

**BARTON COUNTY, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended December 31, 2020

**BARTON COUNTY, KANSAS**  
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For the Year Ended December 31, 2020

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## 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, 2020 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, 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. 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

## INDEPENDENT AUDITORS' REPORT

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

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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, 2020, 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, 2020, 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Barton County, Kansas** as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated July 27, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 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>. The 2019 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020 (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 2019 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 2019

basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

#### **Other 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 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. The schedule of expenditures of federal awards 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. Such 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 2, 2021, on our consideration of **Barton County, Kansas**' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Barton County, Kansas**' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Barton County, Kansas**' internal control over financial reporting and compliance.



**ADAMSBROWN, LLC**

Certified Public Accountants  
Great Bend, Kansas

August 2, 2021

**BARTON COUNTY, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Fund</b>	\$ 2,907,704	-	8,968,438	9,391,179	<b>2,484,963</b>	335,720	<b>2,820,683</b>
<b>Special Purpose Funds</b>							
Ambulance Fund	-	-	471,415	465,850	<b>5,565</b>	40,221	<b>45,786</b>
Cemetery Fund	38,253	-	38,900	14,850	<b>62,303</b>	321	<b>62,624</b>
Barton County 911 Fund	266,110	-	201,687	149,693	<b>318,104</b>	1,965	<b>320,069</b>
Employee Benefits Fund	652,002	-	3,199,431	1,863,246	<b>1,988,187</b>	97,852	<b>2,086,039</b>
Health Fund	260,046	-	1,561,723	1,434,590	<b>387,179</b>	41,767	<b>428,946</b>
Mental Health Fund	-	-	126,787	125,000	<b>1,787</b>	-	<b>1,787</b>
Developmentally Disabled Fund	1	-	71,546	70,000	<b>1,547</b>	-	<b>1,547</b>
Noxious Weed Fund	3,003	-	709,839	709,839	<b>3,003</b>	11,884	<b>14,887</b>
Road and Bridge Fund	793,394	-	5,175,689	5,445,264	<b>523,819</b>	300,087	<b>823,906</b>
Special Alcohol Fund	-	-	2,886	2,886	-	2,886	<b>2,886</b>
Special Parks and Recreation Fund	420	-	1,509	1,929	-	1,929	<b>1,929</b>
Special Liability Fund	72,440	-	38,892	58,251	<b>53,081</b>	8,000	<b>61,081</b>
Juvenile Services Fund	178,776	-	667,902	723,666	<b>123,012</b>	20,109	<b>143,121</b>
Community Corrections Fund	74,328	-	534,765	556,778	<b>52,315</b>	15,296	<b>67,611</b>
Criminal Justice Information System Fund	2,278	-	39,568	39,568	<b>2,278</b>	-	<b>2,278</b>
W & W Scenic Byway Grant Fund	1,008	-	1,000	-	<b>2,008</b>	-	<b>2,008</b>
Victims of Crime Act Grant Fund	(11,418)	-	46,124	42,766	<b>(8,060)</b>	1,299	<b>(6,761)</b>
Barton County Stewardship Fund	46,008	-	1,174	750	<b>46,432</b>	-	<b>46,432</b>
Capital Improvements Fund	4,190,173	-	1,191,440	20,279	<b>5,361,334</b>	78,728	<b>5,440,062</b>
Register of Deeds Technology Fund	76,636	-	30,571	32,335	<b>74,872</b>	-	<b>74,872</b>
Clerk Technology Fund	33,263	-	7,637	1,852	<b>39,048</b>	-	<b>39,048</b>
Treasurer Technology Fund	14,564	-	7,630	7,155	<b>15,039</b>	-	<b>15,039</b>
Equipment Replacement Fund	2,785,549	-	1,310,300	72,494	<b>4,023,355</b>	72,494	<b>4,095,849</b>
Special Bridge Replacement Fund	339,133	-	263,116	360,000	<b>242,249</b>	315,550	<b>557,799</b>
Kansas Coronavirus Supplement Emergency Fund	-	-	85,474	102,357	<b>(16,883)</b>	-	<b>(16,883)</b>
SPARKS Fund	-	-	5,268,052	5,155,751	<b>112,301</b>	-	<b>112,301</b>
SPARKS Health Department Fund	-	-	206,595	201,590	<b>5,005</b>	28,264	<b>33,269</b>
SPARKS EOC Fund	-	-	13,539	13,539	-	-	-
USDA Distant Learning Fund	-	-	69,398	-	<b>69,398</b>	-	<b>69,398</b>
Fire District No. 1 Fund	35,895	-	75,503	70,316	<b>41,082</b>	5,422	<b>46,504</b>
Fire District No. 1 Special Equipment Fund	75,183	-	20,000	18,727	<b>76,456</b>	-	<b>76,456</b>

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, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Business Funds</b>							
Solid Waste Fund	\$ 4,578,436	24	1,518,814	2,273,034	<b>3,824,240</b>	65,376	<b>3,889,616</b>
Health Coverage Fund	331,430	-	2,651,465	2,635,173	<b>347,722</b>	-	<b>347,722</b>
<b>Trust Funds</b>							
Motor Vehicle Operating Fund	12,440	-	257,488	253,559	<b>16,369</b>	6,748	<b>23,117</b>
Economic Development Revolving Loan Fund	128,720	-	26,264	140,069	<b>14,915</b>	-	<b>14,915</b>
Law Enforcement Trust Fund	72,040	-	33,152	29,403	<b>75,789</b>	1,469	<b>77,258</b>
Prosecutor's Assistance and Training Fund	53,505	-	3,021	14,076	<b>42,450</b>	-	<b>42,450</b>
Court Service Alcohol Tax Grant Fund	1,489	-	-	-	<b>1,489</b>	-	<b>1,489</b>
Youth Program - Hulme Foundation Fund	9,358	-	105	2,777	<b>6,686</b>	-	<b>6,686</b>
Barton County Employees' Trust Fund	250	-	-	-	<b>250</b>	-	<b>250</b>
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>	<b>\$ 18,022,417</b>	<b>24</b>	<b>34,898,839</b>	<b>32,500,591</b>	<b>20,420,689</b>	<b>1,453,387</b>	<b>21,874,076</b>
<b>Composition of Cash</b>							
Checking Accounts						\$	845,074
Time Deposits							30,398,594
Certificates of Deposit							20,306,703
Cash on Hand							1,775
Total Cash							51,552,146
Distributable Funds, State Funds, and Subdivision Funds per Statement 3-1							(29,313,901)
Agency Funds per Statement 3-2							(364,169)
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>						\$	<b>21,874,076</b>

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

## **BARTON COUNTY, KANSAS**

### **Notes to Financial Statement**

December 31, 2020

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#### **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, 2020.

##### **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.).

## **BARTON COUNTY, KANSAS**

### **Notes to Financial Statement**

December 31, 2020

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#### **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.

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 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

## **BARTON COUNTY, KANSAS**

### **Notes to Financial Statement**

December 31, 2020

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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 and business 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, Kansas Coronavirus Supplement Emergency Fund, SPARKS Fund, SPARKS Health Department Fund, SPARKS EOC Fund, USDA Distant Learning Fund, Fire District No. 1 Special Equipment Fund, and Health Coverage 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, 2020.

