BARBER COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2023

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For the Year Ended December 31, 2023

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INDEPENDENT AUDITORS' REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Barber County, Kansas**, as of and for the year ended December 31, 2023 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, 2023, 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, 2023, 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.

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, 2022 (not presented herein), and have issued our report thereon dated August 21, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

August 19, 2024

BARBER COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 1,749,931	1,521	4,242,664	3,958,709	**2,035,407**	22,636	**2,058,043**
Special Purpose Funds							
Road and Bridge Fund	261,858	-	2,408,466	2,521,756	**148,568**	20,806	**169,374**
Noxious Weed Fund	26,348	-	128,636	144,378	**10,606**	-	**10,606**
Noxious Weed Capital Outlay Fund	31,552	-	-	-	**31,552**	-	**31,552**
Public Health Fund	388,447	3,199	301,116	488,457	**204,305**	-	**204,305**
Ambulance Fund	167,031	-	382,238	278,734	**270,535**	70	**270,605**
Ambulance Donation Fund	465	-	-	-	**465**	-	**465**
Intellectual Disability Fund	-	-	55,503	55,503	**-**	-	**-**
Mental Health Fund	-	-	55,503	55,503	**-**	-	**-**
Appraiser's Cost Fund	111,716	-	234,430	237,153	**108,993**	-	**108,993**
Council on Aging Fund	449	-	99,047	99,496	**-**	-	**-**
Employee Benefits Fund	601,394	-	1,928,888	1,569,586	**960,696**	-	**960,696**
Emergency 911 Fund	98,468	-	60,260	77,900	**80,828**	-	**80,828**
Special Alcohol and Drug Programs Fund	43,320	-	3,993	29,347	**17,966**	-	**17,966**
Capital Improvement Fund	2,502,357	-	200,000	115,466	**2,586,891**	82,998	**2,669,889**
Special Highway Improvement Fund	636,215	-	304,209	747,316	**193,108**	-	**193,108**
Rescue - Special Equipment Fund	120,121	-	10,000	4,603	**125,518**	-	**125,518**
Traffic Diversion Fund	36,394	-	9,125	21,866	**23,653**	-	**23,653**
Register of Deeds Technology Fee Fund	114,598	-	8,874	8,986	**114,486**	-	**114,486**
EMS Special Fund	3,240	-	-	2,694	**546**	-	**546**
Extension Council Fund	-	-	149,517	149,517	**-**	-	**-**
Clerk's Technology Fund	21,150	-	1,958	-	**23,108**	-	**23,108**
Equipment Reserve Fund	1,409,260	-	200,000	46,050	**1,563,210**	-	**1,563,210**
Treasurer's Technology Fund	20,967	-	2,219	-	**23,186**	-	**23,186**
Barber County Public Assist Fund	11,755	-	1,510	3,600	**9,665**	-	**9,665**
Park and Recreation Fund	12,012	-	2,088	9,000	**5,100**	-	**5,100**
ARPA Fund	568,059	-	-	275,433	**292,626**	-	**292,626**
Municipalities Fight Addiction Fund	815	-	10,958	-	**11,773**	-	**11,773**
Business Fund							
Solid Waste Disposal Fund	615,258	-	310,245	236,730	**688,773**	3,113	**691,886**
Insurance Funding Fund	-	-	350,000	112,158	**237,842**	-	**237,842**

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

BARBER COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Trust Funds							
Oil and Gas Depletion Trust Fund	$ 3,005,368	-	-	-	**3,005,368**	-	**3,005,368**
Vehicle Operating Fund	-	-	43,316	43,316	**-**	-	**-**
Prosecuting Attorney Training Fund	1,907	-	560	325	**2,142**	-	**2,142**
Total Primary Government	12,560,455	4,720	11,505,323	11,293,582	**12,776,916**	129,623	**12,906,539**
Related Municipal Entities							
Rural Fire District No. 1							
General Fund	91,135	-	232,908	242,810	**81,233**	-	**81,233**
Special Equipment Fund	317,890	-	89,600	51,002	**356,488**	-	**356,488**
Disaster Donation Fund	19,014	-	6,575	-	**25,589**	-	**25,589**
Public Building Commission							
General Fund	2,439	-	832,550	832,550	**2,439**	-	**2,439**
Total Related Municipal Entities	430,478	-	1,161,633	1,126,362	**465,749**	-	**465,749**
Total Primary Government (Excluding Distributable and Agency Funds)	$ 12,990,933	4,720	12,666,956	12,419,944	**13,242,665**	129,623	**13,372,288**

Composition of Cash		
Checking Accounts	$	**11,497,692**
Certificates of Deposit		**12,139,574**
Cash on Hand		**763**
Total Primary Government		**23,638,029**
Total Related Municipal Entities		**465,749**
Distributable Funds per Schedule 3-1		**(10,478,921)**
Agency Funds per Schedule 3-2		**(252,569)**
Total Primary Government (Excluding Distributable and Agency Funds)	$	**13,372,288**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entities, Barber County Rural Fire District No. 1 and Barber County Public Building Commission, shown below. The related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents. This financial statement does not include the related municipal entity, Barber County Extension Council, shown below.

Barber County Rural Fire District No. 1

The Fire District operates to provide fire protection for the County. The Fire District can sue and be sued, and can buy, sell, or lease rental property. The County annually levies a tax for the Fire District. The governing body of the Fire District is appointed by the County Commission.

Barber County Public Building Commission

Barber County Public Building Commission is a municipal corporation of the State of Kansas under the authority of K.S.A. 12-1757 *et seq.* and Charter Resolution Nos. 2008-10 and 2010-07 of Barber County. The Commission has been organized by the governing body of Barber County for the purposes of acquiring a site or sites for constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character.

