	$ 125,007	$ -
Solid waste management	301,548	-
Health reserves	280,926	-
Total business funds	707,481	-
Total reporting entity - excluding agency funds	$ 4,702,280	$ -
Composition of cash balance:		
Cash on hand		
Checking accounts		
Money market		
Certificates of deposit		
Total cash		
Agency funds		
Total reporting entity - excluding agency funds		

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

Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
$ 109,888	$ 70,880	$ 164,015	$ 1,120	$ 165,135
161,905	107,374	356,079	6,079	362,158
318,551	232,728	366,749	11,846	378,595
590,344	410,982	886,843	19,045	905,888
$ 11,364,132	$ 12,159,187	$ 3,907,225	$ 264,870	$ 4,172,095

	$ 300
	72,807
	7,018,343
	2,171,601
	9,263,051
	(5,090,956)
	$ 4,172,095

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Hamilton County, Kansas is a municipal corporation governed by an elected five-member commission. This regulatory financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

Hamilton County Fair Board. The Fair Board is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

Syracuse-Hamilton County Airport. The Airport is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

Hamilton County Public Library. The Library is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners. Acquisition or disposition of real property by the Library must be approved by the County. Bond issuances must also be approved by the County.

Tamarisk Golf Course. The Golf Course is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

Hamilton County Extension Council. Hamilton County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council has an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council.

Hamilton County Fire District #1. The District is defined as a separate taxing entity by applicable state statutes. It provides fire protection services to certain unincorporated areas of the County. The costs of providing such services are provided from property taxes assessed to property owners in the District. For financial reporting, the financial activities of the Fire District are accounted for within a special purpose fund.

Hamilton County Pool Board. The Pool Board is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

Syracuse Youth Activities Association. The Association is fiscally dependent on the County and the budget is approved by the County Commissioners. The members of the governing board are appointed by the County Commissioners.

Hamilton County Public Building Commission. The Commission was authorized by Resolution No. 2022-15, pursuant to K.S.A. 12-1757 et. seq., and all amendments thereto, and as amended, supplemental and limited by the Resolution establishing the composition thereof and purposes for which established. For financial reporting, the financial activities of the Public Building Commission are accounted for within a bond and interest fund.

2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2025:

REGULATORY BASIS FUND TYPES

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

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), business funds, and bond and interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

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

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

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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

A legal operating budget is not required for agency funds, the Health Reserves Fund and the following special purpose funds:

Capital Improvement	EMT Trust
Equipment Reserve	ROZ Marketing
Special Machinery	Prosecuting Attorney Training
Special Road	Clerk Technology
Sheriff's Funds	Register of Deeds Technology
Special Law Enforcement Trust	Treasurer Technology
County Attorney Forfeiture	Health Bio-Terrorism
Sheriff Forfeiture	Health Maternal Child
Diversion Fee	Health Coronavirus Relief
Special Vehicle	KDHE LEPP Grant
County Sales Tax	Health ELC Covid Grant

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

B. 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, and legal representatives of the County.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in available monies in a fund. At year end, the Motor Vehicle Fees fund overspent its cash balance.

C. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). The County has no other policies that would further limit interest rate risk.

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2025.

C. DEPOSITS AND INVESTMENTS (CONTINUED)

At December 31, 2025, the County's carrying amount of deposits was $9,262,751 and the bank balance was $8,673,619. Of the bank balance, $2,777,140 was covered by federal depository insurance and $5,896,479 was collateralized with securities held by the pledging financial institutions agents in the County's name.

D. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2025, were as follows:

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
General obligation bond:					
G. O. Bond – Series 2021 Issued February 2, 2021 In the amount of $614,000 At interest rate of 1.70% Maturing September 1, 2030	$ 379,000	$ -	$ 60,000	$ 319,000	$ 6,443
Revenue bond:					
Public Building Commission County Library Project – Series 2023 Issued March 1, 2023 In the amount of $2,800,000 At interest rate of 4.00%-5.00% Maturing June 1, 2043	2,705,000	-	95,000	2,610,000	113,900
Finance leases:					
2011 Cat 140M Grader Issued April 2, 2021 In the amount of $125,000 At interest rate of 2.69% Maturing April 2, 2026	51,976	-	25,636	26,340	1,399
2008 Fire Truck Issued April 23, 2024 In the amount of $74,250 At interest rate of 5.69% Maturing April 23, 2027	74,250	-	23,374	50,876	4,285
Total finance leases	126,226	-	49,010	77,216	5,684
Total long-term debt	$ 3,210,226	$ -	$ 204,010	$3,006,216	$ 126,027

