HAMILTON COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2024

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Kennedy
McKee & Company LLP Certified Public Accountants

1100 W. Frontview
P. O. Box 1477
Dodge City, Kansas 67801
Tel. (620) 227-3135
Fax (620) 227-2308
www.kmc-cpa.com

JAMES W. KENNEDY, CPA
PATRICK M. FRIESS, CPA
JOHN W. HENDRICKSON, CPA
JEREMY J. APPEL, CPA

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, 2024 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, 2024, 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, 2024, 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, 2023 (not presented herein), and have issued our report thereon dated July 29, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

August 13, 2025

HAMILTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2024

Funds	Beginning unencumbered cash balance	Prior year canceled encumbrances
General fund	$ 2,098,673	$ -
Special purpose funds:		
Alcohol revenue	19,071	-
Library	19,939	-
Library employee benefits	7,953	-
Enhancement 911	141,094	-
Fire district #1	11,624	-
Non-budgeted special purpose funds:		
Capital improvement	1,373,684	-
Equipment reserve	72,609	-
Special machinery	23,967	-
Special road	452	-
Opioid litigation	4,639	-
Sheriff's funds	90,333	-
Special law enforcement trust	3,185	-
County attorney forfeiture	10,382	-
Sheriff forfeiture	38,643	-
Diversion fee	101,202	-
Special vehicle	4,572	-
County sales tax	233,763	-
EMT trust	31,083	-
ROZ marketing	-	-
Prosecuting attorney training	1,145	-
Clerk technology	2,336	-
Register of deeds technology	23,713	-
Treasurer technology	5,533	-
Health bio-terrorism	24,211	-
Heath maternal child	16,876	-
Health coronavirus relief	23,203	-
KDHE LEPP grant	-	-
Micro loan	135,463	-
Health ELC covid grant	47,973	-
Total special purpose funds	2,468,648	-
Capital project fund:		
Library bond	1,636,215	-
Bond and interest fund:		
Library sales tax	49,934	-

Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
$ 5,797,002	$ 5,955,565	$ 1,940,110	$ 201,155	$ 2,141,265
3,030	18,000	4,101	-	4,101
156,823	162,860	13,902	-	13,902
72,660	74,513	6,100	-	6,100
67,151	64,393	143,852	-	143,852
47,884	44,229	15,279	2,256	17,535
239,000	457,861	1,154,823	15,027	1,169,850
-	-	72,609	-	72,609
-	-	23,967	-	23,967
-	-	452	-	452
5,207	-	9,846	-	9,846
11,193	14,336	87,190	-	87,190
9,233	4,369	8,049	-	8,049
1,450	-	11,832	-	11,832
8,218	-	46,861	-	46,861
21,478	50,480	72,200	2,805	75,005
26,982	26,895	4,659	-	4,659
272,161	432,079	73,845	15,600	89,445
341	857	30,567	-	30,567
15,000	-	15,000	-	15,000
504	341	1,308	-	1,308
1,152	1,800	1,688	-	1,688
4,610	22,240	6,083	-	6,083
1,153	1,913	4,773	-	4,773
8,903	12,216	20,898	349	21,247
2,912	6,877	12,911	-	12,911
-	-	23,203	-	23,203
25,000	-	25,000	-	25,000
1,298	136,761	-	-	-
18,925	13,599	53,299	-	53,299
1,022,268	1,546,619	1,944,297	36,037	1,980,334
-	1,636,215	-	-	-
273,158	212,700	110,392	-	110,392

HAMILTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2024

Funds	Beginning unencumbered cash balance	Prior year canceled encumbrances
Business fund:		
Sunflower square	$ 148,032	$ -
Solid waste management	253,490	-
Health reserves	144,013	-
Total business funds	545,535	-
Total reporting entity - excluding agency funds	$ 6,799,005	$ -

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
$ 113,344	$ 136,369	$ 125,007	$ 1,342	$ 126,349
161,289	113,231	301,548	-	301,548
290,463	153,550	280,926	15,501	296,427
565,096	403,150	707,481	16,843	724,324
$ 7,657,524	$ 9,754,249	$ 4,702,280	$ 254,035	$ 4,956,315

