FORD COUNTY, KANSAS

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

YEAR ENDED DECEMBER 31, 2023

TABLE OF CONTENTS

Page

Independent Auditor's Report 1

FINANCIAL SECTION

Statement 1
Summary Statement of Receipts, Expenditures and Unencumbered Cash 5

Notes to the Financial Statement 7

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1
Summary of Expenditures – Actual and Budget 21

Schedule 2
Schedule of Receipts and Expenditures

2-1 General Fund 22

Special Purpose Funds

2-2 Road and Bridge Fund 25
2-3 Special Bridge Fund 26
2-4 Health Fund 27
2-5 Services for the Elderly Fund 28
2-6 Ambulance Fund 29
2-7 KS 911 Act SB50 Fund 30
2-8 Noxious Weed Fund 31
2-9 Noxious Weed Capital Outlay Fund 32
2-10 Hazardous Household Waste Fund 33
2-11 Rural Fire District Fund 34
2-12 Special Alcohol and Drug Fund 35
2-13 Special Park and Recreation Fund 36
2-14 Kansas Opioid Remediation Fund 37
2-15 Non-Budgeted Special Purpose Funds 38

Bond and Interest Fund

2-16 PBC Debt Service Fund 42

Capital Project Funds

2-17 Health Campus Bond Fund 43
2-18 Hilmar Grant Fund 44
2-19 Bond Series 2023-1 Fund 45

Business Funds

2-20 Alarm Fund 46
2-21 Solid Waste Disposal Fund 47
2-22 County Shared Health Plan Fund 48

TABLE OF CONTENTS (CONTINUED)

Page

Agency Funds

Schedule 3
Summary of Receipts and Disbursements....49

APPENDICES

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*....50

Independent Auditor's Report on Compliance for
Each Major Program and on Internal Control Over
Compliance Required by the Uniform Guidance....52

Schedule of Expenditures of Federal Awards....55

Notes to the Schedule of Expenditures of Federal Awards....57

Schedule of Findings and Questioned Costs....58

Summary Schedule of Prior Audit Findings....62

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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, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), 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, 2022 (not presented herein), and have issued our report thereon dated February 22, 2024, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the website of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2023, (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the 2022 basic financial statement as a whole for the year ended December 31, 2022, 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 November 14, 2024, 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

November 14, 2024

FORD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2023

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General	$ 4,490,934	$ 6,552	$ 23,817,148
Special purpose funds:			
Road and bridge	1,236,896	89,215	4,224,355
Special bridge	436,088	-	71,307
Health	622,783	-	1,518,582
Services for the elderly	30,078	-	301,322
Ambulance	775	-	1,482,348
KS 911 act SB50	61,135	-	213,471
Noxious weed	660,264	-	783,391
Noxious weed capital outlay	483,134	-	435,000
Hazardous household waste	180,385	-	45,000
Rural fire district	266,905	-	1,456,587
Special alcohol and drug	12,854	-	10
Special park and recreation	17,061	-	10
Kansas opioid remediation	-	-	89,399
Non-budgeted special purpose funds:			
LEPP grant	-	-	875
Special machinery reserve	5,239	-	113,258
Sheriff grant	305,000	-	1,000
DARE	9	-	-
Santa Fe Trail reinvestment grant 22/23	123,524	-	53,846
Santa Fe Trial reinvestment grant 23/24	-	-	274,394
Santa Fe Trail Community Corrections 23/24	-	-	587,467
JJA 22/23	77,073	-	473,010
Santa Fe Trail Community Corrections 22/23	177,345	-	398,034
JJA 23/24	-	-	492,360
Federal law enforcement trust	8,131	-	6,402
Special prosecutor's trust	14,874	-	1,741
Special law enforcement trust	95,989	-	24,514
Attorney federal asset forfeiture	746	-	-
Drug taxation	84,871	-	914
Sales tax project	145,722	-	1,763,240
County plates	22	-	-
Local emergency planning grant	399	-	-
Community projects wind farm	1,712,697	-	568,815
Special ambulance capital outlay	387,179	-	284,000
Special highway improvement	588,888	-	379,807
Santa Fe Trails Solid Waste Authority	2,558	-	-
Fire district equipment reserve	450,880	-	257,000
Administrative check charges	1,328	-	10
Diversion	105,865	-	39,874
Emergency shelter grant	4,370	-	40,999
VIN fees	243,500	-	35,680
Violence against women act 2022	(13,347)	-	10,700
State and federal grants	253,661	-	68,397
VOCA 22/23 grant	(35,010)	-	141,916
Violence against women act 2023	-	-	77,567
Concealed weapons	20,287	-	2,145

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 20,353,483	$ 7,961,151	$ 609,706	$ 8,570,857
3,252,115	2,298,351	111,075	2,409,426
321,915	185,480	15,855	201,335
1,375,911	765,454	21,860	787,314
301,886	29,514	-	29,514
1,426,370	56,753	55,819	112,572
200,000	74,606	-	74,606
1,197,368	246,287	9,498	255,785
12,715	905,419	3,021	908,440
8,644	216,741	-	216,741
1,439,984	283,508	189,743	473,251
-	12,864	-	12,864
-	17,071	-	17,071
-	89,399	-	89,399
-	875	-	875
118,497	-	94,020	94,020
305,438	562	-	562
-	9	-	9
177,370	-	38,973	38,973
35,006	239,388	2,179	241,567
363,822	223,645	20,627	244,272
550,083	-	-	-
575,379	-	-	-
266,935	225,425	16,438	241,863
199	14,334	-	14,334
-	16,615	-	16,615
21,374	99,129	-	99,129
-	746	-	746
22,683	63,102	-	63,102
1,642,482	266,480	-	266,480
-	22	-	22
200	199	-	199
9,261	2,272,251	-	2,272,251
132,594	538,585	-	538,585
332,469	636,226	-	636,226
-	2,558	-	2,558
8,509	699,371	-	699,371
-	1,338	-	1,338
46,422	99,317	26,475	125,792
40,309	5,060	-	5,060
60,369	218,811	-	218,811
(2,647)	-	-	-
574	321,484	-	321,484
133,445	(26,539)	-	(26,539)
110,334	(32,767)	3,514	(29,253)
-	22,432	-	22,432