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

	Principal due	Interest due	Total due
2026	$ 61,000	$ 5,423	$ 66,423
2027	63,000	4,386	67,386
2028	64,000	3,315	67,315
2029	65,000	2,227	67,227
2030	66,000	1,122	67,122
Total	$ 319,000	$ 16,473	$ 335,473

D. LONG-TERM DEBT (CONTINUED)

Current maturities of revenue bonds and interest for the next five years and in five-year increments through maturity are as follows:

	Principal due	Interest due	Total due
2026	$ 100,000	$ 110,000	$ 210,000
2027	105,000	105,900	210,900
2028	110,000	101,600	211,600
2029	115,000	97,100	212,100
2030	120,000	92,400	212,400
2031-2035	665,000	385,700	1,050,700
2036-2040	810,000	237,725	1,047,725
2041-2043	585,000	44,875	629,875
Total	$ 2,610,000	$ 1,175,300	$ 3,785,300

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

	Principal due	Interest due	Total due
2026	$ 51,063	$ 3,659	$ 54,722
2027	26,153	1,509	27,662
Total	$ 77,216	$ 5,168	$ 82,384

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

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
Toro 3420 Tri-Plex Mower Issued February 22, 2021 In the amount of $15,720 At interest rate of 2.46% Maturing February 22, 2025	$ 4,074	$ -	$ 4,074	$ -	$ -
Toro Groundmaster 4300 Issued August 2, 2023 In the amount of $45,237 At interest rate of 5.834% Maturing April 15, 2028	36,467	-	8,357	28,110	2,127
Total	$ 40,541	$ -	$ 12,431	$ 28,110	$ 2,127

E. CONDUIT DEBT OBLIGATIONS

The County may issue Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County nor the State, or any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in this financial statement. As of December 31, 2025, there was one series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of $45,000,000.

F. CAPITAL PROJECTS

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

	Project commitments authorized	Cash disbursements and accounts payable to date	Remaining financial commitment
Coolidge Bridge Replacement	$ 5,110,958	$ 4,468,605	$ 642,353

G. TRANSFERS

Operating transfers were as follows:

From	To	Regulatory authority	Amount
Special vehicle	General	K.S.A. 8-145	$ 4,659
County sales tax	General	K.S.A. 12-110d	182,000
Total operating transfers			$ 186,659

Transfers to related municipal entities were as follows:

General	Airport	K.S.A. 3-121	$ 44,000
General	Hamilton County VIP	K.S.A. 12-1680	97,108
General	Extension council	K.S.A. 2-610	93,781
General	Hospital	K.S.A. 19-4606	698,850
General	Fair board	K.S.A. 2-129	80,000
General	Pool board	K.S.A. 19-2801	60,000
General	Syracuse youth activities	K.S.A. 19-3903	37,000
General	Tamarisk golf course	Commissioners	159,000
General	Historical Society	K.S.A. 19-2651	34,500
Library	Public library	K.S.A. 12-1220	155,300
Library employee benefits	Public library	K.S.A. 12-16,102	87,242
Total transfers to related municipal entities			$ 1,546,781

H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other post-employment benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and disability other post-employment benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% and contributions totaled $18,380 for 2025.

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

Vacation leave. The County's policies regarding vacations permit employees to accumulate a maximum of 240 hours of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accumulated vacation earned prior to termination or resignation up to a maximum of 240 hours.

Sick leave. All employees on permanent status earn sick leave at the rate of one calendar day per month with a maximum accumulation of 960 hours (Sheriff's Department and Road Department 1,140 hours). No allowance for unused sick leave is paid upon termination or resignation. The County has a sick leave bank whereby employees can transfer excess sick leave to a bank to be used by employees who are on extended sick leave and have exhausted their own sick leave accumulation. The sick leave bank is administered by the County Commissioners.

