

**FORD COUNTY, KANSAS**

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**FINANCIAL STATEMENT  
with  
INDEPENDENT AUDITOR'S REPORT  
YEAR ENDED DECEMBER 31, 2018**

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## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Ford County, Kansas

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, 2018, and the related notes to the financial statement.

### Management's Responsibility 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A, 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.

## **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 Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the 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, 2018, 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 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, 2018, 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.

## **Other Matters 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*. 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, 2017 (not presented herein), and have issued our report thereon dated October 24, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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/chief-financial-officer/municipal-services>. The 2017 column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2018 (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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note A.

*Kennedy McKee & Company LLP*

November 13, 2019

## FORD COUNTY, KANSAS

### SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2018

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General	\$ 5,696,940	\$ -	\$ 19,072,663
Special purpose funds:			
Road and bridge	1,428,106	-	2,519,865
Special bridge	501,270	-	196,706
Health	325,510	-	1,234,350
Services for the elderly	9,875	-	258,217
Ambulance	418,911	-	1,316,434
KS 911 act SB50	101,160	-	171,292
Noxious weed	772,632	-	838,789
Noxious weed capital outlay	376,287	-	76,417
Hazardous household waste	87,866	-	45,000
Rural fire district	153,401	-	1,279,523
Special alcohol and drug	5,769	-	2,810
Special park and recreation	13,341	-	1,068
Non-budgeted special purpose funds:			
Special machinery reserve	98,505	-	200,000
DARE	864	-	-
Santa Fe Trail Community Corrections 17/18	21,346	-	320,970
Santa Fe Trail Community Corrections 18/19	-	-	387,286
Santa Fe Trail reinvestment grant 18/19	-	-	53,280
Santa Fe Trail reinvestment grant 17/18	-	-	93,239
Federal law enforcement trust	15,712	-	18,789
Special prosecutor's trust	17,052	-	-
Special law enforcement trust	78,899	-	403
Attorney federal asset forfeiture	746	-	-
Sales tax project	96,292	-	1,151,267
County plates	662	-	22
Local emergency planning grant	808	-	500
Community projects wind farm	726,022	-	393,859
Special ambulance capital outlay	12,179	-	250,000
Special highway improvement	17,092	-	-
Santa Fe Trails Solid Waste Authority	2,748	-	-
Fire district equipment reserve	44,149	-	70,000
Administrative check charges	782	-	80
Diversion	84,938	-	44,931
Emergency shelter grant	-	-	53,158
VIN fees	122,885	-	32,262
State and federal grants	379,019	-	3,944
VOCA 18/19 grant	-	-	22,436
Concealed weapons	12,959	-	1,853
VOCA 17/18 grant	(25,700)	-	105,427
Court trustee operations	226,612	-	90,976
Registered offenders	40,206	-	9,214
Register of Deeds technology	70,338	-	23,280
Capital improvement	4,897,733	-	2,705,000

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
\$ 20,347,918	\$ 4,421,685	\$ 439,720	\$ 4,861,405
2,654,114	1,293,857	47,588	1,341,445
139,567	558,409	35,156	593,565
1,251,945	307,915	46,681	354,596
258,428	9,664	-	9,664
1,527,059	208,286	49,261	257,547
239,228	33,224	-	33,224
1,055,112	556,309	38,069	594,378
192,263	260,441	154,195	414,636
34,206	98,660	-	98,660
1,169,330	263,594	61,286	324,880
-	8,579	-	8,579
-	14,409	-	14,409
182,989	115,516	182,360	297,876
855	9	-	9
342,316	-	-	-
315,373	71,913	9,883	81,796
21,375	31,905	-	31,905
93,239	-	-	-
2,182	32,319	-	32,319
-	17,052	-	17,052
20,955	58,347	-	58,347
-	746	-	746
1,163,795	83,764	-	83,764
684	-	-	-
109	1,199	-	1,199
-	1,119,881	-	1,119,881
-	262,179	-	262,179
-	17,092	-	17,092
190	2,558	-	2,558
-	114,149	-	114,149
-	862	-	862
2,234	127,635	-	127,635
53,158	-	-	-
-	155,147	-	155,147
-	382,963	-	382,963
35,804	(13,368)	2,462	(10,906)
1,086	13,726	-	13,726
79,727	-	-	-
130,533	187,055	-	187,055
4,826	44,594	-	44,594
64,815	28,803	-	28,803
4,157,768	3,444,965	2,701,140	6,146,105

## FORD COUNTY, KANSAS

### SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2018

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
Special purpose funds (continued):			
Non-budgeted special purpose funds (continued):			
Equipment reserve	\$ 3,443,913	\$ -	\$ 1,773,607
Clerk technology fee	7,153	-	8,196
Treasurer technology fee	19,679	-	5,876
Prosecutor training and assistance	4,659	-	5,079
Special auto	52,559	-	243,583
JJA 18/19	693	-	393,079
JJA 17/18	71,897	-	298,741
Drug taxation	8,466	-	23,078
Fire management assistance grant	(21,152)	-	43,616
Total special purpose funds	14,724,843	-	16,767,502
Bond and interest fund:			
PBC debt service	127,119	-	1,217,147
Capital project fund:			
Health campus bond	1,669,340	-	-
Business funds:			
Alarm	18,070	-	3,561
Solid waste disposal	2,465,287	-	1,901,306
County shared health plan	1,224,552	-	2,962,249
Total business funds	3,707,909	-	4,867,116
Total - excluding agency funds	\$ 25,926,151	\$ -	\$ 41,924,428
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)
\$ 1,042,504	\$ 4,175,016	\$ 89,242	\$ 4,264,258
344	15,005	-	15,005
7,184	18,371	-	18,371
3,458	6,280	-	6,280
255,779	40,363	-	40,363
288,531	105,241	8,203	113,444
370,638	-	-	-
-	31,544	-	31,544
22,464	-	-	-
<u>17,186,167</u>	<u>14,306,178</u>	<u>3,425,526</u>	<u>17,731,704</u>
<u>1,217,147</u>	<u>127,119</u>	<u>-</u>	<u>127,119</u>
<u>47,425</u>	<u>1,621,915</u>	<u>-</u>	<u>1,621,915</u>
-	21,631	-	21,631
2,215,889	2,150,704	13,100	2,163,804
<u>1,910,078</u>	<u>2,276,723</u>	<u>68,287</u>	<u>2,345,010</u>
<u>4,125,967</u>	<u>4,449,058</u>	<u>81,387</u>	<u>4,530,445</u>
<u>\$ 42,924,624</u>	<u>\$ 24,925,955</u>	<u>\$ 3,946,633</u>	<u>\$ 28,872,588</u>
			\$ 53,122,679
			9,160,075
			<u>253,905</u>
			62,536,659
			<u>(33,664,071)</u>
			<u>\$ 28,872,588</u>



# FORD COUNTY, KANSAS

## NOTES TO THE FINANCIAL STATEMENT

December 31, 2018

### 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 Council and Ford County Fair Association are considered related municipal entities but have 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.