FORD COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2023

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
Special purpose funds (continued):			
Non-budgeted special purpose funds (continued):			
VOCA 23/24 grant	$ -	$ -	$ 9,629
Court trustee operations	-	-	87,407
Registered offenders	70,624	-	17,709
Register of Deeds technology	80,919	-	24,645
Capital improvement	8,782,785	-	1,635,950
Equipment reserve	2,122,428	201,162	1,821,292
Clerk technology fee	27,846	-	6,992
Treasurer technology fee	19,445	-	6,162
Fire management assistance grant	-	-	4,454
COVID-19 health department	(79,215)	6,966	201,142
OJP grant sheriff department	74	-	-
Emergency management COVID-19	15,000	-	-
ARPA	6,400,097	-	-
Fire/EMS donations	42,189	-	8,510
Sheriff department donations	2,677	-	10,750
Prosecutor training and assistance	7,728	-	4,635
Special auto	248,658	-	266,227
Total special purpose funds	26,511,413	297,343	20,824,251
Bond and interest fund:			
PBC debt service	127,121	-	2,807,681
Capital project funds:			
Health campus bond	1,615,219	-	-
Hilmar grant	5,039,370	-	-
Bond series 2023-1	-	-	2,595,000
Total capital project funds	6,654,589	-	2,595,000
Business funds:			
Alarm	11,474	-	1,826
Solid waste disposal	887,569	-	2,233,240
County shared health plan	759,790	-	1,882,084
Total business funds	1,658,833	-	4,117,150
Total - excluding agency funds	$ 39,442,890	$ 303,895	$ 54,161,230
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)
$ 55,940	$ (46,311)	$ 7,791	$ (38,520)
87,407	-	6,222	6,222
5,546	82,787	-	82,787
37,125	68,439	-	68,439
274,063	10,144,672	94,352	10,239,024
1,520,304	2,624,578	69,054	2,693,632
29,216	5,622	-	5,622
-	25,607	-	25,607
4,454	-	-	-
129,853	(960)	-	(960)
-	74	-	74
-	15,000	-	15,000
611,769	5,788,328	207,802	5,996,130
-	50,699	-	50,699
10,536	2,891	-	2,891
1,590	10,773	-	10,773
284,673	230,212	-	230,212
17,540,491	30,092,516	994,318	31,086,834
2,807,681	127,121	-	127,121
1,615,219	-	-	-
37,770	5,001,600	-	5,001,600
2,594,242	758	-	758
4,247,231	5,002,358	-	5,002,358
-	13,300	-	13,300
2,495,624	625,185	26,589	651,774
2,280,548	361,326	193,544	554,870
4,776,172	999,811	220,133	1,219,944
$ 49,725,058	$ 44,182,957	$ 1,824,157	$ 46,007,114
			$ 75,976,321
			9,157,807
			1,137,772
			86,271,900
			(40,264,786)
			$ 46,007,114

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, 2023:

   REGULATORY BASIS FUND TYPES

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

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

   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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for this year.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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:

LEPP Grant
Special Machinery Reserve
Sheriff Grant
DARE
Santa Fe Trail Reinvestment Grant 22/23
Santa Fe Trail Reinvestment Grant 23/24
Santa Fe Trail Community Corrections 23/24
JJA 22/23
Santa Fe Trail Community Corrections 22/23
JJA 23/24
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 2022
State and Federal Grants
VOCA 22/23 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
Prosecutor Training and Assistance
Special Auto

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 available monies in a fund. Although the VOCA 22/23 grant, Violence Against Women Act 2023, VOCA 23/24 grant, and COVID-19 Health Department funds overspent their cash balance, 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 budget law provided by K.S.A. 79-2935 prohibits the expenditure of funds in excess of that allowed by budget. At year end, expenditures in the PBC Debt Service fund exceeded the adopted budget by $1,591,234.

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 $54,987 and $583,087 respectively, as of December 31, 2023, 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.

At December 31, 2023, the County's carrying amount of deposits was $85,134,128 and the bank balance was $85,769,488. Of the bank balance, $3,796,333 was covered by federal depository insurance, $81,335,081 was collateralized with securities held by the pledging financial institutions' agents in the County's name and $638,074 was under secured.

D. LONG-TERM DEBT

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

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
General obligation 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	$ 151,450
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	-
Total general obligation temporary notes	5,540,000	2,595,000	-	8,135,000	151,450
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	2,460,000	-	1,935,000	525,000	43,376
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	1,860,000	-	120,000	1,740,000	56,455
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	5,095,000	-	500,000	4,595,000	152,850
Total revenue bonds	9,415,000	-	2,555,000	6,860,000	252,681
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	1,136,915	-	271,510	865,405	34,790
Dell Financial DR Project Issued January 1, 2021 In the amount of $369,521 At interest rate of 3.12% Maturing December 31, 2025	223,030	-	71,176	151,854	9,782
Total finance leases	1,359,945	-	342,686	1,017,259	44,572
Voluntary early retirement	85,045	99,614	37,609	147,050	-
Total long-term debt	$16,399,990	$2,694,614	$2,935,295	$16,159,309	$ 448,703

D. LONG-TERM DEBT (CONTINUED)

Current maturities of the general obligation temporary notes are as follows:

	Principal due	Interest due	Total due
2024	$ 8,135,000	$ 320,231	$ 8,455,231

On July 1, 2024, the County approved Resolution No. 2024-29, authorizing the sale of general obligation series 2024-A bonds for $8,255,000 at 3.85% interest.

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

	Principal due	Interest due	Total due
2024	$ 975,000	$ 203,908	$ 1,178,908
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
2029-2033	2,600,000	244,600	2,844,600
2034-2035	335,000	17,170	352,170
Total	$ 6,860,000	$ 1,044,138	$ 7,904,138

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

	Principal due	Interest due	Total due
2024	$ 354,116	$ 33,142	$ 387,258
2025	365,937	21,321	387,258
2026	297,206	9,095	306,301
Total	$ 1,017,259	$ 63,558	$ 1,080,817

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.

D. LONG-TERM DEBT (CONTINUED)

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

	Compensation due	Health care contribution due	Total due
2024	$ 45,433	$ 15,527	$ 60,960
2025	42,422	13,551	55,973
2026	21,402	3,953	25,355
2027	4,762	-	4,762
Total	$ 114,019	$ 33,031	$ 147,050

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
Off-System Bridge #31	$ 30,590	$ 30,590	$ -
Jewell Road	3,181,202	3,031,902	149,300
127 Road Low Water Crossing	231,665	231,665	-
102 Road Reclamation PE	26,000	13,000	13,000
113 Road Reclamation PE	60,500	55,750	4,750
Off-System Bridge #97	382,468	382,468	-
Off-System Bridge #50	40,276	29,776	10,500
Off-System Bridge #101	40,276	36,776	3,500
HVAC	6,495,000	530,969	5,964,031
	$ 10,487,977	$ 4,342,896	$ 6,145,081

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.

F. DEFINED BENEFIT PENSION PLAN (CONTINUED)

General Information about the Pension Plan (Continued)

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 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $758,960 for KPERS and $726,216 for KP&F for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $8,898,788 and $7,819,924 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial 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.

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

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% and contributions were $88,924 for the year ended December 31, 2023.

