BARBER COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2021

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INDEPENDENT AUDITORS' REPORT

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

Adverse and Unmodified Opinions

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, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated July 19, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

July 28, 2022

BARBER COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

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	$ 2,205,238	-	2,678,009	3,564,572	**1,318,675**	23,155	**1,341,830**
Special Purpose Funds							
Road and Bridge Fund	288,991	-	2,671,083	2,547,457	**412,617**	-	**412,617**
Noxious Weed Fund	1,230	-	157,839	139,751	**19,318**	-	**19,318**
Noxious Weed Capital Outlay Fund	31,552	-	-	-	**31,552**	-	**31,552**
Public Health Fund	326,575	-	353,498	296,782	**383,291**	152	**383,443**
Ambulance Fund	131,716	-	198,525	220,765	**109,476**	858	**110,334**
Ambulance Donation Fund	465	-	-	-	**465**	-	**465**
Intellectual Disability Fund	-	-	54,681	54,681	**-**	-	**-**
Mental Health Fund	-	-	54,680	54,680	**-**	321	**321**
Appraiser's Cost Fund	130,152	-	244,153	231,971	**142,334**	3,114	**145,448**
Council on Aging Fund	-	-	94,333	94,333	**-**	-	**-**
Employee Benefits Fund	909,869	-	1,488,035	1,542,398	**855,506**	-	**855,506**
Emergency 911 Fund	75,632	-	60,243	28,950	**106,925**	-	**106,925**
Special Alcohol and Drug Programs Fund	107,545	-	14,610	-	**122,155**	-	**122,155**
Capital Improvement Fund	2,137,623	-	200,000	9,026	**2,328,597**	-	**2,328,597**
Special Highway Improvement Fund	1,487,274	-	451,114	766,456	**1,171,932**	-	**1,171,932**
Rescue - Special Equipment Fund	100,121	-	10,000	-	**110,121**	-	**110,121**
Traffic Diversion Fund	34,533	-	15,950	16,640	**33,843**	-	**33,843**
Register of Deeds Technology Fee Fund	108,438	-	10,342	16,224	**102,556**	-	**102,556**
EMS Special Fund	12,479	-	-	3,649	**8,830**	-	**8,830**
Extension Council Fund	-	-	139,200	140,000	**(800)**	-	**(800)**
Clerk's Technology Fund	15,554	-	2,585	-	**18,139**	-	**18,139**
Equipment Reserve Fund	1,177,951	-	200,782	31,325	**1,347,408**	-	**1,347,408**
Treasurer's Technology Fund	15,554	-	2,585	-	**18,139**	-	**18,139**
Barber County Public Assist Fund	13,280	-	4,381	6,908	**10,753**	-	**10,753**
SPARKS Fund	42,185	-	-	42,185	**-**	-	**-**
EOC Enhancement Grant Fund	1,347	-	-	1,347	**-**	-	**-**
CDBG Grant Fund	-	-	110,000	110,000	**-**	-	**-**
ARPA Fund	-	-	429,947	66,651	**363,296**	-	**363,296**
Business Fund							
Solid Waste Disposal Fund	600,607	-	293,439	316,176	**577,870**	280	**578,150**

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, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Trust Funds							
Oil and Gas Depletion Trust Fund	$ 3,005,368	-	-	-	**3,005,368**	-	**3,005,368**
Vehicle Operating Fund	-	-	43,252	43,252	**-**	-	**-**
Prosecuting Attorney Training Fund	978	-	888	348	**1,518**	-	**1,518**
Total Primary Government	12,962,257	-	9,984,154	10,346,527	**12,599,884**	27,880	**12,627,764**
Related Municipal Entities							
Rural Fire District No. 1							
General Fund	82,880	-	271,766	228,116	**126,530**	9,798	**136,328**
Special Equipment Fund	338,291	-	50,000	63,800	**324,491**	-	**324,491**
Disaster Donation Fund	43,557	-	300	25,143	**18,714**	-	**18,714**
Public Building Commission							
General Fund	-	-	5,480,808	5,478,369	**2,439**	-	**2,439**
Total Related Muncipal Entities	464,728	-	5,802,874	5,795,428	**472,174**	9,798	**481,972**
Total Primary Government (Excluding Distributable and Agency Funds)	$ 13,426,985	-	15,787,028	16,141,955	**13,072,058**	37,678	**13,109,736**

Composition of Cash	Checking Accounts	$ **21,248,926**
	Certificates of Deposit	**2,726,059**
	Cash on Hand	**2,215**
	Total Primary Government	**23,977,200**
	Distributable Funds per Schedule 3-1	**(10,755,989)**
	Agency Funds per Schedule 3-2	**(111,475)**
	Total Primary Government (Excluding Distributable and Agency Funds)	$ **13,109,736**

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

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.

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.

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, 2021.

Regulatory Basis Fund Types

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

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

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

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

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

Basis of Accounting

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

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

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The 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 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, Register of Deeds Technology Fee Fund, EMS Special Fund, Clerk's Technology Fund, Equipment Reserve Fund, Treasurer's Technology Fund, Barber County Public Assist Fund, SPARKS Fund, COVID Grant Fund, EOC Enhancement Grant Fund, CDBG Grant Fund and ARPA 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, 2021.