**Ford County Fair Association:** The Association is fiscally dependent on the County and the budget is approved by the County Commissioners. In addition, the Association is prohibited from issuing bonded debt without the approval of the County Commission.

#### 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, 2018:

#### 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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES (CONTINUED)

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.

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

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

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

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

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

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

4. Budgetary Information

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of public hearing.
- d. Adoption of the final budget on or before August 25th.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Special Machinery Reserve	Administrative Check Charges
DARE	Diversion
Santa Fe Trail Community	Emergency Shelter Grant
Corrections 18/19	VIN Fees
Santa Fe Trail Community	State and Federal Grants
Corrections 17/18	VOCA 18/19 Grant
Santa Fe Trail Reinvestment	VOCA 17/18 Grant
Grant 17/18	Concealed Weapons
Santa Fe Trail Reinvestment	Court Trustee Operations
Grant 18/19	Registered Offenders
Federal Law Enforcement Trust	Register of Deeds Technology
Special Prosecutor's Trust	Capital Improvement
Special Law Enforcement Trust	Equipment Reserve
Attorney Federal Asset Forfeiture	Clerk Technology Fee
Sales Tax Project	Treasurer Technology Fee
County Plates	Prosecutor Training and Assistance
Local Emergency Planning Grant	Special Auto
Community Projects Wind Farm	JJA 18/19
Special Ambulance Capital Outlay	JJA 17/18
Special Highway Improvement	Drug Taxation
Santa Fe Trails Solid Waste Authority	Fire Management Assistance Grant
Fire District Equipment Reserve	

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 18/19 Grant fund overspent its 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 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.

## 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. All deposits were legally secured at December 31, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$62,282,754 and the bank balance was \$63,842,188. Of the bank balance, \$3,659,275 was covered by federal depository insurance, \$60,182,913 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

## D. LONG-TERM DEBT

Changes in long-term liabilities for the entity for the year ended December 31, 2018, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
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	\$ 4,005,000	\$ -	\$ 295,000	\$ 3,710,000	\$ 92,043
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	2,425,000	-	105,000	2,320,000	71,155
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	<u>7,420,000</u>	<u>-</u>	<u>445,000</u>	<u>6,975,000</u>	<u>208,950</u>
Total revenue bonds	<u>13,850,000</u>	<u>-</u>	<u>845,000</u>	<u>13,005,000</u>	<u>372,148</u>
Capital leases:					
Communications System Issued November 30, 2016 In the amount of \$2,606,966 At interest rate of 3.06% Maturing November 15, 2026	2,378,224	-	233,526	2,144,698	72,774
Communications System Addition Issued June 1, 2017 In the amount of \$295,842 At interest rate of 3.87% Maturing June 1, 2022	295,842	-	54,763	241,079	11,448
Computer Aided Dispatch Hardware Issued October 27, 2017 In the amount of \$104,159 At interest rate of 3.907% Maturing December 15, 2021	<u>81,963</u>	<u>-</u>	<u>19,328</u>	<u>62,635</u>	<u>3,203</u>
Total capital leases	<u>2,756,029</u>	<u>-</u>	<u>307,617</u>	<u>2,448,412</u>	<u>87,425</u>
Voluntary early retirement	<u>239,196</u>	<u>13,357</u>	<u>90,232</u>	<u>162,321</u>	<u>-</u>
Total long-term debt	<u>\$16,845,225</u>	<u>\$ 13,357</u>	<u>\$ 1,242,849</u>	<u>\$15,615,733</u>	<u>\$ 459,573</u>

D. LONG-TERM DEBT (CONTINUED)

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

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2019	\$ 870,000	\$ 355,247	\$ 1,225,247
2020	890,000	336,748	1,226,748
2021	905,000	317,797	1,222,797
2022	925,000	293,798	1,218,798
2023	945,000	270,447	1,215,447
2024-2028	5,155,000	958,132	6,113,132
2029-2033	2,980,000	255,430	3,235,430
2034-2035	<u>335,000</u>	<u>17,170</u>	<u>352,170</u>
Total	<u>\$ 13,005,000</u>	<u>\$ 2,804,769</u>	<u>\$ 15,809,769</u>

Current maturities of capital leases and interest for the next five years and through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2019	\$ 317,637	\$ 77,405	\$ 395,042
2020	327,988	67,054	395,042
2021	338,679	56,362	395,041
2022	327,193	45,318	372,511
2023	271,510	34,790	306,300
2024-2026	<u>865,405</u>	<u>53,495</u>	<u>918,900</u>
Total	<u>\$ 2,448,412</u>	<u>\$ 334,424</u>	<u>\$ 2,782,836</u>

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

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

	<u>Compensation due</u>	<u>Health care contribution due</u>	<u>Total due</u>
2019	\$ 71,292	\$ 25,800	\$ 97,092
2020	31,365	11,727	43,092
2021	10,606	3,127	13,733
2022	6,828	-	6,828
2023	<u>1,576</u>	<u>-</u>	<u>1,576</u>
Total	<u>\$ 121,667</u>	<u>\$ 40,654</u>	<u>\$ 162,321</u>

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
Health Campus	\$ 1,484,830	\$ 1,484,830	\$ -
Off-System Bridge #56	52,500	21,000	31,500
Off-System Bridge #31	33,200	11,620	21,580
Landfill Phase 5	4,300,835	1,643,495	2,657,340
Landfill Building	410,889	410,889	-
	<u>\$ 6,282,254</u>	<u>\$ 3,571,834</u>	<u>\$ 2,710,420</u>

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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate of 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 8.39% for KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$669,993 for KPERS and \$537,571 for KP&F for the year ended December 31, 2018.

## F. DEFINED BENEFIT PENSION PLAN (CONTINUED)

### Net Pension Liability

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$6,047,641 and \$4,886,541 for KP&F. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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](http://www.kpers.org) or can be obtained as described above.

## G. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

*Death and Disability Other Post-Employment Benefits.* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% and contributions were \$79,856 for the year ended December 31, 2018.