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, 2023 was $1,026,654. 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. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Amount	Statutory authority
Operating transfers:			
General	Capital Improvement	$ 35,950	K.S.A. 19-120
General	Equipment Reserve	1,100,000	K.S.A. 19-119
Road and Bridge	Special Machinery Reserve	113,258	K.S.A. 68-141g
Road and Bridge	Special Highway Improvement	379,807	K.S.A. 68-590
Ambulance	Special Ambulance Capital Outlay	284,000	K.S.A. 12-110d
Noxious Weed	Noxious Weed Capital Outlay	435,000	K.S.A. 2-1318
Noxious Weed	Equipment Reserve	150,000	K.S.A. 19-119
Rural Fire District	Fire District Equipment Reserve	257,000	K.S.A. 19-3612c
SFT Reinvestment 22/23 Grant	SFT Reinvestment 23/24 Grant	29,765	Grant Agreement
JJA 22/23	JJA 23/24	321,357	Grant Agreement
SFTCC 22/23	SFTCC 23/24	217,708	Grant Agreement
Special Auto	General	244,794	K.S.A. 8-145
Solid Waste Disposal	Hazardous Household Waste	45,000	K.S.A. 65-3405
Solid Waste Disposal	Capital Improvement	1,600,000	K.S.A. 19-120
Solid Waste Disposal	Equipment Reserve	300,000	K.S.A. 19-119
Total operating transfers		$ 5,531,639	
Residual equity transfers:			
Health Campus Bond	PBC Debt Service	$ 1,615,219	Bond Document

I. 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 $6,145,087 and the estimated post-closure cost is $2,912,556. These figures comprise the estimated closure and post-closure cost of $9,057,643 and are obtained from the 2023 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2023 to June 30, 2024. The permit for 2023 identifies that the remaining volume capacity of the site is 67.79% of the original capacity and that the remaining life of the landfill is estimated to be 45.3 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.

J. 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.

K. 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, 2023, there was one series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of $7,382,200.

L. OPERATING LEASES

On November 7, 2020, the County entered into a lease agreement with Lewis Chevrolet to lease up to four vehicles. The agreement calls for monthly payments of $625 per vehicle for forty-eight months, however after the lease expired payments are on a month to month basis. Payments totaling $32,501 were made in 2023.

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 2023.

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 2023.

On January 1, 2021, the County entered into a lease agreement with Century Business Technologies, Inc. to lease a copier. The agreement calls for annual payments of $2,601 for thirty-one months. Payments totaling $650 were made in 2023.

On January 1, 2021, the County entered into a lease agreement with Century Business Technologies, Inc. to lease a copier. The agreement calls for annual payments of $1,961 for thirty-one months. Payments totaling $490 were made in 2023.

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 2023.

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.

L. OPERATING LEASES (CONTINUED)

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

	Century Business Technologies	Heartland Tower	United Tel-Com	Total
2024	$ 53,188	$ 129,157	$ 28,260	$ 210,605
2025	39,895	7,033	28,260	75,188
2026	39,895	7,174	16,485	63,554
2027	39,895	-	-	39,895
2028	39,895	-	-	39,895
Total	$ 212,768	$ 143,364	$ 73,005	$ 429,137

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 2023.

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 $1,978,376 in 2023.

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 $176,455 in 2023.

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 $176,455 in 2023.

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, 2023, was $367,839 and will be spread over a three-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, 2023, was $875,500.

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).

O. COMMITMENTS (CONTINUED)

Future commitment payments are as follows:

	Communications system	Revere Healthcare Solutions, Inc.	Total due
2024	$ -	$ 269,500	$ 269,500
2025	183,037	300,000	483,037
2026	184,802	306,000	490,802
Total	$ 367,839	$ 875,500	$ 1,243,339

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, 2023 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, 2023.

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
2023	$ 139,793	$ 1,898,174	$ 1,844,423	$ 193,544
2022	284,315	1,319,812	1,464,334	139,793

R. SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 14, 2024, the date on which the financial statement was available to be used. Management's evaluation concluded that the following subsequent events are required to be recognized or disclosed with the financial statement:

On July 1, 2024, the County approved Resolution No. 2024-29, authorizing the sale of general obligation series 2024-A bonds for $8,255,000 at 3.85% interest.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

FORD COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2023

Fund	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General	$21,543,600	$ -	$21,543,600	$20,353,483	$ 1,190,117
Special purpose funds:					
Road and bridge	4,660,405	-	4,660,405	3,252,115	1,408,290
Special bridge	394,675	-	394,675	321,915	72,760
Health	1,633,475	-	1,633,475	1,375,911	257,564
Services for the elderly	301,886	-	301,886	301,886	-
Ambulance	1,426,810	-	1,426,810	1,426,370	440
KS 911 act SB50	200,000	-	200,000	200,000	-
Noxious weed	1,228,825	-	1,228,825	1,197,368	31,457
Noxious weed capital outlay	330,000	-	330,000	12,715	317,285
Hazardous household waste	133,617	-	133,617	8,644	124,973
Rural fire district	1,440,000	-	1,440,000	1,439,984	16
Special alcohol and drug	16,000	-	16,000	-	16,000
Special park and recreation	18,000	-	18,000	-	18,000
Kansas opioid remediation	-	-	-	-	-
Bond and interest funds:					
PBC debt service	1,216,447	-	1,216,447	2,807,681	(1,591,234)
Business funds:					
Alarm	9,000	-	9,000	-	9,000
Solid waste disposal	2,512,746	-	2,512,746	2,495,624	17,122
Total	$37,065,486	$ -	$37,065,486	$35,193,696	$ 1,871,790

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Ad valorem tax	$ 12,596,403	$ 10,682,780	$ 10,892,088	$ (209,308)
Delinquent tax	344,784	450,319	100,000	350,319
Motor vehicle tax	1,270,283	1,387,731	914,223	473,508
Recreational vehicle tax	11,666	11,352	6,951	4,401
Commercial vehicle tax	74,272	74,409	45,784	28,625
MV interest and penalties	4,805	4,984	2,000	2,984
Vehicle rental excise tax	7,809	5,448	1,000	4,448
Wind farm allocation	114,544	3,824,527	1,080,000	2,744,527
Interest on current tax	387,715	502,903	200,000	302,903
Mineral production tax	28,814	24,097	15,000	9,097
Local alcohol/liquor tax	-	11	1,000	(989)
Compass Behavioral Health lease	178,855	176,455	176,455	-
Licenses, fees and permits	598,540	493,966	472,000	21,966
Charges for services	1,149,696	845,271	937,825	(92,554)
Sales and use tax	1,719,370	1,731,373	1,400,000	331,373
Franchise taxes	9,044	9,293	6,000	3,293
Expanded lottery tax	741,711	707,245	650,000	57,245
Interest on idle funds	452,832	2,162,365	30,000	2,132,365
In lieu of tax	113,352	97,147	60,000	37,147
Miscellaneous	33,815	82,132	40,000	42,132
WND reimbursement	300,000	-	300,000	(300,000)
Benefit reimbursement	530,657	363,178	400,000	(36,822)
Federal and state grants	2,781	2,781	-	2,781
Transfer from special auto	87,433	244,794	180,000	64,794
Transfer from diversion	-	-	30,000	(30,000)
Neighborhood revitalization rebate	(62,725)	(67,413)	(68,960)	1,547
Total receipts	20,696,456	23,817,148	$ 17,871,366	$ 5,945,782
Expenditures:				
General government:				
Commissioners	143,387	141,639	$ 127,760	$ (13,879)
Elections	166,163	115,047	213,553	98,506
County Clerk	213,255	232,236	221,286	(10,950)
County Treasurer	400,758	397,848	393,529	(4,319)
County Attorney	932,066	948,010	915,225	(32,785)
Register of Deeds	221,837	214,782	233,606	18,824
General operations	985,431	1,290,950	1,128,749	(162,201)
Custodian	435,735	432,670	551,450	118,780
District court	665,636	574,792	772,300	197,508