At December 31, 2021, the County's carrying amount of deposits was $23,977,200 and the bank balance was $24,437,898. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $13,900,984 was covered by federal depository insurance and $10,536,914 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2021.

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, 2021 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Capital Improvement Fund	K.S.A. 19-120	$	200,000
General Fund	Equipment Reserve Fund	K.S.A. 19-119		200,000
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		400,000
Rural Fire District General Fund	Rural Fire Special Equipment Fund	K.S.A. 19-3612c		50,000
Vehicle Operating Fund	General Fund	K.S.A. 8-145		2,900

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 104 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 88 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 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 2021.

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 rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $230,189 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $1,521,904. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **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, 2021.

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.

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.

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 $499,843 and the estimated post-closure cost is $715,589. These figures comprise the estimated closure and post-closure cost of $1,215,432. At December 31, 2021, the permit for 2021 identifies that the remaining volume capacity of the site is 35% of the original capacity and that the remaining life of the landfill is 14 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, 2021.

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 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The County exceeded its cash balance in the Extension Council Fund by $800 and in the Payroll Clearing Fund by $1,273, which is a violation of K.S.A. 10-1113.

The County did not remit bond payments within 20 days of maturity, which is in violation of K.S.A. 10-130.

NOTE 14 – 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 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:

Years Ending December 31		Total
2022	$	823,700
2023		832,550
2024		820,500
2025		828,150
2026		819,900
2027		316,200
Total	$	**4,441,000**

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. The lease ended on June 10, 2021 when the bond was refunded and a new lease was entered into.

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. The lease ended on June 10, 2021 when the bond was refunded and a new lease was entered into.

Barber County, Kansas Public Building Commission entered into a lease agreement with **Barber County, Kansas**. The Commission originally leased land from the County and provided $10,000,000 to construct, equip and finance a hospital building and leased the facility to **Barber County, Kansas.** A new lease has been signed for the remaining $4,340,000 of principal outstanding from the bond refunding. The Commission will surrender and deliver the hospital building to the County upon the expiration of the lease obligations. The new term of the lease obligations commenced on June 10, 2021 and will 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 2021 dated June 10, 2021 with an original issue amount of $4,340,000. The bonds have semiannual payments and interest rates ranging from 2.00%-3.00%. The bonds mature on September 1, 2027.

NOTE 15 – CURRENT REFUNDING DEBT DEFEASANCE

On June 10, 2021, the County issued Series 2021 Revenue Refunding bonds of $4,340,000 (par value). The bond proceeds were used to current refund $4,500,000 of Series 2011 Revenue bonds and Series 2012 Revenue bonds, and to issue $4,340,000 of Revenue bonds. The Series 2021 bonds were issued at a premium of $314,164, and, after paying issuance costs of $49,301, the net proceeds were $4,610,764. The current refunding met the requirements of a debt defeasance and the term bonds in the amount of $4,500,000 were called on June 10, 2021. The Series 2021 bonds mature on September 1, 2027, and will be subject to optional redemption and payment prior to their stated maturity. The County completed the refunding to reduce its total debt service requirements and to obtain an economic gain (difference between the present value of the debt service payments on the old and new debt) of $278,057.

NOTE 16 – 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 lease ended on June 10, 2021 when the bond was refunded and a new lease was entered into.

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. The lease ended on June 10, 2021 when the bond was refunded and a new lease was entered into.

The County entered into a lease obligation for $4,340,000 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.

Changes in long-term liabilities for the County for the year ended December 31, 2021, 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	$ 2,090,000	-	2,090,000	**-**	39,728
Public Building Commission - Medicine Lodge Memorial Hospital District	3.0%-4.0%	7/20/2011	6,000,000	9/1/2026	2,840,000	-	2,840,000	**-**	109,781
Public Building Commission - Combined Lease	2.0%-3.0%	6/10/2021	4,340,000	9/1/2027	-	4,340,000	280,000	**4,060,000**	28,598
Caterpillar Grader Lease 001-70018533	2.90%	1/14/2021	242,324	1/14/2028	-	242,324	19,108	**223,216**	6,770
Caterpillar Grader Lease 001-70007131	2.899%	12/4/2020	264,524	12/4/2027	264,524	-	21,821	**242,703**	7,606
Sheriff Vehicles Lease	3.377%	9/23/2021	121,294	9/23/2024	-	121,294	-	**121,294**	-
Total Capital Leases					5,194,524	4,703,618	5,250,929	**4,647,213**	192,483
Related Municipal Entity Debt									
Revenue Bonds									
2012 Kiowa Hospital District	2.0%-3.0%	8/15/2012	4,000,000	9/1/2027	2,090,000	-	2,090,000	**-**	39,728
2011 Medicine Lodge Memorial Hospital District	3.0%-4.0%	7/20/2011	6,000,000	9/1/2026	2,840,000	-	2,840,000	**-**	109,781
2021 Bond Refunding	2.0%-3.0%	6/10/2021	4,340,000	9/1/2027	-	4,340,000	280,000	**4,060,000**	28,598
Total Revenue Bonds					4,930,000	4,340,000	5,210,000	**4,060,000**	178,107
Total Contractual Indebtedness					$ 10,124,524	9,043,618	10,460,929	**8,707,213**	370,590

