BARBER COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2022

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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, 2022 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, 2022, 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, 2022, 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, 2021 (not presented herein), and have issued our report thereon dated July 28, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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/accountsreports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

August 21, 2023

BARBER COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 1,318,675	198	4,149,178	3,718,120	**1,749,931**	14,550	**1,764,481**
Special Purpose Funds							
Road and Bridge Fund	412,617	-	2,377,441	2,528,200	**261,858**	21,983	**283,841**
Noxious Weed Fund	19,318	-	150,378	143,348	**26,348**	-	**26,348**
Noxious Weed Capital Outlay Fund	31,552	-	-	-	**31,552**	-	**31,552**
Public Health Fund	383,291	-	315,842	310,686	**388,447**	912	**389,359**
Ambulance Fund	109,476	-	310,668	253,113	**167,031**	1,989	**169,020**
Ambulance Donation Fund	465	-	-	-	**465**	-	**465**
Intellectual Disability Fund	-	-	47,488	47,488	**-**	-	**-**
Mental Health Fund	-	-	47,488	47,488	**-**	-	**-**
Appraiser's Cost Fund	142,334	-	216,401	247,019	**111,716**	-	**111,716**
Council on Aging Fund	-	-	100,199	99,750	**449**	-	**449**
Employee Benefits Fund	855,506	-	1,247,211	1,501,323	**601,394**	-	**601,394**
Emergency 911 Fund	106,925	-	60,093	68,550	**98,468**	-	**98,468**
Special Alcohol and Drug Programs Fund	122,155	-	6,250	85,085	**43,320**	-	**43,320**
Capital Improvement Fund	2,328,597	-	200,000	26,240	**2,502,357**	-	**2,502,357**
Special Highway Improvement Fund	1,171,932	-	316,734	852,451	**636,215**	-	**636,215**
Rescue - Special Equipment Fund	110,121	-	10,000	-	**120,121**	-	**120,121**
Traffic Diversion Fund	33,843	-	14,124	11,573	**36,394**	-	**36,394**
Register of Deeds Technology Fee Fund	102,556	-	12,042	-	**114,598**	-	**114,598**
EMS Special Fund	8,830	-	4,600	10,190	**3,240**	-	**3,240**
Extension Council Fund	(800)	-	145,779	144,979	**-**	-	**-**
Clerk's Technology Fund	18,139	-	3,011	-	**21,150**	-	**21,150**
Equipment Reserve Fund	1,347,408	-	200,000	138,148	**1,409,260**	-	**1,409,260**
Treasurer's Technology Fund	18,139	-	2,828	-	**20,967**	-	**20,967**
Barber County Public Assist Fund	10,753	-	3,119	2,117	**11,755**	-	**11,755**
Park and Recreation	-	-	34,295	22,283	**12,012**	-	**12,012**
ARPA Fund	363,296	-	429,947	225,184	**568,059**	-	**568,059**
Municipalities Fight Addiction Fund	-	-	815	-	**815**	-	**815**
Business Fund							
Solid Waste Disposal Fund	577,870	-	294,077	256,689	**615,258**	2,890	**618,148**

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, 2022

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	-	-	42,350	42,350	**-**	-	**-**
Prosecuting Attorney Training Fund	1,518	-	850	461	**1,907**	-	**1,907**
Total Primary Government	12,599,884	198	10,743,208	10,782,835	**12,560,455**	42,324	**12,602,779**
Related Municipal Entities							
Rural Fire District No. 1							
General Fund	126,530	-	208,530	243,925	**91,135**	5,532	**96,667**
Special Equipment Fund	324,491	-	80,300	86,901	**317,890**	-	**317,890**
Disaster Donation Fund	18,714	-	300	-	**19,014**	-	**19,014**
Public Building Commission							
General Fund	2,439	-	823,700	823,700	**2,439**	-	**2,439**
Total Related Muncipal Entities	472,174	-	1,112,830	1,154,526	**430,478**	5,532	**436,010**
Total Primary Government (Excluding Distributable and Agency Funds)	$ 13,072,058	198	11,856,038	11,937,361	**12,990,933**	47,856	**13,038,789**

Composition of Cash	Checking Accounts	$ **11,640,862**
	Certificates of Deposit	**11,736,236**
	Cash on Hand	**2,576**
	Total Primary Government	**23,379,674**
	Total Related Municipal Entities	**436,010**
	Distributable Funds per Schedule 3-1	**(10,524,275)**
	Agency Funds per Schedule 3-2	**(252,620)**
	Total Primary Government (Excluding Distributable and Agency Funds)	$ **13,038,789**

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, 2022.

Regulatory Basis Fund Types

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

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

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

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

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

Basis of Accounting

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

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

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were 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, Park and Recreation Fund, ARPA Fund, and Municipalities Fight Addiction 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, 2022.

