

BARBER COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2018

BARBER COUNTY, KANSAS
Primary Government Financial Statement With Independent Auditors' Report
For the Year Ended December 31, 2018

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Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the County Commission
Barber County, Kansas
Medicine Lodge, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Barber County, Kansas**, as of and for the year ended December 31, 2018 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

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

As described in Note 1, the financial statement is prepared by **Barber 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 **Barber County, Kansas** as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Barber County, Kansas** as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 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 **Barber County, Kansas** as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated July 23, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2018 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic

financial statement. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note 1.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

July 16, 2019

BARBER COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 2,447,614	-	3,565,255	3,554,321	2,458,548	50,542	2,509,090
Special Purpose Funds							
Road and Bridge Fund	209,696	-	2,544,835	2,701,115	53,416	691,168	744,584
Noxious Weed Fund	4,988	-	154,182	151,192	7,978	350	8,328
Noxious Weed Capital Outlay Fund	23,972	-	-	1,920	22,052	-	22,052
Public Health Fund	99,690	-	333,618	277,860	155,448	4,068	159,516
Ambulance Fund	169,478	-	303,914	239,057	234,335	109	234,444
Ambulance Donation Fund	-	-	3,480	3,480	-	-	-
Intellectual Disability Fund	-	-	52,692	52,692	-	-	-
Mental Health Fund	-	-	52,691	52,691	-	-	-
Appraiser's Cost Fund	92,006	-	288,395	259,462	120,939	16,984	137,923
Council on Aging Fund	-	-	86,933	86,933	-	-	-
Employee Benefits Fund	636,118	-	1,309,806	1,377,803	568,121	-	568,121
Emergency 911 Fund	85,713	-	49,944	67,310	68,347	70	68,417
Special Alcohol and Drug Programs Fund	75,367	-	9,477	4,500	80,344	-	80,344
Capital Improvement Fund	1,280,659	-	280,000	36,112	1,524,547	-	1,524,547
Special Highway Improvement Fund	1,181,222	-	238,157	70,000	1,349,379	-	1,349,379
Rescue - Special Equipment Fund	153,294	-	10,000	78,504	84,790	-	84,790
Traffic Diversion Fund	55,314	-	21,010	8,362	67,962	-	67,962
Register of Deeds Technology Fee Fund	94,503	-	9,920	-	104,423	-	104,423
Emergency Preparedness Grand Fund	-	-	1,920	1,920	-	-	-
EMS Special Equipment Fund	8,534	-	7,450	5,503	10,481	-	10,481
Extension Council Fund	-	-	125,321	125,321	-	-	-
Hazardous Waste Grant Fund	2,981	-	-	-	2,981	-	2,981
Clerk's Technology Fund	8,323	-	2,480	-	10,803	-	10,803
Equipment Reserve Fund	938,542	-	300,000	247,271	991,271	-	991,271
Treasurer's Technology Fund	8,323	-	2,480	-	10,803	-	10,803
Barber County Public Assist Fund	10,147	-	7,689	478	17,358	-	17,358
Business Fund							
Solid Waste Disposal Fund	471,501	-	288,916	298,747	461,670	943	462,613
Trust Funds							
Oil and Gas Depletion Trust Fund	3,005,368	-	-	-	3,005,368	-	3,005,368
Vehicle Operating Fund	-	-	44,023	44,023	-	-	-
Prosecuting Attorney Training Fund	352	-	1,342	1,694	-	-	-
Total Primary Government	\$ 11,063,705	-	10,095,930	9,748,271	11,411,364	764,234	12,175,598

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

BARBER COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entities							
Rural Fire District No. 1							
General Fund	128,590	-	285,924	272,685	141,829	2,596	144,425
Special Equipment Fund	382,718	-	10,735	93,734	299,719	-	299,719
Disaster Donation Fund	71,332	-	3,964	15,874	59,422	-	59,422
Public Building Commission							
General Fund	-	-	874,502	874,502	-	-	-
Total Primary Government (Excluding Distributable and Agency Funds)	\$ 11,646,345	-	11,271,055	11,005,066	11,912,334	766,830	12,679,164
Composition of Cash							
						\$	21,373,842
							2,650,000
							2,743
							24,026,585
							(11,161,967)
							(185,454)
							12,679,164
						\$	12,679,164

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

BARBER COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Use of Estimates

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

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entities, Barber County Rural Fire District No. 1 and Barber County Public Building Commission, shown below. The related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents. This financial statement does not include the related municipal entity, Barber County Extension Council, shown below.

Barber County Rural Fire District No. 1

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 rental property. The County annually levies a tax for the Fire District. The governing body of the Fire District is appointed by the County Commission.

Barber County Public Building Commission

Barber County Public Building Commission is a municipal corporation of the State of Kansas under the authority of K.S.A. 12-1757 *et seq.* and Charter Resolution Nos. 2008-10 and 2010-07 of Barber County. The Commission has been organized by the governing body of Barber County for the purposes of acquiring a site or sites for constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character.

Barber County Extension Council

Barber County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Unaudited financial statements can be obtained by contacting the extension council.

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

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

BARBER COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

The following types of funds comprise the financial activities of the County for the year ended December 31, 2018.

Regulatory Basis Fund Types

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

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

Basis of Accounting

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

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

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

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

BARBER COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

Property Tax Calendar

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

Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the County for special purposes.

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts

BARBER COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Ambulance Donation Fund, Capital Improvement Fund, Special Highway Improvement Fund, Rescue – Special Equipment Fund, Traffic Diversion Fund, Environmental Services Fund, Register of Deeds Technology Fee Fund, Emergency Preparedness Grant Fund, EMS Special Equipment Fund, Hazardous Waste Grant Fund, Clerk's Technology Fund, Equipment Reserve Fund, Treasurer's Technology Fund, and Barber County Public Assist 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

Barber 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, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$24,026,585 and the bank balance was \$25,327,660. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$5,849,616 was covered by federal depository insurance and \$19,478,044 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

BARBER COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

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, 2018.

