HAMILTON COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Hamilton County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Hamilton County, Kansas, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Hamilton County, Kansas, as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Hamilton County, Kansas, as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of 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, which 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 balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures, summary of 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, 2022 (not presented herein), and have issued our report thereon dated August 29, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the website of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

July 29, 2024

HAMILTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2023

Funds	Beginning unencumbered cash balance	Prior year canceled encumbrances
General fund	$ 2,067,085	$ -
Special purpose funds:		
Alcohol revenue	12,837	-
Library	10,352	-
Library employee benefits	3,928	-
Enhancement 911	106,629	-
Fire district #1	9,760	-
Non-budgeted special purpose funds:		
Capital improvement	1,418,149	-
Equipment reserve	72,609	-
Special machinery	23,967	-
Special road	574	-
Opioid litigation	454	-
Sheriff's funds	94,332	-
Special law enforcement trust	-	-
County attorney forfeiture	9,371	-
Sheriff forfeiture	32,913	-
Diversion fee	98,673	-
Special vehicle	4,565	-
County sales tax	198,312	-
EMT trust	28,403	-
Coronavirus relief fund	493,171	-
Prosecuting attorney training	1,437	-
Clerk technology	1,209	-
Register of deeds technology	21,164	-
Treasurer technology	6,238	-
Health bio-terrorism	23,585	-
Heath maternal child	20,179	-
Health coronavirus relief fund	23,143	-
Micro loan	134,514	-
Health ELC covid grant	14,463	-
Total special purpose funds	2,864,931	-
Capital project funds:		
Capital project	97,958	-
Library bond	-	-
Total capital project funds	97,958	-
Bond and interest fund:		
Library sales tax	-	-

Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
$ 5,814,249	$ 5,782,661	$ 2,098,673	$ 161,504	$ 2,260,177
6,234	-	19,071	-	19,071
170,803	161,216	19,939	-	19,939
60,455	56,430	7,953	-	7,953
63,914	29,449	141,094	3,642	144,736
49,298	47,434	11,624	19,100	30,724
414,562	459,027	1,373,684	-	1,373,684
-	-	72,609	-	72,609
-	-	23,967	-	23,967
92,458	92,580	452	-	452
4,185	-	4,639	-	4,639
14,880	18,879	90,333	-	90,333
3,280	95	3,185	-	3,185
1,011	-	10,382	-	10,382
5,730	-	38,643	-	38,643
19,794	17,265	101,202	-	101,202
26,217	26,210	4,572	-	4,572
256,237	220,786	233,763	-	233,763
2,680	-	31,083	-	31,083
-	493,171	-	-	-
460	752	1,145	-	1,145
1,127	-	2,336	-	2,336
4,508	1,959	23,713	-	23,713
1,127	1,832	5,533	-	5,533
9,273	8,647	24,211	-	24,211
2,950	6,253	16,876	-	16,876
60	-	23,203	-	23,203
1,049	100	135,463	-	135,463
53,563	20,053	47,973	-	47,973
1,265,855	1,662,138	2,468,648	22,742	2,491,390
-	97,958	-	-	-
2,915,314	1,279,099	1,636,215	280,679	1,916,894
2,915,314	1,377,057	1,636,215	280,679	1,916,894
139,634	89,700	49,934	-	49,934

HAMILTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2023

Funds	Beginning unencumbered cash balance	Prior year canceled encumbrances
Business fund:		
Sunflower square	$ 124,072	$ -
Solid waste management	101,883	-
Health reserves	-	-
Total business funds	225,955	-
Total reporting entity - excluding agency funds	$ 5,255,929	$ -

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
$ 103,010	$ 79,050	$ 148,032	$ -	$ 148,032
250,625	99,018	253,490	-	253,490
276,729	132,716	144,013	10,365	154,378
630,364	310,784	545,535	10,365	555,900
$ 10,765,416	$ 9,222,340	$ 6,799,005	$ 475,290	$ 7,274,295