	$ 300
	101,579
	8,532,286
	2,092,649
	10,726,814
	(5,770,499)
	$ 4,956,315

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 capital project fund and 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, 2024:

REGULATORY BASIS FUND TYPES

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

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

Capital Project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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, Health Reserves Fund, capital project fund, and the following special purpose funds:

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

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

B. DEPOSITS AND INVESTMENTS

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

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

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

At December 31, 2024, the County's carrying amount of deposits was $10,726,514 and the bank balance was $10,815,751. Of the bank balance, $3,017,143 was covered by federal depository insurance, $1,600,000 was covered by letters of credit, and $6,198,608 was collateralized with securities held by the pledging financial institutions agents in the County's name.

C. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2024, 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	$ 438,000	$ -	$ 59,000	$ 379,000	$ 7,446
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	2,800,000	-	95,000	2,705,000	117,700
Finance leases:					
950K wheel loader					
Issued January 15, 2021					
In the amount of $60,000					
At interest rate of 2.40%					
Maturing January 19, 2024	20,463	-	20,463	-	491
2020 Ambulance Ford F550					
Issued April 9, 2021					
In the amount of $110,000					
At interest rate of 2.506%					
Maturing April 15, 2024	37,597	-	37,597	-	962
2011 Cat 140M Grader					
Issued April 2, 2021					
In the amount of $125,000					
At interest rate of 2.69%					
Maturing April 2, 2026	76,923	-	24,947	51,976	2,108
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	-	74,250	-
Total finance leases	134,983	74,250	83,007	126,226	3,561
Total long-term debt	$ 3,372,983	$ 74,250	$ 237,007	$3,210,226	$ 128,707

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

	Principal due	Interest due	Total due
2025	$ 60,000	$ 6,443	$ 66,443
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	$ 379,000	$ 22,916	$ 401,916

C. 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
2025	$ 95,000	$ 113,900	$ 208,900
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
2030-2034	640,000	411,800	1,051,800
2035-2039	780,000	270,400	1,050,400
2040-2043	760,000	78,500	838,500
Total	$ 2,705,000	$ 1,289,200	$ 3,994,200

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

	Principal due	Interest due	Total due
2025	$ 49,007	$ 5,706	$ 54,713
2026	51,066	3,659	54,725
2027	26,153	1,509	27,662
Total	$ 126,226	$ 10,874	$ 137,100

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	$ 8,051	$ -	$ 3,977	$ 4,074	$ 198
Toro Groundmaster 4300 Issued August 2, 2023 In the amount of $45,237 At interest rate of 5.834% Maturing April 15, 2028	45,237	-	8,770	36,467	1,714
Total	$ 53,288	$ -	$ 12,747	$ 40,541	$ 1,912

D. 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, 2024, there was one series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of $45,000,000.

E. 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
Library Project	$ 2,832,411	$ 2,832,411	$ -
Coolidge Bridge Replacement	5,127,091	213,028	4,914,063
	$ 7,959,502	$ 3,045,439	$ 4,914,063

F. TRANSFERS

Operating transfers were as follows:

From	To	Regulatory authority	Amount
General	Capital improvement	K.S.A. 19-120	$ 239,000
Special vehicle	General	K.S.A. 8-145	14,124
County sales tax	General	K.S.A. 12-110d	150,000
Total operating transfers			$ 403,124

Transfers to related municipal entities were as follows:

General	Airport	K.S.A. 3-121	$ 43,000
General	Hamilton County VIP	K.S.A. 12-1680	93,144
General	Extension council	K.S.A. 2-610	86,370
General	Hospital	K.S.A. 19-4606	732,870
General	Fair board	K.S.A. 2-129	80,000
General	Pool board	K.S.A. 19-2801	55,650
General	Syracuse youth activities	K.S.A. 19-3903	36,000
General	Tamarisk golf course	Commissioners	144,000
General	Historical Society	K.S.A. 19-2651	34,500
Library	Public library	K.S.A. 12-1220	162,860
Library employee benefits	Public library	K.S.A. 12-16,102	74,513
Total transfers to related municipal entities			$ 1,542,907

G. 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.

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

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 $17,988 for 2024.