At December 31, 2020, the County's carrying amount of deposits was \$51,552,146 and the bank balance was \$51,988,831. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$2,237,689 was covered by federal depository insurance. \$49,751,142 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

**BARTON COUNTY, KANSAS**

## Notes to Financial Statement

December 31, 2020

**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, 2020.

**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, 2020 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Juvenile Services Fund	Resolution	\$ 3,771
General Fund	Equipment Replacement Fund	K.S.A. 19-119	646,800
General Fund	Capital Improvements Fund	K.S.A. 19-120	970,200
Road and Bridge Fund	Equipment Replacement Fund	K.S.A. 68-141g	631,375
Road and Bridge Fund	Capital Improvements Fund	K.S.A. 19-120	192,295
Special Bridge Replacement Fund	Capital Improvements Fund	Resolution	27,205
Noxious Weed Fund	Equipment Replacement Fund	K.S.A. 2-1318	32,125
Motor Vehicle Operating Fund	General Fund	K.S.A. 8-145	12,440
Fire District No. 1 Fund	Fire District No. 1 Special Equipment Fund	K.S.A. 19-3612c	20,000

**NOTE 5 – LITIGATION**

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

**NOTE 6 – RISK MANAGEMENT**

**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 46,674 members.

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, 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.

## **BARTON COUNTY, KANSAS**

### **Notes to Financial Statement**

December 31, 2020

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#### **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 Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

###### **Contributions**

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$827,074 for the year ended December 31, 2020.

##### **Net Pension Liability**

At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$7,631,562. The net pension liability was measured as of June 30, 2020, and the total

## BARTON COUNTY, KANSAS

### Notes to Financial Statement

December 31, 2020

pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

#### 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, 2019.

#### NOTE 11 – 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

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.

## **BARTON COUNTY, KANSAS**

### Notes to Financial Statement

December 31, 2020

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#### **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 12 – 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 \$3,603,482 and the estimated post-closure cost is \$3,463,133. These figures comprise the estimated closure and post-closure cost of \$7,066,615. At December 31, 2020, the permit for 2020 identifies that the remaining volume capacity of the site is 66.92% of the original capacity and that the remaining life of the landfill is 91.2 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, 2020.

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.

#### **NOTE 13 – RISKS AND UNCERTAINTIES**

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County financial condition, liquidity



## **BARTON COUNTY, KANSAS**

### **Notes to Financial Statement**

December 31, 2020

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and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020.

#### **NOTE 14 – CRF AND CARES ACT FUNDING**

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$5,535,753 during 2020. The County is encouraged to share the CRF with cities, school districts, and local businesses within the County. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

**BARTON COUNTY, KANSAS**

Regulatory-Required Supplementary Information

**BARTON COUNTY, KANSAS**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds</b>					
<b>General Fund</b>	\$ 9,510,525	-	9,510,525	<b>9,391,179</b>	(119,346)
<b>Special Purpose Funds</b>					
Ambulance Fund	465,850	-	465,850	<b>465,850</b>	-
Cemetery Fund	40,000	-	40,000	<b>14,850</b>	(25,150)
Barton County 911 Fund	317,000	-	317,000	<b>149,693</b>	(167,307)
Employee Benefits Fund	3,397,270	-	3,397,270	<b>1,863,246</b>	(1,534,024)
Health Fund	1,641,200	-	1,641,200	<b>1,434,590</b>	(206,610)
Mental Health Fund	125,000	-	125,000	<b>125,000</b>	-
Developmentally Disabled Fund	70,000	-	70,000	<b>70,000</b>	-
Noxious Weed Fund	711,455	-	711,455	<b>709,839</b>	(1,616)
Road and Bridge Fund	5,454,440	-	5,454,440	<b>5,445,264</b>	(9,176)
Special Alcohol Fund	5,062	-	5,062	<b>2,886</b>	(2,176)
Special Parks and Recreation Fund	2,646	-	2,646	<b>1,929</b>	(717)
Special Liability Fund	80,000	-	80,000	<b>58,251</b>	(21,749)
Criminal Justice Information System Fund	40,000	-	40,000	<b>39,568</b>	(432)
Special Bridge Replacement Fund	360,000	-	360,000	<b>360,000</b>	-
Fire District No. 1 Fund	85,000	-	85,000	<b>70,316</b>	(14,684)
<b>Business Fund</b>					
Solid Waste Fund	3,391,215	-	3,391,215	<b>2,273,034</b>	(1,118,181)

**BARTON COUNTY, KANSAS****General Fund**

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	Current Year		Variance Over Under
			Actual	Budget	
Receipts					
Taxes and Shared Revenues					
Ad Valorem Property Tax	\$	3,836,780	4,560,663	4,674,083	(113,420)
Delinquent Tax		147,420	142,045	138,377	3,668
Motor Vehicle Tax		554,251	516,135	512,835	3,300
Motor Vehicle Stamp Tax		1,979	1,639	1,735	(96)
Local Alcohol Liquor Tax		2,022	1,509	2,646	(1,137)
Mineral Production Tax		40,023	21,907	22,000	(93)
Sales Tax		2,190,279	2,241,989	2,060,461	181,528
Interest and Fees on Delinquent Taxes		518,072	364,857	261,040	103,817
Franchise Fees		24,331	33,963	18,000	15,963
Federal Aid		17,075	96,238	29,000	67,238
State Aid		765	-	1,500	(1,500)
Local Aid		-	44,658	-	44,658
Prisoner Keep		87,045	113,461	94,526	18,935
Sheriff Miscellaneous Receipts		1,183	955	-	955
Reimbursements - District Court		42,133	39,045	35,000	4,045
Reimbursements - Other		137,563	34,360	28,100	6,260
Licenses, Permits and Fees		362,022	348,435	206,770	141,665
County Attorney - Diversion Fees		68,092	60,200	70,000	(9,800)
Charges for Services		7,702	1,964	3,800	(1,836)
Daycare Inspections		-	-	500	(500)
Interest on Idle Funds		404,381	321,024	321,951	(927)
Other		9,652	10,951	193,153	(182,202)
Transfers In		5,859	12,440	5,000	7,440
Total Receipts		8,458,629	8,968,438	8,680,477	287,961
Expenditures					
County Commissioners		115,712	90,252	130,985	(40,733)
County Clerk		269,278	238,558	301,345	(62,787)
County Clerk - Election		71,138	143,291	149,100	(5,809)
County Treasurer		189,415	180,497	225,519	(45,022)
County Attorney		704,677	760,455	785,475	(25,020)
Register of Deeds		120,652	120,618	138,025	(17,407)
Sheriff		1,184,325	1,232,116	1,396,025	(163,909)
County Appraiser		440,640	437,427	492,200	(54,773)
District Court		379,414	395,817	432,000	(36,183)
Courthouse General		651,133	864,642	1,716,720	(852,078)
Juvenile Detention		83,742	101,697	82,710	18,987
General Finance		51,144	50,000	418,840	(368,840)
County Administrator		361,371	299,095	390,100	(91,005)