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. **Barber County, Kansas**' interfund transfers and regulatory authority for the year ended December 31, 2018 were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Capital Improvement Fund	K.S.A. 19-120	\$ 280,000
General Fund	Equipment Reserve Fund	K.S.A. 19-119	300,000
Ambulance Fund	Rescue – Special Equipment Fund	K.S.A. 12-110d	10,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	180,000
Rural Fire District No. 1 General Fund	Rural Fire District No. 1 Special Equipment Fund	K.S.A. 19-3612c	10,694
Vehicle Operating Fund	General Fund	K.S.A. 8-145	3,076

NOTE 5 – LITIGATION

Barber 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

Barber 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 property and liability 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 Kansas County Association of Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 92 participating members.

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that the KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 to \$3,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain workers compensation 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 Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 84 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that the KWORC will be self-sustaining through member premiums and

BARBER COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

will reinsure through commercial companies for claims in excess of \$750,000 to \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

The County carries commercial insurance for all other risks of loss, including crime coverage and surety bonds. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 – GRANTS AND SHARED REVENUES

Barber 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

Barber 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

Barber County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of 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

BARBER COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$195,316 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,698,654. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Barber 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, 2018.

NOTE 11 – COMPENSATED ABSENCES

Vacation

Barber County, Kansas' policy regarding vacation for full-time employees is as follows:

Years Worked	Amount Earned
1	5 days/year
2	5 days/year prorated
3-10	10 days/year
11-20	15 days/year
21-25	20 days/year
26 and over	25 days/year

Vacation may not be taken until the employee completes one full year of service. The maximum accrual for vacation shall be no more than five days per calendar year. The potential liability for vacation at December 31, 2018 was \$18,057. This is reflected in the financial statement.

BARBER COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

Sick Leave

The County's policy for sick leave permits a full-time employee to earn sick leave at the rate of 1 day per calendar month up to a maximum of 135 days. The potential liability for sick leave at December 31, 2018 was \$173,820. This is not reflected in the financial statement.

Personal Leave

The County's policy for personal leave permits a full-time employee to earn one paid personal leave day per year. Such leave shall become available to the employee on the first day of the employee's second year of employment, and on that same anniversary date each succeeding year. There shall be no accumulation of personal leave from year to year. In the event of employee termination, the employee must forfeit unused personal leave and will not be compensated.

Injury Leave

Any employee injured on the job shall be eligible to receive work-related injury leave with pay during the seven-day waiting period for worker's compensation claims.

Longevity Pay

The County pays longevity pay to full-time employees on a monthly basis at the rate of \$2.00 per year of employment, to be recalculated each year on the employment anniversary.

NOTE 12 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Barber 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 \$409,883 and the estimated post-closure cost is \$617,078. These figures comprise the estimated closure and post-closure cost of \$1,026,961. At December 31, 2018, the permit for 2018 identifies that the remaining volume capacity of the site is 76% of the original capacity and that the remaining life of the landfill is 69 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, 2018.

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 – BARBER COUNTY, KANSAS PUBLIC BUILDING COMMISSION

Lease Receivable

Barber County, Kansas Public Building Commission entered into a lease agreement with **Barber County, Kansas** for the lease of the Medicine Lodge Memorial Hospital building and the Kiowa Hospital building. The County is obligated to make payments to the Commission equivalent to the debt that the Commission has assumed and to pay its outstanding revenue bonds. The Commission covenants that, unless the County is in default under the lease obligation, it will not, without the County's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease obligation. The County covenants and agrees that it will, during the term of the lease obligation, keep and maintain the project and all parts thereof in good condition and repair, including but not limited to the furnishing of all parts, mechanisms and devices required to keep

BARBER COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

the machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire. Total payments receivable are as follows:

<u>Years Ending December 31</u>	<u>Total</u>
2019	\$ 876,251
2020	865,544
2021	871,044
2022	870,044
2023	877,144
2024-2027	<u>2,932,238</u>
Total	\$ <u>7,292,265</u>

Lease Obligations

Barber County, Kansas Public Building Commission entered into a lease agreement with **Barber County, Kansas**. The Commission shall lease land from the County and provide \$6,000,000 to construct, equip and furnish a hospital building and shall lease the facility to **Barber County, Kansas**. The Commission will surrender and deliver the hospital building to the County upon the expiration of the lease obligations. The term of the lease obligations shall commence on July 20, 2011 and end on September 1, 2026. In the event of default, the Commission shall have the right to possession of the land for the remainder of the term of the lease and shall have the right to sublease the project or sell its interest in the project and lease upon whatever terms and conditions it deems prudent and in the interest of the owners of the bonds. Title of the land shall remain in the County at all times. The construction and financing of the project and the leasing of the facility to the County under the lease shall be deemed the County's entire consideration for the lease obligation.

Barber County, Kansas Public Building Commission entered into a lease agreement with **Barber County, Kansas**. The Commission shall lease land from the County and provide \$4,000,000 to construct, equip and finance a hospital building and shall lease the facility to **Barber County, Kansas**. The Commission will surrender and deliver the hospital building to the County upon the expiration of the lease obligations. The term of the lease obligations shall commence on August 15, 2012 and end on September 1, 2027. In the event of default, the Commission shall have the right to possession of the land for the remainder of the term of the lease and shall have the right to sublease the project or sell its interest in the project and lease upon whatever terms and conditions it deems prudent and in the interest of the owners of the bonds. Title of the land shall remain in the County at all times. The construction and financing of the project and the leasing of the facility to the County under the lease shall be deemed the County's entire consideration for the lease obligation.

Long-Term Debt

The Commission issued Revenue Bonds, Series 2011 dated July 20, 2011 with an original issue amount of \$6,000,000. The bonds have semiannual payments with interest rates ranging from 3.00%-4.00%. The bonds mature on September 1, 2026.

