BARTON COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2022

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For the Year Ended December 31, 2022

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Barton County, Kansas
Great Bend, Kansas

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Barton County, Kansas**, as of and for the year ended December 31, 2022 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 matters 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 the County as of December 31, 2022, 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 balance of the County as of December 31, 2022, 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 1.

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 *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, 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 1 of the financial statement, the financial statement is prepared by the County 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 1 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 1; 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 the County's 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.

Auditors' 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 judgment 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 the County's 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 the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated August 31, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 22, 2023, on our consideration of the County's 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 the County's 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 the County's internal control over financial reporting and compliance.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

August 22, 2023

BARTON COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Type Funds							
General Fund	$ 2,659,226	4,406	10,005,688	9,295,500	**3,373,820**	357,199	**3,731,019**
Special Purpose Funds							
Ambulance Fund	15,576	-	725,917	729,350	**12,143**	-	**12,143**
Cemetery Fund	65,719	27	14,969	30,581	**50,134**	1,217	**51,351**
Barton County 911 Fund	347,383	-	192,976	248,453	**291,906**	16,920	**308,826**
Employee Benefits Fund	2,448,101	-	2,066,534	3,112,934	**1,401,701**	108,461	**1,510,162**
Health Fund	469,248	5,405	1,696,985	1,773,869	**397,769**	189,671	**587,440**
Mental Health Fund	3,727	-	123,988	123,988	**3,727**	-	**3,727**
Developmentally Disabled Fund	2,046	-	69,700	69,699	**2,047**	-	**2,047**
Noxious Weed Fund	20,091	90	638,987	590,579	**68,589**	57,009	**125,598**
Road and Bridge Fund	778,836	9,000	5,276,445	5,263,093	**801,188**	224,314	**1,025,502**
Special Alcohol Fund	-	-	4,455	3,035	**1,420**	-	**1,420**
Special Parks and Recreation Fund	-	-	2,329	1,586	**743**	1,586	**2,329**
Special Liability Fund	64,042	-	55,996	76,278	**43,760**	5,500	**49,260**
Juvenile Services Fund	258,560	-	971,160	849,597	**380,123**	32,395	**412,518**
Community Corrections Fund	36,544	-	666,802	665,418	**37,928**	23,300	**61,228**
Criminal Justice Information System Fund	2,278	-	40,375	40,375	**2,278**	-	**2,278**
W & W Scenic Byway Grant Fund	1,879	-	-	250	**1,629**	-	**1,629**
Victims of Crime Act Grant Fund	(14,106)	-	47,914	45,046	**(11,238)**	2,319	**(8,919)**
Barton County Stewardship Fund	50,068	-	82	28,837	**21,313**	-	**21,313**
Capital Improvements Fund	5,872,063	298,616	1,604,734	1,596,370	**6,179,043**	298,972	**6,478,015**
Register of Deeds Technology Fund	87,215	-	28,873	42,127	**73,961**	7,242	**81,203**
Clerk Technology Fund	43,415	-	7,164	2,441	**48,138**	2,412	**50,550**
Treasurer Technology Fund	20,841	-	7,157	-	**27,998**	-	**27,998**
Equipment Replacement Fund	3,864,417	-	583,201	278,794	**4,168,824**	123,666	**4,292,490**
Special Bridge Replacement Fund	325,113	-	353,967	359,728	**319,352**	209,408	**528,760**
USDA Distant Learning Fund	(581,126)	-	587,218	222,994	**(216,902)**	222,995	**6,093**
RROE Grant Fund	(13,390)	-	59,875	62,645	**(16,160)**	-	**(16,160)**
ARPA Fund	455,382	-	2,504,132	164,500	**2,795,014**	15,800	**2,810,814**
BJA Grant Fund	(39,118)	-	118,723	150,868	**(71,263)**	43,940	**(27,323)**
CDC Grant Fund	(12,633)	-	62,694	86,326	**(36,265)**	2,678	**(33,587)**

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

BARTON COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Special Purpose Funds (Continued)							
HHS Grant Fund	$ 26,297	-	-	-	**26,297**	-	**26,297**
Opioid Settlement Fund	-	-	4,798	2,443	**2,355**	-	**2,355**
Fire District No. 1 Fund	44,393	-	79,797	82,974	**41,216**	15,131	**56,347**
Fire District No. 1 Special Equipment Fund	96,456	-	20,000	15,000	**101,456**	15,000	**116,456**
Business Funds							
Solid Waste Fund	4,269,593	28,672	1,932,069	2,267,274	**3,963,060**	574,824	**4,537,884**
Health Coverage Fund	354,529	-	2,686,368	2,375,759	**665,138**	-	**665,138**
Trust Funds							
Motor Vehicle Operating Fund	11,450	10	268,895	259,609	**20,746**	7,564	**28,310**
Economic Development Revolving Loan Fund	39,969	-	28,212	759	**67,422**	352	**67,774**
Law Enforcement Trust Fund	76,921	-	16,023	21,685	**71,259**	4,800	**76,059**
Prosecutor's Assistance and Training Fund	43,417	-	2,058	972	**44,503**	-	**44,503**
Court Service Alcohol Tax Grant Fund	1,489	-	-	-	**1,489**	-	**1,489**
Youth Program - Hulme Foundation Fund	5,648	-	3	5,651	**-**	-	**-**
Barton County Employees' Trust Fund	250	-	-	-	**250**	-	**250**
Total Primary Government (Excluding Distributable and Agency Funds)	$ 22,201,809	346,226	33,557,263	30,947,387	**25,157,911**	2,564,675	**27,722,586**

Composition of Cash		
Checking Accounts	$	**3,656,625**
Time Deposits		**31,061,920**
Certificates of Deposit		**24,839,224**
Cash on Hand		**975**
Total Cash		**59,558,744**
Distributable Funds, State Funds, and Subdivision Funds per Statement 3		**(31,363,999)**
Agency Funds per Statement 3-2		**(472,159)**
Total Primary Government (Excluding Distributable and Agency Funds)	$	**27,722,586**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Barton County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The County is a municipal corporation governed by an elected five-member commission. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

Fire District No. 2

The Fire District operates to provide fire protection for the County. The Fire District can sue and be sued, and can buy, sell, or lease real property. The District is governed by an eight member board of trustees, that is appointed by the County Commissioners. Unaudited financial statements can be obtained by contacting the Fire District.

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, 2022.

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Business Fund – fund financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

Trust Fund – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

Basis of Accounting

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

Reimbursements
The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – 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 10 days after publication of notice of hearing.

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were budget amendments for this year for the General Fund, Barton County 911 Fund, Health Fund, Road and Bridge Fund and Solid Waste Fund.