Barber County Extension Council

Barber County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Unaudited financial statements can be obtained by contacting the extension council.

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2023.

Regulatory Basis Fund Types

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

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

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

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

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

Basis of Accounting

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

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

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Ambulance Donation Fund, Capital Improvement Fund, Special Highway Improvement Fund, Rescue – Special Equipment Fund, Traffic Diversion Fund, Register of Deeds Technology Fee Fund, EMS Special Fund, Clerk's Technology Fund, Equipment Reserve Fund, Treasurer's Technology Fund, Barber County Public Assist Fund, Park and Recreation Fund, and ARPA Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

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

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were not legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits was $24,103,778 and the bank balance was $22,717,499. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $10,328,549 was covered by federal depository insurance, $12,370,392 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and $18,558 was unsecured.

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, 2023.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Barber County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2023 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Capital Improvement Fund	K.S.A. 19-120	$	200,000
General Fund	Equipment Reserve Fund	K.S.A. 19-119		200,000
Ambulance Fund	Rescue – Special Equipment Fund	K.S.A. 12-110d		10,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590		149,790
Vehicle Operating Fund	General Fund	K.S.A. 8-145		2,161
Employee Benefits Fund	Insurance Funding Fund	Commission		350,000
Rural Fire District No. 1 General Fund	Rural Fire District No. 1 Special Equipment Fund	K.S.A. 19-3612c		75,000

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

Barber County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas

County Association of Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 111 participating members.

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that the KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 to $3,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 94 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that the KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $750,000 to $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three calendar years.

NOTE 7 – GRANTS AND SHARED REVENUES

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

NOTE 8 – HEALTH REIMBURSEMENT ARRANGEMENT

Barber County, Kansas has entered into a Health Reimbursement Arrangement (HRA). 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 $6,350 for employee only, $12,700 for employee and spouse, employee and children and employee and family. Of this amount on Plan A, the employee is responsible for $2,000 for employee only and $4,000 for employee and spouse, employee and children and employee and family and, on Plan B, the employee is responsible for $2,500 for employee only and $5,000 for employee and spouse, employee and children and employee and family. The County is responsible for the difference. The amount the County paid in HRA reimbursements for both Plan A and Plan B was $85,829 for the year ended December 31, 2023.

NOTE 9 – DEFERRED COMPENSATION PLAN

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

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $233,776 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $2,320,849. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, **Barber County, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the

County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

NOTE 12 – COMPENSATED ABSENCES

Vacation

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

Years Worked	Amount Earned
1	5 days/year
2	5 days/year prorated
3-10	10 days/year
11-20	15 days/year
21-25	20 days/year
26 and over	25 days/year

Vacation may not be taken until the employee completes one full year of service. The maximum accrual for vacation shall be no more than five days per calendar year.

Sick Leave

The County's policy for sick leave permits a full-time employee to earn sick leave at the rate of 1 day per calendar month up to a maximum of 135 days.

Personal Leave

The County's policy for personal leave permits a full-time employee to earn one paid personal leave day per year. Such leave shall become available to the employee on the first day of the employee's second year of employment, and on that same anniversary date each succeeding year. There shall be no accumulation of personal leave from year to year. In the event of employee termination, the employee must forfeit unused personal leave and will not be compensated.

Injury Leave

Any employee injured on the job shall be eligible to receive work-related injury leave with pay during the seven-day waiting period for worker's compensation claims.

Longevity Pay

The County pays longevity pay to full-time employees on a monthly basis at the rate of $2.00 per year of employment, to be recalculated each year on the employment anniversary.

NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Barber County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or

after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is $585,245 and the estimated post-closure cost is $793,233. These figures comprise the estimated closure and post-closure cost of $1,378,478. At December 31, 2023, the permit for 2023 identifies that the remaining volume capacity of the site is 29% of the original capacity and that the remaining life of the landfill is 12 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2023.

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

NOTE 14 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The County exceeded its cash balance in the Payroll Clearing Fund by $1,903, which is a violation of K.S.A. 10-1113.

NOTE 15 – BARBER COUNTY, KANSAS PUBLIC BUILDING COMMISSION

Lease Receivable

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

Years Ending December 31		Total
2024	$	820,500
2025		828,150
2026		819,900
2027		316,200
Total	$	**2,784,750**

Barber County, Kansas Public Building Commission entered into a lease agreement with **Barber County, Kansas**. The Commission originally leased land from the County and provided $10,000,000 to construct, equip and finance a hospital building and leased the facility to **Barber County, Kansas.** A new lease was signed for the remaining $4,340,000 of principal outstanding from the bond refunding. The Commission will surrender and deliver the hospital building to the County upon the expiration of the lease obligations. The new term of the lease obligations commenced on June 10, 2021 and will end on September 1, 2027.

In the event of default, the Commission shall have the right to possession of the land for the remainder of the term of the lease and shall have the right to sublease the project or sell its interest in the project and lease upon whatever terms and conditions it deems prudent and in the interest of the owners of the bonds. Title of the land shall remain in the County at all times. The construction and financing of the project and the leasing of the facility to the County under the lease shall be deemed the County's entire consideration for the lease obligation.

Long-Term Debt
The Commission issued Revenue Bonds, Series 2021 dated June 10, 2021 with an original issue amount of $4,340,000. The bonds have semiannual payments and interest rates ranging from 2.00%-3.00%. The bonds mature on September 1, 2027.