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

	YEAR						
	2022	2023	2024	2025	2026	2027-2028	**Total**
Principal							
Capital Leases	$ 785,844	818,386	831,009	820,499	836,818	554,657	**4,647,213**
Interest							
Capital Leases	136,015	112,323	87,651	62,957	38,387	13,488	**450,821**
Total Principal and Interest - County	**921,859**	**930,709**	**918,660**	**883,456**	**875,205**	**568,145**	**5,098,034**
Related Municipal Entity Debt							
Principal							
Revenue Bonds	705,000	735,000	745,000	775,000	790,000	310,000	**4,060,000**
Interest							
Revenue Bonds	118,700	97,550	75,500	53,150	29,900	6,200	**381,000**
Total Principal and Interest - RME	**823,700**	**832,550**	**820,500**	**828,150**	**819,900**	**316,200**	**4,441,000**
Total Principal and Interest	$ **1,745,559**	**1,763,259**	**1,739,160**	**1,711,606**	**1,695,105**	**884,345**	**9,539,034**

BARBER COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

BARBER COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

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	$ 4,232,321	-	4,232,321	**3,564,572**	(667,749)
Special Purpose Funds					
Road and Bridge Fund	2,700,000	-	2,700,000	**2,547,457**	(152,543)
Noxious Weed Fund	142,465	-	142,465	**139,751**	(2,714)
Noxious Weed Capital Outlay Fund	29,945	-	29,945	**-**	(29,945)
Public Health Fund	368,200	-	368,200	**296,782**	(71,418)
Ambulance Fund	317,085	-	317,085	**220,765**	(96,320)
Intellectual Disability Fund	63,000	-	63,000	**54,681**	(8,319)
Mental Health Fund	63,000	-	63,000	**54,680**	(8,320)
Appraiser's Cost Fund	284,000	-	284,000	**231,971**	(52,029)
Council on Aging Fund	95,000	-	95,000	**94,333**	(667)
Employee Benefits Fund	1,895,000	-	1,895,000	**1,542,398**	(352,602)
Emergency 911 Fund	225,178	-	225,178	**28,950**	(196,228)
Special Alcohol and Drug Programs Fund	123,592	-	123,592	**-**	(123,592)
Extension Council Fund	140,000	-	140,000	**140,000**	-
Business Fund					
Solid Waste Disposal Fund	575,000	-	575,000	**316,176**	(258,824)
Related Municipal Entities					
Rural Fire District No. 1 General Fund	272,810	-	272,810	**228,116**	(44,694)

BARBER COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,531,976	**1,275,292**	1,276,436	(1,144)
Delinquent Tax	48,423	**26,923**	-	26,923
Motor Vehicle and R.V. Tax	113,598	**137,223**	177,574	(40,351)
Mineral Production Tax	28,712	**30,244**	20,000	10,244
Local Retail Sales Tax	422,260	**481,413**	425,000	56,413
Officers' Fees	62,458	**70,532**	25,000	45,532
Windfarm License Fees	541,121	**425,119**	487,900	(62,781)
Motor Vehicle Registration Fees	4,115	**1,073**	1,000	73
Interest on Investments	161,217	**39,830**	8,000	31,830
Interest and Charges on Late Tax Payments	54,873	**80,281**	25,000	55,281
Oil Lease on County Farm	101	**52**	-	52
Rent	4,330	**3,333**	-	3,333
Miscellaneous	11,941	**29,882**	30,000	(118)
Reimbursements	65,988	**86,757**	12,000	74,757
State Aid	-	**240**	-	240
Federal Aid	33,691	**-**	-	-
Transfer From Vehicle Operating Fund	1,678	**2,900**	-	2,900
Neighborhood Revitalization Rebate	(35,639)	**(13,085)**	(22,779)	9,694
Total Receipts	4,050,843	**2,678,009**	2,465,131	212,878
Expenditures				
County Commission				
Personal Services	55,645	**55,695**	61,903	(6,208)
Commodities	6,095	**11,362**	20,000	(8,638)
Contractual Services	4,698	**4,097**	7,800	(3,703)
Total County Commission	66,438	**71,154**	89,703	(18,549)
County Clerk				
Personal Services	118,241	**118,922**	122,000	(3,078)
Commodities	4,027	**9,016**	22,815	(13,799)
Total County Clerk	122,268	**127,938**	144,815	(16,877)
County Treasurer				
Personal Services	85,959	**85,729**	90,400	(4,671)
Commodities	21,787	**18,578**	25,250	(6,672)
Total County Treasurer	$ 107,746	**104,307**	115,650	(11,343)

