BARTON COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2024

BARTON COUNTY, KANSAS
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For the Year Ended December 31, 2024

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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, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the 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, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 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, 2023 (not presented herein), and have issued our report thereon dated August 13, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, 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 5, 2025, 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.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

August 5, 2025

BARTON COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

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	$ 4,200,806	3,900	10,459,262	9,819,508	**4,844,460**	444,060	**5,288,520**
Special Purpose Funds							
Ambulance Fund	3,789	-	725,341	729,130	**-**	104,956	**104,956**
Cemetery Fund	37,766	-	23,542	16,969	**44,339**	193	**44,532**
Barton County 911 Fund	257,331	-	194,536	204,171	**247,696**	2,392	**250,088**
Employee Benefits Fund	1,279,804	-	3,166,490	3,255,057	**1,191,237**	172,570	**1,363,807**
Health Fund	440,621	180	1,811,021	1,752,668	**499,154**	56,145	**555,299**
Mental Health Fund	3,727	-	121,868	121,868	**3,727**	-	**3,727**
Developmentally Disabled Fund	2,047	-	68,462	68,462	**2,047**	-	**2,047**
Noxious Weed Fund	115,846	-	587,474	688,826	**14,494**	9,862	**24,356**
Road and Bridge Fund	1,149,655	22,905	5,041,378	4,736,087	**1,477,851**	180,284	**1,658,135**
Special Alcohol Fund	8,323	-	6,885	-	**15,208**	-	**15,208**
Special Parks and Recreation Fund	2,268	-	3,599	3,205	**2,662**	-	**2,662**
Special Liability Fund	10,928	-	75,191	79,313	**6,806**	-	**6,806**
Juvenile Services Fund	714,612	-	772,725	1,077,601	**409,736**	41,889	**451,625**
Community Corrections Fund	55,743	11,025	762,790	645,891	**183,667**	27,073	**210,740**
Criminal Justice Information System Fund	2,278	-	41,343	41,343	**2,278**	-	**2,278**
W & W Scenic Byway Grant Fund	1,629	-	-	-	**1,629**	-	**1,629**
Victims of Crime Act Grant Fund	(15,928)	-	47,944	48,261	**(16,245)**	3,921	**(12,324)**
Barton County Stewardship Fund	21,647	-	494	-	**22,141**	-	**22,141**
Capital Improvements Fund	3,910,587	48,310	490,007	1,422,702	**3,026,202**	500,979	**3,527,181**
Register of Deeds Technology Fund	74,302	-	30,039	15,595	**88,746**	-	**88,746**
Clerk Technology Fund	51,744	-	6,922	9,408	**49,258**	-	**49,258**
Treasurer Technology Fund	30,531	-	7,980	10,691	**27,820**	500	**28,320**
Equipment Replacement Fund	4,178,865	35,769	233,267	712,589	**3,735,312**	-	**3,735,312**
Special Bridge Replacement Fund	201,268	-	353,306	331,830	**222,744**	131,773	**354,517**
USDA Distant Learning Fund	(216,902)	222,995	-	185,745	**(179,652)**	185,745	**6,093**
RROE Grant Fund	1,679	-	-	-	**1,679**	-	**1,679**
BJA Grant Fund	(49,721)	32,652	39,034	32,031	**(10,066)**	607	**(9,459)**
CDC Grant Fund	(25,914)	-	128,221	132,856	**(30,549)**	5,043	**(25,506)**

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, 2024

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)							
Public Health Infrastructure Grant Fund	$ (4,225)	-	47,786	24,792	**18,769**	200	**18,969**
Opioid Settlement Fund	46,690	-	55,101	-	**101,791**	-	**101,791**
Fire District No. 1 Fund	27,323	-	81,146	78,253	**30,216**	507	**30,723**
Fire District No. 1 Special Equipment Fund	146,456	-	29,000	-	**175,456**	-	**175,456**
Business Funds							
Solid Waste Fund	4,417,959	149,259	2,245,124	1,370,341	**5,442,001**	139,036	**5,581,037**
Health Coverage Fund	803,694	-	2,666,132	2,628,952	**840,874**	-	**840,874**
Trust Funds							
Motor Vehicle Operating Fund	39,514	-	277,646	271,627	**45,533**	12,242	**57,775**
Economic Development Revolving Loan Fund	91,070	-	12,138	103,208	**-**	-	**-**
Law Enforcement Trust Fund	69,205	-	29,655	7,707	**91,153**	-	**91,153**
Prosecutor's Assistance and Training Fund	45,268	-	2,039	979	**46,328**	-	**46,328**
Court Service Alcohol Tax Grant Fund	1,489	-	-	-	**1,489**	-	**1,489**
Barton County Employees' Trust Fund	4,898	-	-	-	**4,898**	-	**4,898**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 22,138,672	526,995	30,644,888	30,627,666	**22,682,889**	2,019,977	**24,702,866**

Composition of Cash		
Checking Accounts	$	**1,556,087**
Time Deposits		**15,969,265**
Certificates of Deposit		**40,007,833**
Cash on Hand		**975**
Total Cash		**57,534,160**
Distributable Funds, State Funds, and Subdivision Funds per Statement 3-1		**(32,244,116)**
Agency Funds per Statement 3-2		**(587,178)**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$	**24,702,866**

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, 2024.

Regulatory Basis Fund Types

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

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific 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 the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 and Road and Bridge 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, Public Health Infrastructure 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, 2024.