FORD COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
General government (continued):				
Technology group	$ 324,780	$ 318,316	$ 329,540	$ 11,224
Coroner	134,529	149,816	129,500	(20,316)
County Administrator	299,468	265,353	308,758	43,405
Sanitarian	96,065	96,999	99,000	2,001
Planning and zoning	1,784	6,054	9,200	3,146
Human resources	150,511	232,647	180,775	(51,872)
Appraisal	533,785	511,771	536,603	24,832
Employee benefits	4,479,615	4,297,608	4,843,800	546,192
Legal counsel	89,965	134,479	100,000	(34,479)
Surveyor	195,813	177,668	205,520	27,852
Subtotal	10,470,583	10,538,685	11,300,154	761,469
Public safety:				
Sheriff	2,570,685	2,418,820	2,885,898	467,078
Detention center	2,692,959	2,520,013	2,702,898	182,885
Civil defense	197,957	188,586	260,900	72,314
Communications	1,128,313	1,209,454	1,169,650	(39,804)
Juvenile detention	301,908	167,404	264,435	97,031
Emergency service complex	64,626	195,323	147,400	(47,923)
Subtotal	6,956,448	6,699,600	7,431,181	731,581
Appropriations:				
Workforce Alliance University	125,000	125,000	125,000	-
Fair Board	34,000	34,000	34,000	-
Historical Society	173,000	173,000	173,000	-
Extension Council	193,500	193,500	193,500	-
Conservation District	40,000	40,000	40,000	-
Compass Behavioral Health	100,000	100,000	100,000	-
Arrowhead West	50,000	50,000	50,000	-
CASA	-	-	8,500	8,500
Dodge City Festivals	-	-	10,000	10,000
Friendship Feast	-	-	15,000	15,000
Subtotal	715,500	715,500	749,000	33,500
Economic development	60,000	60,000	60,000	-
Expo Center	450,300	365,544	526,510	160,966

FORD COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Ford County Lake	$ 1,296	$ 2,299	$ 1,500	$ (799)
Services for the elderly	-	1,600	-	(1,600)
Main Street	5,000	5,000	5,000	-
Dodge City fireworks	-	-	5,000	5,000
Operating transfers:				
Transfer to capital improvement	500,000	35,950	35,950	-
Transfer to equipment reserve	500,000	1,100,000	600,000	(500,000)
Subtotal	1,000,000	1,135,950	635,950	(500,000)
Lease payments:				
Compass Behavioral Health	178,855	176,455	176,455	-
Expo Center	652,400	652,850	652,850	-
Subtotal	831,255	829,305	829,305	-
Total expenditures	20,490,382	20,353,483	$ 21,543,600	$ 1,190,117
Receipts over (under) expenditures	206,074	3,463,665		
Unencumbered cash, beginning of year	4,282,073	4,490,934	$ 3,672,234	$ 818,700
Prior year canceled encumbrances	2,787	6,552		
Unencumbered cash, end of year	$ 4,490,934	$ 7,961,151		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Ad valorem tax	$ 533,681	$ 2,767,417	$ 2,825,954	$ (58,537)
Delinquent tax	42,240	73,893	5,000	68,893
Motor vehicle tax	187,265	82,979	37,970	45,009
Recreational vehicle tax	1,702	695	289	406
Commercial vehicle tax	9,738	3,181	1,901	1,280
Vehicle rental excise tax	1,329	414	-	414
State aid	1,763,694	1,221,727	1,234,391	(12,664)
In lieu of tax	5,191	25,272	5,000	20,272
Contract work	20,781	38,262	125,000	(86,738)
Reimbursements	6,800	26,426	-	26,426
Sale of scrap	806	226	-	226
Miscellaneous	23,877	1,400	-	1,400
Neighborhood revitalization rebate	(186)	(17,537)	(17,938)	401
Total receipts	2,596,918	4,224,355	$ 4,217,567	$ 6,788
Expenditures:				
Public works	2,562,652	2,759,050	$ 4,470,405	$ 1,711,355
Transfer to special machinery reserve	50,000	113,258	-	(113,258)
Transfer to special highway improvement	194,481	379,807	190,000	(189,807)
Total expenditures	2,807,133	3,252,115	$ 4,660,405	$ 1,408,290
Receipts over (under) expenditures	(210,215)	972,240		
Unencumbered cash, beginning of year	1,447,111	1,236,896	$ 442,838	$ 794,058
Prior year canceled encumbrances	-	89,215		
Unencumbered cash, end of year	$ 1,236,896	$ 2,298,351		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Ad valorem tax	$ 108,432	$ 54,217	$ 55,351	$ (1,134)
Delinquent tax	3,559	3,561	750	2,811
Motor vehicle tax	13,135	12,581	7,855	4,726
Recreational vehicle tax	121	103	60	43
Commercial vehicle tax	793	642	393	249
Vehicle rental excise tax	77	52	-	52
In lieu of tax	987	494	600	(106)
Neighborhood revitalization rebate	(477)	(343)	(350)	7
Total receipts	126,627	71,307	$ 64,659	$ 6,648
Expenditures:				
Public works	193,644	321,915	$ 394,675	$ 72,760
Receipts over (under) expenditures	(67,017)	(250,608)		
Unencumbered cash, beginning of year	503,105	436,088	$ 330,016	$ 106,072
Unencumbered cash, end of year	$ 436,088	$ 185,480		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Ad valorem tax	$ 464,442	$ 645,787	$ 660,155	$ (14,368)
Delinquent tax	12,540	20,515	2,500	18,015
Motor vehicle tax	44,016	51,444	33,717	17,727
Recreational vehicle tax	407	421	256	165
Commercial vehicle tax	2,750	2,746	1,689	1,057
Vehicle rental excise tax	245	203	-	203
In lieu of tax	4,187	5,897	1,500	4,397
Federal and state grants	311,316	358,721	435,000	(76,279)
Charges for services	314,973	430,568	300,000	130,568
Other income	1,475	6,372	-	6,372
Neighborhood revitalization rebate	(2,291)	(4,092)	(4,185)	93
Total receipts	1,154,060	1,518,582	$ 1,430,632	$ 87,950
Expenditures:				
Health and welfare	594,471	1,012,754	$ 1,247,333	$ 234,579
Health campus lease payment	387,543	363,157	386,142	22,985
Transfer to equipment reserve	450,000	-	-	-
Total expenditures	1,432,014	1,375,911	$ 1,633,475	$ 257,564
Receipts over (under) expenditures	(277,954)	142,671		
Unencumbered cash, beginning of year	900,737	622,783	$ 202,843	$ 419,940
Unencumbered cash, end of year	$ 622,783	$ 765,454		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Ad valorem tax	$ 276,646	$ 257,464	$ 263,203	$ (5,739)
Delinquent tax	7,719	10,363	2,000	8,363
Motor vehicle tax	29,176	30,768	20,072	10,696
Recreational vehicle tax	268	251	153	98
Commercial vehicle tax	1,705	1,635	1,005	630
Vehicle rental excise tax	179	121	-	121
In lieu of tax	2,494	2,350	1,200	1,150
Neighborhood revitalization rebate	(1,348)	(1,630)	(1,667)	37
Total receipts	316,839	301,322	$ 285,966	$ 15,356
Expenditures:				
Health and welfare	301,886	301,886	$ 301,886	$ -
Receipts over (under) expenditures	14,953	(564)		
Unencumbered cash, beginning of year	15,125	30,078	$ 15,920	$ 14,158
Unencumbered cash, end of year	$ 30,078	$ 29,514		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Ad valorem tax	$ 536,396	$ 538,010	$ 550,181	$ (12,171)
Delinquent tax	20,162	24,152	5,000	19,152
Motor vehicle tax	72,617	60,893	38,825	22,068
Recreational vehicle tax	660	499	295	204
Commercial vehicle tax	3,779	3,166	1,944	1,222
Vehicle rental excise tax	515	246	-	246
In lieu of tax	4,850	4,909	2,200	2,709
Ambulance fees	318,934	836,068	500,000	336,068
Ambulance standby	22,613	17,700	15,000	2,700
Miscellaneous	4,531	112	-	112
Neighborhood revitalization rebate	(2,475)	(3,407)	(3,485)	78
Total receipts	982,582	1,482,348	$ 1,109,960	$ 372,388
Expenditures:				
Health and welfare	1,402,092	1,142,370	$ 1,426,810	$ 284,440
Transfer to ambulance capital outlay	-	284,000	-	(284,000)
Total expenditures	1,402,092	1,426,370	$ 1,426,810	$ 440
Receipts over (under) expenditures	(419,510)	55,978		
Unencumbered cash, beginning of year	420,285	775	$ 316,850	$ (316,075)
Unencumbered cash, end of year	$ 775	$ 56,753		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Kansas 911 Act SB50	$ 211,288	$ 213,471	$ 200,000	$ 13,471
Expenditures:				
Public safety	198,200	200,000	$ 200,000	$ -
Receipts over (under) expenditures	13,088	13,471		
Unencumbered cash, beginning of year	48,047	61,135	$ 20,000	$ 41,135
Unencumbered cash, end of year	$ 61,135	$ 74,606	$ 20,000	$ 54,606

