BARTON COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2021

BARTON COUNTY, KANSAS
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INDEPENDENT AUDITORS' REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Barton County, Kansas**, as of and for the year ended December 31, 2021 and the related notes to the financial statement.

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

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

Basis for Adverse and Unmodified Opinions

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated August 2, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2022, on our consideration of the County's 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 the County'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 the County's internal control over financial reporting and compliance.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

August 31, 2022

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Governmental Type Funds							
General Fund	$ 2,484,963	21	8,474,123	8,299,881	**2,659,226**	385,905	**3,045,131**
Special Purpose Funds							
Ambulance Fund	5,565	-	525,861	515,850	**15,576**	-	**15,576**
Cemetery Fund	62,303	-	17,388	13,972	**65,719**	366	**66,085**
Barton County 911 Fund	318,104	-	199,407	170,128	**347,383**	1,418	**348,801**
Employee Benefits Fund	1,988,187	-	3,236,540	2,776,626	**2,448,101**	109,009	**2,557,110**
Health Fund	387,179	-	1,661,510	1,579,441	**469,248**	70,257	**539,505**
Mental Health Fund	1,787	-	126,940	125,000	**3,727**	-	**3,727**
Developmentally Disabled Fund	1,547	-	70,499	70,000	**2,046**	-	**2,046**
Noxious Weed Fund	3,003	-	733,724	716,636	**20,091**	17,926	**38,017**
Road and Bridge Fund	523,819	-	5,038,769	4,783,752	**778,836**	159,827	**938,663**
Special Alcohol Fund	-	-	3,932	3,932	**-**	-	**-**
Special Parks and Recreation Fund	-	-	2,055	2,055	**-**	-	**-**
Special Liability Fund	53,081	-	50,470	39,509	**64,042**	4,000	**68,042**
Juvenile Services Fund	123,012	-	813,489	677,941	**258,560**	29,327	**287,887**
Community Corrections Fund	52,315	-	558,257	574,028	**36,544**	16,652	**53,196**
Criminal Justice Information System Fund	2,278	-	40,615	40,615	**2,278**	-	**2,278**
W & W Scenic Byway Grant Fund	2,008	-	1,000	1,129	**1,879**	-	**1,879**
Victims of Crime Act Grant Fund	(8,060)	-	38,064	44,110	**(14,106)**	2,134	**(11,972)**
Barton County Stewardship Fund	46,432	-	4,029	393	**50,068**	-	**50,068**
Capital Improvements Fund	5,361,334	-	1,480,638	969,909	**5,872,063**	913,875	**6,785,938**
Register of Deeds Technology Fund	74,872	-	35,875	23,532	**87,215**	2,950	**90,165**
Clerk Technology Fund	39,048	-	8,960	4,593	**43,415**	4,143	**47,558**
Treasurer Technology Fund	15,039	-	8,953	3,151	**20,841**	2,950	**23,791**
Equipment Replacement Fund	4,023,355	-	257,362	416,300	**3,864,417**	323,224	**4,187,641**
Special Bridge Replacement Fund	242,249	-	329,870	247,006	**325,113**	4,960	**330,073**
Kansas Coronavirus Supplement Emergency Fund	(16,883)	-	16,883	-	**-**	-	**-**
SPARKS Fund	112,301	-	-	112,301	**-**	-	**-**
SPARKS Health Department Fund	5,005	-	-	5,005	**-**	-	**-**
USDA Distant Learning Fund	69,398	-	24,777	675,301	**(581,126)**	675,301	**94,175**
RROE Grant Fund	-	-	62,553	75,943	**(13,390)**	2,430	**(10,960)**
ARPA Fund	-	-	2,504,064	2,048,682	**455,382**	373,390	**828,772**
BJA Grant Fund	-	-	8,786	47,904	**(39,118)**	16,215	**(22,903)**
CDC Grant Fund	-	-	-	12,633	**(12,633)**	12,500	**(133)**

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Special Purpose Funds (Continued)							
HHS Grant Fund	$ -	-	26,297	-	**26,297**	-	**26,297**
Fire District No. 1 Fund	41,082	-	69,898	66,587	**44,393**	4,029	**48,422**
Fire District No. 1 Special Equipment Fund	76,456	-	20,000	-	**96,456**	88,142	**184,598**
Business Funds							
Solid Waste Fund	3,824,240	-	1,480,938	1,035,585	**4,269,593**	143,942	**4,413,535**
Health Coverage Fund	347,722	-	2,674,712	2,667,905	**354,529**	-	**354,529**
Trust Funds							
Motor Vehicle Operating Fund	16,369	-	272,585	277,504	**11,450**	7,907	**19,357**
Economic Development Revolving Loan Fund	14,915	-	26,234	1,180	**39,969**	393	**40,362**
Law Enforcement Trust Fund	75,789	-	32,862	31,730	**76,921**	4,754	**81,675**
Prosecutor's Assistance and Training Fund	42,450	-	2,286	1,319	**43,417**	-	**43,417**
Court Service Alcohol Tax Grant Fund	1,489	-	-	-	**1,489**	-	**1,489**
Youth Program - Hulme Foundation Fund	6,686	-	7	1,045	**5,648**	92	**5,740**
Barton County Employees' Trust Fund	250	-	-	-	**250**	-	**250**
Total Primary Government (Excluding Distributable and Agency Funds)	$ 20,420,689	21	30,941,212	29,160,113	**22,201,809**	3,378,018	**25,579,827**

Composition of Cash	
Checking Accounts	**$ 2,353,530**
Time Deposits	**32,189,112**
Certificates of Deposit	**22,586,676**
Cash on Hand	**975**
Total Cash	**57,130,293**
Distributable Funds, State Funds, and Subdivision Funds per Statement 3-1	**(31,151,887)**
Agency Funds per Statement 3-2	**(398,579)**
Total Primary Government (Excluding Distributable and Agency Funds)	**$ 25,579,827**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

The County is a municipal corporation governed by an elected five-member commission. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

Fire District No. 2

The Fire District operates to provide fire protection for the County. The Fire District can sue and be sued, and can buy, sell, or lease real property. The District is governed by an eight member board of trustees, that is appointed by the County Commissioners. Unaudited financial statements can be obtained by contacting the Fire District.

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2021.

Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were budget amendments for this year for the General Fund, Road and Bridge Fund, and Special Bridge Replacement Fund.

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

expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose and business funds: Juvenile Services Fund, Community Corrections Fund, W & W Scenic Byway Grant Fund, Victims of Crime Act Grant Fund, Barton County Stewardship Fund, Capital Improvements Fund, Register of Deeds Technology Fund, Clerk Technology Fund, Treasurer Technology Fund, Equipment Replacement Fund, Kansas Coronavirus Supplement Emergency Fund, SPARKS Fund, SPARKS Health Department Fund, SPARKS EOC Fund, USDA Distant Learning Fund, RROE Grant Fund, ARPA Fund, BJA Grant Fund, CDC Grant Fund, HHS Grant Fund, Fire District No. 1 Special Equipment Fund, and Health Coverage Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 3 – DEPOSITS AND INVESTMENTS

Barton County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk
State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2021.

At December 31, 2021, the County's carrying amount of deposits was $57,130,293 and the bank balance was $51,380,961. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, $1,819,937 was covered by federal depository insurance, $3,550,000 by letters of credit, and $46,011,023 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Barton County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2021 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Juvenile Services Fund	Resolution	$	811
General Fund	Combined Health Fund	Resolution		146
General Fund	Capital Improvements Fund	K.S.A. 19-120		1,000,000
Special Alcohol Fund	Juvenile Services Fund	Resolution		3,932
Road and Bridge Fund	Equipment Replacement Fund	K.S.A. 68-141g		209,362
Road and Bridge Fund	Capital Improvements Fund	K.S.A. 19-120		290,638
Special Bridge Replacement Fund	Capital Improvements Fund	Resolution		190,000
Noxious Weed Fund	Equipment Replacement Fund	K.S.A. 2-1318		48,000
Motor Vehicle Operating Fund	General Fund	K.S.A. 8-145		16,369
Fire District No. 1 Fund	Fire District No. 1 Special Equipment Fund	K.S.A. 19-3612c		20,000

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

Barton County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain health insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the State Employee Health Plan (SEHP), a public entity risk pool currently operating as a common risk management and insurance program for 44,543 members.

The County pays monthly premiums to the SEHP for its health insurance coverage. The agreement to participate provides that the SEHP will be self-sustaining through member premiums and will not reinsure through commercial companies. Additional premiums may be due if total claims for the pool are different than what has been anticipated by SEHP management.

The County carries commercial insurance for all other risks of loss, including property, general liability, crime, inland marine, automobile, workers' compensation, linebacker, law enforcement, and data compromise. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 – GRANTS AND SHARED REVENUES

Barton County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The County's expenditures in the Special Alcohol Fund exceed budgeted authority, which is in violation of K.S.A. 79-2935.

NOTE 9 – DEFERRED COMPENSATION PLAN

Barton County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on

annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $839,624 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $5,443,841. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Barton County, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

NOTE 12 – COMPENSATED ABSENCES

Vacation
The County's policy regarding vacation for full-time employees is as follows:

Years Worked	Amount Earned
0-1	4 hours/month
2-5	8 hours/month
6-10	10 hours/month
11-15	12 hours/month
16 and over	14 hours/month

The County's policy regarding vacation for part-time employees is as follows:

Years Worked	Amount Earned
0-1	2 hour/month
2-4	4 hours/month
5 and over	6 hours/month

Vacation may not be taken until the employee completes one full year of service. The maximum accrual for vacation shall be no more than 200 hours for all employees.

Sick Leave
Barton County, Kansas' policy for sick leave permits full-time employees to earn sick leave at the rate of 8 hours per calendar month up to a maximum of 576 hours. Part-time employees shall earn sick leave at a rate of 4 hours per calendar month up to a maximum of 288 hours. At the end of each calendar year, the County will buy back unused sick leave accumulated over 60 days for full-time employees and 30 days for part-time employees at a rate of 25% of current salary. Upon separation from County service, employees who have at least 5 years of continuous County employment will be paid 25% of their accumulated sick leave, up to 480 hours for full-time employees and 240 hours for part-time employees, at their current rate of pay. If the employee has more than 20 years of continuous County employment, the employee shall be paid 50%, up to 480 hours for full-time employees and 240 hours for part-time employees, of his/her accumulated sick leave at his/her current rate of pay. If the employee's accumulated sick leave exceeds the 480/240 hour limitation, the remaining amount will be paid out following the buyback policy.

Comp Time
Comp time is earned at the rate of 1½ hours per every hour worked over 40 hours during a one week period. It must be taken as time off by the end of each calendar year.

Longevity Pay
Each November, the County pays longevity pay to employees who have been employed five years or longer. They are paid $36 for each year of service if a full-time employee and $18 for each year of service if a part-time employee.

NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Barton County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is $3,603,482 and the estimated post-closure cost is $3,463,133. These figures comprise the estimated closure and post-closure cost of $7,066,615. At December 31, 2021, the permit for 2021 identifies that the remaining volume capacity of the site is 66.92% of the original capacity and that the remaining life of the landfill is 91.2 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2021.

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

BARTON COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds					
General Fund	$ 9,816,916	-	9,816,916	**8,299,881**	(1,517,035)
Special Purpose Funds					
Ambulance Fund	515,850	-	515,850	**515,850**	-
Cemetery Fund	40,000	-	40,000	**13,972**	(26,028)
Barton County 911 Fund	187,000	-	187,000	**170,128**	(16,872)
Employee Benefits Fund	3,548,500	-	3,548,500	**2,776,626**	(771,874)
Health Fund	1,609,819	-	1,609,819	**1,579,441**	(30,378)
Mental Health Fund	125,000	-	125,000	**125,000**	-
Developmentally Disabled Fund	70,000	-	70,000	**70,000**	-
Noxious Weed Fund	716,785	-	716,785	**716,636**	(149)
Road and Bridge Fund	5,244,790	-	5,244,790	**4,783,752**	(461,038)
Special Alcohol Fund	3,713	-	3,713	**3,932**	219
Special Parks and Recreation Fund	2,361	-	2,361	**2,055**	(306)
Special Liability Fund	80,000	-	80,000	**39,509**	(40,491)
Criminal Justice Information System Func	45,000	-	45,000	**40,615**	(4,385)
Special Bridge Replacement Fund	550,000	-	550,000	**247,006**	(302,994)
Fire District No. 1 Fund	93,000	-	93,000	**66,587**	(26,413)
Business Fund					
Solid Waste Fund	1,336,090	-	1,336,090	**1,035,585**	(300,505)