At December 31, 2024, the County's carrying amount of deposits was $57,534,160 and the bank balance was $55,658,201. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,614,759 was covered by federal depository insurance, $54,043,442 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, 2024.

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, 2024 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Juvenile Services Fund	Resolution	$	4,540
General Fund	Capital Improvements Fund	K.S.A. 19-120		300,000
Road and Bridge Fund	Equipment Replacement Fund	K.S.A. 68-141g		150,000
Road and Bridge Fund	Capital Improvements Fund	K.S.A. 19-120		164,804
Motor Vehicle Operating Fund	General Fund	K.S.A. 8-145		39,514
Fire District No. 1 Fund	Fire District No. 1 Special Equipment Fund	K.S.A. 19-3612c		29,000

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 – 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 9 – 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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $871,561 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $8,661,503. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 10 – 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, 2024.

NOTE 11 – 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 $213,424 for the year ended December 31, 2024.

NOTE 12 – 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 13 – 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 $5,146,748 and the estimated post-closure cost is $4,028,694. These figures comprise the estimated closure and post-closure cost of $9,175,442. At December 31, 2024, the permit for 2024 identifies that the remaining volume capacity of the site is 64.70% of the original capacity and that the remaining life of the landfill is 84.5 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, 2024.

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, 2024

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	$ 13,441,791	-	13,441,791	**9,819,508**	(3,622,283)
Special Purpose Funds					
Ambulance Fund	729,350	-	729,350	**729,130**	(220)
Cemetery Fund	40,000	-	40,000	**16,969**	(23,031)
Barton County 911 Fund	287,000	-	287,000	**204,171**	(82,829)
Employee Benefits Fund	3,774,525	-	3,774,525	**3,255,057**	(519,468)
Health Fund	1,659,148	176,666	1,835,814	**1,752,668**	(83,146)
Mental Health Fund	125,000	-	125,000	**121,868**	(3,132)
Developmentally Disabled Fund	70,000	-	70,000	**68,462**	(1,538)
Noxious Weed Fund	745,600	-	745,600	**688,826**	(56,774)
Road and Bridge Fund	5,427,320	-	5,427,320	**4,736,087**	(691,233)
Special Alcohol Fund	6,131	-	6,131	**-**	(6,131)
Special Parks and Recreation Fund	3,205	-	3,205	**3,205**	-
Special Liability Fund	80,000	-	80,000	**79,313**	(687)
Criminal Justice Information System Fund	45,000	-	45,000	**41,343**	(3,657)
Special Bridge Replacement Fund	360,000	-	360,000	**331,830**	(28,170)
Fire District No. 1 Fund	91,600	-	91,600	**78,253**	(13,347)
Business Fund					
Solid Waste Fund	1,526,555	-	1,526,555	**1,370,341**	(156,214)

BARTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 4,592,498	**3,741,908**	3,844,468	(102,560)
Delinquent Tax	109,212	**113,734**	114,695	(961)
Vehicle Tax	686,171	**590,532**	562,710	27,822
Motor Vehicle Stamp Tax	2,744	**1,792**	2,319	(527)
Local Alcohol Liquor Tax	3,608	**3,599**	2,462	1,137
Mineral Production Tax	39,882	**38,240**	38,240	-
Sales Tax	2,722,927	**2,794,479**	2,358,622	435,857
Interest and Fees on Delinquent Taxes	250,877	**211,933**	198,314	13,619
Neighborhood Revitalization	27,024	**31,664**	25,000	6,664
Federal Aid	28,802	**24,262**	-	24,262
State Aid	172,315	**413,681**	514,813	(101,132)
Prisoner Keep	69,525	**151,178**	133,582	17,596
Sheriff Miscellaneous Receipts	1,775	**1,140**	25,000	(23,860)
Reimbursements - District Court	40,827	**36,375**	75,000	(38,625)
Reimbursements - Other	10,438	**242,486**	210,259	32,227
Licenses, Permits and Fees	287,597	**325,360**	258,089	67,271
County Attorney - Diversion Fees	49,850	**51,550**	60,000	(8,450)
Charges for Services	5,835	**8,479**	-	8,479
Sale of Property	-	**-**	1,358,047	(1,358,047)
Interest on Idle Funds	1,213,029	**1,627,126**	1,445,428	181,698
Other	10,855	**10,230**	-	10,230
Transfers In	20,746	**39,514**	39,514	-
Total Receipts	10,346,537	**10,459,262**	11,266,562	(807,300)
Expenditures				
County Commissioners	138,831	**159,246**	158,485	761
County Clerk	329,527	**339,907**	321,255	18,652
County Clerk - Election	68,060	**121,098**	147,985	(26,887)
County Treasurer	233,317	**268,264**	269,845	(1,581)
County Attorney	846,951	**904,309**	953,160	(48,851)
Register of Deeds	130,803	**112,510**	155,725	(43,215)
Sheriff	1,532,794	**1,644,478**	1,654,050	(9,572)
County Appraiser	475,659	**496,949**	508,595	(11,646)
District Court	339,403	**383,378**	421,150	(37,772)
Courthouse General	1,243,392	**1,097,062**	4,316,275	(3,219,213)
Juvenile Detention	82,907	**66,380**	100,775	(34,395)
General Finance	424,908	**448,045**	469,200	(21,155)
Facilities Management	-	**4,840**	-	4,840
County Administrator	$ 518,809	**559,058**	594,560	(35,502)

BARTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued)					
Information Technology	$	185,120	**199,819**	206,115	(6,296)
Detention Facility		1,431,358	**1,570,960**	1,835,636	(264,676)
Emergency Preparedness/Risk Management		75,039	**82,462**	76,075	6,387
Public Works/Engineering		268,055	**236,685**	300,835	(64,150)
Public Works/Environmental Management		105,667	**108,076**	113,770	(5,694)
Communications		622,150	**711,442**	838,300	(126,858)
Transfers Out		466,801	**304,540**	-	304,540
Total Expenditures		9,519,551	**9,819,508**	13,441,791	(3,622,283)
Receipts Over (Under) Expenditures		826,986	**639,754**		
Unencumbered Cash - Beginning		3,373,820	**4,200,806**		
Prior Year Cancelled Encumbrances		-	**3,900**		
Unencumbered Cash - Ending	$	4,200,806	**4,844,460**		

BARTON COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 622,594	**630,281**	650,217	(19,936)
Delinquent Tax	13,090	**14,911**	-	14,911
Motor Vehicle Tax	84,971	**79,906**	76,164	3,742
Motor Vehicle Stamp Tax	341	**243**	315	(72)
Total Receipts	720,996	**725,341**	726,696	(1,355)
Expenditures				
Contractual Services	729,350	**729,130**	729,350	(220)
Receipts Over (Under) Expenditures	(8,354)	**(3,789)**		
Unencumbered Cash - Beginning	12,143	**3,789**		
Unencumbered Cash - Ending	$ 3,789	**-**		

BARTON COUNTY, KANSAS
Cemetery Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 5,882	**16,522**	16,882	(360)
Delinquent Tax	122	**220**	-	220
Motor Vehicle Tax	159	**737**	707	30
Motor Vehicle Stamp Tax	1	**2**	-	2
Sale of Lots	8,085	**4,900**	-	4,900
Other	1,400	**1,161**	3,000	(1,839)
Total Receipts	15,649	**23,542**	20,589	2,953
Expenditures				
Commodities	1,095	**1,135**	5,930	(4,795)
Contractual Services	26,922	**15,834**	17,070	(1,236)
Capital Outlay	-	**-**	17,000	(17,000)
Total Expenditures	28,017	**16,969**	40,000	(23,031)
Receipts Over (Under) Expenditures	(12,368)	**6,573**		
Unencumbered Cash - Beginning	50,134	**37,766**		
Unencumbered Cash - Ending	$ 37,766	**44,339**		

BARTON COUNTY, KANSAS
Barton County 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Collections	$ 193,575	**192,845**	193,000	(155)
Reimbursements	3,485	**1,132**	-	1,132
Interest on Idle Funds	560	**559**	-	559
Total Receipts	197,620	**194,536**	193,000	1,536
Expenditures				
Contractual Services	227,058	**199,201**	285,900	(86,699)
Capital Outlay	5,137	**4,970**	1,100	3,870
Total Expenditures	232,195	**204,171**	287,000	(82,829)
Receipts Over (Under) Expenditures	(34,575)	**(9,635)**		
Unencumbered Cash - Beginning	291,906	**257,331**		
Unencumbered Cash - Ending	$ 257,331	**247,696**		

BARTON COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 2,572,737	**2,778,879**	2,866,394	(87,515)
Delinquent Tax	45,804	**60,452**	-	60,452
Motor Vehicle Tax	211,822	**326,091**	311,216	14,875
Motor Vehicle Stamp Tax	827	**1,004**	1,299	(295)
Other Refunds and Reimbursements	1,909	**64**	-	64
Total Receipts	2,833,099	**3,166,490**	3,178,909	(12,419)
Expenditures				
Health Benefits	1,638,177	**1,814,060**	2,064,025	(249,965)
Workers' Compensation Insurance	56,416	**56,095**	120,000	(63,905)
FICA and Medicare	548,582	**568,854**	660,000	(91,146)
KPERS Retirement	702,084	**782,244**	875,000	(92,756)
Cafeteria Plan	5,336	**4,559**	5,500	(941)
Unemployment Compensation	4,401	**29,245**	50,000	(20,755)
Total Expenditures	2,954,996	**3,255,057**	3,774,525	(519,468)
Receipts Over (Under) Expenditures	(121,897)	**(88,567)**		
Unencumbered Cash - Beginning	1,401,701	**1,279,804**		
Unencumbered Cash - Ending	$ 1,279,804	**1,191,237**		

BARTON COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 264,823	**270,938**	279,513	(8,575)
Delinquent Tax	5,996	**6,523**	-	6,523
Motor Vehicle Tax	35,727	**33,942**	32,353	1,589
Motor Vehicle Stamp Tax	142	**103**	134	(31)
Federal Aid	491,261	**728,554**	551,888	176,666
State Aid	382,451	**215,659**	143,496	72,163
Collections and Other	532,545	**550,102**	400,000	150,102
Grant Proceeds	300	**5,200**	-	5,200
Sale of Assets	-	**-**	5,000	(5,000)
Total Receipts	1,713,245	**1,811,021**	1,412,384	398,637
Expenditures				
Personal Services	834,838	**810,670**	1,029,268	(218,598)
Commodities	395,123	**363,166**	402,742	(39,576)
Contractual Services	82,015	**235,858**	220,138	15,720
Capital Outlay	101,107	**34,935**	7,000	27,935
Child Care	47,657	**39,405**	-	39,405
Women and Maternal Health and Screening	129,443	**187,716**	-	187,716
Communicable Diseases	11,239	**11,133**	-	11,133
Emergencies	69,109	**69,785**	-	69,785
(a) Adjustment for Qualifying Budget Credit	-	**-**	176,666	(176,666)
Total Expenditures	1,670,531	**1,752,668**	1,835,814	(83,146)
Receipts Over (Under) Expenditures	42,714	**58,353**		
Unencumbered Cash - Beginning	397,769	**440,621**		
Prior Year Cancelled Encumbrances	138	**180**		
Unencumbered Cash - Ending	$ 440,621	**499,154**		

