FORD COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
and
UNIFORM GUIDANCE REPORTS

YEAR ENDED DECEMBER 31, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Ford County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Ford 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 Ford 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 Ford 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), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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 Ford 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 Ford County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Ford 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 Ford 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 Ford County, Kansas' ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements - agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards is presented for additional analysis as required by the Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Ford County, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated November 14, 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 2023 basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note A.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2025, on our consideration of Ford County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ford County, Kansas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ford County, Kansas' internal control over financial reporting and compliance.

Kennedy McKee & Company LLP

October 21, 2025

FORD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2024

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General	$ 7,961,151	$ 20,324	$ 24,740,952
Special purpose funds:			
Road and bridge	2,298,351	-	3,325,180
Special bridge	185,480	-	84,180
Health	765,454	-	1,568,144
Services for the elderly	29,514	-	302,242
Ambulance	56,753	833	1,923,938
KS 911 act SB50	74,606	-	234,852
Noxious weed	246,287	-	721,853
Noxious weed capital outlay	905,419	-	-
Hazardous household waste	216,741	-	45,666
Rural fire district	283,508	515	1,347,418
Special alcohol and drug	12,864	-	94
Special park and recreation	17,071	-	94
Kansas opioid remediation	89,399	-	93,833
Non-budgeted special purpose funds:			
Special machinery reserve	-	-	107,310
Sheriff grant	562	-	-
DARE	9	-	-
Santa Fe Trial reinvestment grant 23/25	239,388	-	-
Santa Fe Trail Community Corrections 23/24	223,645	-	350,962
JJA 24/25	-	-	409,219
Santa Fe Trail Community Corrections 24/25	-	-	459,766
JJA 23/24	225,425	-	340,809
LEPP grant	875	-	-
Federal law enforcement trust	14,334	-	-
Special prosecutor's trust	16,615	-	-
Special law enforcement trust	99,129	-	23,314
Attorney federal asset forfeiture	746	-	-
Drug taxation	63,102	-	25,058
Sales tax project	266,480	-	1,899,316
County plates	22	-	-
Local emergency planning grant	199	-	-
Community projects wind farm	2,272,251	-	369,562
Special ambulance capital outlay	538,585	-	230,770
Special highway improvement	636,226	-	340,000
Santa Fe Trails Solid Waste Authority	2,558	-	-
Fire district equipment reserve	699,371	-	200,000
Administrative check charges	1,338	-	34
Diversion	99,317	-	32,076
Emergency shelter grant	5,060	-	22,305
VIN fees	218,811	-	42,962
Violence against women act 2024	-	-	21,692
State and federal grants	321,484	-	-
VOCA 24/25 grant	(26,539)	-	36,136
Violence against women act 2023	(32,767)	-	29,662
Concealed weapons	22,432	-	2,598
VOCA 23/24 grant	(46,311)	-	194,820
Court trustee operations	-	-	82,356
Registered offenders	82,787	-	8,547
Register of Deeds technology	68,439	-	24,440

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 22,734,942	$ 9,987,485	$ 802,888	$ 10,790,373
2,867,491	2,756,040	110,225	2,866,265
76,438	193,222	-	193,222
1,627,103	706,495	49,184	755,679
321,706	10,050	-	10,050
1,498,833	482,691	63,105	545,796
225,574	83,884	-	83,884
785,514	182,626	18,935	201,561
315,894	589,525	311,144	900,669
23,127	239,280	-	239,280
1,245,776	385,665	95,250	480,915
-	12,958	-	12,958
-	17,165	-	17,165
-	183,232	-	183,232
107,310	-	-	-
-	562	-	562
-	9	-	9
60,419	178,969	-	178,969
574,607	-	-	-
392,209	17,010	27,344	44,354
434,011	25,755	24,316	50,071
566,234	-	-	-
-	875	-	875
-	14,334	-	14,334
-	16,615	-	16,615
18,683	103,760	-	103,760
-	746	-	746
-	88,160	-	88,160
2,007,507	158,289	-	158,289
-	22	-	22
-	199	-	199
1,443	2,640,370	-	2,640,370
-	769,355	-	769,355
-	976,226	-	976,226
-	2,558	-	2,558
124,413	774,958	124,413	899,371
-	1,372	-	1,372
78,301	53,092	-	53,092
24,776	2,589	-	2,589
38,960	222,813	-	222,813
86,763	(65,071)	-	(65,071)
314,402	7,082	-	7,082
55,708	(46,111)	7,722	(38,389)
-	(3,105)	-	(3,105)
-	25,030	-	25,030
149,309	(800)	-	(800)
82,356	-	6,855	6,855
5,372	85,962	-	85,962
24,422	68,457	3,100	71,557

FORD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2024

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
Special purpose funds (continued):			
Non-budgeted special purpose funds (continued):			
Capital improvement	$ 10,144,672	$ -	$ 386,113
Equipment reserve	2,624,578	-	1,812,024
Clerk technology fee	5,622	-	9,328
Treasurer technology fee	25,607	-	6,110
Fire management assistance grant	-	-	3,748
COVID-19 health department	(960)	-	11,490
OJP grant sheriff department	74	-	-
Emergency management COVID-19	15,000	-	-
ARPA	5,788,328	-	-
Fire/EMS donations	50,699	-	19
Sheriff department donations	2,891	-	356
Septic system grant	-	-	52,500
Adult carryover	-	-	209,479
Juvenile carryover	-	-	176,982
House arrest carryover	-	-	27,133
Prosecutor training and assistance	10,773	-	4,049
Special auto	230,212	-	240,136
Total special purpose funds	30,092,516	1,348	17,840,675
Bond and interest funds:			
Bond payment 2024	-	-	15,817
PBC debt service	127,121	-	1,178,908
Total bond and interest funds	127,121	-	1,194,725
Capital project funds:			
Bond series 2024-A	-	-	8,585,039
Hilmar grant	5,001,600	-	-
Bond series 2023-1	758	-	-
Total capital project funds	5,002,358	-	8,585,039
Business funds:			
Alarm	13,300	-	5,983
Solid waste disposal	625,185	-	2,284,025
County shared health plan	361,326	-	2,623,382
Total business funds	999,811	-	4,913,390
Total - excluding agency funds	$ 44,182,957	$ 21,672	$ 57,274,781
Composition of cash balance:			
Demand deposits			
Certificates of deposit			
Cash and checks on hand			
Total cash			
Agency funds			
Total - excluding agency funds			

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

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 102,003	$ 10,428,782	$ -	$ 10,428,782
1,098,183	3,338,419	22,750	3,361,169
5,170	9,780	-	9,780
-	31,717	-	31,717
3,748	-	-	-
13,710	(3,180)	-	(3,180)
-	74	-	74
-	15,000	-	15,000
2,756,966	3,031,362	-	3,031,362
6,642	44,076	-	44,076
-	3,247	-	3,247
52,500	-	-	-
2,711	206,768	133	206,901
1,741	175,241	108	175,349
16,332	10,801	-	10,801
-	14,822	-	14,822
239,368	230,980	-	230,980
18,433,735	29,500,804	864,584	30,365,388
-	15,817	-	15,817
1,178,908	127,121	-	127,121
1,178,908	142,938	-	142,938
8,585,039	-	-	-
1,600	5,000,000	-	5,000,000
758	-	-	-
8,587,397	5,000,000	-	5,000,000
-	19,283	-	19,283
2,667,121	242,089	657,203	899,292
2,948,310	36,398	118,234	154,632
5,615,431	297,770	775,437	1,073,207
$ 56,550,413	$ 44,928,997	$ 2,442,909	$ 47,371,906

	$ 79,170,489
	9,157,807
	680,177
	89,008,473
	(41,636,567)
	$ 47,371,906

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

   Ford County, Kansas is a municipal corporation governed by an elected three-member Commission. This regulatory financial statement presents Ford County, Kansas (the municipality) and the Ford County Public Building Commission (part of the municipality). The Ford County Extension is considered a related municipal entity but has not been included in the County's reporting entity. A related municipal entity is an entity established to benefit the County and/or its constituents.

   Ford County Public Building Commission: The Commission was authorized by Resolution No. 2011-26, 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.

   Ford County Extension Council: The 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 Executive Board. The County annually provides significant operating subsidies to the Council.

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.

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES (CONTINUED)

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.

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.

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), bond and interest funds, and business 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 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 public hearing.