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.

H. DEFINED BENEFIT PENSION PLAN

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

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

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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $166,564 for the year ended December 31, 2024.

H. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $1,654,138. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

I. 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 $1,529,791 and the estimated post-closure cost is $1,020,995. Of these costs, the closure and post-closure care liability is $960,284 at December 31, 2024, 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 $1,590,502 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 2024. 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 143 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.

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 commercial insurance coverage in any of 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 $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 $47,161,831, $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. 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
2023	$ -	$ 102,916	$ 92,551	$ 10,365
2024	10,365	103,330	98,194	15,501

M. SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 13, 2025 and does not believe any events have occurred which affect the financial statement as presented.

REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1

HAMILTON COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024

Funds	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 6,396,522	$ -	$ 6,396,522	$ 5,955,565	$ 440,957
Special purpose funds:					
Alcohol revenue	21,541	-	21,541	18,000	3,541
Library	162,860	-	162,860	162,860	-
Library employee benefits	74,513	-	74,513	74,513	-
Enhancement 911	172,629	-	172,629	64,393	108,236
Fire district #1	49,000	-	49,000	44,229	4,771
Business funds:					
Sunflower Square	170,000	-	170,000	136,369	33,631
Solid waste management	266,446	-	266,446	113,231	153,215
Total	$ 7,313,511	$ -	$ 7,313,511	$ 6,569,160	$ 744,351

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 5,009,030	$ 4,954,375	$ 4,755,422	$ 198,953
Shared revenue	280,716	281,557	229,389	52,168
Licenses, permits and fees	40,733	31,434	45,000	(13,566)
Charges for services:				
Health	34,985	23,506	18,500	5,006
Ambulance	55,936	47,228	55,000	(7,772)
Prisoner care	9,205	28,421	-	28,421
Landfill	81,192	83,250	90,000	(6,750)
Interest	186,187	225,698	60,000	165,698
Other	5,895	32,385	-	32,385
Operating transfers in	165,134	164,124	15,000	149,124
Neighborhood revitalization rebate	(54,764)	(74,976)	(75,125)	149
Total receipts	5,814,249	5,797,002	$ 5,193,186	$ 603,816
Expenditures:				
General government:				
County Commissioners:				
Personal services	81,673	83,142	$ 83,014	$ (128)
Commodities	18	851	50	(801)
Contractual services	1,789	4,443	3,659	(784)
Subtotal	83,480	88,436	86,723	(1,713)
County Clerk:				
Personal services	88,945	91,703	90,373	(1,330)
Commodities	819	1,436	1,900	464
Contractual services	1,472	1,586	1,200	(386)
Reimbursed expenditures	-	(20)	-	20
Subtotal	91,236	94,705	93,473	(1,232)
County Treasurer:				
Personal services	90,708	57,851	89,725	31,874
Commodities	2,498	3,339	2,750	(589)
Contractual services	2,469	1,307	3,000	1,693
Reimbursed expenditures	(346)	(356)	-	356
Subtotal	95,329	62,141	95,475	33,334

