

**BARBER COUNTY, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended December 31, 2020

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

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## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Barber County, Kansas**, as of and for the year ended December 31, 2020 and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

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

### Auditors' Responsibility

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

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

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

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

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

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Barber County, Kansas** as of December 31, 2020, or changes in financial position and cash flows thereof for the year then ended.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Barber County, Kansas** as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Other Matters**

#### **Supplementary Information**

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Barber County, Kansas** as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated September 14, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link

<http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2019, on the basis of accounting described in Note 1.

#### **Other Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 19, 2021, on our consideration of **Barber County, Kansas**' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Barber County, Kansas's** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Barber County, Kansas**' internal control over financial reporting and compliance.



**ADAMSBROWN, LLC**

Certified Public Accountants

Hays, Kansas

July 19, 2021

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Fund</b>	\$ 2,499,796	-	4,050,843	4,345,401	<b>2,205,238</b>	14,159	<b>2,219,397</b>
<b>Special Purpose Funds</b>							
Road and Bridge Fund	94,343	161,933	2,700,031	2,667,316	<b>288,991</b>	1,509	<b>290,500</b>
Noxious Weed Fund	6,720	-	162,975	168,465	<b>1,230</b>	-	<b>1,230</b>
Noxious Weed Capital Outlay Fund	22,052	-	9,500	-	<b>31,552</b>	-	<b>31,552</b>
Public Health Fund	219,251	50	361,022	253,748	<b>326,575</b>	8,490	<b>335,065</b>
Ambulance Fund	162,074	-	206,528	236,886	<b>131,716</b>	129	<b>131,845</b>
Ambulance Donation Fund	465	-	-	-	<b>465</b>	-	<b>465</b>
Intellectual Disability Fund	-	-	54,317	54,317	-	-	-
Mental Health Fund	-	-	54,317	54,317	-	-	-
Appraiser's Cost Fund	84,327	-	264,589	218,764	<b>130,152</b>	22	<b>130,174</b>
Council on Aging Fund	-	-	93,803	93,803	-	-	-
Employee Benefits Fund	1,047,104	-	1,338,721	1,475,956	<b>909,869</b>	-	<b>909,869</b>
Emergency 911 Fund	105,178	-	60,194	89,740	<b>75,632</b>	-	<b>75,632</b>
Special Alcohol and Drug Programs Fund	92,382	-	15,163	-	<b>107,545</b>	-	<b>107,545</b>
Capital Improvement Fund	1,715,767	-	436,000	14,144	<b>2,137,623</b>	-	<b>2,137,623</b>
Special Highway Improvement Fund	760,961	-	981,593	-	<b>1,742,554</b>	-	<b>1,742,554</b>
Rescue - Special Equipment Fund	94,790	-	10,000	4,669	<b>100,121</b>	-	<b>100,121</b>
Traffic Diversion Fund	74,620	-	13,178	53,265	<b>34,533</b>	-	<b>34,533</b>
Register of Deeds Technology Fee Fund	102,756	-	8,976	3,294	<b>108,438</b>	-	<b>108,438</b>
EMS Special Equipment Fund	16,106	-	-	3,627	<b>12,479</b>	-	<b>12,479</b>
Extension Council Fund	-	-	138,187	138,187	-	-	-
Clerk's Technology Fund	13,310	-	2,244	-	<b>15,554</b>	-	<b>15,554</b>
Equipment Reserve Fund	1,049,193	-	193,000	64,242	<b>1,177,951</b>	-	<b>1,177,951</b>
Treasurer's Technology Fund	13,310	-	2,244	-	<b>15,554</b>	-	<b>15,554</b>
Barber County Public Assist Fund	17,141	-	4,010	7,871	<b>13,280</b>	-	<b>13,280</b>
SPARKS Fund	-	-	878,158	835,973	<b>42,185</b>	43,656	<b>85,841</b>
COVID Grant Fund	-	-	7,270	7,270	-	-	-
EOC Enhancement Grant Fund	-	-	15,600	14,253	<b>1,347</b>	-	<b>1,347</b>
<b>Business Fund</b>							
Solid Waste Disposal Fund	538,230	-	304,996	242,619	<b>600,607</b>	5,475	<b>606,082</b>
<b>Trust Funds</b>							
Oil and Gas Depletion Trust Fund	3,005,368	-	-	-	<b>3,005,368</b>	-	<b>3,005,368</b>
Vehicle Operating Fund	-	-	43,266	43,266	-	-	-
Prosecuting Attorney Training Fund	482	-	993	497	<b>978</b>	-	<b>978</b>
<b>Total Primary Government</b>	<b>\$ 11,735,726</b>	<b>161,983</b>	<b>12,411,718</b>	<b>11,091,890</b>	<b>13,217,537</b>	<b>73,440</b>	<b>13,290,977</b>

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, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Related Municipal Entities</b>							
<b>Rural Fire District No. 1</b>							
General Fund	\$ 36,257	-	302,337	255,714	82,880	3,208	86,088
Special Equipment Fund	297,500	-	50,000	9,209	338,291	-	338,291
Disaster Donation Fund	40,943	-	2,614	-	43,557	-	43,557
<b>Public Building Commission</b>							
General Fund	-	-	865,545	865,545	-	-	-
<b>Total Related Municipal Entities</b>	374,700	-	1,220,496	1,130,468	464,728	3,208	467,936
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>	<u>\$ 12,110,426</u>	<u>161,983</u>	<u>13,632,214</u>	<u>12,222,358</u>	<u>14,146,993</u>	<u>79,856</u>	<u>13,758,913</u>
<b>Composition of Cash</b>							
						\$	21,304,291
							2,716,013
							3,963
							24,024,267
							(10,406,270)
							(114,364)
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>							
						\$	<u>13,503,633</u>

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



## BARBER COUNTY, KANSAS

### Notes to Financial Statement

December 31, 2020

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#### 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, 2020.

##### **Regulatory Basis Fund Types**

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

**Special Purpose Fund** – used to account for the proceeds of specific tax levies and other specific

## BARBER COUNTY, KANSAS

### Notes to Financial Statement

December 31, 2020

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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.

## **BARBER COUNTY, KANSAS**

### **Notes to Financial Statement**

December 31, 2020

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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 Equipment Fund, Clerk's Technology Fund, Equipment Reserve Fund, Treasurer's Technology Fund, Barber County Public Assist Fund, SPARKS Fund, COVID Grant Fund and EOC Enhancement Grant 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.