Section 125 cafeteria plan/health insurance. The County offers a Section 125 cafeteria plan for all employees electing to participate. It can be used for health insurance premiums, unreimbursed medical, and dependent care expenses. The plan is administered by an independent insurance company.

Section 457 deferred compensation plan. The County offers a Section 457 deferred compensation plan to all employees on a voluntary basis. The County does not contribute to the plan.

I. DEFINED BENEFIT PENSION PLAN

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $178,475 for the year ended December 31, 2025.

I. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $1,479,435. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kspers.gov or can be obtained as described above.

J. LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on landfill sites when they stop accepting waste and to perform certain maintenance and monitoring functions at the sites for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste.

The estimated closure cost is $1,721,334 and the estimated post-closure cost is $1,000,850. Of these costs, the closure and post-closure care liability is $1,055,475 at December 31, 2025, based on the estimated acres used, and the current open portion. The County will recognize the remaining estimated liability for closure and post-closure care of $1,666,709 as the remaining estimated capacity is filled.

These amounts are based on what it would cost to perform all closure and post-closure care in 2025. Actual cost may differ due to inflation, changes in technology, or changes in regulations. The County will cover these costs through future charges to landfill users and future ad valorem tax receipts. The County expects the landfill to operate for approximately 141 years.

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

K. RISK MANAGEMENT

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

L. PUBLIC ENTITY RISK POOLS

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

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group funded pool for property, liability, crime, and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file, which is $51,223,025, $500,000 for liability and $1,000,000 for crime. Excess reinsurance provides aggregate coverage up to $3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

M. MEDICAL SELF-INSURANCE

The County maintains a self-insurance program that is handled by an outside administrator who determines claims to be paid by the County. Liability for unpaid claims are those claims that are unpaid at year end. Changes in the claim's liability amount are as follows:

	Beginning of year liability	Claims and changes in estimates	Claim payments	End of year liability
2024	$ 10,365	$ 103,330	$ 98,194	$ 15,501
2025	15,501	172,481	176,136	11,846

N. SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 21, 2026, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed with the financial statement.

REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

HAMILTON COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2025

Funds	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 6,385,202	$ -	$ 6,385,202	$ 6,001,322	$ 383,880
Special purpose funds:					
Alcohol revenue	9,897	-	9,897	5,500	4,397
Library	155,300	-	155,300	155,300	-
Library employee benefits	87,242	-	87,242	87,242	-
Enhancement 911	165,494	-	165,494	47,094	118,400
Fire district #1	49,000	-	49,000	41,881	7,119
Opioid litigation	7,239	-	7,239	-	7,239
Bond and interest fund:					
Library sales tax	213,900	-	213,900	208,900	5,000
Business funds:					
Sunflower Square	175,000	-	175,000	70,880	104,120
Solid waste management	298,123	-	298,123	107,374	190,749
Total	$ 7,546,397	$ -	$ 7,546,397	$ 6,725,493	$ 820,904

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 4,954,375	$ 4,900,657	$ 4,784,405	$ 116,252
Shared revenue	281,557	235,312	243,105	(7,793)
Licenses, permits and fees	31,434	44,476	40,000	4,476
Charges for services:				
Health	23,506	32,038	36,370	(4,332)
Ambulance	47,228	103,294	55,000	48,294
Prisoner care	28,421	17,816	-	17,816
Landfill	83,250	-	-	-
Interest	225,698	181,878	150,000	31,878
Other	32,385	36,370	38,000	(1,630)
Operating transfers in	164,124	186,659	15,000	171,659
Neighborhood revitalization rebate	(74,976)	(89,271)	(93,158)	3,887
Total receipts	5,797,002	5,649,229	$ 5,268,722	$ 380,507
Expenditures:				
General government:				
County Commissioners:				
Personal services	83,142	86,434	$ 85,505	$ (929)
Commodities	851	66	50	(16)
Contractual services	4,443	2,827	3,659	832
Subtotal	88,436	89,327	89,214	(113)
County Clerk:				
Personal services	91,703	95,399	94,749	(650)
Commodities	1,436	802	1,900	1,098
Contractual services	1,586	1,044	1,200	156
Reimbursed expenditures	(20)	(21)	-	21
Subtotal	94,705	97,224	97,849	625
County Treasurer:				
Personal services	57,851	68,533	92,066	23,533
Commodities	3,339	4,484	3,500	(984)
Contractual services	1,307	1,926	2,500	574
Reimbursed expenditures	(356)	(550)	-	550
Subtotal	62,141	74,393	98,066	23,673