*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, 2018 was \$899,328. 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:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Statutory authority</u>
General	Capital Improvement	\$ 1,205,000	K.S.A. 19-120
General	Equipment Reserve	1,200,000	K.S.A. 19-119
Road and Bridge	Special Machinery	200,000	K.S.A. 68-141g
Health	Capital Improvement	200,000	K.S.A. 19-120
Ambulance	Special Ambulance Capital Outlay	250,000	K.S.A. 12-110d
Noxious Weed	Noxious Weed Capital Outlay	70,000	K.S.A. 2-1318
Noxious Weed	Equipment Reserve	270,000	K.S.A. 19-119
Rural Fire District	Fire District Equipment Reserve	70,000	K.S.A. 19-3612c
SFTCC 17/18 Grant	SFTCC 18/19 Grant	74,873	Grant Agreement
SFT Reinvestment 17/18 Grant	SFT Reinvestment 18/19 Grant	26,357	Grant Agreement
County Plates	General	682	Resolution
Special Auto	General	224,044	K.S.A. 8-145
JJA 17/18	JJA 18/19	66,730	Grant Agreement
Solid Waste Disposal	Capital Improvement	1,300,000	K.S.A. 19-120
Solid Waste Disposal	Hazardous Household Waste	45,000	K.S.A. 65-3405
Solid Waste Disposal	Equipment Reserve	<u>250,000</u>	K.S.A. 19-119
		<u>\$ 5,452,686</u>	

## 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 \$5,366,077 and the estimated post-closure cost is \$2,439,508. These figures comprise the estimated closure and post-closure cost of \$7,805,585 and are obtained from the 2019 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2019 to June 30, 2020. The permit for 2019 identifies that the remaining volume capacity of the site is 74.62% of the original capacity and that the remaining life of the landfill is estimated to be 52 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 VENTURE

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.

## J. JOINT VENTURE (CONTINUED)

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, 2018, there was one series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$7,382,200.

## L. OPERATING LEASES

On March 21, 2016, the County entered into a lease agreement with Century Business Technologies, Inc. to lease a copier. The agreement calls for annual payments of \$944 for five years. Payments totaling \$944 were made in 2018.

On December 10, 2014, the County entered into a lease agreement with Century Business Technologies, Inc. to lease a copier. The agreement calls for monthly payments of \$111 for sixty months. Payments totaling \$1,331 were made in 2018.

On September 11, 2015, the County entered into a lease agreement with Century Business Technologies, Inc. to lease two copiers. The agreement calls for monthly payments of \$420 for sixty months. Payments totaling \$5,036 were made in 2018.

On February 6, 2017, the County entered into a lease agreement with Century Business Technologies, Inc. to lease a copier. The agreement calls for monthly payments of \$230 for sixty months. Payments totaling \$2,074 were made in 2018.

On September 30, 2018, the County entered into a lease agreement with Century Business Technologies, Inc. to lease eleven copiers. The agreement calls for annual payments of \$24,912 for five years. Payments totaling \$24,912 were made in 2018.

On November 7, 2016, the County entered into a lease agreement with Lewis Chevrolet to lease up to four vehicles. The agreement calls for monthly payments of \$525 per vehicle for thirty-six months. Payments totaling \$18,900 were made in 2018.

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 \$6,120 for fiscal period May 1, 2018 thru April 30, 2019 with an annual increase of 2%. The County will also be billed for the real estate taxes assessed on the property. A lease payment of \$6,120 and a reimbursement of real estate taxes of \$45,513 were made in 2018.

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

	Century Business Technologies	Lewis Chevrolet	Heartland Tower	Total due
2019	\$ 35,680	\$ 15,750	\$ 6,243	\$ 57,673
2020	32,399	-	6,368	38,767
2021	27,678	-	6,496	34,174
2022	24,912	-	6,626	31,538
2023	-	-	6,759	6,759
2024-2026	-	-	21,102	21,102
Total	<u>\$ 120,669</u>	<u>\$ 15,750</u>	<u>\$ 53,594</u>	<u>\$ 190,013</u>

#### 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 \$653,950 in 2018.

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 \$387,043 in 2018.

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 \$176,155 in 2018.

#### 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 \$176,155 in 2018.

#### O. COMMITMENTS

The County has commitments for a maintenance support plan, a lifecycle support plan, and analytics related to its communications system agreement. The total commitment remaining as of December 31, 2018, was \$754,603 and will be spread over a four-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 remaining commitment as of December 31, 2018, was \$915,500 and will be spread over a five-year period.

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

Future commitment payments are as follows:

	<u>Communications system</u>	<u>Revere Healthcare Solutions, Inc.</u>	<u>Total due</u>
2019	\$ 183,792	\$ 159,500	\$ 343,292
2020	186,954	180,000	366,954
2021	190,227	186,000	376,227
2022	193,630	192,000	385,630
2023	-	198,000	198,000
Total	<u>\$ 754,603</u>	<u>\$ 915,500</u>	<u>\$ 1,670,103</u>

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, 2018.

Ford County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

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 a 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 \$750,000 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.

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 \$50,000 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:

<u>December 31,</u>	<u>Beginning of year liability</u>	<u>Claims and changes in estimates</u>	<u>Claim payments</u>	<u>End of year liability</u>
2018	\$ 210,007	\$ 1,286,175	\$ 1,427,895	\$ 68,287

## R. SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 13, 2019, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events required to be recognized or disclosed in the financial statement.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

## FORD COUNTY, KANSAS

### SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2018

Fund	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General	\$20,615,889	\$ -	\$20,615,889	\$20,347,918	\$ 267,971
Special purpose funds:					
Road and bridge	3,144,331	-	3,144,331	2,654,114	490,217
Special bridge	382,563	-	382,563	139,567	242,996
Health	1,459,400	-	1,459,400	1,251,945	207,455
Services for the elderly	258,428	-	258,428	258,428	-
Ambulance	1,549,557	-	1,549,557	1,527,059	22,498
KS 911 act SB50	315,000	-	315,000	239,228	75,772
Noxious weed	1,248,841	-	1,248,841	1,055,112	193,729
Noxious weed capital outlay	400,000	-	400,000	192,263	207,737
Hazardous household waste	100,000	-	100,000	34,206	65,794
Rural fire district	1,385,000	-	1,385,000	1,169,330	215,670
Special alcohol and drug	5,223	-	5,223	-	5,223
Special park and recreation	14,000	-	14,000	-	14,000
Bond and interest funds:					
PBC debt service	1,217,147	-	1,217,147	1,217,147	-
Business funds:					
Alarm	28,000	-	28,000	-	28,000
Solid waste disposal	4,141,400	-	4,141,400	2,215,889	1,925,511
<b>Total</b>	<b><u>\$36,264,779</u></b>	<b><u>\$ -</u></b>	<b><u>\$36,264,779</u></b>	<b><u>\$32,302,206</u></b>	<b><u>\$ 3,962,573</u></b>