NOTE 16 – LONG-TERM DEBT

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

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

The County entered into a lease obligation for $4,340,000 with Barber County, Kansas Public Building Commission for the lease of the Kiowa Hospital building. The County is obligated to make payments to Barber County, Kansas Public Building Commission equivalent to the debt that the Commission has assumed and to pay its outstanding revenue bonds. The Commission covenants that unless the County is in default under the lease obligation, it will not, without the County's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease obligation. The covenants agreed to state that the County, during the term of the lease obligation, shall keep and maintain the project and all parts thereof in good condition and repair, including but not limited to the furnishing of all parts, mechanisms and devices required to keep the machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire.

Changes in long-term liabilities for the County for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Leases									
Public Building Commission - Combined Lease	2.0%-3.0%	6/10/2021	$ 4,340,000	9/1/2027	$ 3,355,000	-	735,000	**2,620,000**	97,550
Caterpillar Grader Lease 001-70018533	2.90%	1/14/2021	242,324	1/14/2027	203,839	-	19,939	**183,900**	5,939
Caterpillar Grader Lease 001-70007131	2.899%	12/4/2020	264,524	12/4/2027	220,321	-	23,031	**197,290**	6,397
Sheriff Vehicles Lease	3.377%	9/23/2021	121,294	9/23/2024	82,209	-	40,416	**41,793**	2,438
Sheriff Vehicle Lease	3.216%	2/25/2022	40,960	2/25/2025	34,403	-	13,433	**20,970**	999
Sheriff Vehicle Lease	6.478%	2/21/2023	51,914	2/21/2027	-	51,914	5,789	**46,125**	1,681
Total Finance Leases					3,895,772	51,914	837,608	**3,110,078**	115,004
Related Municipal Entity Debt									
Revenue Bonds									
2021 Bond Refunding	2.0%-3.0%	6/10/2021	4,340,000	9/1/2027	3,355,000	-	735,000	**2,620,000**	97,550
Total Contractual Indebtedness					$ 7,250,772	51,914	1,572,608	**5,730,078**	212,554

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

	YEAR				
	2024	2025	2026	2027	**Total**
Principal					
Finance Leases	$ 857,023	840,546	850,616	561,893	**3,110,078**
Interest					
Finance Leases	91,009	65,066	39,530	13,723	**209,328**
Total Principal and Interest - County	**948,032**	**905,612**	**890,146**	**575,616**	**3,319,406**
Related Municipal Entity Debt					
Principal					
Revenue Bonds	745,000	775,000	790,000	310,000	**2,620,000**
Interest					
Revenue Bonds	75,500	53,150	29,900	6,200	**164,750**
Total Principal and Interest - RME	**820,500**	**828,150**	**819,900**	**316,200**	**2,784,750**
Total Principal and Interest	$ **1,768,532**	**1,733,762**	**1,710,046**	**891,816**	**6,104,156**

BARBER COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

BARBER COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	$ 3,878,361	163,333	4,041,694	**3,958,709**	(82,985)
Special Purpose Funds					
Road and Bridge Fund	2,475,000	61,681	2,536,681	**2,521,756**	(14,925)
Noxious Weed Fund	146,039	-	146,039	**144,378**	(1,661)
Noxious Weed Capital Outlay Fund	31,552	-	31,552	**-**	(31,552)
Public Health Fund	314,240	174,217	488,457	**488,457**	-
Ambulance Fund	361,235	-	361,235	**278,734**	(82,501)
Intellectual Disability Fund	64,000	-	64,000	**55,503**	(8,497)
Mental Health Fund	64,000	-	64,000	**55,503**	(8,497)
Appraiser's Cost Fund	298,890	-	298,890	**237,153**	(61,737)
Council on Aging Fund	108,000	-	108,000	**99,496**	(8,504)
Employee Benefits Fund	2,114,700	-	2,114,700	**1,569,586**	(545,114)
Emergency 911 Fund	206,925	-	206,925	**77,900**	(129,025)
Special Alcohol and Drug Programs Fund	113,575	-	113,575	**29,347**	(84,228)
Extension Council Fund	159,000	-	159,000	**149,517**	(9,483)
Municipalities Fight Addiction Fund	-	-	-	**-**	-
Business Fund					
Solid Waste Disposal Fund	606,920	-	606,920	**236,730**	(370,190)
Related Municipal Entities					
Rural Fire District No. 1 General Fund	274,210	-	274,210	**242,810**	(31,400)

BARBER COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,134,214	**1,773,929**	1,806,473	(32,544)
Delinquent Tax	55,995	**32,056**	-	32,056
Motor Vehicle and R.V. Tax	77,584	**132,761**	159,459	(26,698)
Mineral Production Tax	104,058	**165,328**	20,000	145,328
Local Retail Sales Tax	610,863	**620,960**	410,000	210,960
City and County Revenue Sharing	-	**-**	269,591	(269,591)
Officers' Fees	83,347	**63,905**	35,000	28,905
Taxes - Alcohol	3,076	**2,088**	-	2,088
Windfarm License Fees	689,806	**574,241**	425,000	149,241
Motor Vehicle Registration Fees	4,532	**987**	500	487
Interest on Investments	127,960	**581,482**	30,000	551,482
Interest and Charges on Late Tax Payments	171,558	**55,354**	30,000	25,354
Oil Lease on County Farm	64	**-**	-	-
Rent	-	**3,333**	-	3,333
Miscellaneous	13,167	**3,969**	8,000	(4,031)
Reimbursements	60,183	**61,379**	12,000	49,379
State Aid	231	**17,166**	-	17,166
Federal Aid	500	**163,333**	-	163,333
Transfer From Special Alcohol and Drug	31,219	**-**	-	-
Transfer From Vehicle Operating Fund	3,891	**2,161**	-	2,161
Neighborhood Revitalization Rebate	(23,070)	**(11,768)**	(19,827)	8,059
Total Receipts	4,149,178	**4,242,664**	3,186,196	1,056,468
Expenditures				
County Commission				
Personal Services	57,871	**60,186**	60,320	(134)
Commodities	34,416	**19,216**	25,000	(5,784)
Contractual Services	4,206	**5,489**	9,180	(3,691)
Total County Commission	96,493	**84,891**	94,500	(9,609)
County Clerk				
Personal Services	124,593	**113,519**	131,955	(18,436)
Commodities	13,019	**18,891**	22,815	(3,924)
Contractual Services	-	**535**	-	535
Total County Clerk	137,612	**132,945**	154,770	(21,825)
County Treasurer				
Personal Services	92,708	**95,785**	97,785	(2,000)
Commodities	25,146	**23,425**	24,000	(575)
Contractual Services	-	**135**	-	135
Total County Treasurer	117,854	**119,345**	121,785	(2,440)
County Attorney				
Personal Services	98,520	**102,135**	108,100	(5,965)
Commodities	27,618	**8,879**	18,000	(9,121)
Contractual Services	2,331	**2,871**	15,000	(12,129)
Total County Attorney	$ 128,469	**113,885**	141,100	(27,215)

