BARTON COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2025

BARTON COUNTY, KANSAS
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For the Year Ended December 31, 2025

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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, 2025 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, 2025, 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, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' 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.

above+beyond
AdamsBrown, LLC

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated August 5, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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/accounts-reports/local-government/municipal-services/municipal-audits. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

August 11, 2026

BARTON COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Type Funds							
General Fund	$ 4,844,460	71	11,602,134	10,882,823	**5,563,842**	653,209	**6,217,051**
Special Purpose Funds							
Ambulance Fund	-	-	737,780	729,350	**8,430**	71,621	**80,051**
Cemetery Fund	44,339	-	24,473	22,042	**46,770**	580	**47,350**
Barton County 911 Fund	247,696	-	201,083	158,596	**290,183**	935	**291,118**
Employee Benefits Fund	1,191,237	-	3,075,927	3,456,938	**810,226**	174,815	**985,041**
Health Fund	499,154	-	1,559,213	1,479,473	**578,894**	54,162	**633,056**
Mental Health Fund	3,727	-	126,119	126,118	**3,728**	-	**3,728**
Developmentally Disabled Fund	2,047	-	70,416	70,416	**2,047**	-	**2,047**
Noxious Weed Fund	14,494	-	606,037	535,743	**84,788**	5,237	**90,025**
Road and Bridge Fund	1,477,851	-	4,716,781	5,424,246	**770,386**	98,688	**869,074**
Special Alcohol Fund	15,208	-	6,799	15,208	**6,799**	-	**6,799**
Special Parks and Recreation Fund	2,662	-	3,554	5,055	**1,161**	5,055	**6,216**
Special Liability Fund	6,806	-	72,323	71,950	**7,179**	220	**7,399**
Juvenile Services Fund	409,736	-	946,594	1,092,055	**264,275**	44,963	**309,238**
Community Corrections Fund	183,667	-	828,231	778,052	**233,846**	29,482	**263,328**
Criminal Justice Information System Fund	2,278	-	42,885	42,885	**2,278**	-	**2,278**
W & W Scenic Byway Grant Fund	1,629	-	-	-	**1,629**	-	**1,629**
Victims of Crime Act Grant Fund	(16,245)	-	49,795	49,618	**(16,068)**	4,072	**(11,996)**
Barton County Stewardship Fund	22,141	-	424	-	**22,565**	-	**22,565**
Capital Improvements Fund	3,026,202	13,259	1,517,888	247,727	**4,309,622**	100,000	**4,409,622**
Register of Deeds Technology Fund	88,746	-	32,432	15,247	**105,931**	59	**105,990**
Clerk Technology Fund	49,258	-	7,468	19,108	**37,618**	442	**38,060**
Treasurer Technology Fund	27,820	-	8,313	7,639	**28,494**	-	**28,494**
Equipment Replacement Fund	3,735,312	-	-	336,288	**3,399,024**	279,000	**3,678,024**
Special Bridge Replacement Fund	222,744	1,000	163,346	115,826	**271,264**	68,100	**339,364**
USDA Distant Learning Fund	(179,652)	-	185,745	-	**6,093**	-	**6,093**
RROE Grant Fund	1,679	-	-	1,679	**-**	-	**-**
BJA Grant Fund	(10,066)	-	29,377	19,311	**-**	-	**-**
CDC Grant Fund	(30,549)	-	97,517	134,078	**(67,110)**	5,267	**(61,843)**

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, 2025

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)							
Public Health Infrastructure Grant Fund	$ 18,769	-	13,391	88,499	**(56,339)**	24,646	**(31,693)**
Opioid Settlement Fund	101,791	-	23,244	-	**125,035**	-	**125,035**
Fire District No. 1 Fund	30,216	-	88,589	90,525	**28,280**	8,542	**36,822**
Fire District No. 1 Special Equipment Fund	175,456	-	30,000	110,888	**94,568**	-	**94,568**
Business Funds							
Solid Waste Fund	5,442,001	1,037	1,950,056	1,427,604	**5,965,490**	129,527	**6,095,017**
Health Coverage Fund	840,874	-	2,932,018	2,986,759	**786,133**	-	**786,133**
Trust Funds							
Motor Vehicle Operating Fund	45,533	183	279,411	285,506	**39,621**	8,379	**48,000**
Law Enforcement Trust Fund	91,153	-	1,042	10,045	**82,150**	-	**82,150**
Prosecutor's Assistance and Training Fund	46,328	-	1,927	897	**47,358**	-	**47,358**
Court Service Alcohol Tax Grant Fund	1,489	-	-	-	**1,489**	-	**1,489**
Barton County Employees' Trust Fund	4,898	-	-	2,221	**2,677**	-	**2,677**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 22,682,889	15,550	32,032,332	30,840,415	**23,890,356**	1,767,001	**25,657,357**

Composition of Cash		
Checking Accounts	$	**1,569,326**
Time Deposits		**30,230,899**
Certificates of Deposit		**27,863,294**
Cash on Hand		**975**
Total Cash		**59,664,494**
Distributable Funds, State Funds, and Subdivision Funds per Statement 3-1		**(33,435,916)**
Agency Funds per Statement 3-2		**(571,221)**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$	**25,657,357**

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, 2025.