(a) Adjustment for Qualifying Budget Credit

Federal Aid Over Amount Budgeted	$ 176,666

BARTON COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 108,621	**105,230**	108,418	(3,188)
Delinquent Tax	2,401	**2,696**	-	2,696
Motor Vehicle Tax	13,856	**13,900**	13,250	650
Motor Vehicle Stamp Tax	55	**42**	55	(13)
Total Receipts	124,933	**121,868**	121,723	145
Expenditures				
Contractual Services	124,933	**121,868**	125,000	(3,132)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	3,727	**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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Taxes and Shared Revenues					
Ad Valorem Property Tax	$	60,748	**59,153**	60,881	(1,728)
Delinquent Tax		1,348	**1,510**	-	1,510
Motor Vehicle Tax		7,799	**7,775**	7,412	363
Motor Vehicle Stamp Tax		31	**24**	31	(7)
Total Receipts		69,926	**68,462**	68,324	138
Expenditures					
Contractual Services		69,926	**68,462**	70,000	(1,538)
Receipts Over (Under) Expenditures		-	**-**		
Unencumbered Cash - Beginning		2,047	**2,047**		
Unencumbered Cash - Ending	$	2,047	**2,047**		

BARTON COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 268,784	**208,453**	214,887	(6,434)
Delinquent Tax	5,875	**6,264**	-	6,264
Motor Vehicle Tax	34,261	**34,389**	32,786	1,603
Motor Vehicle Stamp Tax	136	**105**	136	(31)
Sale of Property	-	**870**	-	870
Collections and Other	383,552	**337,393**	435,000	(97,607)
Total Receipts	692,608	**587,474**	682,809	(95,335)
Expenditures				
Personal Services	147,406	**150,578**	161,050	(10,472)
Commodities	456,281	**490,257**	530,200	(39,943)
Contractual Services	39,037	**47,991**	52,850	(4,859)
Capital Outlay	2,626	**-**	1,500	(1,500)
Total Expenditures	645,350	**688,826**	745,600	(56,774)
Receipts Over (Under) Expenditures	47,258	**(101,352)**		
Unencumbered Cash - Beginning	68,588	**115,846**		
Unencumbered Cash - Ending	$ 115,846	**14,494**		

BARTON COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 2,978,239	**3,343,601**	3,443,871	(100,270)
Delinquent Tax	71,370	**77,356**	77,679	(323)
Motor Vehicle Tax	422,192	**382,130**	364,197	17,933
Motor Vehicle Stamp Tax	1,680	**1,162**	1,503	(341)
Special City and County Highway Payments	911,787	**922,968**	922,968	-
County Equalization and Adjustment Payments	131,069	**121,282**	121,282	-
Sale of Assets	22,264	**12,347**	24,767	(12,420)
Federal Aid	314,367	**-**	-	-
State Aid	187,920	**164,804**	164,804	-
Reimbursements and Other	210,611	**15,728**	3,676	12,052
Total Receipts	5,251,499	**5,041,378**	5,124,747	(83,369)
Expenditures				
Personal Services	1,081,803	**1,017,803**	1,205,785	(187,982)
Commodities	2,903,364	**2,577,653**	3,378,085	(800,432)
Contractual Services	143,174	**416,330**	168,450	247,880
Capital Outlay	-	**84,840**	405,000	(320,160)
Capital Improvements	353,135	**324,657**	270,000	54,657
Transfers Out	421,556	**314,804**	-	314,804
Total Expenditures	4,903,032	**4,736,087**	5,427,320	(691,233)
Receipts Over (Under) Expenditures	348,467	**305,291**		
Unencumbered Cash - Beginning	801,188	**1,149,655**		
Prior Year Cancelled Encumbrances	-	**22,905**		
Unencumbered Cash - Ending	$ 1,149,655	**1,477,851**		

BARTON COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Taxes and Shared Revenues					
Local Alcohol Funds	$	6,903	**6,885**	4,711	2,174
Expenditures					
Appropriations		-	**-**	6,131	(6,131)
Receipts Over (Under) Expenditures		6,903	**6,885**		
Unencumbered Cash - Beginning		1,420	**8,323**		
Unencumbered Cash - Ending	$	8,323	**15,208**		

BARTON COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Local Alcohol Funds	$ 3,608	**3,599**	2,462	1,137
Expenditures				
Contractual Services	2,083	**3,205**	3,205	-
Receipts Over (Under) Expenditures	1,525	**394**		
Unencumbered Cash - Beginning	743	**2,268**		
Unencumbered Cash - Ending	$ 2,268	**2,662**		

