BARTON COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2023

BARTON COUNTY, KANSAS
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For the Year Ended December 31, 2023

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Barton County, Kansas**, as of and for the year ended December 31, 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), the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

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

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated August 22, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 13, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over

financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

August 13, 2024

BARTON 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 Type Funds							
General Fund	$ 3,373,820	-	10,346,537	9,519,551	**4,200,806**	383,004	**4,583,810**
Special Purpose Funds							
Ambulance Fund	12,143	-	720,996	729,350	**3,789**	67,871	**71,660**
Cemetery Fund	50,134	-	15,649	28,017	**37,766**	168	**37,934**
Barton County 911 Fund	291,906	-	197,620	232,195	**257,331**	1,991	**259,322**
Employee Benefits Fund	1,401,701	-	2,833,099	2,954,996	**1,279,804**	121,495	**1,401,299**
Health Fund	397,769	138	1,713,245	1,670,531	**440,621**	105,907	**546,528**
Mental Health Fund	3,727	-	124,933	124,933	**3,727**	-	**3,727**
Developmentally Disabled Fund	2,047	-	69,926	69,926	**2,047**	-	**2,047**
Noxious Weed Fund	68,589	-	692,607	645,350	**115,846**	156,029	**271,875**
Road and Bridge Fund	801,188	-	5,251,499	4,903,032	**1,149,655**	171,078	**1,320,733**
Special Alcohol Fund	1,420	-	6,903	-	**8,323**	-	**8,323**
Special Parks and Recreation Fund	743	-	3,608	2,083	**2,268**	-	**2,268**
Special Liability Fund	43,760	-	39,966	72,798	**10,928**	-	**10,928**
Juvenile Services Fund	380,123	-	1,418,976	1,084,487	**714,612**	38,214	**752,826**
Community Corrections Fund	37,928	-	738,536	720,721	**55,743**	29,827	**85,570**
Criminal Justice Information System Fund	2,278	-	40,383	40,383	**2,278**	-	**2,278**
W & W Scenic Byway Grant Fund	1,629	-	-	-	**1,629**	-	**1,629**
Victims of Crime Act Grant Fund	(11,238)	-	42,514	47,204	**(15,928)**	2,775	**(13,153)**
Barton County Stewardship Fund	21,313	-	334	-	**21,647**	-	**21,647**
Capital Improvements Fund	6,179,043	-	1,016,212	3,284,668	**3,910,587**	3,003,257	**6,913,844**
Register of Deeds Technology Fund	73,961	-	26,238	25,897	**74,302**	-	**74,302**
Clerk Technology Fund	48,138	-	6,199	2,593	**51,744**	2,593	**54,337**
Treasurer Technology Fund	27,998	-	6,144	3,611	**30,531**	-	**30,531**
Equipment Replacement Fund	4,168,824	2,400	125,000	117,359	**4,178,865**	55,704	**4,234,569**
Special Bridge Replacement Fund	319,352	-	49,054	167,138	**201,268**	7,991	**209,259**
USDA Distant Learning Fund	(216,902)	-	-	-	**(216,902)**	222,995	**6,093**
RROE Grant Fund	(16,160)	-	17,839	-	**1,679**	-	**1,679**
ARPA Fund	2,795,014	-	8,686	2,803,700	**-**	303,349	**303,349**
BJA Grant Fund	(71,263)	-	133,177	111,635	**(49,721)**	33,931	**(15,790)**
CDC Grant Fund	(36,265)	-	118,139	107,788	**(25,914)**	3,795	**(22,119)**

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Special Purpose Funds (Continued)							
HHS Grant Fund	$ 26,297	-	-	26,297	**-**	-	**-**
Public Health Infrastructure Grant Fund	-	-	-	4,225	**(4,225)**	1,166	**(3,059)**
Opioid Settlement Fund	2,355	-	44,335	-	**46,690**	-	**46,690**
Fire District No. 1 Fund	41,216	-	95,796	109,689	**27,323**	911	**28,234**
Fire District No. 1 Special Equipment Fund	101,456	-	45,000	-	**146,456**	-	**146,456**
Business Funds							
Solid Waste Fund	3,963,060	-	2,076,560	1,621,661	**4,417,959**	241,739	**4,659,698**
Health Coverage Fund	665,138	-	2,498,845	2,360,289	**803,694**	-	**803,694**
Trust Funds							
Motor Vehicle Operating Fund	20,746	-	275,720	256,952	**39,514**	7,356	**46,870**
Economic Development Revolving Loan Fund	67,422	-	24,000	352	**91,070**	-	**91,070**
Law Enforcement Trust Fund	71,259	-	21,018	23,072	**69,205**	-	**69,205**
Prosecutor's Assistance and Training Fund	44,503	-	1,906	1,141	**45,268**	-	**45,268**
Court Service Alcohol Tax Grant Fund	1,489	-	-	-	**1,489**	-	**1,489**
Barton County Employees' Trust Fund	250	-	12,000	7,352	**4,898**	-	**4,898**
Total Primary Government (Excluding Distributable and Agency Funds)	$ 25,157,911	2,538	30,859,199	33,880,976	**22,138,672**	4,963,146	**27,101,818**

