

BARTON COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2017

BARTON COUNTY, KANSAS
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For the Year Ended December 31, 2017

TABLE OF CONTENTS

Independent Auditors' Report	1
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	4
Notes to Financial Statement	6

Regulatory–Required Supplementary Information

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis	16
Schedule 2 – Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis Individually presented by fund	

Governmental Type Funds

General Fund

2-1 General Fund	17
------------------------	----

Special Purpose Funds

2-2 Ambulance Fund	19
2-3 Cemetery Fund	20
2-4 Barton County 911 Fund	21
2-5 Employee Benefits Fund	22
2-6 Health Fund	23
2-7 Mental Health Fund	24
2-8 Developmentally Disabled Fund	25
2-9 Noxious Weed Fund	26
2-10 Road and Bridge Fund	27
2-11 Special Alcohol Fund	28
2-12 Special Parks and Recreation Fund	29
2-13 Special Liability Fund	30
2-14 Juvenile Services Fund	31
2-15 Community Corrections Fund	32
2-16 Criminal Justice Information System Fund	33
2-17 Victims of Crime Act Grant Fund	34
2-18 Barton County Stewardship Fund.....	35
2-19 Capital Improvements Fund	36
2-20 Register of Deeds Technology Fund.....	37
2-21 Clerk Technology Fund	38
2-22 Treasurer Technology Fund	39
2-23 Equipment Replacement Fund.....	40
2-24 Special Bridge Replacement Fund.....	41
2-25 Fire District No. 1 Fund.....	42
2-26 Fire District No. 1 Special Equipment Fund	43

Business Funds

2-27 Solid Waste Fund	44
2-28 Health Coverage Fund	45

BARTON COUNTY, KANSAS
Primary Government Financial Statement With Independent Auditors' Report
For the Year Ended December 31, 2017

TABLE OF CONTENTS (continued)

Trust Funds

2-29	Motor Vehicle Operating Fund	46
2-30	Economic Development Revolving Loan Fund	47
2-31	Law Enforcement Trust Fund	48
2-32	Prosecutor's Assistance and Training Fund.....	49
2-33	Court Service Alcohol Tax Grant Fund.....	50
2-34	Youth Program – Hulme Foundation Fund.....	51
2-35	Barton County Employees' Trust Fund	52

Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis

3-1	Distributable Funds, State Funds, and Subdivision Funds	53
3-2	Agency Funds.....	54

INDEPENDENT AUDITORS' REPORT

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

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, 2017 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 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.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1, the financial statement is prepared by **Barton County, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of

accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Barton County, Kansas** as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Barton County, Kansas** as of December 31, 2017, 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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. 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 (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2016 basic financial statement upon which we rendered an unmodified opinion dated July 3, 2017. The 2016 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 <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

July 02, 2018

BARTON COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2017

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 1,534,916	2,093	7,386,859	7,416,666	1,507,202	218,150	1,725,352
Special Purpose Funds							
Ambulance Fund	2,356	-	450,085	452,441	-	-	-
Cemetery Fund	12,707	-	33,613	37,755	8,565	-	8,565
Barton County 911 Fund	298,265	9	176,206	166,189	308,291	1,122	309,413
Employee Benefit Fund	669,189	-	2,450,114	2,608,421	510,882	82,861	593,743
Health Fund	234,711	1,478	1,400,725	1,406,845	230,069	25,152	255,221
Mental Health Fund	-	-	121,335	121,335	-	-	-
Developmentally Disabled Fund	157	-	67,529	67,685	1	-	1
Noxious Weed Fund	72,918	-	745,121	736,141	81,898	50,515	132,413
Road and Bridge Fund	90,406	45	5,222,685	5,030,484	282,652	133,615	416,267
Special Alcohol Fund	2,200	-	6,050	4,350	3,900	-	3,900
Special Parks and Recreation Fund	1,214	-	3,163	2,290	2,087	-	2,087
Special Liability Fund	73,032	25	47,837	62,772	58,122	6,000	64,122
Juvenile Services Fund	57,220	62	618,403	596,732	78,953	12,255	91,208
Community Corrections Fund	66,040	-	543,880	538,017	71,903	16,675	88,578
Criminal Justice Information System Fund	68,943	-	26,060	11,312	83,691	-	83,691
Victims of Crime Act Grant Fund	(10,609)	-	40,146	37,554	(8,017)	721	(7,296)
Barton County Stewardship Fund	50,704	-	7,012	360	57,356	360	57,716
Capital Improvements Fund	3,294,426	1,092	392,193	177,617	3,510,094	79,994	3,590,088
Register of Deeds Technology Fund	67,885	-	30,578	17,852	80,611	-	80,611
Clerk Technology Fund	15,848	-	7,647	-	23,495	-	23,495
Treasurer Technology Fund	15,914	-	7,647	4,641	18,920	4,641	23,561
Equipment Replacement Fund	3,154,728	-	163,532	566,853	2,751,407	58,555	2,809,962
Special Bridge Replacement Fund	91,104	4,915	185,234	274,960	6,293	108,581	114,874
Fire District No. 1 Fund	8,175	85	78,490	69,850	16,900	1,979	18,879
Fire District No. 1 Special Equipment Fund	197,857	-	25,000	-	222,857	-	222,857