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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 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 legal operating budget is not required for agency funds, capital projects funds, the County Shared Health Plan Fund, and the following special purpose funds:

Special Machinery Reserve
Sheriff Grant
DARE
Santa Fe Trail Reinvestment Grant 23/25
Santa Fe Trail Community Corrections 23/24
JJA 24/25
Santa Fe Trail Community Corrections 24/25
JJA 23/24
LEPP Grant
Federal Law Enforcement Trust
Special Prosecutor's Trust
Special Law Enforcement Trust
Attorney Federal Asset Forfeiture
Drug Taxation
Sales Tax Project
County Plates
Local Emergency Planning Grant
Community Projects Wind Farm
Special Ambulance Capital Outlay
Special Highway Improvement
Santa Fe Trails Solid Waste Authority
Fire District Equipment Reserve
Administrative Check Charges
Diversion
Emergency Shelter Grant
VIN Fees
Violence Against Women Act 2024
State and Federal Grants
VOCA 24/25 Grant
Violence Against Women Act 2023
Concealed Weapons
VOCA 23/24 Grant
Court Trustee Operations
Registered Offenders
Register of Deeds Technology
Capital Improvement
Equipment Reserve
Clerk Technology Fee
Treasurer Technology Fee
Fire Management Assistance Grant
COVID-19 Health Department
OJP Grant Sheriff Department
Emergency Management COVID-19
ARPA
Fire/EMS Donations
Sheriff Department Donations
Septic System Grant
Adult Carryover
Juvenile Carryover
House Arrest Carryover
Prosecutor Training and Assistance
Special Auto

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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

B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, the Kansas Department of Administration, and legal representatives of the County.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. Although the Violence Against Women Act 2024, VOCA 24/25, Violence Against Women Act 2023, VOCA 23/24, and the COVID-19 Health Department funds overspent their respective cash balances, according to K.S.A. 12-1664, the County is not prohibited from financing the federal share of a local program from current funds, if available.

The County does not have a properly compiled and approved comprehensive inventory book showing all the personal property owned by the County, as required by K.S.A. 19-2687.

The County's deposits held at two financial institutions were under secured by $61,637 and $493,448, as of December 31, 2024, which is in violation with K.S.A. 9-1402 and K.S.A. 9-1405.

The County did not reconcile the tax roll for the year under audit. According to K.S.A. 19-312, the tax roll abstract should be reconciled in conjunction with the reconcilement of the real estate sale book and the personal property tax judgement book.

C. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County in which the County is located, 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.

C. DEPOSITS AND INVESTMENTS (CONTINUED)

At December 31, 2024, the County's carrying amount of deposits was $88,328,296 and the bank balance was $88,847,016. Of the bank balance, $3,827,763 was covered by federal depository insurance, $50,000,000 was covered by letters of credit from the Federal Home Loan Bank of Topeka, $34,464,168 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and $555,085 was under secured.

D. LONG-TERM DEBT

Changes in long-term liabilities for the entity 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 temporary notes:					
Hilmar Economic Development Grants – Series 2022-1 Issued December 28, 2022 In the amount of $5,540,000 At interest rate of 4.05% Maturing September 1, 2024	$5,540,000	$ -	$5,540,000	$ -	$ 205,673
Ford County Road Improvements – Series 2023-1 Issued September 6, 2023 In the amount of $2,595,000 At interest rate of 4.89% Maturing September 1, 2024	2,595,000	-	2,595,000	-	114,558
Total general obligation temporary notes	8,135,000	-	8,135,000	-	320,231
General obligation bond:					
Series 2024-A Issued July 25, 2024 In the amount of $8,255,000 At interest rates of 4.00 to 5.00% Maturing September 1, 2044	-	8,255,000	-	8,255,000	-
Revenue bonds:					
Public Building Commission Health Campus – Series 2015-A Issued February 25, 2015 In the amount of $4,580,000 At interest rates of 2.00 to 2.85% Maturing September 1, 2029	525,000	-	335,000	190,000	12,003
Public Building Commission Compass Behavioral Health Project – Series 2015-B Issued November 4, 2015 In the amount of $2,645,000 At interest rates of 2.00 to 3.40% Maturing September 1, 2035	1,740,000	-	125,000	1,615,000	54,055
Public Building Commission Expo Center Refunding – Series 2016-A Issued September 16, 2016 In the amount of $7,865,000 At interest rates of 2.00 to 3.00% Maturing September 1, 2031	4,595,000	-	515,000	4,080,000	137,850
Total revenue bonds	6,860,000	-	975,000	5,885,000	203,908

D. LONG-TERM DEBT (CONTINUED)

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
Finance leases:					
Communications System Issued November 30, 2016 In the amount of $2,606,966 At interest rate of 3.06% Maturing November 15, 2026	$ 865,405	$ -	$ 279,819	$ 585,586	$ 26,481
Dell Financial DR Project Issued January 1, 2021 In the amount of $369,521 At interest rate of 3.12% Maturing December 31, 2025	151,854	-	74,297	77,557	6,661
Total finance leases	1,017,259	-	354,116	663,143	33,142
Voluntary early retirement	147,050	-	60,961	86,089	-
Total long-term debt	$16,159,309	$8,255,000	$9,525,077	$14,889,232	$ 557,281

Current maturities of general obligation 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	$ 225,000	$ 390,225	$ 615,225
2026	275,000	343,500	618,500
2027	290,000	329,750	619,750
2028	300,000	315,250	615,250
2029	315,000	300,250	615,250
2030-2034	1,835,000	1,251,100	3,086,100
2035-2039	2,260,000	829,600	3,089,600
2040-2044	2,755,000	339,000	3,094,000
Total	$ 8,255,000	$ 4,098,675	$ 12,353,675

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	$ 850,000	$ 177,795	$ 1,027,795
2026	680,000	154,155	834,155
2027	700,000	133,755	833,755
2028	720,000	112,755	832,755
2029	740,000	91,155	831,155
2030-2034	2,025,000	164,835	2,189,835
2035	170,000	5,780	175,780
Total	$ 5,885,000	$ 840,230	$ 6,725,230

D. LONG-TERM DEBT (CONTINUED)

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

	Principal due	Interest due	Total due
2025	$ 365,937	$ 21,321	$ 387,258
2026	297,206	9,094	306,300
Total	$ 663,143	$ 30,415	$ 693,558

Voluntary Early Retirement Program. Full-time employees may voluntarily elect to retire early. Qualifying employees must meet age, service, and the KPERS or KP&F full retirement qualifications. The annual rate of retirement compensation is twelve percent of the last annual salary. Benefits will end after five years or when the retiree reaches age 65, whichever occurs first. An eligible full-time employee who receives early retirement shall be entitled to continue health insurance coverage available to full-time employees of the County until the early retiree becomes eligible for Medicare. The County will make a contribution of $282 for the health care coverage for a maximum of 60 months. Any additional cost shall be borne by the early retiree.

Current maturities of the voluntary early retirement program through maturity are as follows:

	Compensation due	Health care contribution due	Total due
2025	$ 42,422	$ 13,551	$ 55,973
2026	21,402	3,953	25,355
2027	4,761	-	4,761
Total	$ 68,585	$ 17,504	$ 86,089

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
Jewell Road	$ 3,181,202	$ 3,181,202	$ -
102 Road Reclamation PE	26,000	13,000	13,000
113 Road Reclamation PE	60,500	55,750	4,750
Off-System Bridge #50	40,276	29,776	10,500
Off-System Bridge #101	40,276	36,776	3,500
HVAC	6,523,749	3,180,097	3,343,652
	$ 9,872,003	$ 6,496,601	$ 3,375,402

F. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7.15% of covered salary. 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, KPERS 3 and KP&F 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 KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $997,896 for KPERS and $754,400 for KP&F for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $8,966,160 and $7,205,904 for KP&F. 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 valuation 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.

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 premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% and contributions were $107,090 for the year ended December 31, 2024.

Compensated Absences. The County's employees receive paid time off rather than vacation or sick leave. Accrual of paid time off is based on the employee's classification (regular part-time; regular full-time: 35-hour week or 40-hour week; or regular full-time: 12 hour or 24-hour shift) and also on employees' years of employment. Once the maximum hours have been accrued by an employee, the hours start accruing in an extended illness bank which is to be used for serious or extended illnesses. Upon termination or resignation from service, employees are entitled to payment for all accrued personal time off earned prior to termination or resignation. Upon voluntary separation from employment, employees with 10 or more years of continuous service are entitled to payment for a portion of their accrued extended illness bank based upon years of employment. The potential liability for compensated absences at December 31, 2024 was $1,094,002. This is not reflected in the financial statement.

Section 125 Plan. The County offers a section 125 flexible benefit plan to employees electing to participate. It is used for insurance premiums, other medical costs, and childcare costs. The plan is administered by an independent company.

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

H. CONDUIT DEBT OBLIGATIONS

From time to time, the County has 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.

As of December 31, 2024, there was one series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of $7,382,200.

I. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Amount	Statutory authority
Operating transfers:			
General	Capital Improvement	$ 100,000	K.S.A. 19-120
General	Equipment Reserve	675,000	K.S.A. 19-119
Road and Bridge	Special Machinery Reserve	107,310	K.S.A. 68-141g
Road and Bridge	Special Highway Improvement	190,000	K.S.A. 68-590
Ambulance	Special Ambulance Capital Outlay	230,770	K.S.A. 12-110d
Rural Fire District	Fire District Equipment Reserve	200,000	K.S.A. 19-3612c
SFTCC 23/24	SFTCC 24/25	45,500	Grant Agreement
SFTCC 23/24	Adult Carryover	200,434	Grant Agreement
JJA 24/25	Juvenile Carryover	87,025	Grant Agreement
SFTCC 24/25	House Arrest Carryover	10,336	Grant Agreement
JJA 23/24	JJA 24/25	214,125	Grant Agreement
JJA 23/24	Juvenile Carryover	88,724	Grant Agreement
Special Auto	General	197,660	K.S.A. 8-145
Solid Waste Disposal	Hazardous Household Waste	45,000	K.S.A. 65-3405
Solid Waste Disposal	Capital Improvement	286,113	K.S.A. 19-120
Solid Waste Disposal	Equipment Reserve	1,088,887	K.S.A. 19-119
Total operating transfers		$ 3,766,884	
Residual equity transfers:			
Bond Series 2024-A	Bond Payment 2024	$ 13,459	Bond Document
Hilmar Grant	Bond Payment 2024	1,600	Bond Document
Bond Series 2023-1	Bond Payment 2024	758	Bond Document
Total residual equity transfers		$ 15,817	

J. CLOSURE AND POST-CLOSURE CARE COST

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

The estimated closure cost is $6,504,191 and the estimated post-closure cost is $3,186,139. These figures comprise the estimated closure and post-closure cost of $9,690,330 and are obtained from the 2024 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2024 to June 30, 2025. The permit for 2024 identifies that the remaining volume capacity of the site is 66.14% of the original capacity and that the remaining life of the landfill is estimated to be 43.8 years. Actual costs may be higher or lower due to inflation or deflation and changes in technology or applicable laws and regulations.

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

K. JOINT VENTURES

On January 1, 1993, Ford County, Kansas, entered into a joint venture with the City of Dodge City, Kansas, for the operation of a communications center. By joint resolution the Dodge City/Ford County Emergency Communications Board was created to operate the Dodge City/Ford County Communications Department. The Board consists of equal membership of County and City personnel. The department provides emergency communications for County and City agencies. The budgeted operating expenditures are shared equally by the two governments.

In 1994, the County entered into a joint venture with five adjacent counties to undertake a household hazardous waste collection program within the counties. By joint resolution, a regional Household Hazardous Waste Collection Program was established. The purpose of the program is to provide safe, effective, and efficient disposition of household hazardous waste generated within the party counties through equipment and facilities owned, operated, maintained or otherwise available to the parties for such purposes. The undertaking is financed by contributions from the parties in cash and in-kind. The joint venture is administered by the Ford County Public Works Department.

On July 21, 1997, Ford County, Kansas entered into a joint venture with the City of Dodge City, Kansas, for the construction and operation of certain public projects. On June 10, 1997, the voters of Ford County and Dodge City approved a one-half percent city-wide and a one-half percent county-wide retailer's sales tax to finance these projects. The projects include but are not limited to the following: an outdoor motor sports complex; field sport facilities, including a baseball/softball complex and additional soccer facilities and renovation of existing facilities; and a special events center.

A Project Review and Advisory Committee was established to oversee the projects. The Committee consists of six at-large members, the Chairperson of the Board of Directors of the Dodge City/Ford County Development Corporation or his or her designee and ex-officio representation from the City and County Commissions. All City sales tax revenues are deposited into the Sales Tax Fund. County sales tax revenues which are designated for Ford County and the City of Dodge City are transferred to the City and deposited into the same fund. All expenditures from the Sales Tax Project Fund are subject to approval of the City Commission. All real estate acquired for the projects is titled to the City. County sales tax revenues which are designated for other cities within the County are paid to those cities by the State of Kansas for their use.

L. OPERATING LEASES

On December 6, 2016, the County entered into a lease agreement with Heartland Tower, Inc. to lease a building. The agreement is for a period of ten years and calls for an annual payment of $13,685 for fiscal period May 1, 2022 thru April 30, 2023 with an annual increase of 2%. The County will also be billed for the real estate taxes assessed on the property. No lease payment or reimbursement of real estate taxes were made in 2024.

On May 12, 2020, the County entered into a lease agreement with Century Business Technologies, Inc. to lease a copier. The agreement calls for annual payments of $11,741 for five years with an increase of up to 10% for maintenance each year. Payments totaling $13,293 were made in 2024.

On July 19, 2021, the County entered into a lease agreement with United Tel-Com to upgrade the fiber and bandwidth. The agreement calls for monthly payments of $2,355 for sixty months. Payments totaling $28,260 were made in 2024.

L. OPERATING LEASES (CONTINUED)

On November 6, 2023, the County entered into a lease agreement with Century Business Technologies, Inc. to lease copiers. The agreement is effective January 25, 2024 and calls for annual payments of $39,895 for five years. Payments totaling $39,895 were made in 2024.

Future minimum rental payments under the operating leases are as follows:

	Century Business Technologies	Heartland Tower	United Tel-Com	Total
2025	$ 39,895	$ 170,205	$ 28,260	$ 238,360
2026	39,895	7,174	16,485	63,554
2027	39,895	-	-	39,895
2028	39,895	-	-	39,895
Total	$ 159,580	$ 177,379	$ 44,745	$ 381,704

M. RELATED PARTY TRANSACTIONS

On December 12, 2011, the County approved a resolution to lease the Western State Bank Expo Center from the Ford County Public Building Commission (FCPBC) to provide a source of repayment on the revenue bonds (shown in Note D). The FCPBC received lease payments from the County in the amount of $652,850 in 2024.

On February 25, 2015, the County approved a resolution to lease the County Health Campus from the FCPBC to provide a source of repayment on the revenue bonds (shown in Note D). The FCPBC received lease payments from the County in the amount of $347,003 in 2024.

On November 4, 2015, the County approved a resolution to lease the Compass Behavioral Health Building from the FCPBC to provide a source of repayment on the revenue bonds (shown in Note D). The FCPBC received lease payments from the County in the amount of $179,055 in 2024.

N. SUBLEASE

On March 20, 2017, the County approved to sublease the Compass Behavior Health Building to Compass Behavioral Health with an effective date as of November 4, 2015. The agreement calls for basic rental payments equal to the County's payments due to the FCPBC for this building. The term of the lease coincides with the term of the Series 2015-B Revenue Bonds (shown in Note D). The County received lease payments from Compass Behavioral Health in the amount of $179,055 in 2024.

O. COMMITMENTS

The County has commitments for a maintenance support plan, a lifecycle support plan, and analytics related to its communications system agreement. The remaining commitment as of December 31, 2024, was $184,802 and will be spread over a one-year period.

The County has a commitment with Revere Healthcare Solutions Inc. to provide to the County eligible participants primary care service through a licensed APRN overseen by a licensed physician. The total commitment remaining as of December 31, 2024, was $581,000.

O. COMMITMENTS (CONTINUED)

In addition to the base fee shown as a commitment below, the County will also be billed monthly for health risk assessments, lab tests, supplies, and reimbursed costs (reimbursed costs include rent and utilities and shall not exceed $1,000 per month).

Future commitment payments are as follows:

	Communications system	Revere Healthcare Solutions, Inc.	Total due
2025	$ -	$ 275,000	$ 275,000
2026	184,802	306,000	490,802
Total	$ 184,802	$ 581,000	$ 765,802

On October 17, 2022, the County entered into an Incentive Agreement with Hilmar Cheese Company, Inc., in which the County will provide an economic development grant in the amount of $5,500,000 to assist with property improvement. The total commitment remaining as of December 31, 2024 was $5,000,000.

P. CONTINGENCIES

The County receives financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims would not have a material effect on the financial statement of the County at December 31, 2024.

Q. 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; and natural disasters. The County has been unable to obtain property, liability, and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other governments in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), both of which are public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County pays an annual premium to KWORCC for its workers' compensation insurance coverage. The agreement to participate provides that KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $850,000 to $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORCC management.

