BARBER COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2024

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For the Year Ended December 31, 2024

TABLE OF CONTENTS

Independent Auditors' Report 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis 4

Notes to Financial Statement 6

Regulatory–Required Supplementary Information

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis 16

Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis
Individually presented by fund

Regulatory Basis Fund Types

General Fund

2-1 General Fund 17

Special Purpose Funds

2-2 Road and Bridge Fund 20
2-3 Noxious Weed Fund 21
2-4 Noxious Weed Capital Outlay Fund 22
2-5 Public Health Fund 23
2-6 Ambulance Fund 24
2-7 Ambulance Donation Fund 25
2-8 Intellectual Disability Fund 26
2-9 Mental Health Fund 27
2-10 Appraiser's Cost Fund 28
2-11 Council on Aging Fund 29
2-12 Employee Benefits Fund 30
2-13 Emergency 911 Fund 31
2-14 Special Alcohol and Drug Programs Fund 32
2-15 Capital Improvement Fund 33
2-16 Special Highway Improvement Fund 34
2-17 Rescue – Special Equipment Fund 35
2-18 Traffic Diversion Fund 36
2-19 Register of Deeds Technology Fee Fund 37
2-20 EMS Special Fund 38
2-21 Extension Council Fund 39
2-22 Clerk's Technology Fund 40
2-23 Equipment Reserve Fund 41
2-24 Treasurer's Technology Fund 42
2-25 Barber County Public Assist Fund 43
2-26 Park and Recreation Fund 44
2-27 ARPA Fund 45
2-28 Sheriff Grant Fund 46
2-29 ROZ Grant Fund 47
2-30 Public Health Grant Fund 48
2-31 Municipalities Fight Addiction Fund 49

TABLE OF CONTENTS (continued)

Business Fund
2-32 Solid Waste Disposal Fund 50
2-33 Insurance Funding Fund 51

Trust Funds
2-34 Oil and Gas Depletion Trust Fund 52
2-35 Vehicle Operating Fund 53
2-36 Prosecuting Attorney Training Fund 54

Related Municipal Entities
2-37 Rural Fire District No. 1 General Fund 55
2-38 Rural Fire District No. 1 Special Equipment Fund 56
2-39 Rural Fire District No. 1 Disaster Donation Fund 57
2-40 Public Building Commission General Fund 58

Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis
3-1 Distributable Funds, State Funds, and Subdivision Funds 59
3-2 Agency Funds 60

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, 2024 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, 2024, 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, 2024, 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, 2023 (not presented herein), and have issued our report thereon dated August 19, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

August 12, 2025

BARBER COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

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	$ 2,035,407	-	4,805,743	3,908,712	**2,932,438**	21,490	**2,953,928**
Special Purpose Funds							
Road and Bridge Fund	148,568	-	2,249,710	2,250,000	**148,278**	72,458	**220,736**
Noxious Weed Fund	10,606	-	157,866	145,000	**23,472**	-	**23,472**
Noxious Weed Capital Outlay Fund	31,552	-	-	-	**31,552**	-	**31,552**
Public Health Fund	204,305	-	292,664	292,660	**204,309**	120	**204,429**
Ambulance Fund	270,535	-	279,313	285,604	**264,244**	2,629	**266,873**
Ambulance Donation Fund	465	-	-	-	**465**	-	**465**
Intellectual Disability Fund	-	-	54,593	54,593	**-**	-	**-**
Mental Health Fund	-	-	54,593	54,593	**-**	-	**-**
Appraiser's Cost Fund	108,993	-	258,505	242,946	**124,552**	1,375	**125,927**
Council on Aging Fund	-	-	97,666	97,666	**-**	-	**-**
Employee Benefits Fund	960,696	-	1,731,211	1,893,290	**798,617**	-	**798,617**
Emergency 911 Fund	80,828	-	65,041	92,110	**53,759**	-	**53,759**
Special Alcohol and Drug Programs Fund	17,966	-	5,972	500	**23,438**	-	**23,438**
Capital Improvement Fund	2,586,891	-	226,000	45,453	**2,767,438**	-	**2,767,438**
Special Highway Improvement Fund	193,108	-	370,419	187,644	**375,883**	-	**375,883**
Rescue - Special Equipment Fund	125,518	-	10,000	-	**135,518**	-	**135,518**
Traffic Diversion Fund	23,653	-	13,350	8,105	**28,898**	-	**28,898**
Register of Deeds Technology Fee Fund	114,486	-	9,242	-	**123,728**	-	**123,728**
EMS Special Fund	546	-	2,300	-	**2,846**	-	**2,846**
Extension Council Fund	-	-	155,137	155,137	**-**	-	**-**
Clerk's Technology Fund	23,108	-	2,311	-	**25,419**	-	**25,419**
Equipment Reserve Fund	1,563,210	-	115,610	44,696	**1,634,124**	-	**1,634,124**
Treasurer's Technology Fund	23,186	-	2,310	-	**25,496**	-	**25,496**
Barber County Public Assist Fund	9,665	-	2,864	127	**12,402**	-	**12,402**
Park and Recreation Fund	5,100	-	3,121	2,400	**5,821**	-	**5,821**
ARPA Fund	292,626	-	-	292,626	**-**	4,023	**4,023**
Sheriff Grant Fund	-	-	323,000	298,471	**24,529**	-	**24,529**
ROZ Grant Fund	-	-	10,000	-	**10,000**	-	**10,000**
Public Health Grant Fund	-	-	203,995	207,939	**(3,944)**	-	**(3,944)**
Municipalities Fight Addiction Fund	11,773	-	13,499	-	**25,272**	-	**25,272**