BARBER COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
County Attorney				
Personal Services	$ 93,804	**93,827**	98,500	(4,673)
Commodities	13,174	**14,021**	18,000	(3,979)
Contractual Services	72,746	**37,672**	82,000	(44,328)
Total County Attorney	179,724	**145,520**	198,500	(52,980)
Register of Deeds				
Personal Services	115,564	**116,058**	119,816	(3,758)
Commodities	5,897	**10,001**	26,200	(16,199)
Contractual Services	-	**-**	2,000	(2,000)
Total Register of Deeds	121,461	**126,059**	148,016	(21,957)
Sheriff				
Personal Services	448,341	**477,887**	452,720	25,167
Commodities	171,810	**130,258**	105,900	24,358
Contractual Services	2,926	**1,689**	-	1,689
Jail Upkeep	59,872	**65,002**	60,000	5,002
Capital Outlay	9,000	**7,957**	9,000	(1,043)
Total Sheriff	691,949	**682,793**	627,620	55,173
Emergency Preparedness				
Personal Services	23,995	**23,994**	27,500	(3,506)
Commodities	594	**4,209**	15,000	(10,791)
Contractual Services	-	**-**	5,000	(5,000)
Capital Outlay	-	**-**	7,500	(7,500)
Total Emergency Preparedness	24,589	**28,203**	55,000	(26,797)
Courthouse General				
Personal Services	3,549	**3,549**	26,849	(23,300)
Commodities	750,547	**340,093**	340,000	93
Contractual Services	73,608	**61,280**	300,000	(238,720)
Capital Outlay	-	**-**	150,000	(150,000)
Postage	18,955	**19,835**	40,000	(20,165)
Appropriation	5,000	**-**	-	-
Total Courthouse General	851,659	**424,757**	856,849	(432,092)
Unified Court				
Commodities	26,017	**22,582**	81,500	(58,918)
Contractual Services	51,170	**40,623**	13,500	27,123
Total Unified Court	77,187	**63,205**	95,000	(31,795)
Custodian				
Personal Services	52,944	**59,433**	60,024	(591)
Commodities	43,544	**43,091**	50,000	(6,909)
Contractual Services	6,122	**3,723**	-	3,723
Total Custodian	$ 102,610	**106,247**	110,024	(3,777)

BARBER COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Election				
Personal Services	$ 43,555	**41,501**	54,000	(12,499)
Commodities	30,789	**25,632**	32,500	(6,868)
Total Election	74,344	**67,133**	86,500	(19,367)
Information Technology				
Personal Services	49,879	**49,903**	50,000	(97)
Commodities	13,719	**8,723**	20,000	(11,277)
Contractual Services	480	**-**	2,500	(2,500)
Capital Outlay	5,112	**-**	-	-
Total Information Technology	69,190	**58,626**	72,500	(13,874)
Communications Center				
Personal Services	234,532	**268,215**	218,000	50,215
Contractual	-	**-**	7,000	(7,000)
Commodities	9,885	**6,497**	7,000	(503)
Training	-	**-**	15,000	(15,000)
Total Communications Center	244,417	**274,712**	247,000	27,712
Environmental Services				
Personal Services	11,264	**11,264**	11,600	(336)
Commodities	10	**10**	1,500	(1,490)
Total Environmental Services	11,274	**11,274**	13,100	(1,826)
Total Departments	2,744,856	**2,291,928**	2,860,277	(568,349)
Conservation District	26,000	**26,000**	26,000	-
Fair Premiums	40,000	**20,000**	20,000	-
Economic Development	40,000	**-**	55,000	(55,000)
PBC Lease Payment	865,545	**826,644**	871,044	(44,400)
Transfer to Equipment Reserve Fund	193,000	**200,000**	200,000	-
Transfer to Capital Improvement Fund	436,000	**200,000**	200,000	-
Total Expenditures	4,345,401	**3,564,572**	4,232,321	(667,749)
Receipts Over (Under) Expenditures	(294,558)	**(886,563)**		
Unencumbered Cash - Beginning	2,499,796	**2,205,238**		
Unencumbered Cash - Ending	$ 2,205,238	**1,318,675**		

BARBER COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,267,862	**2,315,245**	2,330,222	(14,977)
Delinquent Tax	56,797	**28,498**	-	28,498
Motor Vehicle and R.V. Tax	131,293	**129,046**	155,712	(26,666)
Special Highway Fuel Tax	256,832	**220,680**	246,510	(25,830)
Reimbursements	28,854	**19,834**	-	19,834
Neighborhood Revitalization Rebate	(41,607)	**(42,220)**	(41,584)	(636)
Total Receipts	2,700,031	**2,671,083**	2,690,860	(19,777)
Expenditures				
Personal Services	575,762	**542,437**	705,000	(162,563)
Services and Supplies	1,841,554	**1,605,020**	1,615,000	(9,980)
Capital Outlay	-	**-**	180,000	(180,000)
Transfer to Special Highway Imp. Fund	250,000	**400,000**	200,000	200,000
Total Expenditures	2,667,316	**2,547,457**	2,700,000	(152,543)
Receipts Over (Under) Expenditures	32,715	**123,626**		
Unencumbered Cash - Beginning	94,343	**288,991**		
Prior Year Cancelled Encumbrances	161,933	**-**		
Unencumbered Cash - Ending	$ 288,991	**412,617**		