$	300
	82,140
	10,967,824
	1,987,496
	13,037,760
	(5,763,465)
$	7,274,295

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, 2023:

REGULATORY BASIS FUND TYPES

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

Special Purpose 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 adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. 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 funds, and the following special purpose funds:

Capital Improvement	EMT Trust
Equipment Reserve	Coronavirus Relief
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	Micro Loan
Special Vehicle	Health ELC Covid Grant
County Sales Tax	

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, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" of sixty days each begin December 10, and May 1. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits was $13,037,460 and the bank balance was $13,077,810. Of the bank balance, $2,809,764 was covered by federal depository insurance, $5,076,907 was collateralized with securities held by the pledging financial institutions agents in the County's name, and $5,191,139 was unsecured under a designated peak period.

C. LONG-TERM DEBT

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

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
General obligation bond:					
G. O. Bond – Series 2021					
Issued February 2, 2021					
In the amount of $614,000					
At interest rate of 1.700%					
Maturing September 1, 2030	$ 496,000	$ -	$ 58,000	$ 438,000	$ 8,432
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	-	2,800,000	89,700
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	40,412	-	19,949	20,463	971
2020 Ambulance Ford F550					
Issued April 9, 2021					
In the amount of $110,000					
At interest rate of 2.506%					
Maturing April 15, 2024	74,276	-	36,679	37,597	1,860
2011 Cat 140M Grader					
Issued April 2, 2021					
In the amount of $125,000					
At interest rate of 2.69%					
Maturing April 2, 2026	101,224	-	24,301	76,923	2,725
Total finance leases	215,912	-	80,929	134,983	5,556
Total long-term debt	$ 711,912	$2,800,000	$ 138,929	$3,372,983	$ 103,688

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

	Principal due	Interest due	Total due
2024	$ 59,000	$ 7,446	$ 66,446
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
2029-2030	131,000	3,349	134,349
Total	$ 438,000	$ 30,362	$ 468,362

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
2024	$ 95,000	$ 117,700	$ 212,700
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
2029-2033	615,000	436,900	1,051,900
2034-2038	750,000	301,000	1,051,000
2039-2043	930,000	119,900	1,049,900
Total	$ 2,800,000	$ 1,406,900	$ 4,206,900

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

	Principal due	Interest due	Total due
2024	$ 83,007	$ 3,561	$ 86,568
2025	25,633	1,421	27,054
2026	26,343	722	27,065
Total	$ 134,983	$ 5,704	$ 140,687

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
Finance leases:					
2019 EZGo golf carts Issued November 12, 2019 In the amount of $18,800 At interest rate of 3.98% Maturing November 12, 2023	$ 4,979	$ -	$ 4,979	$ -	$ 198
Toro 3420 Tri-Plex Mower Issued February 22, 2021 In the amount of $15,720 At interest rate of 2.46% Maturing March 22, 2025	11,932	-	3,881	8,051	294
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	-	45,237	-
Total	$ 16,911	$ 45,237	$ 8,860	$ 53,288	$ 492

D. 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	$ 2,866,116	$ 1,245,266	$ 1,620,850
Coolidge Bridge Replacement	198,000	99,000	99,000
	$ 3,064,116	$ 1,344,266	$ 1,719,850

E. TRANSFERS

Operating transfers were as follows:

From	To	Regulatory authority	Amount
General	Capital improvement	K.S.A. 19-120	$ 390,000
Special vehicle	General	K.S.A. 8-145	15,134
County sales tax	General	K.S.A. 12-110d	150,000
Capital project	Solid waste management	Bond ordinance	97,958
Total operating transfers			$ 653,092

Transfers to related municipal entities were as follows:

General	Airport	K.S.A. 3-121	$ 41,000
General	Hamilton County VIP	K.S.A. 12-1680	87,437
General	Extension council	K.S.A. 2-610	83,074
General	Hospital	K.S.A. 19-4606	725,472
General	Fair board	K.S.A. 2-129	72,250
General	Pool board	K.S.A. 19-2801	55,000
General	Syracuse youth activities	K.S.A. 19-3903	34,000
General	Tamarisk golf course	Commissioners	136,400
General	Historical Society	K.S.A. 19-2651	34,500
Library	Public library	K.S.A. 12-1220	161,216
Library employee benefits	Public library	K.S.A. 12-16,102	56,430
Total transfers to related municipal entities			$ 1,486,779

F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

F. 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 $17,921 for 2023.

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.