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, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Business Fund							
Solid Waste Disposal Fund	$ 688,773	-	367,037	361,489	**694,321**	76,450	**770,771**
Insurance Funding Fund	237,842	-	600,000	128,527	**709,315**	-	**709,315**
Trust Funds							
Oil and Gas Depletion Trust Fund	3,005,368	-	-	-	**3,005,368**	-	**3,005,368**
Vehicle Operating Fund	-	-	42,644	42,644	**-**	-	**-**
Prosecuting Attorney Training Fund	2,142	-	642	319	**2,465**	-	**2,465**
Total Primary Government	12,776,916	-	12,526,358	11,093,251	**14,210,023**	178,545	**14,388,568**
Related Municipal Entities							
Rural Fire District No. 1							
General Fund	81,233	-	223,094	209,365	**94,962**	7,173	**102,135**
Special Equipment Fund	356,488	-	75,000	213,728	**217,760**	106,784	**324,544**
Disaster Donation Fund	25,589	-	1,750	-	**27,339**	-	**27,339**
Public Building Commission							
General Fund	2,439	-	820,500	820,500	**2,439**	-	**2,439**
Total Related Municipal Entities	465,749	-	1,120,344	1,243,593	**342,500**	113,957	**456,457**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 13,242,665	-	13,646,702	12,336,844	**14,552,523**	292,502	**14,845,025**

Composition of Cash		
Checking Accounts	$	**11,343,329**
Certificates of Deposit		**12,723,385**
Cash on Hand		**762**
Total Primary Government		**24,067,476**
Total Related Municipal Entities		**456,457**
Distributable Funds per Schedule 3-1		**(9,433,577)**
Agency Funds per Schedule 3-2		**(245,331)**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$	**14,845,025**

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, 2024.

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 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 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, ARPA Fund, Sheriff Grant Fund, ROZ Grant Fund, and Public Health Grant Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

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

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, 2024.

At December 31, 2024, the County's carrying amount of deposits was $24,523,933 and the bank balance was $24,347,467. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $10,829,042 was covered by federal depository insurance, $13,518,425 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, 2024.

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, 2024 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Improvement Fund	K.S.A. 19-120	$ 226,000
General Fund	Equipment Reserve Fund	K.S.A. 19-119	107,000
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	178,514
Vehicle Operating Fund	General Fund	K.S.A. 8-145	3,075
Employee Benefits Fund	Insurance Funding Fund	Commission	600,000
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 95 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 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 $5,000 for employee only, $10,000 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 $128,260 for the year ended December 31, 2024.

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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $238,934 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $2,382,366. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024.

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 $607,966 and the estimated post-closure cost is $1,046,404. These figures comprise the estimated closure and post-closure cost of $1,654,370. At December 31, 2024, the permit for 2024 identifies that the remaining volume capacity of the site is 27% of the original capacity and that the remaining life of the landfill is 10 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, 2024.

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 $1,404, 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
2025	$	828,150
2026		819,900
2027		316,200
Total	$	**1,964,250**

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, 2024, 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	$ 2,620,000	-	745,000	**1,875,000**	75,500
Caterpillar Grader Lease 001-70018533	2.90%	1/14/2021	242,324	1/14/2027	183,900	-	20,517	**163,383**	5,361
Caterpillar Grader Lease 001-70007131	2.899%	12/4/2020	264,524	12/4/2027	197,290	-	23,699	**173,591**	5,729
Sheriff Vehicles Lease	3.377%	9/23/2021	121,294	9/23/2024	41,793	-	41,793	**-**	1,061
Sheriff Vehicle Lease	3.216%	2/25/2022	40,960	2/25/2025	20,970	-	13,868	**7,102**	564
Sheriff Vehicle Lease	6.478%	2/21/2023	51,914	2/21/2027	46,125	-	12,146	**33,979**	2,794
Body Cameras	6.074%	4/15/2023	71,467	1/1/2028	-	71,467	12,659	**58,808**	4,341
Sheriff Vehicles Lease	4.642%	11/6/2024	164,526	11/6/2027	-	164,526	-	**164,526**	-
Total Finance Leases					3,110,078	235,993	869,682	**2,476,389**	95,350
Related Municipal Entity Debt									
Revenue Bonds									
2021 Bond Refunding	2.0%-3.0%	6/10/2021	4,340,000	9/1/2027	2,620,000	-	745,000	**1,875,000**	75,500
Total Contractual Indebtedness					$ 5,730,078	235,993	1,614,682	**4,351,389**	170,850