**BARTON COUNTY, KANSAS****General Fund**

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued)</b>				
Information Technology	\$ 170,602	<b>186,378</b>	182,635	3,743
Detention Facility	1,445,748	<b>1,474,874</b>	1,560,086	(85,212)
Emergency Preparedness/Risk Management	63,056	<b>63,199</b>	70,130	(6,931)
Public Works/Engineering	251,243	<b>252,162</b>	279,920	(27,758)
Public Works/Environmental Management	99,594	<b>102,755</b>	107,780	(5,025)
Communications	585,179	<b>616,017</b>	650,930	(34,913)
Economic Development	5,225	<b>5,815</b>	-	5,815
Appropriations				
Barton County Historical Society	46,500	<b>46,500</b>	-	46,500
Barton County Soil Conservation Service	24,650	<b>24,650</b>	-	24,650
Barton County Fair Association	23,169	-	-	-
Miscellaneous Appropriations	32,400	<b>52,093</b>	-	52,093
Great Bend Humane Society	31,500	<b>31,500</b>	-	31,500
Transfers Out	152,105	<b>1,620,771</b>	-	1,620,771
<b>Total Expenditures</b>	<u>7,553,612</u>	<u><b>9,391,179</b></u>	<u>9,510,525</u>	<u>(119,346)</u>
<b>Receipts Over (Under) Expenditures</b>	905,017	<b>(422,741)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>2,002,687</u>	<u><b>2,907,704</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>2,907,704</u>	<u><b>2,484,963</b></u>		

**BARTON COUNTY, KANSAS**  
**Ambulance Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 396,516	<b>403,435</b>	409,523	(6,088)
Delinquent Tax	15,482	<b>14,576</b>	5,200	9,376
Motor Vehicle Tax	53,118	<b>53,234</b>	54,287	(1,053)
Motor Vehicle Stamp Tax	189	<b>170</b>	179	(9)
<b>Total Receipts</b>	465,305	<b>471,415</b>	<u>469,189</u>	<u>2,226</u>
<b>Expenditures</b>				
Contractual Services	465,305	<b>465,850</b>	<u>465,850</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	-	<b>5,565</b>		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	<b>5,565</b>		

**BARTON COUNTY, KANSAS**  
**Cemetery Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 27,428	<b>22,106</b>	22,484	(378)
Delinquent Tax	1,032	<b>988</b>	-	988
Motor Vehicle Tax	3,789	<b>3,686</b>	3,760	(74)
Motor Vehicle Stamp Tax	14	<b>12</b>	12	-
Sale of Lots	4,750	<b>10,345</b>	3,000	7,345
Other	945	<b>1,763</b>	-	1,763
<b>Total Receipts</b>	<u>37,958</u>	<u><b>38,900</b></u>	<u>29,256</u>	<u>9,644</u>
<b>Expenditures</b>				
Commodities	1,000	<b>2,442</b>	5,930	(3,488)
Contractual Services	13,852	<b>12,408</b>	17,070	(4,662)
Capital Outlay	-	-	17,000	(17,000)
<b>Total Expenditures</b>	<u>14,852</u>	<u><b>14,850</b></u>	<u>40,000</u>	<u>(25,150)</u>
<b>Receipts Over (Under) Expenditures</b>	23,106	<b>24,050</b>		
<b>Unencumbered Cash - Beginning</b>	<u>15,147</u>	<u><b>38,253</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>38,253</u>	<u><b>62,303</b></u>		

**BARTON COUNTY, KANSAS**  
**Barton County 911 Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
<b>Receipts</b>				
Collections	\$ 186,556	<b>201,610</b>	167,000	34,610
Interest on Idle Funds	61	<b>77</b>	-	77
<b>Total Receipts</b>	186,617	<b>201,687</b>	167,000	34,687
<b>Expenditures</b>				
Line Charges	22,927	<b>28,288</b>	-	28,288
Utilities	3,334	<b>3,740</b>	-	3,740
Contractual Services	105,833	<b>112,706</b>	160,000	(47,294)
Capital Outlay	4,945	<b>4,959</b>	157,000	(152,041)
<b>Total Expenditures</b>	137,039	<b>149,693</b>	317,000	(167,307)
<b>Receipts Over (Under) Expenditures</b>	49,578	<b>51,994</b>		
<b>Unencumbered Cash - Beginning</b>	216,532	<b>266,110</b>		
<b>Unencumbered Cash - Ending</b>	\$ 266,110	<b>318,104</b>		



**BARTON COUNTY, KANSAS**  
**Employee Benefits Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 2,582,031	<b>2,762,653</b>	2,812,606	(49,953)
Delinquent Tax	87,772	<b>89,687</b>	8,322	81,365
Motor Vehicle Tax	308,286	<b>345,987</b>	353,145	(7,158)
Motor Vehicle Stamp Tax	1,100	<b>1,104</b>	1,169	(65)
Other Refunds and Reimbursements	14,855	-	-	-
<b>Total Receipts</b>	<u>2,994,044</u>	<u><b>3,199,431</b></u>	<u>3,175,242</u>	<u>24,189</u>
<b>Expenditures</b>				
Health Benefits	1,537,997	<b>1,068,818</b>	1,890,000	(821,182)
Workers' Compensation Insurance	87,255	<b>89,410</b>	120,000	(30,590)
FICA and Medicare	487,040	<b>301,534</b>	582,570	(281,036)
KPERS Retirement	658,316	<b>393,954</b>	751,700	(357,746)
Cafeteria Plan	2,360	<b>1,154</b>	3,000	(1,846)
Unemployment Compensation	11,809	<b>8,376</b>	50,000	(41,624)
<b>Total Expenditures</b>	<u>2,784,777</u>	<u><b>1,863,246</b></u>	<u>3,397,270</u>	<u>(1,534,024)</u>
<b>Receipts Over (Under) Expenditures</b>	209,267	<b>1,336,185</b>		
<b>Unencumbered Cash - Beginning</b>	<u>442,735</u>	<u><b>652,002</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>652,002</u>	<u><b>1,988,187</b></u>		

**BARTON COUNTY, KANSAS****Health Fund**

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 254,712	<b>261,084</b>	265,210	(4,126)
Delinquent Tax	8,260	<b>8,670</b>	1,090	7,580
Motor Vehicle Tax	27,254	<b>34,059</b>	34,790	(731)
Motor Vehicle Stamp Tax	97	<b>109</b>	115	(6)
Federal Aid	620,288	<b>679,962</b>	571,027	108,935
State Aid	147,680	<b>117,230</b>	118,809	(1,579)
Collections and Other	738,828	<b>460,609</b>	600,075	(139,466)
<b>Total Receipts</b>	<u>1,797,119</u>	<u><b>1,561,723</b></u>	<u>1,591,116</u>	<u>(29,393)</u>
<b>Expenditures</b>				
Personal Services	583,029	<b>617,300</b>	566,693	50,607
Commodities	423,122	<b>276,439</b>	379,607	(103,168)
Contractual Services	63,592	<b>88,940</b>	80,724	8,216
Capital Outlay	37,506	<b>35,979</b>	31,815	4,164
Child Care	67,905	<b>64,089</b>	111,925	(47,836)
Women and Maternal Health and Screening	370,888	<b>284,395</b>	385,205	(100,810)
Communicable Diseases	9,897	<b>12,302</b>	17,290	(4,988)
Education	97,015	<b>55,146</b>	67,941	(12,795)
<b>Total Expenditures</b>	<u>1,652,954</u>	<u><b>1,434,590</b></u>	<u>1,641,200</u>	<u>(206,610)</u>
<b>Receipts Over (Under) Expenditures</b>	144,165	<b>127,133</b>		
<b>Unencumbered Cash - Beginning</b>	<u>115,881</u>	<u><b>260,046</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>260,046</u>	<u><b>387,179</b></u>		