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

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 4,560,663	**4,434,385**	4,497,837	(63,452)
Delinquent Tax	142,045	**70,711**	70,207	504
Motor Vehicle Tax	516,135	**460,834**	574,687	(113,853)
Motor Vehicle Stamp Tax	1,639	**2,921**	1,998	923
Local Alcohol Liquor Tax	1,509	**2,055**	1,941	114
Mineral Production Tax	21,907	**24,454**	22,000	2,454
Sales Tax	2,241,989	**2,463,187**	2,230,416	232,771
Interest and Fees on Delinquent Taxes	364,857	**212,347**	224,689	(12,342)
Franchise Fees	33,963	**29,442**	18,000	11,442
Federal Aid	96,238	**32,361**	29,000	3,361
State Aid	-	**1,176**	-	1,176
Local Aid	44,658	**-**	-	-
Prisoner Keep	113,461	**89,826**	85,258	4,568
Sheriff Miscellaneous Receipts	955	**905**	20,000	(19,095)
Reimbursements - District Court	39,045	**39,896**	75,000	(35,104)
Reimbursements - Other	34,360	**50,640**	-	50,640
Licenses, Permits and Fees	348,435	**401,219**	275,418	125,801
County Attorney - Diversion Fees	60,200	**52,350**	52,350	-
Charges for Services	1,964	**7,079**	-	7,079
Interest on Idle Funds	321,024	**71,735**	68,322	3,413
Other	10,951	**10,231**	-	10,231
Transfers In	12,440	**16,369**	5,000	11,369
Total Receipts	8,968,438	**8,474,123**	8,252,123	222,000
Expenditures				
County Commissioners	90,252	**135,160**	136,185	(1,025)
County Clerk	238,558	**246,977**	304,345	(57,368)
County Clerk - Election	143,291	**61,238**	91,550	(30,312)
County Treasurer	180,497	**146,720**	225,505	(78,785)
County Attorney	760,455	**792,185**	801,995	(9,810)
Register of Deeds	120,618	**124,910**	140,480	(15,570)
Sheriff	1,232,116	**946,275**	1,426,340	(480,065)
County Appraiser	437,427	**446,525**	476,605	(30,080)
District Court	395,817	**378,965**	432,000	(53,035)
Courthouse General	864,642	**634,858**	1,789,320	(1,154,462)
Juvenile Detention	101,697	**94,413**	83,710	10,703
General Finance	50,000	**56,548**	491,040	(434,492)
County Administrator	299,095	**319,206**	519,025	(199,819)

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Information Technology	$ 186,378	**142,320**	186,315	(43,995)
Detention Facility	1,474,874	**1,474,537**	1,590,416	(115,879)
Emergency Preparedness/Risk Management	63,199	**40,999**	71,915	(30,916)
Public Works/Engineering	252,162	**264,932**	287,255	(22,323)
Public Works/Environmental Management	102,755	**108,822**	110,455	(1,633)
Communications	616,017	**514,453**	652,460	(138,007)
Economic Development	5,815	**205,475**	-	205,475
Appropriations				
Barton County Historical Society	46,500	**46,500**	-	46,500
Barton County Soil Conservation Service	24,650	**24,650**	-	24,650
Barton County Fair Association	-	**26,888**	-	26,888
Miscellaneous Appropriations	52,093	**33,868**	-	33,868
Great Bend Humane Society	31,500	**31,500**	-	31,500
Transfers Out	1,620,771	**1,000,957**	-	1,000,957
Total Expenditures	9,391,179	**8,299,881**	9,816,916	(1,517,035)
Receipts Over (Under) Expenditures	(422,741)	**174,242**		
Unencumbered Cash - Beginning	2,907,704	**2,484,963**		
Prior Year Cancelled Encumbrances	**-**	**21**		
Unencumbered Cash - Ending	$ 2,484,963	**2,659,226**		

Schedule 2-2

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 403,435	**477,913**	484,662	(6,749)
Delinquent Tax	14,576	**6,737**	-	6,737
Motor Vehicle Tax	53,234	**40,953**	50,952	(9,999)
Motor Vehicle Stamp Tax	170	**258**	177	81
Total Receipts	471,415	**525,861**	535,791	(9,930)
Expenditures				
Contractual Services	465,850	**515,850**	515,850	-
Receipts Over (Under) Expenditures	5,565	**10,011**		
Unencumbered Cash - Beginning	-	**5,565**		
Unencumbered Cash - Ending	$ 5,565	**15,576**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 22,106	**6,740**	6,880	(140)
Delinquent Tax	988	**367**	-	367
Motor Vehicle Tax	3,686	**2,262**	2,803	(541)
Motor Vehicle Stamp Tax	12	**14**	10	4
Sale of Lots	10,345	**6,250**	3,000	3,250
Other	1,763	**1,755**	-	1,755
Total Receipts	38,900	**17,388**	12,693	4,695
Expenditures				
Commodities	2,442	**991**	5,930	(4,939)
Contractual Services	12,408	**12,981**	17,070	(4,089)
Capital Outlay	-	**-**	17,000	(17,000)
Total Expenditures	14,850	**13,972**	40,000	(26,028)
Receipts Over (Under) Expenditures	24,050	**3,416**		
Unencumbered Cash - Beginning	38,253	**62,303**		
Unencumbered Cash - Ending	$ 62,303	**65,719**		