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, 2017

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds							
Solid Waste Fund	\$ 3,350,074	-	1,522,396	868,734	4,003,736	62,706	4,066,442
Health Coverage Fund	302,448	68	2,240,257	2,211,780	330,993	-	330,993
Trust Funds							
Motor Vehicle Operating Fund	52,404	-	229,489	228,775	53,118	7,739	60,857
Economic Development Revolving Loan Fund	207,610	-	2,888	107	210,391	-	210,391
Law Enforcement Trust Fund	50,440	-	20,076	8,704	61,812	-	61,812
Prosecutor's Assistant and Training Fund	40,773	-	2,651	2,020	41,404	-	41,404
Court Service Alcohol Tax Grant Fund	1,489	-	-	-	1,489	-	1,489
Youth Program - Hulme Foundation Fund	13,229	-	35	-	13,264	-	13,264
Barton County Employees' Trust Fund	350	-	-	100	250	-	250
Total Primary Government (Excluding Distributable and Agency Funds)	\$ 14,089,123	9,872	24,254,936	23,729,342	14,624,589	871,621	15,496,210
Composition of Cash							
Checking Accounts						\$	78,333
Time Deposits							32,174,169
Certificates of Deposit							13,062,258
Cash on Hand							1,403
Total Cash							45,316,163
Distributable Funds, State Funds, and Subdivision Funds per Statement 3-1							(28,248,608)
Agency Funds per Statement 3-2							(1,571,345)
Total Primary Government (Excluding Distributable and Agency Funds)						\$	15,496,210

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

BARTON COUNTY, KANSAS

Notes to Financial Statement

December 31, 2017

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.

Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from those estimates.

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.

Extension Council

Barton County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Unaudited financial statements can be obtained by contacting the extension council. As of July 1, 2017, the Extension Council ceased. They are now known as Cottonwood Extension District #17.

The County is the primary government as defined in GASB #61. The County commission is elected by the public. The commission has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

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, 2017.

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.

BARTON COUNTY, KANSAS

Notes to Financial Statement

December 31, 2017

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

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.

Departure From Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

Property Tax Calendar

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal

BARTON COUNTY, KANSAS

Notes to Financial Statement

December 31, 2017

and state grant contracts. Also, cash is restricted in the trust and agency funds of the County for special purposes.

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.

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 Road and Bridge Fund and the Barton County 911 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, 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, and Fire District No. 1 Special Equipment Fund.

BARTON COUNTY, KANSAS

Notes to Financial Statement

December 31, 2017

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".

At December 31, 2017, the County's carrying amount of deposits was \$45,316,163 and the bank balance was \$44,148,066. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$3,002,794 was covered by federal depository insurance, \$41,128,905 was collateralized with securities held by the pledging financial institutions' agents in the County's name and \$16,367 belonging to the Clerk of the District Court was not secured.

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, 2017.

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, 2017 were as follows:

BARTON COUNTY, KANSAS
Notes to Financial Statement
December 31, 2017

From	To	Regulatory Authority	Amount
General Fund	Juvenile Services Fund	Resolution	\$ 3,000
General Fund	Capital Improvements Fund	K.S.A. 19-120	305,000
Road and Bridge Fund	Equipment Replacement Fund	K.S.A. 68-141g	151,862
Road and Bridge Fund	Capital Improvements Fund	K.S.A. 19-120	48,138
Cemetery Fund	Capital Improvements Fund	K.S.A. 19-120	20,000
Capital Improvements Fund	Health Fund	K.S.A. 19-120	40,000
Equipment Replacement Fund	Health Fund	K.S.A. 19-119	20,000
Noxious Weed Fund	Equipment Replacement Fund	K.S.A. 2-1318	10,000
Motor Vehicle Operating Fund	General Fund	K.S.A. 8-145	52,402
Fire District No. 1 Fund	Fire District No. 1 Special Equipment Fund	K.S.A. 19-3612c	25,000

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

Barton County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain health insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the State Employee Health Plan (SEHP), a public entity risk pool currently operating as a common risk management and insurance program for 118,173 covered lives.

The County pays monthly premiums to the SEHP for its health insurance coverage. The agreement to participate provides that the SEHP will be self-sustaining through member premiums and will not reinsure through commercial companies. Additional premiums may be due if total claims for the pool are different than what has been anticipated by SEHP management.

The County carries commercial insurance for all other risks of loss, including property, general liability, crime, inland marine, automobile, workers' compensation, umbrella, linebacker, law enforcement, and data compromise. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 – GRANTS AND SHARED REVENUES

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

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Barton County, Kansas did not make its January 20, 2017 tax distribution timely, which is a violation of K.S.A. 12-1678a.

BARTON COUNTY, KANSAS

Notes to Financial Statement

December 31, 2017

Barton County Clerk of the District Court had an unsecured cash balance of \$16,367 at December 31, 2017, which is a violation of K.S.A. 9-1402.

NOTE 9 – OPERATING LEASES

On January 26, 2015, the County entered in to a lease agreement with Pitney Bowes to lease a postage machine. This agreement calls for monthly payments of \$651 for five years. Payments totaling \$7,807 were made in 2017.

On October 1, 2010, the County entered into a lease agreement with the Kansas Department of Transportation Communication System Infrastructure to lease space on a communications tower. The agreement calls for annual payments of \$1,470 for 15 years. Payments totaling \$1,470 were made in 2017.

On September 29, 2014, the County entered into a lease agreement for office space with AT&T. The agreement calls for an annual payment of \$15,012 for fiscal period November 1, 2014 thru October 31, 2015 with increasing rates for the next four years. Payments totaling \$15,936 were made in 2017.

On May 14, 2013, the County entered into a lease agreement with Office Products Incorporated to lease a copier. The agreement calls for monthly payments of \$335 for five years. Payments totaling \$4,020 were made in 2017.

On July 18, 2013, the County entered into a lease agreement with Office Products Incorporated to lease a copier. The agreement calls for monthly payments of \$261 for five years. Payments totaling \$3,126 were made in 2017.

On August 1, 2015, the County entered into a lease agreement with Office Products Incorporated to lease a copier. The agreement calls for monthly payments of \$321 for five years. Payments totaling \$3,846 were made in 2017.

On August 5, 2015, the County entered into a lease agreement with Office Products Incorporated to lease a copier. The agreement calls for monthly payments of \$69 for five years. Payments totaling \$828 were made in 2017.

On August 14, 2015, the County entered into a lease agreement with Office Products Incorporated to lease a copier. The agreement calls for monthly payments of \$321 for five years. Payments totaling \$3,846 were made in 2017.