Q. RISK MANAGEMENT (CONTINUED)

The County has established a business fund to account for its medical self-insurance program and has entered into a partially self-funded agreement. This agreement allows the County to assume a limited amount of liability by self-insuring a portion of the employees' medical expenses. Premiums paid for an excess coverage insurance policy cover individual and family claims in excess of $100,000 and the County is also protected by an aggregate stop-loss provision, which limits its liability on total self-insurance claims for a contract period. Liabilities for unpaid claims are those claims that are unpaid at year end. Changes in the claim's liability amount are as follows:

December 31,	Beginning of year liability	Claims and changes in estimates	Claim payments	End of year liability
2024	$ 193,544	$ 2,445,441	$ 2,520,751	$ 118,234
2023	139,793	1,898,174	1,844,423	193,544

R. SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 21, 2025, the date on which the financial statement was available to be used. Management's evaluation concluded that no events have occurred which affect the financial statement as presented.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

FORD COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024

Fund	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General	$ 22,735,799	$ -	$ 22,735,799	$ 22,734,942	$ 857
Special purpose funds:					
Road and bridge	4,660,405	-	4,660,405	2,867,491	1,792,914
Special bridge	396,844	-	396,844	76,438	320,406
Health	1,699,745	-	1,699,745	1,627,103	72,642
Services for the elderly	321,706	-	321,706	321,706	-
Ambulance	1,498,833	-	1,498,833	1,498,833	-
KS 911 act SB50	261,135	-	261,135	225,574	35,561
Noxious weed	1,058,273	-	1,058,273	785,514	272,759
Noxious weed capital outlay	350,000	-	350,000	315,894	34,106
Hazardous household waste	136,768	-	136,768	23,127	113,641
Rural fire district	1,449,052	-	1,449,052	1,245,776	203,276
Special alcohol and drug	12,854	-	12,854	-	12,854
Special park and recreation	17,061	-	17,061	-	17,061
Kansas opioid remediation	-	-	-	-	-
Bond and interest funds:					
Bond payment 2024	-	-	-	-	-
PBC debt service	1,231,547	-	1,231,547	1,178,908	52,639
Business funds:					
Alarm	21,000	-	21,000	-	21,000
Solid waste disposal	2,667,393	-	2,667,393	2,667,121	272
Total	$ 38,518,415	$ -	$ 38,518,415	$ 35,568,427	$ 2,949,988

See Independent Auditor's Report.

FORD 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:				
Ad valorem tax	$ 10,682,780	$ 12,400,930	$ 12,552,973	$ (152,043)
Delinquent tax	450,319	263,922	100,000	163,922
Motor vehicle tax	1,387,731	1,249,459	1,115,007	134,452
Recreational vehicle tax	11,352	9,833	9,921	(88)
Commercial vehicle tax	74,409	76,587	63,591	12,996
MV interest and penalties	4,984	7,988	2,000	5,988
Vehicle rental excise tax	5,448	6,506	2,000	4,506
Wind farm allocation	3,824,527	2,174,760	1,115,003	1,059,757
Interest on current tax	502,903	337,430	200,000	137,430
Mineral production tax	24,097	20,398	15,000	5,398
Local alcohol/liquor tax	11	94	-	94
Compass Behavioral Health lease	176,455	179,055	179,055	-
Licenses, fees and permits	493,966	547,197	481,000	66,197
Charges for services	845,271	1,375,021	1,191,509	183,512
Sales and use tax	1,731,373	1,864,645	1,400,000	464,645
Franchise taxes	9,293	8,786	6,000	2,786
Expanded lottery tax	707,245	707,619	650,000	57,619
Interest on idle funds	2,162,365	2,415,736	100,000	2,315,736
In lieu of tax	97,147	94,966	109,071	(14,105)
Miscellaneous	82,132	151,839	20,000	131,839
WND reimbursement	-	300,000	300,000	-
Benefit reimbursement	363,178	403,457	400,000	3,457
Federal and state grants	2,781	2,781	-	2,781
Transfer from special auto	244,794	197,660	100,000	97,660
Transfer from diversion	-	-	30,000	(30,000)
Neighborhood revitalization rebate	(67,413)	(55,717)	(60,320)	4,603
Total receipts	23,817,148	24,740,952	$ 20,081,810	$ 4,659,142
Expenditures:				
General government:				
Commissioners	141,639	126,453	$ 129,341	$ 2,888
Elections	115,047	210,813	259,379	48,566
County Clerk	232,236	238,704	229,378	(9,326)
County Treasurer	397,848	484,149	400,788	(83,361)
County Attorney	948,010	1,090,146	929,608	(160,538)
Register of Deeds	214,782	239,781	243,103	3,322
General operations	1,290,950	1,260,607	1,200,000	(60,607)
Custodian	432,670	500,216	617,600	117,384
District court	574,792	516,724	816,300	299,576

FORD 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)
General government (continued):				
Technology group	$ 318,316	$ 429,700	$ 334,340	$ (95,360)
Coroner	149,816	144,304	147,000	2,696
County Administrator	265,353	325,379	313,903	(11,476)
Sanitarian	96,999	122,621	99,000	(23,621)
Planning and zoning	6,054	6,468	9,200	2,732
Human resources	232,647	193,458	197,825	4,367
Appraisal	511,771	494,327	556,050	61,723
Employee benefits	4,297,608	5,330,875	5,127,700	(203,175)
Legal counsel	134,479	126,595	102,000	(24,595)
Surveyor	177,668	187,343	205,520	18,177
Subtotal	10,538,685	12,028,663	11,918,035	(110,628)
Public safety:				
Sheriff	2,418,820	2,551,643	3,016,718	465,075
Detention center	2,520,013	2,722,524	2,725,936	3,412
Civil defense	188,586	285,873	264,080	(21,793)
Communications	1,209,454	1,766,699	1,671,018	(95,681)
Juvenile detention	167,404	356,522	334,807	(21,715)
Emergency service complex	195,323	126,910	147,300	20,390
Subtotal	6,699,600	7,810,171	8,159,859	349,688
Appropriations:				
Workforce Alliance University	125,000	125,000	125,000	-
Fair Board	34,000	48,500	48,500	-
Historical Society	173,000	173,000	173,000	-
Extension Council	193,500	206,000	206,000	-
Conservation District	40,000	40,000	40,000	-
Compass Behavioral Health	100,000	100,000	100,000	-
Arrowhead West	50,000	55,000	55,000	-
CASA	-	-	8,500	8,500
Dodge City Festivals	-	-	10,000	10,000
Salvation Army	-	25,000	25,000	-
Friendship Feast	-	-	15,000	15,000
Subtotal	715,500	772,500	806,000	33,500
Economic development	60,000	100,000	100,000	-
Expo Center	365,544	409,149	537,500	128,351

FORD 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)
Ford County Lake	$ 2,299	$ 2,554	$ 1,500	$ (1,054)
Services for the elderly	1,600	-	-	-
Main Street	5,000	5,000	5,000	-
Dodge City fireworks	-	-	5,000	5,000
Operating transfers:				
Transfer to capital improvement	35,950	100,000	100,000	-
Transfer to equipment reserve	1,100,000	675,000	271,000	(404,000)
Subtotal	1,135,950	775,000	371,000	(404,000)
Lease payments:				
Compass Behavioral Health	176,455	179,055	179,055	-
Expo Center	652,850	652,850	652,850	-
Subtotal	829,305	831,905	831,905	-
Total expenditures	20,353,483	22,734,942	$ 22,735,799	$ 857
Receipts over (under) expenditures	3,463,665	2,006,010		
Unencumbered cash, beginning of year	4,490,934	7,961,151	$ 2,653,989	$ 5,307,162
Prior year canceled encumbrances	6,552	20,324		
Unencumbered cash, end of year	$ 7,961,151	$ 9,987,485		

See Independent Auditor's Report.

FORD COUNTY, KANSAS

ROAD AND BRIDGE 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:				
Ad valorem tax	$ 2,767,417	$ 1,746,302	$ 1,773,807	$ (27,505)
Delinquent tax	73,893	43,714	10,000	33,714
Motor vehicle tax	82,979	252,893	290,040	(37,147)
Recreational vehicle tax	695	1,908	2,581	(673)
Commercial vehicle tax	3,181	17,714	16,541	1,173
Vehicle rental excise tax	414	1,097	-	1,097
State aid	1,221,727	1,219,249	1,182,716	36,533
In lieu of tax	25,272	14,045	28,374	(14,329)
Contract work	38,262	32,332	125,000	(92,668)
Reimbursements	26,426	2,978	-	2,978
Sale of scrap	226	805	-	805
Miscellaneous	1,400	-	-	-
Neighborhood revitalization rebate	(17,537)	(7,857)	(8,502)	645
Total receipts	4,224,355	3,325,180	$ 3,420,557	$ (95,377)
Expenditures:				
Public works	2,759,050	2,570,181	$ 4,470,405	$ 1,900,224
Transfer to special machinery reserve	113,258	107,310	-	(107,310)
Transfer to special highway improvement	379,807	190,000	190,000	-
Total expenditures	3,252,115	2,867,491	$ 4,660,405	$ 1,792,914
Receipts over (under) expenditures	972,240	457,689		
Unencumbered cash, beginning of year	1,236,896	2,298,351	$ 1,239,848	$ 1,058,503
Prior year canceled encumbrances	89,215	-		
Unencumbered cash, end of year	$ 2,298,351	$ 2,756,040		

See Independent Auditor's Report.