Schedule 2-4

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Collections	$ 201,610	**198,071**	167,000	31,071
Reimbursements	-	**1,247**	-	1,247
Interest on Idle Funds	77	**89**	-	89
Total Receipts	201,687	**199,407**	167,000	32,407
Expenditures				
Line Charges	28,288	**40,288**	-	40,288
Utilities	3,740	**19,477**	-	19,477
Contractual Services	112,706	**105,432**	179,275	(73,843)
Capital Outlay	4,959	**4,931**	7,725	(2,794)
Total Expenditures	149,693	**170,128**	187,000	(16,872)
Receipts Over (Under) Expenditures	51,994	**29,279**		
Unencumbered Cash - Beginning	266,110	**318,104**		
Unencumbered Cash - Ending	$ 318,104	**347,383**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 2,762,653	**2,812,760**	2,852,339	(39,579)
Delinquent Tax	89,687	**44,020**	-	44,020
Motor Vehicle Tax	345,987	**280,110**	348,780	(68,670)
Motor Vehicle Stamp Tax	1,104	**1,770**	1,210	560
Federal Aid	-	**95,654**	-	95,654
Other Refunds and Reimbursements	-	**2,226**	-	2,226
Total Receipts	3,199,431	**3,236,540**	3,202,329	34,211
Expenditures				
Health Benefits	1,068,818	**1,634,179**	1,975,050	(340,871)
Workers' Compensation Insurance	89,410	**89,414**	120,000	(30,586)
FICA and Medicare	301,534	**460,723**	603,280	(142,557)
KPERS Retirement	393,954	**588,030**	797,170	(209,140)
Cafeteria Plan	1,154	**1,100**	3,000	(1,900)
Unemployment Compensation	8,376	**3,180**	50,000	(46,820)
Total Expenditures	1,863,246	**2,776,626**	3,548,500	(771,874)
Receipts Over (Under) Expenditures	1,336,185	**459,914**		
Unencumbered Cash - Beginning	652,002	**1,988,187**		
Unencumbered Cash - Ending	$ 1,988,187	**2,448,101**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 261,084	**275,086**	279,010	(3,924)
Delinquent Tax	8,670	**4,213**	-	4,213
Motor Vehicle Tax	34,059	**26,512**	32,990	(6,478)
Motor Vehicle Stamp Tax	109	**167**	114	53
Federal Aid	679,962	**774,409**	493,610	280,799
State Aid	117,230	**138,364**	125,883	12,481
Collections and Other	460,609	**418,226**	468,250	(50,024)
Grant Proceeds	-	**24,387**	-	24,387
Transfers In	-	**146**	-	146
Total Receipts	1,561,723	**1,661,510**	1,399,857	261,653
Expenditures				
Personal Services	617,300	**866,618**	962,856	(96,238)
Commodities	276,439	**305,906**	372,092	(66,186)
Contractual Services	88,940	**75,397**	185,936	(110,539)
Capital Outlay	35,979	**44,560**	6,500	38,060
Child Care	64,089	**76,805**	-	76,805
Women and Maternal Health and Screening	284,395	**152,141**	82,435	69,706
Communicable Diseases	12,302	**12,535**	-	12,535
Education	55,146	**45,479**	-	45,479
Total Expenditures	1,434,590	**1,579,441**	1,609,819	(30,378)
Receipts Over (Under) Expenditures	127,133	**82,069**		
Unencumbered Cash - Beginning	260,046	**387,179**		
Unencumbered Cash - Ending	$ 387,179	**469,248**		

Schedule 2-7

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 108,535	**114,068**	115,776	(1,708)
Delinquent Tax	3,918	**1,786**	-	1,786
Motor Vehicle Tax	14,289	**11,017**	13,708	(2,691)
Motor Vehicle Stamp Tax	45	**69**	48	21
Total Receipts	126,787	**126,940**	129,532	(2,592)
Expenditures				
Contractual Services	125,000	**125,000**	125,000	-
Receipts Over (Under) Expenditures	1,787	**1,940**		
Unencumbered Cash - Beginning	-	**1,787**		
Unencumbered Cash - Ending	$ 1,787	**3,727**		

Schedule 2-8

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 61,405	**63,226**	64,067	(841)
Delinquent Tax	2,236	**1,007**	-	1,007
Motor Vehicle Tax	7,880	**6,227**	7,751	(1,524)
Motor Vehicle Stamp Tax	25	**39**	27	12
Total Receipts	71,546	**70,499**	71,845	(1,346)
Expenditures				
Contractual Services	70,000	**70,000**	70,000	-
Receipts Over (Under) Expenditures	1,546	**499**		
Unencumbered Cash - Beginning	1	**1,547**		
Unencumbered Cash - Ending	$ 1,547	**2,046**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 240,848	**293,350**	297,570	(4,220)
Delinquent Tax	7,799	**3,908**	-	3,908
Motor Vehicle Tax	29,129	**24,403**	30,400	(5,997)
Motor Vehicle Stamp Tax	93	**154**	106	48
Collections and Other	431,970	**411,909**	400,000	11,909
Total Receipts	709,839	**733,724**	728,076	5,648
Expenditures				
Personal Services	154,752	**148,278**	174,135	(25,857)
Commodities	479,611	**478,647**	492,300	(13,653)
Contractual Services	43,351	**38,617**	48,850	(10,233)
Capital Outlay	-	**3,094**	1,500	1,594
Transfers Out	32,125	**48,000**	-	48,000
Total Expenditures	709,839	**716,636**	716,785	(149)
Receipts Over (Under) Expenditures	-	**17,088**		
Unencumbered Cash - Beginning	3,003	**3,003**		
Unencumbered Cash - Ending	$ 3,003	**20,091**		

Schedule 2-10

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 3,135,681	**3,330,116**	3,375,933	(45,817)
Delinquent Tax	116,901	**52,383**	-	52,383
Motor Vehicle Tax	437,502	**318,940**	396,453	(77,513)
Motor Vehicle Stamp Tax	1,394	**2,008**	1,373	635
Special City and County Highway Payments	882,624	**983,689**	760,872	222,817
County Equalization and Adjustment Payments	95,741	**101,946**	75,000	26,946
Sale of Assets	2,105	**5,955**	-	5,955
Federal Aid	132,581	**35,446**	-	35,446
State Aid	207,996	**191,966**	-	191,966
Reimbursements and Other	163,164	**16,320**	-	16,320
Total Receipts	5,175,689	**5,038,769**	4,609,631	429,138
Expenditures				
Personal Services	1,087,877	**1,075,733**	1,133,790	(58,057)
Commodities	2,841,367	**2,733,340**	3,312,550	(579,210)
Contractual Services	274,158	**160,429**	153,450	6,979
Capital Outlay	131,850	**19,286**	375,000	(355,714)
Capital Improvements	286,342	**294,964**	270,000	24,964
Transfers Out	823,670	**500,000**	-	500,000
Total Expenditures	5,445,264	**4,783,752**	5,244,790	(461,038)
Receipts Over (Under) Expenditures	(269,575)	**255,017**		
Unencumbered Cash - Beginning	793,394	**523,819**		
Unencumbered Cash - Ending	$ 523,819	**778,836**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Local Alcohol Funds	$ 2,886	**3,932**	3,713	219
Expenditures				
Transfers Out	-	**3,932**	-	3,932
Appropriations	2,886	**-**	3,713	(3,713)
Total Expenditures	2,886	**3,932**	3,713	219
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