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
County Attorney:				
Personal services	$ 115,482	$ 126,956	$ 117,379	$ (9,577)
Commodities	648	1,687	2,000	313
Contractual services	16,306	17,699	15,000	(2,699)
Subtotal	132,436	146,342	134,379	(11,963)
Register of Deeds:				
Personal services	81,632	84,271	82,990	(1,281)
Commodities	1,435	144	2,000	1,856
Contractual services	3,186	4,317	5,000	683
Subtotal	86,253	88,732	89,990	1,258
Court Services:				
Court indigent	14,566	18,896	22,150	3,254
Commodities	3,582	3,806	2,500	(1,306)
Contractual services	21,476	21,068	28,700	7,632
Reimbursed expenditures	(31)	(119)	-	119
Subtotal	39,593	43,651	53,350	9,699
Courthouse general:				
Personal services	38,082	38,687	40,800	2,113
Commodities	17,462	12,175	30,000	17,825
Contractual services	408,031	329,715	429,200	99,485
Capital outlay	-	31,025	158,000	126,975
Reimbursed expenditures	(2,072)	(12,583)	-	12,583
Subtotal	461,503	399,019	658,000	258,981
Direct election expense:				
Personal services	2,798	5,519	1,925	(3,594)
Commodities	376	9,290	2,000	(7,290)
Contractual services	7,770	20,080	24,200	4,120
Capital outlay	-	2,310	-	(2,310)
Subtotal	10,944	37,199	28,125	(9,074)

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Appraiser cost:				
Personal services	$ 40,644	$ 41,266	$ 41,210	$ (56)
Commodities	3,533	1,387	1,500	113
Contractual services	88,684	96,010	93,604	(2,406)
Reimbursed expenditures	(1,353)	(1,176)	-	1,176
Subtotal	131,508	137,487	136,314	(1,173)
Zoning:				
Personal services	16,500	16,830	16,830	-
Commodities	777	661	3,000	2,339
Contractual services	4,690	12,423	13,170	747
Reimbursed expenditures	(9,975)	(8,700)	(16,500)	(7,800)
Subtotal	11,992	21,214	16,500	(4,714)
Employee benefits:				
Social security	156,402	152,640	154,000	1,360
Unemployment	7,693	1,514	3,000	1,486
KPERS	162,429	184,480	165,000	(19,480)
Health insurance	890,310	945,681	875,000	(70,681)
Life insurance	3,535	3,158	3,500	342
Subtotal	1,220,369	1,287,473	1,200,500	(86,973)
Conservation District	25,000	25,000	25,000	-
Reimbursed expenditures	(258,991)	(111,395)	-	111,395
Total general government	2,130,652	2,320,004	2,617,829	297,825

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Public safety:				
Sheriff:				
Personal services	$ 510,429	$ 539,872	$ 566,498	$ 26,626
Commodities	39,552	24,054	45,000	20,946
Contractual services	152,319	92,500	72,000	(20,500)
Capital outlay	46,600	-	22,000	22,000
Law enforcement contract	(154,499)	(154,500)	(190,015)	(35,515)
Reimbursed expenditures	(85,972)	(7,120)	-	7,120
Subtotal	508,429	494,806	515,483	20,677
Emergency management:				
Personal services	22,779	21,460	21,387	(73)
Commodities	396	501	1,000	499
Contractual services	435	185	1,113	928
Reimbursed expenditures	(6,000)	(6,000)	(6,000)	-
Subtotal	17,610	16,146	17,500	1,354
Juvenile detention center	8,894	9,319	8,894	(425)
Inmate housing:				
Commodities	21,723	28,436	-	(28,436)
Contractual services	48,491	52,211	-	(52,211)
Subtotal	70,214	80,647	-	(80,647)
Total public safety	605,147	600,918	541,877	(59,041)
Highways and streets:				
Road and bridge:				
Personal services	375,947	367,693	563,200	195,507
Commodities	320,181	289,235	350,000	60,765
Contractual services	147,904	224,769	125,000	(99,769)
Capital outlay	48,962	111,318	225,000	113,682
Reimbursed expenditures	(18,136)	(10,474)	(40,000)	(29,526)
Subtotal	874,858	982,541	1,223,200	240,659