BARBER COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 129,171	**126,955**	127,875	(920)
Delinquent Tax	2,992	**1,560**	-	1,560
Motor Vehicle and R.V. Tax	6,861	**7,223**	8,872	(1,649)
Sale of Chemicals	26,322	**24,417**	8,000	16,417
Neighborhood Revitalization Rebate	(2,371)	**(2,316)**	(2,282)	(34)
Total Receipts	162,975	**157,839**	142,465	15,374
Expenditures				
Personal Services	70,853	**70,838**	73,000	(2,162)
Services and Supplies	88,112	**68,913**	67,465	1,448
Contractual Services	-	**-**	2,000	(2,000)
Transfer to Nox. Weed Capital Outlay Fund	9,500	**-**	-	-
Total Expenditures	168,465	**139,751**	142,465	(2,714)
Receipts Over (Under) Expenditures	(5,490)	**18,088**		
Unencumbered Cash - Beginning	6,720	**1,230**		
Unencumbered Cash - Ending	$ 1,230	**19,318**		

BARBER COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfer From Noxious Weed Fund	$ 9,500	**-**	-	-
Expenditures				
Capital Outlay	-	**-**	29,945	(29,945)
Receipts Over (Under) Expenditures	9,500	**-**		
Unencumbered Cash - Beginning	22,052	**31,552**		
Unencumbered Cash - Ending	$ 31,552	**31,552**		

BARBER COUNTY, KANSAS
Public Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 158,658	**162,008**	163,066	(1,058)
Delinquent Tax	4,027	**2,000**	-	2,000
Motor Vehicle and R.V. Tax	9,190	**9,026**	10,892	(1,866)
Federal Aid	22,522	**57,748**	-	57,748
State Aid	11,192	**14,054**	8,000	6,054
Charges for Services	158,337	**111,616**	70,000	41,616
Miscellaneous	6	**-**	-	-
Neighborhood Revitalization Rebate	(2,910)	**(2,954)**	(2,910)	(44)
Total Receipts	361,022	**353,498**	249,048	104,450
Expenditures				
Personal Services	166,196	**149,741**	203,215	(53,474)
Services and Supplies	87,552	**147,041**	91,785	55,256
Cash Forward (2021 column)	-	**-**	73,200	(73,200)
Total Expenditures	253,748	**296,782**	368,200	(71,418)
Receipts Over (Under) Expenditures	107,274	**56,716**		
Unencumbered Cash - Beginning	219,251	**326,575**		
Prior Year Cancelled Encumbrances	50	**-**		
Unencumbered Cash - Ending	$ 326,575	**383,291**		

BARBER COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 118,557	**153,421**	155,209	(1,788)
Delinquent Tax	3,705	**1,658**	-	1,658
Motor Vehicle and R.V. Tax	4,268	**6,169**	8,093	(1,924)
Charges for Services	82,160	**40,088**	95,000	(54,912)
Neighborhood Revitalization Rebate	(2,162)	**(2,811)**	(2,770)	(41)
Total Receipts	206,528	**198,525**	255,532	(57,007)
Expenditures				
Personal Services	87,579	**79,857**	106,285	(26,428)
Services and Supplies	39,307	**29,363**	60,000	(30,637)
Contractual Services	-	**1,545**	5,800	(4,255)
Capital Outlay	-	**-**	35,000	(35,000)
Contract with Hospital	100,000	**100,000**	100,000	-
Transfer to Rescue-Special Equip. Fund	10,000	**10,000**	10,000	-
Total Expenditures	236,886	**220,765**	317,085	(96,320)
Receipts Over (Under) Expenditures	(30,358)	**(22,240)**		
Unencumbered Cash - Beginning	162,074	**131,716**		
Unencumbered Cash - Ending	$ 131,716	**109,476**		

Schedule 2-7

BARBER COUNTY, KANSAS
Ambulance Donation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		465	**465**
Unencumbered Cash - Ending	$	465	**465**

BARBER COUNTY, KANSAS
Intellectual Disability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 51,014	**52,084**	52,433	(349)
Delinquent Tax	1,278	**644**	-	644
Motor Vehicle and R.V. Tax	2,960	**2,903**	3,503	(600)
Other Revenue	-	**-**	8,000	(8,000)
Neighborhood Revitalization Rebate	(935)	**(950)**	(936)	(14)
Total Receipts	54,317	**54,681**	63,000	(8,319)
Expenditures				
Appropriations	54,317	**54,681**	63,000	(8,319)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 51,014	**52,084**	52,433	(349)
Delinquent Tax	1,277	**643**	-	643
Motor Vehicle and R.V. Tax	2,961	**2,903**	3,503	(600)
Other Revenue	-	**-**	8,000	(8,000)
Neighborhood Revitalization Rebate	(935)	**(950)**	(936)	(14)
Total Receipts	54,317	**54,680**	63,000	(8,320)
Expenditures				
Appropriations	54,317	**54,680**	63,000	(8,320)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 247,400	**226,461**	228,169	(1,708)
Delinquent Tax	6,283	**3,060**	-	3,060
Motor Vehicle and R.V. Tax	11,526	**13,475**	16,965	(3,490)
Other Revenue	3,913	**5,291**	-	5,291
Neighborhood Revitalization Rebate	(4,533)	**(4,134)**	(4,072)	(62)
Total Receipts	264,589	**244,153**	241,062	3,091
Expenditures				
Personal Services	157,108	**165,566**	180,000	(14,434)
Services and Supplies	61,656	**66,405**	104,000	(37,595)
Total Expenditures	218,764	**231,971**	284,000	(52,029)
Receipts Over (Under) Expenditures	45,825	**12,182**		
Unencumbered Cash - Beginning	84,327	**130,152**		
Unencumbered Cash - Ending	$ 130,152	**142,334**		