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

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Taxes and Shared Revenues					
Local Alcohol Funds	$	1,509	**2,055**	1,941	114
Expenditures					
Contractual Services		1,929	**2,055**	2,361	(306)
Receipts Over (Under) Expenditures		(420)	**-**		
Unencumbered Cash - Beginning		420	**-**		
Unencumbered Cash - Ending	$	-	**-**		

Schedule 2-13

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

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Taxes and Shared Revenues					
Ad Valorem Tax	$	27,956	**46,634**	47,452	(818)
Delinquent Tax		100	**72**	-	72
Motor Vehicle Tax		8,988	**3,159**	3,624	(465)
Motor Vehicle Stamp Tax		29	**18**	18	-
Real Estate Tax Redemptions		1,819	**587**	-	587
Total Receipts		38,892	**50,470**	51,094	(624)
Expenditures					
Contractual Services		58,251	**39,509**	80,000	(40,491)
Receipts Over (Under) Expenditures		(19,359)	**10,961**		
Unencumbered Cash - Beginning		72,440	**53,081**		
Unencumbered Cash - Ending	$	53,081	**64,042**		

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

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	646,125	**769,149**
Urinalysis		16,823	**16,924**
Collections		1,008	**750**
Reimbursements		100	**-**
Transfers In		3,771	**4,743**
Other		75	**21,923**
Total Receipts		667,902	**813,489**
Expenditures			
Personal Services		644,018	**602,775**
Commodities		18,350	**17,086**
Contractual Services		38,944	**36,140**
Capital Outlay		22,354	**21,940**
Total Expenditures		723,666	**677,941**
Receipts Over (Under) Expenditures		(55,764)	**135,548**
Unencumbered Cash - Beginning		178,776	**123,012**
Unencumbered Cash - Ending	$	123,012	**258,560**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	513,811	**531,520**
Drug Tests and Other		20,904	**23,326**
Reimbursements		50	**3,411**
Total Receipts		534,765	**558,257**
Expenditures			
Personal Services		496,214	**500,806**
Commodities		14,970	**21,341**
Contractual Services		42,918	**50,388**
Capital Outlay		2,676	**1,493**
Total Expenditures		556,778	**574,028**
Receipts Over (Under) Expenditures		(22,013)	**(15,771)**
Unencumbered Cash - Beginning		74,328	**52,315**
Unencumbered Cash - Ending	$	52,315	**36,544**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
User Fees	$ 38,478	**40,615**	45,000	(4,385)
Reimbursements	1,090	**-**	-	-
Total Receipts	39,568	**40,615**	45,000	(4,385)
Expenditures				
Contractual Services	39,568	**40,615**	45,000	(4,385)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	2,278	**2,278**		
Unencumbered Cash - Ending	$ 2,278	**2,278**		

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursements	$	1,000	**1,000**
Expenditures			
Professional Services		-	**1,129**
Receipts Over (Under) Expenditures		1,000	**(129)**
Unencumbered Cash - Beginning		1,008	**2,008**
Unencumbered Cash - Ending	$	2,008	**1,879**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	46,124	**38,064**
Expenditures			
Personal Services		42,766	**44,110**
Receipts Over (Under) Expenditures		3,358	**(6,046)**
Unencumbered Cash - Beginning		(11,418)	**(8,060)**
Unencumbered Cash - Ending	$	(8,060)	**(14,106)**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	1,080	**4,015**
Interest on Idle Funds		94	**14**
Total Receipts		1,174	**4,029**
Expenditures			
Commodities		750	**393**
Receipts Over (Under) Expenditures		424	**3,636**
Unencumbered Cash - Beginning		46,008	**46,432**
Unencumbered Cash - Ending	$	46,432	**50,068**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	1,189,700	**1,480,638**
Reimbursements		1,740	**-**
Total Receipts		1,191,440	**1,480,638**
Expenditures			
Capital Outlay		20,279	**944,378**
Federal Funds Exchange		-	**25,531**
Total Expenditures		20,279	**969,909**
Receipts Over (Under) Expenditures		1,171,161	**510,729**
Unencumbered Cash - Beginning		4,190,173	**5,361,334**
Unencumbered Cash - Ending	$	5,361,334	**5,872,063**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	30,503	**35,786**
Interest on Idle Funds		68	**89**
Total Receipts		30,571	**35,875**
Expenditures			
Contractual Services		32,335	**23,532**
Receipts Over (Under) Expenditures		(1,764)	**12,343**
Unencumbered Cash - Beginning		76,636	**74,872**
Unencumbered Cash - Ending	$	74,872	**87,215**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	7,626	**8,947**
Interest on Idle Funds		11	**13**
Total Receipts		7,637	**8,960**
Expenditures			
Commodities		-	**310**
Capital Outlay		1,852	**4,283**
Total Expenditures		1,852	**4,593**
Receipts Over (Under) Expenditures		5,785	**4,367**
Unencumbered Cash - Beginning		33,263	**39,048**
Unencumbered Cash - Ending	$	39,048	**43,415**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	7,626	**8,947**
Interest on Idle Funds		4	**6**
Total Receipts		7,630	**8,953**
Expenditures			
Commodities		52	**-**
Capital Outlay		7,103	**3,151**
Total Expenditures		7,155	**3,151**
Receipts Over (Under) Expenditures		475	**5,802**
Unencumbered Cash - Beginning		14,564	**15,039**
Unencumbered Cash - Ending	$	15,039	**20,841**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	1,310,300	**257,362**
Expenditures			
Capital Outlay		72,494	**416,300**
Receipts Over (Under) Expenditures		1,237,806	**(158,938)**
Unencumbered Cash - Beginning		2,785,549	**4,023,355**
Unencumbered Cash - Ending	$	4,023,355	**3,864,417**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 212,568	**97,382**	98,461	(1,079)
Delinquent Property Tax	10,410	**3,752**	3,659	93
Motor Vehicle Tax	40,011	**21,855**	27,011	(5,156)
Motor Vehicle Stamp Tax	127	**136**	93	43
State Aid	-	**206,745**	206,745	-
Total Receipts	263,116	**329,870**	335,969	(6,099)
Expenditures				
Contractual Services	40,000	**34,230**	60,000	(25,770)
Capital Outlay	292,795	**22,776**	490,000	(467,224)
Transfers Out	27,205	**190,000**	-	190,000
Total Expenditures	360,000	**247,006**	550,000	(302,994)
Receipts Over (Under) Expenditures	(96,884)	**82,864**		
Unencumbered Cash - Beginning	339,133	**242,249**		
Unencumbered Cash - Ending	$ 242,249	**325,113**		