BARBER COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Register of Deeds				
Personal Services	$ 121,268	**126,247**	130,990	(4,743)
Commodities	6,454	**7,891**	25,000	(17,109)
Contractual Services	-	**-**	2,000	(2,000)
Total Register of Deeds	127,722	**134,138**	157,990	(23,852)
Sheriff				
Personal Services	416,194	**444,898**	480,044	(35,146)
Commodities	196,561	**387,996**	179,900	208,096
Contractual Services	180	**13,908**	-	13,908
Jail Upkeep	56,861	**75,886**	63,875	12,011
Capital Outlay	7,819	**-**	10,000	(10,000)
Total Sheriff	677,615	**922,688**	733,819	188,869
Emergency Preparedness				
Personal Services	24,955	**25,423**	31,200	(5,777)
Commodities	3,922	**5,950**	15,000	(9,050)
Contractual Services	-	**97**	5,000	(4,903)
Capital Outlay	-	**-**	7,500	(7,500)
Total Emergency Preparedness	28,877	**31,470**	58,700	(27,230)
Courthouse General				
Personal Services	3,691	**3,839**	29,042	(25,203)
Commodities	325,024	**336,227**	340,000	(3,773)
Contractual Services	63,160	**63,378**	200,000	(136,622)
Capital Outlay	-	**-**	100,000	(100,000)
Postage	20,918	**18,777**	40,000	(21,223)
Appropriation	5,000	**-**	5,000	(5,000)
Total Courthouse General	417,793	**422,221**	714,042	(291,821)
Unified Court				
Commodities	37,035	**27,708**	81,500	(53,792)
Contractual Services	43,254	**35,784**	39,500	(3,716)
Total Unified Court	80,289	**63,492**	121,000	(57,508)
Custodian				
Personal Services	61,416	**65,048**	65,025	23
Commodities	46,760	**44,585**	50,000	(5,415)
Contractual Services	1,624	**3,970**	-	3,970
Total Custodian	109,800	**113,603**	115,025	(1,422)
Election				
Personal Services	43,639	**35,914**	58,410	(22,496)
Commodities	28,430	**19,941**	32,500	(12,559)
Total Election	$ 72,069	**55,855**	90,910	(35,055)

BARBER COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Information Technology				
Personal Services	$ 30,971	**32,083**	62,400	(30,317)
Commodities	-	**16,259**	30,000	(13,741)
Contractual Services	36,218	**6,120**	5,000	1,120
Total Information Technology	67,189	**54,462**	97,400	(42,938)
Communications Center				
Personal Services	249,420	**216,542**	237,120	(20,578)
Contractual	-	**-**	5,000	(5,000)
Commodities	2,756	**13,012**	20,000	(6,988)
Total Communications Center	252,176	**229,554**	262,120	(32,566)
Environmental Services				
Personal Services	11,715	**12,183**	12,550	(367)
Commodities	117	**151**	1,500	(1,349)
Total Environmental Services	11,832	**12,334**	14,050	(1,716)
County Counselor				
Contractual	51,000	**51,000**	52,600	(1,600)
Commodities	1,630	**600**	-	600
Total County Counselor	52,630	**51,600**	52,600	(1,000)
Human Resources				
Personal Services	-	**49,735**	-	49,735
Commodities	-	**5,127**	-	5,127
Total Human Resources	-	**54,862**	-	54,862
Total Departments	2,378,420	**2,597,345**	2,929,811	(332,466)
Conservation District	26,000	**26,000**	26,000	-
Fair Premiums	40,000	**40,000**	40,000	-
Economic Development	50,000	**50,000**	50,000	-
PBC Lease Payment	823,700	**832,550**	832,550	-
Public Health	-	**12,814**	-	12,814
Transfer to Equipment Reserve Fund	200,000	**200,000**	-	200,000
Transfer to Capital Improvement Fund	200,000	**200,000**	-	200,000
Legal General Fund Budget	3,718,120	**3,958,709**	3,878,361	80,348
(a) Adjustment for Qualifying Budget Credit	-	**-**	163,333	(163,333)
Total Expenditures	3,718,120	**3,958,709**	4,041,694	(82,985)
Receipts Over (Under) Expenditures	431,058	**283,955**		
Unencumbered Cash - Beginning	1,318,675	**1,749,931**		
Prior Year Cancelled Encumbrances	198	**1,521**		
Unencumbered Cash - Ending	$ 1,749,931	**2,035,407**		