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
County Attorney:				
Personal services	$ 126,956	$ 131,354	$ 120,900	$ (10,454)
Commodities	1,687	452	2,000	1,548
Contractual services	17,699	20,126	16,000	(4,126)
Reimbursed expenditures	-	(85)	-	85
Subtotal	146,342	151,847	138,900	(12,947)
Register of Deeds:				
Personal services	84,271	91,511	86,700	(4,811)
Commodities	144	123	2,000	1,877
Contractual services	4,317	4,281	5,000	719
Subtotal	88,732	95,915	93,700	(2,215)
Court Services:				
Court indigent	18,896	15,811	22,150	6,339
Commodities	3,806	14,027	2,500	(11,527)
Contractual services	21,068	11,840	28,700	16,860
Reimbursed expenditures	(119)	(26)	-	26
Subtotal	43,651	41,652	53,350	11,698
Courthouse general:				
Personal services	38,687	39,951	46,024	6,073
Commodities	12,175	10,868	30,000	19,132
Contractual services	329,715	531,198	581,976	50,778
Capital outlay	31,025	25,846	-	(25,846)
Reimbursed expenditures	(12,583)	(11,208)	-	11,208
Subtotal	399,019	596,655	658,000	61,345
Direct election expense:				
Personal services	5,519	4,927	1,983	(2,944)
Commodities	9,290	3,237	2,000	(1,237)
Contractual services	20,080	7,211	11,200	3,989
Capital outlay	2,310	-	-	-
Subtotal	37,199	15,375	15,183	(192)

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Appraiser cost:				
Personal services	$ 41,266	$ 43,164	$ 39,905	$ (3,259)
Commodities	1,387	928	2,000	1,072
Contractual services	96,010	100,016	93,604	(6,412)
Reimbursed expenditures	(1,176)	(1,820)	-	1,820
Subtotal	137,487	142,288	135,509	(6,779)
Zoning:				
Personal services	16,830	17,503	17,335	(168)
Commodities	661	1,389	-	(1,389)
Contractual services	12,423	6,978	15,665	8,687
Reimbursed expenditures	(8,700)	(10,360)	(16,500)	(6,140)
Subtotal	21,214	15,510	16,500	990
Employee benefits:				
Social security	152,640	160,814	157,000	(3,814)
Unemployment	1,514	1,734	3,000	1,266
KPERS	184,480	190,047	170,000	(20,047)
Health insurance	945,681	979,042	890,000	(89,042)
Life insurance	3,158	3,431	3,500	69
Subtotal	1,287,473	1,335,068	1,223,500	(111,568)
Conservation District	25,000	25,000	25,000	-
Reimbursed expenditures	(111,395)	(182,622)	-	182,622
Total general government	2,320,004	2,497,632	2,644,771	147,139

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Public safety:				
Sheriff:				
Personal services	$ 539,872	$ 559,852	$ 583,493	$ 23,641
Commodities	24,054	29,464	45,000	15,536
Contractual services	92,500	87,986	72,000	(15,986)
Capital outlay	-	24,498	22,000	(2,498)
Law enforcement contract	(154,500)	(156,738)	(154,500)	2,238
Reimbursed expenditures	(7,120)	(26,929)	-	26,929
Subtotal	494,806	518,133	567,993	49,860
Emergency management:				
Personal services	21,460	22,300	22,029	(271)
Commodities	501	442	1,000	558
Contractual services	185	775	971	196
Reimbursed expenditures	(6,000)	-	(6,000)	(6,000)
Subtotal	16,146	23,517	18,000	(5,517)
911 expense	-	60	-	(60)
Juvenile detention center	9,319	8,681	8,894	213
Rural fire:				
Debt service:				
Principal	-	23,374	-	(23,374)
Interest	-	4,285	-	(4,285)
Subtotal	-	27,659	-	(27,659)
Inmate housing:				
Commodities	28,436	23,519	-	(23,519)
Contractual services	52,211	26,420	-	(26,420)
Subtotal	80,647	49,939	-	(49,939)
Total public safety	600,918	600,330	594,887	(5,443)
Highways and streets:				
Road and bridge:				
Personal services	367,693	375,254	580,000	204,746
Commodities	289,235	357,162	350,000	(7,162)
Contractual services	224,769	247,063	140,000	(107,063)
Capital outlay	111,318	200,419	225,000	24,581
Reimbursed expenditures	(10,474)	(5,103)	(40,000)	(34,897)
Subtotal	982,541	1,174,795	1,255,000	80,205