At December 31, 2022, the County's carrying amount of deposits was $23,815,684 and the bank balance was $23,616,903. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $4,937,526 was covered by federal depository insurance and $18,679,377 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, 2022.

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, 2022 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	263,978
Vehicle Operating Fund	General Fund	K.S.A. 8-145	3,891
Special Alcohol and Drug Programs Fund	General Fund	K.S.A. 79-41a04	31,219
Special Alcohol and Drug Programs Fund	Park and Recreation Fund	K.S.A. 79-41a04	31,219
Rural Fire District No. 1 General Fund	Rural Fire District No. 1 Special Equipment Fund	K.S.A. 19-3612c	75,000

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 109 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 91 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.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three calendar 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $76,772 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $2,459,052. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022.

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 $564,784 and the estimated post-closure cost is $755,016. These figures comprise the estimated closure and post-closure cost of $1,319,800. At December 31, 2022, the permit for 2022 identifies that the remaining volume capacity of the site is 32% of the original capacity and that the remaining life of the landfill is 13 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, 2022.

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 Payroll Clearing Fund by $954, which is a violation of K.S.A. 10-1113.

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
2023	$	832,550
2024		820,500
2025		828,150
2026		819,900
2027		316,200
Total	$	**3,617,300**

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 – 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, 2022, 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
Finance Leases									
Public Building Commission - Combined Lease	2.0%-3.0%	6/10/2021	$ 4,340,000	9/1/2027	$ 4,060,000	-	705,000	**3,355,000**	118,700
Caterpillar Grader Lease 001-70018533	2.90%	1/14/2021	242,324	1/14/2028	223,216	-	19,377	**203,839**	6,501
Caterpillar Grader Lease 001-70007131	2.899%	12/4/2020	264,524	12/4/2027	242,703	-	22,382	**220,321**	7,046
Sheriff Vehicles Lease	3.377%	9/23/2021	121,294	9/23/2024	121,294	-	39,085	**82,209**	3,769
Sheriff Vehicles Lease	3.216%	2/25/2022	40,960	2/25/2025	-	40,960	6,557	**34,403**	659
Total Finance Leases					4,647,213	40,960	792,401	**3,895,772**	136,675
Related Municipal Entity Debt									
Revenue Bonds									
2021 Bond Refunding	2.0%-3.0%	6/10/2021	4,340,000	9/1/2027	4,060,000	-	705,000	**3,355,000**	118,700
Total Contractual Indebtedness					$ 8,707,213	40,960	1,497,401	**7,250,772**	255,375

Current maturities of long-term debt and interest for the next six years are as follows:

	YEAR						
	2023	2024	2025	2026	2027	2028	**Total**
Principal							
Finance Leases	$ 811,880	844,299	827,005	836,206	455,835	120,547	**3,895,772**
Interest							
Finance Leases	107,384	88,793	63,666	39,000	13,990	3,649	**316,482**
Total Principal and Interest - County	**919,264**	**933,092**	**890,671**	**875,206**	**469,825**	**124,196**	**4,212,254**
Related Municipal Entity Debt							
Principal							
Revenue Bonds	735,000	745,000	775,000	790,000	310,000	-	**3,355,000**
Interest							
Revenue Bonds	97,550	75,500	53,150	29,900	6,200	-	**262,300**
Total Principal and Interest - RME	**832,550**	**820,500**	**828,150**	**819,900**	**316,200**	**-**	**3,617,300**
Total Principal and Interest	$ **1,751,814**	**1,753,592**	**1,718,821**	**1,695,106**	**786,025**	**124,196**	**7,829,554**

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, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	$ 3,787,209	-	3,787,209	**3,718,120**	(69,089)
Special Purpose Funds					
Road and Bridge Fund	2,528,200	-	2,528,200	**2,528,200**	-
Noxious Weed Fund	148,795	-	148,795	**143,348**	(5,447)
Noxious Weed Capital Outlay Fund	31,552	-	31,552	**-**	(31,552)
Public Health Fund	301,440	73,585	375,025	**310,686**	(64,339)
Ambulance Fund	341,650	-	341,650	**253,113**	(88,537)
Intellectual Disability Fund	55,000	-	55,000	**47,488**	(7,512)
Mental Health Fund	55,000	-	55,000	**47,488**	(7,512)
Appraiser's Cost Fund	291,200	-	291,200	**247,019**	(44,181)
Council on Aging Fund	99,750	-	99,750	**99,750**	-
Employee Benefits Fund	1,855,700	-	1,855,700	**1,501,323**	(354,377)
Emergency 911 Fund	122,285	-	122,285	**68,550**	(53,735)
Special Alcohol and Drug Programs Fund	147,465	-	147,465	**85,085**	(62,380)
Extension Council Fund	145,000	-	145,000	**144,979**	(21)
Business Fund					
Solid Waste Disposal Fund	603,800	-	603,800	**256,689**	(347,111)
Related Municipal Entities					
Rural Fire District No. 1 General Fund	274,210	-	274,210	**243,925**	(30,285)