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

	YEAR				
	2025	2026	2027	2028	**Total**
Principal					
Finance Leases	$ 906,350	919,666	634,346	16,027	**2,476,389**
Interest					
Finance Leases	76,272	47,490	18,280	973	**143,015**
Total Principal and Interest - County	**982,622**	**967,156**	**652,626**	**17,000**	**2,619,404**
Related Municipal Entity Debt					
Principal					
Revenue Bonds	775,000	790,000	310,000	-	**1,875,000**
Interest					
Revenue Bonds	53,150	29,900	6,200	-	**89,250**
Total Principal and Interest - RME	**828,150**	**819,900**	**316,200**	**-**	**1,964,250**
Total Principal and Interest	$ **1,810,772**	**1,787,056**	**968,826**	**17,000**	**4,583,654**

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, 2024

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	$ 4,197,762	-	4,197,762	**3,908,712**	(289,050)
Special Purpose Funds					
Road and Bridge Fund	2,250,000	-	2,250,000	**2,250,000**	-
Noxious Weed Fund	145,000	-	145,000	**145,000**	-
Noxious Weed Capital Outlay Fund	31,552	-	31,552	**-**	(31,552)
Public Health Fund	350,000	-	350,000	**292,660**	(57,340)
Ambulance Fund	363,000	-	363,000	**285,604**	(77,396)
Intellectual Disability Fund	64,000	-	64,000	**54,593**	(9,407)
Mental Health Fund	64,000	-	64,000	**54,593**	(9,407)
Appraiser's Cost Fund	298,890	-	298,890	**242,946**	(55,944)
Council on Aging Fund	108,000	-	108,000	**97,666**	(10,334)
Employee Benefits Fund	2,114,700	-	2,114,700	**1,893,290**	(221,410)
Emergency 911 Fund	198,468	-	198,468	**92,110**	(106,358)
Special Alcohol and Drug Programs Fund	23,445	-	23,445	**500**	(22,945)
Extension Council Fund	167,000	-	167,000	**155,137**	(11,863)
Park and Recreation Fund	18,182	-	18,182	**2,400**	(15,782)
Municipalities Fight Addiction Fund	70,815	-	70,815	**-**	(70,815)
Business Fund					
Solid Waste Disposal Fund	605,000	-	605,000	**361,489**	(243,511)
Related Municipal Entities					
Rural Fire District No. 1 General Fund	274,210	-	274,210	**209,365**	(64,845)

BARBER COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,773,929	**2,334,060**	2,403,057	(68,997)
Delinquent Tax	32,056	**24,316**	-	24,316
Motor Vehicle and R.V. Tax	132,761	**96,468**	113,733	(17,265)
Mineral Production Tax	165,328	**75,334**	20,000	55,334
Local Retail Sales Tax	620,960	**660,727**	410,000	250,727
Officers' Fees	63,905	**66,464**	35,000	31,464
Taxes - Alcohol	2,088	**3,122**	-	3,122
Windfarm License Fees	574,241	**585,727**	425,000	160,727
Motor Vehicle Registration Fees	987	**2,474**	500	1,974
Interest on Investments	581,482	**825,954**	30,000	795,954
Interest and Charges on Late Tax Payments	55,354	**53,086**	30,000	23,086
Rent	3,333	**7,000**	-	7,000
Miscellaneous	3,969	**4,577**	8,000	(3,423)
Reimbursements	61,379	**63,165**	12,000	51,165
State Aid	17,166	**15,887**	-	15,887
Federal Aid	163,333	**-**	-	-
Transfer From Vehicle Operating Fund	2,161	**3,075**	-	3,075
Neighborhood Revitalization Rebate	(11,768)	**(15,693)**	(23,509)	7,816
Total Receipts	4,242,664	**4,805,743**	3,463,781	1,341,962
Expenditures				
County Commission				
Personal Services	60,186	**62,392**	61,000	1,392
Commodities	19,216	**7,828**	4,500	3,328
Contractual Services	5,489	**-**	30,000	(30,000)
Total County Commission	84,891	**70,220**	95,500	(25,280)
County Clerk				
Personal Services	113,519	**100,984**	100,160	824
Commodities	18,891	**8,027**	27,700	(19,673)
Contractual Services	535	**170**	-	170
Total County Clerk	132,945	**109,181**	127,860	(18,679)
County Treasurer				
Personal Services	95,785	**104,570**	97,785	6,785
Commodities	23,425	**24,609**	24,700	(91)
Contractual Services	135	**-**	-	-
Total County Treasurer	119,345	**129,179**	122,485	6,694
County Attorney				
Personal Services	102,135	**105,306**	109,040	(3,734)
Commodities	8,879	**7,367**	20,000	(12,633)
Contractual Services	2,871	**301**	15,000	(14,699)
Total County Attorney	$ 113,885	**112,974**	144,040	(31,066)