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Noxious weed:				
Personal services	$ 10,022	$ 13,479	$ 10,800	$ (2,679)
Commodities	115,866	223,230	42,700	(180,530)
Contractual services	6,634	6,874	6,500	(374)
Capital outlay	1,155	-	-	-
Reimbursed expenditures	(94,768)	(200,746)	(35,000)	165,746
Subtotal	38,909	42,837	25,000	(17,837)
Wildlife control:				
Personal services	15,311	14,389	15,295	906
Commodities	8,349	3,779	10,000	6,221
Contractual services	2,379	1,313	2,500	1,187
Reimbursed expenditures	(6,952)	(6,728)	(7,000)	(272)
Subtotal	19,087	12,753	20,795	8,042
Total highways and streets	1,040,537	1,230,385	1,300,795	70,410
Sanitation:				
Landfill:				
Personal services	44,276	3,322	-	(3,322)
Commodities	17,822	-	-	-
Contractual services	21,348	-	-	-
Waste tire management	(3,458)	-	-	-
Total sanitation	79,988	3,322	-	(3,322)
Health and welfare:				
Health department:				
Personal services	101,745	29,251	104,660	75,409
Commodities	6,330	4,553	9,400	4,847
Contractual services	8,713	10,992	7,450	(3,542)
Subtotal	116,788	44,796	121,510	76,714
Ambulance:				
Personal services	133,059	146,731	95,000	(51,731)
Commodities	28,056	33,931	28,000	(5,931)
Contractual services	30,409	45,869	35,000	(10,869)
Capital outlay	7,050	55	-	(55)
Reimbursed expenditures	(891)	-	-	-
Subtotal	197,683	226,586	158,000	(68,586)

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Mental health	$ 18,000	$ 18,000	$ 18,000	$ -
Mental disabilities	28,000	28,000	28,000	-
Total health and welfare	360,471	317,382	325,510	8,128
Economic development:				
Personal services	2,975	3,094	2,500	(594)
Commodities	-	494	1,000	506
Contractual services	2,520	1,366	1,500	134
Total economic development	5,495	4,954	5,000	46
Culture and recreation:				
Fair and activities:				
Transfer to related municipal entity	80,000	80,000	80,000	-
Personal services	19,994	44,656	-	(44,656)
Reimbursed expenditures	(18,309)	(37,770)	-	37,770
Subtotal	81,685	86,886	80,000	(6,886)
Historical society:				
Transfer to related municipal entity	34,500	34,500	34,500	-
Personal services	3,610	11,034	-	(11,034)
Reimbursed expenditures	(2,002)	(9,846)	-	9,846
Subtotal	36,108	35,688	34,500	(1,188)
Youth services:				
Transfer to related municipal entity	36,000	37,000	37,000	-
Personal services	20,894	18,713	-	(18,713)
Reimbursed expenditures	(21,429)	(18,267)	-	18,267
Subtotal	35,465	37,446	37,000	(446)
Golf course:				
Transfer to related municipal entity	144,000	159,000	159,000	-
Personal services	86,742	108,796	-	(108,796)
Reimbursed expenditures	(85,882)	(101,897)	-	101,897
Subtotal	144,860	165,899	159,000	(6,899)