The Commission issued Revenue Bonds, Series 2012 dated August 15, 2012 with an original issue amount of \$4,000,000. The bonds have semiannual payments and interest rates ranging from 2.00%-3.00%. The bonds mature on September 1, 2027.

BARBER COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

NOTE 14 – LONG-TERM DEBT

Barber County, Kansas has the following type of long-term debt.

Lease Obligations

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

The County entered into a lease obligation for \$6,000,000 with Barber County, Kansas Public Building Commission for the lease of the Medicine Lodge Memorial Hospital building. The County is obligated to make payments to Barber County, Kansas Public Building Commission equivalent to the debt that the Commission has assumed and to pay its outstanding revenue bonds. The Commission covenants that unless the County is in default under the lease obligation, it will not, without the County's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease obligation. The covenants agreed to state that the County, during the term of the lease obligation, shall keep and maintain the project and all parts thereof in good condition and repair, including but not limited to the furnishing of all parts, mechanisms and devices required to keep the machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire.

The County entered into a lease obligation for \$4,000,000 with Barber County, Kansas Public Building Commission for the lease of the Kiowa Hospital building. The County is obligated to make payments to Barber County, Kansas Public Building Commission equivalent to the debt that the Commission has assumed and to pay its outstanding revenue bonds. The Commission covenants that unless the County is in default under the lease obligation, it will not, without the County's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease obligation. The covenants agreed to state that the County, during the term of the lease obligation, shall keep and maintain the project and all parts thereof in good condition and repair, including but not limited to the furnishing of all parts, mechanisms and devices required to keep the machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire.

BARBER COUNTY, KANSAS
Notes to Financial Statement
For the Year Ended December 31, 2018

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases									
Public Building Commission - Kiowa Hospital District	2.0%-3.0%	8/15/2012	\$ 4,000,000	9/1/2027	\$ 2,880,000	-	255,000	2,625,000	74,963
Public Building Commission - Medicine Lodge Memorial Hospital District	3.0%-4.0%	7/20/2011	6,000,000	9/1/2026	4,045,000	-	390,000	3,655,000	154,539
New 963D Caterpillar Track Loader	2.65%	2/13/2015	244,864	11/5/2019	101,381	-	101,381	-	228
Total Capital Leases					<u>7,026,381</u>	<u>-</u>	<u>746,381</u>	<u>6,280,000</u>	<u>229,730</u>
Related Municipal Entity Debt									
Revenue Bonds									
2012 Kiowa Hospital District	2.0%-3.0%	8/15/2012	4,000,000	9/1/2027	2,880,000	-	255,000	2,625,000	74,963
2011 Medicine Lodge Memorial Hospital District	3.0%-4.0%	7/20/2011	6,000,000	9/1/2026	4,045,000	-	390,000	3,655,000	154,539
Total Revenue Bonds					<u>6,925,000</u>	<u>-</u>	<u>645,000</u>	<u>6,280,000</u>	<u>229,502</u>
Total Contractual Indebtedness					<u>\$ 13,951,381</u>	<u>-</u>	<u>1,391,381</u>	<u>12,560,000</u>	<u>459,232</u>

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

	YEAR						Total
	2019	2020	2021	2022	2023	2024-2027	
Principal							
Capital Leases	\$ 670,000	680,000	710,000	730,000	760,000	2,730,000	6,280,000
Interest							
Capital Leases	206,251	185,544	161,044	140,044	117,144	202,238	1,012,265
Total Principal and Interest - County	<u>876,251</u>	<u>865,544</u>	<u>871,044</u>	<u>870,044</u>	<u>877,144</u>	<u>2,932,238</u>	<u>7,292,265</u>
Related Municipal Entity Debt							
Principal							
Revenue Bonds	670,000	680,000	710,000	730,000	760,000	2,730,000	6,280,000
Interest							
Revenue Bonds	206,251	185,544	161,044	140,044	117,144	202,238	1,012,265
Total Principal and Interest - RME	<u>876,251</u>	<u>865,544</u>	<u>871,044</u>	<u>870,044</u>	<u>877,144</u>	<u>2,932,238</u>	<u>7,292,265</u>
Total Principal and Interest	<u>\$ 1,752,502</u>	<u>1,731,088</u>	<u>1,742,088</u>	<u>1,740,088</u>	<u>1,754,288</u>	<u>5,864,476</u>	<u>14,584,530</u>

BARBER COUNTY, KANSAS

Regulatory-Required Supplementary Information

BARBER COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund	\$ 4,278,190	-	4,278,190	3,554,321	(723,869)
Special Purpose Funds					
Road and Bridge Fund	2,753,100	-	2,753,100	2,701,115	(51,985)
Noxious Weed Fund	140,652	20,987	161,639	151,192	(10,447)
Noxious Weed Capital Outlay Fund	48,620	-	48,620	1,920	(46,700)
Public Health Fund	320,800	-	320,800	277,860	(42,940)
Ambulance Fund	280,285	-	280,285	239,057	(41,228)
Intellectual Disability Fund	63,000	-	63,000	52,692	(10,308)
Mental Health Fund	63,000	-	63,000	52,691	(10,309)
Appraiser's Cost Fund	299,000	-	299,000	259,462	(39,538)
Council on Aging Fund	90,000	-	90,000	86,933	(3,067)
Employee Benefits Fund	1,830,000	-	1,830,000	1,377,803	(452,197)
Emergency 911 Fund	186,158	-	186,158	67,310	(118,848)
Special Alcohol and Drug Programs Fund	76,408	-	76,408	4,500	(71,908)
Extension Council Fund	130,000	-	130,000	125,321	(4,679)
Business Fund					
Solid Waste Disposal Fund	648,222	-	648,222	298,747	(349,475)
Related Municipal Entities					
Rural Fire District No. 1 General Fund	272,685	-	272,685	272,685	-