BARBER COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,275,292	**2,134,214**	2,146,463	(12,249)
Delinquent Tax	26,923	**55,995**	-	55,995
Motor Vehicle and R.V. Tax	137,223	**77,584**	96,431	(18,847)
Mineral Production Tax	30,244	**104,058**	20,000	84,058
Local Retail Sales Tax	481,413	**610,863**	410,000	200,863
Officers' Fees	70,532	**83,347**	25,000	58,347
Taxes - Alcohol	-	**3,076**	-	3,076
Windfarm License Fees	425,119	**689,806**	490,000	199,806
Motor Vehicle Registration Fees	1,073	**4,532**	1,000	3,532
Interest on Investments	39,830	**127,960**	30,000	97,960
Interest and Charges on Late Tax Payments	80,281	**171,558**	25,000	146,558
Oil Lease on County Farm	52	**64**	-	64
Rent	3,333	**-**	-	-
Miscellaneous	29,882	**13,167**	8,000	5,167
Reimbursements	86,757	**60,183**	12,000	48,183
State Aid	240	**231**	-	231
Federal Aid	-	**500**	-	500
Transfer from Special Alcohol and Drug	-	**31,219**	-	31,219
Transfer From Vehicle Operating Fund	2,900	**3,891**	-	3,891
Neighborhood Revitalization Rebate	(13,085)	**(23,070)**	(32,304)	9,234
Total Receipts	2,678,009	**4,149,178**	3,231,590	917,588
Expenditures				
County Commission				
Personal Services	55,695	**57,871**	64,380	(6,509)
Commodities	11,362	**34,416**	7,800	26,616
Contractual Services	4,097	**4,206**	20,000	(15,794)
Total County Commission	71,154	**96,493**	92,180	4,313
County Clerk				
Personal Services	118,922	**124,593**	126,880	(2,287)
Commodities	9,016	**13,019**	22,815	(9,796)
Total County Clerk	127,938	**137,612**	149,695	(12,083)
County Treasurer				
Personal Services	85,729	**92,708**	94,020	(1,312)
Commodities	18,578	**25,146**	25,100	46
Total County Treasurer	$ 104,307	**117,854**	119,120	(1,266)

BARBER COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
County Attorney				
Personal Services	$ 93,827	**98,520**	102,440	(3,920)
Commodities	14,021	**27,618**	18,000	9,618
Contractual Services	37,672	**2,331**	15,000	(12,669)
Total County Attorney	145,520	**128,469**	135,440	(6,971)
Register of Deeds				
Personal Services	116,058	**121,268**	124,690	(3,422)
Commodities	10,001	**6,454**	26,200	(19,746)
Contractual Services	-	**-**	2,000	(2,000)
Total Register of Deeds	126,059	**127,722**	152,890	(25,168)
Sheriff				
Personal Services	477,887	**416,194**	469,714	(53,520)
Commodities	130,258	**196,561**	167,700	28,861
Contractual Services	1,689	**180**	-	180
Jail Upkeep	65,002	**56,861**	63,875	(7,014)
Capital Outlay	7,957	**7,819**	10,000	(2,181)
Total Sheriff	682,793	**677,615**	711,289	(33,674)
Emergency Preparedness				
Personal Services	23,994	**24,955**	28,600	(3,645)
Commodities	4,209	**3,922**	10,500	(6,578)
Contractual Services	-	**-**	5,000	(5,000)
Capital Outlay	-	**-**	7,500	(7,500)
Total Emergency Preparedness	28,203	**28,877**	51,600	(22,723)
Courthouse General				
Personal Services	3,549	**3,691**	27,925	(24,234)
Commodities	340,093	**325,024**	340,000	(14,976)
Contractual Services	61,280	**63,160**	200,000	(136,840)
Capital Outlay	-	**-**	100,000	(100,000)
Postage	19,835	**20,918**	40,000	(19,082)
Appropriation	-	**5,000**	5,000	-
Total Courthouse General	424,757	**417,793**	712,925	(295,132)
Unified Court				
Commodities	22,582	**37,035**	81,500	(44,465)
Contractual Services	40,623	**43,254**	39,500	3,754
Total Unified Court	63,205	**80,289**	121,000	(40,711)
Custodian				
Personal Services	59,433	**61,416**	62,425	(1,009)
Commodities	43,091	**46,760**	50,000	(3,240)
Contractual Services	3,723	**1,624**	-	1,624
Total Custodian	$ 106,247	**109,800**	112,425	(2,625)