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Pool board:				
Transfer to related municipal entity	$ 55,650	$ 60,000	$ 60,000	$ -
Personal services	37,650	38,939	-	(38,939)
Reimbursed expenditures	(37,650)	(38,939)	-	38,939
Subtotal	55,650	60,000	60,000	-
Total culture and recreation	353,768	385,919	370,500	(15,419)
Operating transfers:				
Capital improvement	239,000	-	105,000	105,000
Equipment reserve	-	-	105,000	105,000
Total operating transfers	239,000	-	210,000	210,000
Related municipal entity transfers:				
Hospital	732,870	698,850	698,850	-
Hamilton County VIP	93,144	97,108	97,108	-
Extension Council	86,370	93,781	93,781	-
Airport	43,000	44,000	44,000	-
Total related municipal entity transfers	955,384	933,739	933,739	-
Total expenditures	5,955,565	6,001,322	$ 6,385,202	$ 383,880
Receipts over (under) expenditures	(158,563)	(352,093)		
Unencumbered cash, beginning of year	2,098,673	1,940,110	$ 1,116,480	$ 823,630
Unencumbered cash, end of year	$ 1,940,110	$ 1,588,017		

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

ALCOHOL REVENUE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State of Kansas	$ 3,030	$ 5,495	$ 5,374	$ 121
Expenditures:				
Health and welfare:				
County appropriations	18,000	5,500	$ 9,897	$ 4,397
Receipts over (under) expenditures	(14,970)	(5)		
Unencumbered cash, beginning of year	19,071	4,101	$ 4,523	$ (422)
Unencumbered cash, end of year	$ 4,101	$ 4,096		

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 159,217	$ 152,843	$ 148,786	$ 4,057
Neighborhood revitalization rebate	(2,394)	(2,770)	(2,890)	120
Total receipts	156,823	150,073	$ 145,896	$ 4,177
Expenditures:				
Transfer to related municipal entity	162,860	155,300	$ 155,300	$ -
Receipts over (under) expenditures	(6,037)	(5,227)		
Unencumbered cash, beginning of year	19,939	13,902	$ 9,404	$ 4,498
Unencumbered cash, end of year	$ 13,902	$ 8,675		

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

LIBRARY EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 73,797	$ 86,043	$ 84,559	$ 1,484
Neighborhood revitalization rebate	(1,137)	(1,599)	(1,668)	69
Total receipts	72,660	84,444	$ 82,891	$ 1,553
Expenditures:				
Transfer to related municipal entity	74,513	87,242	$ 87,242	$ -
Receipts over (under) expenditures	(1,853)	(2,798)		
Unencumbered cash, beginning of year	7,953	6,100	$ 4,351	$ 1,749
Unencumbered cash, end of year	$ 6,100	$ 3,302		

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

ENHANCEMENT 911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, permits and fees	$ 67,151	$ 89,340	$ 60,000	$ 29,340
Interest	-	-	2,000	(2,000)
Total receipts	67,151	89,340	$ 62,000	$ 27,340
Expenditures:				
Contractual services	58,796	41,647	$ 100,000	$ 58,353
Capital outlay	5,597	5,447	65,494	60,047
Total expenditures	64,393	47,094	$ 165,494	$ 118,400
Receipts over (under) expenditures	2,758	42,246		
Unencumbered cash, beginning of year	141,094	143,852	$ 103,494	$ 40,358
Unencumbered cash, end of year	$ 143,852	$ 186,098		

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

FIRE DISTRICT #1 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 44,884	$ 44,819	$ 43,750	$ 1,069
Other	3,000	-	-	-
Neighborhood revitalization rebate	-	-	(1,066)	1,066
Total receipts	47,884	44,819	$ 42,684	$ 2,135
Expenditures:				
Public safety:				
Personal services	16,480	11,980	$ 16,000	$ 4,020
Commodities	3,935	4,352	12,500	8,148
Contractual	16,743	26,768	16,000	(10,768)
Capital outlay	8,362	1,465	4,500	3,035
Reimbursed expenditures	(1,291)	(2,684)	-	2,684
Total expenditures	44,229	41,881	$ 49,000	$ 7,119
Receipts over (under) expenditures	3,655	2,938		
Unencumbered cash, beginning of year	11,624	15,279	$ 6,316	$ 8,963
Unencumbered cash, end of year	$ 15,279	$ 18,217		

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

OPIOID LITIGATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State of Kansas	$ 5,207	$ 2,197	$ 1,400	$ 797
Expenditures:				
Contractual services	-	-	$ 7,239	$ 7,239
Receipts over (under) expenditures	5,207	2,197		
Unencumbered cash, beginning of year	4,639	9,846	$ 5,839	$ 4,007
Unencumbered cash, end of year	$ 9,846	$ 12,043		