On January 4, 2016, the County entered into a lease agreement with Office Products Incorporated to lease a copier. The agreement calls for monthly payments of \$124 for five years. Payments totaling \$1,491 were made in 2017.

On January 29, 2016, the County entered into a lease agreement with Office Products Incorporated to lease a copier. The agreement calls for monthly payments of \$318 for five years. Payments totaling \$3,810 were made in 2017.

On February 19, 2016, the County entered into a lease agreement with Office Products Incorporated to lease a copier. The agreement calls for monthly payments of \$211 for five years. Payments totaling \$2,532 were made in 2017.

BARTON COUNTY, KANSAS

Notes to Financial Statement

December 31, 2017

On March 8, 2016, the County entered into a lease agreement with Office Products Incorporated to lease a copier. The agreement calls for monthly payments of \$89 for five years. Payments totaling \$1,071 were made in 2017.

On November 7, 2016, the County entered into a lease agreement with Harper Leasing, LLC to lease office space. The agreement called for 12 monthly payments of \$600 for one year. On November 6, 2017, this lease switched to a month-to-month agreement calling for monthly payments in the amount of \$600. As of December 31, 2017 the County was still occupying this space.

Future scheduled payments are as follows:

Year		Pitney Bowes	Kansas Department of Transportation	AT&T	Office Products Incorporated
2018	\$	7,807	1,470	15,936	20,327
2019		7,807	1,470	13,280	17,424
2020		1,952	1,470	-	13,874
2021		-	1,470	-	1,007
2022		-	1,470		
2023-2024		-	2,941	-	-

NOTE 10 – 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 11 – 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 Comprehensive Annual 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

BARTON COUNTY, KANSAS

Notes to Financial Statement

December 31, 2017

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 with a 0% moratorium for the period January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$631,016 for the year ended December 31, 2017.

Net Pension Liability

At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$5,840,636. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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 these financial statements.

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 12 – 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.

NOTE 13 – COMPENSATED ABSENCES

Vacation

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

<u>Years Worked</u>	<u>Amount Earned</u>
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

BARTON COUNTY, KANSAS
Notes to Financial Statement
December 31, 2017

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

<u>Years Worked</u>	<u>Amount Earned</u>
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. The potential liability for vacation at December 31, 2017 was \$299,466. This is not reflected in the financial statement.

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 2 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. The potential liability for sick leave at December 31, 2017 was \$697,824. This is not reflected in the financial statement.

Comp Time

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

Longevity Pay

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

NOTE 14 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Barton County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is \$2,645,752 and the estimated post-closure cost is \$2,949,238. These figures comprise the estimated closure and post-closure cost of \$5,594,990. At December 31, 2017, the permit for 2017 identifies that the remaining volume capacity of the site is 41.11% of the original capacity and that the remaining life of the landfill is 30.5 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, 2017.

BARTON COUNTY, KANSAS
Notes to Financial Statement
December 31, 2017

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

BARTON COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund	\$ 7,763,085	-	7,763,085	7,416,666	(346,419)
Special Purpose Funds					
Ambulance Fund	465,850	-	465,850	452,441	(13,409)
Cemetery Fund	40,000	-	40,000	37,755	(2,245)
Barton County 911 Fund	176,500	-	176,500	166,189	(10,311)
Employee Benefit Fund	2,876,612	-	2,876,612	2,608,421	(268,191)
Health Fund	1,419,785	-	1,419,785	1,406,845	(12,940)
Mental Health Fund	125,000	-	125,000	121,335	(3,665)
Developmentally Disabled Fund	70,000	-	70,000	67,685	(2,315)
Noxious Weed Fund	810,665	-	810,665	736,141	(74,524)
Road and Bridge Fund	5,091,630	-	5,091,630	5,030,484	(61,146)
Special Alcohol Fund	4,382	-	4,382	4,350	(32)
Special Parks and Recreation Fund	2,290	-	2,290	2,290	-
Special Liability Fund	93,340	-	93,340	62,772	(30,568)
Criminal Justice Information System Fund	34,000	-	34,000	11,312	(22,688)
Special Bridge Replacement Fund	360,000	-	360,000	274,960	(85,040)
Fire District No. 1 Fund	80,700	-	80,700	69,850	(10,850)
Business Fund					
Solid Waste Fund	1,184,240	-	1,184,240	868,734	(315,506)

BARTON COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Prior Year Actual	Current Year		Variance Over Under
			Actual	Budget	(Under)
Receipts					
Taxes and Shared Revenues					
Ad Valorem Property Tax	\$	3,229,219	3,632,235	3,756,452	(124,217)
Delinquent Tax		49,317	24,116	25,000	(884)
Motor Vehicle Tax		382,629	469,889	500,490	(30,601)
Motor Vehicle Stamp Tax		1,208	884	1,720	(836)
Local Alcohol Liquor Tax		3,504	3,163	1,809	1,354
Mineral Production Tax		22,717	28,892	55,000	(26,108)
Sales Tax		2,133,077	2,107,716	1,825,000	282,716
Interest and Fees on Delinquent Taxes		106,138	200,133	25,000	175,133
Franchise Fees		21,600	20,616	18,000	2,616
Federal Aid		26,501	24,347	29,000	(4,653)
State Aid		1,729	1,562	1,500	62
Prisoner Keep		127,973	112,140	112,611	(471)
Sheriff Miscellaneous Receipts		1,150	1,365	-	1,365
Reimbursements - District Court		38,745	47,399	75,000	(27,601)
Reimbursements - Other		62,220	103,239	118,100	(14,861)
Licenses, Permits and Fees		386,571	435,063	92,000	343,063
County Attorney - Diversion Fees		21,871	20,230	12,000	8,230
Charges for Services		4,554	5,325	5,900	(575)
Daycare Inspections		75	125	500	(375)
Interest on Idle Funds		51,851	84,824	25,000	59,824
Other		3,793	11,194	-	11,194
Transfers In		76,277	52,402	170,000	(117,598)
Total Receipts		6,752,719	7,386,859	6,850,082	536,777
Expenditures					
County Commissioners		103,589	113,093	110,705	2,388
County Clerk		297,364	244,408	310,760	(66,352)
County Clerk - Election		109,469	54,590	102,150	(47,560)
County Treasurer		199,554	201,994	195,159	6,835
County Attorney		493,189	664,898	635,375	29,523
Register of Deeds		110,692	115,033	124,450	(9,417)
Sheriff		965,014	1,037,038	1,091,635	(54,597)
County Appraiser		400,717	441,848	450,475	(8,627)
District Court		394,967	394,799	416,000	(21,201)
Courthouse General		534,458	540,777	619,505	(78,728)
Juvenile Detention		79,790	74,422	98,431	(24,009)
General Finance		68,448	117,602	212,945	(95,343)
County Administrator		387,580	154,407	183,630	(29,223)