G. 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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $151,077 for the year ended December 31, 2023.

G. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $1,659,611. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

H. 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, 2023, 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 2023. 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.

I. RISK MANAGEMENT

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

J. PUBLIC ENTITY RISK POOLS

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

The County is 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 $44,567,504, $500,000 for liability and $1,000,000 for crime. Excess reinsurance provides aggregate coverage up to $3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

K. 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

L. SUBSEQUENT EVENTS

Management has evaluated subsequent events through July 29, 2024 and believes the following events affect the financial statement as presented:

On January 24, 2024, the County issued 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.

There were two series of Industrial Revenue Bonds issued, with an aggregate principal amount payable of $45,000,000.

Management has concluded that there are no other subsequent events that are required to be recognized or disclosed in the financial statement.

REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1

HAMILTON COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023

Funds	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 6,223,562	$ -	$ 6,223,562	$ 5,782,661	$ 440,901
Special purpose funds:					
Alcohol revenue	10,553	-	10,553	-	10,553
Library	161,216	-	161,216	161,216	-
Library employee benefits	56,430	-	56,430	56,430	-
Enhancement 911	160,659	-	160,659	29,449	131,210
Fire district #1	48,000	-	48,000	47,434	566
Business funds:					
Sunflower Square	170,000	-	170,000	79,050	90,950
Solid waste management	261,432	-	261,432	99,018	162,414
Total	$ 7,091,852	$ -	$ 7,091,852	$ 6,255,258	$ 836,594

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 5,145,698	$ 5,009,030	$ 4,744,174	$ 264,856
Shared revenue	290,760	280,716	243,244	37,472
Licenses, permits and fees	48,688	40,733	45,000	(4,267)
Charges for services:				
Health	27,035	34,985	23,500	11,485
Ambulance	87,485	55,936	55,000	936
Prisoner care	8,365	9,205	-	9,205
Landfill	131,386	81,192	81,100	92
Interest	128,850	186,187	55,000	131,187
Other	2,922	5,895	5,000	895
Operating transfers in	165,170	165,134	15,000	150,134
Neighborhood revitalization rebate	(66,539)	(54,764)	(56,843)	2,079
Total receipts	5,969,820	5,814,249	$ 5,210,175	$ 604,074
Expenditures:				
General government:				
County Commissioners:				
Personal services	74,456	81,673	$ 74,027	$ (7,646)
Commodities	-	18	50	32
Contractual services	3,319	1,789	3,640	1,851
Subtotal	77,775	83,480	77,717	(5,763)
County Clerk:				
Personal services	79,568	88,945	82,150	(6,795)
Commodities	441	819	2,800	1,981
Contractual services	4,735	1,472	1,150	(322)
Reimbursed expenditures	(3,867)	-	-	-
Subtotal	80,877	91,236	86,100	(5,136)
County Treasurer:				
Personal services	62,473	90,708	80,500	(10,208)
Commodities	2,771	2,498	2,500	2
Contractual services	2,900	2,469	3,000	531
Reimbursed expenditures	(391)	(346)	-	346
Subtotal	67,753	95,329	86,000	(9,329)