BARTON COUNTY, KANSAS
Kansas Coronavirus Supplement Emergency Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

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

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

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

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

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

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	13,539	**-**
Expenditures			
Grant Disbursements		13,539	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	69,398	**24,777**
Expenditures			
Equipment		-	**675,301**
Receipts Over (Under) Expenditures		69,398	**(650,524)**
Unencumbered Cash - Beginning		-	**69,398**
Unencumbered Cash - Ending	$	69,398	**(581,126)**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	-	**62,553**
Expenditures			
Professional Services		-	**75,943**
Receipts Over (Under) Expenditures		-	**(13,390)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(13,390)**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Investment Income	$	-	**429**
Federal Aid		-	**2,503,635**
Total Receipts		-	**2,504,064**
Expenditures			
Personal Services		-	**1,448,637**
Professional Services		-	**15,516**
Capital Outlay		-	**496,387**
Appropriations		-	**88,142**
Total Expenditures		-	**2,048,682**
Receipts Over (Under) Expenditures		-	**455,382**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**455,382**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	-	**8,786**
Expenditures			
Personal Services		-	**47,904**
Receipts Over (Under) Expenditures		-	**(39,118)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(39,118)**

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

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Contractual Services		-	**12,633**
Receipts Over (Under) Expenditures		-	**(12,633)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(12,633)**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	-	**26,297**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**26,297**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**26,297**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 66,176	**59,429**	59,884	(455)
Delinquent Tax	1,837	**916**	-	916
Motor Vehicle Tax	7,380	**5,521**	7,069	(1,548)
Grants	-	**4,032**	-	4,032
Miscellaneous	110	**-**	-	-
Total Receipts	75,503	**69,898**	66,953	2,945
Expenditures				
Personal Services	7,725	**9,700**	8,500	1,200
Commodities	10,638	**11,799**	14,000	(2,201)
Contractual Services	27,183	**19,916**	30,500	(10,584)
Capital Outlay	4,770	**5,172**	20,000	(14,828)
Transfers Out	20,000	**20,000**	20,000	-
Total Expenditures	70,316	**66,587**	93,000	(26,413)
Receipts Over (Under) Expenditures	5,187	**3,311**		
Unencumbered Cash - Beginning	35,895	**41,082**		
Unencumbered Cash - Ending	$ 41,082	**44,393**		

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	20,000	**20,000**
Expenditures			
Capital Outlay		18,727	**-**
Receipts Over (Under) Expenditures		1,273	**20,000**
Unencumbered Cash - Beginning		75,183	**76,456**
Unencumbered Cash - Ending	$	76,456	**96,456**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Collections	$ 1,457,617	**1,451,202**	1,201,300	249,902
Reimbursements and Other	8,193	**342**	-	342
Federal Aid	-	**12,717**	-	12,717
State Aid	-	**4,190**	-	4,190
Miscellaneous	29	**-**	-	-
Interest on Idle Funds	52,975	**12,487**	4,000	8,487
Total Receipts	1,518,814	**1,480,938**	1,205,300	275,638
Expenditures				
Personal Services	487,858	**487,944**	569,140	(81,196)
Commodities	100,928	**119,995**	138,400	(18,405)
Contractual Services	608,709	**300,047**	506,350	(206,303)
Household Hazardous Waste	804	**5,226**	13,700	(8,474)
Capital Outlay	1,074,735	**122,373**	108,500	13,873
Total Expenditures	2,273,034	**1,035,585**	1,336,090	(300,505)
Receipts Over (Under) Expenditures	(754,220)	**445,353**		
Unencumbered Cash - Beginning	4,578,436	**3,824,240**		
Prior Year Cancelled Encumbrances	24	**-**		
Unencumbered Cash - Ending	$ 3,824,240	**4,269,593**		

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	2,651,377	**2,674,625**
Interest on Idle Funds		88	**87**
Total Receipts		2,651,465	**2,674,712**
Expenditures			
Contractual Services		2,635,173	**2,667,905**
Receipts Over (Under) Expenditures		16,292	**6,807**
Unencumbered Cash - Beginning		331,430	**347,722**
Unencumbered Cash - Ending	$	347,722	**354,529**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	257,208	**272,475**
Other		280	**110**
Total Receipts		257,488	**272,585**
Expenditures			
Personal Services		223,181	**244,697**
Commodities		13,115	**10,874**
Contractual Services		3,171	**3,464**
Capital Outlay		1,307	**1,158**
Refunds		14	**126**
Other		**331**	**816**
Transfers Out		12,440	**16,369**
Total Expenditures		253,559	**277,504**
Receipts Over (Under) Expenditures		3,929	**(4,919)**
Unencumbered Cash - Beginning		12,440	**16,369**
Unencumbered Cash - Ending	$	16,369	**11,450**

BARTON COUNTY, KANSAS
Economic Development Revolving Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	42	**12**
Collections		26,222	**26,222**
Total Receipts		26,264	**26,234**
Expenditures			
Administration Fees		140,069	**1,180**
Receipts Over (Under) Expenditures		(113,805)	**25,054**
Unencumbered Cash - Beginning		128,720	**14,915**
Unencumbered Cash - Ending	$	14,915	**39,969**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	33,152	**32,862**
Expenditures			
Capital Outlay		29,403	**31,730**
Receipts Over (Under) Expenditures		3,749	**1,132**
Unencumbered Cash - Beginning		72,040	**75,789**
Unencumbered Cash - Ending	$	75,789	**76,921**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	3,021	**2,286**
Expenditures			
Contractual Services		**14,076**	**1,319**
Receipts Over (Under) Expenditures		(11,055)	**967**
Unencumbered Cash - Beginning		53,505	**42,450**
Unencumbered Cash - Ending	$	42,450	**43,417**