FORD COUNTY, KANSAS

SPECIAL BRIDGE 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:				
Ad valorem tax	$ 54,217	$ 72,975	$ 73,545	$ (570)
Delinquent tax	3,561	1,934	1,000	934
Motor vehicle tax	12,581	7,509	5,654	1,855
Recreational vehicle tax	103	60	50	10
Commercial vehicle tax	642	425	322	103
Vehicle rental excise tax	52	43	-	43
In lieu of tax	494	554	554	-
Miscellaneous	-	1,008	-	1,008
Neighborhood revitalization rebate	(343)	(328)	(353)	25
Total receipts	71,307	84,180	$ 80,772	$ 3,408
Expenditures:				
Public works	321,915	76,438	$ 396,844	$ 320,406
Receipts over (under) expenditures	(250,608)	7,742		
Unencumbered cash, beginning of year	436,088	185,480	$ 316,072	$ (130,592)
Unencumbered cash, end of year	$ 185,480	$ 193,222		

See Independent Auditor's Report.

FORD COUNTY, KANSAS

HEALTH 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:				
Ad valorem tax	$ 645,787	$ 535,192	$ 542,212	$ (7,020)
Delinquent tax	20,515	12,172	3,000	9,172
Motor vehicle tax	51,444	67,984	67,661	323
Recreational vehicle tax	421	526	602	(76)
Commercial vehicle tax	2,746	4,408	3,859	549
Vehicle rental excise tax	203	330	-	330
In lieu of tax	5,897	4,195	6,620	(2,425)
Federal and state grants	358,721	493,965	360,000	133,965
Charges for services	430,568	445,906	300,000	145,906
Other income	6,372	5,871	-	5,871
Neighborhood revitalization rebate	(4,092)	(2,405)	(2,602)	197
Total receipts	1,518,582	1,568,144	$ 1,281,352	$ 286,792
Expenditures:				
Health and welfare	1,012,754	1,280,100	$ 1,310,103	$ 30,003
Health campus lease payment	363,157	347,003	389,642	42,639
Total expenditures	1,375,911	1,627,103	$ 1,699,745	$ 72,642
Receipts over (under) expenditures	142,671	(58,959)		
Unencumbered cash, beginning of year	622,783	765,454	$ 418,393	$ 347,061
Unencumbered cash, end of year	$ 765,454	$ 706,495		

See Independent Auditor's Report.

FORD COUNTY, KANSAS

SERVICES FOR THE ELDERLY 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:				
Ad valorem tax	$ 257,464	$ 263,688	$ 266,714	$ (3,026)
Delinquent tax	10,363	6,009	2,500	3,509
Motor vehicle tax	30,768	29,482	26,951	2,531
Recreational vehicle tax	251	231	240	(9)
Commercial vehicle tax	1,635	1,830	1,537	293
Vehicle rental excise tax	121	151	-	151
In lieu of tax	2,350	2,036	2,638	(602)
Neighborhood revitalization rebate	(1,630)	(1,185)	(1,281)	96
Total receipts	301,322	302,242	$ 299,299	$ 2,943
Expenditures:				
Health and welfare	301,886	321,706	$ 321,706	$ -
Receipts over (under) expenditures	(564)	(19,464)		
Unencumbered cash, beginning of year	30,078	29,514	$ 22,407	$ 7,107
Unencumbered cash, end of year	$ 29,514	$ 10,050		

See Independent Auditor's Report.

FORD COUNTY, KANSAS

AMBULANCE 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:				
Ad valorem tax	$ 538,010	$ 1,089,375	$ 1,103,049	$ (13,674)
Delinquent tax	24,152	15,704	10,000	5,704
Motor vehicle tax	60,893	60,476	56,349	4,127
Recreational vehicle tax	499	473	501	(28)
Commercial vehicle tax	3,166	3,789	3,214	575
Vehicle rental excise tax	246	307	-	307
In lieu of tax	4,909	8,151	5,512	2,639
Ambulance fees	836,068	731,280	300,000	431,280
Ambulance standby	17,700	19,094	15,000	4,094
Miscellaneous	112	192	-	192
Neighborhood revitalization rebate	(3,407)	(4,903)	(5,305)	402
Total receipts	1,482,348	1,923,938	$ 1,488,320	$ 435,618
Expenditures:				
Health and welfare	1,142,370	1,268,063	$ 1,498,833	$ 230,770
Transfer to ambulance capital outlay	284,000	230,770	-	(230,770)
Total expenditures	1,426,370	1,498,833	$ 1,498,833	$ -
Receipts over (under) expenditures	55,978	425,105		
Unencumbered cash, beginning of year	775	56,753	$ 10,513	$ 46,240
Prior year canceled encumbrances	-	833		
Unencumbered cash, end of year	$ 56,753	$ 482,691		

See Independent Auditor's Report.

FORD COUNTY, KANSAS

KS 911 ACT SB50 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:				
Kansas 911 Act SB50	$ 213,471	$ 234,852	$ 200,000	$ 34,852
Expenditures:				
Public safety	200,000	225,574	$ 261,135	$ 35,561
Receipts over (under) expenditures	13,471	9,278		
Unencumbered cash, beginning of year	61,135	74,606	$ 61,135	$ 13,471
Unencumbered cash, end of year	$ 74,606	$ 83,884		

See Independent Auditor's Report.

FORD COUNTY, KANSAS

NOXIOUS WEED 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:				
Ad valorem tax	$ 502,526	$ 543,823	$ 547,999	$ (4,176)
Delinquent tax	19,701	11,598	5,000	6,598
Motor vehicle tax	54,847	56,223	52,623	3,600
Recreational vehicle tax	449	439	468	(29)
Commercial vehicle tax	2,893	3,531	3,001	530
Vehicle rental excise tax	219	284	-	284
In lieu of tax	4,586	4,184	5,149	(965)
Chemical sales	179,240	97,139	180,000	(82,861)
Miscellaneous	445	283	-	283
Reimbursements	21,668	6,793	25,000	(18,207)
Neighborhood revitalization rebate	(3,183)	(2,444)	(2,637)	193
Total receipts	783,391	721,853	$ 816,603	$ (94,750)
Expenditures:				
Public works	612,368	785,514	$ 1,058,273	$ 272,759
Transfer to noxious weed capital outlay	435,000	-	-	-
Transfer to equipment reserve	150,000	-	-	-
Total expenditures	1,197,368	785,514	$ 1,058,273	$ 272,759
Receipts over (under) expenditures	(413,977)	(63,661)		
Unencumbered cash, beginning of year	660,264	246,287	$ 241,670	$ 4,617
Unencumbered cash, end of year	$ 246,287	$ 182,626		

See Independent Auditor's Report.

FORD COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY 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:				
Transfer from noxious weed	$ 435,000	$ -	$ -	$ -
Expenditures:				
Public works	12,715	315,894	$ 350,000	$ 34,106
Receipts over (under) expenditures	422,285	(315,894)		
Unencumbered cash, beginning of year	483,134	905,419	$ 350,000	$ 555,419
Unencumbered cash, end of year	$ 905,419	$ 589,525		

See Independent Auditor's Report.

FORD COUNTY, KANSAS

HAZARDOUS HOUSEHOLD WASTE 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 services	$ -	$ 666	$ -	$ 666
Transfer from solid waste	45,000	45,000	45,000	-
Total receipts	45,000	45,666	$ 45,000	$ 666
Expenditures:				
Sanitation	8,644	23,127	$ 136,768	$ 113,641
Receipts over (under) expenditures	36,356	22,539		
Unencumbered cash, beginning of year	180,385	216,741	$ 91,768	$ 124,973
Unencumbered cash, end of year	$ 216,741	$ 239,280		

See Independent Auditor's Report.

FORD COUNTY, KANSAS

RURAL FIRE DISTRICT 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:				
Ad valorem tax	$ 1,090,923	$ 1,093,372	$ 1,105,385	$ (12,013)
Delinquent tax	18,309	20,167	4,000	16,167
Motor vehicle tax	62,301	62,643	56,762	5,881
Recreational vehicle tax	889	766	872	(106)
Commercial vehicle tax	3,591	3,576	3,422	154
Wind farm allocation	272,968	162,229	149,159	13,070
In lieu of tax	7,606	4,665	4,865	(200)
Total receipts	1,456,587	1,347,418	$ 1,324,465	$ 22,953
Expenditures:				
Public safety	1,182,984	1,045,776	$ 1,299,052	$ 253,276
Transfer to fire district equipment reserve	257,000	200,000	150,000	(50,000)
Total expenditures	1,439,984	1,245,776	$ 1,449,052	$ 203,276
Receipts over (under) expenditures	16,603	101,642		
Unencumbered cash, beginning of year	266,905	283,508	$ 124,587	$ 158,921
Prior year canceled encumbrances	-	515		
Unencumbered cash, end of year	$ 283,508	$ 385,665		

See Independent Auditor's Report.