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 the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did not hold a revenue neutral rate hearing and the Fire District No. 1 did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were budget amendments for this year for the General Fund, Road and Bridge Fund and Special Alcohol 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 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, USDA Distant Learning Fund, RROE Grant Fund, BJA Grant Fund, CDC Grant Fund, Public Health Infrastructure Grant Fund, Opioid Settlement Fund and Fire District No. 1 Special Equipment 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, 2025.

At December 31, 2025, the County's carrying amount of deposits was $59,664,494 and the bank balance was $57,652,099. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $26,409,396 was covered by federal depository insurance, $31,242,703 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, 2025.

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, 2025 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Juvenile Services Fund	Resolution	$	1,512
General Fund	Capital Improvements Fund	K.S.A. 19-120		1,358,219
Special Alcohol Fund	Community Corrections Fund	Resolution		15,208
Road and Bridge Fund	Capital Improvements Fund	K.S.A. 19-120		159,669
Motor Vehicle Operating Fund	General Fund	K.S.A. 8-145		45,559
Fire District No. 1 Fund	Fire District No. 1 Special Equipment Fund	K.S.A. 19-3612c		30,000

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 property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 114 participating members.

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

The County has been unable to obtain worker compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 97 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that the KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $850,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

NOTE 7 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded budgeted limits in the Mental Health Fund ($1,118) and Developmentally Disabled Fund ($416), which is in violation of K.S.A. 79-2935.

NOTE 8 – 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 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kspers.gov 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 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $1,065,501 for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $7,898,616. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov 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, 2025.

NOTE 12 – HEALTH REIMBURSEMENT ARRANGEMENT

Barton County, Kansas entered into a Health Reimbursement Arrangement (HRA) during 2022. The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The HRA plan is funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employee, their spouse or their dependents. The maximum

allowance per year is $1,000 for employee only, $4,000 for employee and spouse, employee and children and employee and family. The amount the County paid in HRA reimbursements was $240,156 for the year ended December 31, 2025.

NOTE 13 – 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 14 – 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 $5,270,540 and the estimated post-closure cost is $4,128,326. These figures comprise the estimated closure and post-closure cost of $9,398,866. At December 31, 2025, the permit for 2025 identifies that the remaining volume capacity of the site is 64.14% of the original capacity and that the remaining life of the landfill is 83.5 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, 2025.

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

BARTON COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Type Funds					
General Fund	$ 13,119,486	-	13,119,486	**10,882,823**	(2,236,663)
Special Purpose Funds					
Ambulance Fund	729,350	-	729,350	**729,350**	-
Cemetery Fund	40,000	-	40,000	**22,042**	(17,958)
Barton County 911 Fund	243,850	-	243,850	**158,596**	(85,254)
Employee Benefits Fund	3,774,525	-	3,774,525	**3,456,938**	(317,587)
Health Fund	1,663,784	-	1,663,784	**1,479,473**	(184,311)
Mental Health Fund	125,000	-	125,000	**126,118**	1,118
Developmentally Disabled Fund	70,000	-	70,000	**70,416**	416
Noxious Weed Fund	677,620	-	677,620	**535,743**	(141,877)
Road and Bridge Fund	5,582,135	-	5,582,135	**5,424,246**	(157,889)
Special Alcohol Fund	15,217	-	15,217	**15,208**	(9)
Special Parks and Recreation Fund	5,526	-	5,526	**5,055**	(471)
Special Liability Fund	80,000	-	80,000	**71,950**	(8,050)
Criminal Justice Information System Fund	45,000	-	45,000	**42,885**	(2,115)
Special Bridge Replacement Fund	360,000	-	360,000	**115,826**	(244,174)
Fire District No. 1 Fund	105,000	-	105,000	**90,525**	(14,475)
Business Fund					
Solid Waste Fund	1,634,692	-	1,634,692	**1,427,604**	(207,088)

BARTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 3,741,908	**4,387,592**	4,502,709	(115,117)
Delinquent Tax	113,734	**78,257**	-	78,257
Vehicle Tax	590,532	**447,603**	433,998	13,605
Motor Vehicle Stamp Tax	1,792	**1,660**	1,654	6
Local Alcohol Liquor Tax	3,599	**3,554**	4,001	(447)
Mineral Production Tax	38,240	**35,246**	22,000	13,246
Sales Tax	2,794,479	**2,736,701**	2,511,172	225,529
Interest and Fees on Delinquent Taxes	211,933	**510,187**	458,944	51,243
Franchise Fee	31,664	**30,997**	30,997	-
Federal Aid	24,262	**-**	-	-
State Aid	413,681	**17,212**	-	17,212
Prisoner Keep	151,178	**123,492**	123,282	210
Sheriff Miscellaneous Receipts	1,140	**1,055**	25,000	(23,945)
Reimbursements - District Court	36,375	**38,716**	75,000	(36,284)
Reimbursements - Other	242,486	**167,558**	165,379	2,179
Licenses, Permits and Fees	325,360	**344,238**	247,056	97,182
County Attorney - Diversion Fees	51,550	**48,200**	45,000	3,200
Charges for Services	8,479	**7,954**	-	7,954
Sale of Property	-	**1,358,311**	1,358,311	-
Interest on Idle Funds	1,627,126	**1,202,711**	1,107,379	95,332
Other	10,230	**15,331**	-	15,331
Transfers In	39,514	**45,559**	20,000	25,559
Total Receipts	10,459,262	**11,602,134**	11,131,882	470,252
Expenditures				
County Commissioners	159,246	**210,907**	168,885	42,022
County Clerk	339,907	**315,421**	334,535	(19,114)
County Clerk - Election	121,098	**83,442**	120,250	(36,808)
County Treasurer	268,264	**268,652**	299,605	(30,953)
County Attorney	904,309	**959,084**	977,845	(18,761)
Register of Deeds	112,510	**109,498**	126,440	(16,942)
Sheriff	1,644,478	**1,471,966**	1,767,910	(295,944)
County Appraiser	496,949	**494,676**	527,815	(33,139)
District Court	383,378	**401,697**	446,000	(44,303)
Courthouse General	1,097,062	**774,484**	3,640,475	(2,865,991)
Juvenile Detention	66,380	**138,259**	91,254	47,005
General Finance	448,045	**565,416**	622,575	(57,159)
Facilities Management	4,840	**234,652**	227,030	7,622
County Administrator	$ 559,058	**369,080**	388,775	(19,695)

BARTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year			
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Information Technology	$ 199,819	**208,099**	203,565	4,534
Detention Facility	1,570,960	**1,783,861**	1,831,297	(47,436)
Emergency Preparedness/Risk Management	82,462	**85,586**	93,075	(7,489)
Public Works/Engineering	236,685	**214,993**	254,725	(39,732)
Public Works/Environmental Management	108,076	**115,874**	117,930	(2,056)
Communications	711,442	**717,445**	879,500	(162,055)
Transfers Out	304,540	**1,359,731**	-	1,359,731
Total Expenditures	9,819,508	**10,882,823**	13,119,486	(2,236,663)
Receipts Over (Under) Expenditures	639,754	**719,311**		
Unencumbered Cash - Beginning	4,200,806	**4,844,460**		
Prior Year Cancelled Encumbrances	3,900	**71**		
Unencumbered Cash - Ending	$ 4,844,460	**5,563,842**		

BARTON COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 630,281	**651,568**	668,326	(16,758)
Delinquent Tax	14,911	**10,920**	-	10,920
Motor Vehicle Tax	79,906	**75,012**	72,830	2,182
Motor Vehicle Stamp Tax	243	**280**	279	1
Total Receipts	725,341	**737,780**	741,435	(3,655)
Expenditures				
Contractual Services	729,130	**729,350**	729,350	-
Receipts Over (Under) Expenditures	(3,789)	**8,430**		
Unencumbered Cash - Beginning	3,789	**-**		
Unencumbered Cash - Ending	$ -	**8,430**		

BARTON COUNTY, KANSAS
Cemetery Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 16,522	**16,437**	16,765	(328)
Delinquent Tax	220	**169**	-	169
Motor Vehicle Tax	737	**1,923**	1,873	50
Motor Vehicle Stamp Tax	2	**7**	7	-
Sale of Lots	4,900	**3,850**	3,000	850
Other	1,161	**2,087**	-	2,087
Total Receipts	23,542	**24,473**	21,645	2,828
Expenditures				
Commodities	1,135	**2,352**	5,930	(3,578)
Contractual Services	15,834	**17,757**	17,070	687
Capital Outlay	-	**1,933**	17,000	(15,067)
Total Expenditures	16,969	**22,042**	40,000	(17,958)
Receipts Over (Under) Expenditures	6,573	**2,431**		
Unencumbered Cash - Beginning	37,766	**44,339**		
Unencumbered Cash - Ending	$ 44,339	**46,770**		

BARTON COUNTY, KANSAS
Barton County 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Collections	$ 192,845	**199,381**	200,000	(619)
Reimbursements	1,132	**1,123**	-	1,123
Interest on Idle Funds	559	**579**	-	579
Total Receipts	194,536	**201,083**	200,000	1,083
Expenditures				
Contractual Services	199,201	**153,186**	243,350	(90,164)
Capital Outlay	4,970	**5,410**	500	4,910
Total Expenditures	204,171	**158,596**	243,850	(85,254)
Receipts Over (Under) Expenditures	(9,635)	**42,487**		
Unencumbered Cash - Beginning	257,331	**247,696**		
Unencumbered Cash - Ending	$ 247,696	**290,183**		