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2025

	Capital improvement	Equipment reserve	Special machinery	Special road	Sheriff's funds
Receipts:					
State and federal aid	$ 4,063,965	$ -	$ -	$ -	$ -
Sales tax	-	-	-	-	-
Licenses, permits and fees	-	-	-	-	10,488
Miscellaneous	-	-	-	-	-
Donations	-	-	-	-	-
Total receipts	4,063,965	-	-	-	10,488
Expenditures:					
Personal services	-	-	-	-	-
Commodities	117,352	-	-	-	5,208
Contractual services	369,425	-	-	-	2,078
Capital outlay	4,217,922	39,789	-	-	31,195
Reimbursed expenditures	(2,000)	-	-	-	-
Operating transfers out	-	-	-	-	-
Total expenditures	4,702,699	39,789	-	-	38,481
Receipts over (under) expenditures	(638,734)	(39,789)	-	-	(27,993)
Unencumbered cash, beginning of year	1,154,823	72,609	23,967	452	87,190
Unencumbered cash, end of year	$ 516,089	$ 32,820	$ 23,967	$ 452	$ 59,197

Special law enforcement trust	County attorney forfeiture	Sheriff forfeiture	Diversion fee	Special vehicle	County sales tax	EMT trust
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	276,764	-
-	-	-	9,993	27,383	-	-
4,964	-	-	-	-	-	-
-	-	-	7,243	-	-	3,180
4,964	-	-	17,236	27,383	276,764	3,180
-	-	-	-	4,659	-	-
-	-	-	1,946	3,474	2,551	1,130
-	-	12,500	17,041	1,009	3,000	2,765
-	-	-	-	-	43,935	-
-	-	-	-	-	-	-
-	-	-	-	4,659	182,000	-
-	-	12,500	18,987	13,801	231,486	3,895
4,964	-	(12,500)	(1,751)	13,582	45,278	(715)
8,049	11,832	46,861	72,200	4,659	73,845	30,567
$ 13,013	$ 11,832	$ 34,361	$ 70,449	$ 18,241	$ 119,123	$ 29,852

HAMILTON COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2025

	ROZ marketing	Prosecuting attorney training	Clerk technology	Register of deeds technology	Treasurer technology
Receipts:					
State and federal aid	$ -	$ -	$ -	$ -	$ -
Sales tax	-	-	-	-	-
Licenses, permits and fees	-	396	1,171	4,682	1,171
Miscellaneous	-	-	-	-	-
Donations	-	-	-	-	-
Total receipts	-	396	1,171	4,682	1,171
Expenditures:					
Personal services	-	-	-	-	-
Commodities	-	-	-	440	3,217
Contractual services	15,000	1,704	-	2,050	-
Capital outlay	-	-	1,850	461	-
Reimbursed expenditures	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total expenditures	15,000	1,704	1,850	2,951	3,217
Receipts over (under) expenditures	(15,000)	(1,308)	(679)	1,731	(2,046)
Unencumbered cash, beginning of year	15,000	1,308	1,688	6,083	4,773
Unencumbered cash, end of year	$ -	$ -	$ 1,009	$ 7,814	$ 2,727

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Health bio-terrorism	Health maternal child	Health coronavirus relief	KDHE LEPP grant	Health ELC covid grant	Total
$ 7,465	$ 2,775	$ 30	$ 50,000	$ -	$ 4,124,235
-	-	-	-	-	276,764
-	-	-	-	-	55,284
-	-	-	-	-	4,964
-	-	-	-	-	10,423
7,465	2,775	30	50,000	-	4,471,670
-	4,603	23,233	-	53,299	85,794
-	-	-	3,230	-	138,548
9,605	2,810	-	17,826	-	456,813
-	-	-	-	-	4,335,152
-	-	-	-	-	(2,000)
-	-	-	-	-	186,659
9,605	7,413	23,233	21,056	53,299	5,200,966
(2,140)	(4,638)	(23,203)	28,944	(53,299)	(729,296)
20,898	12,911	23,203	25,000	53,299	1,751,217
$ 18,758	$ 8,273	$ -	$ 53,944	$ -	$ 1,021,921