FORD COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG 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	$ 10	$ 94	$ -	$ 94
Expenditures:				
Health and welfare	-	-	$ 12,854	$ 12,854
Receipts over (under) expenditures	10	94		
Unencumbered cash, beginning of year	12,854	12,864	$ 12,854	$ 10
Unencumbered cash, end of year	$ 12,864	$ 12,958		

See Independent Auditor's Report.

FORD COUNTY, KANSAS

SPECIAL PARK AND RECREATION 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	$ 10	$ 94	$ -	$ 94
Expenditures:				
Culture and recreation	-	-	$ 17,061	$ 17,061
Receipts over (under) expenditures	10	94		
Unencumbered cash, beginning of year	17,061	17,071	$ 17,061	$ 10
Unencumbered cash, end of year	$ 17,071	$ 17,165		

See Independent Auditor's Report.

FORD COUNTY, KANSAS

KANSAS OPIOID REMEDIATION 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 aid	$ 89,399	$ 93,833	$ -	$ 93,833
Expenditures	-	-	$ -	$ -
Receipts over (under) expenditures	89,399	93,833		
Unencumbered cash, beginning of year	-	89,399	$ -	$ 89,399
Unencumbered cash, end of year	$ 89,399	$ 183,232		

See Independent Auditor's Report.

FORD COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024

	Special machinery reserve	Sheriff grant	DARE	Santa Fe Trail reinvestment grant 23/25	Santa Fe Trail Community Corrections 23/24	JJA 24/25
Receipts:						
State and federal aid/grant	$ -	$ -	$ -	$ -	$ 274,418	$ 192,664
Matching funds	-	-	-	-	-	-
Licenses, fees and permits	-	-	-	-	-	-
Charges for services	-	-	-	-	75,020	216
Fines and forfeitures	-	-	-	-	-	-
Wind farm allocation	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Sales and comp use tax	-	-	-	-	-	-
Insurance proceeds	-	-	-	-	-	-
Miscellaneous	-	-	-	-	1,524	2,214
Transfers in	107,310	-	-	-	-	214,125
Total receipts	107,310	-	-	-	350,962	409,219
Expenditures:						
General government	-	-	-	-	-	-
Public safety	-	-	-	60,419	328,673	305,184
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Public works	107,310	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Transfers out	-	-	-	-	245,934	87,025
Total expenditures	107,310	-	-	60,419	574,607	392,209
Receipts over (under) expenditures	-	-	-	(60,419)	(223,645)	17,010
Unencumbered cash (deficit), beginning of year	-	562	9	239,388	223,645	-
Unencumbered cash (deficit), end of year	$ -	$ 562	$ 9	$ 178,969	$ -	$ 17,010

Santa Fe Trail Community Corrections 24/25	JJA 23/24	LEPP grant	Federal law enforcement trust	Special prosecutor's trust	Special law enforcement trust	Attorney federal asset forfeiture
$ 378,866	$ 337,033	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
34,364	1,842	-	-	-	-	-
-	-	-	-	-	23,314	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,036	1,934	-	-	-	-	-
45,500	-	-	-	-	-	-
459,766	340,809	-	-	-	23,314	-
-	-	-	-	-	-	-
423,675	263,385	-	-	-	18,683	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-		-	-	-	-
10,336	302,849	-	-	-	-	-
434,011	566,234	-	-	-	18,683	-
25,755	(225,425)	-	-	-	4,631	-
-	225,425	875	14,334	16,615	99,129	746
$ 25,755	$ -	$ 875	$ 14,334	$ 16,615	$ 103,760	$ 746

FORD COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024

	Drug taxation	Sales tax project	County plates	Local emergency planning grant	Community projects wind farm	Special ambulance capital outlay
Receipts:						
State and federal aid/grant	$ 25,058	$ -	$ -	$ -	$ -	$ -
Matching funds	-	-	-	-	-	-
Licenses, fees and permits	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Wind farm allocation	-	-	-	-	369,562	-
Donations	-	-	-	-	-	-
Sales and comp use tax	-	1,899,316	-	-	-	-
Insurance proceeds	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers in	-	-	-	-	-	230,770
Total receipts	25,058	1,899,316	-	-	369,562	230,770
Expenditures:						
General government	-	-	-	-	1,443	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	2,007,507	-	-	-	-
Public works	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total expenditures	-	2,007,507	-	-	1,443	-
Receipts over (under) expenditures	25,058	(108,191)	-	-	368,119	230,770
Unencumbered cash (deficit), beginning of year	63,102	266,480	22	199	2,272,251	538,585
Unencumbered cash (deficit), end of year	$ 88,160	$ 158,289	$ 22	$ 199	$2,640,370	$ 769,355

Special highway improvement	Santa Fe Trails Solid Waste Authority	Fire district equipment reserve	Administrative check charges	Diversion	Emergency shelter grant	VIN fees
$ 150,000	$ -	$ -	$ -	$ -	$ 22,305	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	42,962
-	-	-	34	-	-	-
-	-	-	-	32,076	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
190,000	-	200,000	-	-	-	-
340,000	-	200,000	34	32,076	22,305	42,962
-	-	-	-	78,301	-	-
-	-	124,413	-	-	-	38,960
-	-	-	-	-	24,776	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	124,413	-	78,301	24,776	38,960
340,000	-	75,587	34	(46,225)	(2,471)	4,002
636,226	2,558	699,371	1,338	99,317	5,060	218,811
$ 976,226	$ 2,558	$ 774,958	$ 1,372	$ 53,092	$ 2,589	$ 222,813

FORD COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024

	Violence against women act 2024	State and federal grants	VOCA 24/25 grant	Violence against women act 2023	Concealed weapons	VOCA 23/24 grant
Receipts:						
State and federal aid/grant	$ -	$ -	$ 26,539	$ -	$ -	$ 163,308
Matching funds	21,692	-	9,597	29,662	-	31,512
Licenses, fees and permits	-	-	-	-	2,598	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Wind farm allocation	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Sales and comp use tax	-	-	-	-	-	-
Insurance proceeds	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total receipts	21,692	-	36,136	29,662	2,598	194,820
Expenditures:						
General government	86,763	314,402	-	-	-	-
Public safety	-	-	55,708	-	-	149,309
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total expenditures	86,763	314,402	55,708	-	-	149,309
Receipts over (under) expenditures	(65,071)	(314,402)	(19,572)	29,662	2,598	45,511
Unencumbered cash (deficit), beginning of year	-	321,484	(26,539)	(32,767)	22,432	(46,311)
Unencumbered cash (deficit), end of year	$ (65,071)	$ 7,082	$ (46,111)	$ (3,105)	$ 25,030	$ (800)

Court trustee operations	Registered offenders	Register of Deeds technology	Capital improvement	Equipment reserve	Clerk technology fee	Treasurer technology fee
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
82,356	-	24,440	-	-	9,328	6,110
-	8,547	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	48,094	-	-
-	-	-	-	43	-	-
-	-	-	386,113	1,763,887	-	-
82,356	8,547	24,440	386,113	1,812,024	9,328	6,110
82,356	-	24,422	102,003	270,436	5,170	-
-	5,372	-	-	770,838	-	-
-	-	-	-	-	-	-
-	-	-	-	6,315	-	-
-	-	-	-	-	-	-
-	-	-	-	50,594	-	-
-	-	-	-	-	-	-
82,356	5,372	24,422	102,003	1,098,183	5,170	-
-	3,175	18	284,110	713,841	4,158	6,110
-	82,787	68,439	10,144,672	2,624,578	5,622	25,607
$ -	$ 85,962	$ 68,457	$ 10,428,782	$3,338,419	$ 9,780	$ 31,717

FORD COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024

	Fire management assistance grant	COVID-19 health department	OJP grant sheriff department	Emergency management COVID-19	ARPA	Fire/EMS donations
Receipts:						
State and federal aid/grant	$ -	$ 11,490	$ -	$ -	$ -	$ -
Matching funds	3,748	-	-	-	-	-
Licenses, fees and permits	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Wind farm allocation	-	-	-	-	-	-
Donations	-	-	-	-	-	19
Sales and comp use tax	-	-	-	-	-	-
Insurance proceeds	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total receipts	3,748	11,490	-	-	-	19
Expenditures:						
General government	-	-	-	-	2,756,966	-
Public safety	3,748	-	-	-	-	-
Health and welfare	-	13,710	-	-	-	6,642
Culture and recreation	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total expenditures	3,748	13,710	-	-	2,756,966	6,642
Receipts over (under) expenditures	-	(2,220)	-	-	(2,756,966)	(6,623)
Unencumbered cash (deficit), beginning of year	-	(960)	74	15,000	5,788,328	50,699
Unencumbered cash (deficit), end of year	$ -	$ (3,180)	$ 74	$ 15,000	$3,031,362	$ 44,076

See Independent Auditor's Report.