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Noxious weed:				
Personal services	$ 9,926	$ 10,022	$ 10,800	$ 778
Commodities	25,516	115,866	50,000	(65,866)
Contractual services	5,065	6,634	6,500	(134)
Capital outlay	-	1,155	-	(1,155)
Reimbursed expenditures	(28,211)	(94,768)	(45,000)	49,768
Subtotal	12,296	38,909	22,300	(16,609)
Wildlife control:				
Personal services	5,750	15,311	14,850	(461)
Commodities	593	8,349	9,650	1,301
Contractual services	2,462	2,379	2,500	121
Reimbursed expenditures	(8,068)	(6,952)	(7,000)	(48)
Subtotal	737	19,087	20,000	913
Total highways and streets	887,891	1,040,537	1,265,500	224,963
Sanitation:				
Landfill:				
Personal services	43,850	44,276	45,320	1,044
Commodities	52,235	17,822	28,000	10,178
Contractual services	50,809	21,348	35,000	13,652
Capital outlay	-	-	20,000	20,000
Waste tire management	(4,774)	(3,458)	-	3,458
Total sanitation	142,120	79,988	128,320	48,332
Health and welfare:				
Health department:				
Personal services	99,953	101,745	101,612	(133)
Commodities	7,524	6,330	9,400	3,070
Contractual services	7,085	8,713	7,450	(1,263)
Subtotal	114,562	116,788	118,462	1,674
Ambulance:				
Personal services	133,999	133,059	121,800	(11,259)
Commodities	27,356	28,056	12,400	(15,656)
Contractual services	37,364	30,409	23,800	(6,609)
Capital outlay	-	7,050		(7,050)
Reimbursed expenditures	-	(891)	-	891
Subtotal	198,719	197,683	158,000	(39,683)

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Mental health	$ 18,000	$ 18,000	$ 18,000	$ -
Mental disabilities	27,000	28,000	28,000	-
Total health and welfare	358,281	360,471	322,462	(38,009)
Economic development:				
Personal services	1,322	2,975	2,500	(475)
Commodities	83	-	1,000	1,000
Contractual services	1,851	2,520	1,500	(1,020)
Total economic development	3,256	5,495	5,000	(495)
Culture and recreation:				
Fair and activities:				
Transfer to related municipal entity	72,250	80,000	80,000	-
Personal services	31,822	19,994	-	(19,994)
Reimbursed expenditures	(34,064)	(18,309)	-	18,309
Subtotal	70,008	81,685	80,000	(1,685)
Historical society:				
Transfer to related municipal entity	34,500	34,500	34,500	-
Personal services	10,908	3,610	-	(3,610)
Reimbursed expenditures	(15,855)	(2,002)	-	2,002
Subtotal	29,553	36,108	34,500	(1,608)
Youth services:				
Transfer to related municipal entity	34,000	36,000	36,000	-
Personal services	19,540	20,894	-	(20,894)
Reimbursed expenditures	(19,064)	(21,429)	-	21,429
Subtotal	34,476	35,465	36,000	535
Golf course:				
Transfer to related municipal entity	136,400	144,000	144,000	-
Personal services	84,380	86,742	-	(86,742)
Reimbursed expenditures	(81,986)	(85,882)	-	85,882
Subtotal	138,794	144,860	144,000	(860)