BARTON COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 2,778,879	**2,700,887**	2,768,340	(67,453)
Delinquent Tax	60,452	**43,545**	-	43,545
Motor Vehicle Tax	326,091	**330,258**	320,765	9,493
Motor Vehicle Stamp Tax	1,004	**1,237**	1,232	5
Other Refunds and Reimbursements	64	**-**	-	-
Total Receipts	3,166,490	**3,075,927**	3,090,337	(14,410)
Expenditures				
Health Benefits	1,814,060	**1,938,447**	2,064,025	(125,578)
Workers' Compensation Insurance	56,095	**54,081**	120,000	(65,919)
FICA and Medicare	568,854	**599,699**	660,000	(60,301)
KPERS Retirement	782,244	**856,364**	875,000	(18,636)
Cafeteria Plan	4,559	**4,377**	5,500	(1,123)
Unemployment Compensation	29,245	**3,970**	50,000	(46,030)
Total Expenditures	3,255,057	**3,456,938**	3,774,525	(317,587)
Receipts Over (Under) Expenditures	(88,567)	**(381,011)**		
Unencumbered Cash - Beginning	1,279,804	**1,191,237**		
Unencumbered Cash - Ending	$ 1,191,237	**810,226**		

BARTON COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 270,938	**271,180**	278,138	(6,958)
Delinquent Tax	6,523	**4,716**	-	4,716
Motor Vehicle Tax	33,942	**32,222**	31,285	937
Motor Vehicle Stamp Tax	103	**120**	120	-
Federal Aid	728,554	**543,052**	551,888	(8,836)
State Aid	215,659	**239,147**	143,496	95,651
Collections and Other	550,102	**468,776**	430,000	38,776
Grant Proceeds	5,200	**-**	-	-
Sale of Assets	-	**-**	5,000	(5,000)
Total Receipts	1,811,021	**1,559,213**	1,439,927	119,286
Expenditures				
Personal Services	810,670	**792,727**	1,056,702	(263,975)
Commodities	363,166	**281,390**	378,742	(97,352)
Contractual Services	235,858	**74,508**	216,138	(141,630)
Capital Outlay	34,935	**29,207**	7,000	22,207
Child Care	39,405	**34,251**	-	34,251
Women and Maternal Health and Screening	187,716	**226,400**	-	226,400
Communicable Diseases	11,133	**8,263**	-	8,263
Emergencies	69,785	**32,727**	5,202	27,525
Total Expenditures	1,752,668	**1,479,473**	1,663,784	(184,311)
Receipts Over (Under) Expenditures	58,353	**79,740**		
Unencumbered Cash - Beginning	440,621	**499,154**		
Prior Year Cancelled Encumbrances	180	**-**		
Unencumbered Cash - Ending	$ 499,154	**578,894**		

BARTON COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year			
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 105,230	**111,649**	114,612	(2,963)
Delinquent Tax	2,696	**1,897**	-	1,897
Motor Vehicle Tax	13,900	**12,526**	12,158	368
Motor Vehicle Stamp Tax	42	**47**	47	-
Total Receipts	121,868	**126,119**	126,817	(698)
Expenditures				
Contractual Services	121,868	**126,118**	125,000	1,118
Receipts Over (Under) Expenditures	-	**1**		
Unencumbered Cash - Beginning	3,727	**3,727**		
Unencumbered Cash - Ending	$ 3,727	**3,728**		

BARTON COUNTY, KANSAS
Developmentally Disabled Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Taxes and Shared Revenues					
Ad Valorem Property Tax	$	59,153	**62,286**	64,036	(1,750)
Delinquent Tax		1,510	**1,064**	-	1,064
Motor Vehicle Tax		7,775	**7,040**	6,834	206
Motor Vehicle Stamp Tax		24	**26**	26	-
Total Receipts		68,462	**70,416**	70,896	(480)
Expenditures					
Contractual Services		68,462	**70,416**	70,000	416
Receipts Over (Under) Expenditures		-	**-**		
Unencumbered Cash - Beginning		2,047	**2,047**		
Unencumbered Cash - Ending	$	2,047	**2,047**		

BARTON COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 208,453	**210,052**	215,214	(5,162)
Delinquent Tax	6,264	**4,309**	-	4,309
Motor Vehicle Tax	34,389	**25,026**	24,259	767
Motor Vehicle Stamp Tax	105	**93**	92	1
Sale of Property	870	**-**	-	-
Collections and Other	337,393	**366,557**	385,000	(18,443)
Total Receipts	587,474	**606,037**	624,565	(18,528)
Expenditures				
Personal Services	150,578	**145,862**	143,070	2,792
Commodities	490,257	**337,676**	480,200	(142,524)
Contractual Services	47,991	**52,133**	52,850	(717)
Capital Outlay	-	**72**	1,500	(1,428)
Total Expenditures	688,826	**535,743**	677,620	(141,877)
Receipts Over (Under) Expenditures	(101,352)	**70,294**		
Unencumbered Cash - Beginning	115,846	**14,494**		
Unencumbered Cash - Ending	$ 14,494	**84,788**		