BARBER COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Register of Deeds				
Personal Services	$ 126,247	**134,792**	129,300	5,492
Commodities	7,891	**7,571**	25,000	(17,429)
Contractual Services	-	**-**	2,000	(2,000)
Total Register of Deeds	134,138	**142,363**	156,300	(13,937)
Sheriff				
Personal Services	444,898	**458,869**	482,776	(23,907)
Commodities	387,996	**234,029**	221,400	12,629
Contractual Services	13,908	**2,400**	-	2,400
Jail Upkeep	75,886	**42,090**	73,000	(30,910)
Capital Outlay	-	**-**	15,000	(15,000)
Total Sheriff	922,688	**737,388**	792,176	(54,788)
Emergency Preparedness				
Personal Services	25,423	**30,154**	31,200	(1,046)
Commodities	5,950	**5,364**	15,000	(9,636)
Contractual Services	97	**-**	5,000	(5,000)
Capital Outlay	-	**-**	7,500	(7,500)
Total Emergency Preparedness	31,470	**35,518**	58,700	(23,182)
Courthouse General				
Personal Services	3,839	**3,979**	29,042	(25,063)
Commodities	336,227	**382,112**	370,000	12,112
Contractual Services	63,378	**87,967**	200,000	(112,033)
Capital Outlay	-	**-**	100,000	(100,000)
Postage	18,777	**11,673**	40,000	(28,327)
Appropriation	-	**-**	5,000	(5,000)
Total Courthouse General	422,221	**485,731**	744,042	(258,311)
Unified Court				
Commodities	27,708	**30,188**	81,500	(51,312)
Contractual Services	35,784	**37,276**	13,500	23,776
Total Unified Court	63,492	**67,464**	95,000	(27,536)
Custodian				
Personal Services	65,048	**56,907**	65,025	(8,118)
Commodities	44,585	**46,086**	50,000	(3,914)
Contractual Services	3,970	**2,977**	-	2,977
Total Custodian	113,603	**105,970**	115,025	(9,055)
Election				
Personal Services	35,914	**37,987**	37,500	487
Commodities	19,941	**44,090**	61,500	(17,410)
Total Election	$ 55,855	**82,077**	99,000	(16,923)

BARBER COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Information Technology				
Personal Services	$ 32,083	**72,579**	70,000	2,579
Commodities	16,259	**18,402**	30,000	(11,598)
Contractual Services	6,120	**-**	7,400	(7,400)
Total Information Technology	54,462	**90,981**	107,400	(16,419)
Communications Center				
Personal Services	216,542	**234,321**	244,500	(10,179)
Contractual	-	**-**	5,000	(5,000)
Commodities	13,012	**9,466**	25,000	(15,534)
Total Communications Center	229,554	**243,787**	274,500	(30,713)
Environmental Services				
Personal Services	12,183	**12,197**	12,184	13
Commodities	151	**-**	1,500	(1,500)
Total Environmental Services	12,334	**12,197**	13,684	(1,487)
County Counselor				
Contractual	51,000	**51,000**	51,000	-
Commodities	600	**600**	1,600	(1,000)
Total County Counselor	51,600	**51,600**	52,600	(1,000)
Human Resources				
Personal Services	49,735	**103,025**	104,950	(1,925)
Contractual	-	**1,896**	-	1,896
Commodities	5,127	**20,629**	25,000	(4,371)
Total Human Resources	54,862	**125,550**	129,950	(4,400)
Total Departments	2,597,345	**2,602,180**	3,128,262	(526,082)
Noxious Weed Expenses	-	**11,032**	-	11,032
Conservation District	26,000	**30,000**	30,000	-
Fair Premiums	40,000	**42,000**	42,000	-
Economic Development	50,000	**70,000**	70,000	-
PBC Lease Payment	832,550	**820,500**	820,500	-
Public Health	12,814	**-**	-	-
Transfer to Equipment Reserve Fund	200,000	**107,000**	107,000	-
Transfer to Capital Improvement Fund	200,000	**226,000**	-	226,000
Total Expenditures	3,958,709	**3,908,712**	4,197,762	(289,050)
Receipts Over (Under) Expenditures	283,955	**897,031**		
Unencumbered Cash - Beginning	1,749,931	**2,035,407**		
Prior Year Cancelled Encumbrances	1,521	**-**		
Unencumbered Cash - Ending	$ 2,035,407	**2,932,438**		

BARBER COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,951,060	**1,797,510**	1,848,081	(50,571)
Delinquent Tax	34,782	**24,238**	-	24,238
Motor Vehicle and R.V. Tax	118,955	**105,570**	124,459	(18,889)
Special Highway Fuel Tax	261,052	**263,296**	230,000	33,296
Reimbursements	61,681	**76,387**	-	76,387
Neighborhood Revitalization Rebate	(19,064)	**(17,291)**	(18,079)	788
Total Receipts	2,408,466	**2,249,710**	2,184,461	65,249
Expenditures				
Personal Services	503,735	**503,054**	705,000	(201,946)
Services and Supplies	1,711,618	**1,568,432**	1,295,000	273,432
Capital Outlay	156,613	**-**	250,000	(250,000)
Transfer to Special Highway Imp. Fund	149,790	**178,514**	-	178,514
Total Expenditures	2,521,756	**2,250,000**	2,250,000	-
Receipts Over (Under) Expenditures	(113,290)	**(290)**		
Unencumbered Cash - Beginning	261,858	**148,568**		
Unencumbered Cash - Ending	$ 148,568	**148,278**		