BARBER COUNTY, KANSAS
General Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 946,360	2,224,710	2,270,850	(46,140)
Delinquent Tax	9,185	2,324	-	2,324
Motor Vehicle and R.V. Tax	86,568	63,918	76,052	(12,134)
Mineral Production Tax	13,666	60,358	75,000	(14,642)
Local Retail Sales Tax	466,403	443,426	425,000	18,426
Mortgage Registration Fees	31,291	8,644	30,000	(21,356)
Officers' Fees	49,942	76,881	15,000	61,881
Windfarm License Fees	624,779	520,109	495,000	25,109
Motor Vehicle Registration Fees	968	3,519	1,000	2,519
Interest on Investments	43,847	48,129	10,000	38,129
Interest and Charges on Late Tax Payment:	26,649	48,488	10,000	38,488
Oil Lease on County Farm	170	137	-	137
Rent	-	4,340	-	4,340
Miscellaneous	91,992	12,001	10,000	2,001
Reimbursements	63,911	92,443	12,000	80,443
State Aid	395	273	-	273
Transfer From Vehicle Operating Fund	5,520	3,076	-	3,076
Neighborhood Revitalization Rebate	(21,334)	(47,521)	(8,696)	(38,825)
Total Receipts	<u>2,440,312</u>	<u>3,565,255</u>	<u>3,421,206</u>	<u>144,049</u>
Expenditures				
County Commission				
Personal Services	52,451	54,024	61,903	(7,879)
Commodities	10,839	10,486	20,000	(9,514)
Contractual Services	12,672	14,401	7,800	6,601
Total County Commission	<u>75,962</u>	<u>78,911</u>	<u>89,703</u>	<u>(10,792)</u>
County Clerk				
Personal Services	110,479	114,746	113,000	1,746
Commodities	8,094	8,065	27,315	(19,250)
Total County Clerk	<u>118,573</u>	<u>122,811</u>	<u>140,315</u>	<u>(17,504)</u>
County Treasurer				
Personal Services	80,788	83,386	113,815	(30,429)
Commodities	17,988	15,528	2,750	12,778
Contractual Services	-	-	26,000	(26,000)
Total County Treasurer	<u>\$ 98,776</u>	<u>98,914</u>	<u>142,565</u>	<u>(43,651)</u>

BARBER COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
County Attorney				
Personal Services	\$ 84,350	88,913	95,000	(6,087)
Commodities	17,125	19,031	18,149	882
Contractual Services	35,704	45,207	48,000	(2,793)
Total County Attorney	<u>137,179</u>	<u>153,151</u>	<u>161,149</u>	<u>(7,998)</u>
Register of Deeds				
Personal Services	107,947	112,355	126,420	(14,065)
Commodities	6,314	8,191	28,000	(19,809)
Contractual Services	-	-	4,700	(4,700)
Total Register of Deeds	<u>114,261</u>	<u>120,546</u>	<u>159,120</u>	<u>(38,574)</u>
Sheriff				
Personal Services	404,690	387,540	432,937	(45,397)
Commodities	124,832	142,337	105,900	36,437
Contractual Services	998	945	-	945
Jail Upkeep	32,656	54,631	44,000	10,631
Capital Outlay	6,233	543	9,000	(8,457)
Total Sheriff	<u>569,409</u>	<u>585,996</u>	<u>591,837</u>	<u>(5,841)</u>
Emergency Preparedness				
Personal Services	11,060	22,846	25,000	(2,154)
Commodities	8,083	1,433	15,000	(13,567)
Contractual Services	-	-	5,000	(5,000)
Total Emergency Preparedness	<u>19,143</u>	<u>24,279</u>	<u>45,000</u>	<u>(20,721)</u>
Courthouse General				
Personal Services	3,345	3,446	26,849	(23,403)
Commodities	284,463	257,289	340,000	(82,711)
Contractual Services	68,495	175,289	300,000	(124,711)
Capital Outlay	-	-	150,000	(150,000)
Postage	20,964	16,342	40,000	(23,658)
Appropriation	5,000	5,000	-	5,000
Total Courthouse General	<u>382,267</u>	<u>457,366</u>	<u>856,849</u>	<u>(399,483)</u>
Unified Court				
Commodities	46,407	31,557	74,000	(42,443)
Contractual Services	31,030	46,791	8,000	38,791
Total Unified Court	<u>77,437</u>	<u>78,348</u>	<u>82,000</u>	<u>(3,652)</u>
Custodian				
Personal Services	57,864	56,725	55,000	1,725
Commodities	32,072	50,659	50,000	659
Contractual Services	669	2,088	-	2,088
Total Custodian	<u>\$ 90,605</u>	<u>109,472</u>	<u>105,000</u>	<u>4,472</u>

BARBER COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Election				
Personal Services	\$ 43,215	43,319	55,650	(12,331)
Commodities	20,393	32,671	41,500	(8,829)
Total Election	<u>63,608</u>	<u>75,990</u>	<u>97,150</u>	<u>(21,160)</u>
Information Technology				
Personal Services	46,960	49,142	50,000	(858)
Commodities	16,235	18,128	20,000	(1,872)
Capital Outlay	3,025	3,750	5,000	(1,250)
Total Information Technology	<u>66,220</u>	<u>71,020</u>	<u>75,000</u>	<u>(3,980)</u>
Environmental Services				
Personal Services	-	7,041	-	7,041
Commodities	1,202	975	-	975
Total Election	<u>1,202</u>	<u>8,016</u>	<u>-</u>	<u>8,016</u>
Total Departments	1,814,642	1,984,820	2,545,688	(560,868)
Conservation District	25,000	25,000	25,000	-
Fair Premiums	40,000	40,000	40,000	-
Economic Development	50,000	50,000	50,000	-
Community Corrections	-	-	8,000	(8,000)
Mirror Incorporated	-	-	5,000	(5,000)
PBC Lease Payment	868,101	874,501	-	874,501
Salary Increase - 3%	-	-	150,000	(150,000)
Transfer to Equipment Reserve Fund	150,000	300,000	300,000	-
Transfer to Capital Improvement Fund	100,000	280,000	280,000	-
Capital Lease - Kiowa Hospital District	-	-	329,963	(329,963)
Capital Lease - Medicine Lodge Memorial	-	-	544,539	(544,539)
Total Expenditures	<u>3,047,743</u>	<u>3,554,321</u>	<u>4,278,190</u>	<u>(723,869)</u>
Receipts Over (Under) Expenditures	(607,431)	10,934		
Unencumbered Cash - Beginning	<u>3,055,045</u>	<u>2,447,614</u>		
Unencumbered Cash - Ending	\$ <u>2,447,614</u>	<u>2,458,548</u>		