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2018		Variance favorable (unfavorable)	
	2017	Actual		Budget
<b>Receipts:</b>				
Ad valorem tax	\$ 10,527,717	\$ 10,432,822	\$ 10,523,845	\$ (91,023)
Delinquent tax	316,601	271,639	125,000	146,639
Motor vehicle tax	997,740	1,139,076	1,107,938	31,138
Recreational vehicle tax	7,323	8,518	7,880	638
Commercial vehicle tax	62,921	69,191	66,776	2,415
MV interest and penalties	4,054	6,239	5,000	1,239
Vehicle rental excise tax	3,727	3,050	1,000	2,050
Wind farm allocation	495,507	1,363,408	937,192	426,216
Interest on current tax	389,021	292,156	120,000	172,156
Mineral production tax	27,384	30,917	20,000	10,917
Local alcohol/liquor tax	1,457	1,068	1,000	68
Compass Behavioral Health lease	178,255	176,155	176,155	-
Licenses, fees and permits	557,014	513,896	381,500	132,396
Charges for services	1,054,739	1,063,113	947,092	116,021
Sales and use tax	1,236,582	1,151,265	1,150,000	1,265
Franchise taxes	8,633	8,062	7,000	1,062
Expanded lottery tax	595,182	629,055	590,000	39,055
Tax sale	-	44,174	-	44,174
Interest on idle funds	248,758	517,576	25,000	492,576
In lieu of tax	66,420	82,205	71,216	10,989
General donations	6,075	-	-	-
Miscellaneous	58,712	78,454	17,500	60,954
WND reimbursement	600,000	300,000	300,000	-
Benefit reimbursement	622,703	673,775	525,000	148,775
Federal and state grants	105,441	22,257	-	22,257
Transfer from special auto	218,183	224,044	200,000	24,044
Transfer from diversion	-	-	30,000	(30,000)
Transfer from county plates	-	682	-	682
Neighborhood revitalization rebate	(19,112)	(30,134)	(30,359)	225
<b>Total receipts</b>	<b>18,371,037</b>	<b>19,072,663</b>	<b>\$ 17,305,735</b>	<b>\$ 1,766,928</b>
<b>Expenditures:</b>				
<b>General government:</b>				
Commissioners	113,081	128,899	\$ 134,140	\$ 5,241
Elections	55,701	104,253	178,939	74,686
County Clerk	181,892	200,215	213,045	12,830
County Treasurer	345,774	349,996	388,019	38,023
County Attorney	831,671	785,720	824,313	38,593
Register of Deeds	173,938	188,231	206,726	18,495

**FORD COUNTY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2018			Variance favorable (unfavorable)
	2017	Actual	Budget	
General government (continued):				
General operations	\$ 647,582	\$ 691,636	\$ 767,074	\$ 75,438
Custodian	289,928	278,478	196,802	(81,676)
District court	639,848	589,428	680,600	91,172
Technology group	269,334	258,952	239,260	(19,692)
Coroner	121,813	123,039	129,500	6,461
County Administrator	154,734	218,805	286,407	67,602
Sanitarian	55,693	57,116	59,500	2,384
Planning and zoning	2,262	4,035	20,800	16,765
Human resources	67,632	98,372	105,875	7,503
Appraisal	425,491	444,628	462,166	17,538
Employee benefits	3,771,005	4,794,653	4,424,000	(370,653)
Legal counsel	103,378	199,130	70,000	(129,130)
Surveyor	165,952	160,339	196,220	35,881
Subtotal	<u>8,416,709</u>	<u>9,675,925</u>	<u>9,583,386</u>	<u>(92,539)</u>
Public safety:				
Sheriff	2,013,392	2,041,912	2,236,787	194,875
Detention center	2,431,091	2,491,841	2,624,796	132,955
Civil defense	99,653	213,437	371,800	158,363
Communications	1,044,149	1,241,841	1,069,183	(172,658)
Juvenile detention	233,246	213,396	221,542	8,146
Subtotal	<u>5,821,531</u>	<u>6,202,427</u>	<u>6,524,108</u>	<u>321,681</u>
Appropriations:				
Fair Board	32,500	32,500	32,500	-
Historical Society	14,000	43,822	43,822	-
Extension Council	190,000	190,000	190,000	-
Conservation District	35,000	35,000	35,000	-
Compass Behavioral Health	75,000	75,000	75,000	-
Arrowhead West	50,000	50,000	50,000	-
Subtotal	<u>396,500</u>	<u>426,322</u>	<u>426,322</u>	<u>-</u>
Economic development	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Expo Center	<u>338,145</u>	<u>364,970</u>	<u>403,546</u>	<u>38,576</u>
Ford County Lake	<u>713</u>	<u>1,126</u>	<u>1,200</u>	<u>74</u>
Main Street	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>

**FORD COUNTY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Operating transfers:				
Transfer to capital improvement	\$ 339,000	\$ 1,205,000	\$ 1,205,179	\$ 179
Transfer to equipment reserve	300,000	1,200,000	1,200,000	-
Subtotal	<u>639,000</u>	<u>2,405,000</u>	<u>2,405,179</u>	<u>179</u>
Lease payments:				
Health campus	387,843	387,043	387,043	-
Compass Behavioral Health	178,255	176,155	176,155	-
Expo Center	653,773	653,950	653,950	-
Subtotal	<u>1,219,871</u>	<u>1,217,148</u>	<u>1,217,148</u>	<u>-</u>
Total expenditures	<u>16,887,469</u>	<u>20,347,918</u>	<u>\$ 20,615,889</u>	<u>\$ 267,971</u>
Receipts over (under) expenditures	1,483,568	(1,275,255)		
Unencumbered cash, beginning of year	2,850,440	5,696,940	<u>\$ 3,310,154</u>	<u>\$ 2,386,786</u>
Residual equity transfer	<u>1,362,932</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ 5,696,940</u>	<u>\$ 4,421,685</u>		