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Ad valorem tax	$ 489,587	$ 502,526	$ 513,774	$ (11,248)
Delinquent tax	14,587	19,701	1,500	18,201
Motor vehicle tax	54,556	54,847	35,490	19,357
Recreational vehicle tax	500	449	270	179
Commercial vehicle tax	3,137	2,893	1,777	1,116
Vehicle rental excise tax	343	219	-	219
In lieu of tax	4,420	4,586	1,500	3,086
Chemical sales	195,756	179,240	180,000	(760)
Miscellaneous	-	445	-	445
Reimbursements	26,496	21,668	30,000	(8,332)
Neighborhood revitalization rebate	(2,345)	(3,183)	(3,254)	71
Total receipts	787,037	783,391	$ 761,057	$ 22,334
Expenditures:				
Public works	568,649	612,368	$ 1,063,825	$ 451,457
Transfer to noxious weed capital outlay	67,500	435,000	15,000	(420,000)
Transfer to equipment reserve	200,000	150,000	150,000	-
Total expenditures	836,149	1,197,368	$ 1,228,825	$ 31,457
Receipts over (under) expenditures	(49,112)	(413,977)		
Unencumbered cash, beginning of year	709,376	660,264	$ 467,768	$ 192,496
Unencumbered cash, end of year	$ 660,264	$ 246,287		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Sale of equipment	$ 59,000	$ -	$ -	$ -
Transfer from noxious weed	67,500	435,000	15,000	420,000
Total receipts	126,500	435,000	$ 15,000	$ 420,000
Expenditures:				
Public works	7,548	12,715	$ 330,000	$ 317,285
Receipts over (under) expenditures	118,952	422,285		
Unencumbered cash, beginning of year	364,182	483,134	$ 315,000	$ 168,134
Unencumbered cash, end of year	$ 483,134	$ 905,419		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from solid waste	$ 45,000	$ 45,000	$ 45,000	$ -
Expenditures:				
Sanitation	27,853	8,644	$ 133,617	$ 124,973
Receipts over (under) expenditures	17,147	36,356		
Unencumbered cash, beginning of year	163,238	180,385	$ 88,617	$ 91,768
Unencumbered cash, end of year	$ 180,385	$ 216,741		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Ad valorem tax	$ 1,085,794	$ 1,090,923	$ 1,087,919	$ 3,004
Delinquent tax	13,785	18,309	4,000	14,309
Motor vehicle tax	63,126	62,301	39,032	23,269
Recreational vehicle tax	1,022	889	541	348
Commercial vehicle tax	3,861	3,591	2,149	1,442
Wind farm allocation	12,296	272,968	145,027	127,941
In lieu of tax	12,394	7,606	-	7,606
Miscellaneous	266	-	-	-
Total receipts	1,192,544	1,456,587	$ 1,278,668	$ 177,919
Expenditures:				
Public safety	1,139,020	1,182,984	$ 1,290,000	$ 107,016
Transfer to fire district equipment reserve	50,000	257,000	150,000	(107,000)
Total expenditures	1,189,020	1,439,984	$ 1,440,000	$ 16
Receipts over (under) expenditures	3,524	16,603		
Unencumbered cash, beginning of year	263,375	266,905	$ 161,332	$ 105,573
Prior year canceled encumbrances	6	-		
Unencumbered cash, end of year	$ 266,905	$ 283,508		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State of Kansas	$ -	$ 10	$ 2,000	$ (1,990)
Expenditures:				
Health and welfare	-	-	$ 16,000	$ 16,000
Receipts over (under) expenditures	-	10		
Unencumbered cash, beginning of year	12,854	12,854	$ 14,000	$ (1,146)
Unencumbered cash, end of year	$ 12,854	$ 12,864		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State of Kansas	$ -	$ 10	$ 1,500	$ (1,490)
Expenditures:				
Culture and recreation	-	-	$ 18,000	$ 18,000
Receipts over (under) expenditures	-	10		
Unencumbered cash, beginning of year	17,061	17,061	$ 16,500	$ 561
Unencumbered cash, end of year	$ 17,061	$ 17,071		

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ -	$ 89,399	$ -	$ 89,399
Expenditures	-	-	$ -	$ -
Receipts over (under) expenditures	-	89,399		
Unencumbered cash, beginning of year	-	-	$ -	$ -
Unencumbered cash, end of year	$ -	$ 89,399		