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Pool board:				
Transfer to related municipal entity	$ 55,000	$ 55,650	$ 55,650	$ -
Personal services	43,087	37,650	-	(37,650)
Reimbursed expenditures	(43,087)	(37,650)	-	37,650
Subtotal	55,000	55,650	55,650	-
Total culture and recreation	327,831	353,768	350,150	(3,618)
Operating transfers:				
Capital improvement	390,000	239,000	105,000	(134,000)
Equipment reserve	-	-	105,000	105,000
Total operating transfers	390,000	239,000	210,000	(29,000)
Related municipal entity transfers:				
Hospital	725,472	732,870	732,870	-
Hamilton County VIP	87,437	93,144	93,144	-
Extension Council	83,074	86,370	86,370	-
Airport	41,000	43,000	43,000	-
Total related municipal entity transfers	936,983	955,384	955,384	-
CASA appropriation	500	-	-	-
Total expenditures	5,782,661	5,955,565	$ 6,396,522	$ 440,957
Receipts over (under) expenditures	31,588	(158,563)		
Unencumbered cash, beginning of year	2,067,085	2,098,673	$ 1,203,336	$ 895,337
Unencumbered cash, end of year	$ 2,098,673	$ 1,940,110		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State of Kansas	$ 6,234	$ 3,030	$ 3,451	$ (421)
Expenditures:				
Health and welfare:				
County appropriations	-	18,000	$ 21,541	$ 3,541
Receipts over (under) expenditures	6,234	(14,970)		
Unencumbered cash, beginning of year	12,837	19,071	$ 18,090	$ 981
Unencumbered cash, end of year	$ 19,071	$ 4,101		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 172,708	$ 159,217	$ 152,033	$ 7,184
Neighborhood revitalization rebate	(1,905)	(2,394)	(2,398)	4
Total receipts	170,803	156,823	$ 149,635	$ 7,188
Expenditures:				
Transfer to related municipal entity	161,216	162,860	$ 162,860	$ -
Receipts over (under) expenditures	9,587	(6,037)		
Unencumbered cash, beginning of year	10,352	19,939	$ 13,225	$ 6,714
Unencumbered cash, end of year	$ 19,939	$ 13,902		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 61,117	$ 73,797	$ 70,772	$ 3,025
Neighborhood revitalization rebate	(662)	(1,137)	(1,140)	3
Total receipts	60,455	72,660	$ 69,632	$ 3,028
Expenditures:				
Transfer to related municipal entity	56,430	74,513	$ 74,513	$ -
Receipts over (under) expenditures	4,025	(1,853)		
Unencumbered cash, beginning of year	3,928	7,953	$ 4,881	$ 3,072
Unencumbered cash, end of year	$ 7,953	$ 6,100		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, permits and fees	$ 63,914	$ 67,151	$ 60,000	$ 7,151
Expenditures:				
Contractual services	26,582	58,796	$ 50,000	$ (8,796)
Capital outlay	2,867	5,597	122,629	117,032
Total expenditures	29,449	64,393	$ 172,629	$ 108,236
Receipts over (under) expenditures	34,465	2,758		
Unencumbered cash, beginning of year	106,629	141,094	$ 112,629	$ 28,465
Unencumbered cash, end of year	$ 141,094	$ 143,852		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 49,883	$ 44,884	$ 43,452	$ 1,432
Other	-	3,000	-	3,000
Neighborhood revitalization rebate	(585)	-	(775)	775
Total receipts	49,298	47,884	$ 42,677	$ 5,207
Expenditures:				
Public safety:				
Personal services	11,580	16,480	$ 16,000	$ (480)
Commodities	14,598	3,935	12,500	8,565
Contractual	13,949	16,743	16,000	(743)
Capital outlay	7,317	8,362	4,500	(3,862)
Reimbursed expenditures	(10)	(1,291)	-	1,291
Total expenditures	47,434	44,229	$ 49,000	$ 4,771
Receipts over (under) expenditures	1,864	3,655		
Unencumbered cash, beginning of year	9,760	11,624	$ 8,823	$ 2,801
Unencumbered cash, end of year	$ 11,624	$ 15,279	$ 2,500	$ 12,779

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, 2024

	Capital improvement	Equipment reserve	Special machinery	Special road	Opioid litigation
Receipts:					
State and federal aid	$ -	$ -	$ -	$ -	$ 5,207
Sales tax	-	-	-	-	-
Licenses, permits and fees	-	-	-	-	-
Loan collections	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Donations	-	-	-	-	-
Operating transfers in	239,000	-	-	-	-
Total receipts	239,000	-	-	-	5,207
Expenditures:					
Personal services	-	-	-	-	-
Commodities	13,865	-	-	-	-
Contractual services	368,496	-	-	-	-
Capital outlay	75,500	-	-	-	-
Reimbursed expenditures	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total expenditures	457,861	-	-	-	-
Receipts over (under) expenditures	(218,861)	-	-	-	5,207
Unencumbered cash, beginning of year	1,373,684	72,609	23,967	452	4,639
Unencumbered cash, end of year	$ 1,154,823	$ 72,609	$ 23,967	$ 452	$ 9,846