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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2018		Variance favorable (unfavorable)	
	2017	Actual		Budget
Receipts:				
Ad valorem tax	\$ 613,043	\$ 1,047,592	\$ 1,055,775	\$ (8,183)
Delinquent tax	42,779	25,872	15,000	10,872
Motor vehicle tax	115,765	76,677	64,210	12,467
Recreational vehicle tax	832	571	457	114
Commercial vehicle tax	6,619	4,213	3,870	343
Vehicle rental excise tax	497	237	200	37
State aid	1,166,937	1,163,412	1,075,728	87,684
In lieu of tax	4,438	7,705	4,128	3,577
Contract work	85,061	129,002	75,000	54,002
Reimbursements	78,259	35,254	50,000	(14,746)
Sale of scrap	289	31,121	-	31,121
Miscellaneous	598	1,236	-	1,236
Neighborhood revitalization rebate	(1,108)	(3,027)	(3,049)	22
Total receipts	<u>2,114,009</u>	<u>2,519,865</u>	<u>\$ 2,341,319</u>	<u>\$ 178,546</u>
Expenditures:				
Public works	2,442,853	2,454,114	\$ 3,000,000	\$ 545,886
Transfer to special machinery	<u>200,000</u>	<u>200,000</u>	<u>144,331</u>	<u>(55,669)</u>
Total expenditures	<u>2,642,853</u>	<u>2,654,114</u>	<u>\$ 3,144,331</u>	<u>\$ 490,217</u>
Receipts over (under) expenditures	(528,844)	(134,249)		
Unencumbered cash, beginning of year	<u>1,956,950</u>	<u>1,428,106</u>	<u>\$ 803,012</u>	<u>\$ 625,094</u>
Unencumbered cash, end of year	<u>\$ 1,428,106</u>	<u>\$ 1,293,857</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Ad valorem tax	\$ 237,900	\$ 158,775	\$ 159,995	\$ (1,220)
Delinquent tax	9,305	6,944	2,500	4,444
Motor vehicle tax	31,264	28,099	25,003	3,096
Recreational vehicle tax	230	210	178	32
Commercial vehicle tax	2,002	1,608	1,507	101
Vehicle rental excise tax	114	82	-	82
In lieu of tax	1,590	1,445	1,608	(163)
State aid	120,000	-	-	-
Miscellaneous	1,530	-	-	-
Neighborhood revitalization rebate	(432)	(457)	(461)	4
Total receipts	403,503	196,706	<u>\$ 190,330</u>	<u>\$ 6,376</u>
Expenditures:				
Public works	114,358	139,567	<u>\$ 382,563</u>	<u>\$ 242,996</u>
Receipts over (under) expenditures	289,145	57,139		
Unencumbered cash, beginning of year	212,125	501,270	<u>\$ 192,233</u>	<u>\$ 309,037</u>
Unencumbered cash, end of year	<u>\$ 501,270</u>	<u>\$ 558,409</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Ad valorem tax	\$ 305,059	\$ 423,096	\$ 426,759	\$ (3,663)
Delinquent tax	10,796	8,792	5,000	3,792
Motor vehicle tax	33,878	33,808	32,075	1,733
Recreational vehicle tax	247	253	228	25
Commercial vehicle tax	2,062	2,019	1,933	86
Vehicle rental excise tax	134	93	50	43
In lieu of tax	2,000	3,135	2,062	1,073
Federal and state grants	515,112	467,437	405,000	62,437
Charges for services	244,844	292,003	250,000	42,003
Other income	6,882	4,937	-	4,937
Neighborhood revitalization rebate	(553)	(1,223)	(1,232)	9
Total receipts	<u>1,120,461</u>	<u>1,234,350</u>	<u>\$ 1,121,875</u>	<u>\$ 112,475</u>
Expenditures:				
Health and welfare	1,031,800	1,051,945	\$ 1,459,400	\$ 407,455
Transfer to capital improvement	-	200,000	-	(200,000)
Health campus lease payment	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,156,800</u>	<u>1,251,945</u>	<u>\$ 1,459,400</u>	<u>\$ 207,455</u>
Receipts over (under) expenditures	(36,339)	(17,595)		
Unencumbered cash, beginning of year	<u>361,849</u>	<u>325,510</u>	<u>\$ 337,525</u>	<u>\$ (12,015)</u>
Unencumbered cash, end of year	<u>\$ 325,510</u>	<u>\$ 307,915</u>		

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## FORD COUNTY, KANSAS

## SERVICES FOR THE ELDERLY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Ad valorem tax	\$ 229,184	\$ 223,495	\$ 225,482	\$ (1,987)
Delinquent tax	7,910	6,340	2,500	3,840
Motor vehicle tax	25,322	25,466	24,099	1,367
Recreational vehicle tax	185	190	171	19
Commercial vehicle tax	1,558	1,518	1,452	66
Vehicle rental excise tax	98	70	25	45
In lieu of tax	1,499	1,783	1,549	234
Neighborhood revitalization rebate	(416)	(645)	(650)	5
Total receipts	265,340	258,217	<u>\$ 254,628</u>	<u>\$ 3,589</u>
Expenditures:				
Health and welfare	258,428	258,428	<u>\$ 258,428</u>	<u>\$ -</u>
Receipts over (under) expenditures	6,912	(211)		
Unencumbered cash, beginning of year	2,963	9,875	<u>\$ 3,800</u>	<u>\$ 6,075</u>
Unencumbered cash, end of year	<u>\$ 9,875</u>	<u>\$ 9,664</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Ad valorem tax	\$ 622,334	\$ 655,441	\$ 661,383	\$ (5,942)
Delinquent tax	18,279	15,877	5,000	10,877
Motor vehicle tax	56,352	65,129	65,447	(318)
Recreational vehicle tax	407	488	465	23
Commercial vehicle tax	3,292	4,047	3,945	102
Vehicle rental excise tax	235	168	100	68
In lieu of tax	3,973	5,043	4,207	836
Ambulance fees	633,904	537,535	550,000	(12,465)
Ambulance standby	30,957	26,661	20,000	6,661
Miscellaneous	2,143	7,939	-	7,939
Neighborhood revitalization rebate	(1,129)	(1,894)	(1,908)	14
Total receipts	<u>1,370,747</u>	<u>1,316,434</u>	<u>\$ 1,308,639</u>	<u>\$ 7,795</u>
Expenditures:				
Health and welfare	1,224,880	1,277,059	\$ 1,092,057	\$ (185,002)
Transfer to ambulance capital outlay	-	250,000	457,500	207,500
Total expenditures	<u>1,224,880</u>	<u>1,527,059</u>	<u>\$ 1,549,557</u>	<u>\$ 22,498</u>
Receipts over (under) expenditures	145,867	(210,625)		
Unencumbered cash, beginning of year	259,550	418,911	<u>\$ 240,918</u>	<u>\$ 177,993</u>
Prior year canceled encumbrances	<u>13,494</u>	-		
Unencumbered cash, end of year	<u>\$ 418,911</u>	<u>\$ 208,286</u>		