Composition of Cash		
Checking Accounts	$	**1,236,551**
Time Deposits		**32,039,935**
Certificates of Deposit		**24,237,751**
Cash on Hand		**975**
Total Cash		**57,515,212**
Distributable Funds, State Funds, and Subdivision Funds per Statement 3-1		**(29,841,686)**
Agency Funds per Statement 3-2		**(571,708)**
Total Primary Government (Excluding Distributable and Agency Funds)	$	**27,101,818**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

Fire District No. 2

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

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 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 budget amendments for this year for the General Fund, Barton County 911 Fund, Road and Bridge Fund and Fire District No. 1 Fund.

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

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

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

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

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

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

At December 31, 2023, the County's carrying amount of deposits was $57,515,212 and the bank balance was $55,460,283. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,368,120 was covered by federal depository insurance, $53,667,892 was

collateralized with securities held by the pledging financial institutions' agents in the County's name, and $424,271 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. **Barton County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2023 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Juvenile Services Fund	Resolution	$	4,801
General Fund	Capital Improvements Fund	K.S.A. 19-120		450,000
General Fund	Barton County Employees' Trust Fund	Resolution		12,000
Road and Bridge Fund	Equipment Replacement Fund	K.S.A. 68-141g		125,000
Road and Bridge Fund	Capital Improvements Fund	K.S.A. 19-120		296,556
Motor Vehicle Operating Fund	General Fund	K.S.A. 8-145		20,746
Fire District No. 1 Fund	Fire District No. 1 Special Equipment Fund	K.S.A. 19-3612c		45,000

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – GRANTS AND SHARED REVENUES

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

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The County did not have two public work contracts properly bonded, which is in violation of K.S.A. 60-1111.

Expenditures were not controlled so that no indebtedness was created in the School Districts Subdivision Fund, which is in violation of K.S.A. 10-1113.

NOTE 9 – DEFERRED COMPENSATION PLAN

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

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Barton County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.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 $875,960 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 $8,864,760. 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, **Barton County, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

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

NOTE 12 – HEALTH REIMBURSEMENT ARRANGEMENT

Barton County, Kansas entered into a Health Reimbursement Arrangement (HRA) during 2022. The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The HRA plan is funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employee, their spouse or their dependents. The maximum allowance per year is $1,000 for employee only, $2,750 for employee and spouse, employee and children and employee and family. The amount the County paid in HRA reimbursements was $239,562 for the year ended December 31, 2023.

NOTE 13 – COMPENSATED ABSENCES

Vacation

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

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

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

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

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

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

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

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

NOTE 14 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Barton County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is $4,967,797 and the estimated post-closure cost is $3,868,111. These figures comprise the estimated closure and post-closure cost of $8,835,908. At December 31, 2023, the permit for 2023 identifies that the remaining volume capacity of the site is 65.35% of the original capacity and that the remaining life of the landfill is 91.2 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 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.

BARTON COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Type Funds					
General Fund	$ 10,822,086	-	10,822,086	**9,519,551**	(1,302,535)
Special Purpose Funds					
Ambulance Fund	729,350	-	729,350	**729,350**	-
Cemetery Fund	40,000	-	40,000	**28,017**	(11,983)
Barton County 911 Fund	287,000	-	287,000	**232,195**	(54,805)
Employee Benefits Fund	3,691,195	-	3,691,195	**2,954,996**	(736,199)
Health Fund	1,664,672	37,705	1,702,377	**1,670,531**	(31,846)
Mental Health Fund	125,000	-	125,000	**124,933**	(67)
Developmentally Disabled Fund	70,000	-	70,000	**69,926**	(74)
Noxious Weed Fund	754,480	-	754,480	**645,350**	(109,130)
Road and Bridge Fund	5,647,320	-	5,647,320	**4,903,032**	(744,288)
Special Alcohol Fund	3,985	-	3,985	**-**	(3,985)
Special Parks and Recreation Fund	2,083	-	2,083	**2,083**	-
Special Liability Fund	80,000	-	80,000	**72,798**	(7,202)
Criminal Justice Information System Fund	45,000	-	45,000	**40,383**	(4,617)
Special Bridge Replacement Fund	360,000	-	360,000	**167,138**	(192,862)
Fire District No. 1 Fund	128,800	-	128,800	**109,689**	(19,111)
Business Fund					
Solid Waste Fund	1,801,945	-	1,801,945	**1,621,661**	(180,284)