**BARTON COUNTY, KANSAS**  
**Mental Health Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

			Current Year		
	Prior Year Actual		Actual	Budget	Variance Over (Under)
<b>Receipts</b>					
Taxes and Shared Revenues					
Ad Valorem Property Tax	\$ 106,434	<b>108,535</b>	110,109		(1,574)
Delinquent Tax	4,163	<b>3,918</b>	1,300		2,618
Motor Vehicle Tax	14,258	<b>14,289</b>	14,572		(283)
Motor Vehicle Stamp Tax	51	<b>45</b>	48		(3)
<b>Total Receipts</b>	124,906	<b>126,787</b>	<u>126,029</u>		<u>758</u>
<b>Expenditures</b>					
Contractual Services	124,906	<b>125,000</b>	<u>125,000</u>		<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	-	<b>1,787</b>			
<b>Unencumbered Cash - Beginning</b>	-	-			
<b>Unencumbered Cash - Ending</b>	\$ -	<b>1,787</b>			

**BARTON COUNTY, KANSAS**  
**Developmentally Disabled Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

			Current Year		
	Prior Year Actual		Actual	Budget	Variance Over (Under)
<b>Receipts</b>					
Taxes and Shared Revenues					
Ad Valorem Property Tax	\$ 58,684	<b>61,405</b>	62,381		(976)
Delinquent Tax	2,362	<b>2,236</b>	980		1,256
Motor Vehicle Tax	7,947	<b>7,880</b>	7,843		37
Motor Vehicle Stamp Tax	28	<b>25</b>	27		(2)
<b>Total Receipts</b>	69,021	<b>71,546</b>	<u>71,231</u>		<u>315</u>
<b>Expenditures</b>					
Contractual Services	69,022	<b>70,000</b>	<u>70,000</u>		<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	(1)	<b>1,546</b>			
<b>Unencumbered Cash - Beginning</b>	2	<b>1</b>			
<b>Unencumbered Cash - Ending</b>	\$ <u>1</u>	<b><u>1,547</u></b>			

**BARTON COUNTY, KANSAS**  
**Noxious Weed Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 218,306	<b>240,848</b>	245,155	(4,307)
Delinquent Tax	7,973	<b>7,799</b>	2,000	5,799
Motor Vehicle Tax	21,864	<b>29,129</b>	29,201	(72)
Motor Vehicle Stamp Tax	77	<b>93</b>	99	(6)
Reimbursements	30	-	-	-
Collections and Other	371,355	<b>431,970</b>	435,000	(3,030)
Sale of Assets	13,050	-	-	-
<b>Total Receipts</b>	<u>632,655</u>	<u><b>709,839</b></u>	<u>711,455</u>	<u>(1,616)</u>
<b>Expenditures</b>				
Personal Services	148,585	<b>154,752</b>	168,805	(14,053)
Commodities	432,229	<b>479,611</b>	492,300	(12,689)
Contractual Services	45,056	<b>43,351</b>	48,850	(5,499)
Capital Outlay	1,780	-	1,500	(1,500)
Transfers Out	13,050	<b>32,125</b>	-	32,125
<b>Total Expenditures</b>	<u>640,700</u>	<u><b>709,839</b></u>	<u>711,455</u>	<u>(1,616)</u>
<b>Receipts Over (Under) Expenditures</b>	(8,045)	-		
<b>Unencumbered Cash - Beginning</b>	10,966	<b>3,003</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>82</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>3,003</u>	<u><b>3,003</b></u>		

**BARTON COUNTY, KANSAS**  
**Road and Bridge Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

			Current Year		Variance
	Prior Year Actual		Actual	Budget	Over Over (Under)
<b>Receipts</b>					
Taxes and Shared Revenues					
Ad Valorem Property Tax	\$ 3,262,297	<b>3,135,681</b>	3,192,276		(56,595)
Delinquent Tax	124,334	<b>116,901</b>	113,448		3,453
Motor Vehicle Tax	416,728	<b>437,502</b>	436,163		1,339
Motor Vehicle Stamp Tax	1,482	<b>1,394</b>	1,476		(82)
Special City and County Highway Payments	934,962	<b>882,624</b>	882,624		-
County Equalization and Adjustment Payments	99,765	<b>95,741</b>	95,741		-
Sale of Assets	18,257	<b>2,105</b>	1,016		1,089
Federal Aid	-	<b>132,581</b>	89,880		42,701
State Aid	223,548	<b>207,996</b>	219,163		(11,167)
Reimbursements and Other	113,225	<b>163,164</b>	194,189		(31,025)
<b>Total Receipts</b>	<u>5,194,598</u>	<u><b>5,175,689</b></u>	<u>5,225,976</u>		<u>(50,287)</u>
<b>Expenditures</b>					
Personal Services	1,002,238	<b>1,087,877</b>	1,108,440		(20,563)
Commodities	2,590,651	<b>2,841,367</b>	3,547,750		(706,383)
Contractual Services	303,577	<b>274,158</b>	423,250		(149,092)
Capital Outlay	131,201	<b>131,850</b>	125,000		6,850
Capital Improvements	272,155	<b>286,342</b>	250,000		36,342
Transfers Out	350,000	<b>823,670</b>	-		823,670
<b>Total Expenditures</b>	<u>4,649,822</u>	<u><b>5,445,264</b></u>	<u>5,454,440</u>		<u>(9,176)</u>
<b>Receipts Over (Under) Expenditures</b>	544,776	<b>(269,575)</b>			
<b>Unencumbered Cash - Beginning</b>	243,630	<b>793,394</b>			
<b>Prior Year Cancelled Encumbrances</b>	<u>4,988</u>	<u>-</u>			
<b>Unencumbered Cash - Ending</b>	<u>\$ 793,394</u>	<u><b>523,819</b></u>			

**BARTON COUNTY, KANSAS**  
**Special Alcohol Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

			Current Year	
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Local Alcohol Funds	\$ 3,868	<b>2,886</b>	<u>5,062</u>	<u>(2,176)</u>
<b>Expenditures</b>				
Appropriations	<u>3,868</u>	<u><b>2,886</b></u>	<u>5,062</u>	<u>(2,176)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ <u>-</u>	<u>-</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, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

			Current Year		
	Prior Year Actual		Actual	Budget	Variance Over (Under)
<b>Receipts</b>					
Taxes and Shared Revenues					
Local Alcohol Funds	\$ 2,022	<b>1,509</b>	<u>2,646</u>	<u>(1,137)</u>	
<b>Expenditures</b>					
Contractual Services	<u>1,623</u>	<u><b>1,929</b></u>	<u>2,646</u>	<u>(717)</u>	
<b>Receipts Over (Under) Expenditures</b>	399	<b>(420)</b>			
<b>Unencumbered Cash - Beginning</b>	<u>21</u>	<u><b>420</b></u>			
<b>Unencumbered Cash - Ending</b>	\$ <u>420</u>	<u>-</u>			



**BARTON COUNTY, KANSAS**  
**Special Liability Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 66,781	27,956	28,576	(620)
Delinquent Tax	230	100	4	96
Motor Vehicle Tax	5,054	8,988	9,054	(66)
Motor Vehicle Stamp Tax	18	29	30	(1)
Real Estate Tax Redemptions	1,454	1,819	196	1,623
<b>Total Receipts</b>	73,537	38,892	37,860	1,032
<b>Expenditures</b>				
Contractual Services	48,619	58,251	80,000	(21,749)
<b>Receipts Over (Under) Expenditures</b>	24,918	(19,359)		
<b>Unencumbered Cash - Beginning</b>	47,522	72,440		
<b>Unencumbered Cash - Ending</b>	\$ 72,440	53,081		