## BARBER COUNTY, KANSAS

### Notes to Financial Statement

December 31, 2020

#### Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2020.

At December 31, 2020, the County's carrying amount of deposits was \$24,024,267 and the bank balance was \$23,062,454. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$5,884,260 was covered by federal depository insurance and \$17,178,194 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, 2020.

### NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Barber County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2020 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Improvement Fund	K.S.A. 19-120	\$ 436,000
General Fund	Equipment Reserve Fund	K.S.A. 19-119	193,000
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	250,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	9,500
Rural Fire District No. 1 General Fund	Rural Fire District No. 1 Special Equipment Fund	K.S.A. 19-3612c	50,000
Vehicle Operating Fund	General Fund	K.S.A. 8-145	1,678

### 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 99 participating members.

## **BARBER COUNTY, KANSAS**

### **Notes to Financial Statement**

December 31, 2020

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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 2020.

#### **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](http://www.kpers.org) or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

## BARBER COUNTY, KANSAS

### Notes to Financial Statement

December 31, 2020

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#### Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$231,119 for the year ended December 31, 2020.

#### Net Pension Liability

At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,145,085. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

#### NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **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, 2020.

**BARBER COUNTY, KANSAS**

Notes to Financial Statement

December 31, 2020

**NOTE 11 – COMPENSATED ABSENCES****Vacation**

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

<u>Years Worked</u>	<u>Amount Earned</u>
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 \$466,868 and the estimated post-closure cost is \$686,637. These figures comprise the estimated closure and post-closure cost of \$1,153,505. At December 31, 2020, the permit for 2020 identifies that the remaining volume capacity of the site is 43% of the original capacity and that the remaining life of the landfill is 12 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2020.

## **BARBER COUNTY, KANSAS**

### **Notes to Financial Statement**

December 31, 2020

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The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

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

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020.

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

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK’s first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$911,849 during 2020. The County was encouraged to share the CRF with cities, school districts and local businesses within the County. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>. During the year ended December 31, 2020, the County had expended or passed through Coronavirus Relief Funds of \$873,910. The remaining funds were expended prior to March 1, 2021, which was the extended deadline for CRF expenditures.

#### **NOTE 15 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Barber County, Kansas** exceeded its cash balance in the Payroll Clearing Fund by \$143, which is a violation of K.S.A. 10-1113.

#### **NOTE 16 – 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



**BARBER COUNTY, KANSAS**

## Notes to Financial Statement

December 31, 2020

follows:

<u>Years Ending December 31</u>	<u>Total</u>
2021	\$ 871,044
2022	870,044
2023	877,144
2024	866,538
2025	869,963
2026-2027	<u>1,195,737</u>
<b>Total</b>	<b>\$ <u>5,550,470</u></b>

**Lease Obligations**

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

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

**Long-Term Debt**

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

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

**NOTE 17 – LONG-TERM DEBT**

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

## **BARBER COUNTY, KANSAS**

### **Notes to Financial Statement**

**December 31, 2020**

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#### **Lease Obligations**

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

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

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

**BARBER COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2020

Changes in long-term liabilities for the County for the year ended December 31, 2020, 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
<b>Capital Leases</b>									
Public Building Commission - Kiowa Hospital District	2.0%-3.0%	8/15/2012	\$ 4,000,000	9/1/2027	\$ 2,360,000	-	270,000	<b>2,090,000</b>	59,363
Public Building Commission - Medicine Lodge Memorial Hospital District	3.0%-4.0%	7/20/2011	6,000,000	9/1/2026	3,250,000	-	410,000	<b>2,840,000</b>	126,182
<b>Total Capital Leases</b>					<u>5,610,000</u>	<u>-</u>	<u>680,000</u>	<b><u>4,930,000</u></b>	<u>185,545</u>
<b>Related Municipal Entity Debt</b>									
<b>Revenue Bonds</b>									
2012 Kiowa Hospital District	2.0%-3.0%	8/15/2012	4,000,000	9/1/2027	2,360,000	-	270,000	<b>2,090,000</b>	59,363
2011 Medicine Lodge Memorial Hospital District	3.0%-4.0%	7/20/2011	6,000,000	9/1/2026	3,250,000	-	410,000	<b>2,840,000</b>	126,182
<b>Total Revenue Bonds</b>					<u>5,610,000</u>	<u>-</u>	<u>680,000</u>	<b><u>4,930,000</u></b>	<u>185,545</u>
<b>Total Contractual Indebtedness</b>					<u>\$ 11,220,000</u>	<u>-</u>	<u>1,360,000</u>	<b><u>9,860,000</u></b>	<u>371,090</u>

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

	YEAR						
	2021	2022	2023	2024	2025	2026-2027	Total
<b>Principal</b>							
Capital Leases	\$ 710,000	730,000	760,000	775,000	805,000	1,150,000	<b>4,930,000</b>
<b>Interest</b>							
Capital Leases	161,044	140,044	117,144	91,538	64,963	45,737	<b>620,470</b>
<b>Total Principal and Interest - County</b>	<u>871,044</u>	<u>870,044</u>	<u>877,144</u>	<u>866,538</u>	<u>869,963</u>	<u>1,195,737</u>	<b><u>5,550,470</u></b>
<b>Related Municipal Entity Debt</b>							
<b>Principal</b>							
Revenue Bonds	710,000	730,000	760,000	775,000	805,000	1,150,000	<b>4,930,000</b>
<b>Interest</b>							
Revenue Bonds	161,044	140,044	117,144	91,538	64,963	45,737	<b>620,470</b>
<b>Total Principal and Interest - RME</b>	<u>871,044</u>	<u>870,044</u>	<u>877,144</u>	<u>866,538</u>	<u>869,963</u>	<u>1,195,737</u>	<b><u>5,550,470</u></b>
<b>Total Principal and Interest</b>	<u>\$ 1,742,088</u>	<u>1,740,088</u>	<u>1,754,288</u>	<u>1,733,076</u>	<u>1,739,926</u>	<u>2,391,474</u>	<b><u>11,100,940</u></b>