BARBER COUNTY, KANSAS
Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 2,309,390	2,111,031	2,196,980	(85,949)
Delinquent Tax	16,336	26,891	-	26,891
Motor Vehicle and R.V. Tax	100,115	134,070	186,480	(52,410)
Special Highway Fuel Tax	289,421	286,000	300,000	(14,000)
State Aid	7,725	2,573	-	2,573
Reimbursements	35,146	30,245	-	30,245
Neighborhood Revitalization Rebate	(52,312)	(45,975)	(40,451)	(5,524)
Total Receipts	<u>2,705,821</u>	<u>2,544,835</u>	<u>2,643,009</u>	<u>(98,174)</u>
Expenditures				
Personal Services	672,372	545,053	710,100	(165,047)
Services and Supplies	1,430,017	1,957,417	1,663,000	294,417
Capital Outlay	114,117	18,645	130,000	(111,355)
Transfer to Special Highway Imp. Fund	460,000	180,000	250,000	(70,000)
Total Expenditures	<u>2,676,506</u>	<u>2,701,115</u>	<u>2,753,100</u>	<u>(51,985)</u>
Receipts Over (Under) Expenditures	29,315	(156,280)		
Unencumbered Cash - Beginning	<u>180,381</u>	<u>209,696</u>		
Unencumbered Cash - Ending	\$ <u>209,696</u>	<u>53,416</u>		

BARBER COUNTY, KANSAS
Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 116,062	117,522	120,624	(3,102)
Delinquent Tax	780	1,345	-	1,345
Motor Vehicle and R.V. Tax	5,524	6,853	9,396	(2,543)
Sale of Chemicals	25,633	30,987	10,000	20,987
Neighborhood Revitalization Rebate	(2,636)	(2,525)	(2,403)	(122)
Total Receipts	<u>145,363</u>	<u>154,182</u>	<u>137,617</u>	<u>16,565</u>
Expenditures				
Personal Services	63,066	68,349	66,652	1,697
Services and Supplies	83,889	82,843	65,000	17,843
Contractual Services	-	-	4,000	(4,000)
Transfer to Nox. Weed Capital Outlay Fund	-	-	5,000	(5,000)
(a) Adjustment for Qualifying Budget Credit	-	-	20,987	(20,987)
Total Expenditures	<u>146,955</u>	<u>151,192</u>	<u>161,639</u>	<u>(10,447)</u>
Receipts Over (Under) Expenditures	(1,592)	2,990		
Unencumbered Cash - Beginning	<u>6,580</u>	<u>4,988</u>		
Unencumbered Cash - Ending	\$ <u>4,988</u>	<u>7,978</u>		
(a) Adjustment for Qualifying Budget Credit				
Excess Sale of Chemicals Over Amount Budgeted			\$ <u>20,987</u>	

BARBER COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfer From Noxious Weed Fund	\$ -	-	<u>5,000</u>	<u>(5,000)</u>
Expenditures				
Capital Outlay	<u>29,648</u>	<u>1,920</u>	<u>48,620</u>	<u>(46,700)</u>
Receipts Over (Under) Expenditures	(29,648)	(1,920)		
Unencumbered Cash - Beginning	<u>53,620</u>	<u>23,972</u>		
Unencumbered Cash - Ending	\$ <u>23,972</u>	<u>22,052</u>		

BARBER COUNTY, KANSAS
Public Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 160,181	157,263	160,233	(2,970)
Delinquent Tax	1,084	1,854	-	1,854
Motor Vehicle and R.V. Tax	8,018	9,531	12,959	(3,428)
Federal Aid	14,529	9,722	-	9,722
State Aid	7,000	9,269	10,000	(731)
Charges for Services	123,371	149,333	101,201	48,132
Neighborhood Revitalization Rebate	(3,635)	(3,354)	(2,746)	(608)
Total Receipts	<u>310,548</u>	<u>333,618</u>	<u>281,647</u>	<u>51,971</u>
Expenditures				
Personal Services	210,081	161,951	117,585	44,366
Services and Supplies	81,615	115,909	203,215	(87,306)
Contractual Service	3,328	-	-	-
Total Expenditures	<u>295,024</u>	<u>277,860</u>	<u>320,800</u>	<u>(42,940)</u>
Receipts Over (Under) Expenditures	15,524	55,758		
Unencumbered Cash - Beginning	<u>84,166</u>	<u>99,690</u>		
Unencumbered Cash - Ending	\$ <u>99,690</u>	<u>155,448</u>		

BARBER COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 175,665	187,139	191,606	(4,467)
Delinquent Tax	1,267	2,130	-	2,130
Motor Vehicle and R.V. Tax	9,771	10,645	14,199	(3,554)
Charges for Services	105,488	108,010	20,000	88,010
Neighborhood Revitalization Rebate	(3,984)	(4,010)	(2,691)	(1,319)
Total Receipts	<u>288,207</u>	<u>303,914</u>	<u>223,114</u>	<u>80,800</u>
Expenditures				
Personal Services	84,074	88,061	103,285	(15,224)
Services and Supplies	117,981	40,996	57,000	(16,004)
Contractual Services	-	-	5,000	(5,000)
Capital Outlay	-	-	5,000	(5,000)
Contract with Hospital	-	100,000	100,000	-
Transfer to Rescue-Special Equipment	30,000	10,000	10,000	-
Total Expenditures	<u>232,055</u>	<u>239,057</u>	<u>280,285</u>	<u>(41,228)</u>
Receipts Over (Under) Expenditures	56,152	64,857		
Unencumbered Cash - Beginning	<u>113,326</u>	<u>169,478</u>		
Unencumbered Cash - Ending	\$ <u>169,478</u>	<u>234,335</u>		