BARTON COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 3,343,601	**2,968,971**	3,066,973	(98,002)
Delinquent Tax	77,356	**54,905**	-	54,905
Motor Vehicle Tax	382,130	**396,285**	384,968	11,317
Motor Vehicle Stamp Tax	1,162	**1,485**	1,479	6
Special City and County Highway Payments	922,968	**912,582**	912,582	-
County Equalization and Adjustment Payments	121,282	**115,404**	115,404	-
Sale of Assets	12,347	**1,868**	-	1,868
State Aid	164,804	**167,723**	159,669	8,054
Federal Aid	-	**9,070**	-	9,070
Reimbursements and Other	15,728	**88,488**	52,022	36,466
Total Receipts	5,041,378	**4,716,781**	4,693,097	23,684
Expenditures				
Personal Services	1,017,803	**1,169,106**	1,227,385	(58,279)
Commodities	2,577,653	**2,605,331**	3,371,700	(766,369)
Contractual Services	416,330	**536,860**	163,050	373,810
Capital Outlay	84,840	**67,486**	450,000	(382,514)
Capital Improvements	324,657	**885,794**	370,000	515,794
Transfers Out	314,804	**159,669**	-	159,669
Total Expenditures	4,736,087	**5,424,246**	5,582,135	(157,889)
Receipts Over (Under) Expenditures	305,291	**(707,465)**		
Unencumbered Cash - Beginning	1,149,655	**1,477,851**		
Prior Year Cancelled Encumbrances	22,905	**-**		
Unencumbered Cash - Ending	$ 1,477,851	**770,386**		

BARTON COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Local Alcohol Funds	$ 6,885	**6,799**	4,578	2,221
Expenditures				
Transfers Out	-	**15,208**	15,217	(9)
Receipts Over (Under) Expenditures	6,885	**(8,409)**		
Unencumbered Cash - Beginning	8,323	**15,208**		
Unencumbered Cash - Ending	$ 15,208	**6,799**		

BARTON COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Local Alcohol Funds	$ 3,599	**3,554**	4,001	(447)
Expenditures				
Contractual Services	3,205	**5,055**	5,526	(471)
Receipts Over (Under) Expenditures	394	**(1,501)**		
Unencumbered Cash - Beginning	2,268	**2,662**		
Unencumbered Cash - Ending	$ 2,662	**1,161**		

BARTON COUNTY, KANSAS
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 69,792	**63,134**	64,959	(1,825)
Delinquent Tax	226	**136**	-	136
Motor Vehicle Tax	4,366	**8,292**	7,975	317
Motor Vehicle Stamp Tax	13	**31**	31	-
Real Estate Tax Redemptions	794	**730**	-	730
Total Receipts	75,191	**72,323**	72,965	(642)
Expenditures				
Contractual Services	79,313	**71,950**	80,000	(8,050)
Receipts Over (Under) Expenditures	(4,122)	**373**		
Unencumbered Cash - Beginning	10,928	**6,806**		
Unencumbered Cash - Ending	$ 6,806	**7,179**		

BARTON COUNTY, KANSAS
Juvenile Services Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	741,414	**919,118**
Urinalysis		9,477	**-**
Collections		17,262	**25,964**
Transfers In		4,540	**1,512**
Other		32	**-**
Total Receipts		772,725	**946,594**
Expenditures			
Personal Services		936,514	**948,273**
Commodities		24,674	**29,504**
Contractual Services		89,416	**80,124**
Capital Outlay		26,997	**34,154**
Total Expenditures		1,077,601	**1,092,055**
Receipts Over (Under) Expenditures		(304,876)	**(145,461)**
Unencumbered Cash - Beginning		714,612	**409,736**
Unencumbered Cash - Ending	$	409,736	**264,275**

BARTON COUNTY, KANSAS
Community Corrections Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	744,309	**785,360**
Drug Tests and Other		9,515	**892**
Sales of Property		5,075	**-**
Transfers In		-	**15,208**
Reimbursements		3,891	**26,771**
Total Receipts		762,790	**828,231**
Expenditures			
Personal Services		549,243	**615,089**
Commodities		9,873	**15,808**
Contractual Services		43,130	**65,174**
Capital Outlay		43,645	**81,981**
Total Expenditures		645,891	**778,052**
Receipts Over (Under) Expenditures		116,899	**50,179**
Unencumbered Cash - Beginning		55,743	**183,667**
Prior Year Cancelled Encumbrances		11,025	**-**
Unencumbered Cash - Ending	$	183,667	**233,846**