BARTON COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued)				
Information Technology	\$ 130,774	125,763	136,300	(10,537)
Detention Facility	1,382,233	1,370,389	1,417,620	(47,231)
Emergency Preparedness/Risk Management	58,719	240,591	248,925	(8,334)
Public Works/Engineering	181,074	240,503	262,575	(22,072)
Public Works/Environmental Management	89,084	93,532	91,015	2,517
Communications	520,833	503,681	583,590	(79,909)
Economic Development	6,000	5,225	77,800	(72,575)
Appropriations				
Barton County Extension Council	215,000	215,000	215,000	-
Barton County Historical Society	46,500	46,500	46,500	-
Barton County Soil Conservation Service	24,650	24,650	24,650	-
Barton County Fair Association	23,339	22,123	26,000	(3,877)
Miscellaneous Appropriations	28,000	34,300	40,500	(6,200)
Great Plains Development	6,846	-	6,890	(6,890)
Great Bend Humane Society	30,000	31,500	31,500	-
Transfers Out	534,638	308,000	3,000	305,000
Total Expenditures	7,422,521	7,416,666	7,763,085	(346,419)
Receipts Over (Under) Expenditures	(669,802)	(29,807)		
Unencumbered Cash - Beginning	2,204,693	1,534,916		
Prior Year Cancelled Encumbrances	25	2,093		
Unencumbered Cash - Ending	\$ 1,534,916	1,507,202		

BARTON COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 408,002	387,200	399,426	(12,226)
Delinquent Tax	6,858	3,325	5,200	(1,875)
Motor Vehicle Tax	53,178	59,448	63,318	(3,870)
Motor Vehicle Stamp Tax	168	112	217	(105)
Total Receipts	468,206	450,085	468,161	(18,076)
Expenditures				
Contractual Services	465,850	452,441	465,850	(13,409)
Receipts Over (Under) Expenditures	2,356	(2,356)		
Unencumbered Cash - Beginning	-	2,356		
Unencumbered Cash - Ending	\$ 2,356	-		

BARTON COUNTY, KANSAS
Cemetery Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year		
	Prior Year Actual		Actual	Budget	Variance Over (Under)
Receipts					
Taxes and Shared Revenues					
Ad Valorem Property Tax	\$ 30,625	22,838	23,382		(544)
Delinquent Tax	380	204	330		(126)
Motor Vehicle Tax	2,742	4,438	4,727		(289)
Motor Vehicle Stamp Tax	9	8	16		(8)
Sale of Lots	6,100	4,500	3,000		1,500
Other	1,220	1,625	-		1,625
Total Receipts	<u>41,076</u>	<u>33,613</u>	<u>31,455</u>		<u>2,158</u>
Expenditures					
Commodities	2,048	1,754	7,000		(5,246)
Contractual Services	13,519	16,001	12,000		4,001
Capital Outlay	17,545	-	21,000		(21,000)
Transfers Out	6,500	20,000	-		20,000
Total Expenditures	<u>39,612</u>	<u>37,755</u>	<u>40,000</u>		<u>(2,245)</u>
Receipts Over (Under) Expenditures	1,464	(4,142)			
Unencumbered Cash - Beginning	<u>11,243</u>	<u>12,707</u>			
Unencumbered Cash - Ending	\$ <u>12,707</u>	<u>8,565</u>			

BARTON COUNTY, KANSAS
Barton County 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Collections	\$ 180,043	176,064	167,000	9,064
Reimbursements	-	62		
Interest on Idle Funds	85	80	-	80
Total Receipts	<u>180,128</u>	<u>176,206</u>	<u>167,000</u>	<u>9,144</u>
Expenditures				
Line Charges	45,304	43,295	-	43,295
Utilities	3,832	3,634	-	3,634
Contractual Services	56,986	104,599	159,500	(54,901)
Capital Outlay	8,652	14,661	17,000	(2,339)
Total Expenditures	<u>114,774</u>	<u>166,189</u>	<u>176,500</u>	<u>(10,311)</u>
Receipts Over (Under) Expenditures	65,354	10,017		
Unencumbered Cash - Beginning	232,911	298,265		
Prior Year Cancelled Encumbrances	-	9		
Unencumbered Cash - Ending	<u>\$ 298,265</u>	<u>308,291</u>		

BARTON COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 2,216,931	2,087,175	2,151,968	(64,793)
Delinquent Tax	38,578	17,854	20,000	(2,146)
Motor Vehicle Tax	322,798	323,865	344,949	(21,084)
Motor Vehicle Stamp Tax	1,027	607	1,181	(574)
Other Refunds and Reimbursements	4,958	20,613	-	20,613
Total Receipts	<u>2,584,292</u>	<u>2,450,114</u>	<u>2,518,098</u>	<u>(67,984)</u>
Expenditures				
Health Benefits	1,383,295	1,508,861	1,540,995	(32,134)
Workers' Compensation Insurance	88,010	106,909	120,000	(13,091)
FICA and Medicare	429,098	446,435	526,069	(79,634)
KPERS Retirement	550,616	538,110	635,348	(97,238)
Cafeteria Plan	3,772	4,868	4,200	668
Unemployment Compensation	7,996	3,238	50,000	(46,762)
Total Expenditures	<u>2,462,787</u>	<u>2,608,421</u>	<u>2,876,612</u>	<u>(268,191)</u>
Receipts Over (Under) Expenditures	121,505	(158,307)		
Unencumbered Cash - Beginning	<u>547,684</u>	<u>669,189</u>		
Unencumbered Cash - Ending	<u>\$ 669,189</u>	<u>510,882</u>		