BARBER COUNTY, KANSAS
Council on Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 88,457	**89,909**	90,543	(634)
Delinquent Tax	2,125	**1,089**	-	1,089
Motor Vehicle and R.V. Tax	4,844	**4,975**	6,073	(1,098)
Neighborhood Revitalization Rebate	(1,623)	**(1,640)**	(1,616)	(24)
Total Receipts	93,803	**94,333**	95,000	(667)
Expenditures				
Appropriations	93,803	**94,333**	95,000	(667)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,052,814	**1,398,118**	1,405,426	(7,308)
Delinquent Tax	33,919	**15,566**	-	15,566
Motor Vehicle and R.V. Tax	89,092	**65,735**	72,163	(6,428)
Reimbursements	182,178	**34,079**	-	34,079
Neighborhood Revitalization Rebate	(19,282)	**(25,463)**	(25,081)	(382)
Total Receipts	1,338,721	**1,488,035**	1,452,508	35,527
Expenditures				
Social Security	186,001	**191,929**	215,000	(23,071)
Insurance	1,045,062	**1,061,869**	1,300,000	(238,131)
Worker's Compensation	-	**39,597**	85,000	(45,403)
Retirement	231,118	**233,287**	245,000	(11,713)
Unemployment Tax	2,513	**2,092**	35,000	(32,908)
Miscellaneous Disbursement	11,262	**13,624**	15,000	(1,376)
Total Expenditures	1,475,956	**1,542,398**	1,895,000	(352,602)
Receipts Over (Under) Expenditures	(137,235)	**(54,363)**		
Unencumbered Cash - Beginning	1,047,104	**909,869**		
Unencumbered Cash - Ending	$ 909,869	**855,506**		

BARBER COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fees	$ 59,844	**60,067**	70,000	(9,933)
Reimbursements	350	**176**	-	176
Total Receipts	60,194	**60,243**	70,000	(9,757)
Expenditures				
Operations and Equipment	-	**-**	131,831	(131,831)
Capital Outlay	89,740	**28,950**	93,347	(64,397)
Total Expenditures	89,740	**28,950**	225,178	(196,228)
Receipts Over (Under) Expenditures	(29,546)	**31,293**		
Unencumbered Cash - Beginning	105,178	**75,632**		
Unencumbered Cash - Ending	$ 75,632	**106,925**		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes - Alcohol	$ 15,163	**14,610**	20,710	(6,100)
Expenditures				
Commodities	-	**-**	123,592	(123,592)
Receipts Over (Under) Expenditures	15,163	**14,610**		
Unencumbered Cash - Beginning	92,382	**107,545**		
Unencumbered Cash - Ending	$ 107,545	**122,155**		

Schedule 2-15

BARBER COUNTY, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfer From General Fund	$	436,000	**200,000**
Expenditures			
Capital Outlay		14,144	**9,026**
Receipts Over (Under) Expenditures		421,856	**190,974**
Unencumbered Cash - Beginning		1,715,767	**2,137,623**
Unencumbered Cash - Ending	$	2,137,623	**2,328,597**

BARBER COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	51,843	**51,114**
Local Grants		679,750	**-**
Transfer From Road and Bridge Fund		250,000	**400,000**
Total Receipts		981,593	**451,114**
Expenditures			
Capital Outlay		255,280	**766,456**
Receipts Over (Under) Expenditures		726,313	**(315,342)**
Unencumbered Cash - Beginning		760,961	**1,487,274**
Unencumbered Cash - Ending	$	1,487,274	**1,171,932**

BARBER COUNTY, KANSAS
Rescue - Special Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfer From Ambulance Fund	$	10,000	**10,000**
Expenditures			
Capital Outlay		4,669	**-**
Receipts Over (Under) Expenditures		5,331	**10,000**
Unencumbered Cash - Beginning		94,790	**100,121**
Unencumbered Cash - Ending	$	100,121	**110,121**

BARBER COUNTY, KANSAS
Traffic Diversion Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	13,178	**15,950**
Expenditures			
Commodities		53,265	**16,640**
Receipts Over (Under) Expenditures		(40,087)	**(690)**
Unencumbered Cash - Beginning		74,620	**34,533**
Unencumbered Cash - Ending	$	34,533	**33,843**

BARBER COUNTY, KANSAS
Register of Deeds Technology Fee Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 8,976	**10,342**
Expenditures		
Commodities	3,294	**16,224**
Receipts Over (Under) Expenditures	5,682	**(5,882)**
Unencumbered Cash - Beginning	102,756	**108,438**
Unencumbered Cash - Ending	$ 108,438	**102,556**