BARTON COUNTY, KANSAS
Criminal Justice Information System Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
User Fees	$ 41,343	**42,885**	45,000	(2,115)
Expenditures				
Contractual Services	41,343	**42,885**	45,000	(2,115)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		1,629	**1,629**
Unencumbered Cash - Ending	$	1,629	**1,629**

BARTON COUNTY, KANSAS
Victims of Crime Act Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	47,944	**49,795**
Expenditures			
Personal Services		48,261	**49,618**
Receipts Over (Under) Expenditures		(317)	**177**
Unencumbered Cash - Beginning		(15,928)	**(16,245)**
Unencumbered Cash - Ending	$	(16,245)	**(16,068)**

BARTON COUNTY, KANSAS
Barton County Stewardship Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest on Idle Funds	$	494	**424**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		494	**424**
Unencumbered Cash - Beginning		21,647	**22,141**
Unencumbered Cash - Ending	$	22,141	**22,565**

BARTON COUNTY, KANSAS
Capital Improvements Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	464,804	**1,517,888**
Federal Aid		25,203	**-**
Total Receipts		490,007	**1,517,888**
Expenditures			
Capital Outlay		902,398	**90,712**
Contractual Services		520,304	**157,015**
Total Expenditures		1,422,702	**247,727**
Receipts Over (Under) Expenditures		(932,695)	**1,270,161**
Unencumbered Cash - Beginning		3,910,587	**3,026,202**
Prior Year Cancelled Encumbrances		48,310	**13,259**
Unencumbered Cash - Ending	$	3,026,202	**4,309,622**

BARTON COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	27,170	**29,448**
Interest on Idle Funds		2,869	**2,984**
Total Receipts		30,039	**32,432**
Expenditures			
Contractual Services		15,595	**15,051**
Commodities		-	**196**
Total Expenditures		15,595	**15,247**
Receipts Over (Under) Expenditures		14,444	**17,185**
Unencumbered Cash - Beginning		74,302	**88,746**
Unencumbered Cash - Ending	$	88,746	**105,931**

BARTON COUNTY, KANSAS
Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	6,793	**7,362**
Interest on Idle Funds		129	**106**
Total Receipts		6,922	**7,468**
Expenditures			
Commodities		5,811	**16,984**
Capital Outlay		3,597	**2,124**
Total Expenditures		9,408	**19,108**
Receipts Over (Under) Expenditures		(2,486)	**(11,640)**
Unencumbered Cash - Beginning		51,744	**49,258**
Unencumbered Cash - Ending	$	49,258	**37,618**

BARTON COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	7,952	**8,292**
Interest on Idle Funds		28	**21**
Total Receipts		7,980	**8,313**
Expenditures			
Commodities		10,092	**7,040**
Contractual		599	**599**
Total Expenditures		10,691	**7,639**
Receipts Over (Under) Expenditures		(2,711)	**674**
Unencumbered Cash - Beginning		30,531	**27,820**
Unencumbered Cash - Ending	$	27,820	**28,494**

BARTON COUNTY, KANSAS
Equipment Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	150,000	**-**
Federal Aid		83,267	**-**
Total Receipts		233,267	**-**
Expenditures			
Capital Outlay		712,589	**336,288**
Receipts Over (Under) Expenditures		(479,322)	**(336,288)**
Unencumbered Cash - Beginning		4,178,865	**3,735,312**
Prior Year Cancelled Encumbrances		35,769	**-**
Unencumbered Cash - Ending	$	3,735,312	**3,399,024**

BARTON COUNTY, KANSAS
Special Bridge Replacement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 346,887	**120,353**	121,888	(1,535)
Delinquent Property Tax	3,403	**2,952**	-	2,952
Motor Vehicle Tax	1,137	**39,887**	38,947	940
Motor Vehicle Stamp Tax	-	**154**	153	1
State Aid	1,879	**-**	-	-
Total Receipts	353,306	**163,346**	160,988	2,358
Expenditures				
Contractual Services	48,025	**500**	60,000	(59,500)
Capital Outlay	283,805	**115,326**	300,000	(184,674)
Total Expenditures	331,830	**115,826**	360,000	(244,174)
Receipts Over (Under) Expenditures	21,476	**47,520**		
Unencumbered Cash - Beginning	201,268	**222,744**		
Prior Year Cancelled Encumbrances	-	**1,000**		
Unencumbered Cash - Ending	$ 222,744	**271,264**		

BARTON COUNTY, KANSAS
USDA Distant Learning Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Grant Proceeds	$	-	**185,745**
Expenditures			
Capital Outlay		185,745	**-**
Receipts Over (Under) Expenditures		(185,745)	**185,745**
Unencumbered Cash - Beginning		(216,902)	**(179,652)**
Prior Year Cancelled Encumbrances		222,995	**-**
Unencumbered Cash - Ending	$	(179,652)	**6,093**