(a) Adjustment for Qualifying Budget Credit

Federal Aid Over Amount Budgeted	$ 163,333

BARBER COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,912,263	**1,951,060**	1,976,807	(25,747)
Delinquent Tax	66,365	**34,782**	-	34,782
Motor Vehicle and R.V. Tax	141,631	**118,955**	142,875	(23,920)
Special Highway Fuel Tax	270,914	**261,052**	230,000	31,052
Reimbursements	14,538	**61,681**	-	61,681
Neighborhood Revitalization Rebate	(28,270)	**(19,064)**	(21,697)	2,633
Total Receipts	2,377,441	**2,408,466**	2,327,985	80,481
Expenditures				
Personal Services	542,278	**503,735**	705,000	(201,265)
Services and Supplies	1,721,944	**1,711,618**	1,535,000	176,618
Capital Outlay	-	**156,613**	235,000	(78,387)
Transfer to Special Highway Imp. Fund	263,978	**149,790**	-	149,790
Legal Road and Bridge Fund Budget	2,528,200	**2,521,756**	2,475,000	46,756
(a) Adjustment for Qualifying Budget Credit	-	**-**	61,681	(61,681)
Total Expenditures	2,528,200	**2,521,756**	2,536,681	(14,925)
Receipts Over (Under) Expenditures	(150,759)	**(113,290)**		
Unencumbered Cash - Beginning	412,617	**261,858**		
Unencumbered Cash - Ending	$ 261,858	**148,568**		

(a) Adjustment for Qualifying Budget Credit

Reimbursements Over Amount Budgeted	$ 61,681

BARBER COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 127,036	**103,945**	105,312	(1,367)
Delinquent Tax	3,588	**1,997**	-	1,997
Motor Vehicle and R.V. Tax	7,770	**7,916**	9,506	(1,590)
Sale of Chemicals	13,865	**15,793**	15,000	793
Neighborhood Revitalization Rebate	(1,881)	**(1,015)**	(1,156)	141
Total Receipts	150,378	**128,636**	128,662	(26)
Expenditures				
Personal Services	73,931	**78,368**	80,080	(1,712)
Services and Supplies	69,417	**66,010**	63,959	2,051
Contractual Services	-	**-**	2,000	(2,000)
Total Expenditures	143,348	**144,378**	146,039	(1,661)
Receipts Over (Under) Expenditures	7,030	**(15,742)**		
Unencumbered Cash - Beginning	19,318	**26,348**		
Unencumbered Cash - Ending	$ 26,348	**10,606**		

BARBER COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures				
Capital Outlay	-	**-**	31,552	(31,552)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	31,552	**31,552**		
Unencumbered Cash - Ending	$ 31,552	**31,552**		

BARBER COUNTY, KANSAS
Public Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 77,336	**83,025**	83,472	(447)
Delinquent Tax	4,510	**1,902**	-	1,902
Motor Vehicle and R.V. Tax	9,911	**4,769**	5,731	(962)
Federal Aid	73,585	**91,494**	-	91,494
State Aid	20,316	**13,685**	-	13,685
Charges for Services	38,926	**37,623**	23,140	14,483
Reimbursements	88,718	**69,038**	-	69,038
Miscellaneous	3,673	**385**	-	385
Neighborhood Revitalization Rebate	(1,133)	**(805)**	(918)	113
Total Receipts	315,842	**301,116**	111,425	189,691
Expenditures				
Personal Services	189,578	**215,071**	188,240	26,831
Services and Supplies	121,108	**273,386**	126,000	147,386
Legal Public Health Fund Budget	310,686	**488,457**	314,240	174,217
(a) Adjustment for Qualifying Budget Credits	-	**-**	174,217	(174,217)
Total Expenditures	310,686	**488,457**	488,457	-
Receipts Over (Under) Expenditures	5,156	**(187,341)**		
Unencumbered Cash - Beginning	383,291	**388,447**		
Prior Year Cancelled Encumbrances	-	**3,199**		
Unencumbered Cash - Ending	$ 388,447	**204,305**		

(a) Adjustment for Qualifying Budget Credits

Reimbursements Over Amount Budgeted	$ 69,038
Federal Aid Over Amount Budgeted	91,494
State Aid Over Amount Budgeted	13,685
	$ 174,217

BARBER COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 198,529	**282,435**	288,084	(5,649)
Delinquent Tax	4,256	**3,163**	-	3,163
Motor Vehicle and R.V. Tax	9,432	**12,423**	14,943	(2,520)
Charges for Services	83,203	**86,995**	40,000	46,995
Sale of Fixed Asset	18,200	**-**	-	-
Neighborhood Revitalization Rebate	(2,952)	**(2,778)**	(3,182)	404
Total Receipts	310,668	**382,238**	339,845	42,393
Expenditures				
Personal Services	80,176	**110,505**	119,235	(8,730)
Services and Supplies	41,190	**37,066**	70,000	(32,934)
Contractual Services	1,747	**1,163**	7,000	(5,837)
Capital Outlay	-	**-**	35,000	(35,000)
Contract with Hospital	120,000	**120,000**	120,000	-
Transfer to Rescue-Special Equip. Fund	10,000	**10,000**	10,000	-
Total Expenditures	253,113	**278,734**	361,235	(82,501)
Receipts Over (Under) Expenditures	57,555	**103,504**		
Unencumbered Cash - Beginning	109,476	**167,031**		
Unencumbered Cash - Ending	$ 167,031	**270,535**		

BARBER COUNTY, KANSAS
Ambulance Donation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

BARBER COUNTY, KANSAS
Intellectual Disability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 43,449	**52,493**	53,338	(845)
Delinquent Tax	1,495	**820**	-	820
Motor Vehicle and R.V. Tax	3,186	**2,704**	3,247	(543)
Other Revenue	-	**-**	8,000	(8,000)
Neighborhood Revitalization Rebate	(642)	**(514)**	(585)	71
Total Receipts	47,488	**55,503**	64,000	(8,497)
Expenditures				
Appropriations	47,488	**55,503**	64,000	(8,497)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