BARBER COUNTY, KANSAS
Ambulance Donation Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Donations	\$ -	3,480
Expenditures		
Commodities	-	3,480
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

BARBER COUNTY, KANSAS
Intellectual Disability Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 47,350	50,404	52,210	(1,806)
Delinquent Tax	349	576	-	576
Motor Vehicle and R.V. Tax	2,331	2,805	3,826	(1,021)
Other Revenue	-	-	8,000	(8,000)
Neighborhood Revitalization Rebate	(1,072)	(1,093)	(1,036)	(57)
Total Receipts	48,958	52,692	<u>63,000</u>	<u>(10,308)</u>
Expenditures				
Appropriations	48,958	52,692	<u>63,000</u>	<u>(10,308)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

BARBER COUNTY, KANSAS
Mental Health Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 47,350	50,404	52,210	(1,806)
Delinquent Tax	348	575	-	575
Motor Vehicle and R.V. Tax	2,331	2,805	3,826	(1,021)
Other Revenue	-	-	8,000	(8,000)
Neighborhood Revitalization Rebate	(1,072)	(1,093)	(1,036)	(57)
Total Receipts	48,957	52,691	<u>63,000</u>	<u>(10,309)</u>
Expenditures				
Appropriations	48,957	52,691	<u>63,000</u>	<u>(10,309)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

BARBER COUNTY, KANSAS
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 247,429	270,107	276,476	(6,369)
Delinquent Tax	1,803	3,030	-	3,030
Motor Vehicle and R.V. Tax	14,126	15,063	20,000	(4,937)
Other Revenue	5,112	5,981	-	5,981
Neighborhood Revitalization Rebate	(5,610)	(5,786)	(5,882)	96
Total Receipts	<u>262,860</u>	<u>288,395</u>	<u>290,594</u>	<u>(2,199)</u>
Expenditures				
Personal Services	155,323	165,870	180,000	(14,130)
Services and Supplies	66,525	93,592	119,000	(25,408)
Total Expenditures	<u>221,848</u>	<u>259,462</u>	<u>299,000</u>	<u>(39,538)</u>
Receipts Over (Under) Expenditures	41,012	28,933		
Unencumbered Cash - Beginning	<u>50,994</u>	<u>92,006</u>		
Unencumbered Cash - Ending	\$ <u>92,006</u>	<u>120,939</u>		

BARBER COUNTY, KANSAS
Council on Aging Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 81,992	82,894	85,205	(2,311)
Delinquent Tax	567	962	-	962
Motor Vehicle and R.V. Tax	4,012	4,860	6,630	(1,770)
Neighborhood Revitalization Rebate	(1,861)	(1,783)	(1,835)	52
Total Receipts	84,710	86,933	<u>90,000</u>	<u>(3,067)</u>
Expenditures				
Appropriations	84,710	86,933	<u>90,000</u>	<u>(3,067)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

BARBER COUNTY, KANSAS
Employee Benefits Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,765,287	1,178,762	1,216,189	(37,427)
Delinquent Tax	10,525	18,110	-	18,110
Motor Vehicle and R.V. Tax	56,618	98,763	143,043	(44,280)
Reimbursements	32,347	39,623	-	39,623
Neighborhood Revitalization Rebate	(40,127)	(25,452)	(34,244)	8,792
Total Receipts	<u>1,824,650</u>	<u>1,309,806</u>	<u>1,324,988</u>	<u>(15,182)</u>
Expenditures				
Social Security	170,869	160,500	175,000	(14,500)
Insurance	1,036,342	958,205	1,300,000	(341,795)
Worker's Compensation	47,112	38,306	85,000	(46,694)
Retirement	194,017	195,315	235,000	(39,685)
Unemployment Tax	11,077	15,737	35,000	(19,263)
Miscellaneous Disbursement	128	9,740	-	9,740
Total Expenditures	<u>1,459,545</u>	<u>1,377,803</u>	<u>1,830,000</u>	<u>(452,197)</u>
Receipts Over (Under) Expenditures	365,105	(67,997)		
Unencumbered Cash - Beginning	<u>271,013</u>	<u>636,118</u>		
Unencumbered Cash - Ending	\$ <u>636,118</u>	<u>568,121</u>		

BARBER COUNTY, KANSAS
Emergency 911 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Fees	\$ 49,934	49,944	70,000	(20,056)
Reimbursements	481	-	-	-
Total Receipts	<u>50,415</u>	<u>49,944</u>	<u>70,000</u>	<u>(20,056)</u>
Expenditures				
Operations and Equipment	-	-	40,000	(40,000)
Capital Outlay	90,860	67,310	146,158	(78,848)
Total Expenditures	<u>90,860</u>	<u>67,310</u>	<u>186,158</u>	<u>(118,848)</u>
Receipts Over (Under) Expenditures	(40,445)	(17,366)		
Unencumbered Cash - Beginning	<u>126,158</u>	<u>85,713</u>		
Unencumbered Cash - Ending	\$ <u><u>85,713</u></u>	<u><u>68,347</u></u>		

BARBER COUNTY, KANSAS
Special Alcohol and Drug Programs Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance over (under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Taxes - Alcohol	\$ 6,816	9,477	<u>8,003</u>	<u>1,474</u>
Expenditures				
Commodities	568	4,500	<u>76,408</u>	<u>(71,908)</u>
Receipts Over (Under) Expenditures	6,248	4,977		
Unencumbered Cash - Beginning	69,119	75,367		
Unencumbered Cash - Ending	\$ <u>75,367</u>	<u>80,344</u>		