BARTON COUNTY, KANSAS**Health Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 210,890	201,944	208,381	(6,437)
Delinquent Tax	3,571	1,720	1,264	456
Motor Vehicle Tax	27,818	30,736	32,739	(2,003)
Motor Vehicle Stamp Tax	88	58	112	(54)
Federal Aid	396,921	450,513	316,233	134,280
State Aid	85,425	75,926	177,928	(102,002)
Other Grants	22,082	1,170	-	1,170
Collections and Other	530,294	578,658	473,500	105,158
Transfers In	-	60,000	-	60,000
Total Receipts	<u>1,277,089</u>	<u>1,400,725</u>	<u>1,210,157</u>	<u>190,568</u>
Expenditures				
Personal Services	383,061	450,435	436,171	14,264
Commodities	257,801	332,464	380,231	(47,767)
Contractual Services	55,753	63,703	63,250	453
Capital Outlay	37,423	33,825	4,000	29,825
Child Care	32,303	29,596	36,539	(6,943)
Women and Maternal Health and Screening	409,335	423,807	427,031	(3,224)
Communicable Diseases	7,811	1,606	15,346	(13,740)
Education	60,105	71,409	57,217	14,192
Transfers Out	172,000	-	-	-
Total Expenditures	<u>1,415,592</u>	<u>1,406,845</u>	<u>1,419,785</u>	<u>(12,940)</u>
Receipts Over (Under) Expenditures	(138,503)	(6,120)		
Unencumbered Cash - Beginning	373,214	234,711		
Prior Year Cancelled Encumbrances	-	1,478		
Unencumbered Cash - Ending	<u>\$ 234,711</u>	<u>230,069</u>		

BARTON COUNTY, KANSAS
Mental Health Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)	
Receipts					
Taxes and Shared Revenues					
Ad Valorem Property Tax	\$ 108,723	104,567	107,891	(3,324)	
Delinquent Tax	1,847	893	1,300	(407)	
Motor Vehicle Tax	14,365	15,845	16,878	(1,033)	
Motor Vehicle Stamp Tax	45	30	58	(28)	
Total Receipts	124,980	121,335	<u>126,127</u>	<u>(4,792)</u>	
Expenditures					
Contractual Services	124,980	121,335	<u>125,000</u>	<u>(3,665)</u>	
Receipts Over (Under) Expenditures	-	-			
Unencumbered Cash - Beginning	-	-			
Unencumbered Cash - Ending	\$ -	-			

BARTON COUNTY, KANSAS
Developmentally Disabled Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year		
	Prior Year Actual		Actual	Budget	Variance Over (Under)
Receipts					
Taxes and Shared Revenues					
Ad Valorem Property Tax	\$ 60,578	58,321	60,102		(1,781)
Delinquent Tax	1,088	525	980		(455)
Motor Vehicle Tax	7,871	8,666	9,396		(730)
Motor Vehicle Stamp Tax	25	17	32		(15)
Total Receipts	69,562	67,529	<u>70,510</u>		<u>(2,981)</u>
Expenditures					
Contractual Services	70,000	67,685	<u>70,000</u>		<u>(2,315)</u>
Receipts Over (Under) Expenditures	(438)	(156)			
Unencumbered Cash - Beginning	595	157			
Unencumbered Cash - Ending	\$ <u>157</u>	<u>1</u>			

BARTON COUNTY, KANSAS
Noxious Weed Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 218,832	227,646	235,224	(7,578)
Delinquent Tax	3,968	2,008	4,000	(1,992)
Motor Vehicle Tax	26,664	31,811	33,881	(2,070)
Motor Vehicle Stamp Tax	83	60	116	(56)
Reimbursements	54,231	77	-	77
Collections and Other	588,159	483,519	535,000	(51,481)
Sale of Assets	10	-	-	-
Total Receipts	<u>891,947</u>	<u>745,121</u>	<u>808,221</u>	<u>(63,100)</u>
Expenditures				
Personal Services	155,658	160,276	168,015	(7,739)
Commodities	563,595	516,392	593,200	(76,808)
Contractual Services	59,664	49,239	47,950	1,289
Capital Outlay	1,365	186	1,500	(1,314)
Refunds	-	48	-	48
Transfers Out	60,000	10,000	-	10,000
Total Expenditures	<u>840,282</u>	<u>736,141</u>	<u>810,665</u>	<u>(74,524)</u>
Receipts Over (Under) Expenditures	51,665	8,980		
Unencumbered Cash - Beginning	<u>21,253</u>	<u>72,918</u>		
Unencumbered Cash - Ending	\$ <u>72,918</u>	<u>81,898</u>		