BARBER COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 43,449	**52,493**	53,338	(845)
Delinquent Tax	1,495	**820**	-	820
Motor Vehicle and R.V. Tax	3,186	**2,704**	3,247	(543)
Other Revenue	-	**-**	8,000	(8,000)
Neighborhood Revitalization Rebate	(642)	**(514)**	(585)	71
Total Receipts	47,488	**55,503**	64,000	(8,497)
Expenditures				
Appropriations	47,488	**55,503**	64,000	(8,497)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

BARBER COUNTY, KANSAS
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 193,302	**216,275**	219,483	(3,208)
Delinquent Tax	6,994	**3,589**	-	3,589
Motor Vehicle and R.V. Tax	13,867	**12,013**	27,960	(15,947)
Other Revenue	5,093	**4,669**	-	4,669
Neighborhood Revitalization Rebate	(2,855)	**(2,116)**	(2,409)	293
Total Receipts	216,401	**234,430**	245,034	(10,604)
Expenditures				
Personal Services	177,195	**173,143**	199,890	(26,747)
Services and Supplies	69,824	**64,010**	99,000	(34,990)
Total Expenditures	247,019	**237,153**	298,890	(61,737)
Receipts Over (Under) Expenditures	(30,618)	**(2,723)**		
Unencumbered Cash - Beginning	142,334	**111,716**		
Unencumbered Cash - Ending	$ 111,716	**108,993**		

BARBER COUNTY, KANSAS
Council on Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 93,543	**92,614**	94,023	(1,409)
Delinquent Tax	2,539	**1,507**	-	1,507
Motor Vehicle and R.V. Tax	5,503	**5,833**	7,009	(1,176)
Other Revenue	-	**-**	8,000	(8,000)
Neighborhood Revitalization Rebate	(1,386)	**(907)**	(1,032)	125
Total Receipts	100,199	**99,047**	108,000	(8,953)
Expenditures				
Appropriations	99,750	**99,496**	108,000	(8,504)
Receipts Over (Under) Expenditures	449	**(449)**		
Unencumbered Cash - Beginning	-	**449**		
Unencumbered Cash - Ending	$ 449	**-**		

BARBER COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,110,046	**1,824,859**	1,857,283	(32,424)
Delinquent Tax	37,655	**23,116**	-	23,116
Motor Vehicle and R.V. Tax	85,420	**69,218**	83,137	(13,919)
Reimbursements	30,540	**29,606**	10,000	19,606
Neighborhood Revitalization Rebate	(16,450)	**(17,911)**	(20,385)	2,474
Total Receipts	1,247,211	**1,928,888**	1,930,035	(1,147)
Expenditures				
Social Security	184,323	**190,557**	280,000	(89,443)
Insurance	1,013,547	**714,225**	1,400,000	(685,775)
Worker's Compensation	47,055	**58,245**	93,500	(35,255)
Retirement	226,744	**233,776**	295,000	(61,224)
Unemployment Tax	16,904	**12,121**	29,700	(17,579)
Miscellaneous Disbursement	12,750	**10,662**	16,500	(5,838)
Transfer to Insurance Funding Fund	-	**350,000**	-	350,000
Total Expenditures	1,501,323	**1,569,586**	2,114,700	(545,114)
Receipts Over (Under) Expenditures	(254,112)	**359,302**		
Unencumbered Cash - Beginning	855,506	**601,394**		
Unencumbered Cash - Ending	$ 601,394	**960,696**		

BARBER COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fees	$ 59,920	**60,125**	70,000	(9,875)
Reimbursements	173	**135**	-	135
Total Receipts	60,093	**60,260**	70,000	(9,740)
Expenditures				
Operations and Equipment	-	**-**	40,000	(40,000)
Capital Outlay	68,550	**77,900**	166,925	(89,025)
Total Expenditures	68,550	**77,900**	206,925	(129,025)
Receipts Over (Under) Expenditures	(8,457)	**(17,640)**		
Unencumbered Cash - Beginning	106,925	**98,468**		
Unencumbered Cash - Ending	$ 98,468	**80,828**		

BARBER COUNTY, KANSAS
Special Alcohol and Drug Programs Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes - Alcohol	$ 6,250	**3,993**	20,710	(16,717)
Expenditures				
Commodities	22,647	**29,347**	1,500	27,847
Appropriations	-	**-**	112,075	(112,075)
Transfer to General Fund	31,219	**-**	-	-
Transfer to Park and Recreation Fund	31,219	**-**	-	-
Total Expenditures	85,085	**29,347**	113,575	(84,228)
Receipts Over (Under) Expenditures	(78,835)	**(25,354)**		
Unencumbered Cash - Beginning	122,155	**43,320**		
Unencumbered Cash - Ending	$ 43,320	**17,966**		

BARBER COUNTY, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfer From General Fund	$	200,000	**200,000**
Expenditures			
Capital Outlay		26,240	**115,466**
Receipts Over (Under) Expenditures		173,760	**84,534**
Unencumbered Cash - Beginning		2,328,597	**2,502,357**
Unencumbered Cash - Ending	$	2,502,357	**2,586,891**

BARBER COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	52,756	**48,108**
Reimbursements		-	**106,311**
Transfer From Road and Bridge Fund		263,978	**149,790**
Total Receipts		316,734	**304,209**
Expenditures			
Capital Outlay		852,451	**747,316**
Receipts Over (Under) Expenditures		(535,717)	**(443,107)**
Unencumbered Cash - Beginning		1,171,932	**636,215**
Unencumbered Cash - Ending	$	636,215	**193,108**