Sheriff's funds	Special law enforcement	County attorney forfeiture	Sheriff forfeiture	Diversion fee	Special vehicle	County sales tax
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	272,161
11,193	-	-	-	15,878	26,982	-
-	-	-	-	-	-	-
-	9,233	1,450	8,218	-	-	-
-	-	-	-	5,600	-	-
-	-	-	-	-	-	-
11,193	9,233	1,450	8,218	21,478	26,982	272,161
-	-	-	-	-	4,572	-
7,008	-	-	-	4,408	5,581	6,394
3,024	-	-	-	46,172	2,618	3,125
4,304	4,369	-	-	-	-	272,560
-	-	-	-	(100)	-	-
-	-	-	-	-	14,124	150,000
14,336	4,369	-	-	50,480	26,895	432,079
(3,143)	4,864	1,450	8,218	(29,002)	87	(159,918)
90,333	3,185	10,382	38,643	101,202	4,572	233,763
$ 87,190	$ 8,049	$ 11,832	$ 46,861	$ 72,200	$ 4,659	$ 73,845

HAMILTON COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024

	EMT trust	ROZ marketing	Prosecuting attorney training	Clerk technology	Register of deeds technology
Receipts:					
State and federal aid	$ -	$ 15,000	$ -	$ -	$ -
Sales tax	-	-	-	-	-
Licenses, permits and fees	-	-	504	1,152	4,610
Loan collections	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Donations	341	-	-	-	-
Operating transfers in	-	-	-	-	-
Total receipts	341	15,000	504	1,152	4,610
Expenditures:					
Personal services	-	-	-	-	-
Commodities	236	-	-	-	-
Contractual services	621	-	341	1,800	21,803
Capital outlay	-	-	-	-	437
Reimbursed expenditures	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total expenditures	857	-	341	1,800	22,240
Receipts over (under) expenditures	(516)	15,000	163	(648)	(17,630)
Unencumbered cash, beginning of year	31,083	-	1,145	2,336	23,713
Unencumbered cash, end of year	$ 30,567	$ 15,000	$ 1,308	$ 1,688	$ 6,083

See Independent Auditor's Report.

Treasurer technology	Health bio-terrorism	Health maternal child	Health coronavirus relief	KDHE LEPP grant	Micro loan	Health ELC covid grant	Total
$ -	$ 8,903	$ 2,912	$ -	$ 25,000	$ -	$ 18,925	$ 75,947
-	-	-	-	-	-	-	272,161
1,153	-	-	-	-	-	-	61,472
-	-	-	-	-	1,298	-	1,298
-	-	-	-	-	-	-	18,901
-	-	-	-	-	-	-	5,941
-	-	-	-	-	-	-	239,000
1,153	8,903	2,912	-	25,000	1,298	18,925	674,720
-	-	3,519	-	-	-	-	8,091
1,913	67	129	-	-	-	9,321	48,922
-	12,149	3,229	-	-	136,761	4,278	604,417
-	-	-	-	-	-	-	357,170
-	-	-	-	-	-	-	(100)
-	-	-	-	-	-	-	164,124
1,913	12,216	6,877	-	-	136,761	13,599	1,182,624
(760)	(3,313)	(3,965)	-	25,000	(135,463)	5,326	(507,904)
5,533	24,211	16,876	23,203	-	135,463	47,973	2,268,967
$ 4,773	$ 20,898	$ 12,911	$ 23,203	$ 25,000	$ -	$ 53,299	$ 1,761,063

HAMILTON COUNTY, KANSAS

LIBRARY BOND FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
Receipts:		
Bond proceeds	$ 2,800,000	$ -
Bond premium	115,314	-
Total receipts	2,915,314	-
Expenditures:		
Commodities	-	48,869
Contractual services	198,035	19,451
Cost of issuance	28,000	-
Capital outlay	1,053,064	1,567,895
Total expenditures	1,279,099	1,636,215
Receipts over (under) expenditures	1,636,215	(1,636,215)
Unencumbered cash, beginning of year	-	1,636,215
Unencumbered cash, end of year	$ 1,636,215	$ -