HAMILTON COUNTY, KANSAS

LIBRARY SALES TAX FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Sales tax	$ 273,158	$ 276,521	$ 208,900	$ 67,621
Expenditures:				
Debt service:				
Principal	95,000	95,000	$ 95,000	$ -
Interest	117,700	113,900	113,900	-
Cash reserve	-	-	5,000	5,000
Total expenditures	212,700	208,900	$ 213,900	$ 5,000
Receipts over (under) expenditures	60,458	67,621		
Unencumbered cash, beginning of year	49,934	110,392	$ 49,934	$ 60,458
Unencumbered cash, end of year	$ 110,392	$ 178,013	$ 44,934	$ 133,079

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

SUNFLOWER SQUARE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Rent	$ 111,344	$ 108,888	$ 116,000	$ (7,112)
Deposits - net	2,000	1,000	-	1,000
Total receipts	113,344	109,888	$ 116,000	$ (6,112)
Expenditures:				
Commodities	46,845	10,253	$ 25,000	$ 14,747
Contractual services	88,899	60,627	100,000	39,373
Capital outlay	625	-	50,000	50,000
Total expenditures	136,369	70,880	$ 175,000	$ 104,120
Receipts over (under) expenditures	(23,025)	39,008		
Unencumbered cash, beginning of year	148,032	125,007	$ 94,031	$ 30,976
Unencumbered cash, end of year	$ 125,007	$ 164,015	$ 35,031	$ 128,984

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

SOLID WASTE MANAGEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Charges for service	$ 158,464	$ 156,876	$ 235,000	$ (78,124)
Miscellaneous	2,825	5,029	6,000	(971)
Total receipts	161,289	161,905	$ 241,000	$ (79,095)
Expenditures:				
Personal services	18,926	63,408	$ 46,680	$ (16,728)
Commodities	1,970	15,759	30,000	14,241
Contractual services	1,333	39,385	35,000	(4,385)
Capital outlay	24,556	6,449	120,000	113,551
Reimbursed expenditures	-	(84,070)	-	84,070
Debt service:				
Principal	59,000	60,000	60,000	-
Interest	7,446	6,443	6,443	-
Total expenditures	113,231	107,374	$ 298,123	$ 190,749
Receipts over (under) expenditures	48,058	54,531		
Unencumbered cash, beginning of year	253,490	301,548	$ 258,043	$ 43,505
Unencumbered cash, end of year	$ 301,548	$ 356,079	$ 200,920	$ 155,159

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

HEALTH RESERVES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

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

	2024	2025
Receipts:		
Charges for services	$ 290,463	$ 318,551
Expenditures:		
Claims	98,194	176,136
Fees	55,356	56,592
Total expenditures	153,550	232,728
Receipts over (under) expenditures	136,913	85,823
Unencumbered cash, beginning of year	144,013	280,926
Unencumbered cash, end of year	$ 280,926	$ 366,749

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2025

Funds	Beginning cash balance (deficit)	Receipts	Disbursements	Ending cash balance (deficit)
County Clerk	$ -	$ 1,474	$ 1,474	$ -
Register of Deeds	5,441	43,245	44,460	4,226
District Court	20,652	22,582	42,781	453
Sheriff	55,365	41,880	45,030	52,215
County Treasurer	5,394,687	13,016,582	13,700,773	4,710,496
Local taxing districts	283	3,118,398	3,118,681	-
Delinquent dumpsters	-	5,029	5,029	-
Motor vehicle fees	(35)	291,354	291,376	(57)
Hospital sales tax collections	21,971	276,763	278,610	20,124
Sales tax collections	17,966	335,390	306,004	47,352
Fish and game licenses	-	1,434	1,028	406
Park permits	-	835	820	15
Heritage trust	344	2,341	2,026	659
Delinquent personal court costs	720	1,876	2,160	436
Payroll clearing	37,858	542,505	542,729	37,634
Aflac 125 plan	6,665	21,617	20,053	8,229
Law library	13,453	2,141	1,955	13,639
Unclaimed property	5,127	-	-	5,127
County attorney restitution	84	-	-	84
Oil and gas depletion	189,918	-	-	189,918
Total agency funds	$ 5,770,499	$ 17,725,446	$ 18,404,989	$ 5,090,956

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