BARBER COUNTY, KANSAS
Rescue - Special Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfer From Ambulance Fund	$	10,000	**10,000**
Expenditures			
Commodities		-	**4,603**
Receipts Over (Under) Expenditures		10,000	**5,397**
Unencumbered Cash - Beginning		110,121	**120,121**
Unencumbered Cash - Ending	$	120,121	**125,518**

BARBER COUNTY, KANSAS
Traffic Diversion Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	14,124	**9,125**
Expenditures			
Commodities		11,573	**21,866**
Receipts Over (Under) Expenditures		2,551	**(12,741)**
Unencumbered Cash - Beginning		33,843	**36,394**
Unencumbered Cash - Ending	$	36,394	**23,653**

BARBER COUNTY, KANSAS
Register of Deeds Technology Fee Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 12,042	**8,874**
Expenditures		
Commodities	-	**8,986**
Receipts Over (Under) Expenditures	12,042	**(112)**
Unencumbered Cash - Beginning	102,556	**114,598**
Unencumbered Cash - Ending	$ 114,598	**114,486**

BARBER COUNTY, KANSAS
EMS Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Donations	$ 4,600	**-**
Expenditures		
Capital Outlay	10,190	**2,694**
Receipts Over (Under) Expenditures	(5,590)	**(2,694)**
Unencumbered Cash - Beginning	8,830	**3,240**
Unencumbered Cash - Ending	$ 3,240	**546**

BARBER COUNTY, KANSAS
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 135,902	**140,177**	142,386	(2,209)
Delinquent Tax	3,780	**2,240**	-	2,240
Motor Vehicle and R.V. Tax	8,111	**8,473**	10,177	(1,704)
Other Revenue	-	**-**	8,000	(8,000)
Neighborhood Revitalization Rebate	(2,014)	**(1,373)**	(1,563)	190
Total Receipts	145,779	**149,517**	159,000	(9,483)
Expenditures				
Appropriations	144,979	**149,517**	159,000	(9,483)
Receipts Over (Under) Expenditures	800	**-**		
Unencumbered Cash - Beginning	(800)	**-**		
Unencumbered Cash - Ending	$ -	**-**		

BARBER COUNTY, KANSAS
Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	3,011	**1,958**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		3,011	**1,958**
Unencumbered Cash - Beginning		18,139	**21,150**
Unencumbered Cash - Ending	$	21,150	**23,108**

BARBER COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfer From General Fund	$ 200,000	**200,000**
Expenditures		
Capital Outlay	138,148	**46,050**
Receipts Over (Under) Expenditures	61,852	**153,950**
Unencumbered Cash - Beginning	1,347,408	**1,409,260**
Unencumbered Cash - Ending	$ 1,409,260	**1,563,210**

BARBER COUNTY, KANSAS
Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 2,828	**2,219**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	2,828	**2,219**
Unencumbered Cash - Beginning	18,139	**20,967**
Unencumbered Cash - Ending	$ 20,967	**23,186**

BARBER COUNTY, KANSAS
Barber County Public Assist Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	3,119	**1,510**
Expenditures			
Commodities		2,117	**3,600**
Receipts Over (Under) Expenditures		1,002	**(2,090)**
Unencumbered Cash - Beginning		10,753	**11,755**
Unencumbered Cash - Ending	$	11,755	**9,665**

BARBER COUNTY, KANSAS
Park and Recreation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Taxes - Alcohol	$	3,076	**2,088**
Transfer From Special Alcohol and Drugs Programs Fund		31,219	**-**
Total Receipts		34,295	**2,088**
Expenditures			
Commodities		22,283	**9,000**
Receipts Over (Under) Expenditures		12,012	**(6,912)**
Unencumbered Cash - Beginning		-	**12,012**
Unencumbered Cash - Ending	$	12,012	**5,100**

BARBER COUNTY, KANSAS
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	429,947	**-**
Expenditures			
Grant Expenditures		225,184	**275,433**
Receipts Over (Under) Expenditures		204,763	**(275,433)**
Unencumbered Cash - Beginning		363,296	**568,059**
Unencumbered Cash - Ending	$	568,059	**292,626**

BARBER COUNTY, KANSAS
Municipalities Fight Addiction Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ -	**10,958**	-	10,958
Opioid Receipts	815	**-**	-	-
Total Receipts	815	**10,958**	-	10,958
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	815	**10,958**		
Unencumbered Cash - Beginning	-	**815**		
Unencumbered Cash - Ending	$ 815	**11,773**		

BARBER COUNTY, KANSAS
Solid Waste Disposal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 294,077	**310,245**	305,000	5,245
Expenditures				
Personal Services	90,625	**95,887**	101,920	(6,033)
Commodities	128,544	**107,035**	50,000	57,035
Employee Benefits	30,540	**27,453**	40,000	(12,547)
Capital Outlay	-	**-**	50,000	(50,000)
State Landfill Fees	6,980	**6,355**	8,000	(1,645)
New Monitoring Well	-	**-**	7,000	(7,000)
Contingency	-	**-**	300,000	(300,000)
Contract Labor	-	**-**	50,000	(50,000)
Total Expenditures	256,689	**236,730**	606,920	(370,190)
Receipts Over (Under) Expenditures	37,388	**73,515**		
Unencumbered Cash - Beginning	577,870	**615,258**		
Unencumbered Cash - Ending	$ 615,258	**688,773**		

BARBER COUNTY, KANSAS
Insurance Funding Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfer From Employee Benefits Fund	$	-	**350,000**
Expenditures			
Insurance		-	**112,158**
Receipts Over (Under) Expenditures		-	**237,842**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**237,842**