**BARBER COUNTY, KANSAS**

Regulatory-Required Supplementary Information

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds</b>					
<b>General Fund</b>	\$ 4,456,455	-	4,456,455	<b>4,345,401</b>	(111,054)
<b>Special Purpose Funds</b>					
Road and Bridge Fund	2,750,000	-	2,750,000	<b>2,667,316</b>	(82,684)
Noxious Weed Fund	150,245	18,322	168,567	<b>168,465</b>	(102)
Noxious Weed Capital Outlay Fund	32,052	-	32,052	-	(32,052)
Public Health Fund	345,000	-	345,000	<b>253,748</b>	(91,252)
Ambulance Fund	317,085	-	317,085	<b>236,886</b>	(80,199)
Intellectual Disability Fund	63,000	-	63,000	<b>54,317</b>	(8,683)
Mental Health Fund	63,000	-	63,000	<b>54,317</b>	(8,683)
Appraiser's Cost Fund	299,000	-	299,000	<b>218,764</b>	(80,236)
Council on Aging Fund	95,000	-	95,000	<b>93,803</b>	(1,197)
Employee Benefits Fund	1,845,000	-	1,845,000	<b>1,475,956</b>	(369,044)
Emergency 911 Fund	133,347	-	133,347	<b>89,740</b>	(43,607)
Special Alcohol and Drug Programs Fund	90,870	-	90,870	-	(90,870)
Extension Council Fund	140,000	-	140,000	<b>138,187</b>	(1,813)
<b>Business Fund</b>					
Solid Waste Disposal Fund	574,500	-	574,500	<b>242,619</b>	(331,881)
<b>Related Municipal Entities</b>					
Rural Fire District No. 1 General Fund	322,685	-	322,685	<b>255,714</b>	(66,971)

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,996,507	<b>2,531,976</b>	2,597,547	(65,571)
Delinquent Tax	22,386	<b>48,423</b>	-	48,423
Motor Vehicle and R.V. Tax	128,354	<b>113,598</b>	139,076	(25,478)
Mineral Production Tax	69,802	<b>28,712</b>	20,000	8,712
Local Retail Sales Tax	462,458	<b>422,260</b>	425,000	(2,740)
Officers' Fees	70,659	<b>62,458</b>	23,000	39,458
Windfarm License Fees	530,511	<b>541,121</b>	500,000	41,121
Motor Vehicle Registration Fees	1,145	<b>4,115</b>	1,000	3,115
Interest on Investments	260,268	<b>161,217</b>	10,000	151,217
Interest and Charges on Late Tax Payments	91,315	<b>54,873</b>	10,000	44,873
Oil Lease on County Farm	55	<b>101</b>	-	101
Rent	-	<b>4,330</b>	-	4,330
Miscellaneous	10,749	<b>11,941</b>	10,000	1,941
Reimbursements	67,999	<b>65,988</b>	12,000	53,988
State Aid	113	-	-	-
Federal Aid	-	<b>33,691</b>	-	33,691
Transfer From Vehicle Operating Fund	1,929	<b>1,678</b>	-	1,678
Neighborhood Revitalization Rebate	(28,906)	<b>(35,639)</b>	(46,449)	10,810
<b>Total Receipts</b>	<u>3,685,344</u>	<u><b>4,050,843</b></u>	<u><u>3,701,174</u></u>	<u><u>349,669</u></u>
<b>Expenditures</b>				
<b>County Commission</b>				
Personal Services	55,695	<b>55,645</b>	61,903	(6,258)
Commodities	11,070	<b>6,095</b>	20,000	(13,905)
Contractual Services	2,954	<b>4,698</b>	7,800	(3,102)
<b>Total County Commission</b>	<u>69,719</u>	<u><b>66,438</b></u>	<u>89,703</u>	<u>(23,265)</u>
<b>County Clerk</b>				
Personal Services	114,741	<b>118,241</b>	119,000	(759)
Commodities	9,607	<b>4,027</b>	25,815	(21,788)
<b>Total County Clerk</b>	<u>124,348</u>	<u><b>122,268</b></u>	<u>144,815</u>	<u>(22,547)</u>
<b>County Treasurer</b>				
Personal Services	85,299	<b>85,959</b>	90,400	(4,441)
Commodities	17,661	<b>21,787</b>	28,250	(6,463)
<b>Total County Treasurer</b>	<u>\$ 102,960</u>	<u><b>107,746</b></u>	<u>118,650</u>	<u>(10,904)</u>

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

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>County Attorney</b>				
Personal Services	\$ 91,361	93,804	98,500	(4,696)
Commodities	12,740	13,174	18,000	(4,826)
Contractual Services	62,275	72,746	82,000	(9,254)
<b>Total County Attorney</b>	166,376	179,724	198,500	(18,776)
<b>Register of Deeds</b>				
Personal Services	115,285	115,564	130,800	(15,236)
Commodities	11,033	5,897	30,200	(24,303)
Contractual Services	-	-	2,000	(2,000)
<b>Total Register of Deeds</b>	126,318	121,461	163,000	(41,539)
<b>Sheriff</b>				
Personal Services	390,750	448,341	452,720	(4,379)
Commodities	95,485	171,810	105,900	65,910
Contractual Services	586	2,926	-	2,926
Jail Upkeep	50,707	59,872	60,000	(128)
Capital Outlay	-	9,000	9,000	-
<b>Total Sheriff</b>	537,528	691,949	627,620	64,329
<b>Emergency Preparedness</b>				
Personal Services	23,995	23,995	25,000	(1,005)
Commodities	2,371	594	15,000	(14,406)
Contractual Services	1,575	-	5,000	(5,000)
Capital Outlay	-	-	7,500	(7,500)
<b>Total Emergency Preparedness</b>	27,941	24,589	52,500	(27,911)
<b>Courthouse General</b>				
Personal Services	3,549	3,549	26,849	(23,300)
Commodities	312,503	750,547	340,000	410,547
Contractual Services	123,018	73,608	300,000	(226,392)
Capital Outlay	-	-	150,000	(150,000)
Postage	17,860	18,955	40,000	(21,045)
Appropriation	5,000	5,000	-	5,000
<b>Total Courthouse General</b>	461,930	851,659	856,849	(5,190)
<b>Unified Court</b>				
Commodities	28,602	26,017	81,500	(55,483)
Contractual Services	47,481	51,170	13,500	37,670
<b>Total Unified Court</b>	76,083	77,187	95,000	(17,813)
<b>Custodian</b>				
Personal Services	58,758	52,944	60,024	(7,080)
Commodities	46,812	43,544	50,000	(6,456)
Contractual Services	201	6,122	-	6,122
<b>Total Custodian</b>	\$ 105,771	102,610	110,024	(7,414)