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, 2023

	LEPP grant	Special machinery reserve	Sheriff grant	DARE	Santa Fe Trail reinvestment grant 22/23	Santa Fe Trail reinvestment grant 23/24
Receipts:						
State and federal aid/grant	$ 875	$ -	$ 1,000	$ -	$ 53,846	$ 244,629
Matching funds	-	-	-	-	-	-
Licenses, fees and permits	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Wind farm allocation	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Sales and comp use tax	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Transfers in	-	113,258	-	-	-	29,765
Total receipts	875	113,258	1,000	-	53,846	274,394
Expenditures:						
General government	-	-	-	-	-	-
Public safety	-	-	305,438	-	53,673	35,006
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Public works	-	118,497	-	-	-	-
Refunds	-	-	-	-	93,932	-
Debt service:						
Interest	-	-	-	-	-	-
Transfers out	-	-	-	-	29,765	-
Total expenditures	-	118,497	305,438	-	177,370	35,006
Receipts over (under) expenditures	875	(5,239)	(304,438)	-	(123,524)	239,388
Unencumbered cash (deficit), beginning of year	-	5,239	305,000	9	123,524	-
Prior year canceled encumbrances	-	-	-	-	-	-
Unencumbered cash (deficit), end of year	$ 875	$ -	$ 562	$ 9	$ -	$ 239,388

Santa Fe Trail Community Corrections 23/24	JJA 22/23	Santa Fe Trail Community Corrections 22/23	JJA 23/24	Federal law enforcement trust	Special prosecutor's trust	Special law enforcement trust
$ 318,738	$ 471,399	$ 306,219	$ 165,320	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
49,395	283	87,191	3,018	-	-	-
-	-	-	-	-	1,741	24,514
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,626	1,328	4,624	2,665	-	-	-
-	-	-	-	6,402	-	-
217,708	-	-	321,357	-	-	-
587,467	473,010	398,034	492,360	6,402	1,741	24,514
-	-	-	-	-	-	-
363,822	228,726	357,671	266,935	199	-	21,374
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	321,357	217,708	-	-	-	-
363,822	550,083	575,379	266,935	199	-	21,374
223,645	(77,073)	(177,345)	225,425	6,203	1,741	3,140
-	77,073	177,345	-	8,131	14,874	95,989
-	-	-	-	-	-	-
$ 223,645	$ -	$ -	$ 225,425	$ 14,334	$ 16,615	$ 99,129

FORD COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

	Attorney federal asset forfeiture	Drug taxation	Sales tax project	County plates	Local emergency planning grant
Receipts:					
State and federal aid/grant	$ -	$ 914	$ -	$ -	$ -
Matching funds	-	-	-	-	-
Licenses, fees and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Wind farm allocation	-	-	-	-	-
Donations	-	-	-	-	-
Sales and comp use tax	-	-	1,763,240	-	-
Miscellaneous	-	-	-	-	-
Reimbursements	-	-	-	-	-
Transfers in	-	-	-	-	-
Total receipts	-	914	1,763,240	-	-
Expenditures:					
General government	-	-	-	-	-
Public safety	-	22,683	-	-	200
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	1,642,482	-	-
Public works	-	-	-	-	-
Refunds	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Transfers out	-	-	-	-	-
Total expenditures	-	22,683	1,642,482	-	200
Receipts over (under) expenditures	-	(21,769)	120,758	-	(200)
Unencumbered cash (deficit), beginning of year	746	84,871	145,722	22	399
Prior year canceled encumbrances	-	-	-	-	-
Unencumbered cash (deficit), end of year	$ 746	$ 63,102	$ 266,480	$ 22	$ 199

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
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	10	-
-	-	-	-	-	-	39,874
568,815	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	284,000	379,807	-	257,000	-	-
568,815	284,000	379,807	-	257,000	10	39,874
9,261	-	-	-	-	-	46,422
-	-	-	-	8,509	-	-
-	132,594	-	-	-	-	-
-	-	-	-	-	-	-
-	-	332,469	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,261	132,594	332,469	-	8,509	-	46,422
559,554	151,406	47,338	-	248,491	10	(6,548)
1,712,697	387,179	588,888	2,558	450,880	1,328	105,865
-	-	-	-	-	-	-
$2,272,251	$ 538,585	$ 636,226	$ 2,558	$ 699,371	$ 1,338	$ 99,317

FORD COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

	Emergency shelter grant	VIN fees	Violence against women act 2022	State and federal grants	VOCA 22/23 grant
Receipts:					
State and federal aid/grant	$ 40,999	$ -	$ 10,700	$ -	$ 113,988
Matching funds	-	-	-	-	27,928
Licenses, fees and permits	-	35,680	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Wind farm allocation	-	-	-	-	-
Donations	-	-	-	-	-
Sales and comp use tax	-	-	-	-	-
Miscellaneous	-	-	-	68,397	-
Reimbursements	-	-	-	-	-
Transfers in	-	-	-	-	-
Total receipts	40,999	35,680	10,700	68,397	141,916
Expenditures:					
General government	-	-	(2,647)	574	-
Public safety	-	60,369	-	-	133,445
Health and welfare	40,309	-	-	-	-
Culture and recreation	-	-	-	-	-
Public works	-	-	-	-	-
Refunds	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Transfers out	-	-	-	-	-
Total expenditures	40,309	60,369	(2,647)	574	133,445
Receipts over (under) expenditures	690	(24,689)	13,347	67,823	8,471
Unencumbered cash (deficit), beginning of year	4,370	243,500	(13,347)	253,661	(35,010)
Prior year canceled encumbrances	-	-	-	-	-
Unencumbered cash (deficit), end of year	$ 5,060	$ 218,811	$ -	$ 321,484	$ (26,539)

Violence against women act 2023	Concealed weapons	VOCA 23/24 grant	Court trustee operations	Registered offenders	Register of Deeds technology	Capital improvement
$ 50,899	$ -	$ -	$ -	$ -	$ -	$ -
26,668	-	9,629	-	-	-	-
-	2,145	-	87,407	-	24,645	-
-	-	-	-	17,709	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,635,950
77,567	2,145	9,629	87,407	17,709	24,645	1,635,950
110,334	-	-	87,407	-	37,125	-
-	-	55,940	-	5,546	-	27,811
-	-	-	-	-	-	-
-	-	-	-	-	-	7,765
-	-	-	-	-	-	87,037
-	-	-	-	-	-	-
-	-	-	-	-	-	151,450
-	-	-	-	-	-	-
110,334	-	55,940	87,407	5,546	37,125	274,063
(32,767)	2,145	(46,311)	-	12,163	(12,480)	1,361,887
-	20,287	-	-	70,624	80,919	8,782,785
-	-	-	-	-	-	-
$ (32,767)	$ 22,432	$ (46,311)	$ -	$ 82,787	$ 68,439	$ 10,144,672