Sheriff department donations	Septic system grant	Adult carryover	Juvenile carryover	House arrest carryover	Prosecutor training and assistance	Special auto	Total
$ -	$ 52,500	$ -	$ -	$ -	$ -	$ -	$ 1,634,181
-	-	-	-	-	-	-	96,211
-	-	-	-	-	4,049	240,136	411,979
-	-	9,045	1,233	16,797	-	-	147,098
-	-	-	-	-	-	-	55,390
-	-	-	-	-	-	-	369,562
356	-	-	-	-	-	-	375
-	-	-	-	-	-	-	1,899,316
-	-	-	-	-	-	-	48,094
-	-	-	-	-	-	-	6,751
-	-	200,434	175,749	10,336	-	-	3,524,224
356	52,500	209,479	176,982	27,133	4,049	240,136	8,193,181
-	-	-	-	-	-	41,708	3,763,970
-	-	2,711	1,741	16,332	-	-	2,569,151
-	-	-	-	-	-	-	45,128
-	-	-	-	-	-	-	2,013,822
-	-	-	-	-	-	-	107,310
-	52,500	-	-	-	-	-	103,094
-	-	-	-	-	-	197,660	843,804
-	52,500	2,711	1,741	16,332	-	239,368	9,446,279
356	-	206,768	175,241	10,801	4,049	768	(1,253,098)
2,891	-	-	-	-	10,773	230,212	24,911,069
$ 3,247	$ -	$ 206,768	$ 175,241	$ 10,801	$ 14,822	$ 230,980	$ 23,657,971

FORD COUNTY, KANSAS

BOND PAYMENT 2024 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)

		2024		
	2023	2024	Budget	Variance favorable (unfavorable)
Receipts:				
Residual equity transfers	$ -	$ 15,817	$ -	$ 15,817
Expenditures	-	-	$ -	$ -
Receipts over (under) expenditures	-	15,817		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ 15,817		

See Independent Auditor's Report.

FORD COUNTY, KANSAS

PBC DEBT SERVICE 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:				
Lease payments	$ 1,192,462	$ 1,178,908	$ 1,221,547	$ (42,639)
Residual equity transfer	1,615,219	-	-	-
Total receipts	2,807,681	1,178,908	$ 1,221,547	$ (42,639)
Expenditures:				
Debt service:				
Principal	2,555,000	975,000	$ 975,000	$ -
Interest	252,681	203,908	246,547	42,639
Commissions	-	-	10,000	10,000
Total expenditures	2,807,681	1,178,908	$ 1,231,547	$ 52,639
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	127,121	127,121	$ 127,121	$ -
Unencumbered cash, end of year	$ 127,121	$ 127,121	$ 117,121	$ 10,000

See Independent Auditor's Report.

FORD COUNTY, KANSAS

BOND SERIES 2024-A 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	$ -	$ 8,255,000
Bond premium	-	330,039
Total receipts	-	8,585,039
Expenditures:		
Debt service:		
Principal	-	8,135,000
Interest	-	320,231
Cost of issuance	-	116,349
Residual equity transfer	-	13,459
Total expenditures	-	8,585,039
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ -

See Independent Auditor's Report.

FORD COUNTY, KANSAS

HILMAR GRANT 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	$ -	$ -
Expenditures:		
Debt service:		
Cost of issuance	37,770	-
Residual equity transfer	-	1,600
Total expenditures	37,770	1,600
Receipts over (under) expenditures	(37,770)	(1,600)
Unencumbered cash, beginning of year	5,039,370	5,001,600
Unencumbered cash, end of year	$ 5,001,600	$ 5,000,000

See Independent Auditor's Report.

FORD COUNTY, KANSAS

BOND SERIES 2023-1 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:		
Debt proceeds	$ 2,595,000	$ -
Expenditures:		
Debt service:		
Cost of issuance	34,242	-
Public works	2,560,000	-
Residual equity transfer	-	758
Total expenditures	2,594,242	758
Receipts over (under) expenditures	758	(758)
Unencumbered cash, beginning of year	-	758
Unencumbered cash, end of year	$ 758	$ -

See Independent Auditor's Report.

FORD COUNTY, KANSAS

ALARM 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:				
Pager fees	$ 1,826	$ 5,983	$ 5,000	$ 983
Expenditures:				
Health and welfare	-	-	$ 21,000	$ 21,000
Receipts over (under) expenditures	1,826	5,983		
Unencumbered cash, beginning of year	11,474	13,300	$ 16,000	$ (2,700)
Unencumbered cash, end of year	$ 13,300	$ 19,283		

See Independent Auditor's Report.

FORD COUNTY, KANSAS

SOLID WASTE DISPOSAL 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:				
User fees	$ 2,216,650	$ 2,260,925	$ 2,100,000	$ 160,925
Farm lease	16,590	23,100	36,508	(13,408)
Total receipts	2,233,240	2,284,025	$ 2,136,508	$ 147,517
Expenditures:				
Sanitation	550,624	1,247,121	$ 736,280	$ (510,841)
Transfer to capital improvement	1,600,000	286,113	1,600,000	1,313,887
Transfer to hazardous household waste	45,000	45,000	45,000	-
Transfer to equipment reserve	300,000	1,088,887	286,113	(802,774)
Total expenditures	2,495,624	2,667,121	$ 2,667,393	$ 272
Receipts over (under) expenditures	(262,384)	(383,096)		
Unencumbered cash, beginning of year	887,569	625,185	$ 530,885	$ 94,300
Unencumbered cash, end of year	$ 625,185	$ 242,089		

See Independent Auditor's Report.

FORD COUNTY, KANSAS

COUNTY SHARED HEALTH PLAN 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	$ 1,841,261	$ 2,598,348
Interest on idle funds	40,823	25,034
Total receipts	1,882,084	2,623,382
Expenditures:		
Fees and premiums	382,374	502,869
Claims	1,898,174	2,445,441
Total expenditures	2,280,548	2,948,310
Receipts over (under) expenditures	(398,464)	(324,928)
Unencumbered cash, beginning of year	759,790	361,326
Unencumbered cash, end of year	$ 361,326	$ 36,398

See Independent Auditor's Report.

FORD COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2024

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance (deficit)
Tax collection accounts	$ 37,972,649	$ 77,768,401	$ 76,755,542	$ 38,985,508
Local taxing districts	1,362,689	52,052,492	51,848,530	1,566,651
Payroll clearing	128,663	9,371,868	9,323,109	177,422
Heritage trust fees	2,936	12,220	6,848	8,308
Kansas drivers license	334	-	-	334
Motor vehicle fees	71,316	2,449,355	2,434,914	85,757
Sales tax collections	110,373	1,857,821	1,827,669	140,525
Wichita parks foundation	50	-	-	50
Beer licenses	25	150	250	(75)
Judgement fees	4,979	18,016	10,692	12,303
Flexible spending	63,789	53,072	54,452	62,409
District court	257,305	476,189	473,732	259,762
Law library	113,622	34,560	34,731	113,451
Sheriff	172,387	692,601	648,794	216,194
Ambulance department	-	726,610	726,610	-
Register of Deeds	3,669	249,188	244,889	7,968
Total	$ 40,264,786	$ 145,762,543	$ 144,390,762	$ 41,636,567

See Independent Auditor's Report.