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

LIBRARY SALES TAX FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
Receipts:		
Sales tax	$ 139,634	$ 273,158
Expenditures:		
Debt service:		
Principal	-	95,000
Interest	89,700	117,700
Total expenditures	89,700	212,700
Receipts over (under) expenditures	49,934	60,458
Unencumbered cash, beginning of year	-	49,934
Unencumbered cash, end of year	$ 49,934	$ 110,392

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HAMILTON COUNTY, KANSAS

SUNFLOWER SQUARE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Rent	$ 102,010	$ 111,344	$ 116,000	$ (4,656)
Deposits - net	1,000	2,000	-	2,000
Total receipts	103,010	113,344	$ 116,000	$ (2,656)
Expenditures:				
Commodities	4,411	46,845	$ 20,000	$ (26,845)
Contractual services	74,639	88,899	100,000	11,101
Capital outlay	-	625	50,000	49,375
Total expenditures	79,050	136,369	$ 170,000	$ 33,631
Receipts over (under) expenditures	23,960	(23,025)		
Unencumbered cash, beginning of year	124,072	148,032	$ 70,072	$ 77,960
Unencumbered cash, end of year	$ 148,032	$ 125,007	$ 16,072	$ 108,935

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Charges for service	$ 146,470	$ 158,464	$ 205,000	$ (46,536)
Interest	410	-	1,000	(1,000)
Miscellaneous	5,787	2,825	12,000	(9,175)
Operating transfers in	97,958	-	-	-
Total receipts	250,625	161,289	$ 218,000	$ (56,711)
Expenditures:				
Personal services	18,883	18,926	$ 25,000	$ 6,074
Commodities	9,075	1,970	75,000	73,030
Contractual services	4,628	1,333	100,000	98,667
Capital outlay	-	24,556	-	(24,556)
Debt service:				
Principal	58,000	59,000	59,000	-
Interest	8,432	7,446	7,446	-
Total expenditures	99,018	113,231	$ 266,446	$ 153,215
Receipts over (under) expenditures	151,607	48,058		
Unencumbered cash, beginning of year	101,883	253,490	$ 53,550	$ 199,940
Unencumbered cash, end of year	$ 253,490	$ 301,548	$ 5,104	$ 296,444

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

HEALTH RESERVES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
Receipts:		
Charges for services	$ 256,729	$ 290,463
County contribution	20,000	-
Total receipts	276,729	290,463
Expenditures:		
Claims	92,551	98,194
Fees	40,165	55,356
Total expenditures	132,716	153,550
Receipts over (under) expenditures	144,013	136,913
Unencumbered cash, beginning of year	-	144,013
Unencumbered cash, end of year	$ 144,013	$ 280,926

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2024

Funds	Beginning cash balance	Receipts	Disbursements	Ending cash balance (deficit)
County Clerk	$ -	$ 2,470	$ 2,470	$ -
Register of Deeds	6,242	41,402	42,203	5,441
District Court	21,092	27,818	28,258	20,652
Sheriff	33,778	108,927	87,340	55,365
County Treasurer	5,402,512	8,740,339	8,748,164	5,394,687
Local taxing districts	289	3,295,004	3,295,010	283
Delinquent dumpsters	-	2,825	2,825	-
Motor vehicle fees	-	287,190	287,225	(35)
Hospital sales tax collections	24,516	272,161	274,706	21,971
Sales tax collections	23,009	430,521	435,564	17,966
Fish and game licenses	-	2,353	2,353	-
Park permits	-	510	510	-
Heritage trust	422	2,305	2,383	344
Delinquent personal court costs	-	2,348	1,628	720
Payroll clearing	35,449	503,233	500,824	37,858
Aflac 125 plan	8,465	21,554	23,354	6,665
Law library	12,563	2,299	1,409	13,453
Unclaimed property	5,127	-	-	5,127
County attorney restitution	84	10	10	84
Oil & gas depletion	189,917	1	-	189,918
Total agency funds	$ 5,763,465	$ 13,743,270	$ 13,736,236	$ 5,770,499

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