BARTON COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year		Variance
	Prior Year Actual	Actual	Budget	Over (Under)	
Receipts					
Taxes and Shared Revenues					
Ad Valorem Property Tax	\$ 3,317,159	3,215,862	3,318,688	(102,826)	
Delinquent Tax	52,888	25,556	30,000	(4,444)	
Motor Vehicle Tax	419,625	483,211	514,675	(31,464)	
Motor Vehicle Stamp Tax	1,328	908	1,766	(858)	
Special City and County Highway Payments	960,828	938,422	938,422	-	
County Equalization and Adjustment Payments	88,898	80,290	80,290	-	
Sale of Assets	6,015	6,497	-	6,497	
Federal Aid	142,488	146,304	44,998	101,306	
State Aid	266,833	249,735	341,983	(92,248)	
Reimbursements and Other	55,252	75,900	-	75,900	
Total Receipts	<u>5,311,314</u>	<u>5,222,685</u>	<u>5,270,822</u>	<u>(48,137)</u>	
Expenditures					
Personal Services	923,020	966,878	962,630	4,248	
Commodities	2,717,229	2,892,338	3,209,750	(317,412)	
Contractual Services	694,445	525,252	544,250	(18,998)	
Capital Outlay	159,335	141,504	125,000	16,504	
Capital Improvements	283,083	304,512	250,000	54,512	
Transfers Out	480,000	200,000	-	200,000	
Total Expenditures	<u>5,257,112</u>	<u>5,030,484</u>	<u>5,091,630</u>	<u>(61,146)</u>	
Receipts Over (Under) Expenditures	54,202	192,201			
Unencumbered Cash - Beginning	36,204	90,406			
Prior Year Cancelled Encumbrances	-	45			
Unencumbered Cash - Ending	\$ <u>90,406</u>	<u>282,652</u>			

BARTON COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Local Alcohol Funds	\$ 6,702	6,050	<u>4,382</u>	<u>1,668</u>
Expenditures				
Appropriations	<u>4,771</u>	<u>4,350</u>	<u>4,382</u>	<u>(32)</u>
Receipts Over (Under) Expenditures	1,931	1,700		
Unencumbered Cash - Beginning	<u>269</u>	<u>2,200</u>		
Unencumbered Cash - Ending	\$ <u>2,200</u>	<u>3,900</u>		

BARTON COUNTY, KANSAS
Special Parks and Recreation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)	
Receipts					
Taxes and Shared Revenues					
Local Alcohol Funds	\$ 3,504	3,163	2,290	873	
Expenditures					
Contractual Services	2,290	2,290	2,290	-	
Receipts Over (Under) Expenditures	1,214	873			
Unencumbered Cash - Beginning	-	1,214			
Unencumbered Cash - Ending	\$ 1,214	2,087			

BARTON COUNTY, KANSAS
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 49,432	39,949	41,177	(1,228)
Delinquent Tax	127	40	5	35
Motor Vehicle Tax	8,403	7,432	7,732	(300)
Motor Vehicle Stamp Tax	26	14	26	(12)
Real Estate Tax Redemptions	767	402	215	187
Total Receipts	58,755	47,837	49,155	(1,318)
Expenditures				
Personal Services	38,410	-	40,340	(40,340)
Contractual Services	26,030	62,772	53,000	9,772
Total Expenditures	64,440	62,772	93,340	(30,568)
Receipts Over (Under) Expenditures	(5,685)	(14,935)		
Unencumbered Cash - Beginning	78,717	73,032		
Prior Year Cancelled Encumbrances	-	25		
Unencumbered Cash - Ending	\$ 73,032	58,122		

BARTON COUNTY, KANSAS
Juvenile Services Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
State Aid	\$ 628,777	589,557
Urinalysis	1,729	8,808
Reimbursements	50,504	17,009
Transfers In	4,638	3,000
Other	2,625	29
Total Receipts	<u>688,273</u>	<u>618,403</u>
Expenditures		
Personal Services	561,602	511,955
Commodities	11,100	15,480
Contractual Services	53,641	49,963
Capital Outlay	19,762	19,334
Total Expenditures	<u>646,105</u>	<u>596,732</u>
Receipts Over (Under) Expenditures	42,168	21,671
Unencumbered Cash - Beginning	15,052	57,220
Prior Year Cancelled Encumbrances	<u>-</u>	<u>62</u>
Unencumbered Cash - Ending	<u>\$ 57,220</u>	<u>78,953</u>

BARTON COUNTY, KANSAS
Community Corrections Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
State Aid	\$ 479,938	516,970
Drug Tests and Other	23,833	26,910
Total Receipts	503,771	543,880
Expenditures		
Personal Services	466,105	453,276
Commodities	15,419	15,779
Contractual Services	43,716	62,383
Capital Outlay	6,561	6,579
Total Expenditures	531,801	538,017
Receipts Over (Under) Expenditures	(28,030)	5,863
Unencumbered Cash - Beginning	94,070	66,040
Unencumbered Cash - Ending	\$ 66,040	71,903

BARTON COUNTY, KANSAS
Criminal Justice Information System Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User Fees	\$ 89,011	26,060	34,000	(7,940)
Expenditures				
Contractual Services	33,594	11,312	34,000	(22,688)
Receipts Over (Under) Expenditures	55,417	14,748		
Unencumbered Cash - Beginning	13,526	68,943		
Unencumbered Cash - Ending	\$ 68,943	83,691		

BARTON COUNTY, KANSAS
Victims of Crime Act Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 33,716	40,146
Expenditures		
Personal Services	36,591	37,554
Receipts Over (Under) Expenditures	(2,875)	2,592
Unencumbered Cash - Beginning	(7,734)	(10,609)
Unencumbered Cash - Ending	\$ (10,609)	(8,017)

BARTON COUNTY, KANSAS
Barton County Stewardship Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Donations	\$ 33,100	6,940
Interest on Idle Funds	29	72
Total Receipts	33,129	7,012
Expenditures		
Commodities	20,801	360
Receipts Over (Under) Expenditures	12,328	6,652
Unencumbered Cash - Beginning	38,376	50,704
Unencumbered Cash - Ending	\$ 50,704	57,356

BARTON COUNTY, KANSAS
Capital Improvements Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 496,500	373,138
Reimbursements	-	19,055
Total Receipts	496,500	392,193
Expenditures		
Transfers Out	-	40,000
Capital Outlay	86,194	137,617
Total Expenditures	86,194	177,617
Receipts Over (Under) Expenditures	410,306	214,576
Unencumbered Cash - Beginning	2,884,120	3,294,426
Prior Year Cancelled Encumbrances	-	1,092
Unencumbered Cash - Ending	\$ 3,294,426	3,510,094