BARBER COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 103,945	**121,389**	124,778	(3,389)
Delinquent Tax	1,997	**1,418**	-	1,418
Motor Vehicle and R.V. Tax	7,916	**5,622**	6,631	(1,009)
Sale of Chemicals	15,793	**30,579**	12,000	18,579
Miscellaneous	-	**26**	-	26
Neighborhood Revitalization Rebate	(1,015)	**(1,168)**	(1,221)	53
Total Receipts	128,636	**157,866**	142,188	15,678
Expenditures				
Personal Services	78,368	**83,379**	80,000	3,379
Services and Supplies	66,010	**61,621**	65,000	(3,379)
Total Expenditures	144,378	**145,000**	145,000	-
Receipts Over (Under) Expenditures	(15,742)	**12,866**		
Unencumbered Cash - Beginning	26,348	**10,606**		
Unencumbered Cash - Ending	$ 10,606	**23,472**		

BARBER COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 83,025	**82,879**	85,312	(2,433)
Delinquent Tax	1,902	**1,170**	-	1,170
Motor Vehicle and R.V. Tax	4,769	**4,456**	5,255	(799)
Federal Aid	91,494	**4,755**	5,000	(245)
State Aid	13,685	**-**	5,000	(5,000)
Charges for Services	37,623	**142,547**	19,000	123,547
Grants	-	**-**	23,140	(23,140)
Reimbursements	69,038	**57,655**	-	57,655
Miscellaneous	385	**-**	-	-
Neighborhood Revitalization Rebate	(805)	**(798)**	(835)	37
Total Receipts	301,116	**292,664**	141,872	150,792
Expenditures				
Personal Services	215,071	**224,809**	215,000	9,809
Services and Supplies	273,386	**67,851**	135,000	(67,149)
Total Expenditures	488,457	**292,660**	350,000	(57,340)
Receipts Over (Under) Expenditures	(187,341)	**4**		
Unencumbered Cash - Beginning	388,447	**204,305**		
Prior Year Cancelled Encumbrances	3,199	**-**		
Unencumbered Cash - Ending	$ 204,305	**204,309**		

BARBER COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 282,435	**165,023**	169,521	(4,498)
Delinquent Tax	3,163	**2,709**	-	2,709
Motor Vehicle and R.V. Tax	12,423	**15,387**	18,139	(2,752)
Charges for Services	86,995	**97,779**	40,000	57,779
Neighborhood Revitalization Rebate	(2,778)	**(1,585)**	(1,658)	73
Total Receipts	382,238	**279,313**	226,002	53,311
Expenditures				
Personal Services	110,505	**110,829**	125,000	(14,171)
Services and Supplies	37,066	**44,149**	75,000	(30,851)
Contractual Services	1,163	**626**	8,000	(7,374)
Capital Outlay	-	**-**	25,000	(25,000)
Contract with Hospital	120,000	**120,000**	120,000	-
Transfer to Rescue-Special Equip. Fund	10,000	**10,000**	10,000	-
Total Expenditures	278,734	**285,604**	363,000	(77,396)
Receipts Over (Under) Expenditures	103,504	**(6,291)**		
Unencumbered Cash - Beginning	167,031	**270,535**		
Unencumbered Cash - Ending	$ 270,535	**264,244**		

BARBER COUNTY, KANSAS
Ambulance Donation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 52,493	**51,612**	53,161	(1,549)
Delinquent Tax	820	**633**	-	633
Motor Vehicle and R.V. Tax	2,704	**2,846**	3,359	(513)
Other Revenue	-	**-**	8,000	(8,000)
Neighborhood Revitalization Rebate	(514)	**(498)**	(520)	22
Total Receipts	55,503	**54,593**	64,000	(9,407)
Expenditures				
Appropriations	55,503	**54,593**	64,000	(9,407)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 52,493	**51,612**	53,161	(1,549)
Delinquent Tax	820	**633**	-	633
Motor Vehicle and R.V. Tax	2,704	**2,846**	3,359	(513)
Other Revenue	-	**-**	8,000	(8,000)
Neighborhood Revitalization Rebate	(514)	**(498)**	(520)	22
Total Receipts	55,503	**54,593**	64,000	(9,407)
Expenditures				
Appropriations	55,503	**54,593**	64,000	(9,407)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 216,275	**242,258**	249,770	(7,512)
Delinquent Tax	3,589	**2,768**	-	2,768
Motor Vehicle and R.V. Tax	12,013	**11,720**	13,818	(2,098)
Other Revenue	4,669	**4,095**	-	4,095
Neighborhood Revitalization Rebate	(2,116)	**(2,336)**	(2,443)	107
Total Receipts	234,430	**258,505**	261,145	(2,640)
Expenditures				
Personal Services	173,143	**169,996**	207,890	(37,894)
Services and Supplies	64,010	**72,950**	50,000	22,950
Commodities	-	**-**	41,000	(41,000)
Total Expenditures	237,153	**242,946**	298,890	(55,944)
Receipts Over (Under) Expenditures	(2,723)	**15,559**		
Unencumbered Cash - Beginning	111,716	**108,993**		
Unencumbered Cash - Ending	$ 108,993	**124,552**		