FORD COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2023

	Equipment reserve	Clerk technology fee	Treasurer technology fee	Fire management assistance grant	COVID-19 health department
Receipts:					
State and federal aid/grant	$ -	$ -	$ -	$ -	$ 201,142
Matching funds	-	-	-	4,454	-
Licenses, fees and permits	-	6,992	6,162	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Wind farm allocation	-	-	-	-	-
Donations	-	-	-	-	-
Sales and comp use tax	-	-	-	-	-
Miscellaneous	271,292	-	-	-	-
Reimbursements	-	-	-	-	-
Transfers in	1,550,000	-	-	-	-
Total receipts	1,821,292	6,992	6,162	4,454	201,142
Expenditures:					
General government	347,179	29,216	-	-	-
Public safety	1,173,125	-	-	4,454	-
Health and welfare	-	-	-	-	129,853
Culture and recreation	-	-	-	-	-
Public works	-	-	-	-	-
Refunds	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Transfers out	-	-	-	-	-
Total expenditures	1,520,304	29,216	-	4,454	129,853
Receipts over (under) expenditures	300,988	(22,224)	6,162	-	71,289
Unencumbered cash (deficit), beginning of year	2,122,428	27,846	19,445	-	(79,215)
Prior year canceled encumbrances	201,162	-	-	-	6,966
Unencumbered cash (deficit), end of year	$2,624,578	$ 5,622	$ 25,607	$ -	$ (960)

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OJP grant sheriff department	Emergency management COVID-19	ARPA	Fire/EMS donations	Sheriff department donations	Prosecutor training and assistance	Special auto	Total
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,980,668
-	-	-	-	-	-	-	68,679
-	-	-	-	-	4,635	266,227	433,893
-	-	-	-	-	-	-	157,606
-	-	-	-	-	-	-	66,129
-	-	-	-	-	-	-	568,815
-	-	-	8,510	10,750	-	-	19,260
-	-	-	-	-	-	-	1,763,240
-	-	-	-	-	-	-	349,932
-	-	-	-	-	-	-	6,402
-	-	-	-	-	-	-	4,788,845
-	-	-	8,510	10,750	4,635	266,227	10,203,469
-	-	611,769	-	-	1,590	39,879	1,318,109
-	-	-	-	10,536	-	-	3,135,462
-	-	-	-	-	-	-	302,756
-	-	-	-	-	-	-	1,650,247
-	-	-	-	-	-	-	538,003
-	-	-	-	-	-	-	93,932
-	-	-	-	-	-	-	151,450
-	-	-	-	-	-	244,794	813,624
-	-	611,769	-	10,536	1,590	284,673	8,003,583
-	-	(611,769)	8,510	214	3,045	(18,446)	2,199,886
74	15,000	6,400,097	42,189	2,677	7,728	248,658	22,503,055
-	-	-	-	-	-	-	208,128
$ 74	$ 15,000	$5,788,328	$ 50,699	$ 2,891	$ 10,773	$ 230,212	$ 24,911,069

FORD COUNTY, KANSAS

PBC DEBT SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Lease payments	$ 1,218,798	$ 1,192,462	$ 1,215,447	$ (22,985)
Residual equity transfer	-	1,615,219	-	1,615,219
Total receipts	1,218,798	2,807,681	$ 1,215,447	$ 1,592,234
Expenditures:				
Debt service:				
Principal	925,000	2,555,000	$ 945,000	$ (1,610,000)
Interest	293,798	252,681	270,447	17,766
Commissions	-	-	1,000	1,000
Total expenditures	1,218,798	2,807,681	$ 1,216,447	$ (1,591,234)
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	127,121	127,121	$ 127,120	$ 1
Unencumbered cash, end of year	$ 127,121	$ 127,121	$ 126,120	$ 1,001

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FORD COUNTY, KANSAS

HEALTH CAMPUS BOND FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

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

	2022	2023
Receipts:		
Bond proceeds	$ -	$ -
Expenditures:		
Residual equity transfer	-	1,615,219
Receipts over (under) expenditures	-	(1,615,219)
Unencumbered cash, beginning of year	1,615,219	1,615,219
Unencumbered cash, end of year	$ 1,615,219	$ -

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FORD COUNTY, KANSAS

HILMAR GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

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

	2022	2023
Receipts:		
Debt proceeds	$ 5,540,000	$ -
Expenditures:		
Debt service:		
Cost of issuance	630	37,770
Grant expenses	500,000	-
Total expenditures	500,630	37,770
Receipts over (under) expenditures	5,039,370	(37,770)
Unencumbered cash, beginning of year	-	5,039,370
Unencumbered cash, end of year	$ 5,039,370	$ 5,001,600

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FORD COUNTY, KANSAS

BOND SERIES 2023-1 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

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

	2022	2023
Receipts:		
Debt proceeds	$ -	$ 2,595,000
Expenditures:		
Debt service:		
Cost of issuance	-	34,242
Public works	-	2,560,000
Total expenditures	-	2,594,242
Receipts over (under) expenditures	-	758
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 758

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FORD COUNTY, KANSAS

ALARM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Pager fees	$ 5,327	$ 1,826	$ 5,000	$ (3,174)
Expenditures:				
Health and welfare	-	-	$ 9,000	$ 9,000
Receipts over (under) expenditures	5,327	1,826		
Unencumbered cash, beginning of year	6,147	11,474	$ 4,000	$ 7,474
Unencumbered cash, end of year	$ 11,474	$ 13,300		

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FORD COUNTY, KANSAS

SOLID WASTE DISPOSAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
User fees	$ 2,166,589	$ 2,216,650	$ 2,100,000	$ 116,650
Farm lease	36,509	16,590	24,227	(7,637)
Total receipts	2,203,098	2,233,240	$ 2,124,227	$ 109,013
Expenditures:				
Sanitation	581,389	550,624	$ 567,746	$ 17,122
Transfer to capital improvement	1,230,000	1,600,000	1,600,000	-
Transfer to hazardous household waste	45,000	45,000	45,000	-
Transfer to equipment reserve	200,000	300,000	300,000	-
Total expenditures	2,056,389	2,495,624	$ 2,512,746	$ 17,122
Receipts over (under) expenditures	146,709	(262,384)		
Unencumbered cash, beginning of year	740,860	887,569	$ 388,519	$ 499,050
Unencumbered cash, end of year	$ 887,569	$ 625,185		

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FORD COUNTY, KANSAS

COUNTY SHARED HEALTH PLAN FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

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

	2022	2023
Receipts:		
Charges for services	$ 2,183,290	$ 1,841,261
Interest on idle funds	12,187	40,823
Total receipts	2,195,477	1,882,084
Expenditures:		
Fees and premiums	677,545	382,374
Claims	1,319,812	1,898,174
Total expenditures	1,997,357	2,280,548
Receipts over (under) expenditures	198,120	(398,464)
Unencumbered cash, beginning of year	561,670	759,790
Unencumbered cash, end of year	$ 759,790	$ 361,326

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FORD COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2023