BARBER COUNTY, KANSAS
Capital Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer From General Fund	\$ 100,000	280,000
Expenditures		
Capital Outlay	16,297	36,112
Receipts Over (Under) Expenditures	83,703	243,888
Unencumbered Cash - Beginning	1,196,956	1,280,659
Unencumbered Cash - Ending	\$ <u>1,280,659</u>	<u>1,524,547</u>

BARBER COUNTY, KANSAS
Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
State Aid	\$ 270,265	58,157
Transfer From Road and Bridge Fund	460,000	180,000
Total Receipts	730,265	238,157
Expenditures		
Capital Outlay	328,677	70,000
Receipts Over (Under) Expenditures	401,588	168,157
Unencumbered Cash - Beginning	779,634	1,181,222
Unencumbered Cash - Ending	\$ 1,181,222	1,349,379

BARBER COUNTY, KANSAS
Rescue - Special Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer From Ambulance Fund	\$ 30,000	10,000
Expenditures		
Commodities	2,902	78,504
Receipts Over (Under) Expenditures	27,098	(68,504)
Unencumbered Cash - Beginning	126,196	153,294
Unencumbered Cash - Ending	<u>\$ 153,294</u>	<u>84,790</u>

BARBER COUNTY, KANSAS
Traffic Diversion Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 17,821	21,010
Expenditures		
Commodities	17,929	8,362
Receipts Over (Under) Expenditures	(108)	12,648
Unencumbered Cash - Beginning	55,422	55,314
Unencumbered Cash - Ending	<u>\$ 55,314</u>	<u>67,962</u>

BARBER COUNTY, KANSAS
Environmental Services Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Grant Revenue	\$ 230	-
Expenditures		
Commodities	6,976	-
Receipts Over (Under) Expenditures	(6,746)	-
Unencumbered Cash - Beginning	6,746	-
Unencumbered Cash - Ending	\$ -	-

BARBER COUNTY, KANSAS
Register of Deeds Technology Fee Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 10,492	9,920
Expenditures	-	-
Receipts Over (Under) Expenditures	10,492	9,920
Unencumbered Cash - Beginning	84,011	94,503
Unencumbered Cash - Ending	<u>\$ 94,503</u>	<u>104,423</u>

BARBER COUNTY, KANSAS
Emergency Preparedness Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 663,722	1,920
Expenditures		
Commodities	663,722	1,920
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

BARBER COUNTY, KANSAS
EMS Special Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Donations	\$ 359	4,150
State Aid	14,950	3,300
Total Receipts	15,309	7,450
Expenditures		
Capital Outlay	13,660	5,503
Receipts Over (Under) Expenditures	1,649	1,947
Unencumbered Cash - Beginning	6,885	8,534
Unencumbered Cash - Ending	\$ 8,534	10,481

BARBER COUNTY, KANSAS
Extension Council Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 122,952	119,134	122,751	(3,617)
Delinquent Tax	868	1,450	-	1,450
Motor Vehicle and R.V. Tax	6,120	7,306	9,944	(2,638)
Neighborhood Revitalization Rebate	(2,789)	(2,569)	(2,695)	126
Total Receipts	<u>127,151</u>	<u>125,321</u>	<u>130,000</u>	<u>(4,679)</u>
Expenditures				
Appropriations	<u>127,151</u>	<u>125,321</u>	<u>130,000</u>	<u>(4,679)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ <u>-</u>	<u>-</u>		

BARBER COUNTY, KANSAS
Hazardous Waste Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	2,981	2,981
Unencumbered Cash - Ending	\$ <u>2,981</u>	<u>2,981</u>

BARBER COUNTY, KANSAS
Clerk's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 2,623	2,480
Expenditures	-	-
Receipts Over (Under) Expenditures	2,623	2,480
Unencumbered Cash - Beginning	5,700	8,323
Unencumbered Cash - Ending	<u>\$ 8,323</u>	<u>10,803</u>

BARBER COUNTY, KANSAS
Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	\$ 2,500	-
Transfer From General Fund	150,000	300,000
Total Receipts	152,500	300,000
Expenditures		
Capital Outlay	225,891	247,271
Receipts Over (Under) Expenditures	(73,391)	52,729
Unencumbered Cash - Beginning	1,011,933	938,542
Unencumbered Cash - Ending	\$ 938,542	991,271

BARBER COUNTY, KANSAS
Treasurer's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 2,623	2,480
Expenditures	-	-
Receipts Over (Under) Expenditures	2,623	2,480
Unencumbered Cash - Beginning	5,700	8,323
Unencumbered Cash - Ending	<u>\$ 8,323</u>	<u>10,803</u>

BARBER COUNTY, KANSAS
Barber County Public Assist Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 9,852	7,689
Expenditures		
Commodities	7,027	478
Receipts Over (Under) Expenditures	2,825	7,211
Unencumbered Cash - Beginning	7,322	10,147
Unencumbered Cash - Ending	\$ 10,147	17,358

BARBER COUNTY, KANSAS
Solid Waste Disposal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance over (under)
		Actual	Budget	
Receipts				
Charges for Services	\$ 347,030	288,916	300,000	(11,084)
Expenditures				
Personal Services	80,391	90,770	90,000	770
Commodities	59,946	59,950	45,282	14,668
Employee Benefits	32,250	37,059	40,000	(2,941)
Capital Outlay	52,518	103,825	60,000	43,825
State Landfill Fees	7,146	7,143	8,700	(1,557)
New Monitoring Well	-	-	4,000	(4,000)
Debt Payment	-	-	52,518	(52,518)
Contingency	-	-	339,722	(339,722)
Contract Labor	-	-	8,000	(8,000)
Total Expenditures	232,251	298,747	648,222	(349,475)
Receipts Over (Under) Expenditures	114,779	(9,831)		
Unencumbered Cash - Beginning	356,722	471,501		
Unencumbered Cash - Ending	\$ 471,501	461,670		

BARBER COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Transfer to General Fund	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>3,005,368</u>	<u>3,005,368</u>
Unencumbered Cash - Ending	<u>\$ <u>3,005,368</u></u>	<u><u>3,005,368</u></u>