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 revenues 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 County 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 capital project funds, trust funds, and the following special purpose funds: Juvenile Services Fund, Community Corrections Fund, W & W Scenic Byway Grant Fund, Victims of Crime Act Grant Fund, Barton County Stewardship Fund, Capital Improvements Fund, Register of Deeds Technology Fund, Clerk Technology Fund, Treasurer Technology Fund, Equipment Replacement Fund, USDA Distant Learning Fund, RROE Grant Fund, ARPA Fund, BJA Grant Fund, CDC Grant Fund, HHS Grant Fund, Opioid Settlement Fund and Fire District No. 1 Special Equipment Fund.

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.

NOTE 3 – DEPOSITS AND INVESTMENTS

Barton County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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 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.

Concentration of Credit Risk
State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2022.

At December 31, 2022, the County's carrying amount of deposits was $59,558,744 and the bank balance was $59,133,549. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $1,614,031 was covered by federal depository insurance, $3,300,000 by letters of

credit, and $54,219,518 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2022.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Barton County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2022 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Juvenile Services Fund	Resolution	$	3,000
General Fund	Health Fund	Resolution		342
General Fund	Capital Improvements Fund	K.S.A. 19-120		720,000
General Fund	Equipment Replacement Fund	K.S.A. 19-119		480,000
Special Alcohol Fund	Juvenile Services Fund	Resolution		3,035
Road and Bridge Fund	Equipment Replacement Fund	K.S.A. 68-141g		103,201
Road and Bridge Fund	Capital Improvements Fund	K.S.A. 19-120		196,799
Special Bridge Replacement Fund	Capital Improvements Fund	Resolution		99,000
Motor Vehicle Operating Fund	General Fund	K.S.A. 8-145		11,450
Fire District No. 1 Fund	Fire District No. 1 Special Equipment Fund	K.S.A. 19-3612c		20,000

NOTE 5 – LITIGATION

Barton 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.

NOTE 6 – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – GRANTS AND SHARED REVENUES

Barton County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The County's expenditures in the Solid Waste Fund exceed budgeted authority, which is in violation of K.S.A. 79-2935.

NOTE 9 – DEFERRED COMPENSATION PLAN

Barton County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Barton County, Kansas 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $851,147 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $9,047,888. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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.

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

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

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

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% for the year ended December 31, 2022.

NOTE 12 – HEALTH REIMBURSEMENT ARRANGEMENT

Barton County, Kansas entered into a Health Reimbursement Arrangement (HRA) during 2022. The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The HRA plan is funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employee, their spouse or their dependents. The maximum allowance per year is $1,000 for employee only, $2,750 for employee and spouse, employee and children and employee and family. The amount the County paid in HRA reimbursements was $213,444 for the year ended December 31, 2022.

NOTE 13 – COMPENSATED ABSENCES

Vacation

The County's policy regarding vacation for full-time employees is as follows:

Years Worked	Amount Earned
0-1	4 hours/month
2-5	8 hours/month
6-10	10 hours/month
11-15	12 hours/month
16 and over	14 hours/month

The County's policy regarding vacation for part-time employees is as follows:

Years Worked	Amount Earned
0-1	2 hour/month
2-4	4 hours/month
5 and over	6 hours/month

Vacation may not be taken until the employee completes one full year of service. The maximum accrual for vacation shall be no more than 200 hours for all employees.

Sick Leave
Barton County, Kansas' policy for sick leave permits full-time employees to earn sick leave at the rate of 8 hours per calendar month up to a maximum of 576 hours. Part-time employees shall earn sick leave at a rate of 4 hours per calendar month up to a maximum of 288 hours. At the end of each calendar year, the County will buy back unused sick leave accumulated over 60 days for full-time employees and 30 days for part-time employees at a rate of 25% of current salary. Upon separation from County service, employees who have at least 5 years of continuous County employment will be paid 25% of their accumulated sick leave, up to 480 hours for full-time employees and 240 hours for part-time employees, at their current rate of pay. If the employee has more than 20 years of continuous County employment, the employee shall be paid 50%, up to 480 hours for full-time employees and 240 hours for part-time employees, of his/her accumulated sick leave at his/her current rate of pay. If the employee's accumulated sick leave exceeds the 480/240 hour limitation, the remaining amount will be paid out following the buyback policy.

Comp Time
Comp time is earned at the rate of 1½ hours per every hour worked over 40 hours during a one week period. It must be taken as time off by the end of each calendar year.

Longevity Pay
Each November, the County pays longevity pay to employees who have been employed five years or longer. They are paid $36 for each year of service if a full-time employee and $18 for each year of service if a part-time employee.

NOTE 14 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Barton County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is $4,336,647 and the estimated post-closure cost is $3,651,026. These figures comprise the estimated closure and post-closure cost of $7,987,673. At December 31, 2022, the permit for 2022 identifies that the remaining volume capacity of the site is 65.74% of the original capacity and that the remaining life of the landfill is 92.0 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2022.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

BARTON COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

BARTON COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Type Funds					
General Fund	$ 10,432,646	-	10,432,646	**9,295,500**	(1,137,146)
Special Purpose Funds					
Ambulance Fund	729,350	-	729,350	**729,350**	-
Cemetery Fund	40,000	-	40,000	**30,581**	(9,419)
Barton County 911 Fund	287,000	-	287,000	**248,453**	(38,547)
Employee Benefits Fund	3,620,195	-	3,620,195	**3,112,934**	(507,261)
Health Fund	1,827,074	-	1,827,074	**1,773,869**	(53,205)
Mental Health Fund	125,000	-	125,000	**123,988**	(1,012)
Developmentally Disabled Fund	70,000	-	70,000	**69,699**	(301)
Noxious Weed Fund	716,785	-	716,785	**590,579**	(126,206)
Road and Bridge Fund	5,456,010	-	5,456,010	**5,263,093**	(192,917)
Special Alcohol Fund	3,035	-	3,035	**3,035**	-
Special Parks and Recreation Fund	1,586	-	1,586	**1,586**	-
Special Liability Fund	80,000	-	80,000	**76,278**	(3,722)
Criminal Justice Information System Fund	45,000	-	45,000	**40,375**	(4,625)
Special Bridge Replacement Fund	360,000	-	360,000	**359,728**	(272)
Fire District No. 1 Fund	93,000	-	93,000	**82,974**	(10,026)
Business Fund					
Solid Waste Fund	2,185,745	-	2,185,745	**2,267,274**	81,529

BARTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 4,434,385	**5,176,169**	5,303,785	(127,616)
Delinquent Tax	70,711	**111,306**	-	111,306
Vehicle Tax	460,834	**682,229**	598,329	83,900
Motor Vehicle Stamp Tax	2,921	**3,577**	1,836	1,741
Local Alcohol Liquor Tax	2,055	**2,329**	1,586	743
Mineral Production Tax	24,454	**51,484**	22,000	29,484
Sales Tax	2,463,187	**2,614,094**	2,396,739	217,355
Interest and Fees on Delinquent Taxes	212,347	**313,283**	50,000	263,283
Neighborhood Revitilzation	29,442	**27,209**	25,000	2,209
Federal Aid	32,361	**52,909**	24,000	28,909
State Aid	1,176	**16,238**	-	16,238
Prisoner Keep	89,826	**78,103**	45,000	33,103
Sheriff Miscellaneous Receipts	905	**1,105**	25,000	(23,895)
Reimbursements - District Court	39,896	**36,933**	75,000	(38,067)
Reimbursements - Other	50,640	**108,673**	-	108,673
Licenses, Permits and Fees	401,219	**406,452**	191,000	215,452
County Attorney - Diversion Fees	52,350	**45,800**	70,000	(24,200)
Charges for Services	7,079	**7,906**	-	7,906
Interest on Idle Funds	71,735	**247,903**	25,000	222,903
Other	10,231	**10,536**	-	10,536
Transfers In	16,369	**11,450**	5,000	6,450
Total Receipts	8,474,123	**10,005,688**	8,859,275	1,146,413
Expenditures				
County Commissioners	135,160	**145,813**	137,785	8,028
County Clerk	246,977	**301,960**	301,155	805
County Clerk - Election	61,238	**102,619**	145,500	(42,881)
County Treasurer	146,720	**197,931**	215,685	(17,754)
County Attorney	792,185	**829,496**	827,945	1,551
Register of Deeds	124,910	**133,452**	140,735	(7,283)
Sheriff	946,275	**1,312,427**	1,462,065	(149,638)
County Appraiser	446,525	**459,964**	486,690	(26,726)
District Court	378,965	**366,844**	432,000	(65,156)
Courthouse General	634,858	**603,185**	2,188,840	(1,585,655)
Juvenile Detention	94,413	**91,625**	84,230	7,395
General Finance	56,548	**-**	399,390	(399,390)
County Administrator	319,206	**544,724**	549,925	(5,201)

BARTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued)					
Information Technology	$	142,320	**162,245**	178,430	(16,185)
Detention Facility		1,474,537	**1,524,095**	1,636,246	(112,151)
Emergency Preparedness/Risk Management		40,999	**67,040**	72,955	(5,915)
Public Works/Engineering		264,932	**266,532**	292,255	(25,723)
Public Works/Environmental Management		108,822	**100,463**	113,065	(12,602)
Communications		514,453	**616,193**	767,750	(151,557)
Economic Development		205,475	**107,125**	-	107,125
Appropriations					
Barton County Historical Society		46,500	**46,500**	-	46,500
Barton County Soil Conservation Service		24,650	**25,000**	-	25,000
Barton County Fair Association		26,888	**24,775**	-	24,775
Miscellaneous Appropriations		33,868	**30,650**	-	30,650
Great Bend Humane Society		31,500	**31,500**	-	31,500
Transfers Out		1,000,957	**1,203,342**	-	1,203,342
Total Expenditures		8,299,881	**9,295,500**	10,432,646	(1,137,146)
Receipts Over (Under) Expenditures		174,242	**710,188**		
Unencumbered Cash - Beginning		2,484,963	**2,659,226**		
Prior Year Cancelled Encumbrances		21	**4,406**		
Unencumbered Cash - Ending	$	2,659,226	**3,373,820**		

BARTON COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 477,913	**642,570**	658,744	(16,174)
Delinquent Tax	6,737	**11,814**	-	11,814
Motor Vehicle Tax	40,953	**71,169**	64,252	6,917
Motor Vehicle Stamp Tax	258	**364**	198	166
Total Receipts	525,861	**725,917**	723,194	2,723
Expenditures				
Contractual Services	515,850	**729,350**	729,350	-
Receipts Over (Under) Expenditures	10,011	**(3,433)**		
Unencumbered Cash - Beginning	5,565	**15,576**		
Unencumbered Cash - Ending	$ 15,576	**12,143**		

BARTON COUNTY, KANSAS
Cemetery Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 6,740	**1,103**	1,059	44
Delinquent Tax	367	**324**	-	324
Motor Vehicle Tax	2,262	**1,434**	942	492
Motor Vehicle Stamp Tax	14	**9**	3	6
Sale of Lots	6,250	**10,760**	3,000	7,760
Other	1,755	**1,339**	-	1,339
Total Receipts	17,388	**14,969**	5,004	9,965
Expenditures				
Commodities	991	**2,326**	5,930	(3,604)
Contractual Services	12,981	**16,787**	17,070	(283)
Capital Outlay	-	**11,468**	17,000	(5,532)
Total Expenditures	13,972	**30,581**	40,000	(9,419)
Receipts Over (Under) Expenditures	3,416	**(15,612)**		
Unencumbered Cash - Beginning	62,303	**65,719**		
Prior Year Cancelled Encumbrances	-	**27**		
Unencumbered Cash - Ending	$ 65,719	**50,134**		

BARTON COUNTY, KANSAS
Barton County 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Collections	$ 198,071	**191,868**	200,000	(8,132)
Reimbursements	1,247	**1,021**	-	1,021
Interest on Idle Funds	89	**87**	-	87
Total Receipts	199,407	**192,976**	200,000	(7,024)
Expenditures				
Line Charges	40,288	**34,098**	-	34,098
Utilities	19,477	**25,638**	-	25,638
Contractual Services	105,432	**164,728**	287,000	(122,272)
Capital Outlay	4,931	**23,989**	-	23,989
Total Expenditures	170,128	**248,453**	287,000	(38,547)
Receipts Over (Under) Expenditures	29,279	**(55,477)**		
Unencumbered Cash - Beginning	318,104	**347,383**		
Unencumbered Cash - Ending	$ 347,383	**291,906**		