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
County Attorney:				
Personal services	$ 105,277	$ 115,482	$ 104,703	$ (10,779)
Commodities	2,800	648	1,750	1,102
Contractual services	14,854	16,306	15,000	(1,306)
Subtotal	122,931	132,436	121,453	(10,983)
Register of Deeds:				
Personal services	74,562	81,632	75,425	(6,207)
Commodities	939	1,435	3,000	1,565
Contractual services	3,277	3,186	4,000	814
Subtotal	78,778	86,253	82,425	(3,828)
Court Services:				
Court indigent	14,469	14,566	20,800	6,234
Commodities	2,147	3,582	2,500	(1,082)
Contractual services	20,459	21,476	28,700	7,224
Reimbursed expenditures	-	(31)	-	31
Subtotal	37,075	39,593	52,000	12,407
Courthouse general:				
Personal services	34,586	38,082	40,000	1,918
Commodities	24,883	17,462	30,000	12,538
Contractual services	391,849	408,031	630,000	221,969
Reimbursed expenditures	(704)	(2,072)	-	2,072
Subtotal	450,614	461,503	700,000	238,497
Direct election expense:				
Personal services	5,486	2,798	1,720	(1,078)
Commodities	2,139	376	1,300	924
Contractual services	20,236	7,770	14,200	6,430
Subtotal	27,861	10,944	17,220	6,276

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Appraiser cost:				
Personal services	$ 37,478	$ 40,644	$ 36,720	$ (3,924)
Commodities	2,280	3,533	1,500	(2,033)
Contractual services	79,207	88,684	90,000	1,316
Reimbursed expenditures	(3,351)	(1,353)	-	1,353
Subtotal	115,614	131,508	128,220	(3,288)
Zoning:				
Personal services	15,000	16,500	15,000	(1,500)
Commodities	1,419	777	3,000	2,223
Contractual services	5,126	4,690	15,000	10,310
Reimbursed expenditures	(10,650)	(9,975)	(16,500)	(6,525)
Subtotal	10,895	11,992	16,500	4,508
Employee benefits:				
Social security	139,514	156,402	137,000	(19,402)
Unemployment	22,432	7,693	28,000	20,307
KPERS	155,112	162,429	160,000	(2,429)
Health insurance	837,178	890,310	943,600	53,290
Life insurance	3,732	3,535	3,500	(35)
Subtotal	1,157,968	1,220,369	1,272,100	51,731
Conservation District	25,000	25,000	28,500	3,500
Reimbursed expenditures	(128,324)	(258,991)	-	258,991
Total general government	2,124,817	2,130,652	2,668,235	537,583

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Public safety:				
Sheriff:				
Personal services	$ 483,027	$ 510,429	$ 514,998	$ 4,569
Commodities	42,880	39,552	45,000	5,448
Contractual services	127,849	152,319	72,000	(80,319)
Capital outlay	1,632	46,600	22,000	(24,600)
Law enforcement contract	(154,500)	(154,499)	(184,480)	(29,981)
Reimbursed expenditures	(9,665)	(85,972)	-	85,972
Subtotal	491,223	508,429	469,518	(38,911)
Emergency management:				
Personal services	17,679	22,779	19,070	(3,709)
Commodities	1,038	396	1,500	1,104
Contractual services	80	435	1,430	995
Reimbursed expenditures	(6,032)	(6,000)	(6,000)	-
Subtotal	12,765	17,610	16,000	(1,610)
Juvenile detention center	1,586	8,894	8,894	-
Inmate housing:				
Commodities	14,555	21,723	-	(21,723)
Contractual services	5,627	48,491	-	(48,491)
Subtotal	20,182	70,214	-	(70,214)
Total public safety	525,756	605,147	494,412	(110,735)
Highways and streets:				
Road and bridge:				
Personal services	382,022	375,947	512,368	136,421
Commodities	301,349	320,181	350,000	29,819
Contractual services	117,486	147,904	125,000	(22,904)
Capital outlay	184,447	48,962	122,600	73,638
Reimbursed expenditures	(480)	(18,136)	-	18,136
Subtotal	984,824	874,858	1,109,968	235,110