BARBER COUNTY, KANSAS
EMS Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Capital Outlay	3,627	**3,649**
Receipts Over (Under) Expenditures	(3,627)	**(3,649)**
Unencumbered Cash - Beginning	16,106	**12,479**
Unencumbered Cash - Ending	$ 12,479	**8,830**

BARBER COUNTY, KANSAS
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 129,799	**132,599**	133,467	(868)
Delinquent Tax	3,205	**1,620**	-	1,620
Motor Vehicle and R.V. Tax	7,565	**7,399**	8,915	(1,516)
Neighborhood Revitalization Rebate	(2,382)	**(2,418)**	(2,382)	(36)
Total Receipts	138,187	**139,200**	140,000	(800)
Expenditures				
Appropriations	138,187	**140,000**	140,000	-
Receipts Over (Under) Expenditures	-	**(800)**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**(800)**		

BARBER COUNTY, KANSAS
Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	2,244	**2,585**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		2,244	**2,585**
Unencumbered Cash - Beginning		13,310	**15,554**
Unencumbered Cash - Ending	$	15,554	**18,139**

BARBER COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Reimbursements	$ -	**782**
Transfer From General Fund	193,000	**200,000**
Total Receipts	193,000	**200,782**
Expenditures		
Capital Outlay	64,242	**31,325**
Receipts Over (Under) Expenditures	128,758	**169,457**
Unencumbered Cash - Beginning	1,049,193	**1,177,951**
Unencumbered Cash - Ending	$ 1,177,951	**1,347,408**

BARBER COUNTY, KANSAS
Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	2,244	**2,585**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		2,244	**2,585**
Unencumbered Cash - Beginning		13,310	**15,554**
Unencumbered Cash - Ending	$	15,554	**18,139**

BARBER COUNTY, KANSAS
Barber County Public Assist Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	4,010	**4,381**
Expenditures			
Commodities		7,871	**6,908**
Receipts Over (Under) Expenditures		(3,861)	**(2,527)**
Unencumbered Cash - Beginning		17,141	**13,280**
Unencumbered Cash - Ending	$	13,280	**10,753**

Schedule 2-26

BARBER COUNTY, KANSAS
SPARKS Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	878,158	**-**
Expenditures			
Grant Expenditures		835,973	**42,185**
Receipts Over (Under) Expenditures		42,185	**(42,185)**
Unencumbered Cash - Beginning		-	**42,185**
Unencumbered Cash - Ending	$	42,185	**-**

Schedule 2-27

BARBER COUNTY, KANSAS
COVID Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	7,270	**-**
Expenditures			
Grant Expenditures		7,270	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

BARBER COUNTY, KANSAS
EOC Enhancement Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Grant Receipts	$	15,600	**-**
Expenditures			
Grant Expenditures		14,253	**1,347**
Receipts Over (Under) Expenditures		1,347	**(1,347)**
Unencumbered Cash - Beginning		-	**1,347**
Unencumbered Cash - Ending	$	1,347	**-**

Schedule 2-29

BARBER COUNTY, KANSAS
CDBG Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	-	**110,000**
Expenditures			
Grant Expenditures		-	**110,000**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

BARBER COUNTY, KANSAS
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	-	**429,947**
Expenditures			
Grant Expenditures		-	**66,651**
Receipts Over (Under) Expenditures		-	**363,296**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**363,296**

BARBER COUNTY, KANSAS
Solid Waste Disposal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 304,996	**293,439**	300,000	(6,561)
Expenditures				
Personal Services	93,656	**90,024**	95,000	(4,976)
Commodities	104,797	**186,127**	50,000	136,127
Employee Benefits	37,599	**33,891**	40,000	(6,109)
Capital Outlay	-	**-**	50,000	(50,000)
State Landfill Fees	6,567	**6,134**	8,500	(2,366)
New Monitoring Well	-	**-**	6,500	(6,500)
Contingency	-	**-**	300,000	(300,000)
Contract Labor	-	**-**	25,000	(25,000)
Total Expenditures	242,619	**316,176**	575,000	(258,824)
Receipts Over (Under) Expenditures	62,377	**(22,737)**		
Unencumbered Cash - Beginning	538,230	**600,607**		
Unencumbered Cash - Ending	$ 600,607	**577,870**		

BARBER COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		3,005,368	**3,005,368**
Unencumbered Cash - Ending	$	3,005,368	**3,005,368**

BARBER COUNTY, KANSAS
Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 43,266	**43,252**
Expenditures		
Personal Services	40,570	**40,352**
Commodities	1,018	**-**
Transfer to General Fund	1,678	**2,900**
Total Expenditures	43,266	**43,252**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

BARBER COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	993	**888**
Expenditures			
Commodities		497	**348**
Receipts Over (Under) Expenditures		496	**540**
Unencumbered Cash - Beginning		482	**978**
Unencumbered Cash - Ending	$	978	**1,518**