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

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		1,489	**1,489**
Unencumbered Cash - Ending	$	1,489	**1,489**

BARTON COUNTY, KANSAS
Youth Program - Hulme Foundation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest on Idle Funds	$	105	**7**
Expenditures			
Commodities		2,777	**1,045**
Receipts Over (Under) Expenditures		(2,672)	**(1,038)**
Unencumbered Cash - Beginning		9,358	**6,686**
Unencumbered Cash - Ending	$	6,686	**5,648**

BARTON COUNTY, KANSAS
Barton County Employees' Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		250	**250**
Unencumbered Cash - Ending	$	250	**250**

Schedule 3-1

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

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Ad Valorem Taxes				
Current Tax	$ 28,657,517	813,915	87,577	**29,383,855**
Delinquent Personal Property Tax	65,930	129,525	141,709	**53,746**
Delinquent Real Estate Tax	369,217	676,163	682,110	**363,270**
Neighborhood Revitalization	41,654	353,892	343,271	**52,275**
Mineral Tax	-	48,907	48,907	**-**
Motor Vehicle Tax	108,183	1,121,795	103,291	**1,126,687**
Local Alcohol Liquor Tax	-	8,042	8,042	**-**
County Equalization and Adjustment	-	113,273	113,273	**-**
Special City and County Highway	-	1,092,988	1,092,988	**-**
Vehicle Rental Excise Tax	-	38,636	28,119	**10,517**
Fire District No. 2	-	113,690	113,690	**-**
Fireworks Fee Fund	-	800	-	**800**
Total Distributable Funds	29,242,501	4,511,626	2,762,977	**30,991,150**
State Funds				
State General Fund	-	323	323	**-**
State Educational Building	-	292,862	292,862	**-**
State Institutional Building	-	146,431	146,431	**-**
State Motor Vehicle Sales Tax	71,400	1,407,731	1,353,534	**125,597**
Total State Funds	71,400	1,847,347	1,793,150	**125,597**
Subdivision Funds				
Cities	-	8,310,438	8,310,438	**-**
Townships	-	2,896,051	2,869,097	**26,954**
School Districts	-	13,882,702	13,874,516	**8,186**
Ellinwood Hospital District	-	932,307	932,307	**-**
Barton County Community College	-	9,581,030	9,581,030	**-**
Central Kansas Library System	-	219,105	219,105	**-**
Cemetery Districts	-	250,554	250,554	**-**
Wet Walnut Creek Watershed District	-	38,143	38,143	**-**
Big Bend Groundwater Management	-	148,880	148,880	**-**
Cottonwood Extension District #17	-	248,310	248,310	**-**
Total Subdivision Funds	-	36,507,520	36,472,380	**35,140**
Total	$ 29,313,901	42,866,493	41,028,507	**31,151,887**

Schedule 3-2

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

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Conceal and Carry Fund	$ 5,898	7,975	2,235	**11,638**
Flexible Benefit Fund	10,626	12,780	11,592	**11,814**
Motor Vehicle Tax License Fees	2,033	2,455,089	2,446,616	**10,506**
Mortgage Registration Heritage Trust	4,029	17,893	17,819	**4,103**
Game, Park and Boat Permits	517	1,447	1,424	**540**
Attorney Worthless Check Trust	216	80	-	**296**
County Sheriff	50,197	367,012	364,986	**52,223**
Inmate Commissary - Prisoner Keep Fund	49,610	78,713	16,092	**112,231**
Detention Facility - Surplus Fund	34,223	14	11,986	**22,251**
Sheriff Dare Program	8,269	-	-	**8,269**
Sheriff - Child Safety Program	527	-	-	**527**
Sheriff - CRT	123	-	-	**123**
Sheriff - Cadet Lawman	766	-	-	**766**
Sheriff Sex Offender Registration Fund	17,250	17,640	10,027	**24,863**
Sheriff Stray Animal	-	170	-	**170**
VIN Inspections	18,199	20,800	14,753	**24,246**
County Clerk	-	3,440	3,440	**-**
Register of Deeds	-	349,249	349,249	**-**
District Court	161,686	764,882	812,555	**114,013**
Total	$ 364,169	4,097,184	4,062,774	**398,579**

BARTON COUNTY, KANSAS

Single Audit Information

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Barton County, Kansas**, as of and for the year ended December 31, 2021, and the related notes to the financial statement, and have issued our report thereon dated August 31, 2022. 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 statements, we considered **Barton County, Kansas'** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **Barton County, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Barton County, Kansas'** internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a material weakness.

Compliance and Other Matters

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

regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Barton County, Kansas' Response to Findings

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

Purpose of This Report

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

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

August 31, 2022

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

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

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions
We have audited **Barton County, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Barton County, Kansas'** major federal programs for the year ended December 31, 2021. **Barton County, Kansas'** major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Epidemiology and Laboratory Capacity for Infectious Diseases - (ELC) 93.323
In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, **Barton County, Kansas** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Epidemiology and Laboratory Capacity for Infectious Diseases for the year ended December 31, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs
In our opinion, **Barton County, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2021.

Basis for Qualified and Unmodified Opinions
We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Barton County, Kansas** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Barton County, Kansas'** compliance with the compliance requirements referred to above.