BARBER COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Election				
Personal Services	$ 41,501	**43,639**	56,160	(12,521)
Commodities	25,632	**28,430**	32,500	(4,070)
Total Election	67,133	**72,069**	88,660	(16,591)
Information Technology				
Personal Services	49,903	**30,971**	60,000	(29,029)
Commodities	8,723	**-**	30,000	(30,000)
Contractual Services	-	**36,218**	5,000	31,218
Total Information Technology	58,626	**67,189**	95,000	(27,811)
Communications Center				
Personal Services	268,215	**249,420**	226,720	22,700
Contractual	-	**-**	5,000	(5,000)
Commodities	6,497	**2,756**	20,000	(17,244)
Total Communications Center	274,712	**252,176**	251,720	456
Environmental Services				
Personal Services	11,264	**11,715**	12,065	(350)
Commodities	10	**117**	1,500	(1,383)
Total Environmental Services	11,274	**11,832**	13,565	(1,733)
County Counselor				
Contractual	-	**51,000**	40,000	11,000
Commodities	-	**1,630**	-	1,630
Total Environmental Services	-	**52,630**	40,000	12,630
Total Departments	2,291,928	**2,378,420**	2,847,509	(469,089)
Conservation District	26,000	**26,000**	26,000	-
Fair Premiums	20,000	**40,000**	40,000	-
Economic Development	-	**50,000**	50,000	-
PBC Lease Payment	826,644	**823,700**	823,700	-
Transfer to Equipment Reserve Fund	200,000	**200,000**	-	200,000
Transfer to Capital Improvement Fund	200,000	**200,000**	-	200,000
Total Expenditures	3,564,572	**3,718,120**	3,787,209	(69,089)
Receipts Over (Under) Expenditures	(886,563)	**431,058**		
Unencumbered Cash - Beginning	2,205,238	**1,318,675**		
Prior Year Cancelled Encumbrances	-	**198**		
Unencumbered Cash - Ending	$ 1,318,675	**1,749,931**		

BARBER COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,315,245	**1,912,263**	1,923,199	(10,936)
Delinquent Tax	28,498	**66,365**	-	66,365
Motor Vehicle and R.V. Tax	129,046	**141,631**	176,039	(34,408)
Special Highway Fuel Tax	220,680	**270,914**	224,659	46,255
Reimbursements	19,834	**14,538**	-	14,538
Neighborhood Revitalization Rebate	(42,220)	**(28,270)**	(28,944)	674
Total Receipts	2,671,083	**2,377,441**	2,294,953	82,488
Expenditures				
Personal Services	542,437	**542,278**	733,200	(190,922)
Services and Supplies	1,605,020	**1,721,944**	1,645,000	76,944
Capital Outlay	-	**-**	150,000	(150,000)
Transfer to Special Highway Imp. Fund	400,000	**263,978**	-	263,978
Total Expenditures	2,547,457	**2,528,200**	2,528,200	-
Receipts Over (Under) Expenditures	123,626	**(150,759)**		
Unencumbered Cash - Beginning	288,991	**412,617**		
Unencumbered Cash - Ending	$ 412,617	**261,858**		

BARBER COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 126,955	**127,036**	127,959	(923)
Delinquent Tax	1,560	**3,588**	-	3,588
Motor Vehicle and R.V. Tax	7,223	**7,770**	9,660	(1,890)
Sale of Chemicals	24,417	**13,865**	13,000	865
Neighborhood Revitalization Rebate	(2,316)	**(1,881)**	(1,926)	45
Total Receipts	157,839	**150,378**	148,693	1,685
Expenditures				
Personal Services	70,838	**73,931**	75,920	(1,989)
Services and Supplies	68,913	**69,417**	70,875	(1,458)
Contractual Services	-	**-**	2,000	(2,000)
Total Expenditures	139,751	**143,348**	148,795	(5,447)
Receipts Over (Under) Expenditures	18,088	**7,030**		
Unencumbered Cash - Beginning	1,230	**19,318**		
Unencumbered Cash - Ending	$ 19,318	**26,348**		

BARBER COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures				
Capital Outlay	-	**-**	31,552	(31,552)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	31,552	**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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 162,008	**77,336**	77,121	215
Delinquent Tax	2,000	**4,510**	-	4,510
Motor Vehicle and R.V. Tax	9,026	**9,911**	12,318	(2,407)
Federal Aid	57,748	**73,585**	-	73,585
State Aid	14,054	**20,316**	-	20,316
Charges for Services	111,616	**127,644**	59,000	68,644
Miscellaneous	-	**3,673**	-	3,673
Neighborhood Revitalization Rebate	(2,954)	**(1,133)**	(1,161)	28
Total Receipts	353,498	**315,842**	147,278	168,564
Expenditures				
Personal Services	149,741	**189,578**	167,440	22,138
Services and Supplies	147,041	**121,108**	134,000	(12,892)
Legal Public Health Fund Budget	296,782	**310,686**	301,440	9,246
(a) Adjustment for Qualifying Budget Credit	-	**-**	73,585	(73,585)
Total Expenditures	296,782	**310,686**	375,025	(64,339)
Receipts Over (Under) Expenditures	56,716	**5,156**		
Unencumbered Cash - Beginning	326,575	**383,291**		
Unencumbered Cash - Ending	$ 383,291	**388,447**		