BARTON COUNTY, KANSAS
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 32,371	**69,792**	72,079	(2,287)
Delinquent Tax	73	**226**	-	226
Motor Vehicle Tax	6,561	**4,366**	4,012	354
Motor Vehicle Stamp Tax	26	**13**	16	(3)
Real Estate Tax Redemptions	935	**794**	-	794
Total Receipts	39,966	**75,191**	76,107	(916)
Expenditures				
Contractual Services	72,798	**79,313**	80,000	(687)
Receipts Over (Under) Expenditures	(32,832)	**(4,122)**		
Unencumbered Cash - Beginning	43,760	**10,928**		
Unencumbered Cash - Ending	$ 10,928	**6,806**		

BARTON COUNTY, KANSAS
Juvenile Services Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	1,379,665	**741,414**
Urinalysis		30,854	**9,477**
Collections		3,656	**17,262**
Transfers In		4,801	**4,540**
Other		-	**32**
Total Receipts		1,418,976	**772,725**
Expenditures			
Personal Services		862,465	**936,514**
Commodities		22,695	**24,674**
Contractual Services		55,503	**89,416**
Return of Grant Funds		127,597	**-**
Capital Outlay		16,227	**26,997**
Total Expenditures		1,084,487	**1,077,601**
Receipts Over (Under) Expenditures		334,489	**(304,876)**
Unencumbered Cash - Beginning		380,123	**714,612**
Unencumbered Cash - Ending	$	714,612	**409,736**

BARTON COUNTY, KANSAS
Community Corrections Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	708,709	**744,309**
Drug Tests and Other		26,023	**9,515**
Sales of Property		-	**5,075**
Reimbursements		3,804	**3,891**
Total Receipts		738,536	**762,790**
Expenditures			
Personal Services		602,487	**549,243**
Commodities		14,747	**9,873**
Contractual Services		76,816	**43,130**
Capital Outlay		26,671	**43,645**
Total Expenditures		720,721	**645,891**
Receipts Over (Under) Expenditures		17,815	**116,899**
Unencumbered Cash - Beginning		37,928	**55,743**
Prior Year Cancelled Encumbrances		-	**11,025**
Unencumbered Cash - Ending	$	55,743	**183,667**

BARTON COUNTY, KANSAS
Criminal Justice Information System Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
User Fees	$ 40,383	**41,343**	45,000	(3,657)
Expenditures				
Contractual Services	40,383	**41,343**	45,000	(3,657)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		1,629	**1,629**
Unencumbered Cash - Ending	$	1,629	**1,629**

BARTON COUNTY, KANSAS
Victims of Crime Act Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	42,514	**47,944**
Expenditures			
Personal Services		47,204	**48,261**
Receipts Over (Under) Expenditures		(4,690)	**(317)**
Unencumbered Cash - Beginning		(11,238)	**(15,928)**
Unencumbered Cash - Ending	$	(15,928)	**(16,245)**

BARTON COUNTY, KANSAS
Barton County Stewardship Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest on Idle Funds	$	335	**494**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		335	**494**
Unencumbered Cash - Beginning		21,312	**21,647**
Unencumbered Cash - Ending	$	21,647	**22,141**

BARTON COUNTY, KANSAS
Capital Improvements Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	746,556	**464,804**
Federal Aid		-	**25,203**
Insurance Proceeds		269,656	**-**
Total Receipts		1,016,212	**490,007**
Expenditures			
Capital Outlay		3,284,668	**902,398**
Contractual Services		-	**520,304**
Total Expenditures		3,284,668	**1,422,702**
Receipts Over (Under) Expenditures		(2,268,456)	**(932,695)**
Unencumbered Cash - Beginning		6,179,043	**3,910,587**
Prior Year Cancelled Encumbrances		-	**48,310**
Unencumbered Cash - Ending	$	3,910,587	**3,026,202**

BARTON COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	24,344	**27,170**
Interest on Idle Funds		1,894	**2,869**
Total Receipts		26,238	**30,039**
Expenditures			
Contractual Services		25,897	**15,595**
Receipts Over (Under) Expenditures		341	**14,444**
Unencumbered Cash - Beginning		73,961	**74,302**
Unencumbered Cash - Ending	$	74,302	**88,746**

BARTON COUNTY, KANSAS
Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	6,086	**6,793**
Interest on Idle Funds		113	**129**
Total Receipts		6,199	**6,922**
Expenditures			
Commodities		-	**5,811**
Capital Outlay		2,593	**3,597**
Total Expenditures		2,593	**9,408**
Receipts Over (Under) Expenditures		3,606	**(2,486)**
Unencumbered Cash - Beginning		48,138	**51,744**
Unencumbered Cash - Ending	$	51,744	**49,258**

BARTON COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	6,086	**7,952**
Interest on Idle Funds		58	**28**
Total Receipts		6,144	**7,980**
Expenditures			
Commodities		2,514	**10,092**
Contractual		-	**599**
Capital Outlay		1,097	**-**
Total Expenditures		3,611	**10,691**
Receipts Over (Under) Expenditures		2,533	**(2,711)**
Unencumbered Cash - Beginning		27,998	**30,531**
Unencumbered Cash - Ending	$	30,531	**27,820**

BARTON COUNTY, KANSAS
Equipment Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	125,000	**150,000**
Federal Aid		-	**83,267**
Total Receipts		125,000	**233,267**
Expenditures			
Capital Outlay		117,359	**712,589**
Receipts Over (Under) Expenditures		7,641	**(479,322)**
Unencumbered Cash - Beginning		4,168,824	**4,178,865**
Prior Year Cancelled Encumbrances		2,400	**35,769**
Unencumbered Cash - Ending	$	4,178,865	**3,735,312**