APPENDICES

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of County Commissioners
Ford County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Ford County, Kansas as of and for the year ended December 31, 2024, and the related notes to the financial statement, which collectively comprise Ford County, Kansas' financial statement and have issued our report thereon dated October 21, 2025. Our report on the financial statement disclosed that, as described in Note A to the financial statement, the County has prepared this financial statement 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Ford County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2024-002 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ford County, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Ford County, Kansas' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Ford County, Kansas' response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Ford County, Kansas' response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ford County, Kansas' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kennedy McKee & Company LLP

October 21, 2025

Kennedy
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of County Commissioners
Ford County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Ford County, Kansas' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion Ford County, Kansas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Ford County, Kansas and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Ford County, Kansas' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Ford County, Kansas' federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Ford County, Kansas' compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Ford County, Kansas' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, 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 Ford County, Kansas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of Ford County, Kansas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Ford County, Kansas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2024-003. Our opinion on the major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on Ford County, Kansas' response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Ford County, Kansas' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-003, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Ford County, Kansas' response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Ford County, Kansas' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Kennedy McKee & Company LLP

October 21, 2025

FORD COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Federal grantor/ pass-through grantor/ program title	Federal CFDA number	Pass-through grantor's number	Expenditures	Passthrough to subrecipients
U.S. Department of Agriculture				
Kansas Department of Health and Environment				
		202424W100643/202323W100343/202424W100343/2		
WIC 2023/2024	10.557	02424W500343	$ 303,150	$ -
WIC 2024/2025	10.557	202424W100343/202424W500343	100,331	-
WIC BP	10.557	202424W100643	707	-
Total U.S. Department of Agriculture			404,188	-
U.S. Department of Housing and Urban Development				
Kansas Department of Commerce				
Community Development Block Grant	14.228	87-BF-253	1,009	-
Kansas Housing Resources Corporation				
Emergency Solutions Grant	14.231	ESGSH23-FORD CRISIS/ESDAD23-FORD	24,776	24,776
Total U.S. Department of Housing and Urban Development			25,785	24,776
U.S. Department of Justice				
Kansas Governor's Office (Grants Administration)				
Crime Victim Assistance 2024/2025	16.575	25-VOCA	38,389	-
Crime Victim Assistance 2023/2024	16.575	24-VOCA	125,588	-
			163,977	-
Violence Against Women Formula Grant	16.588	24-VAWA	65,071	-
Total U.S. Department of Justice			229,048	-
U.S. Department of Treasury				
Direct Award				
COVID-19 - American Rescue Plan	21.027	N/A	2,756,967	-

FORD COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

For the Year Ended December 31, 2024

Federal grantor/ pass-through grantor/ program title	Federal CFDA number	Pass-through grantor's number	Expenditures	Passthrough to subrecipients
U.S. Department of Health and Human Services				
Kansas Department of Health and Environment				
Immunization	93.268	NH23IP922627-05	$ 8,077	$ -
Migrant	93.224	H80CS00131-21	181	-
COVID-19 - ELC Testing	93.323	NU50CK000549-02	13,710	-
Total U.S. Department of Health and Human Services			21,968	-
Total federal awards			$ 3,437,956	$ 24,776

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this statement.

FORD COUNTY, KANSAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2024

A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Ford County, Kansas under programs of the federal government for the year ended December 31, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County. The Schedule is presented using a regulatory basis of accounting prescribed by the *Kansas Municipal Audit and Accounting Guide* (as described in Note A to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

B. BASIS OF ACCOUNTING

Expenditures reported on the Schedule are prepared using the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

C. INDIRECT COST RATE

The County has not elected to use the 10% de minimis cost rate as allowed under the Uniform Guidance.

FORD COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2024

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an adverse opinion on whether the financial statements of Ford County, Kansas was prepared in accordance with GAAP.

2. Two significant deficiencies relating to the audit of the financial statement are reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. One deficiency is reported as a material weakness.

3. No instances of noncompliance material to the financial statement of Ford County, Kansas which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

4. One significant deficiency relating to the audit of internal control over major federal award programs is reported in the Report on Compliance for Each Major Program and on Internal Control over Compliance Required by Uniform Guidance. No material weaknesses were reported.

5. The auditor's report on compliance for the major federal award programs for Ford County, Kansas expresses an unqualified opinion on all major federal programs.

6. Audit findings required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.

7. The program tested as a major program was:

   COVID-19 American Rescue Plan Act CFDA 21.027

8. The threshold for distinguishing between Type A and Type B programs was $750,000.

9. Ford County, Kansas did not qualify as a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2024-001 – Adjusting Journal Entries

Condition and Context: Several material adjustments were made during the course of the audit. They included, but were not limited to, adjustments to accounts payable, mispostings of receipts and expenditures, to record a missing bank account, and to correct cash basis and budget violations.

Cause: Lack of accurate reports and knowledge resulted in noncompliance with Kansas statutes. There was also a lack of internal control over grant reporting procedures.

Effect: Inaccurate interim financial statements and noncompliance with Kansas statutes.

Recommendation: We recommend that care be taken to properly and consistently record all bank accounts and classify all receipts and expenditures to promote accurate financial reporting and compliance with Kansas statutes. County personnel should review the general ledger for corrections to be made and review payments made for several months subsequent to year-end to ensure an accurate listing of accounts payable at year-end. We also suggest that management evaluate and revise internal controls over identifying and recording non-routine accounting transactions including enhancing interdepartmental communications.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and recommendation. The County will ensure care is taken to properly and consistently classify all receipts and expenditures to comply with Kansas statutes.

SIGNIFICANT DEFICIENCY

2024-002 – Examination of Journal Entries

Condition and Context: Several adjusting journal entries related to grant reports lacked supporting documentation.

Cause: Lack of accurate reports and knowledge resulted in noncompliance with Kansas statutes. There was also a lack of internal control over grant reporting procedures.

Effect: Inaccurate interim financial statements and noncompliance with Kansas statutes.

Recommendation: We recommend that supporting documentation is retained and updated information is submitted timely for corrections.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and recommendations. The County will implement policies and procedures to ensure journal entries are supported with complete and accurate information.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM

U.S. DEPARTMENT OF AGRICULTURE
KANSAS DEPARTMENT OF HEALTH AND ENVIRONMENT
COVID-19 American Rescue Plan Act – CFDA No. 21.027
Grant period: Year Ended December 31, 2024

SIGNIFICANT DEFICIENCY

2024-003: Cash Management

Condition and Context: The County does not have a complete set of written cash management policies and procedures as required by the Uniform Guidance. The lack of written procedures did not result in any material noncompliance, fraud or abuse with respect to the major program.

Criteria: The Uniform Guidance requires Non-Federal entities other than States, including those operating Federal programs as subrecipients of States, to follow the cash management standards set out at 2 CFR section 200.305. The County must have a complete set of written cash management policies, which conform to applicable Federal statutes and the cash management requirements identified in 2 CFR part 200.

Cause: The County was unaware of the written cash management policy requirements required by the Uniform Guidance.

Effect: An important component of internal controls is the existence of operating policies and procedures and that they are clearly understood and communicated. Without clear written policies and procedures, there is a higher risk of noncompliance with program requirements.

Recommendation: Management should determine the scope of written policies needed for compliance with all federal programs and develop policies and procedures to comply with the Uniform Guidance.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and recommendation. The County's existing policies are currently under review by management and staff to determine what updates/changes are necessary in order to meet the Uniform Guidance requirements. Once any updates/changes are drafted, the policy will be presented to the Governing Body for review and approval.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended December 31, 2024

FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESSES

2023-001 – Adjusting Journal Entries

Condition and Context: Several material adjustments were made during the course of the audit. They included, but were not limited to, adjustments to accounts payable, mispostings of receipts and expenditures, and to correct cash basis and budget violations.

Recommendation: We recommend that care be taken to properly and consistently classify all receipts and expenditures to promote accurate financial reporting and compliance with Kansas statutes. County personnel should review the general ledger for corrections to be made and review payments made for several months subsequent to year-end to ensure an accurate listing of accounts payable at year-end. We also suggest that management evaluate and revise internal controls over identifying and recording non-routine accounting transactions including enhancing interdepartmental communications.

Current Status: This was an ongoing issue in the current year, see finding 2024-001.

2023-002 – Bank Reconciliations

Condition and Context: Several bank reconciliations under the Treasurer's department were not completed in a timely manner.

Recommendation: We recommend that bank reconciliations are completed in a timely manner to promote accurate financial reporting and reduce the risk of material misstatements. We also recommend review of the bank reconciliations are completed by a knowledgeable person.

Current Status: This was not an ongoing issue in the current year.

FINANCIAL STATEMENT AUDIT (CONTINUED)

SIGNIFICANT DEFICIENCY

2023-003 – Examination of Journal Entries

Condition and Context: Several adjusting journal entries related to grant reports lacked supporting documentation.

Recommendation: We recommend that supporting documentation is retained and updated information is submitted timely for corrections.

Current Status: This was an ongoing issue in the current year, see finding 2024-002.

MAJOR FEDERAL AWARD PROGRAMS

U.S. DEPARTMENT OF TREASURY
COVID-19 American Rescue Plan Act – CFDA No. 21.027
Grant period: Year Ended December 31, 2023

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
KANSAS DEPARTMENT OF HEALTH and ENVIRONMENT
COVID-19 Epidemiology and Laboratory Capacity for Infections Disease – CFDA No. 93.323
Grant period: Year Ended December 31, 2023

Condition and Context: The County does not have a complete set of written cash management policies and procedures as required by the Uniform Guidance. The lack of written procedures did not result in any material noncompliance, fraud or abuse with respect to the major program.

Recommendation: Management should determine the scope of written policies needed for compliance with all federal programs and develop policies and procedures to comply with the Uniform Guidance.

Current Status: This was an ongoing issue in the current year, see finding 2024-003.

Respectively,

Jonathan D. Gilbert
County Administrator