Matter(s) Giving Rise to Qualified Opinion on Epidemiology and Laboratory Capacity for Infectious Diseases - (ELC) 93.323
As described in the accompanying schedule of findings and questioned costs, **Barton County, Kansas** did

not comply with requirements regarding Assistance Listing No. 93.323 Epidemiology and Laboratory Capacity for Infectious Diseases as described in finding numbers 2021-002 for Activities Allowed and Unallowed and Allowable Costs and Cost Principles and 2021-003 for Activities Allowed and Unallowed and Allowable Costs and Cost Principles and Reporting.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **Barton County, Kansas'** federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Barton County, Kansas'** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance and will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Barton County, Kansas'** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Barton County, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of **Barton County, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 **Barton County, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies

in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-002 and 2021-003 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on **Barton County, Kansas'** response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. **Barton County, Kansas'** response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

August 31, 2022

BARTON COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Passed-through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture				
Passed Through Kansas Department of Health and Environment				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	N/A	$ -	222,898
Distance Learning and Telemedicine Loans and Grants	10.855	KS0735-A67	-	587,218
Total U.S. Department of Agriculture			-	810,116
U.S. Department of Justice				
Direct Funding				
Second Chance Act Reentry Initiative	16.812	2020-RW-BX-0013	-	47,904
Passed Through Kansas Office of Recovery				
Crime Victim Assistance	16.575	21-VOCA-02	-	44,110
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	N/A	-	75,943
Total U.S. Department of Justice			-	167,957
U.S. Department of Transportation				
Passed Through Kansas Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	C-4965-01	-	32,067
U.S. Department of the Treasury				
Passed Through Kansas Department of Health and Environment				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	N/A	-	5,005
Passed Through Kansas Office of Recovery				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	N/A	-	112,301
Total U.S. Department of the Treasury			$ -	117,306

See accompanying notes to schedule of expenditures of federal awards.

BARTON COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Passed-through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services				
Direct Funding				
COVID-19 Funding				
Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	N/A	$ -	10,565
Passed Through Kansas Department of Health and Environment				
Public Health Emergency Preparedness	93.069	N/A	-	42,306
Maternal and Child Health Federal Consolidated Programs	93.110	N/A	-	4,568
Family Planning Services	93.217	N/A	-	53,686
Immunization Cooperative Agreements	93.268	N/A	-	9,277
Preventive Health and Health Services Block Grant	93.991	N/A	-	17,875
Maternal and Child Health Services Block Grant to the States	93.994	N/A	-	49,122
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	N/A	-	495
CCDF Cluster				
Child Care and Development Block Grant	93.575	N/A	-	92,896
Medicaid Cluster				
Medical Assistance Program (Medicaid Title XIX)	93.778	N/A	-	5,697
COVID-19 Funding				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	N/A	-	275,670
Total U.S. Department of Health and Human Services			-	562,157
U.S. Department of Homeland Security				
Passed Through Kansas Division of Emergency Preparedness				
Emergency Management Performance Grants	97.042	EMK-2021-EP-00001	-	25,460
Total Expenditures of Federal Awards			$ **-**	$ **1,715,063**

See accompanying notes to schedule of expenditures of federal awards.

BARTON COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

NOTE 1 – BASIS OF PRESENTATION

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

NOTE 2 – INDIRECT COST RATE

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

NOTE 3 – OTHER EXPENDITURES

The County did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees, and incurred no expenditures in relation thereof for the year ended December 31, 2021.

BARTON COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

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?	X	Yes		No
• Significant deficiency identified?		Yes	X	None reported
• Noncompliance material to financial statements noted?		Yes	X	No

FEDERAL AWARDS

Internal control over major programs:

• Material weakness identified?		Yes	X	No
• Significant deficiency identified?	X	Yes		None reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? Yes X No

Identification of major programs:

Federal Assistance Listing Numbers	Name of Federal Program or Cluster
10.855	Distance Learning and Telemedicine Loans and Grants
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Dollar threshold used to distinguish between Type A and Type B programs: $750,000

Auditee qualified as low-risk auditee? Yes X No

SECTION II – FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESS

2021-001 – Accounts Payable

Criteria or specific requirement
Amounts due to vendors or suppliers for goods and services received before year end, but not yet paid for, should be booked as accounts payable.

Condition
Invoices were not recorded as accounts payable at year end.

Context
During audit procedures, material invoices were identified that should have been recorded as accounts payable.

Cause
Invoices were not properly reviewed for the date of the goods or services provided.

Effect
Expenses and liabilities were understated.

Recommendation
We recommend that the County review its controls in order to ensure that all accounts payable are properly recorded.

Views of responsible officials
See Corrective Action Plan.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SIGNIFICANT DEFICIENCY

2021-002

Federal program
Epidemiology and Laboratory Capacity for Infectious Diseases - (ELC) 93.323

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

Criteria or specific requirement
Internal controls should be in place to ensure that payroll expenditures are properly calculated and paid out.

Condition
During testing, we identified errors in the calculation of the payroll hours paid out to the health department for payroll periods throughout the year. Of the 20 employees tested, 7 were improperly paid for a pay period tested, resulting in an overpayment of $1,053.

Context
When compared to the total population of applicable health department payroll expenses, the estimated overpayment is $5,230.

Cause
The health department requested that certain overtime hours be recorded as COVID-19 overtime hours for grant tracking purposes. However, those hours were mistakenly added instead of being reclassified.

Effect
The payroll amounts used to calculate the allocations between programs were incorrect, which resulted in an incorrect amount being reported to the awarding agency.

Recommendation
We recommend the County review its payroll controls to ensure that hours worked are properly paid out to employees.

Views of responsible officials
See Corrective Action Plan.

2021-003

Federal program
Epidemiology and Laboratory Capacity for Infectious Diseases - (ELC) 93.323

Compliance requirements
Activities allowed or unallowed, allowable costs/cost principles, reporting

Criteria or specific requirement
Internal controls should be in place to ensure that grant expenditures are properly calculated and reports completed accurately.

Condition
During testing, we identified errors in the calculation of the payroll allocations for the health department grants. Of the 14 employees tested, 6 had entry errors either within the allocation calculation or within the report submitted to the awarding agency. There were both errors that resulted in too much being reported and errors that resulted in too little being reported, and the cumulative effect was $1,027 of program expenditures that were not claimed that could have been.

Context
Applicable employee payroll amounts are entered into a spreadsheet maintained by the health department, and that spreadsheet is used to calculate the amounts reported to the awarding agency. Any entry errors within the spreadsheet or within the reports submitted will result in an incorrect amount of funding being claimed. When compared to the total population of applicable health department payroll expenses, the estimated overpayment is $2,867.

Cause
Entry errors were the result of typos or an incorrect number being used.

Effect
Incorrect payroll expenditure amounts were reported to the awarding agency.

Recommendation
We recommend the County review its grant reporting controls to ensure that correct amounts are submitted.

Views of responsible officials
See Corrective Action Plan.

Barton County
Barton Invests in Growth

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

No financial statement findings are required to be disclosed.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SIGNIFICANT DEFICIENCY

2020-001

Federal program
Coronavirus Relief Fund (CFDA No. 21.019)

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

Status
Corrected