(a) Adjustment for Qualifying Budget Credit

Federal Aid Over Amount Budgeted	$ 73,585

BARBER COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 153,421	**198,529**	200,889	(2,360)
Delinquent Tax	1,658	**4,256**	-	4,256
Motor Vehicle and R.V. Tax	6,169	**9,432**	11,725	(2,293)
Charges for Services	40,088	**83,203**	80,000	3,203
Sale of Fixed Asset	-	**18,200**	-	18,200
Neighborhood Revitalization Rebate	(2,811)	**(2,952)**	(3,023)	71
Total Receipts	198,525	**310,668**	289,591	21,077
Expenditures				
Personal Services	79,857	**80,176**	114,650	(34,474)
Services and Supplies	29,363	**41,190**	65,000	(23,810)
Contractual Services	1,545	**1,747**	7,000	(5,253)
Capital Outlay	-	**-**	25,000	(25,000)
Contract with Hospital	100,000	**120,000**	120,000	-
Transfer to Rescue-Special Equip. Fund	10,000	**10,000**	10,000	-
Total Expenditures	220,765	**253,113**	341,650	(88,537)
Receipts Over (Under) Expenditures	(22,240)	**57,555**		
Unencumbered Cash - Beginning	131,716	**109,476**		
Unencumbered Cash - Ending	$ 109,476	**167,031**		

Schedule 2-7

BARBER COUNTY, KANSAS
Ambulance Donation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 52,084	**43,449**	43,698	(249)
Delinquent Tax	644	**1,495**	-	1,495
Motor Vehicle and R.V. Tax	2,903	**3,186**	3,960	(774)
Other Revenue	-	**-**	8,000	(8,000)
Neighborhood Revitalization Rebate	(950)	**(642)**	(658)	16
Total Receipts	54,681	**47,488**	55,000	(7,512)
Expenditures				
Appropriations	54,681	**47,488**	55,000	(7,512)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 52,084	**43,449**	43,698	(249)
Delinquent Tax	643	**1,495**	-	1,495
Motor Vehicle and R.V. Tax	2,903	**3,186**	3,960	(774)
Other Revenue	-	**-**	8,000	(8,000)
Neighborhood Revitalization Rebate	(950)	**(642)**	(658)	16
Total Receipts	54,680	**47,488**	55,000	(7,512)
Expenditures				
Appropriations	54,680	**47,488**	55,000	(7,512)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 226,461	**193,302**	194,235	(933)
Delinquent Tax	3,060	**6,994**	-	6,994
Motor Vehicle and R.V. Tax	13,475	**13,867**	17,237	(3,370)
Other Revenue	5,291	**5,093**	-	5,093
Neighborhood Revitalization Rebate	(4,134)	**(2,855)**	(2,923)	68
Total Receipts	244,153	**216,401**	208,549	7,852
Expenditures				
Personal Services	165,566	**177,195**	187,200	(10,005)
Services and Supplies	66,405	**69,824**	104,000	(34,176)
Total Expenditures	231,971	**247,019**	291,200	(44,181)
Receipts Over (Under) Expenditures	12,182	**(30,618)**		
Unencumbered Cash - Beginning	130,152	**142,334**		
Unencumbered Cash - Ending	$ 142,334	**111,716**		

BARBER COUNTY, KANSAS
Council on Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 89,909	**93,543**	94,330	(787)
Delinquent Tax	1,089	**2,539**	-	2,539
Motor Vehicle and R.V. Tax	4,975	**5,503**	6,840	(1,337)
Neighborhood Revitalization Rebate	(1,640)	**(1,386)**	(1,420)	34
Total Receipts	94,333	**100,199**	99,750	449
Expenditures				
Appropriations	94,333	**99,750**	99,750	-
Receipts Over (Under) Expenditures	-	**449**		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	$ -	**449**		