**BARTON COUNTY, KANSAS**  
**Juvenile Services Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
State Aid	\$ 716,624	646,125
Urinalysis	22,299	16,823
Collections	-	1,008
Reimbursements	-	100
Transfers In	3,483	3,771
Other	-	75
<b>Total Receipts</b>	<u>742,406</u>	<u>667,902</u>
<b>Expenditures</b>		
Personal Services	612,058	644,018
Commodities	18,482	18,350
Contractual Services	47,566	38,944
Capital Outlay	14,168	22,354
<b>Total Expenditures</b>	<u>692,274</u>	<u>723,666</u>
<b>Receipts Over (Under) Expenditures</b>	50,132	(55,764)
<b>Unencumbered Cash - Beginning</b>	<u>128,644</u>	<u>178,776</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 178,776</u>	<u>123,012</u>

**BARTON COUNTY, KANSAS**  
**Community Corrections Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
State Aid	\$ 487,606	513,811
Drug Tests and Other	22,707	20,904
Reimbursements	-	50
<b>Total Receipts</b>	510,313	534,765
<b>Expenditures</b>		
Personal Services	460,228	496,214
Commodities	12,798	14,970
Contractual Services	70,521	42,918
Capital Outlay	2,038	2,676
<b>Total Expenditures</b>	545,585	556,778
<b>Receipts Over (Under) Expenditures</b>	(35,272)	(22,013)
<b>Unencumbered Cash - Beginning</b>	109,600	74,328
<b>Unencumbered Cash - Ending</b>	\$ 74,328	52,315

**BARTON COUNTY, KANSAS**  
**Criminal Justice Information System Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
User Fees	\$ 41,913	<b>38,478</b>	40,000	(1,522)
Reimbursements	1,000	<b>1,090</b>	-	1,090
<b>Total Receipts</b>	42,913	<b>39,568</b>	40,000	(432)
<b>Expenditures</b>				
Contractual Services	41,914	<b>39,568</b>	40,000	(432)
Transfers Out	81,328	-	-	-
<b>Total Expenditures</b>	123,242	<b>39,568</b>	40,000	(432)
<b>Receipts Over (Under) Expenditures</b>	(80,329)	-		
<b>Unencumbered Cash - Beginning</b>	82,607	<b>2,278</b>		
<b>Unencumbered Cash - Ending</b>	\$ 2,278	<b>2,278</b>		

**BARTON COUNTY, KANSAS**  
**W & W Scenic Byway Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Reimbursements	\$ 1,008	1,000
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	1,008	1,000
<b>Unencumbered Cash - Beginning</b>	-	1,008
<b>Unencumbered Cash - Ending</b>	\$ 1,008	2,008

**BARTON COUNTY, KANSAS**  
**Victims of Crime Act Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ 33,066	46,124
<b>Expenditures</b>		
Personal Services	40,070	42,766
<b>Receipts Over (Under) Expenditures</b>	(7,004)	3,358
<b>Unencumbered Cash - Beginning</b>	(4,414)	(11,418)
<b>Unencumbered Cash - Ending</b>	\$ (11,418)	(8,060)

**BARTON COUNTY, KANSAS**  
**Barton County Stewardship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Donations	\$ 3,585	1,080
Interest on Idle Funds	204	94
<b>Total Receipts</b>	3,789	1,174
<b>Expenditures</b>		
Commodities	359	750
<b>Receipts Over (Under) Expenditures</b>	3,430	424
<b>Unencumbered Cash - Beginning</b>	42,578	46,008
<b>Unencumbered Cash - Ending</b>	\$ 46,008	46,432

**BARTON COUNTY, KANSAS**  
**Capital Improvements Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 453,275	1,189,700
Reimbursements	12,500	1,740
Federal Reimbursements	11,027	-
<b>Total Receipts</b>	<u>476,802</u>	<u>1,191,440</u>
<b>Expenditures</b>		
Capital Outlay	369,262	20,279
Federal Funds Exchange	35,469	-
<b>Total Expenditures</b>	<u>404,731</u>	<u>20,279</u>
<b>Receipts Over (Under) Expenditures</b>	72,071	1,171,161
<b>Unencumbered Cash - Beginning</b>	4,116,622	4,190,173
<b>Prior Year Cancelled Encumbrances</b>	<u>1,480</u>	<u>-</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ 4,190,173</u></u>	<u><u>5,361,334</u></u>



**BARTON COUNTY, KANSAS**  
**Register of Deeds Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 28,194	30,503
Interest on Idle Funds	24	68
<b>Total Receipts</b>	28,218	30,571
<b>Expenditures</b>		
Commodities	4,448	-
Contractual Services	22,549	32,335
<b>Total Expenditures</b>	26,997	32,335
<b>Receipts Over (Under) Expenditures</b>	1,221	(1,764)
<b>Unencumbered Cash - Beginning</b>	75,415	76,636
<b>Unencumbered Cash - Ending</b>	\$ 76,636	74,872

**BARTON COUNTY, KANSAS**  
**Clerk Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 7,049	7,626
Interest on Idle Funds	9	11
<b>Total Receipts</b>	7,058	7,637
<b>Expenditures</b>		
Capital Outlay	2,076	1,852
<b>Receipts Over (Under) Expenditures</b>	4,982	5,785
<b>Unencumbered Cash - Beginning</b>	28,281	33,263
<b>Unencumbered Cash - Ending</b>	\$ 33,263	39,048

**BARTON COUNTY, KANSAS**  
**Treasurer Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 7,049	7,626
Interest on Idle Funds	4	4
<b>Total Receipts</b>	<u>7,053</u>	<u>7,630</u>
<b>Expenditures</b>		
Commodities	-	52
Capital Outlay	4,056	7,103
<b>Total Expenditures</b>	<u>4,056</u>	<u>7,155</u>
<b>Receipts Over (Under) Expenditures</b>	2,997	475
<b>Unencumbered Cash - Beginning</b>	<u>11,567</u>	<u>14,564</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 14,564</u>	<u>15,039</u>

**BARTON COUNTY, KANSAS**  
**Equipment Replacement Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 139,725	1,310,300
<b>Expenditures</b>		
Capital Outlay	318,306	72,494
<b>Receipts Over (Under) Expenditures</b>	(178,581)	1,237,806
<b>Unencumbered Cash - Beginning</b>	2,964,130	2,785,549
<b>Unencumbered Cash - Ending</b>	\$ 2,785,549	4,023,355

**BARTON COUNTY, KANSAS**  
**Special Bridge Replacement Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 296,880	<b>212,568</b>	216,332	(3,764)
Delinquent Property Tax	9,968	<b>10,410</b>	2,000	8,410
Motor Vehicle Tax	43,472	<b>40,011</b>	39,729	282
Motor Vehicle Stamp Tax	157	<b>127</b>	134	(7)
Reimbursements	64,530	-	-	-
<b>Total Receipts</b>	<u>415,007</u>	<u><b>263,116</b></u>	<u>258,195</u>	<u>4,921</u>
<b>Expenditures</b>				
Contractual Services	3,476	<b>40,000</b>	60,000	(20,000)
Capital Outlay	180,309	<b>292,795</b>	300,000	(7,205)
Transfers Out	-	<b>27,205</b>	-	27,205
<b>Total Expenditures</b>	<u>183,785</u>	<u><b>360,000</b></u>	<u>360,000</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	231,222	<b>(96,884)</b>		
<b>Unencumbered Cash - Beginning</b>	107,096	<b>339,133</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>815</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>339,133</u>	<u><b>242,249</b></u>		