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

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
<b>Election</b>				
Personal Services	\$ 44,102	<b>43,555</b>	55,650	(12,095)
Commodities	17,901	<b>30,789</b>	41,500	(10,711)
<b>Total Election</b>	62,003	<b>74,344</b>	97,150	(22,806)
<b>Information Technology</b>				
Personal Services	49,101	<b>49,879</b>	50,000	(121)
Commodities	16,731	<b>13,719</b>	20,000	(6,281)
Contractual Services	-	<b>480</b>	-	480
Capital Outlay	38,820	<b>5,112</b>	7,000	(1,888)
<b>Total Information Technology</b>	104,652	<b>69,190</b>	77,000	(7,810)
<b>Communications Center</b>				
Personal Services	139,739	<b>234,532</b>	175,000	59,532
Contractual	-	-	17,000	(17,000)
Commodities	36,203	<b>9,885</b>	5,000	4,885
<b>Total Communications Center</b>	175,942	<b>244,417</b>	197,000	47,417
<b>Environmental Services</b>				
Personal Services	11,264	<b>11,264</b>	11,600	(336)
Commodities	10	<b>10</b>	1,500	(1,490)
<b>Total Environmental Services</b>	11,274	<b>11,274</b>	13,100	(1,826)
<b>Total Departments</b>	2,152,845	<b>2,744,856</b>	2,840,911	(96,055)
Conservation District	25,000	<b>26,000</b>	26,000	-
Fair Premiums	40,000	<b>40,000</b>	40,000	-
Economic Development	50,000	<b>40,000</b>	55,000	(15,000)
PBC Lease Payment	876,251	<b>865,545</b>	865,544	1
Transfer to Equipment Reserve Fund	250,000	<b>193,000</b>	193,000	-
Transfer to Capital Improvement Fund	250,000	<b>436,000</b>	436,000	-
<b>Total Expenditures</b>	3,644,096	<b>4,345,401</b>	4,456,455	(111,054)
<b>Receipts Over (Under) Expenditures</b>	41,248	<b>(294,558)</b>		
<b>Unencumbered Cash - Beginning</b>	2,458,548	<b>2,499,796</b>		
<b>Unencumbered Cash - Ending</b>	\$ 2,499,796	<b>2,205,238</b>		



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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 2,322,327	2,267,862	2,325,057	(57,195)
Delinquent Tax	26,628	56,797	-	56,797
Motor Vehicle and R.V. Tax	124,178	131,293	160,740	(29,447)
Special Highway Fuel Tax	278,543	256,832	305,763	(48,931)
State Aid	432	-	-	-
Federal Aid	3,459	-	-	-
Reimbursements	27,817	28,854	-	28,854
Neighborhood Revitalization Rebate	(45,450)	(41,607)	(41,576)	(31)
<b>Total Receipts</b>	<u>2,737,934</u>	<u>2,700,031</u>	<u>2,749,984</u>	<u>(49,953)</u>
<b>Expenditures</b>				
Personal Services	573,586	575,762	705,000	(129,238)
Services and Supplies	1,460,056	1,841,554	1,615,000	226,554
Capital Outlay	113,365	-	180,000	(180,000)
Transfer to Special Highway Imp. Fund	550,000	250,000	250,000	-
<b>Total Expenditures</b>	<u>2,697,007</u>	<u>2,667,316</u>	<u>2,750,000</u>	<u>(82,684)</u>
<b>Receipts Over (Under) Expenditures</b>	40,927	32,715		
<b>Unencumbered Cash - Beginning</b>	53,416	94,343		
<b>Prior Year Cancelled Encumbrances</b>	-	161,933		
<b>Unencumbered Cash - Ending</b>	\$ <u>94,343</u>	<u>288,991</u>		

**BARBER COUNTY, KANSAS****Noxious Weed Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 121,301	<b>129,171</b>	132,465	(3,294)
Delinquent Tax	1,381	<b>2,992</b>	-	2,992
Motor Vehicle and R.V. Tax	6,819	<b>6,861</b>	8,400	(1,539)
Sale of Chemicals	20,611	<b>26,322</b>	8,000	18,322
Neighborhood Revitalization Rebate	(2,375)	<b>(2,371)</b>	(2,369)	(2)
<b>Total Receipts</b>	<u>147,737</u>	<u><b>162,975</b></u>	<u>146,496</u>	<u>16,479</u>
<b>Expenditures</b>				
Personal Services	69,622	<b>70,853</b>	73,000	(2,147)
Services and Supplies	79,373	<b>88,112</b>	65,245	22,867
Contractual Services	-	-	12,000	(12,000)
Transfer to Nox. Weed Capital Outlay Fund	-	<b>9,500</b>	-	9,500
(a) Adjustment for Qualifying Budget Credit	-	-	18,322	(18,322)
<b>Total Expenditures</b>	<u>148,995</u>	<u><b>168,465</b></u>	<u>168,567</u>	<u>(102)</u>
<b>Receipts Over (Under) Expenditures</b>	(1,258)	<b>(5,490)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>7,978</u>	<u><b>6,720</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>6,720</u>	<u><b>1,230</b></u>		
<b>(a) Adjustment for Qualifying Budget Credit</b>				
Excess Sale of Chemicals Over Amount Budgeted			\$ <u>18,322</u>	