BARTON COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 2,812,760	**1,560,791**	1,597,896	(37,105)
Delinquent Tax	44,020	**61,741**	-	61,741
Motor Vehicle Tax	280,110	**429,215**	379,118	50,097
Motor Vehicle Stamp Tax	1,770	**2,238**	1,165	1,073
Federal Aid	95,654	**-**	-	-
Other Refunds and Reimbursements	2,226	**12,549**	-	12,549
Total Receipts	3,236,540	**2,066,534**	1,978,179	88,355
Expenditures				
Health Benefits	1,634,179	**1,842,061**	2,024,025	(181,964)
Workers' Compensation Insurance	89,414	**66,845**	120,000	(53,155)
FICA and Medicare	460,723	**526,756**	626,000	(99,244)
KPERS Retirement	588,030	**674,036**	797,170	(123,134)
Cafeteria Plan	1,100	**2,190**	3,000	(810)
Unemployment Compensation	3,180	**1,046**	50,000	(48,954)
Total Expenditures	2,776,626	**3,112,934**	3,620,195	(507,261)
Receipts Over (Under) Expenditures	459,914	**(1,046,400)**		
Unencumbered Cash - Beginning	1,988,187	**2,448,101**		
Unencumbered Cash - Ending	$ 2,448,101	**1,401,701**		

BARTON COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 275,086	**268,327**	274,946	(6,619)
Delinquent Tax	4,213	**6,538**	-	6,538
Motor Vehicle Tax	26,512	**41,732**	37,054	4,678
Motor Vehicle Stamp Tax	167	**217**	114	103
Federal Aid	774,409	**713,024**	493,610	219,414
State Aid	138,364	**165,767**	125,883	39,884
Collections and Other	418,226	**488,188**	463,250	24,938
Grant Proceeds	24,387	**9,850**	5,000	4,850
Sale of Assets	-	**3,000**	-	3,000
Transfers In	146	**342**	-	342
Total Receipts	1,661,510	**1,696,985**	1,399,857	297,128
Expenditures				
Personal Services	866,618	**850,350**	962,856	(112,506)
Commodities	305,906	**353,117**	372,092	(18,975)
Contractual Services	75,397	**156,417**	185,936	(29,519)
Capital Outlay	44,560	**150,547**	6,500	144,047
Child Care	76,805	**56,041**	-	56,041
Women and Maternal Health and Screening	152,141	**145,959**	-	145,959
Communicable Diseases	12,535	**11,488**	-	11,488
Emergencies	45,479	**49,950**	299,690	(249,740)
Total Expenditures	1,579,441	**1,773,869**	1,827,074	(53,205)
Receipts Over (Under) Expenditures	82,069	**(76,884)**		
Unencumbered Cash - Beginning	387,179	**469,248**		
Prior Year Cancelled Encumbrances	-	**5,405**		
Unencumbered Cash - Ending	$ 469,248	**397,769**		

BARTON COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 114,068	**103,881**	106,394	(2,513)
Delinquent Tax	1,786	**2,708**	-	2,708
Motor Vehicle Tax	11,017	**17,309**	15,366	1,943
Motor Vehicle Stamp Tax	69	**90**	47	43
Total Receipts	126,940	**123,988**	121,807	2,181
Expenditures				
Contractual Services	125,000	**123,988**	125,000	(1,012)
Receipts Over (Under) Expenditures	1,940	**-**		
Unencumbered Cash - Beginning	1,787	**3,727**		
Unencumbered Cash - Ending	$ 3,727	**3,727**		

BARTON COUNTY, KANSAS
Developmentally Disabled Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Taxes and Shared Revenues					
Ad Valorem Property Tax	$	63,226	**58,503**	59,820	(1,317)
Delinquent Tax		1,007	**1,519**	-	1,519
Motor Vehicle Tax		6,227	**9,628**	8,519	1,109
Motor Vehicle Stamp Tax		39	**50**	26	24
Total Receipts		70,499	**69,700**	68,365	1,335
Expenditures					
Contractual Services		70,000	**69,699**	70,000	(301)
Receipts Over (Under) Expenditures		499	**1**		
Unencumbered Cash - Beginning		1,547	**2,046**		
Unencumbered Cash - Ending	$	2,046	**2,047**		

BARTON COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 293,350	**256,449**	262,938	(6,489)
Delinquent Tax	3,908	**6,424**	-	6,424
Motor Vehicle Tax	24,403	**43,517**	39,432	4,085
Motor Vehicle Stamp Tax	154	**222**	121	101
Collections and Other	411,909	**332,375**	400,000	(67,625)
Total Receipts	733,724	**638,987**	702,491	(63,504)
Expenditures				
Personal Services	148,278	**144,691**	174,135	(29,444)
Commodities	478,647	**406,808**	492,300	(85,492)
Contractual Services	38,617	**39,080**	48,850	(9,770)
Capital Outlay	3,094	**-**	1,500	(1,500)
Transfers Out	48,000	**-**	-	-
Total Expenditures	716,636	**590,579**	716,785	(126,206)
Receipts Over (Under) Expenditures	17,088	**48,408**		
Unencumbered Cash - Beginning	3,003	**20,091**		
Prior Year Cancelled Encumbrances	-	**90**		
Unencumbered Cash - Ending	$ 20,091	**68,589**		

BARTON COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 3,330,116	**3,168,910**	3,247,010	(78,100)
Delinquent Tax	52,383	**79,858**	-	79,858
Motor Vehicle Tax	318,940	**504,408**	448,386	56,022
Motor Vehicle Stamp Tax	2,008	**2,616**	1,378	1,238
Special City and County Highway Payments	983,689	**913,307**	913,307	-
County Equalization and Adjustment Payments	101,946	**38,902**	38,902	-
Sale of Assets	5,955	**2,329**	103,449	(101,120)
Federal Aid	35,446	**72,893**	63,585	9,308
State Aid	191,966	**217,565**	205,277	12,288
Reimbursements and Other	16,320	**275,657**	179,487	96,170
Total Receipts	5,038,769	**5,276,445**	5,200,781	75,664
Expenditures				
Personal Services	1,075,733	**1,126,208**	1,160,010	(33,802)
Commodities	2,733,340	**3,052,436**	3,497,550	(445,114)
Contractual Services	160,429	**470,878**	153,450	317,428
Capital Outlay	19,286	**24,500**	375,000	(350,500)
Capital Improvements	294,964	**289,071**	270,000	19,071
Transfers Out	500,000	**300,000**	-	300,000
Total Expenditures	4,783,752	**5,263,093**	5,456,010	(192,917)
Receipts Over (Under) Expenditures	255,017	**13,352**		
Unencumbered Cash - Beginning	523,819	**778,836**		
Prior Year Cancelled Encumbrances	-	**9,000**		
Unencumbered Cash - Ending	$ 778,836	**801,188**		

BARTON COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Local Alcohol Funds	$ 3,932	**4,455**	3,035	1,420
Expenditures				
Transfers Out	3,932	**3,035**	3,035	-
Receipts Over (Under) Expenditures	-	**1,420**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**1,420**		

BARTON COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Local Alcohol Funds	$ 2,055	**2,329**	1,586	743
Expenditures				
Contractual Services	2,055	**1,586**	1,586	-
Receipts Over (Under) Expenditures	-	**743**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**743**		