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**FORD COUNTY, KANSAS**

## KS 911 ACT SB50 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>Actual</u>	<u>2018</u>	
			<u>Budget</u>	<u>Variance favorable (unfavorable)</u>
Receipts:				
Kansas 911 Act SB50	\$ 167,230	\$ 171,292	<u>\$ 160,000</u>	<u>\$ 11,292</u>
Expenditures:				
Public safety	<u>236,562</u>	<u>239,228</u>	<u>\$ 315,000</u>	<u>\$ 75,772</u>
Receipts over (under) expenditures	(69,332)	(67,936)		
Unencumbered cash, beginning of year	<u>170,492</u>	<u>101,160</u>	<u>\$ 155,000</u>	<u>\$ (53,840)</u>
Unencumbered cash, end of year	<u>\$ 101,160</u>	<u>\$ 33,224</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Ad valorem tax	\$ 423,502	\$ 435,035	\$ 438,639	\$ (3,604)
Delinquent tax	15,066	11,881	-	11,881
Motor vehicle tax	46,145	46,977	44,516	2,461
Recreational vehicle tax	337	351	317	34
Commercial vehicle tax	2,852	2,804	2,683	121
Vehicle rental excise tax	178	129	100	29
In lieu of tax	2,755	3,427	2,863	564
Chemical sales	285,988	292,247	200,000	92,247
Miscellaneous	1,081	303	-	303
Reimbursements	34,585	46,891	50,000	(3,109)
Neighborhood revitalization rebate	(768)	(1,256)	(1,266)	10
Total receipts	<u>811,721</u>	<u>838,789</u>	<u>\$ 737,852</u>	<u>\$ 100,937</u>
Expenditures:				
Public works	656,045	715,112	\$ 908,841	\$ 193,729
Transfer to noxious weed capital outlay	70,000	70,000	70,000	-
Transfer to equipment reserve	70,000	270,000	270,000	-
Total expenditures	<u>796,045</u>	<u>1,055,112</u>	<u>\$ 1,248,841</u>	<u>\$ 193,729</u>
Receipts over (under) expenditures	15,676	(216,323)		
Unencumbered cash, beginning of year	<u>756,956</u>	<u>772,632</u>	<u>\$ 510,989</u>	<u>\$ 261,643</u>
Unencumbered cash, end of year	<u>\$ 772,632</u>	<u>\$ 556,309</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Miscellaneous	\$ -	\$ 6,417	\$ -	\$ 6,417
Transfer from noxious weed	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
Total receipts	70,000	76,417	<u>\$ 70,000</u>	<u>\$ 6,417</u>
Expenditures:				
Public works	<u>54,532</u>	<u>192,263</u>	<u>\$ 400,000</u>	<u>\$ 207,737</u>
Receipts over (under) expenditures	15,468	(115,846)		
Unencumbered cash, beginning of year	<u>360,819</u>	<u>376,287</u>	<u>\$ 330,000</u>	<u>\$ 46,287</u>
Unencumbered cash, end of year	<u>\$ 376,287</u>	<u>\$ 260,441</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Transfer from solid waste	\$ 45,000	\$ 45,000	\$ 45,000	\$ -
Expenditures:				
Sanitation	26,727	34,206	\$ 100,000	\$ 65,794
Receipts over (under) expenditures	18,273	10,794		
Unencumbered cash, beginning of year	69,593	87,866	\$ 55,000	\$ 32,866
Unencumbered cash, end of year	<u>\$ 87,866</u>	<u>\$ 98,660</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2018		Variance favorable (unfavorable)	
	2017	Actual		Budget
Receipts:				
Ad valorem tax	\$ 957,734	\$ 989,646	\$ 1,006,272	\$ (16,626)
Delinquent tax	13,538	11,308	4,000	7,308
Motor vehicle tax	52,925	55,785	53,840	1,945
Recreational vehicle tax	699	746	667	79
Commercial vehicle tax	4,349	4,357	4,267	90
Vehicle rental excise tax	-	-	59	(59)
Wind farm allocation	53,396	195,192	125,173	70,019
In lieu of tax	3,882	5,111	1,600	3,511
Federal and state grants	-	16,286	-	16,286
Miscellaneous	4,808	1,092	-	1,092
Total receipts	<u>1,091,331</u>	<u>1,279,523</u>	<u>\$ 1,195,878</u>	<u>\$ 83,645</u>
Expenditures:				
Public safety	1,056,472	1,099,330	\$ 765,000	\$ (334,330)
Transfer to fire district equipment reserve	-	70,000	620,000	550,000
Total expenditures	<u>1,056,472</u>	<u>1,169,330</u>	<u>\$ 1,385,000</u>	<u>\$ 215,670</u>
Receipts over (under) expenditures	34,859	110,193		
Unencumbered cash, beginning of year	<u>118,542</u>	<u>153,401</u>	<u>\$ 189,122</u>	<u>\$ (35,721)</u>
Unencumbered cash, end of year	<u>\$ 153,401</u>	<u>\$ 263,594</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
State of Kansas	\$ 2,007	\$ 2,810	<u>\$ 2,000</u>	<u>\$ 810</u>
Expenditures:				
Appropriations:				
Compass Behavioral Health	<u>-</u>	<u>-</u>	<u>\$ 5,223</u>	<u>\$ 5,223</u>
Receipts over (under) expenditures	2,007	2,810		
Unencumbered cash, beginning of year	<u>3,762</u>	<u>5,769</u>	<u>\$ 3,223</u>	<u>\$ 2,546</u>
Unencumbered cash, end of year	<u>\$ 5,769</u>	<u>\$ 8,579</u>		

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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>Actual</u>	<u>2018</u>	
			<u>Budget</u>	Variance favorable (unfavorable)
Receipts:				
State of Kansas	\$ 1,457	\$ 1,068	<u>\$ 1,500</u>	<u>\$ (432)</u>
Expenditures:				
Parks and recreation	<u>-</u>	<u>-</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>
Receipts over (under) expenditures	1,457	1,068		
Unencumbered cash, beginning of year	<u>11,884</u>	<u>13,341</u>	<u>\$ 12,500</u>	<u>\$ 841</u>
Unencumbered cash, end of year	<u>\$ 13,341</u>	<u>\$ 14,409</u>		

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**FORD COUNTY, KANSAS**

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the Year Ended December 31, 2018

	Special machinery reserve	DARE	Santa Fe Trail Community Corrections 17/18	Santa Fe Trail Community Corrections 18/19	Santa Fe Trail reinvestment grant 18/19	Santa Fe Trail reinvestment grant 17/18
<b>Receipts:</b>						
State and federal aid/grant	\$ -	\$ -	\$ 297,095	\$ 292,520	\$ 26,923	\$ 93,239
Matching funds	-	-	-	-	-	-
Licenses, fees and permits	-	-	-	-	-	-
Charges for services	-	-	21,753	19,371	-	-
Fines and forfeitures	-	-	-	-	-	-
Wind farm allocation	-	-	-	-	-	-
Sales and comp use tax	-	-	-	-	-	-
Insurance proceeds	-	-	-	-	-	-
Miscellaneous	-	-	2,122	522	-	-
Transfers in	200,000	-	-	74,873	26,357	-
<b>Total receipts</b>	<b>200,000</b>	<b>-</b>	<b>320,970</b>	<b>387,286</b>	<b>53,280</b>	<b>93,239</b>
<b>Expenditures:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	267,443	315,373	21,375	66,882
Health and welfare	-	855	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Public works	182,989	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Transfers out	-	-	74,873	-	-	26,357
<b>Total expenditures</b>	<b>182,989</b>	<b>855</b>	<b>342,316</b>	<b>315,373</b>	<b>21,375</b>	<b>93,239</b>
Receipts over (under) expenditures	17,011	(855)	(21,346)	71,913	31,905	-
Unencumbered cash, beginning of year	98,505	864	21,346	-	-	-
<b>Unencumbered cash, end of year</b>	<b>\$ 115,516</b>	<b>\$ 9</b>	<b>\$ -</b>	<b>\$ 71,913</b>	<b>\$ 31,905</b>	<b>\$ -</b>