BARTON COUNTY, KANSAS
Special Bridge Replacement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 359	**346,887**	356,781	(9,894)
Delinquent Property Tax	5,319	**3,403**	-	3,403
Motor Vehicle Tax	43,201	**1,137**	963	174
Motor Vehicle Stamp Tax	175	**-**	-	-
State Aid	-	**1,879**	-	1,879
Total Receipts	49,054	**353,306**	357,744	(4,438)
Expenditures				
Contractual Services	132	**48,025**	60,000	(11,975)
Capital Outlay	167,005	**283,805**	300,000	(16,195)
Total Expenditures	167,137	**331,830**	360,000	(28,170)
Receipts Over (Under) Expenditures	(118,083)	**21,476**		
Unencumbered Cash - Beginning	319,351	**201,268**		
Unencumbered Cash - Ending	$ 201,268	**222,744**		

BARTON COUNTY, KANSAS
USDA Distant Learning Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Capital Outlay		-	**185,745**
Receipts Over (Under) Expenditures		-	**(185,745)**
Unencumbered Cash - Beginning		(216,902)	**(216,902)**
Prior Year Cancelled Encumbrances		-	**222,995**
Unencumbered Cash - Ending	$	(216,902)	**(179,652)**

BARTON COUNTY, KANSAS
RROE Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	17,839	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		17,839	**-**
Unencumbered Cash - Beginning		(16,160)	**1,679**
Unencumbered Cash - Ending	$	1,679	**1,679**

BARTON COUNTY, KANSAS
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursed Expenses	$	8,686	-
Expenditures			
Capital Outlay		2,803,700	-
Receipts Over (Under) Expenditures		(2,795,014)	-
Unencumbered Cash - Beginning		2,795,014	-
Unencumbered Cash - Ending	$	-	-

BARTON COUNTY, KANSAS
BJA Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	133,177	**39,034**
Expenditures			
Personal Services		111,635	**32,031**
Receipts Over (Under) Expenditures		21,542	**7,003**
Unencumbered Cash - Beginning		(71,263)	**(49,721)**
Prior Year Cancelled Encumbrances		-	**32,652**
Unencumbered Cash - Ending	$	(49,721)	**(10,066)**

BARTON COUNTY, KANSAS
CDC Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	118,139	**128,221**
Expenditures			
Contractual Services		107,788	**132,856**
Receipts Over (Under) Expenditures		10,351	**(4,635)**
Unencumbered Cash - Beginning		(36,265)	**(25,914)**
Unencumbered Cash - Ending	$	(25,914)	**(30,549)**

BARTON COUNTY, KANSAS
HHS Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Return of Grant Funds		26,297	**-**
Receipts Over (Under) Expenditures		(26,297)	**-**
Unencumbered Cash - Beginning		26,297	**-**
Unencumbered Cash - Ending	$	-	**-**

BARTON COUNTY, KANSAS
Public Health Infrastructure Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	-	**47,786**
Expenditures			
Commodities		4,225	**24,792**
Receipts Over (Under) Expenditures		(4,225)	**22,994**
Unencumbered Cash - Beginning		-	**(4,225)**
Unencumbered Cash - Ending	$	(4,225)	**18,769**

BARTON COUNTY, KANSAS
Opioid Settlement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	44,335	**55,101**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		44,335	**55,101**
Unencumbered Cash - Beginning		2,355	**46,690**
Unencumbered Cash - Ending	$	46,690	**101,791**

BARTON COUNTY, KANSAS
Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 69,988	**70,918**	72,314	(1,396)
Delinquent Tax	1,420	**2,678**	-	2,678
Motor Vehicle Tax	7,329	**7,103**	7,428	(325)
Federal Aid	15,000	**-**	-	-
Grants	1,978	**-**	-	-
Reimbursed Expenses	81	**172**	-	172
Miscellaneous	-	**275**	-	275
Total Receipts	95,796	**81,146**	79,742	1,404
Expenditures				
Personal Services	15,830	**13,525**	14,500	(975)
Commodities	11,370	**10,734**	14,000	(3,266)
Contractual Services	31,832	**24,237**	32,000	(7,763)
Capital Outlay	5,657	**757**	12,500	(11,743)
Transfers Out	45,000	**29,000**	18,600	10,400
Total Expenditures	109,689	**78,253**	91,600	(13,347)
Receipts Over (Under) Expenditures	(13,893)	**2,893**		
Unencumbered Cash - Beginning	41,216	**27,323**		
Unencumbered Cash - Ending	$ 27,323	**30,216**		

BARTON COUNTY, KANSAS
Fire District No. 1 Special Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	45,000	**29,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		45,000	**29,000**
Unencumbered Cash - Beginning		101,456	**146,456**
Unencumbered Cash - Ending	$	146,456	**175,456**

BARTON COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Collections	$ 1,952,255	**2,077,417**	1,251,300	826,117
Reimbursements and Other	837	**1,050**	-	1,050
Interest on Idle Funds	123,468	**166,657**	4,000	162,657
Total Receipts	2,076,560	**2,245,124**	1,255,300	989,824
Expenditures				
Personal Services	614,736	**649,930**	720,605	(70,675)
Commodities	163,109	**158,101**	143,400	14,701
Contractual Services	623,510	**437,089**	540,350	(103,261)
Household Hazardous Waste	4,940	**2,824**	13,700	(10,876)
Capital Outlay	215,366	**122,397**	108,500	13,897
Total Expenditures	1,621,661	**1,370,341**	1,526,555	(156,214)
Receipts Over (Under) Expenditures	454,899	**874,783**		
Unencumbered Cash - Beginning	3,963,060	**4,417,959**		
Prior Year Cancelled Encumbrances	-	**149,259**		
Unencumbered Cash - Ending	$ 4,417,959	**5,442,001**		