BARTON COUNTY, KANSAS
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 46,634	**48,142**	49,553	(1,411)
Delinquent Tax	72	**117**	-	117
Motor Vehicle Tax	3,159	**6,729**	6,253	476
Motor Vehicle Stamp Tax	18	**33**	19	14
Real Estate Tax Redemptions	587	**975**	-	975
Total Receipts	50,470	**55,996**	55,825	171
Expenditures				
Contractual Services	39,509	**76,278**	80,000	(3,722)
Receipts Over (Under) Expenditures	10,961	**(20,282)**		
Unencumbered Cash - Beginning	53,081	**64,042**		
Unencumbered Cash - Ending	$ 64,042	**43,760**		

BARTON COUNTY, KANSAS
Juvenile Services Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	769,149	**947,275**
Urinalysis		16,924	**13,121**
Collections		750	**102**
Transfers In		4,743	**6,035**
Other		21,923	**4,627**
Total Receipts		813,489	**971,160**
Expenditures			
Personal Services		602,775	**772,557**
Commodities		17,086	**23,585**
Contractual Services		36,140	**43,203**
Capital Outlay		21,940	**10,252**
Total Expenditures		677,941	**849,597**
Receipts Over (Under) Expenditures		135,548	**121,563**
Unencumbered Cash - Beginning		123,012	**258,560**
Unencumbered Cash - Ending	$	258,560	**380,123**

BARTON COUNTY, KANSAS
Community Corrections Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	531,520	**624,180**
Drug Tests and Other		23,326	**37,692**
Reimbursements		3,411	**4,930**
Total Receipts		558,257	**666,802**
Expenditures			
Personal Services		500,806	**593,694**
Commodities		21,341	**22,477**
Contractual Services		50,388	**44,588**
Capital Outlay		1,493	**4,659**
Total Expenditures		574,028	**665,418**
Receipts Over (Under) Expenditures		(15,771)	**1,384**
Unencumbered Cash - Beginning		52,315	**36,544**
Unencumbered Cash - Ending	$	36,544	**37,928**

BARTON COUNTY, KANSAS
Criminal Justice Information System Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
User Fees	$ 40,615	**40,375**	45,000	(4,625)
Expenditures				
Contractual Services	40,615	**40,375**	45,000	(4,625)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	2,278	**2,278**		
Unencumbered Cash - Ending	$ 2,278	**2,278**		

BARTON COUNTY, KANSAS
W & W Scenic Byway Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursements	$	1,000	**-**
Expenditures			
Professional Services		1,129	**250**
Receipts Over (Under) Expenditures		(129)	**(250)**
Unencumbered Cash - Beginning		2,008	**1,879**
Unencumbered Cash - Ending	$	1,879	**1,629**

BARTON COUNTY, KANSAS
Victims of Crime Act Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	38,064	**47,914**
Expenditures			
Personal Services		44,110	**45,046**
Receipts Over (Under) Expenditures		(6,046)	**2,868**
Unencumbered Cash - Beginning		(8,060)	**(14,106)**
Unencumbered Cash - Ending	$	(14,106)	**(11,238)**

BARTON COUNTY, KANSAS
Barton County Stewardship Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	4,015	**45**
Interest on Idle Funds		14	**37**
Total Receipts		4,029	**82**
Expenditures			
Commodities		393	**28,837**
Receipts Over (Under) Expenditures		3,636	**(28,755)**
Unencumbered Cash - Beginning		46,432	**50,068**
Unencumbered Cash - Ending	$	50,068	**21,313**

BARTON COUNTY, KANSAS
Capital Improvements Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	1,480,638	**1,015,799**
State Aid		-	**588,935**
Total Receipts		1,480,638	**1,604,734**
Expenditures			
Capital Outlay		944,378	**1,596,370**
Federal Funds Exchange		25,531	**-**
Total Expenditures		969,909	**1,596,370**
Receipts Over (Under) Expenditures		510,729	**8,364**
Unencumbered Cash - Beginning		5,361,334	**5,872,063**
Prior Year Cancelled Encumbrances		-	**298,616**
Unencumbered Cash - Ending	$	5,872,063	**6,179,043**

BARTON COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	35,786	**28,594**
Interest on Idle Funds		89	**279**
Total Receipts		35,875	**28,873**
Expenditures			
Contractual Services		23,532	**42,127**
Receipts Over (Under) Expenditures		12,343	**(13,254)**
Unencumbered Cash - Beginning		74,872	**87,215**
Unencumbered Cash - Ending	$	87,215	**73,961**

BARTON COUNTY, KANSAS
Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	8,947	**7,149**
Interest on Idle Funds		13	**15**
Total Receipts		8,960	**7,164**
Expenditures			
Commodities		310	**-**
Capital Outlay		4,283	**2,441**
Total Expenditures		4,593	**2,441**
Receipts Over (Under) Expenditures		4,367	**4,723**
Unencumbered Cash - Beginning		39,048	**43,415**
Unencumbered Cash - Ending	$	43,415	**48,138**

BARTON COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	8,947	**7,149**
Interest on Idle Funds		6	**8**
Total Receipts		8,953	**7,157**
Expenditures			
Capital Outlay		3,151	**-**
Receipts Over (Under) Expenditures		5,802	**7,157**
Unencumbered Cash - Beginning		15,039	**20,841**
Unencumbered Cash - Ending	$	20,841	**27,998**

BARTON COUNTY, KANSAS
Equipment Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	257,362	**583,201**
Expenditures			
Capital Outlay		416,300	**278,794**
Receipts Over (Under) Expenditures		(158,938)	**304,407**
Unencumbered Cash - Beginning		4,023,355	**3,864,417**
Unencumbered Cash - Ending	$	3,864,417	**4,168,824**

BARTON COUNTY, KANSAS
Special Bridge Replacement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 97,382	**330,891**	338,789	(7,898)
Delinquent Property Tax	3,752	**5,071**	-	5,071
Motor Vehicle Tax	21,855	**17,900**	13,357	4,543
Motor Vehicle Stamp Tax	136	**105**	40	65
State Aid	206,745	**-**	-	-
Total Receipts	329,870	**353,967**	352,186	1,781
Expenditures				
Contractual Services	34,230	**33,543**	60,000	(26,457)
Capital Outlay	22,776	**227,185**	300,000	(72,815)
Transfers Out	190,000	**99,000**	-	99,000
Total Expenditures	247,006	**359,728**	360,000	(272)
Receipts Over (Under) Expenditures	82,864	**(5,761)**		
Unencumbered Cash - Beginning	242,249	**325,113**		
Unencumbered Cash - Ending	$ 325,113	**319,352**		