Federal law enforcement trust	Special prosecutor's trust	Special law enforcement trust	Attorney federal asset forfeiture	Sales tax project	County plates	Local emergency planning grant	Community projects wind farm
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
18,789	-	403	-	-	-	-	-
-	-	-	-	-	-	-	393,859
-	-	-	-	1,151,267	-	-	-
-	-	-	-	-	22	500	-
-	-	-	-	-	-	-	-
<u>18,789</u>	<u>-</u>	<u>403</u>	<u>-</u>	<u>1,151,267</u>	<u>22</u>	<u>500</u>	<u>393,859</u>
-	-	-	-	-	2	-	-
2,182	-	20,955	-	-	-	109	-
-	-	-	-	-	-	-	-
-	-	-	-	1,163,795	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	682	-	-
<u>2,182</u>	<u>-</u>	<u>20,955</u>	<u>-</u>	<u>1,163,795</u>	<u>684</u>	<u>109</u>	<u>-</u>
16,607	-	(20,552)	-	(12,528)	(662)	391	393,859
<u>15,712</u>	<u>17,052</u>	<u>78,899</u>	<u>746</u>	<u>96,292</u>	<u>662</u>	<u>808</u>	<u>726,022</u>
<u>\$ 32,319</u>	<u>\$ 17,052</u>	<u>\$ 58,347</u>	<u>\$ 746</u>	<u>\$ 83,764</u>	<u>\$ -</u>	<u>\$ 1,199</u>	<u>\$ 1,119,881</u>

**FORD COUNTY, KANSAS**

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the Year Ended December 31, 2018

	Special ambulance capital outlay	Special highway improvement	Santa Fe Trails Solid Waste Authority	Fire district equipment reserve	Administrative check charges	Diversion
Receipts:						
State and federal aid/grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Matching funds	-	-	-	-	-	-
Licenses, fees and permits	-	-	-	-	-	-
Charges for services	-	-	-	-	80	-
Fines and forfeitures	-	-	-	-	-	44,931
Wind farm allocation	-	-	-	-	-	-
Sales and comp use tax	-	-	-	-	-	-
Insurance proceeds	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers in	250,000	-	-	70,000	-	-
<b>Total receipts</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>70,000</b>	<b>80</b>	<b>44,931</b>
Expenditures:						
General government	-	-	-	-	-	2,234
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Sanitation	-	-	190	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>190</b>	<b>-</b>	<b>-</b>	<b>2,234</b>
Receipts over (under) expenditures	250,000	-	(190)	70,000	80	42,697
Unencumbered cash, beginning of year	12,179	17,092	2,748	44,149	782	84,938
Unencumbered cash, end of year	<u>\$ 262,179</u>	<u>\$ 17,092</u>	<u>\$ 2,558</u>	<u>\$ 114,149</u>	<u>\$ 862</u>	<u>\$ 127,635</u>

Emergency shelter grant	VIN fees	State and federal grants	VOCA 18/19 grant	Concealed weapons	VOCA 17/18 grant	Court trustee operations	Registered offenders
\$ 53,158	\$ -	\$ -	\$ 17,950	\$ -	\$ 85,969	\$ -	\$ -
-	-	-	4,486	-	19,458	-	-
-	32,262	-	-	1,853	-	90,976	-
-	-	-	-	-	-	-	9,214
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	3,944	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>53,158</u>	<u>32,262</u>	<u>3,944</u>	<u>22,436</u>	<u>1,853</u>	<u>105,427</u>	<u>90,976</u>	<u>9,214</u>
-	-	-	-	-	-	130,533	-
-	-	-	35,804	1,086	79,727	-	4,826
53,158	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>53,158</u>	<u>-</u>	<u>-</u>	<u>35,804</u>	<u>1,086</u>	<u>79,727</u>	<u>130,533</u>	<u>4,826</u>
-	32,262	3,944	(13,368)	767	25,700	(39,557)	4,388
-	122,885	379,019	-	12,959	(25,700)	226,612	40,206
<u>\$ -</u>	<u>\$ 155,147</u>	<u>\$ 382,963</u>	<u>\$ (13,368)</u>	<u>\$ 13,726</u>	<u>\$ -</u>	<u>\$ 187,055</u>	<u>\$ 44,594</u>

**FORD COUNTY, KANSAS**

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the Year Ended December 31, 2018

	Register of Deeds technology	Capital improvement	Equipment reserve	Clerk technology fee	Treasurer technology fee	Prosecutor training and assistance
<b>Receipts:</b>						
State and federal aid/grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Matching funds	-	-	-	-	-	-
Licenses, fees and permits	23,280	-	-	8,196	5,876	5,079
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Wind farm allocation	-	-	-	-	-	-
Sales and comp use tax	-	-	-	-	-	-
Insurance proceeds	-	-	43,607	-	-	-
Miscellaneous	-	-	10,000	-	-	-
Transfers in	-	2,705,000	1,720,000	-	-	-
<b>Total receipts</b>	<b>23,280</b>	<b>2,705,000</b>	<b>1,773,607</b>	<b>8,196</b>	<b>5,876</b>	<b>5,079</b>
<b>Expenditures:</b>						
General government	64,815	-	218,282	344	7,184	3,458
Public safety	-	6,052	794,106	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	30,116	-	-	-
Public works	-	-	-	-	-	-
Sanitation	-	4,151,716	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total expenditures</b>	<b>64,815</b>	<b>4,157,768</b>	<b>1,042,504</b>	<b>344</b>	<b>7,184</b>	<b>3,458</b>
Receipts over (under) expenditures	(41,535)	(1,452,768)	731,103	7,852	(1,308)	1,621
Unencumbered cash, beginning of year	70,338	4,897,733	3,443,913	7,153	19,679	4,659
Unencumbered cash, end of year	<u>\$ 28,803</u>	<u>\$ 3,444,965</u>	<u>\$ 4,175,016</u>	<u>\$ 15,005</u>	<u>\$ 18,371</u>	<u>\$ 6,280</u>