BARBER COUNTY, KANSAS
Council on Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 92,614	**92,393**	95,009	(2,616)
Delinquent Tax	1,507	**1,139**	-	1,139
Motor Vehicle and R.V. Tax	5,833	**5,023**	5,920	(897)
Other Revenue	-	**-**	8,000	(8,000)
Neighborhood Revitalization Rebate	(907)	**(889)**	(929)	40
Total Receipts	99,047	**97,666**	108,000	(10,334)
Expenditures				
Appropriations	99,496	**97,666**	108,000	(10,334)
Receipts Over (Under) Expenditures	(449)	**-**		
Unencumbered Cash - Beginning	449	**-**		
Unencumbered Cash - Ending	$ -	**-**		

BARBER COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,824,859	**1,591,877**	1,642,827	(50,950)
Delinquent Tax	23,116	**19,844**	-	19,844
Motor Vehicle and R.V. Tax	69,218	**99,185**	116,933	(17,748)
Reimbursements	29,606	**35,675**	10,000	25,675
Neighborhood Revitalization Rebate	(17,911)	**(15,370)**	(16,071)	701
Total Receipts	1,928,888	**1,731,211**	1,753,689	(22,478)
Expenditures				
Social Security	190,557	**203,105**	280,000	(76,895)
Insurance	714,225	**711,431**	1,400,000	(688,569)
Worker's Compensation	58,245	**99,847**	93,500	6,347
Retirement	233,776	**264,742**	295,000	(30,258)
Unemployment Tax	12,121	**4,113**	29,700	(25,587)
Miscellaneous Disbursement	10,662	**10,052**	16,500	(6,448)
Transfer to Insurance Funding Fund	350,000	**600,000**	-	600,000
Total Expenditures	1,569,586	**1,893,290**	2,114,700	(221,410)
Receipts Over (Under) Expenditures	359,302	**(162,079)**		
Unencumbered Cash - Beginning	601,394	**960,696**		
Unencumbered Cash - Ending	$ 960,696	**798,617**		

BARBER COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fees	$ 60,125	**64,856**	70,000	(5,144)
Interest	135	**185**	-	185
Total Receipts	60,260	**65,041**	70,000	(4,959)
Expenditures				
Operations and Equipment	-	**-**	40,000	(40,000)
Capital Outlay	77,900	**92,110**	158,468	(66,358)
Total Expenditures	77,900	**92,110**	198,468	(106,358)
Receipts Over (Under) Expenditures	(17,640)	**(27,069)**		
Unencumbered Cash - Beginning	98,468	**80,828**		
Unencumbered Cash - Ending	$ 80,828	**53,759**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes - Alcohol	$ 3,993	**5,972**	6,250	(278)
Expenditures				
Commodities	29,347	**500**	1,500	(1,000)
Appropriations	-	**-**	21,945	(21,945)
Total Expenditures	29,347	**500**	23,445	(22,945)
Receipts Over (Under) Expenditures	(25,354)	**5,472**		
Unencumbered Cash - Beginning	43,320	**17,966**		
Unencumbered Cash - Ending	$ 17,966	**23,438**		

BARBER COUNTY, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfer From General Fund	$	200,000	**226,000**
Expenditures			
Capital Outlay		115,466	**45,453**
Receipts Over (Under) Expenditures		84,534	**180,547**
Unencumbered Cash - Beginning		2,502,357	**2,586,891**
Unencumbered Cash - Ending	$	2,586,891	**2,767,438**

BARBER COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	48,108	**191,905**
Reimbursements		106,311	**-**
Transfer From Road and Bridge Fund		149,790	**178,514**
Total Receipts		304,209	**370,419**
Expenditures			
Capital Outlay		747,316	**187,644**
Receipts Over (Under) Expenditures		(443,107)	**182,775**
Unencumbered Cash - Beginning		636,215	**193,108**
Unencumbered Cash - Ending	$	193,108	**375,883**

BARBER COUNTY, KANSAS
Rescue - Special Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfer From Ambulance Fund	$	10,000	**10,000**
Expenditures			
Commodities		4,603	**-**
Receipts Over (Under) Expenditures		5,397	**10,000**
Unencumbered Cash - Beginning		120,121	**125,518**
Unencumbered Cash - Ending	$	125,518	**135,518**

BARBER COUNTY, KANSAS
Traffic Diversion Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 9,125	**13,350**
Expenditures		
Commodities	21,866	**8,105**
Receipts Over (Under) Expenditures	(12,741)	**5,245**
Unencumbered Cash - Beginning	36,394	**23,653**
Unencumbered Cash - Ending	$ 23,653	**28,898**

BARBER COUNTY, KANSAS
Register of Deeds Technology Fee Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	8,874	**9,242**
Expenditures			
Commodities		8,986	**-**
Receipts Over (Under) Expenditures		(112)	**9,242**
Unencumbered Cash - Beginning		114,598	**114,486**
Unencumbered Cash - Ending	$	114,486	**123,728**

BARBER COUNTY, KANSAS
EMS Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
State Aid	$ -	**2,300**
Expenditures		
Capital Outlay	2,694	**-**
Receipts Over (Under) Expenditures	(2,694)	**2,300**
Unencumbered Cash - Beginning	3,240	**546**
Unencumbered Cash - Ending	$ 546	**2,846**