BARTON COUNTY, KANSAS
RROE Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Personal Services		-	**1,679**
Receipts Over (Under) Expenditures		-	**(1,679)**
Unencumbered Cash - Beginning		1,679	**1,679**
Unencumbered Cash - Ending	$	1,679	**-**

BARTON COUNTY, KANSAS
BJA Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	39,034	**29,377**
Expenditures			
Personal Services		32,031	**19,311**
Receipts Over (Under) Expenditures		7,003	**10,066**
Unencumbered Cash - Beginning		(49,721)	**(10,066)**
Prior Year Cancelled Encumbrances		32,652	**-**
Unencumbered Cash - Ending	$	(10,066)	**-**

BARTON COUNTY, KANSAS
CDC Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	128,221	**97,517**
Expenditures			
Contractual Services		132,856	**134,078**
Receipts Over (Under) Expenditures		(4,635)	**(36,561)**
Unencumbered Cash - Beginning		(25,914)	**(30,549)**
Unencumbered Cash - Ending	$	(30,549)	**(67,110)**

BARTON COUNTY, KANSAS
Public Health Infrastructure Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	47,786	**13,391**
Expenditures			
Commodities		24,792	**29,001**
Capital Outlay		-	**59,498**
Total Expenditures		24,792	**88,499**
Receipts Over (Under) Expenditures		22,994	**(75,108)**
Unencumbered Cash - Beginning		(4,225)	**18,769**
Unencumbered Cash - Ending	$	18,769	**(56,339)**

BARTON COUNTY, KANSAS
Opioid Settlement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	55,101	**23,244**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		55,101	**23,244**
Unencumbered Cash - Beginning		46,690	**101,791**
Unencumbered Cash - Ending	$	101,791	**125,035**

BARTON COUNTY, KANSAS
Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 70,918	**80,308**	82,848	(2,540)
Delinquent Tax	2,678	**1,310**	-	1,310
Motor Vehicle Tax	7,103	**6,805**	6,687	118
Reimbursed Expenses	172	**166**	-	166
Miscellaneous	275	**-**	-	-
Total Receipts	81,146	**88,589**	89,535	(946)
Expenditures				
Personal Services	13,525	**20,480**	16,000	4,480
Commodities	10,734	**5,946**	12,000	(6,054)
Contractual Services	24,237	**30,131**	34,600	(4,469)
Capital Outlay	757	**3,968**	12,400	(8,432)
Transfers Out	29,000	**30,000**	30,000	-
Total Expenditures	78,253	**90,525**	105,000	(14,475)
Receipts Over (Under) Expenditures	2,893	**(1,936)**		
Unencumbered Cash - Beginning	27,323	**30,216**		
Unencumbered Cash - Ending	$ 30,216	**28,280**		

BARTON COUNTY, KANSAS
Fire District No. 1 Special Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	29,000	**30,000**
Expenditures			
Capital Outlay		-	**110,888**
Receipts Over (Under) Expenditures		29,000	**(80,888)**
Unencumbered Cash - Beginning		146,456	**175,456**
Unencumbered Cash - Ending	$	175,456	**94,568**

BARTON COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Collections	$ 2,077,417	**1,836,221**	1,700,000	136,221
Reimbursements and Other	1,050	**2,361**	2,500	(139)
Interest on Idle Funds	166,657	**111,474**	100,000	11,474
Total Receipts	2,245,124	**1,950,056**	1,802,500	147,556
Expenditures				
Personal Services	649,930	**693,918**	756,242	(62,324)
Commodities	158,101	**145,130**	154,400	(9,270)
Contractual Services	437,089	**481,878**	556,850	(74,972)
Household Hazardous Waste	2,824	**12,301**	13,700	(1,399)
Capital Outlay	122,397	**94,377**	153,500	(59,123)
Total Expenditures	1,370,341	**1,427,604**	1,634,692	(207,088)
Receipts Over (Under) Expenditures	874,783	**522,452**		
Unencumbered Cash - Beginning	4,417,959	**5,442,001**		
Prior Year Cancelled Encumbrances	149,259	**1,037**		
Unencumbered Cash - Ending	$ 5,442,001	**5,965,490**		

BARTON COUNTY, KANSAS
Health Coverage Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	2,662,488	**2,912,244**
Interest on Idle Funds		3,644	**19,774**
Total Receipts		2,666,132	**2,932,018**
Expenditures			
Contractual Services		2,628,952	**2,986,759**
Receipts Over (Under) Expenditures		37,180	**(54,741)**
Unencumbered Cash - Beginning		803,694	**840,874**
Unencumbered Cash - Ending	$	840,874	**786,133**