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Noxious weed:				
Personal services	$ 9,022	$ 9,926	$ 10,510	$ 584
Commodities	48,260	25,516	50,000	24,484
Contractual services	6,414	5,065	6,500	1,435
Capital outlay	8,800	-	-	-
Reimbursed expenditures	(40,741)	(28,211)	(45,000)	(16,789)
Subtotal	31,755	12,296	22,010	9,714
Wildlife control:				
Personal services	13,066	5,750	14,000	8,250
Commodities	3,723	593	10,000	9,407
Contractual services	1,071	2,462	2,500	38
Reimbursed expenditures	(4,974)	(8,068)	(8,000)	68
Subtotal	12,886	737	18,500	17,763
Total highways and streets	1,029,465	887,891	1,150,478	262,587
Sanitation:				
Landfill:				
Personal services	39,570	43,850	44,000	150
Commodities	22,545	52,235	25,000	(27,235)
Contractual services	24,009	50,809	35,000	(15,809)
Capital outlay	-	-	20,000	20,000
Waste tire management	(6,340)	(4,774)	-	4,774
Total sanitation	79,784	142,120	124,000	(18,120)
Health and welfare:				
Health department:				
Personal services	91,201	99,953	92,374	(7,579)
Commodities	7,752	7,524	9,000	1,476
Contractual services	7,856	7,085	7,430	345
Subtotal	106,809	114,562	108,804	(5,758)
Ambulance:				
Personal services	124,127	133,999	121,800	(12,199)
Commodities	26,491	27,356	12,400	(14,956)
Contractual services	35,314	37,364	23,800	(13,564)
Reimbursed expenditures	(93)	-	-	-
Subtotal	185,839	198,719	158,000	(40,719)

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Mental health	$ 18,000	$ 18,000	$ 18,000	$ -
Mental disabilities	26,000	27,000	27,000	-
Total health and welfare	336,648	358,281	311,804	(46,477)
Economic development:				
Personal services	4,247	1,322	2,500	1,178
Commodities	53	83	1,000	917
Contractual services	2,338	1,851	1,500	(351)
Total economic development	6,638	3,256	5,000	1,744
Culture and recreation:				
Fair and activities:				
Transfer to related municipal entity	72,550	72,250	72,250	-
Personal services	22,856	31,822	-	(31,822)
Reimbursed expenditures	(14,354)	(34,064)	-	34,064
Subtotal	81,052	70,008	72,250	2,242
Historical society:				
Transfer to related municipal entity	34,500	34,500	34,500	-
Personal services	13,093	10,908	-	(10,908)
Reimbursed expenditures	(9,558)	(15,855)	-	15,855
Subtotal	38,035	29,553	34,500	4,947
Youth services:				
Transfer to related municipal entity	32,850	34,000	34,000	-
Personal services	19,344	19,540	-	(19,540)
Reimbursed expenditures	(19,625)	(19,064)	-	19,064
Subtotal	32,569	34,476	34,000	(476)
Golf course:				
Transfer to related municipal entity	121,400	136,400	136,400	-
Personal services	77,162	84,380	-	(84,380)
Reimbursed expenditures	(58,988)	(81,986)	-	81,986
Subtotal	139,574	138,794	136,400	(2,394)