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfer From Noxious Weed Fund	\$ -	9,500	10,000	(500)
<b>Expenditures</b>				
Capital Outlay	-	-	32,052	(32,052)
<b>Receipts Over (Under) Expenditures</b>	-	9,500		
<b>Unencumbered Cash - Beginning</b>	22,052	22,052		
<b>Unencumbered Cash - Ending</b>	\$ 22,052	31,552		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 162,521	<b>158,658</b>	162,624	(3,966)
Delinquent Tax	1,870	<b>4,027</b>	-	4,027
Motor Vehicle and R.V. Tax	9,058	<b>9,190</b>	11,251	(2,061)
Federal Aid	15,413	<b>22,522</b>	-	22,522
State Aid	8,631	<b>11,192</b>	8,000	3,192
Charges for Services	151,633	<b>158,337</b>	90,000	68,337
Miscellaneous	-	<b>6</b>	-	6
Neighborhood Revitalization Rebate	(3,181)	<b>(2,910)</b>	(2,908)	(2)
<b>Total Receipts</b>	<u>345,945</u>	<u><b>361,022</b></u>	<u>268,967</u>	<u>92,055</u>
<b>Expenditures</b>				
Personal Services	163,706	<b>166,196</b>	203,215	(37,019)
Services and Supplies	<u>118,436</u>	<u><b>87,552</b></u>	<u>141,785</u>	<u>(54,233)</u>
<b>Total Expenditures</b>	<u>282,142</u>	<u><b>253,748</b></u>	<u>345,000</u>	<u>(91,252)</u>
<b>Receipts Over (Under) Expenditures</b>	63,803	<b>107,274</b>		
<b>Unencumbered Cash - Beginning</b>	155,448	<b>219,251</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>-</u>	<u><b>50</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>219,251</u>	<u><b>326,575</b></u>		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 76,355	<b>118,557</b>	120,843	(2,286)
Delinquent Tax	1,729	<b>3,705</b>	-	3,705
Motor Vehicle and R.V. Tax	10,832	<b>4,268</b>	5,226	(958)
Charges for Services	71,628	<b>82,160</b>	95,000	(12,840)
Neighborhood Revitalization Rebate	(1,477)	<b>(2,162)</b>	(2,161)	(1)
<b>Total Receipts</b>	<u>159,067</u>	<u><b>206,528</b></u>	<u>218,908</u>	<u>(12,380)</u>
<b>Expenditures</b>				
Personal Services	86,148	<b>87,579</b>	103,285	(15,706)
Services and Supplies	35,180	<b>39,307</b>	60,000	(20,693)
Contractual Services	-	-	8,800	(8,800)
Capital Outlay	-	-	35,000	(35,000)
Contract with Hospital	100,000	<b>100,000</b>	100,000	-
Transfer to Rescue-Special Equip. Fund	10,000	<b>10,000</b>	10,000	-
<b>Total Expenditures</b>	<u>231,328</u>	<u><b>236,886</b></u>	<u>317,085</u>	<u>(80,199)</u>
<b>Receipts Over (Under) Expenditures</b>	(72,261)	<b>(30,358)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>234,335</u>	<u><b>162,074</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>162,074</u>	<u><b>131,716</b></u>		

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Donations	\$ 723	-
<b>Expenditures</b>		
Commodities	258	-
<b>Receipts Over (Under) Expenditures</b>	465	-
<b>Unencumbered Cash - Beginning</b>	-	<b>465</b>
<b>Unencumbered Cash - Ending</b>	\$ 465	<b>465</b>

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 52,308	<b>51,014</b>	52,312	(1,298)
Delinquent Tax	603	<b>1,278</b>	-	1,278
Motor Vehicle and R.V. Tax	2,951	<b>2,960</b>	3,623	(663)
Other Revenue	-	-	8,000	(8,000)
Neighborhood Revitalization Rebate	(1,025)	<b>(935)</b>	(935)	-
<b>Total Receipts</b>	54,837	<b>54,317</b>	<u>63,000</u>	<u>(8,683)</u>
<b>Expenditures</b>				
Appropriations	54,837	<b>54,317</b>	<u>63,000</u>	<u>(8,683)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 52,308	<b>51,014</b>	52,312	(1,298)
Delinquent Tax	603	<b>1,277</b>	-	1,277
Motor Vehicle and R.V. Tax	2,951	<b>2,961</b>	3,623	(662)
Other Revenue	-	-	8,000	(8,000)
Neighborhood Revitalization Rebate	(1,025)	<b>(935)</b>	(935)	-
<b>Total Receipts</b>	54,837	<b>54,317</b>	<u>63,000</u>	<u>(8,683)</u>
<b>Expenditures</b>				
Appropriations	54,837	<b>54,317</b>	<u>63,000</u>	<u>(8,683)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		



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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 204,181	<b>247,400</b>	253,306	(5,906)
Delinquent Tax	2,875	<b>6,283</b>	-	6,283
Motor Vehicle and R.V. Tax	15,630	<b>11,526</b>	14,110	(2,584)
Other Revenue	3,366	<b>3,913</b>	-	3,913
Neighborhood Revitalization Rebate	(3,990)	<b>(4,533)</b>	(4,530)	(3)
<b>Total Receipts</b>	<u>222,062</u>	<u><b>264,589</b></u>	<u>262,886</u>	<u>1,703</u>
<b>Expenditures</b>				
Personal Services	180,521	<b>157,108</b>	180,000	(22,892)
Services and Supplies	<u>78,153</u>	<u><b>61,656</b></u>	<u>119,000</u>	<u>(57,344)</u>
<b>Total Expenditures</b>	<u>258,674</u>	<u><b>218,764</b></u>	<u>299,000</u>	<u>(80,236)</u>
<b>Receipts Over (Under) Expenditures</b>	(36,612)	<b>45,825</b>		
<b>Unencumbered Cash - Beginning</b>	<u>120,939</u>	<u><b>84,327</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>84,327</u>	<u><b>130,152</b></u>		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 85,639	<b>88,457</b>	90,692	(2,235)
Delinquent Tax	984	<b>2,125</b>	-	2,125
Motor Vehicle and R.V. Tax	4,815	<b>4,844</b>	5,930	(1,086)
Neighborhood Revitalization Rebate	(1,677)	<b>(1,623)</b>	(1,622)	(1)
<b>Total Receipts</b>	89,761	<b>93,803</b>	<u>95,000</u>	<u>(1,197)</u>
<b>Expenditures</b>				
Appropriations	89,761	<b>93,803</b>	<u>95,000</u>	<u>(1,197)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ <u>-</u>	<u>-</u>		