BARTON COUNTY, KANSAS
Kansas Coronavirus Supplement Emergency Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	16,883	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		16,883	**-**
Unencumbered Cash - Beginning		(16,883)	**-**
Unencumbered Cash - Ending	$	-	**-**

BARTON COUNTY, KANSAS
SPARKS Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Grant Disbursements		112,301	**-**
Receipts Over (Under) Expenditures		(112,301)	**-**
Unencumbered Cash - Beginning		112,301	**-**
Unencumbered Cash - Ending	$	-	**-**

BARTON COUNTY, KANSAS
SPARKS Health Department Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Grant Disbursements		5,005	**-**
Receipts Over (Under) Expenditures		(5,005)	**-**
Unencumbered Cash - Beginning		5,005	**-**
Unencumbered Cash - Ending	$	-	**-**

BARTON COUNTY, KANSAS
USDA Distant Learning Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	24,777	**587,218**
Expenditures			
Equipment		675,301	**222,994**
Receipts Over (Under) Expenditures		(650,524)	**364,224**
Unencumbered Cash - Beginning		69,398	**(581,126)**
Unencumbered Cash - Ending	$	(581,126)	**(216,902)**

BARTON COUNTY, KANSAS
RROE Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	62,553	**59,875**
Expenditures			
Professional Services		75,943	**62,645**
Receipts Over (Under) Expenditures		(13,390)	**(2,770)**
Unencumbered Cash - Beginning		-	**(13,390)**
Unencumbered Cash - Ending	$	(13,390)	**(16,160)**

BARTON COUNTY, KANSAS
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Investment Income	$	429	**497**
Federal Aid		2,503,635	**2,503,635**
Total Receipts		2,504,064	**2,504,132**
Expenditures			
Personal Services		1,448,637	**-**
Professional Services		15,516	**-**
Capital Outlay		496,387	**-**
Appropriations		88,142	**164,500**
Total Expenditures		2,048,682	**164,500**
Receipts Over (Under) Expenditures		455,382	**2,339,632**
Unencumbered Cash - Beginning		-	**455,382**
Unencumbered Cash - Ending	$	455,382	**2,795,014**

BARTON COUNTY, KANSAS
BJA Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	8,786	**118,723**
Expenditures			
Personal Services		47,904	**150,868**
Receipts Over (Under) Expenditures		(39,118)	**(32,145)**
Unencumbered Cash - Beginning		-	**(39,118)**
Unencumbered Cash - Ending	$	(39,118)	**(71,263)**

BARTON COUNTY, KANSAS
CDC Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	-	**62,694**
Expenditures			
Contractual Services		12,633	**86,326**
Receipts Over (Under) Expenditures		(12,633)	**(23,632)**
Unencumbered Cash - Beginning		-	**(12,633)**
Unencumbered Cash - Ending	$	(12,633)	**(36,265)**

BARTON COUNTY, KANSAS
HHS Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	26,297	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		26,297	**-**
Unencumbered Cash - Beginning		-	**26,297**
Unencumbered Cash - Ending	$	26,297	**26,297**

BARTON COUNTY, KANSAS
Opioid Settlement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Opioid Funds	$	-	**4,798**
Expenditures			
Commodities		-	**2,443**
Receipts Over (Under) Expenditures		-	**2,355**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**2,355**

BARTON COUNTY, KANSAS
Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 59,429	**69,635**	71,175	(1,540)
Delinquent Tax	916	**1,247**	-	1,247
Motor Vehicle Tax	5,521	**7,218**	6,790	428
Grants	4,032	**1,538**	-	1,538
Miscellaneous	-	**159**	-	159
Total Receipts	69,898	**79,797**	77,965	1,832
Expenditures				
Personal Services	9,700	**9,935**	8,500	1,435
Commodities	11,799	**9,159**	14,000	(4,841)
Contractual Services	19,916	**36,733**	30,500	6,233
Capital Outlay	5,172	**7,147**	20,000	(12,853)
Transfers Out	20,000	**20,000**	20,000	-
Total Expenditures	66,587	**82,974**	93,000	(10,026)
Receipts Over (Under) Expenditures	3,311	**(3,177)**		
Unencumbered Cash - Beginning	41,082	**44,393**		
Unencumbered Cash - Ending	$ 44,393	**41,216**		

BARTON COUNTY, KANSAS
Fire District No. 1 Special Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	20,000	**20,000**
Expenditures			
Capital Outlay		-	**15,000**
Receipts Over (Under) Expenditures		20,000	**5,000**
Unencumbered Cash - Beginning		76,456	**96,456**
Unencumbered Cash - Ending	$	96,456	**101,456**

BARTON COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Collections	$ 1,451,202	**1,703,930**	1,584,422	119,508
Reimbursements and Other	342	**203,099**	212,765	(9,666)
Federal Aid	12,717	**-**	-	-
State Aid	4,190	**9,666**	-	9,666
Interest on Idle Funds	12,487	**15,374**	15,374	-
Total Receipts	1,480,938	**1,932,069**	1,812,561	119,508
Expenditures				
Personal Services	487,944	**561,023**	618,795	(57,772)
Commodities	119,995	**247,651**	138,400	109,251
Contractual Services	300,047	**1,189,185**	1,306,350	(117,165)
Household Hazardous Waste	5,226	**7,238**	-	7,238
Capital Outlay	122,373	**262,177**	122,200	139,977
Total Expenditures	1,035,585	**2,267,274**	2,185,745	81,529
Receipts Over (Under) Expenditures	445,353	**(335,205)**		
Unencumbered Cash - Beginning	3,824,240	**4,269,593**		
Prior Year Cancelled Encumbrances	-	**28,672**		
Unencumbered Cash - Ending	$ 4,269,593	**3,963,060**		

BARTON COUNTY, KANSAS
Health Coverage Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	2,674,625	**2,686,226**
Interest on Idle Funds		87	**142**
Total Receipts		2,674,712	**2,686,368**
Expenditures			
Contractual Services		2,667,905	**2,375,759**
Receipts Over (Under) Expenditures		6,807	**310,609**
Unencumbered Cash - Beginning		347,722	**354,529**
Unencumbered Cash - Ending	$	354,529	**665,138**

BARTON COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	272,475	**267,848**
Other		110	**1,047**
Total Receipts		272,585	**268,895**
Expenditures			
Personal Services		244,697	**236,267**
Commodities		10,874	**10,346**
Contractual Services		3,464	**1,546**
Capital Outlay		1,158	**-**
Refunds		126	**-**
Other		816	**-**
Transfers Out		16,369	**11,450**
Total Expenditures		277,504	**259,609**
Receipts Over (Under) Expenditures		(4,919)	**9,286**
Unencumbered Cash - Beginning		16,369	**11,450**
Prior Year Cancelled Encumbrances		-	**10**
Unencumbered Cash - Ending	$	11,450	**20,746**