BARBER COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,398,118	**1,110,046**	1,119,100	(9,054)
Delinquent Tax	15,566	**37,655**	-	37,655
Motor Vehicle and R.V. Tax	65,735	**85,420**	106,174	(20,754)
Reimbursements	34,079	**30,540**	-	30,540
Neighborhood Revitalization Rebate	(25,463)	**(16,450)**	(16,842)	392
Total Receipts	1,488,035	**1,247,211**	1,208,432	38,779
Expenditures				
Social Security	191,929	**184,323**	236,500	(52,177)
Insurance	1,061,869	**1,013,547**	1,210,000	(196,453)
Worker's Compensation	39,597	**47,055**	93,500	(46,445)
Retirement	233,287	**226,744**	269,500	(42,756)
Unemployment Tax	2,092	**16,904**	29,700	(12,796)
Miscellaneous Disbursement	13,624	**12,750**	16,500	(3,750)
Total Expenditures	1,542,398	**1,501,323**	1,855,700	(354,377)
Receipts Over (Under) Expenditures	(54,363)	**(254,112)**		
Unencumbered Cash - Beginning	909,869	**855,506**		
Unencumbered Cash - Ending	$ 855,506	**601,394**		

BARBER COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fees	$ 60,067	**59,920**	70,000	(10,080)
Reimbursements	176	**173**	-	173
Total Receipts	60,243	**60,093**	70,000	(9,907)
Expenditures				
Operations and Equipment	-	**-**	40,000	(40,000)
Capital Outlay	28,950	**68,550**	82,285	(13,735)
Total Expenditures	28,950	**68,550**	122,285	(53,735)
Receipts Over (Under) Expenditures	31,293	**(8,457)**		
Unencumbered Cash - Beginning	75,632	**106,925**		
Unencumbered Cash - Ending	$ 106,925	**98,468**		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes - Alcohol	$ 14,610	**6,250**	20,710	(14,460)
Expenditures				
Commodities	-	**22,647**	147,465	(124,818)
Transfer to General Fund	-	**31,219**	-	31,219
Transfer to Park and Recreation Fund	-	**31,219**	-	31,219
Total Expenditures	-	**85,085**	147,465	(62,380)
Receipts Over (Under) Expenditures	14,610	**(78,835)**		
Unencumbered Cash - Beginning	107,545	**122,155**		
Unencumbered Cash - Ending	$ 122,155	**43,320**		

BARBER COUNTY, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfer From General Fund	$	200,000	**200,000**
Expenditures			
Capital Outlay		9,026	**26,240**
Receipts Over (Under) Expenditures		190,974	**173,760**
Unencumbered Cash - Beginning		2,137,623	**2,328,597**
Unencumbered Cash - Ending	$	2,328,597	**2,502,357**

BARBER COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	51,114	**52,756**
Transfer From Road and Bridge Fund		400,000	**263,978**
Total Receipts		451,114	**316,734**
Expenditures			
Capital Outlay		766,456	**852,451**
Receipts Over (Under) Expenditures		(315,342)	**(535,717)**
Unencumbered Cash - Beginning		1,487,274	**1,171,932**
Unencumbered Cash - Ending	$	1,171,932	**636,215**

BARBER COUNTY, KANSAS
Rescue - Special Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfer From Ambulance Fund	$	10,000	**10,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		10,000	**10,000**
Unencumbered Cash - Beginning		100,121	**110,121**
Unencumbered Cash - Ending	$	110,121	**120,121**

BARBER COUNTY, KANSAS
Traffic Diversion Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	15,950	**14,124**
Expenditures			
Commodities		16,640	**11,573**
Receipts Over (Under) Expenditures		(690)	**2,551**
Unencumbered Cash - Beginning		34,533	**33,843**
Unencumbered Cash - Ending	$	33,843	**36,394**

BARBER COUNTY, KANSAS
Register of Deeds Technology Fee Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	10,342	**12,042**
Expenditures			
Commodities		16,224	**-**
Receipts Over (Under) Expenditures		(5,882)	**12,042**
Unencumbered Cash - Beginning		108,438	**102,556**
Unencumbered Cash - Ending	$	102,556	**114,598**

BARBER COUNTY, KANSAS
EMS Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Donations	$ -	**4,600**
Expenditures		
Capital Outlay	3,649	**10,190**
Receipts Over (Under) Expenditures	(3,649)	**(5,590)**
Unencumbered Cash - Beginning	12,479	**8,830**
Unencumbered Cash - Ending	$ 8,830	**3,240**

BARBER COUNTY, KANSAS
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 132,599	**135,902**	136,979	(1,077)
Delinquent Tax	1,620	**3,780**	-	3,780
Motor Vehicle and R.V. Tax	7,399	**8,111**	10,083	(1,972)
Neighborhood Revitalization Rebate	(2,418)	**(2,014)**	(2,062)	48
Total Receipts	139,200	**145,779**	145,000	779
Expenditures				
Appropriations	140,000	**144,979**	145,000	(21)
Receipts Over (Under) Expenditures	(800)	**800**		
Unencumbered Cash - Beginning	-	**(800)**		
Unencumbered Cash - Ending	$ (800)	**-**		