**BARBER COUNTY, KANSAS****Employee Benefits Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,578,836	<b>1,052,814</b>	1,077,517	(24,703)
Delinquent Tax	16,645	<b>33,919</b>	-	33,919
Motor Vehicle and R.V. Tax	68,745	<b>89,092</b>	109,077	(19,985)
Reimbursements	206,673	<b>182,178</b>	-	182,178
Neighborhood Revitalization Rebate	(30,841)	<b>(19,282)</b>	(19,268)	(14)
<b>Total Receipts</b>	<u>1,840,058</u>	<u><b>1,338,721</b></u>	<u>1,167,326</u>	<u>171,395</u>
<b>Expenditures</b>				
Social Security	177,853	<b>186,001</b>	180,000	6,001
Insurance	936,513	<b>1,045,062</b>	1,300,000	(254,938)
Worker's Compensation	-	-	85,000	(85,000)
Retirement	228,021	<b>231,118</b>	235,000	(3,882)
Unemployment Tax	6,976	<b>2,513</b>	35,000	(32,487)
Miscellaneous Disbursement	11,712	<b>11,262</b>	10,000	1,262
<b>Total Expenditures</b>	<u>1,361,075</u>	<u><b>1,475,956</b></u>	<u>1,845,000</u>	<u>(369,044)</u>
<b>Receipts Over (Under) Expenditures</b>	478,983	<b>(137,235)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>568,121</u>	<u><b>1,047,104</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>1,047,104</u>	<u><b>909,869</b></u>		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Fees	\$ 54,698	<b>59,844</b>	70,000	(10,156)
Reimbursements	49	<b>350</b>	-	350
<b>Total Receipts</b>	<u>54,747</u>	<u><b>60,194</b></u>	<u>70,000</u>	<u>(9,806)</u>
<b>Expenditures</b>				
Operations and Equipment	-	-	40,000	(40,000)
Capital Outlay	17,916	<b>89,740</b>	93,347	(3,607)
<b>Total Expenditures</b>	<u>17,916</u>	<u><b>89,740</b></u>	<u>133,347</u>	<u>(43,607)</u>
<b>Receipts Over (Under) Expenditures</b>	36,831	<b>(29,546)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>68,347</u>	<u><b>105,178</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u><u>105,178</u></u>	<u><u><b>75,632</b></u></u>		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Taxes - Alcohol	\$ 15,968	<b>15,163</b>	<u>9,000</u>	<u>6,163</u>
<b>Expenditures</b>				
Commodities	<u>3,930</u>	<u>-</u>	<u>90,870</u>	<u>(90,870)</u>
<b>Receipts Over (Under) Expenditures</b>	12,038	<b>15,163</b>		
<b>Unencumbered Cash - Beginning</b>	<u>80,344</u>	<u>92,382</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>92,382</u>	<u><b>107,545</b></u>		

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfer From General Fund	\$ 250,000	<b>436,000</b>
<b>Expenditures</b>		
Capital Outlay	58,780	<b>14,144</b>
<b>Receipts Over (Under) Expenditures</b>	191,220	<b>421,856</b>
<b>Unencumbered Cash - Beginning</b>	1,524,547	<b>1,715,767</b>
<b>Unencumbered Cash - Ending</b>	\$ 1,715,767	<b>2,137,623</b>

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
State Aid	\$ 61,582	<b>51,843</b>
Local Grants	-	<b>679,750</b>
Transfer From Road and Bridge Fund	550,000	<b>250,000</b>
<b>Total Receipts</b>	611,582	<b>981,593</b>
<b>Expenditures</b>		
Capital Outlay	1,200,000	<b>255,280</b>
<b>Receipts Over (Under) Expenditures</b>	(588,418)	<b>981,593</b>
<b>Unencumbered Cash - Beginning</b>	1,349,379	<b>760,961</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>760,961</u>	<u><b>1,742,554</b></u>

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfer From Ambulance Fund	\$ 10,000	10,000
<b>Expenditures</b>		
Capital Outlay	-	4,669
<b>Receipts Over (Under) Expenditures</b>	10,000	5,331
<b>Unencumbered Cash - Beginning</b>	84,790	94,790
<b>Unencumbered Cash - Ending</b>	\$ 94,790	100,121



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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 22,553	13,178
<b>Expenditures</b>		
Commodities	15,895	53,265
<b>Receipts Over (Under) Expenditures</b>	6,658	(40,087)
<b>Unencumbered Cash - Beginning</b>	67,962	74,620
<b>Unencumbered Cash - Ending</b>	\$ 74,620	34,533

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 10,026	<b>8,976</b>
<b>Expenditures</b>		
Commodities	11,693	<b>3,294</b>
<b>Receipts Over (Under) Expenditures</b>	(1,667)	<b>5,682</b>
<b>Unencumbered Cash - Beginning</b>	104,423	<b>102,756</b>
<b>Unencumbered Cash - Ending</b>	\$ 102,756	<b>108,438</b>

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Donations	\$ 6,986	-
State Aid	25,750	-
<b>Total Receipts</b>	32,736	-
<b>Expenditures</b>		
Capital Outlay	27,111	3,627
<b>Receipts Over (Under) Expenditures</b>	5,625	(3,627)
<b>Unencumbered Cash - Beginning</b>	10,481	16,106
<b>Unencumbered Cash - Ending</b>	\$ 16,106	12,479

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 133,717	<b>129,799</b>	133,117	(3,318)
Delinquent Tax	1,483	<b>3,205</b>	-	3,205
Motor Vehicle and R.V. Tax	6,940	<b>7,565</b>	9,263	(1,698)
Neighborhood Revitalization Rebate	(2,619)	<b>(2,382)</b>	(2,380)	(2)
<b>Total Receipts</b>	139,521	<b>138,187</b>	<u>140,000</u>	<u>(1,813)</u>
<b>Expenditures</b>				
Appropriations	139,521	<b>138,187</b>	<u>140,000</u>	<u>(1,813)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ <u>-</u>	<u>-</u>		

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>		
Transfer Out to Solid Waste Disposal Fund	2,981	-
<b>Receipts Over (Under) Expenditures</b>	(2,981)	-
<b>Unencumbered Cash - Beginning</b>	2,981	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 2,507	<b>2,244</b>
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	2,507	<b>2,244</b>
<b>Unencumbered Cash - Beginning</b>	10,803	<b>13,310</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>13,310</u>	<u><b>15,554</b></u>

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfer From General Fund	\$ 250,000	<b>193,000</b>
<b>Expenditures</b>		
Capital Outlay	192,078	<b>64,242</b>
<b>Receipts Over (Under) Expenditures</b>	57,922	<b>128,758</b>
<b>Unencumbered Cash - Beginning</b>	991,271	<b>1,049,193</b>
<b>Unencumbered Cash - Ending</b>	\$ 1,049,193	<b>1,177,951</b>

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 2,507	2,244
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	2,507	2,244
<b>Unencumbered Cash - Beginning</b>	10,803	13,310
<b>Unencumbered Cash - Ending</b>	\$ 13,310	15,554



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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 10,700	4,010
<b>Expenditures</b>		
Commodities	10,917	7,871
<b>Receipts Over (Under) Expenditures</b>	(217)	(3,861)
<b>Unencumbered Cash - Beginning</b>	17,358	17,141
<b>Unencumbered Cash - Ending</b>	\$ 17,141	13,280

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

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

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ -	7,270
<b>Expenditures</b>		
Grant Expenditures	-	7,270
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ -	15,600
<b>Expenditures</b>		
Grant Expenditures	-	14,253
<b>Receipts Over (Under) Expenditures</b>	-	1,347
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	1,347