**BARTON COUNTY, KANSAS**  
**Kansas Coronavirus Supplement Emergency Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ -	85,474
<b>Expenditures</b>		
Capital Outlay	-	102,357
<b>Receipts Over (Under) Expenditures</b>	-	(16,883)
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	(16,883)

**BARTON COUNTY, KANSAS**  
**SPARKS Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ -	5,268,052
<b>Expenditures</b>		
Grant Disbursements	-	5,155,751
<b>Receipts Over (Under) Expenditures</b>	-	112,301
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	112,301

**BARTON COUNTY, KANSAS**  
**SPARKS Health Department Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ -	206,595
<b>Expenditures</b>		
Grant Disbursements	-	201,590
<b>Receipts Over (Under) Expenditures</b>	-	5,005
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	5,005



**BARTON COUNTY, KANSAS**  
**SPARKS EOC Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ -	13,539
<b>Expenditures</b>		
Grant Disbursements	-	13,539
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**BARTON COUNTY, KANSAS**  
**USDA Distant Learning Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ -	69,398
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	69,398
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	69,398

**BARTON COUNTY, KANSAS**  
**Fire District No. 1 Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 61,593	<b>66,176</b>	67,750	(1,574)
Delinquent Tax	2,106	<b>1,837</b>	-	1,837
Motor Vehicle Tax	8,528	<b>7,380</b>	7,402	(22)
Insurance Reimbursements	59,513	-	-	-
Federal Aid	1,347	-	-	-
Grants	20,632	-	-	-
Miscellaneous	-	<b>110</b>	-	110
<b>Total Receipts</b>	<u>153,719</u>	<u><b>75,503</b></u>	<u>75,152</u>	<u>351</u>
<b>Expenditures</b>				
Personal Services	8,764	<b>7,725</b>	8,500	(775)
Commodities	11,405	<b>10,638</b>	14,000	(3,362)
Contractual Services	29,496	<b>27,183</b>	30,500	(3,317)
Capital Outlay	51,731	<b>4,770</b>	20,000	(15,230)
Transfers Out	35,000	<b>20,000</b>	12,000	8,000
<b>Total Expenditures</b>	<u>136,396</u>	<u><b>70,316</b></u>	<u>85,000</u>	<u>(14,684)</u>
<b>Receipts Over (Under) Expenditures</b>	17,323	<b>5,187</b>		
<b>Unencumbered Cash - Beginning</b>	<u>18,572</u>	<u><b>35,895</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>35,895</u>	<u><b>41,082</b></u>		

**BARTON COUNTY, KANSAS**  
**Fire District No. 1 Special Equipment Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis

For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 35,000	20,000
<b>Expenditures</b>		
Capital Outlay	-	18,727
<b>Receipts Over (Under) Expenditures</b>	35,000	1,273
<b>Unencumbered Cash - Beginning</b>	40,183	75,183
<b>Unencumbered Cash - Ending</b>	\$ 75,183	76,456

**BARTON COUNTY, KANSAS**  
**Solid Waste Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
<b>Receipts</b>				
Collections	\$ 1,608,983	<b>1,457,617</b>	1,201,300	256,317
Reimbursements and Other	3,528	<b>8,193</b>	-	8,193
Miscellaneous	(29)	<b>29</b>	-	29
Interest on Idle Funds	43,506	<b>52,975</b>	4,000	48,975
<b>Total Receipts</b>	<u>1,655,988</u>	<u><b>1,518,814</b></u>	<u>1,205,300</u>	<u>313,514</u>
<b>Expenditures</b>				
Personal Services	586,952	<b>487,858</b>	624,265	(136,407)
Commodities	125,394	<b>100,928</b>	138,400	(37,472)
Contractual Services	362,045	<b>608,709</b>	494,850	113,859
Household Hazardous Waste	8,399	<b>804</b>	18,700	(17,896)
Capital Outlay	51,226	<b>1,074,735</b>	2,115,000	(1,040,265)
<b>Total Expenditures</b>	<u>1,134,016</u>	<u><b>2,273,034</b></u>	<u>3,391,215</u>	<u>(1,118,181)</u>
<b>Receipts Over (Under) Expenditures</b>	521,972	<b>(754,220)</b>		
<b>Unencumbered Cash - Beginning</b>	4,056,432	<b>4,578,436</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>32</u>	<u><b>24</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>4,578,436</u>	<u><b>3,824,240</b></u>		

**BARTON COUNTY, KANSAS**  
**Health Coverage Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 2,513,112	2,651,377
Interest on Idle Funds	85	88
<b>Total Receipts</b>	2,513,197	2,651,465
<b>Expenditures</b>		
Contractual Services	2,507,838	2,635,173
<b>Receipts Over (Under) Expenditures</b>	5,359	16,292
<b>Unencumbered Cash - Beginning</b>	326,071	331,430
<b>Unencumbered Cash - Ending</b>	\$ 331,430	347,722

**BARTON COUNTY, KANSAS**  
**Motor Vehicle Operating Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 234,871	257,208
Other	1,048	280
<b>Total Receipts</b>	235,919	257,488
<b>Expenditures</b>		
Personal Services	202,731	223,181
Commodities	13,231	13,115
Contractual	6,484	3,171
Capital Outlay	146	1,307
Refunds	554	14
Other	333	331
Transfers Out	5,859	12,440
<b>Total Expenditures</b>	229,338	253,559
<b>Receipts Over (Under) Expenditures</b>	6,581	3,929
<b>Unencumbered Cash - Beginning</b>	5,859	12,440
<b>Unencumbered Cash - Ending</b>	\$ 12,440	16,369

**BARTON COUNTY, KANSAS**  
**Economic Development Revolving Loan Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest	\$ 96	42
Collections	15,933	26,222
<b>Total Receipts</b>	16,029	26,264
<b>Expenditures</b>		
Administration Fees	100,509	140,069
<b>Receipts Over (Under) Expenditures</b>	(84,480)	(113,805)
<b>Unencumbered Cash - Beginning</b>	213,200	128,720
<b>Unencumbered Cash - Ending</b>	\$ 128,720	14,915



**BARTON COUNTY, KANSAS**  
**Law Enforcement Trust Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 46,809	33,152
<b>Expenditures</b>		
Capital Outlay	45,901	29,403
<b>Receipts Over (Under) Expenditures</b>	908	3,749
<b>Unencumbered Cash - Beginning</b>	71,132	72,040
<b>Unencumbered Cash - Ending</b>	\$ 72,040	75,789

**BARTON COUNTY, KANSAS**  
**Prosecutor's Assistance and Training Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 7,410	3,021
<b>Expenditures</b>		
Contractual	-	14,076
<b>Receipts Over (Under) Expenditures</b>	7,410	(11,055)
<b>Unencumbered Cash - Beginning</b>	46,095	53,505
<b>Unencumbered Cash - Ending</b>	\$ 53,505	42,450