HAMILTON COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Pool board:				
Transfer to related municipal entity	$ 53,800	$ 55,000	$ 45,000	$ (10,000)
Personal services	41,333	43,087	-	(43,087)
Reimbursed expenditures	(41,390)	(43,087)	-	43,087
Subtotal	53,743	55,000	45,000	(10,000)
Total culture and recreation	344,973	327,831	322,150	(5,681)
Operating transfers:				
Capital improvement fund	300,000	390,000	105,000	(285,000)
Equipment reserve	-	-	105,000	105,000
Total operating transfers	300,000	390,000	210,000	(180,000)
Related municipal entity transfers:				
Hospital	687,700	725,472	725,472	-
Hamilton County VIP	78,000	87,437	87,437	-
Extension Council	80,124	83,074	83,074	-
Airport	38,600	41,000	41,000	-
Total related municipal entity transfers	884,424	936,983	936,983	-
CASA appropriation	500	500	500	-
Total expenditures	5,633,005	5,782,661	$ 6,223,562	$ 440,901
Receipts over (under) expenditures	336,815	31,588		
Unencumbered cash, beginning of year	1,730,270	2,067,085	$ 1,013,387	$ 1,053,698
Unencumbered cash, end of year	$ 2,067,085	$ 2,098,673		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State of Kansas	$ 5,964	$ 6,234	$ 5,253	$ 981
Expenditures:				
Health and welfare:				
County appropriations	-	-	$ 10,553	$ 10,553
Receipts over (under) expenditures	5,964	6,234		
Unencumbered cash, beginning of year	6,873	12,837	$ 5,300	$ 7,537
Unencumbered cash, end of year	$ 12,837	$ 19,071		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 166,890	$ 172,708	$ 163,137	$ 9,571
Neighborhood revitalization rebate	(2,153)	(1,905)	(1,977)	72
Total receipts	164,737	170,803	$ 161,160	$ 9,643
Expenditures:				
Transfer to related municipal entity	152,820	161,216	$ 161,216	$ -
Receipts over (under) expenditures	11,917	9,587		
Unencumbered cash, beginning of year	(1,565)	10,352	$ 56	$ 10,296
Unencumbered cash, end of year	$ 10,352	$ 19,939		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 65,385	$ 61,117	$ 57,051	$ 4,066
Neighborhood revitalization rebate	(831)	(662)	(686)	24
Total receipts	64,554	60,455	$ 56,365	$ 4,090
Expenditures:				
Transfer to related municipal entity	60,081	56,430	$ 56,430	$ -
Receipts over (under) expenditures	4,473	4,025		
Unencumbered cash, beginning of year	(545)	3,928	$ 65	$ 3,863
Unencumbered cash, end of year	$ 3,928	$ 7,953		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, permits and fees	$ 58,743	$ 63,914	$ 60,000	$ 3,914
Expenditures:				
Contractual services	40,672	26,582	$ 160,659	$ 134,077
Capital outlay	2,101	2,867	-	(2,867)
Total expenditures	42,773	29,449	$ 160,659	$ 131,210
Receipts over (under) expenditures	15,970	34,465		
Unencumbered cash, beginning of year	90,659	106,629	$ 100,659	$ 5,970
Unencumbered cash, end of year	$ 106,629	$ 141,094		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 39,324	$ 49,883	$ 47,844	$ 2,039
Neighborhood revitalization rebate	(505)	(585)	-	(585)
Total receipts	38,819	49,298	$ 47,844	$ 1,454
Expenditures:				
Public safety:				
Personal services	13,655	11,580	$ 16,000	$ 4,420
Commodities	5,761	14,598	12,000	(2,598)
Contractual	15,178	13,949	15,000	1,051
Capital outlay	5,482	7,317	5,000	(2,317)
Reimbursed expenditures	(6,046)	(10)	-	10
Total expenditures	34,030	47,434	$ 48,000	$ 566
Receipts over (under) expenditures	4,789	1,864		
Unencumbered cash, beginning of year	4,971	9,760	$ 156	$ 9,604
Unencumbered cash, end of year	$ 9,760	$ 11,624		

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, 2023

	Capital improvement	Equipment reserve	Special machinery	Special road	Opioid litigation
Receipts:					
State and federal aid	$ -	$ -	$ -	$ 92,458	$ 4,185
Sales tax	-	-	-	-	-
Licenses, permits and fees	-	-	-	-	-
Loan collections	-	-	-	-	-
Miscellaneous	24,562	-	-	-	-
Donations	-	-	-	-	-
Operating transfers in	390,000	-	-	-	-
Total receipts	414,562	-	-	92,458	4,185
Expenditures:					
Personal services	-	-	-	-	-
Commodities	61,508	-	-	19,000	-
Contractual services	277,005	-	-	73,580	-
Capital outlay	145,077	-	-	-	-
Reimbursed expenditures	(24,563)	-	-	-	-
Operating transfers out	-	-	-	-	-
Total expenditures	459,027	-	-	92,580	-
Receipts over (under) expenditures	(44,465)	-	-	(122)	4,185
Unencumbered cash, beginning of year	1,418,149	72,609	23,967	574	454
Unencumbered cash, end of year	$ 1,373,684	$ 72,609	$ 23,967	$ 452	$ 4,639