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 294,537	**266,485**	267,210	(725)
Delinquent Tax	6,854	**2,478**	-	2,478
Motor Vehicle and R.V. Tax	3,370	**5,435**	8,204	(2,769)
Neighborhood Revitalization Rebate	(2,424)	**(2,632)**	(2,604)	(28)
Total Receipts	302,337	**271,766**	272,810	(1,044)
Expenditures				
Personal Services	32,684	**32,708**	35,000	(2,292)
Commodities	173,030	**145,408**	187,685	(42,277)
Contractual Services	-	**-**	50,125	(50,125)
Transfer to Rural Fire District No. 1 Special Equipment Fund	50,000	**50,000**	-	50,000
Total Expenditures	255,714	**228,116**	272,810	(44,694)
Receipts Over (Under) Expenditures	46,623	**43,650**		
Unencumbered Cash - Beginning	36,257	**82,880**		
Unencumbered Cash - Ending	$ 82,880	**126,530**		

BARBER COUNTY, KANSAS
Rural Fire District No. 1 Special Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfer From Rural Fire District No. 1 General Fund	$	50,000	**50,000**
Expenditures			
Capital Outlay		9,209	**63,800**
Receipts Over (Under) Expenditures		40,791	**(13,800)**
Unencumbered Cash - Beginning		297,500	**338,291**
Unencumbered Cash - Ending	$	338,291	**324,491**

BARBER COUNTY, KANSAS
Rural Fire District No. 1 Disaster Donation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	2,614	**300**
Expenditures			
Commodities		-	**25,143**
Receipts Over (Under) Expenditures		2,614	**(24,843)**
Unencumbered Cash - Beginning		40,943	**43,557**
Unencumbered Cash - Ending	$	43,557	**18,714**

BARBER COUNTY, KANSAS
Public Building Commission General Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Lease Income - County	$	822,268	**785,312**
5% Bond Payment		43,277	**41,332**
Bond Proceeds		-	**4,340,000**
Bond Premium		-	**314,164**
Total Receipts		865,545	**5,480,808**
Expenditures			
Bond Principal Retired		-	**4,500,000**
Bond Interest Paid		-	**61,463**
Underwriter Fee		-	**43,400**
Cost of Issuance		-	**46,862**
Bond Principal		680,000	**710,000**
Bond Interest		185,545	**116,644**
Total Expenditures		865,545	**5,478,369**
Receipts Over (Under) Expenditures		-	**2,439**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**2,439**

BARBER COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds					
Current Tax	$	10,111,126	15,790,470	15,606,615	**10,294,981**
Delinquent Real Estate		40,769	291,515	221,837	**110,447**
Neighborhood Revitalization		25,285	304,197	303,397	**26,085**
Motor Vehicle Tax		197,485	917,133	912,646	**201,972**
Motor Vehicle Rental Excise Tax		255	523	761	**17**
KCOVRS Commercial Motor Vehicle Fees		4,287	54,156	55,634	**2,809**
City/County Highway Fuel Tax		-	323,252	245,571	**77,681**
Kansas Mineral (Severance)		8,164	81,734	60,488	**29,410**
Total Distributable Funds		10,387,371	17,762,980	17,406,949	**10,743,402**
State Funds					
Institutions Building		-	48,578	48,578	**-**
Educational Building		-	97,156	97,156	**-**
Auto Sales Tax		18,899	307,569	313,881	**12,587**
Total State Funds		18,899	453,303	459,615	**12,587**
Subdivision Funds					
Cities		-	1,343,073	1,343,073	**-**
Townships		-	2,618,322	2,618,322	**-**
School Districts		-	4,695,964	4,695,964	**-**
Cemetery Districts		-	237,330	237,330	**-**
Regional Library		-	95,474	95,474	**-**
Hospital Districts		-	840,875	840,875	**-**
Total Subdivision Funds		-	9,831,038	9,831,038	**-**
Total	$	10,406,270	28,047,321	27,697,602	**10,755,989**

BARBER COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Funds		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Fee Offices					
District Court	$	4,180	222,096	222,460	**3,816**
Law Library		3,207	4,650	7,330	**527**
Register of Deeds		9,798	106,003	105,522	**10,279**
Sheriff		400	9,423	9,780	**43**
Sheriff Phone Card		261	50	-	**311**
Banckruptcy Escrow Fund		11,936	(11,936)	-	**-**
Vin Fees Fund		895	4,320	800	**4,415**
Juvenile Supervision Fee		3,364	-	-	**3,364**
Driver's Licenses		123	10,088	10,097	**114**
Motor Vehicle Registration		514	364,370	364,339	**545**
KCOVRS Registration		-	57,197	57,197	**-**
Payroll Clearing		(143)	21,259	22,389	**(1,273)**
Cash Long/Short Account		4	13,310	13,310	**4**
Special Conscience Money		42,201	-	-	**42,201**
Heritage Trust		1,209	5,171	5,171	**1,209**
Safe Education Law		19,870	2,250	896	**21,224**
Special Law Enforcement		1,275	1,823	-	**3,098**
Mounted Rescue		-	300	-	**300**
Special Stray Animal		-	1,006	-	**1,006**
Employee Flexible Spending Account		9,152	26,603	25,494	**10,261**
SCKCC Regional Bioterrorism		6,118	39,554	35,641	**10,031**
Total Agency Funds	$	114,364	877,537	880,426	**111,475**