Fund	Beginning cash balance (deficit)	Receipts	Disbursements	Ending cash balance
Tax collection accounts	$ 39,522,316	$ 75,580,453	$ 77,130,120	$ 37,972,649
Local taxing districts	33,833	50,911,757	49,582,901	1,362,689
Payroll clearing	93,736	8,046,823	8,011,896	128,663
Heritage trust fees	3,193	12,322	12,579	2,936
Kansas drivers license	334	-	-	334
Motor vehicle fees	58,359	2,529,948	2,516,991	71,316
Sales tax collections	121,055	1,558,461	1,569,143	110,373
Wichita parks foundation	50	-	-	50
Beer licenses	25	175	175	25
Judgement fees	(337)	9,364	4,048	4,979
Flexible spending	61,706	62,443	60,360	63,789
District court	261,280	515,139	519,114	257,305
Law library	115,107	31,491	32,976	113,622
Sheriff	148,165	691,603	667,381	172,387
Ambulance department	171,886	661,201	833,087	-
Register of Deeds	4,112	244,259	244,702	3,669
Total	$ 40,594,820	$ 140,855,439	$ 141,185,473	$ 40,264,786

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, 2023, and the related notes to the financial statement, which collectively comprise Ford County, Kansas' financial statement and have issued our report thereon dated November 14, 2024. 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 deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 to be material weaknesses.

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 2023-003 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

November 14, 2024

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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, 2023. 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, 2023.

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 2023-004. 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. 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 2023-004, to be 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

November 14, 2024

FORD COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2023

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				
WIC 2022/2023	10.557	202323W100343/202020W500343/20212W500343	$ 221,894	$ -
WIC 2023/2024	10.557	202424W100343	83,758	-
Total U.S. Department of Agriculture			305,652	-
U.S. Department of Housing and Urban Development				
Kansas Department of Commerce				
Community Development Block Grant	14.228	87-BF-253	574	-
Kansas Housing Resources Corporation				
Emergency Solutions Grant	14.231	ES21-FORD CATH/ES21 FORD CRISIS	6,850	6,850
Emergency Solutions Grant	14.231	ES22-FORD CRISIS/ES22 FORD	21,366	21,366
Emergency Solutions Grant	14.231	ES223-FORD CRISIS	2,179	2,179
COVID-19 Emergency Solutions Grant	14.231	ES20C-FORD CRISIS/ES20C- FORD CATH	9,914	9,914
			40,309	40,309
Total U.S. Department of Housing and Urban Development			40,883	40,309
U.S. Department of Justice				
Kansas Governor's Office (Grants Administration)				
Crime Victim Assistance 2022/2023	16.575	23-VOCA	115,945	-
Crime Victim Assistance 2023/2024	16.575	24-VOCA	38,520	-
			154,465	-
Violence Against Women Formula Grant	16.588	23-VAWA	80,152	-
Office of Justice Programs				
Bureau of Justice Assistance				
Byrne Discretionary Community Project Funding/Byrne Discretionary	16.753	O-BJA-2022-171241	305,000	-
Total U.S. Department of Justice			539,617	-

FORD COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

For the Year Ended December 31, 2023

Federal grantor/ pass-through grantor/ program title	Federal CFDA number	Pass-through grantor's number	Expenditures	Passthrough to subrecipients
U.S. Department of Treasury				
Direct Award				
COVID-19 - American Rescue Plan Act	21.027	N/A	$ 611,769	$ -
U.S. Department of Health and Human Services				
Kansas Department of Health and Environment				
Immunization	93.268	NH23IP922627-04	8,077	-
COVID-19 Immunization	93.268	NH23IP922627-02	49,738	$ -
			57,815	-
Migrant	93.224	H80CS00131-21	225	-
Tuberculosis	93.116	NU52PS910229-03/NU52PS910229-04	350	-
COVID-19 - ELC Expanding Infrastructure	93.323	NU50CK000549-02	55,629	-
COVID-19 - ELC Testing	93.323	NU50CK000549-02	17,490	-
			73,119	-
Total U.S. Department of Health and Human Services			131,509	-
U.S. Department of Homeland Security				
Kansas Adjutant General				
Hazard Mitigation Grant (Local Emergency Planning)	97.039	N/A	200	-
Total federal awards			$ 1,629,630	$ 40,309

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, 2023

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, 2023. 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, 2023

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. Three 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*. Two deficiencies are reported as a material weaknesses.

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 weakness 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 programs tested as major programs included:

COVID-19 American Rescue Plan Act	CFDA 21.027
COVID-19 Epidemiology and Laboratory Capacity for Infections Disease	CFDA 93.323

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 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.

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 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.

Grantee Response: Management agrees with the finding and recommendations. The County will ensure care is taken to properly and consistently classify all receipts and expenditures to comply with Kansas statutes.

2023-002 – Bank Reconciliations

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

Cause: Ongoing issues from the prior year extended the time to accurately complete the reconciliations.

Effect: Inaccurate interim financial statements.

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 reviews of the bank reconciliations are completed by a knowledgeable person.

Grantee Response: Management agrees with the finding and recommendations. The County will ensure bank reconciliations are completed in a timely manner to avoid further issues.

B. FINDINGS - 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.

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.

Grantee Response: 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 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

SIGNIFICANT DEFICIENCY

2023-004: 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.

Grantee Response: 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.

J.D. Gilbert, B.S., M.B.A.
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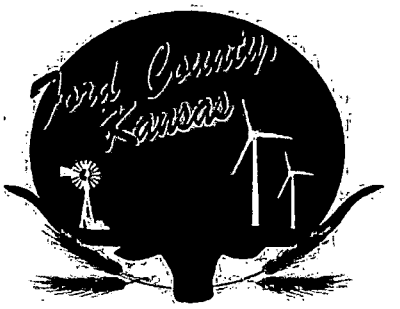
& Public Information Officer
jgilbert@fordcounty.net

Tanda L. Bartlett
Assistant County Administrator
tbartlett@fordcounty.net



Ford County Government Center
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Dodge City, Kansas 67801

Amy Stoecker
Executive Assistant
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Phone: 620.227.4670

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended June 30, 2023

FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2022-001 – 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 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 2023-001.

2022-002 – 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 an ongoing issue in the current year, see finding 2023-002.

FINANCIAL STATEMENT AUDIT (CONTINUED)

SIGNIFICANT DEFICIENCY

2022-003 – Examination of Journal Entries

Condition and Context: Several adjusting journal entries related to grant reports lacked supporting documentation. Also updated grant reports were not always submitted to the Clerk's office to adjust the general ledger accordingly.

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 2023-003.

MAJOR FEDERAL AWARD PROGRAMS

U.S. DEPARTMENT OF AGRICUTLTURE
KANSAS DEPARTMENT OF HEALTH and ENVIRONMENT
Special Supplemental Nutrition Program for Women, Infant, & Children –
CFDA No. 10.557
Grant period: Year Ended December 31, 2022

U.S. DEPARTMENT OF HEALTH and HUMAN SERVICES
KANSAS DEPARTMENT OF HEALTH and ENVIRONMENT
Epidemiology and Laboratory Capacity for Infections Disease – CFDA No. 93.323
Grant period: Year Ended December 31, 2022

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 2023-004.

Respectively,

Jonathan D. Gilbert
County Administrator