Sheriff's funds	Special law enforcement	County attorney forfeiture	Sheriff forfeiture	Diversion fee	Special vehicle	County sales tax
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	256,237
14,880	-	-	-	16,414	26,217	-
-	-	-	-	-	-	-
-	3,280	1,011	5,730	-	-	-
-	-	-	-	3,380	-	-
-	-	-	-	-	-	-
14,880	3,280	1,011	5,730	19,794	26,217	256,237
-	-	-	-	-	4,565	-
14,253	-	-	-	3,116	5,570	17,700
4,626	95	-	-	12,044	941	3,000
-	-	-	-	2,205	-	50,086
-	-	-	-	(100)	-	-
-	-	-	-	-	15,134	150,000
18,879	95	-	-	17,265	26,210	220,786
(3,999)	3,185	1,011	5,730	2,529	7	35,451
94,332	-	9,371	32,913	98,673	4,565	198,312
$ 90,333	$ 3,185	$ 10,382	$ 38,643	$ 101,202	$ 4,572	$ 233,763

HAMILTON COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

	EMT trust	Coronavirus relief	Prosecuting attorney training	Clerk technology	Register of deeds technology
Receipts:					
State and federal aid	$ -	$ -	$ -	$ -	$ -
Sales tax	-	-	-	-	-
Licenses, permits and fees	-	-	460	1,127	4,508
Loan collections	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Donations	2,680	-	-	-	-
Operating transfers in	-	-	-	-	-
Total receipts	2,680	-	460	1,127	4,508
Expenditures:					
Personal services	-	-	-	-	-
Commodities	-	12,719	-	-	407
Contractual services	-	-	752	-	1,552
Capital outlay	-	480,452	-	-	-
Reimbursed expenditures	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total expenditures	-	493,171	752	-	1,959
Receipts over (under) expenditures	2,680	(493,171)	(292)	1,127	2,549
Unencumbered cash, beginning of year	28,403	493,171	1,437	1,209	21,164
Unencumbered cash, end of year	$ 31,083	$ -	$ 1,145	$ 2,336	$ 23,713

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Treasurer technology	Health bio-terrorism	Health maternal child	Health coronavirus relief	Micro loan	Health ELC covid grant	Total
$ -	$ 9,273	$ 2,950	$ 60	$ -	$ 53,563	$ 162,489
-	-	-	-	-	-	256,237
1,127	-	-	-	-	-	64,733
-	-	-	-	1,049	-	1,049
-	-	-	-	-	-	34,583
-	-	-	-	-	-	6,060
-	-	-	-	-	-	390,000
1,127	9,273	2,950	60	1,049	53,563	915,151
-	-	3,837	-	-	-	8,402
1,832	144	466	-	-	1,261	137,976
-	8,503	1,950	-	100	18,792	402,940
-	-	-	-	-	-	677,820
-	-	-	-	-	-	(24,663)
-	-	-	-	-	-	165,134
1,832	8,647	6,253	-	100	20,053	1,367,609
(705)	626	(3,303)	60	949	33,510	(452,458)
6,238	23,585	20,179	23,143	134,514	14,463	2,721,425
$ 5,533	$ 24,211	$ 16,876	$ 23,203	$ 135,463	$ 47,973	$ 2,268,967