BARBER COUNTY, KANSAS
Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Fees	\$ 46,666	44,023
Expenditures		
Personal Services	39,132	38,952
Commodities	2,014	1,995
Transfer to General Fund	<u>5,520</u>	<u>3,076</u>
Total Expenditures	<u>46,666</u>	<u>44,023</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>

BARBER COUNTY, KANSAS
Prosecuting Attorney Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 921	1,342
Expenditures		
Commodities	569	1,694
Receipts Over (Under) Expenditures	352	(352)
Unencumbered Cash - Beginning	-	352
Unencumbered Cash - Ending	\$ 352	-

BARBER COUNTY, KANSAS
Rural Fire District No. 1 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance over (under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 254,855	281,038	267,859	13,179
Delinquent Tax	1,235	2,310	-	2,310
Motor Vehicle and R.V. Tax	5,446	5,393	8,355	(2,962)
Neighborhood Revitalization Rebate	(2,248)	(2,817)	(5,817)	3,000
Total Receipts	<u>259,288</u>	<u>285,924</u>	<u>270,397</u>	<u>15,527</u>
Expenditures				
Personal Services	21,421	31,236	25,750	5,486
Commodities	109,428	134,654	95,000	39,654
Contractual Services	-	-	80,000	(80,000)
Capital Outlay	-	96,101	-	96,101
Transfer to Special Equipment Fund	75,000	10,694	71,935	(61,241)
Total Expenditures	<u>205,849</u>	<u>272,685</u>	<u>272,685</u>	<u>-</u>
Receipts Over (Under) Expenditures	53,439	13,239		
Unencumbered Cash - Beginning	<u>75,151</u>	<u>128,590</u>		
Unencumbered Cash - Ending	\$ <u>128,590</u>	<u>141,829</u>		

BARBER COUNTY, KANSAS
Rural Fire District No. 1 Special Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Transfer From Rural Fire District No. 1 General Fund	\$ 75,000	10,694
State Grant	31,763	-
Miscellaneous	250	41
	<hr/>	<hr/>
Total Receipts	107,013	10,735
 Expenditures		
Capital Outlay	3,275	93,734
	<hr/>	<hr/>
Receipts Over (Under) Expenditures	103,738	(82,999)
 Unencumbered Cash - Beginning	<hr/>	<hr/>
	278,980	382,718
 Unencumbered Cash - Ending	\$ <u>382,718</u>	<u>299,719</u>

BARBER COUNTY, KANSAS
Rural Fire District No. 1 Disaster Donation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Donations	\$ 14,165	3,964
Expenditures		
Commodities	70,989	15,874
Receipts Over (Under) Expenditures	(56,824)	(11,910)
Unencumbered Cash - Beginning	128,156	71,332
Unencumbered Cash - Ending	<u>\$ 71,332</u>	<u>59,422</u>

BARBER COUNTY, KANSAS
Public Building Commission General Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Lease Income - County	\$ 824,697	830,778
Kiowa Hospital 5% Bond Payment	16,366	16,498
Medicine Lodge Hospital 5% Payment	<u>27,039</u>	<u>27,226</u>
Total Receipts	<u>868,102</u>	<u>874,502</u>
Expenditures		
Bond Principal	620,000	645,000
Bond Interest	<u>248,102</u>	<u>229,502</u>
Total Expenditures	<u>868,102</u>	<u>874,502</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash - Ending	<u><u>\$ -</u></u>	<u><u>-</u></u>

BARBER COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 10,923,031	17,362,758	17,473,366	10,812,423
Delinquent Real Estate	44,596	198,851	185,267	58,180
Neighborhood Revitalization	22,985	397,909	397,209	23,685
Motor Vehicle Tax	158,992	917,538	865,449	211,081
Motor Vehicle Rental Excise Tax	18	10	20	8
KCOVERS Commercial Motor Vehicle Fees	4,062	53,518	54,493	3,087
Kansas Mineral (Severance)	-	162,345	120,716	41,629
Total Distributable Funds	11,153,684	19,092,929	19,096,520	11,150,093
State Funds				
Institutions Building	-	54,967	54,967	-
Educational Building	-	109,934	109,934	-
Auto Sales Tax	8,454	173,945	170,525	11,874
Total State Funds	8,454	338,846	335,426	11,874
Subdivision Funds				
Cities	-	1,349,759	1,349,759	-
Townships	-	2,702,044	2,702,044	-
School Districts	-	4,936,044	4,936,044	-
Cemetery Districts	-	239,710	239,710	-
Regional Library	-	114,084	114,084	-
Hospital Districts	-	1,062,342	1,062,342	-
Total Subdivision Funds	-	10,403,983	10,403,983	-
Total	\$ 11,162,138	29,835,758	29,835,929	11,161,967

BARBER COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Fee Offices				
District Court	\$ 41,587	280,017	241,553	80,051
Law Library	440	6,433	5,400	1,473
Register of Deeds	8,548	108,138	108,779	7,907
Sheriff	5,386	8,588	13,320	654
Sheriff Phone Card	5,797	1,848	1,946	5,699
Banckruptcy Escrow Fund	-	6,414	-	6,414
Juvenile Supervision Fee	3,185	69	-	3,254
Driver's Licenses	204	13,670	13,834	40
Motor Vehicle Registration	266	362,352	362,399	219
KCOVRS Registration	-	61,061	61,061	-
Payroll Clearing	653	39,158	38,137	1,674
Cash Long/Short Account	2	41,069	41,067	4
Special Conscience Money	29,573	6,006	-	35,579
Heritage Trust	1,168	4,960	4,557	1,571
Safe Education Law	13,721	2,450	1,280	14,891
Special Law Enforcement	13,182	3,441	-	16,623
Employee Flexible Spending Account	5,000	16,803	14,966	6,837
SCKCC Regional Bioterrorism	5,042	29,225	31,703	2,564
Total Agency Funds	\$ 133,754	991,702	940,002	185,454