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Charges for Services	\$ 288,480	<b>304,996</b>	300,000	4,996
Transfer from Hazardous Waste Grant Fund	2,981	-	-	-
<b>Total Receipts</b>	<u>291,461</u>	<u><b>304,996</b></u>	<u>300,000</u>	<u>4,996</u>
<b>Expenditures</b>				
Personal Services	93,048	<b>93,656</b>	95,000	(1,344)
Commodities	79,212	<b>104,797</b>	50,000	54,797
Employee Benefits	36,673	<b>37,599</b>	40,000	(2,401)
Capital Outlay	-	-	50,000	(50,000)
State Landfill Fees	5,968	<b>6,567</b>	8,500	(1,933)
New Monitoring Well	-	-	6,000	(6,000)
Contingency	-	-	300,000	(300,000)
Contract Labor	-	-	25,000	(25,000)
<b>Total Expenditures</b>	<u>214,901</u>	<u><b>242,619</b></u>	<u>574,500</u>	<u>(331,881)</u>
<b>Receipts Over (Under) Expenditures</b>	76,560	<b>62,377</b>		
<b>Unencumbered Cash - Beginning</b>	<u>461,670</u>	<u><b>538,230</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 538,230</u>	<u><b>600,607</b></u>		

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

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

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 42,797	<b>43,266</b>
<b>Expenditures</b>		
Personal Services	40,868	<b>40,570</b>
Commodities	-	<b>1,018</b>
Transfer to General Fund	1,929	<b>1,678</b>
<b>Total Expenditures</b>	<b>42,797</b>	<b>43,266</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 1,313	993
<b>Expenditures</b>		
Commodities	831	497
<b>Receipts Over (Under) Expenditures</b>	482	496
<b>Unencumbered Cash - Beginning</b>	-	482
<b>Unencumbered Cash - Ending</b>	\$ 482	978



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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 157,770	<b>294,537</b>	289,250	5,287
Delinquent Tax	1,987	<b>6,854</b>	-	6,854
Motor Vehicle and R.V. Tax	6,138	<b>3,370</b>	7,388	(4,018)
Neighborhood Revitalization Rebate	(1,578)	<b>(2,424)</b>	(1,658)	(766)
<b>Total Receipts</b>	<u>164,317</u>	<u><b>302,337</b></u>	<u>294,980</u>	<u>7,357</u>
<b>Expenditures</b>				
Personal Services	32,660	<b>32,684</b>	35,000	(2,316)
Commodities	172,229	<b>173,030</b>	187,685	(14,655)
Contractual Services	-	-	50,000	(50,000)
Transfer to Rural Fire District No. 1 Special Equipment Fund	65,000	<b>50,000</b>	50,000	-
<b>Total Expenditures</b>	<u>269,889</u>	<u><b>255,714</b></u>	<u>322,685</u>	<u>(66,971)</u>
<b>Receipts Over (Under) Expenditures</b>	(105,572)	<b>46,623</b>		
<b>Unencumbered Cash - Beginning</b>	<u>141,829</u>	<u><b>36,257</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 36,257</u>	<u><b>82,880</b></u>		

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfer From Rural Fire District No. 1 General Fund	\$ 65,000	50,000
<b>Expenditures</b>		
Capital Outlay	67,219	9,209
<b>Receipts Over (Under) Expenditures</b>	(2,219)	40,791
<b>Unencumbered Cash - Beginning</b>	299,719	297,500
<b>Unencumbered Cash - Ending</b>	\$ 297,500	338,291

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Donations	\$ 300	<b>2,614</b>
<b>Expenditures</b>		
Commodities	18,779	-
<b>Receipts Over (Under) Expenditures</b>	(18,479)	<b>2,614</b>
<b>Unencumbered Cash - Beginning</b>	59,422	<b>40,943</b>
<b>Unencumbered Cash - Ending</b>	<u>\$ 40,943</u>	<u><b>43,557</b></u>

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Lease Income - County	\$ 832,439	<b>822,268</b>
Kiowa Hospital 5% Bond Payment	16,616	<b>16,468</b>
Medicine Lodge Hospital 5% Payment	27,197	<b>26,809</b>
<b>Total Receipts</b>	<u>876,252</u>	<u><b>865,545</b></u>
<b>Expenditures</b>		
Bond Principal	670,000	<b>680,000</b>
Bond Interest	206,252	<b>185,545</b>
<b>Total Expenditures</b>	<u>876,252</u>	<u><b>865,545</b></u>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	<u>-</u>	<u>-</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ -</u></u>	<u><u>-</u></u>

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Current Tax	\$ 10,484,887	16,835,030	17,208,791	<b>10,111,126</b>
Delinquent Real Estate	252,950	217,202	429,383	<b>40,769</b>
Neighborhood Revitalization	24,435	338,343	337,493	<b>25,285</b>
Motor Vehicle Tax	200,679	903,337	906,531	<b>197,485</b>
Motor Vehicle Rental Excise Tax	56	322	123	<b>255</b>
KCOVRS Commercial Motor Vehicle Fees	2,180	58,180	56,073	<b>4,287</b>
City/County Highway Fuel Tax	-	285,803	285,803	<b>-</b>
Kansas Mineral (Severance)	13,643	51,946	57,425	<b>8,164</b>
<b>Total Distributable Funds</b>	<u>10,978,830</u>	<u>18,690,163</u>	<u>19,281,622</u>	<u><b>10,387,371</b></u>
<b>State Funds</b>				
Institutions Building	-	55,470	55,470	<b>-</b>
Educational Building	-	110,941	110,941	<b>-</b>
Auto Sales Tax	10,219	207,292	198,612	<b>18,899</b>
<b>Total State Funds</b>	<u>10,219</u>	<u>373,703</u>	<u>365,023</u>	<u><b>18,899</b></u>
<b>Subdivision Funds</b>				
Cities	-	1,347,654	1,347,654	<b>-</b>
Townships	-	2,932,427	2,932,427	<b>-</b>
School Districts	-	4,892,709	4,892,709	<b>-</b>
Cemetery Districts	-	253,103	253,103	<b>-</b>
Regional Library	-	112,110	112,110	<b>-</b>
Hospital Districts	-	1,077,361	1,077,361	<b>-</b>
<b>Total Subdivision Funds</b>	<u>-</u>	<u>10,615,364</u>	<u>10,615,364</u>	<u><b>-</b></u>
<b>Total</b>	<u>\$ 10,989,049</u>	<u>29,679,230</u>	<u>30,262,009</u>	<u><b>10,406,270</b></u>