BARTON COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	277,163	**279,411**
Other		483	**-**
Total Receipts		277,646	**279,411**
Expenditures			
Personal Services		209,129	**225,084**
Commodities		21,699	**13,483**
Contractual Services		1,285	**1,380**
Transfers Out		39,514	**45,559**
Total Expenditures		271,627	**285,506**
Receipts Over (Under) Expenditures		6,019	**(6,095)**
Unencumbered Cash - Beginning		39,514	**45,533**
Prior Year Cancelled Encumbrances		-	**183**
Unencumbered Cash - Ending	$	45,533	**39,621**

BARTON COUNTY, KANSAS
Economic Development Revolving Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	554	-
Collections		11,584	-
Total Receipts		12,138	-
Expenditures			
Administration Fees		710	-
Return of Funds		102,498	-
Total Expenditures		103,208	-
Receipts Over (Under) Expenditures		(91,070)	-
Unencumbered Cash - Beginning		91,070	-
Unencumbered Cash - Ending	$	-	-

BARTON COUNTY, KANSAS
Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	29,655	**1,042**
Expenditures			
Capital Outlay		7,707	**10,045**
Receipts Over (Under) Expenditures		21,948	**(9,003)**
Unencumbered Cash - Beginning		69,205	**91,153**
Unencumbered Cash - Ending	$	91,153	**82,150**

BARTON COUNTY, KANSAS
Prosecutor's Assistance and Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	2,039	**1,927**
Expenditures			
Contractual Services		979	**897**
Receipts Over (Under) Expenditures		1,060	**1,030**
Unencumbered Cash - Beginning		45,268	**46,328**
Unencumbered Cash - Ending	$	46,328	**47,358**

BARTON COUNTY, KANSAS
Court Service Alcohol Tax Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		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
Barton County Employees' Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Commodities		-	**2,221**
Receipts Over (Under) Expenditures		-	**(2,221)**
Unencumbered Cash - Beginning		4,898	**4,898**
Unencumbered Cash - Ending	$	4,898	**2,677**

BARTON COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Ad Valorem Taxes				
Current Tax	$ 31,840,224	51,029,405	50,346,737	**32,522,892**
Delinquent Personal Property Tax	18,017	202,420	202,518	**17,919**
Delinquent Real Estate Tax	42,693	1,308,601	726,287	**625,007**
Neighborhood Revitalization	122,065	433,639	555,704	**-**
Motor Vehicle Tax	100,772	67,457	73,497	**94,732**
Local Alcohol Liquor Tax	-	13,907	13,907	**-**
Fire District No. 2	-	113,260	113,260	**-**
Fireworks Fee Fund	3,200	800	4,000	**-**
Total Distributable Funds	32,126,971	53,169,489	52,035,910	**33,260,550**
State Funds				
State General Fund	-	323	323	**-**
State Educational Building	-	368,362	368,362	**-**
State Institutional Building	-	184,181	184,181	**-**
State Motor Vehicle Sales Tax	117,145	1,631,165	1,572,944	**175,366**
Total State Funds	117,145	2,184,031	2,125,810	**175,366**
Subdivision Funds				
Cities	-	8,912,406	8,912,406	**-**
Townships	-	2,870,412	2,870,412	**-**
School Districts	-	17,020,657	17,020,657	**-**
Ellinwood Hospital District	-	1,058,577	1,058,577	**-**
Barton County Community College	-	10,514,003	10,514,003	**-**
Central Kansas Library System	-	223,567	223,567	**-**
Cemetery Districts	-	249,104	249,104	**-**
Wet Walnut Creek Watershed District	-	38,159	38,159	**-**
Big Bend Groundwater Management	-	150,960	150,960	**-**
Cottonwood Extension District #17	-	245,484	245,484	**-**
Total Subdivision Funds	-	41,283,329	41,283,329	**-**
Total	$ 32,244,116	96,636,849	95,445,049	**33,435,916**

BARTON COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Conceal and Carry Fund	$ 28,041	14,271	7,942	**34,370**
Motor Vehicle Tax License Fees	5,799	2,518,844	2,515,581	**9,062**
Mortgage Registration Heritage Trust	3,261	14,724	14,155	**3,830**
Game, Park and Boat Permits	520	652	652	**520**
Attorney Worthless Check Trust	316	-	-	**316**
County Sheriff	163,847	304,406	199,201	**269,052**
Inmate Commissary - Prisoner Keep Fund	111,696	-	17,490	**94,206**
Detention Facility - Surplus Fund	19,068	28	-	**19,096**
Sheriff - Child Safety Program	527	-	-	**527**
Sheriff - Cadet Lawman	476	-	-	**476**
Sheriff Sex Offender Registration Fund	53,679	15,940	9,462	**60,157**
Sheriff Stray Animal	170	-	-	**170**
VIN Inspections	79,810	22,799	34,779	**67,830**
Law Library	12,453	19,995	21,039	**11,409**
District Court	107,515	243,697	351,012	**200**
Total	$ 587,178	3,155,356	3,171,313	**571,221**