HAMILTON COUNTY, KANSAS

CAPTIAL PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

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

	2022	2023
Receipts:	$ -	$ -
Expenditures:	-	-
Operating transfers out	-	97,958
Total expenditures	-	97,958
Receipts over (under) expenditures	-	(97,958)
Unencumbered cash, beginning of year	97,958	97,958
Unencumbered cash, end of year	$ 97,958	$ -

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

LIBRARY BOND FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

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

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

LIBRARY SALES TAX

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

	2023
Receipts:	
Sales tax	$ 139,634
Expenditures:	
Debt service:	
Interest	89,700
Receipts over (under) expenditures	49,934
Unencumbered cash, beginning of year	-
Unencumbered cash, end of year	$ 49,934

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Rent	$ 105,235	$ 102,010	$ 116,000	$ (13,990)
Deposits - net	186	1,000	-	1,000
Total receipts	105,421	103,010	$ 116,000	$ (12,990)
Expenditures:				
Commodities	6,478	4,411	$ 20,000	$ 15,589
Contractual services	81,395	74,639	100,000	25,361
Capital outlay	-	-	50,000	50,000
Total expenditures	87,873	79,050	$ 170,000	$ 90,950
Receipts over (under) expenditures	17,548	23,960		
Unencumbered cash, beginning of year	106,524	124,072	$ 67,523	$ 56,549
Unencumbered cash, end of year	$ 124,072	$ 148,032	$ 13,523	$ 134,509

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Charges for service	$ 144,149	$ 146,470	$ 216,000	$ (69,530)
Interest	398	410	300	110
Miscellaneous	4,569	5,787	-	5,787
Operating transfers in	-	97,958	-	97,958
Total receipts	149,116	250,625	$ 216,300	$ 34,325
Expenditures:				
Personal services	-	18,883	$ -	$ (18,883)
Commodities	47,064	9,075	75,000	65,925
Contractual services	2,736	4,628	120,000	115,372
Debt service:				
Principal	57,000	58,000	58,000	-
Interest	9,401	8,432	8,432	-
Total expenditures	116,201	99,018	$ 261,432	$ 162,414
Receipts over (under) expenditures	32,915	151,607		
Unencumbered cash, beginning of year	68,968	101,883	$ 143,866	$ (41,983)
Unencumbered cash, end of year	$ 101,883	$ 253,490	$ 98,734	$ 154,756

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

HEALTH RESERVES FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

	2023
Receipts:	
Charges for services	$ 256,729
County contribution	20,000
Total receipts	276,729
Expenditures:	
Claims	92,551
Fees	40,165
Total expenditures	132,716
Receipts over (under) expenditures	144,013
Unencumbered cash, beginning of year	-
Unencumbered cash, end of year	$ 144,013

See Independent Auditor's Report.

HAMILTON COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2023

Funds	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County Clerk	$ -	$ 1,363	$ 1,363	$ -
Register of Deeds	3,794	45,139	42,691	6,242
District Court	21,345	31,623	31,876	21,092
Sheriff	37,701	172,505	176,428	33,778
County Treasurer	5,692,373	8,485,221	8,775,082	5,402,512
Local taxing districts	4,907	3,302,959	3,307,577	289
Delinquent dumpsters	-	5,787	5,787	-
Motor vehicle fees	-	284,228	284,228	-
Hospital sales tax collections	22,645	256,237	254,366	24,516
Sales tax collections	17,078	342,260	336,329	23,009
Fish and game licenses	-	1,274	1,274	-
Park permits	-	615	615	-
Heritage trust	631	2,254	2,463	422
Delinquent personal court costs	-	2,492	2,492	-
Payroll clearing funds	35,915	509,384	509,850	35,449
Aflac 125 plan	9,171	21,158	21,864	8,465
Law library	11,805	2,012	1,254	12,563
Unclaimed property	5,127	5,787	5,787	5,127
County attorney restitution	84	-	-	84
Oil & gas depletion	189,917	-	-	189,917
Total agency funds	$ 6,052,493	$ 13,472,298	$ 13,761,326	$ 5,763,465

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