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

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Fee Offices				
District Court	\$ 825,946	1,032,236	1,854,002	4,180
Law Library	1,650	8,757	7,200	3,207
Register of Deeds	6,823	91,334	88,359	9,798
Sheriff	1,306	34,215	35,121	400
Sheriff Phone Card	6,792	1,060	7,591	261
Banckruptcy Escrow Fund	9,405	2,531	-	11,936
Vin Fees Fund	3,301	3,920	6,326	895
Juvenile Supervision Fee	3,304	60	-	3,364
Driver's Licenses	119	8,244	8,240	123
Motor Vehicle Registration	384	358,313	358,183	514
KCOVRS Registration	-	60,732	60,732	-
Payroll Clearing	364	24,440	24,947	(143)
Cash Long/Short Account	4	20,524	20,524	4
Special Conscience Money	40,576	1,625	-	42,201
Heritage Trust	1,221	4,488	4,500	1,209
Safe Education Law	16,904	3,300	334	19,870
Special Law Enforcement	17,914	1,753	18,392	1,275
Special Stray Animal	-	805	805	-
Employee Flexible Spending Account	9,532	27,494	27,874	9,152
SCKCC Regional Bioterrorism	9,562	37,248	40,692	6,118
<b>Total Agency Funds</b>	<b>\$ 955,107</b>	<b>1,723,079</b>	<b>2,563,822</b>	<b>114,364</b>

**BARBER COUNTY, KANSAS**

Single Audit Information

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Barber County, Kansas**, as of and for the year ended December 31, 2020, and the related notes to the financial statement, and have issued our report thereon dated July 19, 2021. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered **Barber County, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Barber County, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Barber County, Kansas'** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs (2020-001), that we consider to be a material weakness.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Barber County, Kansas**, as of and for the year ended December 31, 2020, and the related notes to the financial statement, and have issued our report thereon dated July 19, 2021. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered **Barber County, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Barber County, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Barber County, Kansas'** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs (2020-001), that we consider to be a material weakness.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether **Barber County, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

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

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

**ADAMSBROWN, LLC**  
Certified Public Accountants  
Hays, Kansas

July 19, 2021

**AN INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

**Report on Compliance for Each Major Federal Program**

We have audited **Barber County, Kansas'** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Barber County, Kansas'** major federal programs for the year ended December 31, 2020. **Barber County, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of **Barber County, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit and Accounting Guide*; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Barber County, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

**Opinion on Each Major Federal Program**

In our opinion, **Barber County, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

**Report on Compliance for Each Major Federal Program**

We have audited **Barber County, Kansas'** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Barber County, Kansas'** major federal programs for the year ended December 31, 2020. **Barber County, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of **Barber County, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit and Accounting Guide*; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Barber County, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

**Opinion on Each Major Federal Program**

In our opinion, **Barber County, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

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

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



**ADAMSBROWN, LLC**  
Certified Public Accountants  
Hays, Kansas

July 19, 2021

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

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Passed-through to Subrecipients	Federal Expenditures
<b>U.S. Department of Agriculture</b>				
Passed Through Kiowa County WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	N/A	\$ -	11,112
<b>U.S. Department of the Treasury</b>				
Direct Funding				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	N/A	-	5,738
Passed Through Kansas Secretary of State				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	N/A	-	3,093
Passed Through Kansas Office of Judicial Assistance				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	N/A	-	29,105
Passed Through Kansas Office of Recovery				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	N/A	379,225	835,974
<b>Total U.S. Department of the Treasury</b>			379,225	873,910
<b>U.S. Department of Health and Human Services</b>				
Passed Through Kansas Department of Health and Environment				
Public Health Emergency Preparedness	93.069	N/A	-	19,534
Public Health Emergency Preparedness	93.069	3329-264678Z	-	5,428
Hospital Preparedness Program and Public Health Emergency Preparedness	93.074	N/A	-	18,212
Hospital Preparedness Program and Public Health Emergency Preparedness	93.074	3329-264678Y	-	2,141
Family Planning Services	93.217	N/A	-	5,127
Immunization Cooperative Agreements	93.268	N/A	-	1,267
COVID-19 Funding				
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	N/A	-	13,337
Direct Funding				
COVID-19 Funding				
Provider Relief Fund	93.498	N/A	-	3,936
<b>Total U.S. Department of Health and Human Services</b>			-	68,982
<b>U.S. Department of Homeland Security</b>				
Passed Through Kansas Division of Emergency Management				
Emergency Management Performance Grants	97.042	EMK-2018-EP-00005	-	14,253
<b>Total Expenditures of Federal Awards</b>			\$ 379,225	968,257

See accompanying notes to schedule of expenditures of federal awards.

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

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**NOTE 1 – BASIS OF PRESENTATION**

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

**NOTE 2 – INDIRECT COST RATE**

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

**NOTE 3 – OTHER EXPENDITURES**

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

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

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**SECTION I - SUMMARY OF AUDITORS' RESULTS**

**FINANCIAL STATEMENTS**

Type of auditors' report issued on whether the financial statement was prepared in accordance with a special purpose framework that is not in compliance with GAAP:

Unmodified

Internal control over financial reporting:

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

**FEDERAL AWARDS**

Internal control over major programs:

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

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance?

Yes   X   No

Identification of major programs:

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

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

\$750,000

Auditee qualified as low-risk auditee?

Yes   X   No



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

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

**MATERIAL WEAKNESS**

**2020-001**

Criteria or specific requirement

Internal controls should be in place to ensure that employees do not have incompatible duties.

Condition

Proper segregation of duties does not exist in the accounting system.

Context

We determined, through inquiry and documentation of the County's internal controls, that there is a failure to properly segregate duties for the financial reporting process.

Cause

The County is unable to hire additional personnel due to its size.

Effect

Management may not become aware of problems or irregularities in a timely manner.

Recommendation

Procedures should be established and implemented to segregate duties in the receipts and expenditures cycles and strengthen internal controls. Also, involvement of the Commission can mitigate the risk of errors or fraud. The Commission should remain involved in the financial affairs of the Commission to provide oversight and independent review functions.

Views of responsible officials

See Corrective Action Plan.

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

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.

**OFFICE OF  
THE BARBER COUNTY CLERK  
120 E. WASHINGTON  
MEDICINE LODGE, KS 67104**

Debbie Wesley  
Barber County Clerk

Phone (620) 886-3961  
Fax (620) 886-5425

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

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

**MATERIAL WEAKNESS**

**2019-001**

Condition

Proper segregation of duties does not exist in the accounting system.

Corrective Actions

The County implements segregation of duties wherever possible, given its size.

Status

Repeat Finding. See 2020-001.

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

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