BARBER COUNTY, KANSAS
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 140,177	**147,216**	151,517	(4,301)
Delinquent Tax	2,240	**1,735**	-	1,735
Motor Vehicle and R.V. Tax	8,473	**7,604**	8,965	(1,361)
Other Revenue	-	**-**	8,000	(8,000)
Neighborhood Revitalization Rebate	(1,373)	**(1,418)**	(1,482)	64
Total Receipts	149,517	**155,137**	167,000	(11,863)
Expenditures				
Appropriations	149,517	**155,137**	167,000	(11,863)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

BARBER COUNTY, KANSAS
Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	1,958	**2,311**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,958	**2,311**
Unencumbered Cash - Beginning		21,150	**23,108**
Unencumbered Cash - Ending	$	23,108	**25,419**

BARBER COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfer From General Fund	$	200,000	**107,000**
Federal Aid		-	**6,610**
Reimbursed Expenses		-	**2,000**
Total Receipts		200,000	**115,610**
Expenditures			
Capital Outlay		46,050	**44,696**
Receipts Over (Under) Expenditures		153,950	**70,914**
Unencumbered Cash - Beginning		1,409,260	**1,563,210**
Unencumbered Cash - Ending	$	1,563,210	**1,634,124**

BARBER COUNTY, KANSAS
Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 2,219	**2,310**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	2,219	**2,310**
Unencumbered Cash - Beginning	20,967	**23,186**
Unencumbered Cash - Ending	$ 23,186	**25,496**

BARBER COUNTY, KANSAS
Barber County Public Assist Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 1,510	**2,864**
Expenditures		
Commodities	3,600	**127**
Receipts Over (Under) Expenditures	(2,090)	**2,737**
Unencumbered Cash - Beginning	11,755	**9,665**
Unencumbered Cash - Ending	$ 9,665	**12,402**

BARBER COUNTY, KANSAS
Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes - Alcohol	$ 2,088	**3,121**	3,170	(49)
Expenditures				
Commodities	9,000	**2,400**	18,182	(15,782)
Receipts Over (Under) Expenditures	(6,912)	**721**		
Unencumbered Cash - Beginning	12,012	**5,100**		
Unencumbered Cash - Ending	$ 5,100	**5,821**		

BARBER COUNTY, KANSAS
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Grant Expenditures		275,433	**292,626**
Receipts Over (Under) Expenditures		(275,433)	**(292,626)**
Unencumbered Cash - Beginning		568,059	**292,626**
Unencumbered Cash - Ending	$	292,626	**-**

BARBER COUNTY, KANSAS
Sheriff Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	-	**323,000**
Expenditures			
Grant Expenditures		-	**298,471**
Receipts Over (Under) Expenditures		-	**24,529**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**24,529**

BARBER COUNTY, KANSAS
ROZ Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	-	**10,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**10,000**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**10,000**

BARBER COUNTY, KANSAS
Public Health Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	-	**166,379**
State Aid		-	**13,791**
Grants		-	**23,825**
Total Receipts		-	**203,995**
Expenditures			
Grant Expenditures		-	**207,939**
Receipts Over (Under) Expenditures		-	**(3,944)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(3,944)**

BARBER COUNTY, KANSAS
Municipalities Fight Addiction Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 10,958	**12,357**	50,000	(37,643)
Opioid Receipts	-	**1,142**	-	1,142
Total Receipts	10,958	**13,499**	50,000	(36,501)
Expenditures				
Appropriations	-	**-**	70,815	(70,815)
Receipts Over (Under) Expenditures	10,958	**13,499**		
Unencumbered Cash - Beginning	815	**11,773**		
Unencumbered Cash - Ending	$ 11,773	**25,272**		

BARBER COUNTY, KANSAS
Solid Waste Disposal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 310,245	**367,037**	261,500	105,537
Expenditures				
Personal Services	95,887	**101,569**	100,000	1,569
Commodities	107,035	**222,024**	50,000	172,024
Employee Benefits	27,453	**30,896**	40,000	(9,104)
Capital Outlay	-	**-**	50,000	(50,000)
State Landfill Fees	6,355	**7,000**	8,000	(1,000)
New Monitoring Well	-	**-**	7,000	(7,000)
Contingency	-	**-**	300,000	(300,000)
Contract Labor	-	**-**	50,000	(50,000)
Total Expenditures	236,730	**361,489**	605,000	(243,511)
Receipts Over (Under) Expenditures	73,515	**5,548**		
Unencumbered Cash - Beginning	615,258	**688,773**		
Unencumbered Cash - Ending	$ 688,773	**694,321**		

BARBER COUNTY, KANSAS
Insurance Funding Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfer From Employee Benefits Fund	$	350,000	**600,000**
Expenditures			
Insurance		112,158	**128,527**
Receipts Over (Under) Expenditures		237,842	**471,473**
Unencumbered Cash - Beginning		-	**237,842**
Unencumbered Cash - Ending	$	237,842	**709,315**