**BARTON COUNTY, KANSAS**  
**Court Service Alcohol Tax Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

**BARTON COUNTY, KANSAS**  
**Youth Program - Hulme Foundation Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest on Idle Funds	\$ 100	105
<b>Expenditures</b>		
Commodities	3,637	2,777
<b>Receipts Over (Under) Expenditures</b>	(3,537)	(2,672)
<b>Unencumbered Cash - Beginning</b>	12,895	9,358
<b>Unencumbered Cash - Ending</b>	\$ 9,358	6,686

**BARTON COUNTY, KANSAS**  
**Barton County Employees' Trust Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	250	<b>250</b>
<b>Unencumbered Cash - Ending</b>	\$ 250	<b>250</b>

**BARTON COUNTY, KANSAS**  
**Distributable Funds, State Funds, and Subdivision Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2020

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Ad Valorem Taxes				
Current Tax	\$ 29,015,039	46,161,808	46,519,330	<b>28,657,517</b>
Delinquent Personal Property Tax	71,752	189,036	194,858	<b>65,930</b>
Delinquent Real Estate Tax	835,464	1,051,100	1,517,347	<b>369,217</b>
Neighborhood Revitalization	24,043	350,256	332,645	<b>41,654</b>
Mineral Tax	-	43,814	43,814	-
Motor Vehicle Tax	103,991	164,459	160,267	<b>108,183</b>
Local Alcohol Liquor Tax	-	5,904	5,904	-
County Equalization and Adjustment	-	106,379	106,379	-
Special City and County Highway	-	980,694	980,694	-
Vehicle Rental Excise Tax	-	17,487	17,487	-
Fire District No. 2	-	124,584	124,584	-
Fireworks Fee Fund	256	800	1,056	-
<b>Total Distributable Funds</b>	<b>30,050,545</b>	<b>49,196,321</b>	<b>50,004,365</b>	<b>29,242,501</b>
<b>State Funds</b>				
State General Fund	-	323	323	-
State Educational Building	-	315,313	315,313	-
State Institutional Building	-	157,657	157,657	-
State Motor Vehicle Sales Tax	59,132	985,574	973,306	<b>71,400</b>
<b>Total State Funds</b>	<b>59,132</b>	<b>1,458,867</b>	<b>1,446,599</b>	<b>71,400</b>
<b>Subdivision Funds</b>				
Cities	-	8,782,233	8,782,233	-
Townships	-	2,968,661	2,968,661	-
School Districts	-	14,834,949	14,834,949	-
Ellinwood Hospital District	-	1,040,353	1,040,353	-
Barton County Community College	-	10,353,498	10,353,498	-
Central Kansas Library System	-	242,934	242,934	-
Cemetery Districts	-	267,200	267,200	-
Wet Walnut Creek Watershed District	-	38,979	38,979	-
Big Bend Groundwater Management	-	147,863	147,863	-
Cottonwood Extension District #17	-	267,755	267,755	-
<b>Total Subdivision Funds</b>	<b>-</b>	<b>38,944,425</b>	<b>38,944,425</b>	<b>-</b>
<b>Total</b>	<b>\$ 30,109,677</b>	<b>89,599,613</b>	<b>90,395,389</b>	<b>29,313,901</b>

**BARTON COUNTY, KANSAS**  
**Agency Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2020

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Conceal and Carry Fund	\$ 2,344	4,910	1,356	<b>5,898</b>
Flexible Benefit Fund	10,276	15,884	15,534	<b>10,626</b>
Motor Vehicle Tax License Fees	1,219	2,440,732	2,439,918	<b>2,033</b>
Mortgage Registration Heritage Trust	3,851	15,253	15,075	<b>4,029</b>
Game, Park and Boat Permits	505	1,235	1,223	<b>517</b>
Attorney Worthless Check Trust	36	180	-	<b>216</b>
County Sheriff	46,891	304,812	301,506	<b>50,197</b>
Inmate Commissary - Prisoner Keep Fund	17,041	45,586	13,017	<b>49,610</b>
Detention Facility - Surplus Fund	47,179	196	13,152	<b>34,223</b>
Sheriff Dare Program	7,289	2,500	1,520	<b>8,269</b>
Sheriff - Child Safety Program	527	-	-	<b>527</b>
Sheriff - CRT	123	-	-	<b>123</b>
Sheriff - Cadet Lawman	766	-	-	<b>766</b>
Sheriff Sex Offender Registration Fund	10,193	10,760	3,703	<b>17,250</b>
Sheriff Stray Animal	-	400	400	<b>-</b>
VIN Inspections	5,983	17,820	5,604	<b>18,199</b>
County Clerk	-	8,501	8,501	<b>-</b>
Register of Deeds	-	296,226	296,226	<b>-</b>
District Court	190,847	1,164,743	1,193,904	<b>161,686</b>
<b>Total</b>	<b>\$ 345,070</b>	<b>4,329,738</b>	<b>4,310,639</b>	<b>364,169</b>

**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, 2020, and the related notes to the financial statement, and have issued our report thereon dated August 2, 2021. 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered **Barton County, Kansas'** internal control over financial reporting (internal control) to determine the 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 entity's financial statements 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 may exist that have not been identified.

**Compliance and Other Matters**

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

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Barton County, Kansas**, as of and for the year ended December 31, 2020, and the related notes to the financial statement, and have issued our report thereon dated August 2, 2021. 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered **Barton County, Kansas'** internal control over financial reporting (internal control) to determine the 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.

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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 may exist that have not been identified.

**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 determination of financial statement amounts. 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*.

#### **Barton County, Kansas' Response to Findings**

**Barton County, Kansas'** response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. **Barton County, Kansas'** response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

#### **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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Adams Brown, LLC". The signature is written in a cursive, flowing style.

**ADAMSBROWN, LLC**

Certified Public Accountants  
Great Bend, Kansas

August 2, 2021

**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**

We have audited **Barton County, Kansas'** compliance with the types of compliance requirements described 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, 2020. **Barton County, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of **Barton County, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit and Accounting Guide*; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Barton County, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Barton County, Kansas'** compliance.

**Basis for Qualified Opinion on CFDA 21.019 Coronavirus Relief Fund**

As described in the accompany schedule of findings and questioned costs, **Barton County, Kansas'** did not comply with requirements regarding CFDA 21.019 Coronavirus Relief Fund as described in finding number 2020-001 for Activities Allowed and Unallowed, Allowable Costs/Cost Principles, and Period of Performance.

**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**

We have audited **Barton County, Kansas'** compliance with the types of compliance requirements described 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, 2020. **Barton County, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of **Barton County, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit and Accounting Guide*; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Barton County, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Barton County, Kansas'** compliance.

**Basis for Qualified Opinion on CFDA 21.019 Coronavirus Relief Fund**

As described in the accompany schedule of findings and questioned costs, **Barton County, Kansas'** did not comply with requirements regarding CFDA 21.019 Coronavirus Relief Fund as described in finding number 2020-001 for Activities Allowed and Unallowed, Allowable Costs/Cost Principles, and Period of Performance.

Compliance with such requirements is necessary, in our opinion, for **Barton County, Kansas** to comply with the requirements applicable to that program.

#### **Qualified Opinion on CFDA 21.019 Coronavirus Relief Fund**

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, **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 CFDA 21.019 Coronavirus Relief Fund for the year ended December 31, 2020.