BARTON COUNTY, KANSAS
Health Coverage Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	2,497,643	**2,662,488**
Interest on Idle Funds		1,202	**3,644**
Total Receipts		2,498,845	**2,666,132**
Expenditures			
Contractual Services		2,360,289	**2,628,952**
Receipts Over (Under) Expenditures		138,556	**37,180**
Unencumbered Cash - Beginning		665,138	**803,694**
Unencumbered Cash - Ending	$	803,694	**840,874**

BARTON COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	275,720	**277,163**
Other		-	**483**
Total Receipts		275,720	**277,646**
Expenditures			
Personal Services		220,165	**209,129**
Commodities		14,430	**21,699**
Contractual Services		1,427	**1,285**
Miscellaneous		184	**-**
Transfers Out		20,746	**39,514**
Total Expenditures		256,952	**271,627**
Receipts Over (Under) Expenditures		18,768	**6,019**
Unencumbered Cash - Beginning		20,746	**39,514**
Unencumbered Cash - Ending	$	39,514	**45,533**

BARTON COUNTY, KANSAS
Economic Development Revolving Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	521	**554**
Collections		23,479	**11,584**
Total Receipts		24,000	**12,138**
Expenditures			
Administration Fees		352	**710**
Return of Funds		-	**102,498**
Total Expenditures		352	**103,208**
Receipts Over (Under) Expenditures		23,648	**(91,070)**
Unencumbered Cash - Beginning		67,422	**91,070**
Unencumbered Cash - Ending	$	91,070	**-**

BARTON COUNTY, KANSAS
Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	21,018	**29,655**
Expenditures			
Capital Outlay		23,072	**7,707**
Receipts Over (Under) Expenditures		(2,054)	**21,948**
Unencumbered Cash - Beginning		71,259	**69,205**
Unencumbered Cash - Ending	$	69,205	**91,153**

BARTON COUNTY, KANSAS
Prosecutor's Assistance and Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	1,906	**2,039**
Expenditures			
Contractual Services		1,141	**979**
Receipts Over (Under) Expenditures		765	**1,060**
Unencumbered Cash - Beginning		44,503	**45,268**
Unencumbered Cash - Ending	$	45,268	**46,328**

BARTON COUNTY, KANSAS
Court Service Alcohol Tax Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		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
Barton County Employees' Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	12,000	**-**
Expenditures			
Commodities		7,352	**-**
Receipts Over (Under) Expenditures		4,648	**-**
Unencumbered Cash - Beginning		250	**4,898**
Unencumbered Cash - Ending	$	4,898	**4,898**

BARTON COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Ad Valorem Taxes				
Current Tax	$ 29,072,553	51,771,244	49,003,573	**31,840,224**
Delinquent Personal Property Tax	53,509	286,140	321,632	**18,017**
Delinquent Real Estate Tax	430,613	608,784	996,704	**42,693**
Neighborhood Revitalization	88,190	393,203	359,328	**122,065**
Motor Vehicle Tax	99,002	93,930	92,160	**100,772**
Local Alcohol Liquor Tax	-	14,083	14,083	**-**
Fire District No. 2	-	113,973	113,973	**-**
Fireworks Fee Fund	2,400	800	-	**3,200**
Total Distributable Funds	29,746,267	53,282,157	50,901,453	**32,126,971**
State Funds				
State General Fund	-	323	323	**-**
State Educational Building	-	357,005	357,005	**-**
State Institutional Building	-	178,503	178,503	**-**
State Motor Vehicle Sales Tax	95,697	1,656,244	1,634,796	**117,145**
Total State Funds	95,697	2,192,075	2,170,627	**117,145**
Subdivision Funds				
Cities	-	8,908,663	8,908,663	**-**
Townships	-	2,965,949	2,965,949	**-**
School Districts	(278)	16,540,995	16,540,717	**-**
Ellinwood Hospital District	-	946,681	946,681	**-**
Barton County Community College	-	10,578,069	10,578,069	**-**
Central Kansas Library System	-	218,575	218,575	**-**
Cemetery Districts	-	257,014	257,014	**-**
Wet Walnut Creek Watershed District	-	38,351	38,351	**-**
Big Bend Groundwater Management	-	146,755	146,755	**-**
Cottonwood Extension District #17	-	250,666	250,666	**-**
Total Subdivision Funds	(278)	40,851,718	40,851,440	**-**
Total	$ 29,841,686	96,325,950	93,923,520	**32,244,116**

BARTON COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Conceal and Carry Fund	$ 23,336	9,481	4,776	**28,041**
Flexible Benefit Fund	13,307	-	13,307	**-**
Motor Vehicle Tax License Fees	5,091	2,595,413	2,594,705	**5,799**
Mortgage Registration Heritage Trust	2,991	13,585	13,315	**3,261**
Game, Park and Boat Permits	518	464	462	**520**
Attorney Worthless Check Trust	316	-	-	**316**
County Sheriff	173,225	242,903	252,281	**163,847**
Inmate Commissary - Prisoner Keep Fund	121,461	7,992	17,757	**111,696**
Detention Facility - Surplus Fund	19,040	28	-	**19,068**
Sheriff Dare Program	8,269	-	8,269	**-**
Sheriff - Child Safety Program	527	-	-	**527**
Sheriff - Cadet Lawman	766	-	290	**476**
Sheriff Sex Offender Registration Fund	52,344	15,520	14,185	**53,679**
Sheriff Stray Animal	170	-	-	**170**
VIN Inspections	26,980	101,864	49,034	**79,810**
Law Library	12,490	17,429	17,466	**12,453**
District Court	110,877	238,989	242,351	**107,515**
Total	$ 571,708	3,243,668	3,228,198	**587,178**

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, 2024, and the related notes to the financial statement, and have issued our report thereon dated August 5, 2025. 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.



ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

August 5, 2025

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, 2024. **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, 2024.

Basis for Opinion on Each Major Federal Program

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2024-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on **Barton County, Kansas'** response to the noncompliance findings identified in our compliance 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.

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 a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a significant deficiency.

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

Government Auditing Standards requires the auditor to perform limited procedures on **Barton County, Kansas'** response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. **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.



ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

August 5, 2025

BARTON COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

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	$ -	262,190
Direct Aid				
Distance Learning and Telemedicine Loans and Grants	10.855	KS0735-B67	-	185,745
Total U.S. Department of Agriculture			-	447,935
U.S. Department of Justice				
Direct Award				
Second Chance Act Reentry Initiative	16.812	2020-RW-BX-0013	-	32,832
Passed Through Kansas Governor's Office				
Crime Victim Assistance	16.575	24-VOCA-02	-	49,034
Total U.S. Department of Justice			-	81,866
U.S. Department of Transportation				
Passed Through Kansas Department of Transportation				
Highway Planning and Construction	20.205	C-5265-01	-	29,199
U.S. Department of the Treasury				
Direct Award				
COVID-19 Funding				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	302,422
U.S. Department of Health and Human Services				
Passed Through Kansas Department of Health and Environment				
Public Health Emergency Preparedness	93.069	N/A	-	21,744
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	N/A	-	28,326
Drug-Free Communities Support Program Grants	93.276	N/A	-	132,856
Community-Based Child Abuse Prevention Grants	93.590	N/A	-	14,396
Family Planning Services	93.217	N/A	-	76,199
Immunization Cooperative Agreements	93.268	N/A	-	5,967
Preventive Health and Health Services Block Grant	93.991	N/A	-	11,409
Maternal and Child Health Services Block Grant to the States	93.994	N/A	-	67,215
CCDF Cluster				
Child Care and Development Block Grant	93.575	N/A	-	61,566
Medicaid Cluster				
Grants to States for Medicaid	93.778	N/A	-	9,843
COVID-19 Funding				
Immunization Cooperative Agreements	93.268	N/A	-	19,474
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	N/A	-	168,002
Total U.S. Department of Health and Human Services			$ -	616,997

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, 2024

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 Secretary of State Office				
HAVA Election Security Grants	90.404	N/A	$ -	83,267
Total Expenditures of Federal Awards			$ **-**	**1,561,686**

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, 2024

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Barton County, Kansas** under programs of the federal government for the year ended December 31, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or cash flows of the County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are presented in accordance with the regulatory basis of accounting. This is 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. Such expenditures are recognized following the cost principles contained in the Uniform Guidance cost principles, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

NOTE 3 – 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 4 – 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, 2024.

BARTON COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

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)? X Yes ____ No

Identification of major programs:

Federal Assistance Listing Numbers	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds
10.855	Distance Learning and Telemedicine Loans and Grants
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

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 DEFICIENCY

2024-001

10.855 – Distance Learning and Telemedicine Loans and Grants – Procurement, Suspension, and Debarment

Criteria or specific requirement
Procurement methods should follow the requirements laid out at 2 CFR 200.320. Noncompetitive procurement methods should only be used if one of the following circumstances applies: the aggregate amount of the procurement transaction does not exceed the micro-purchase threshold; the procurement transaction can only be fulfilled by a single source; the public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation; the recipient or subrecipient requests in writing to use a noncompetitive procurement method, and the Federal agency or pass-through entity provides written approval; or, after soliciting several sources, competition is deemed inadequate.

Condition
The County used a noncompetitive procurement method without receiving written approval or meeting one of the other allowable circumstances for a procurement that was greater than a micro-purchase but less than the simplified acquisition threshold.

Context
The County's procurement policy allows for noncompetitive procurements in specified circumstances, including when the procurement is for services from a provider with unique knowledge, skill, or ability not available from other sources; when the procurement is for goods and services where standardization is beneficial for reasons including maintenance, repair, training, and inoperability; and when the procurement is for goods and services where continuity of providers' efficiency or critical knowledge is preferable and other providers of the goods and services cannot provide similar efficiency or critical knowledge. County staff felt that they had sufficiently met these three circumstances, and they used that justification to proceed with a noncompetitive procurement.

Cause
The County was following its procurement policy and did not note that there were some key differences between it and when noncompetitive procurements are allowable when using federal funding.

Effect
The County did not allow for full and open competition.

Recommendation
Whenever possible, we recommend that the County request written permission from the awarding agency if it seeks to use noncompetitive procurement methods for grants. We also recommend that the County consider updating its procurement policy to make it clear that the circumstances in which noncompetitive procurements can be used with federal assistance differ from normal circumstances.

Views of responsible officials
See corrective action plan.

Barton County
Barton Invests in Growth

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted for the year ended December 31, 2023.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs for the year ended December 31, 2023 are required to be disclosed under the Uniform Guidance.