BARTON COUNTY, KANSAS
Register of Deeds Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 31,234	30,496
Interest on Idle Funds	19	82
Total Receipts	31,253	30,578
Expenditures		
Contractual Services	24,041	17,852
Receipts Over (Under) Expenditures	7,212	12,726
Unencumbered Cash - Beginning	60,673	67,885
Unencumbered Cash - Ending	\$ 67,885	80,611

BARTON COUNTY, KANSAS
Clerk Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 7,808	7,624
Interest on Idle Funds	4	23
Total Receipts	7,812	7,647
Expenditures	-	-
Receipts Over (Under) Expenditures	7,812	7,647
Unencumbered Cash - Beginning	8,036	15,848
Unencumbered Cash - Ending	\$ 15,848	23,495

BARTON COUNTY, KANSAS
Treasurer Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 7,808	7,624
Interest on Idle Funds	4	23
Total Receipts	7,812	7,647
Expenditures		
Capital Outlay	-	4,641
Receipts Over (Under) Expenditures	7,812	3,006
Unencumbered Cash - Beginning	8,102	15,914
Unencumbered Cash - Ending	\$ 15,914	18,920

BARTON COUNTY, KANSAS
Equipment Replacement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 752,000	161,862
Federal Reimbursement	-	1,670
Reimbursements	11,162	-
Total Receipts	<u>763,162</u>	<u>163,532</u>
Expenditures		
Transfers Out	-	20,000
Capital Outlay	359,951	546,853
Total Expenditures	<u>359,951</u>	<u>566,853</u>
Receipts Over (Under) Expenditures	403,211	(403,321)
Unencumbered Cash - Beginning	2,751,332	3,154,728
Prior Year Cancelled Encumbrances	185	-
Unencumbered Cash - Ending	<u>\$ 3,154,728</u>	<u>2,751,407</u>

BARTON COUNTY, KANSAS
Special Bridge Replacement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

			Current Year		
	Prior Year Actual		Actual	Budget	Variance Over (Under)
Receipts					
Taxes and Shared Revenues					
Ad Valorem Property Tax	\$ 297,939	139,840	142,246		(2,406)
Delinquent Property Tax	4,203	2,002	3,000		(998)
Motor Vehicle Tax	31,906	43,300	46,121		(2,821)
Motor Vehicle Stamp Tax	101	82	159		(77)
Federal Aid	100	-	-		-
Reimbursements	100	10	-		10
Total Receipts	<u>334,349</u>	<u>185,234</u>	<u>191,526</u>		<u>(6,292)</u>
Expenditures					
Contractual Services	58,105	-	60,000		(60,000)
Capital Outlay	375,895	274,960	300,000		(25,040)
Total Expenditures	<u>434,000</u>	<u>274,960</u>	<u>360,000</u>		<u>(85,040)</u>
Receipts Over (Under) Expenditures	(99,651)	(89,726)			
Unencumbered Cash - Beginning	190,555	91,104			
Prior Year Cancelled Encumbrances	<u>200</u>	<u>4,915</u>			
Unencumbered Cash - Ending	\$ <u>91,104</u>	<u>6,293</u>			

BARTON COUNTY, KANSAS
Fire District No. 1 Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 66,993	69,587	71,264	(1,677)
Delinquent Tax	1,095	164	-	164
Motor Vehicle Tax	6,354	8,739	9,436	(697)
State Aid	2,585	-	-	-
Federal Aid	1,514	-	-	-
Reimbursements	1,714	-	-	-
Total Receipts	<u>80,255</u>	<u>78,490</u>	<u>80,700</u>	<u>(2,210)</u>
Expenditures				
Personal Services	7,169	7,825	8,000	(175)
Commodities	8,935	5,525	14,000	(8,475)
Contractual Services	23,597	25,748	24,700	1,048
Capital Outlay	9,692	5,752	25,000	(19,248)
Transfers Out	30,000	25,000	9,000	16,000
Total Expenditures	<u>79,393</u>	<u>69,850</u>	<u>80,700</u>	<u>(10,850)</u>
Receipts Over (Under) Expenditures	862	8,640		
Unencumbered Cash - Beginning	7,313	8,175		
Prior Year Cancelled Encumbrances	-	85		
Unencumbered Cash - Ending	\$ <u>8,175</u>	<u>16,900</u>		

BARTON COUNTY, KANSAS
Fire District No. 1 Special Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 30,000	25,000
Expenditures	-	-
Receipts Over (Under) Expenditures	30,000	25,000
Unencumbered Cash - Beginning	167,857	197,857
Unencumbered Cash - Ending	\$ 197,857	222,857

BARTON COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over (Under)
Receipts				
Collections	\$ 1,325,293	1,513,654	1,201,300	312,354
Reimbursements and Other	1,256	52	-	52
Interest on Idle Funds	5,455	8,690	4,000	4,690
Total Receipts	<u>1,332,004</u>	<u>1,522,396</u>	<u>1,205,300</u>	<u>317,096</u>
Expenditures				
Personal Services	386,082	424,522	463,790	(39,268)
Commodities	83,150	107,820	154,000	(46,180)
Contractual Services	243,914	270,721	390,950	(120,229)
Household Hazardous Waste	10,689	6,491	17,500	(11,009)
Capital Outlay	143,504	59,180	158,000	(98,820)
Total Expenditures	<u>867,339</u>	<u>868,734</u>	<u>1,184,240</u>	<u>(315,506)</u>
Receipts Over (Under) Expenditures	464,665	653,662		
Unencumbered Cash - Beginning	2,885,374	3,350,074		
Prior Year Cancelled Encumbrances	<u>35</u>	<u>-</u>		
Unencumbered Cash - Ending	\$ <u>3,350,074</u>	<u>4,003,736</u>		

BARTON COUNTY, KANSAS
Health Coverage Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 1,968,752	2,240,150
Interest on Idle Funds	79	107
Total Receipts	1,968,831	2,240,257
Expenditures		
Contractual Services	1,757,949	2,211,780
Receipts Over (Under) Expenditures	210,882	28,477
Unencumbered Cash - Beginning	91,566	302,448
Prior Year Cancelled Encumbrances	-	68
Unencumbered Cash - Ending	\$ 302,448	330,993