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Special auto	JJA 18/19	JJA 17/18	Drug taxation	Fire management assistance grant	Total
\$ -	\$ 283,575	\$ 291,342	\$ 23,078	\$ 43,616	\$ 1,508,465
-	-	-	-	-	23,944
243,583	-	-	-	-	411,105
-	-	-	-	-	50,418
-	-	-	-	-	64,123
-	-	-	-	-	393,859
-	-	-	-	-	1,151,267
-	-	-	-	-	43,607
-	42,774	7,399	-	-	67,283
-	66,730	-	-	-	5,112,960
<u>243,583</u>	<u>393,079</u>	<u>298,741</u>	<u>23,078</u>	<u>43,616</u>	<u>8,827,031</u>
31,735	-	-	-	-	458,587
-	-	-	-	22,464	1,638,384
-	-	-	-	-	54,013
-	-	-	-	-	1,193,911
-	288,531	303,908	-	-	775,428
-	-	-	-	-	4,151,906
<u>224,044</u>	<u>-</u>	<u>66,730</u>	<u>-</u>	<u>-</u>	<u>392,686</u>
<u>255,779</u>	<u>288,531</u>	<u>370,638</u>	<u>-</u>	<u>22,464</u>	<u>8,664,915</u>
(12,196)	104,548	(71,897)	23,078	21,152	162,116
<u>52,559</u>	<u>693</u>	<u>71,897</u>	<u>8,466</u>	<u>(21,152)</u>	<u>10,530,715</u>
<u>\$ 40,363</u>	<u>\$ 105,241</u>	<u>\$ -</u>	<u>\$ 31,544</u>	<u>\$ -</u>	<u>\$10,692,831</u>

**FORD COUNTY, KANSAS****PBC DEBT SERVICE FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Lease payments	<u>\$ 1,344,870</u>	<u>\$ 1,217,147</u>	<u>\$ 1,217,147</u>	<u>\$ -</u>
Expenditures:				
Debt service:				
Principal	840,000	845,000	\$ 845,000	\$ -
Interest	<u>379,870</u>	<u>372,147</u>	<u>372,147</u>	<u>-</u>
Total expenditures	<u>1,219,870</u>	<u>1,217,147</u>	<u>\$ 1,217,147</u>	<u>\$ -</u>
Receipts over (under) expenditures	125,000	-		
Unencumbered cash, beginning of year	<u>2,119</u>	<u>127,119</u>	<u>\$ -</u>	<u>\$ 127,119</u>
Unencumbered cash, end of year	<u>\$ 127,119</u>	<u>\$ 127,119</u>		

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**FORD COUNTY, KANSAS****HEALTH CAMPUS BOND FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
Receipts:		
Bond proceeds	\$ -	\$ -
Expenditures:		
Health and welfare	<u>380,854</u>	<u>47,425</u>
Receipts over (under) expenditures	(380,854)	(47,425)
Unencumbered cash, beginning of year	2,010,998	1,669,340
Prior year canceled encumbrances	<u>39,196</u>	<u>-</u>
Unencumbered cash, end of year	<u>\$ 1,669,340</u>	<u>\$ 1,621,915</u>

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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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>Actual</u>	<u>2018</u>	
			<u>Budget</u>	<u>Variance favorable (unfavorable)</u>
Receipts:				
Pager fees	\$ 8,600	\$ 3,561	<u>\$ 5,000</u>	<u>\$ (1,439)</u>
Expenditures:				
Health and welfare	<u>16,363</u>	<u>-</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>
Receipts over (under) expenditures	(7,763)	3,561		
Unencumbered cash, beginning of year	<u>25,833</u>	<u>18,070</u>	<u>\$ 23,000</u>	<u>\$ (4,930)</u>
Unencumbered cash, end of year	<u>\$ 18,070</u>	<u>\$ 21,631</u>		

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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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
User fees	\$ 2,195,511	\$ 1,883,058	\$ 2,000,000	\$ (116,942)
Farm lease	18,248	18,248	18,000	248
Total receipts	<u>2,213,759</u>	<u>1,901,306</u>	<u>\$ 2,018,000</u>	<u>\$ (116,694)</u>
Expenditures:				
Public works	744,451	620,889	\$ 996,400	\$ 375,511
Transfer to capital improvement	2,471,000	1,300,000	2,600,000	1,300,000
Transfer to hazardous household waste	45,000	45,000	45,000	-
Transfer to equipment reserve	500,000	250,000	500,000	250,000
Total expenditures	<u>3,760,451</u>	<u>2,215,889</u>	<u>\$ 4,141,400</u>	<u>\$ 1,925,511</u>
Receipts over (under) expenditures	(1,546,692)	(314,583)		
Unencumbered cash, beginning of year	4,011,979	2,465,287	\$ 2,126,785	\$ 338,502
Unencumbered cash, end of year	<u>\$ 2,465,287</u>	<u>\$ 2,150,704</u>	<u>\$ 3,385</u>	<u>\$ 2,147,319</u>

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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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
Receipts:		
Charges for services	\$ 2,373,165	\$ 2,929,268
Interest on idle funds	11,966	32,981
Total receipts	<u>2,385,131</u>	<u>2,962,249</u>
Expenditures:		
Fees and premiums	464,846	623,903
Claims	1,843,851	1,286,175
Total expenditures	<u>2,308,697</u>	<u>1,910,078</u>
Receipts over (under) expenditures	76,434	1,052,171
Unencumbered cash, beginning of year	<u>1,148,118</u>	<u>1,224,552</u>
Unencumbered cash, end of year	<u><u>\$ 1,224,552</u></u>	<u><u>\$ 2,276,723</u></u>

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## FORD COUNTY, KANSAS

## AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the Year Ended December 31, 2018

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
Tax collection accounts	\$ 32,247,714	\$ 64,852,244	\$ 64,104,480	\$ 32,995,478
Local taxing districts	1,128	44,325,344	44,317,817	8,655
Payroll clearing	191,979	13,224,696	13,211,973	204,702
Heritage trust fees	3,277	11,640	12,110	2,807
Kansas drivers license	304	2,003	1,975	332
Motor vehicle fees	27,977	2,344,878	2,361,907	10,948
Sales tax collections	56,093	991,702	991,088	56,707
Beer licenses	25	200	75	150
Flexible spending	46,951	78,064	71,761	53,254
District court	101,417	2,157,964	2,138,334	121,047
Law library	60,065	41,893	29,577	72,381
Sheriff	65,810	275,130	258,311	82,629
Ambulance department	36,073	548,760	532,141	52,692
Register of Deeds	2,571	258,134	258,416	2,289
	<u>2,571</u>	<u>258,134</u>	<u>258,416</u>	<u>2,289</u>
Total	<u>\$ 32,841,384</u>	<u>\$ 129,112,652</u>	<u>\$ 128,289,965</u>	<u>\$ 33,664,071</u>

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