#### **Other Matters**

**Barton County, Kansas'** response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. **Barton County, Kansas'** response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

#### **Report on Internal Control Over Compliance**

Management of **Barton County, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **Barton County, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Barton County, Kansas'** internal control over compliance.

*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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies 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, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be a significant deficiency.

**Barton County, Kansas'** response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. **Barton County, Kansas'** response was not subjected to the auditing procedures applied in the audit of compliance and, according, we express no opinion on the response.

**Barton County, Kansas**

Page 2

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.

A handwritten signature in black ink that reads "Adams Brown, LLC". The signature is written in a cursive, flowing style.

**ADAMSBROWN, LLC**

Certified Public Accountants

Great Bend, Kansas

August 2, 2021

**BARTON COUNTY, KANSAS**  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2020

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Passed-through to Subrecipients	Federal Expenditures
<b>U.S. Department of Agriculture</b>				
Passed Through Kansas Department of Health and Environment WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	N/A	\$ -	\$ 219,745
<b>U.S. Department of Justice</b>				
Passed Through Kansas Office of Recovery Crime Victim Assistance	16.575	20-VOCA-02	-	41,475
COVID-19 Funding Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0112	-	102,356
<b>Total. U.S. Department of Justice</b>			-	143,831
<b>U.S. Department of Transportation</b>				
Passed Through Kansas Department of Transportation Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	C-4869-01	-	18,408
Highway Planning and Construction	20.205	C-4965-01	-	34,496
Highway Planning and Construction	20.205	C-5036-01	-	11,584
Total Highway Planning and Construction Cluster			-	64,488
Highway Safety Cluster State and Community Highway Safety	20.600	PT-1148-20	-	5,757
<b>Total U.S. Department of Transportation</b>			-	70,245
<b>U.S. Department of the Treasury</b>				
Passed Through Kansas Department of Health and Environment COVID-19 Funding Coronavirus Relief Fund	21.019	N/A	-	201,590
Passed Through Kansas Division of Emergency Management COVID-19 Funding Coronavirus Relief Fund	21.019	N/A	-	13,539
Passed Through Kansas Office of Recovery COVID-19 Funding Coronavirus Relief Fund	21.019	N/A	2,648,321	5,155,751
Passed Through Kansas Secretary of State COVID-19 Funding Coronavirus Relief Fund	21.019	N/A	-	4,599
Passed Through Kansas Office of Judicial Administration COVID-19 Funding Coronavirus Relief Fund	21.019	N/A	-	16,587
Direct Payment COVID-19 Funding Coronavirus Relief Fund	21.019	N/A	-	26,381
<b>Total U.S. Department of the Treasury</b>			2,648,321	5,418,447

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, 2020

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Passed-through to Subrecipients	Federal Expenditures
<b>U.S. Department of Health and Human Services</b>				
Passed Through Kansas Department of Health and Environment				
Public Health Emergency Preparedness	93.069	NU90TP922049-02	-	12,074
Public Health Emergency Preparedness	93.069	N/A	-	14,957
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	NU90TP921936-01-01	-	11,505
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	N/A	6,460	23,942
Maternal and Child Health Federal Consolidated Programs	93.110	UK3MC32241-02	-	3,432
Family Planning Services	93.217	FPHPA006448	-	56,394
Immunization Cooperative Agreements	93.268	H23IP000748-05	-	2,879
Immunization Cooperative Agreements	93.268	NH23IP922627-02	-	2,329
Prenancy Assistance Fund Program	93.500	SP1AH000070-01-01	-	23,172
Opioid STR	93.788	N/A	-	4,514
Preventive Health and Health Services Block Grant	93.991	NB01OT009202-01	-	7,351
Preventive Health and Health Services Block Grant	93.991	NB01OT009253-01	-	8,448
Maternal and Child Health Services Block Grant to the States	93.994	B04MC32543-01	-	35,976
Maternal and Child Health Services Block Grant to the States	93.994	B04MC32543-02	-	10,623
Maternal and Child Health Services Block Grant to the States	93.994	B04MC31488-01	-	12,547
Maternal and Child Health Services Block Grant to the States	93.994	B04MC32543-02	-	9,653
477 Cluster				
Child Care and Development Block Grant	93.575	N/A	-	69,687
Medicaid Cluster				
Medical Assistance Program	93.778	N/A	-	3,767
COVID-19 Funding				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	NU50CK000549-01	-	74,154
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	NU90TP22130-01	-	16,334
<b>Total U.S. Department of Health and Human Services</b>			<u>6,460</u>	<u>403,738</u>
<b>U.S. Department of Homeland Security</b>				
Passed Through Kansas Division of Emergency Preparedness Emergency Management Performance Grants	97.042	EMK-2020-EP-00001	-	25,460
<b>Total Expenditures of Federal Awards</b>			<u>\$ 2,654,781</u>	<u>\$ 6,281,466</u>

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, 2020

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**NOTE 1 – BASIS OF PRESENTATION**

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

**NOTE 2 – INDIRECT COST RATE**

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

**NOTE 3 – OTHER EXPENDITURES**

The County did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees, and incurred no expenditures in relation thereof for the year ended December 31, 2020.

**BARTON COUNTY, KANSAS**  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2020

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**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?                         | <u>          </u> | Yes | <u>  X  </u> | No            |
| • Significant deficiency identified?                    | <u>          </u> | Yes | <u>  X  </u> | None reported |
| • Noncompliance material to financial statements noted? | <u>          </u> | Yes | <u>  X  </u> | No            |

**FEDERAL AWARDS**

Internal control over major programs:

- |                                      |                   |     |                   |               |
|--------------------------------------|-------------------|-----|-------------------|---------------|
| • Material weakness identified?      | <u>          </u> | Yes | <u>  X  </u>      | No            |
| • Significant deficiency identified? | <u>  X  </u>      | Yes | <u>          </u> | None reported |

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

Qualified

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:

<u>Federal Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

           Yes   X   No

**BARTON COUNTY, KANSAS**  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2020

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

No financial statement findings are required to be disclosed.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**SIGNIFICANT DEFICIENCY**

**2020-001**

Federal program  
Coronavirus Relief Fund (CFDA No. 21.019)

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

Criteria or specific requirement  
Internal controls should be in place to ensure that only allowable expenditures which are incurred during the period of performance are charged to the program.

Condition  
During our fieldwork, we identified an error in the calculation of the payroll expenditure journal entry that was utilized to allocate payroll expenditures to the Coronavirus Relief Fund. Internal controls were not in place to prevent unallowable expenditures to be charged to the program.

Context  
The County allocated payroll expenditures to the Coronavirus Relief Fund through two journal entries which were manually calculated using an Excel spreadsheet and various reports from the payroll system.

Cause  
There was confusion on the County's side regarding how this funding could be utilized due to lack of timeliness of information provided by the Treasury.

Effect  
The allocation performed utilized data that included payroll expenditures incurred before the period of performance. Additionally, certain longevity wages were backed out of the calculation for determining the wage amount to record to CRF, but the related taxes were not backed out.

Questioned costs  
The amount of unallowable expenditures is \$65,100.

Recommendation  
We recommend the County earmark allowable CRF expenditures incurred prior to March 1, 2021 to cover the unallowable expenditures reported in 2020.

Views of responsible officials  
See Corrective Action Plan.

Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 2020

**SECTION II – FINANCIAL STATEMENT FINDINGS**

No financial statement findings are required to be disclosed.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None. No single audit for the year ended December 31, 2019.