BARTON COUNTY, KANSAS
Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 257,427	227,343
Other	2,965	2,146
Total Receipts	260,392	229,489
Expenditures		
Personal Services	154,132	153,118
Commodities	11,051	13,997
Contractual	3,091	2,535
Capital Outlay	-	1,240
Refunds	27,960	2,315
Other	5,565	3,168
Transfers Out	76,277	52,402
Total Expenditures	278,076	228,775
Receipts Over (Under) Expenditures	(17,684)	714
Unencumbered Cash - Beginning	70,088	52,404
Unencumbered Cash - Ending	\$ 52,404	53,118

BARTON COUNTY, KANSAS
Economic Development Revolving Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 143	145
Collections	18,766	2,743
Total Receipts	18,909	2,888
Expenditures		
Administration Fees	76	107
Receipts Over (Under) Expenditures	18,833	2,781
Unencumbered Cash - Beginning	188,777	207,610
Unencumbered Cash - Ending	\$ 207,610	210,391

BARTON COUNTY, KANSAS
Law Enforcement Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
State Aid	\$ 12,355	-
Collections	2,235	20,076
Total Receipts	14,590	20,076
Expenditures		
Capital Outlay	5,463	8,704
Receipts Over (Under) Expenditures	9,127	11,372
Unencumbered Cash - Beginning	41,313	50,440
Unencumbered Cash - Ending	\$ 50,440	61,812

BARTON COUNTY, KANSAS
Prosecutor's Assistance and Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 3,476	2,651
Expenditures		
Contractual	1,126	2,020
Receipts Over (Under) Expenditures	2,350	631
Unencumbered Cash - Beginning	38,423	40,773
Unencumbered Cash - Ending	\$ 40,773	41,404

BARTON COUNTY, KANSAS
Court Service Alcohol Tax Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

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

BARTON COUNTY, KANSAS
Youth Program - Hulme Foundation Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Interest on Idle Funds	\$ 11	35
Expenditures	-	-
Receipts Over (Under) Expenditures	11	35
Unencumbered Cash - Beginning	13,218	13,229
Unencumbered Cash - Ending	\$ 13,229	13,264

BARTON COUNTY, KANSAS
Barton County Employees' Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Commodities	25	100
Receipts Over (Under) Expenditures	(25)	(100)
Unencumbered Cash - Beginning	375	350
Unencumbered Cash - Ending	\$ 350	250

BARTON COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2017

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Ad Valorem Taxes				
Current Tax	\$ 25,519,220	43,157,040	40,933,384	27,742,876
Delinquent Personal Property Tax	45,233	100,190	52,180	93,243
Delinquent Real Estate Tax	194,014	286,226	314,124	166,116
Neighborhood Revitalization	35,354	451,250	444,098	42,506
Mineral Tax	-	57,784	57,784	-
Motor Vehicle Tax	104,731	5,054,084	5,029,159	129,656
Local Alcohol Liquor Tax	-	12,376	12,376	-
County Equalization and Adjustment	-	89,211	89,211	-
Special City and County Highway	-	1,042,691	1,042,691	-
Vehicle Rental Excise Tax	-	19,438	10,264	9,174
Fireworks Fee Fund	-	1,025	769	256
Total Distributable Funds	25,898,552	50,271,315	47,986,040	28,183,827
State Funds				
State General Fund	-	323	323	-
State Educational Building	-	271,626	271,626	-
State Institutional Building	-	135,813	135,813	-
State Motor Vehicle Sales Tax	38,169	864,466	837,854	64,781
Total State Funds	38,169	1,272,228	1,245,616	64,781
Subdivision Funds				
Cities	-	7,353,854	7,353,854	-
Townships	-	2,530,483	2,530,483	-
School Districts	-	13,653,209	13,653,209	-
Ellinwood Hospital District	-	896,549	896,549	-
Barton County Community College	-	8,929,778	8,929,778	-
Central Kansas Library System	-	227,018	227,018	-
Cemetery Districts	-	283,945	283,945	-
Wet Walnut Creek Watershed District	-	35,653	35,653	-
Big Bend Groundwater Management	-	58,528	58,528	-
Total Subdivision Funds	-	33,969,017	33,969,017	-
Total	\$ 25,936,721	85,512,560	83,200,673	28,248,608

BARTON COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2017

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Conceal and Carry Fund	\$ 15,924	9,555	11,247	14,232
Flexible Benefit Fund	10,474	26,365	26,365	10,474
Motor Vehicle Tax License Fees	(881)	2,501,320	2,501,445	(1,006)
Drivers' License Fees	2,598	5,224	7,822	-
Mortgage Registration Heritage Trust	3,678	15,244	11,528	7,394
Game, Park and Boat Permits	547	3,093	3,137	503
Attorney Worthless Check Trust	15,865	40	14,837	1,068
County Sheriff	51,492	316,111	347,677	19,926
Inmate Commissary - Prisoner Keep Fund	27,934	52,142	63,568	16,508
Detention Facility - Surplus Fund	113,533	725	20,649	93,609
Sheriff Dare Program	6,214	6,300	886	11,628
Sheriff - Child Safety Program	527	-	-	527
Sheriff - Explorer Post 189	187	-	90	97
Sheriff - CRT	161	1,597	150	1,608
Sheriff - Cadet Lawman	2,587	-	1,677	910
Sheriff Sex Offender Registration Fund	17,600	8,885	6,805	19,680
Sheriff Stray Animal	-	130	-	130
VIN Inspections	16,307	23,480	24,791	14,996
County Clerk	771	5,900	5,900	771
Register of Deeds	-	362,875	362,875	-
Court Services	-	250	-	250
District Court	119,419	3,018,189	1,779,568	1,358,040
Total	\$ 404,937	6,357,425	5,191,017	1,571,345