BARBER COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

BARBER COUNTY, KANSAS
Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 42,350	**43,316**
Expenditures		
Personal Services	38,459	**39,982**
Transfer to General Fund	3,891	**2,161**
Total Expenditures	42,350	**43,316**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

BARBER COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	850	**560**
Expenditures			
Commodities		461	**325**
Receipts Over (Under) Expenditures		389	**235**
Unencumbered Cash - Beginning		1,518	**1,907**
Unencumbered Cash - Ending	$	1,907	**2,142**

BARBER COUNTY, KANSAS
Rural Fire District No. 1 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 198,667	**227,689**	228,689	(1,000)
Delinquent Tax	4,577	**1,685**	-	1,685
Motor Vehicle and R.V. Tax	6,837	**4,966**	7,512	(2,546)
Neighborhood Revitalization Rebate	(1,551)	**(1,432)**	(1,745)	313
Total Receipts	208,530	**232,908**	234,456	(1,548)
Expenditures				
Personal Services	34,037	**35,899**	57,500	(21,601)
Commodities	134,888	**131,911**	166,710	(34,799)
Contractual Services	-	**-**	50,000	(50,000)
Transfer to Rural Fire District No. 1				
Special Equipment Fund	75,000	**75,000**	-	75,000
Total Expenditures	243,925	**242,810**	274,210	(31,400)
Receipts Over (Under) Expenditures	(35,395)	**(9,902)**		
Unencumbered Cash - Beginning	126,530	**91,135**		
Unencumbered Cash - Ending	$ 91,135	**81,233**		

BARBER COUNTY, KANSAS
Rural Fire District No. 1 Special Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfer From Rural Fire District No. 1 General Fund	$	75,000	**75,000**
Miscellaneous		5,300	**14,600**
Total Receipts		80,300	**89,600**
Expenditures			
Capital Outlay		86,901	**51,002**
Receipts Over (Under) Expenditures		(6,601)	**38,598**
Unencumbered Cash - Beginning		324,491	**317,890**
Unencumbered Cash - Ending	$	317,890	**356,488**

BARBER COUNTY, KANSAS
Rural Fire District No. 1 Disaster Donation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Donations	$ 300	**6,575**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	300	**6,575**
Unencumbered Cash - Beginning	18,714	**19,014**
Unencumbered Cash - Ending	$ 19,014	**25,589**

BARBER COUNTY, KANSAS
Public Building Commission General Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Lease Income - County	$ 823,700	**832,550**
Expenditures		
Bond Principal	705,000	**735,000**
Bond Interest	118,700	**97,550**
Total Expenditures	823,700	**832,550**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	2,439	**2,439**
Unencumbered Cash - Ending	$ 2,439	**2,439**

BARBER COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds					
Current Tax	$	9,992,727	16,275,631	16,218,005	**10,050,353**
Delinquent Real Estate		93,565	263,366	286,168	**70,763**
Neighborhood Revitalization		26,885	173,451	172,751	**27,585**
Motor Vehicle Tax		208,440	883,474	897,961	**193,953**
Motor Vehicle Rental Excise Tax		42	81	44	**79**
KCOVRS Commercial Motor Vehicle Fees		4,405	55,431	55,359	**4,477**
City/County Highway Fuel Tax		72,899	290,742	290,498	**73,143**
Kansas Mineral (Severance)		110,741	255,849	330,656	**35,934**
Total Distributable Funds		10,509,704	18,198,025	18,251,442	**10,456,287**
State Funds					
Institutions Building		-	53,409	53,409	**-**
Educational Building		-	106,819	106,819	**-**
Auto Sales Tax		14,571	302,905	295,102	**22,374**
Total State Funds		14,571	463,133	455,330	**22,374**
Subdivision Funds					
Cities		-	1,351,464	1,351,464	**-**
Townships		-	2,521,420	2,521,337	**83**
School Districts		-	4,802,877	4,802,715	**162**
Cemetery Districts		-	257,335	257,324	**11**
Regional Library		-	107,214	107,210	**4**
Hospital Districts		-	910,410	910,410	**-**
Total Subdivision Funds		-	9,950,720	9,950,460	**260**
Total	$	10,524,275	28,611,878	28,657,232	**10,478,921**

BARBER COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Funds		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Fee Offices					
District Court	$	164,366	13,311	14,675	**163,002**
Law Library		2,392	8,168	8,219	**2,341**
Register of Deeds		5,941	94,386	92,732	**7,595**
Sheriff		42	11,625	11,644	**23**
Sheriff Phone Card		311	-	100	**211**
Vin Fees Fund		2,006	3,300	2,695	**2,611**
Juvenile Supervision Fee		3,424	116	-	**3,540**
Driver's Licenses		72	10,605	10,507	**170**
Motor Vehicle Registration		671	367,301	367,563	**409**
KCOVRS Registration		-	53,794	53,794	**-**
Payroll Clearing		(954)	6,510	7,459	**(1,903)**
Cash Long/Short Account		7	20,105	20,105	**7**
Special Conscience Money		42,201	-	-	**42,201**
Heritage Trust		1,471	4,437	4,722	**1,186**
Mediation Fees (CDC)		-	400	-	**400**
Safe Education Law		12,273	3,079	1,914	**13,438**
Special Law Enforcement		5,155	1,984	5,570	**1,569**
Mounted Rescue		253	-	-	**253**
Special Stray Animal		267	-	267	**-**
Employee Flexible Spending Account		11,634	38,364	37,735	**12,263**
SCKCC Regional Bioterrorism		1,088	38,800	36,635	**3,253**
Total Agency Funds	$	252,620	676,285	676,336	**252,569**