BARBER COUNTY, KANSAS
Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	2,585	**3,011**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		2,585	**3,011**
Unencumbered Cash - Beginning		15,554	**18,139**
Unencumbered Cash - Ending	$	18,139	**21,150**

BARBER COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Reimbursements	$ 782	**-**
Transfer From General Fund	200,000	**200,000**
Total Receipts	200,782	**200,000**
Expenditures		
Capital Outlay	31,325	**138,148**
Receipts Over (Under) Expenditures	169,457	**61,852**
Unencumbered Cash - Beginning	1,177,951	**1,347,408**
Unencumbered Cash - Ending	$ 1,347,408	**1,409,260**

BARBER COUNTY, KANSAS
Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	2,585	**2,828**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		2,585	**2,828**
Unencumbered Cash - Beginning		15,554	**18,139**
Unencumbered Cash - Ending	$	18,139	**20,967**

BARBER COUNTY, KANSAS
Barber County Public Assist Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	4,381	**3,119**
Expenditures			
Commodities		6,908	**2,117**
Receipts Over (Under) Expenditures		(2,527)	**1,002**
Unencumbered Cash - Beginning		13,280	**10,753**
Unencumbered Cash - Ending	$	10,753	**11,755**

BARBER COUNTY, KANSAS
Park and Recreation
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Taxes - Alcohol	$	-	**3,076**
Transfers In		-	**31,219**
Total Receipts		-	**34,295**
Expenditures			
Commodities		-	**22,283**
Receipts Over (Under) Expenditures		-	**12,012**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**12,012**

BARBER COUNTY, KANSAS
SPARKS Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Grant Expenditures	42,185	**-**
Receipts Over (Under) Expenditures	(42,185)	**-**
Unencumbered Cash - Beginning	42,185	**-**
Unencumbered Cash - Ending	$ -	**-**

Schedule 2-28

BARBER COUNTY, KANSAS
EOC Enhancement Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

Schedule 2-29

BARBER COUNTY, KANSAS
CDBG Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		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	$	-	**-**

Schedule 2-30

BARBER COUNTY, KANSAS
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	429,947	**429,947**
Expenditures			
Grant Expenditures		66,651	**225,184**
Receipts Over (Under) Expenditures		363,296	**204,763**
Unencumbered Cash - Beginning		-	**363,296**
Unencumbered Cash - Ending	$	363,296	**568,059**

BARBER COUNTY, KANSAS
Municipalities Fight Addiction Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Opioid Receipts	$	-	**815**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**815**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**815**

BARBER COUNTY, KANSAS
Solid Waste Disposal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 293,439	**294,077**	305,000	(10,923)
Expenditures				
Personal Services	90,024	**90,625**	98,800	(8,175)
Commodities	186,127	**128,544**	50,000	78,544
Employee Benefits	33,891	**30,540**	40,000	(9,460)
Capital Outlay	-	**-**	50,000	(50,000)
State Landfill Fees	6,134	**6,980**	8,000	(1,020)
New Monitoring Well	-	**-**	7,000	(7,000)
Contingency	-	**-**	300,000	(300,000)
Contract Labor	-	**-**	50,000	(50,000)
Total Expenditures	316,176	**256,689**	603,800	(347,111)
Receipts Over (Under) Expenditures	(22,737)	**37,388**		
Unencumbered Cash - Beginning	600,607	**577,870**		
Unencumbered Cash - Ending	$ 577,870	**615,258**		

BARBER COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 43,252	**42,350**
Expenditures		
Personal Services	40,352	**38,459**
Transfer to General Fund	2,900	**3,891**
Total Expenditures	43,252	**42,350**
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	888	**850**
Expenditures			
Commodities		348	**461**
Receipts Over (Under) Expenditures		540	**389**
Unencumbered Cash - Beginning		978	**1,518**
Unencumbered Cash - Ending	$	1,518	**1,907**

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 266,485	**198,667**	185,131	13,536
Delinquent Tax	2,478	**4,577**	-	4,577
Motor Vehicle and R.V. Tax	5,435	**6,837**	9,424	(2,587)
Neighborhood Revitalization Rebate	(2,632)	**(1,551)**	(1,567)	16
Total Receipts	271,766	**208,530**	192,988	15,542
Expenditures				
Personal Services	32,708	**34,037**	36,400	(2,363)
Commodities	145,408	**134,888**	187,685	(52,797)
Contractual Services	-	**-**	50,125	(50,125)
Transfer to Rural Fire District No. 1				
Special Equipment Fund	50,000	**75,000**	-	75,000
Total Expenditures	228,116	**243,925**	274,210	(30,285)
Receipts Over (Under) Expenditures	43,650	**(35,395)**		
Unencumbered Cash - Beginning	82,880	**126,530**		
Unencumbered Cash - Ending	$ 126,530	**91,135**		