BARTON COUNTY, KANSAS
Economic Development Revolving Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	12	**55**
Collections		26,222	**28,157**
Total Receipts		26,234	**28,212**
Expenditures			
Administration Fees		1,180	**759**
Receipts Over (Under) Expenditures		25,054	**27,453**
Unencumbered Cash - Beginning		14,915	**39,969**
Unencumbered Cash - Ending	$	39,969	**67,422**

BARTON COUNTY, KANSAS
Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	32,862	**16,023**
Expenditures			
Capital Outlay		31,730	**21,685**
Receipts Over (Under) Expenditures		1,132	**(5,662)**
Unencumbered Cash - Beginning		75,789	**76,921**
Unencumbered Cash - Ending	$	76,921	**71,259**

BARTON COUNTY, KANSAS
Prosecutor's Assistance and Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	2,286	**2,058**
Expenditures			
Contractual Services		1,319	**972**
Receipts Over (Under) Expenditures		967	**1,086**
Unencumbered Cash - Beginning		42,450	**43,417**
Unencumbered Cash - Ending	$	43,417	**44,503**

BARTON COUNTY, KANSAS
Court Service Alcohol Tax Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		1,489	**1,489**
Unencumbered Cash - Ending	$	1,489	**1,489**

BARTON COUNTY, KANSAS
Youth Program - Hulme Foundation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest on Idle Funds	$	7	**3**
Expenditures			
Commodities		1,045	**5,651**
Receipts Over (Under) Expenditures		(1,038)	**(5,648)**
Unencumbered Cash - Beginning		6,686	**5,648**
Unencumbered Cash - Ending	$	5,648	**-**

BARTON COUNTY, KANSAS
Barton County Employees' Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		250	**250**
Unencumbered Cash - Ending	$	250	**250**

BARTON COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Ad Valorem Taxes				
Current Tax	$ 29,383,855	1,287,178	177,178	**30,493,855**
Delinquent Personal Property Tax	53,746	1,526	2,075	**53,197**
Delinquent Real Estate Tax	363,270	193,652	22,215	**534,707**
Neighborhood Revitalization	52,275	425,017	403,794	**73,498**
Mineral Tax	-	102,968	102,968	**-**
Motor Vehicle Tax	1,126,687	5,022,998	6,044,288	**105,397**
Local Alcohol Liquor Tax	-	9,113	9,113	**-**
County Equalization and Adjustment	-	43,225	43,225	**-**
Special City and County Highway	-	1,014,785	1,014,785	**-**
Vehicle Rental Excise Tax	10,517	13,479	23,996	**-**
Fire District No. 2	-	118,689	118,689	**-**
Fireworks Fee Fund	800	800	-	**1,600**
Total Distributable Funds	30,991,150	8,233,430	7,962,326	**31,262,254**
State Funds				
State General Fund	-	323	323	**-**
State Educational Building	-	311,698	311,698	**-**
State Institutional Building	-	155,849	155,849	**-**
State Motor Vehicle Sales Tax	125,597	1,389,357	1,413,209	**101,745**
Total State Funds	125,597	1,857,227	1,881,079	**101,745**
Subdivision Funds				
Cities	-	8,873,142	8,873,142	**-**
Townships	26,954	2,936,564	2,963,518	**-**
School Districts	8,186	14,612,404	14,620,590	**-**
Ellinwood Hospital District	-	969,785	969,785	**-**
Barton County Community College	-	10,218,123	10,218,123	**-**
Central Kansas Library System	-	198,804	198,804	**-**
Cemetery Districts	-	261,096	261,096	**-**
Wet Walnut Creek Watershed District	-	40,177	40,177	**-**
Big Bend Groundwater Management	-	147,095	147,095	**-**
Cottonwood Extension District #17	-	264,273	264,273	**-**
Total Subdivision Funds	35,140	38,521,463	38,556,603	**-**
Total	$ 31,151,887	48,612,120	48,400,008	**31,363,999**

BARTON COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Conceal and Carry Fund	$ 11,638	3,460	6,480	**8,618**
Flexible Benefit Fund	11,814	21,718	18,364	**15,168**
Motor Vehicle Tax License Fees	10,506	2,331,418	2,337,486	**4,438**
Mortgage Registration Heritage Trust	4,103	14,297	15,580	**2,820**
Game, Park and Boat Permits	540	582	604	**518**
Attorney Worthless Check Trust	296	20	-	**316**
County Sheriff	52,223	309,753	256,551	**105,425**
Inmate Commissary - Prisoner Keep Fund	112,231	32,093	15,319	**129,005**
Detention Facility - Surplus Fund	22,251	10	3,245	**19,016**
Sheriff Dare Program	8,269	-	-	**8,269**
Sheriff - Child Safety Program	527	-	-	**527**
Sheriff - CRT	123	-	-	**123**
Sheriff - Cadet Lawman	766	-	-	**766**
Sheriff Sex Offender Registration Fund	24,863	16,820	6,349	**35,334**
Sheriff Stray Animal	170	-	-	**170**
VIN Inspections	24,246	14,920	15,878	**23,288**
County Clerk	-	6,786	6,786	**-**
Register of Deeds	-	308,940	308,940	**-**
District Court	114,013	473,568	469,223	**118,358**
Total	$ 398,579	3,534,385	3,460,805	**472,159**

BARTON COUNTY, KANSAS

Single Audit Information

INDEPENDENT AUDITORS' 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*

To the County Commission
Barton County, Kansas
Great Bend, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* 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 **Barton County, Kansas**, as of and for the year ended December 31, 2022, and the related notes to the financial statement, and have issued our report thereon dated August 22, 2023. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive 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 statements, we considered **Barton 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 **Barton County, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Barton County, Kansas'** internal control.

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 a 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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Barton County, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws,

INDEPENDENT AUDITORS' 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*

To the County Commission
Barton County, Kansas
Great Bend, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* 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 **Barton County, Kansas**, as of and for the year ended December 31, 2022, and the related notes to the financial statement, and have issued our report thereon dated August 22, 2023. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive 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 statements, we considered **Barton 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 **Barton County, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Barton County, Kansas'** internal control.

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 a 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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Barton 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*.

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 the County's 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.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

August 22, 2023

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

To the County Commission
Barton County, Kansas
Great Bend, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Barton 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 **Barton County, Kansas'** major federal programs for the year ended December 31, 2022. **Barton County, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Barton County, Kansas** complied, in all material respects, with the types of 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, 2022.

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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Barton 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 **Barton 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 **Barton County, Kansas'** federal programs.