BARBER COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 43,316	**42,644**
Expenditures		
Personal Services	39,982	**38,822**
Commodities	1,173	**747**
Transfer to General Fund	2,161	**3,075**
Total Expenditures	43,316	**42,644**
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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	560	**642**
Expenditures			
Commodities		325	**319**
Receipts Over (Under) Expenditures		235	**323**
Unencumbered Cash - Beginning		1,907	**2,142**
Unencumbered Cash - Ending	$	2,142	**2,465**

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 227,689	**216,926**	223,786	(6,860)
Delinquent Tax	1,685	**1,983**	-	1,983
Motor Vehicle and R.V. Tax	4,966	**5,434**	7,258	(1,824)
Neighborhood Revitalization Rebate	(1,432)	**(1,249)**	(1,354)	105
Total Receipts	232,908	**223,094**	229,690	(6,596)
Expenditures				
Personal Services	35,899	**38,724**	35,684	3,040
Commodities	131,911	**95,641**	188,526	(92,885)
Contractual Services	-	**-**	50,000	(50,000)
Transfer to Rural Fire District No. 1				
Special Equipment Fund	75,000	**75,000**	-	75,000
Total Expenditures	242,810	**209,365**	274,210	(64,845)
Receipts Over (Under) Expenditures	(9,902)	**13,729**		
Unencumbered Cash - Beginning	91,135	**81,233**		
Unencumbered Cash - Ending	$ 81,233	**94,962**		

BARBER COUNTY, KANSAS
Rural Fire District No. 1 Special Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfer From Rural Fire District No. 1 General Fund	$	75,000	**75,000**
Miscellaneous		14,600	**-**
Total Receipts		89,600	**75,000**
Expenditures			
Capital Outlay		51,002	**213,728**
Receipts Over (Under) Expenditures		38,598	**(138,728)**
Unencumbered Cash - Beginning		317,890	**356,488**
Unencumbered Cash - Ending	$	356,488	**217,760**

BARBER COUNTY, KANSAS
Rural Fire District No. 1 Disaster Donation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations	$	6,575	**1,750**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		6,575	**1,750**
Unencumbered Cash - Beginning		19,014	**25,589**
Unencumbered Cash - Ending	$	25,589	**27,339**

BARBER COUNTY, KANSAS
Public Building Commission General Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Lease Income - County	$ 832,550	**820,500**
Expenditures		
Bond Principal	735,000	**745,000**
Bond Interest	97,550	**75,500**
Total Expenditures	832,550	**820,500**
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, 2024

Fund		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds					
Current Tax	$	10,050,353	15,927,693	16,969,300	**9,008,746**
Delinquent Real Estate		70,763	204,125	215,227	**59,661**
Neighborhood Revitalization		27,585	172,733	171,683	**28,635**
Motor Vehicle Tax		193,953	841,580	829,018	**206,515**
Motor Vehicle Rental Excise Tax		79	29	108	**-**
KCOVRS Commercial Motor Vehicle Fees		4,477	53,153	53,289	**4,341**
City/County Highway Fuel Tax		73,143	294,876	292,995	**75,024**
Kansas Mineral (Severance)		35,934	155,880	150,668	**41,146**
Total Distributable Funds		10,456,287	17,650,069	18,682,288	**9,424,068**
State Funds					
Institutions Building		-	55,679	55,679	**-**
Educational Building		-	111,358	111,358	**-**
Auto Sales Tax		22,374	275,327	288,192	**9,509**
Total State Funds		22,374	442,364	455,229	**9,509**
Subdivision Funds					
Cities		-	1,349,669	1,349,669	**-**
Townships		83	2,498,579	2,498,662	**-**
School Districts		163	5,340,874	5,341,037	**-**
Cemetery Districts		10	251,435	251,445	**-**
Regional Library		4	106,840	106,844	**-**
Hospital Districts		-	922,170	922,170	**-**
Total Subdivision Funds		260	10,469,567	10,469,827	**-**
Total	$	10,478,921	28,562,000	29,607,344	**9,433,577**

BARBER COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Funds		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Fee Offices					
District Court	$	163,002	12,531	12,573	**162,960**
Law Library		2,341	7,491	7,808	**2,024**
Register of Deeds		7,595	93,184	94,952	**5,827**
Sheriff		23	83,163	82,983	**203**
Sheriff Phone Card		211	-	-	**211**
Vin Fees Fund		2,611	4,180	3,722	**3,069**
Juvenile Supervision Fee		3,540	240	-	**3,780**
Driver's Licenses		170	11,049	11,146	**73**
Motor Vehicle Registration		409	378,043	378,076	**376**
KCOVRS Registration		-	48,949	48,949	**-**
Payroll Clearing		(1,903)	4,539	4,040	**(1,404)**
Cash Long/Short Account		7	62,636	62,636	**7**
Special Conscience Money		42,201	-	-	**42,201**
Heritage Trust		1,186	4,621	4,690	**1,117**
Mediation Fees (CDC)		400	50	-	**450**
Safe Education Law		13,438	1,807	2,878	**12,367**
Special Law Enforcement		1,569	1,756	2,446	**879**
Mounted Rescue		253	-	-	**253**
Employee Flexible Spending Account		12,263	31,720	33,078	**10,905**
SCKCC Regional Bioterrorism		3,253	48,288	51,508	**33**
Total Agency Funds	$	252,569	794,247	801,485	**245,331**