BARBER COUNTY, KANSAS
Rural Fire District No. 1 Special Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfer From Rural Fire District No. 1 General Fund	$	50,000	**75,000**
Miscellaneous		-	**5,300**
Total Receipts		50,000	**80,300**
Expenditures			
Capital Outlay		63,800	**86,901**
Receipts Over (Under) Expenditures		(13,800)	**(6,601)**
Unencumbered Cash - Beginning		338,291	**324,491**
Unencumbered Cash - Ending	$	324,491	**317,890**

BARBER COUNTY, KANSAS
Rural Fire District No. 1 Disaster Donation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	300	**300**
Expenditures			
Commodities		25,143	**-**
Receipts Over (Under) Expenditures		(24,843)	**300**
Unencumbered Cash - Beginning		43,557	**18,714**
Unencumbered Cash - Ending	$	18,714	**19,014**

BARBER COUNTY, KANSAS
Public Building Commission General Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Lease Income - County	$ 785,312	**823,700**
5% Bond Payment	41,332	**-**
Bond Proceeds	4,340,000	**-**
Bond Premium	314,164	**-**
Total Receipts	5,480,808	**823,700**
Expenditures		
Bond Principal Retired	4,500,000	**-**
Bond Interest Paid	61,463	**-**
Underwriter Fee	43,400	**-**
Cost of Issuance	46,862	**-**
Bond Principal	710,000	**705,000**
Bond Interest	116,644	**118,700**
Total Expenditures	5,478,369	**823,700**
Receipts Over (Under) Expenditures	2,439	**-**
Unencumbered Cash - Beginning	-	**2,439**
Unencumbered Cash - Ending	$ 2,439	**2,439**

Schedule 3-1

BARBER COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds					
Current Tax	$	10,294,981	15,107,620	15,409,874	**9,992,727**
Delinquent Real Estate		110,447	489,556	506,438	**93,565**
Neighborhood Revitalization		26,085	241,056	240,256	**26,885**
Motor Vehicle Tax		201,972	886,395	879,927	**208,440**
Motor Vehicle Rental Excise Tax		17	81	56	**42**
KCOVRS Commercial Motor Vehicle Fees		2,809	59,533	57,937	**4,405**
City/County Highway Fuel Tax		77,681	296,691	301,473	**72,899**
Kansas Mineral (Severance)		29,410	289,447	208,116	**110,741**
Total Distributable Funds		10,743,402	17,370,379	17,604,077	**10,509,704**
State Funds					
Institutions Building		-	49,957	49,957	**-**
Educational Building		-	99,914	99,914	**-**
Auto Sales Tax		12,587	274,345	272,361	**14,571**
Total State Funds		12,587	424,216	422,232	**14,571**
Subdivision Funds					
Cities		-	1,347,477	1,347,477	**-**
Townships		-	2,602,875	2,602,875	**-**
School Districts		-	4,692,107	4,692,107	**-**
Cemetery Districts		-	261,211	261,211	**-**
Regional Library		-	98,765	98,765	**-**
Hospital Districts		-	854,745	854,745	**-**
Total Subdivision Funds		-	9,857,180	9,857,180	**-**
Total	$	10,755,989	27,651,775	27,883,489	**10,524,275**

BARBER COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Funds		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Fee Offices					
District Court	$	3,816	332,477	171,927	**164,366**
Law Library		527	7,145	5,280	**2,392**
Register of Deeds		10,279	119,222	123,560	**5,941**
Sheriff		43	13,960	13,961	**42**
Sheriff Phone Card		311	-	-	**311**
Vin Fees Fund		4,415	4,580	6,989	**2,006**
Juvenile Supervision Fee		3,364	60	-	**3,424**
Driver's Licenses		114	13,309	13,351	**72**
Motor Vehicle Registration		545	361,842	361,716	**671**
KCOVRS Registration		-	49,639	49,639	**-**
Payroll Clearing		(1,273)	10,587	10,268	**(954)**
Cash Long/Short Account		4	27,611	27,608	**7**
Special Conscience Money		42,201	-	-	**42,201**
Heritage Trust		1,209	6,021	5,759	**1,471**
Safe Education Law		21,224	2,153	11,104	**12,273**
Special Law Enforcement		3,098	2,057	-	**5,155**
Mounted Rescue		300	-	47	**253**
Special Stray Animal		1,006	267	1,006	**267**
Employee Flexible Spending Account		10,261	33,183	31,810	**11,634**
SCKCC Regional Bioterrorism		10,031	30,916	39,859	**1,088**
Total Agency Funds	$	111,475	1,015,029	873,884	**252,620**