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

To the County Commission
Barton County, Kansas
Great Bend, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Barton 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 **Barton County, Kansas'** major federal programs for the year ended December 31, 2022. **Barton County, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Barton County, Kansas** complied, in all material respects, with the types of 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, 2022.

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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Barton 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 **Barton 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 **Barton County, Kansas'** federal programs.

Auditors' 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 **Barton 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 **Barton 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 **Barton 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 **Barton 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 **Barton 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.

Report on Internal Control over Compliance

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

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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002, to be significant deficiencies.

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 **Barton County, Kansas'** response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. **Barton 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.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

August 22, 2023

BARTON COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Passed-through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture				
Passed Through Kansas Department of Health and Environment				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	N/A	$ -	239,999
U.S. Department of Justice				
Direct Award				
Second Chance Act Reentry Initiative	16.812	2020-RW-BX-0013	-	111,014
Passed Through Kansas Governor's Office				
Crime Victim Assistance	16.575	22-VOCA-02	-	45,046
Comprehensive Opioid, Stimulant, and Other Substances Use Program	16.838	N/A	-	62,646
Total U.S. Department of Justice			-	218,706
U.S. Department of Transportation				
Passed Through Kansas Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	C-4965-01	-	26,417
U.S. Department of the Treasury				
Direct Award				
COVID-19 Funding				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	2,197,382
U.S. Department of Health and Human Services				
Passed Through Kansas Department of Health and Environment				
Public Health Emergency Preparedness	93.069	N/A	-	20,824
Drug-Free Communities Support Program Grants	93.276	N/A	-	86,326
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	N/A	-	279
Family Planning Services	93.217	N/A	-	52,911
Immunization Cooperative Agreements	93.268	N/A	-	5,541
Preventive Health and Health Services Block Grant	93.991	N/A	-	15,204
Maternal and Child Health Services Block Grant to the States	93.994	N/A	-	58,931
Health Center Program Cluster				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	N/A	-	490
CCDF Cluster				
Child Care and Development Block Grant	93.575	N/A	-	72,430
Medicaid Cluster				
Medical Assistance Program	93.778	N/A	-	5,011
COVID-19 Funding				
Immunization Cooperative Agreements	93.268	N/A	-	104,775
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	N/A	-	136,934
Total U.S. Department of Health and Human Services			-	559,656

See accompanying notes to schedule of expenditures of federal awards.

BARTON COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Passed-through to Subrecipients	Federal Expenditures
U.S. Department of Homeland Security				
Passed Through Kansas Division of Emergency Preparedness				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	N/A	$ -	72,549
Emergency Management Performance Grants	97.042	DHS-22-GPD-042-07-01	-	55,137
Total U.S. Department of Homeland Security			-	127,686
Total Expenditures of Federal Awards			$ **-**	**3,369,846**

See accompanying notes to schedule of expenditures of federal awards.

BARTON COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Barton County, Kansas,** and is presented on the basis of accounting that demonstrates compliance with the regulatory basis of accounting of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – INDIRECT COST RATE

The County has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

NOTE 3 – OTHER EXPENDITURES

The County did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees, and incurred no expenditures in relation thereof for the year ended December 31, 2022.

BARTON COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statement was prepared in accordance with a special purpose framework that is not in compliance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness identified? ____ Yes X No
- Significant deficiency identified? ____ Yes X None reported
- Noncompliance material to financial statements noted? ____ Yes X No

FEDERAL AWARDS

Internal control over major programs:

- Material weakness identified? ____ Yes X No
- Significant deficiency identified? X Yes ____ None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? ____ Yes X No

Identification of major programs:

Federal Assistance Listing Numbers	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: $750,000

Auditee qualified as low-risk auditee? ____ Yes X No

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted in the current year.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SIGNIFICANT DEFICIENCIES

2022-001

Federal program
Coronavirus State and Local Fiscal Recovery Funds – 21.027

Compliance requirements
Activities allowed or unallowed, allowable costs/cost principles

Criteria or specific requirement
Internal controls should be in place to ensure that payroll amounts reimbursed by federal programs are properly calculated.

Condition
During testing, we identified errors in the calculation of the payroll amounts that were reimbursed by program funding.

Context
Two employees had the employer portion of their taxes and KPERS double-counted and reimbursed related to the premium pay that they received. An additional three employees showed minor variances between the amounts reimbursed and the actual amounts paid, due to data entry errors.

Cause
Errors stemmed either from human error during data entry or from mistakenly double-counting the employer portion of taxes and KPERS related to premium pay made using program funds.

Effect
In total, the program reimbursed other funds in error for $156.

Recommendation
We recommend the County review its controls to ensure that mistakes made during the calculation of expenditures for federal program reimbursement are caught and corrected in a timely manner.

Views of responsible officials
See Corrective Action Plan.

2022-002

Federal program
Coronavirus State and Local Fiscal Recovery Funds – 21.027

Compliance requirements
Reporting

Criteria or specific requirement
Internal controls should be in place to ensure that reports are completed accurately and submitted timely.

Condition
During review of the annual program reporting, it was noted that expenditures incurred and obligated projects were not properly noted.

Context
The Projects section of the report was not properly utilized to report all activities that the County had planned or undertaken throughout the reporting period.

Cause
Turnover occurred around the time of the reporting period, and as a result, there was some confusion about the reporting requirements.

Effect
Incorrect current period and total cumulative obligations and expenditures were reported to the Treasury.

Recommendation
We recommend the County review its grant reporting procedures and implement controls to ensure that grant reports are completed accurately and submitted timely.

Views of responsible officials
See Corrective Action Plan.

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESS

2021-001 – Accounts Payable

Condition
Invoices were not recorded as accounts payable at year end.

Status
Corrected

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SIGNIFICANT DEFICIENCY

2021-002

Federal program
Epidemiology and Laboratory Capacity for Infectious Diseases - (ELC) 93.323

Condition
During testing, we identified errors in the calculation of the payroll hours paid out to the health department for payroll periods throughout the year. Of the 20 employees tested, 7 were improperly paid for a pay period tested, resulting in an overpayment of $1,053.

Status
Corrected

SIGNIFICANT DEFICIENCY

2021-003

Federal program
Epidemiology and Laboratory Capacity for Infectious Diseases - (ELC) 93.323

Condition
During testing, we identified errors in the calculation of the payroll allocations for the health department grants. Of the 14 employees tested, 6 had entry errors either within the allocation calculation or within the report submitted to the awarding agency. There were both errors that resulted in too much being reported and errors that resulted in too little being reported, and the cumulative effect was $1,027 of program expenditures that were not claimed that could have been.

Status
Corrected