BARTON 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)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 5,176,169	**4,592,498**	4,776,427	(183,929)
Delinquent Tax	111,306	**109,212**	-	109,212
Vehicle Tax	682,229	**686,171**	679,732	6,439
Motor Vehicle Stamp Tax	3,577	**2,744**	4,678	(1,934)
Local Alcohol Liquor Tax	2,329	**3,608**	2,083	1,525
Mineral Production Tax	51,484	**39,882**	22,000	17,882
Sales Tax	2,614,094	**2,722,927**	1,789,000	933,927
Interest and Fees on Delinquent Taxes	313,283	**250,877**	50,000	200,877
Neighborhood Revitalization	27,209	**27,024**	25,000	2,024
Federal Aid	52,909	**28,802**	-	28,802
State Aid	16,238	**172,315**	-	172,315
Prisoner Keep	78,103	**69,525**	85,000	(15,475)
Sheriff Miscellaneous Receipts	1,105	**1,775**	25,000	(23,225)
Reimbursements - District Court	36,933	**40,827**	75,000	(34,173)
Reimbursements - Other	108,673	**10,438**	-	10,438
Licenses, Permits and Fees	406,452	**287,597**	171,000	116,597
County Attorney - Diversion Fees	45,800	**49,850**	70,000	(20,150)
Charges for Services	7,906	**5,835**	-	5,835
Interest on Idle Funds	247,903	**1,213,029**	75,000	1,138,029
Other	10,536	**10,855**	-	10,855
Transfers In	11,450	**20,746**	5,000	15,746
Total Receipts	10,005,688	**10,346,537**	7,854,920	2,491,617
Expenditures				
County Commissioners	145,813	**138,831**	148,185	(9,354)
County Clerk	301,960	**329,527**	305,950	23,577
County Clerk - Election	102,619	**68,060**	145,500	(77,440)
County Treasurer	197,931	**233,317**	211,995	21,322
County Attorney	829,496	**846,951**	938,410	(91,459)
Register of Deeds	133,452	**130,803**	146,890	(16,087)
Sheriff	1,421,813	**1,532,794**	1,607,820	(75,026)
County Appraiser	459,964	**475,659**	490,920	(15,261)
District Court	366,844	**339,403**	432,000	(92,597)
Courthouse General	603,185	**1,243,392**	2,078,275	(834,883)
Juvenile Detention	74,678	**82,907**	99,735	(16,828)
General Finance	265,550	**424,908**	472,390	(47,482)
County Administrator	$ 544,724	**518,809**	555,000	(36,191)

BARTON 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)
Expenditures (continued)				
Information Technology	$ 162,245	**185,120**	197,795	(12,675)
Detention Facility	1,431,656	**1,431,358**	1,781,346	(349,988)
Emergency Preparedness/Risk Management	67,040	**75,039**	73,995	1,044
Public Works/Engineering	266,532	**268,055**	292,520	(24,465)
Public Works/Environmental Management	100,463	**105,667**	109,610	(3,943)
Communications	616,193	**622,150**	733,750	(111,600)
Transfers Out	1,203,342	**466,801**	-	466,801
Total Expenditures	9,295,500	**9,519,551**	10,822,086	(1,302,535)
Receipts Over (Under) Expenditures	710,188	**826,986**		
Unencumbered Cash - Beginning	2,659,226	**3,373,820**		
Prior Year Cancelled Encumbrances	4,406	**-**		
Unencumbered Cash - Ending	$ 3,373,820	**4,200,806**		

BARTON 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 Property Tax	$ 642,570	**622,594**	647,894	(25,300)
Delinquent Tax	11,814	**13,090**	-	13,090
Motor Vehicle Tax	71,169	**84,971**	84,220	751
Motor Vehicle Stamp Tax	364	**341**	581	(240)
Total Receipts	725,917	**720,996**	732,695	(11,699)
Expenditures				
Contractual Services	729,350	**729,350**	729,350	-
Receipts Over (Under) Expenditures	(3,433)	**(8,354)**		
Unencumbered Cash - Beginning	15,576	**12,143**		
Unencumbered Cash - Ending	$ 12,143	**3,789**		

BARTON COUNTY, KANSAS
Cemetery 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	$ 1,103	**5,882**	6,120	(238)
Delinquent Tax	324	**122**	-	122
Motor Vehicle Tax	1,434	**159**	154	5
Motor Vehicle Stamp Tax	9	**1**	3	(2)
Sale of Lots	10,760	**8,085**	3,000	5,085
Other	1,339	**1,400**	-	1,400
Total Receipts	14,969	**15,649**	9,277	6,372
Expenditures				
Commodities	2,326	**1,095**	5,930	(4,835)
Contractual Services	16,787	**26,922**	17,070	9,852
Capital Outlay	11,468	**-**	17,000	(17,000)
Total Expenditures	30,581	**28,017**	40,000	(11,983)
Receipts Over (Under) Expenditures	(15,612)	**(12,368)**		
Unencumbered Cash - Beginning	65,719	**50,134**		
Prior Year Cancelled Encumbrances	27	**-**		
Unencumbered Cash - Ending	$ 50,134	**37,766**		

BARTON COUNTY, KANSAS
Barton County 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				
Collections	$ 191,868	**193,575**	200,000	(6,425)
Reimbursements	1,021	**3,485**	-	3,485
Interest on Idle Funds	87	**560**	-	560
Total Receipts	192,976	**197,620**	200,000	(2,380)
Expenditures				
Line Charges	34,098	**36,667**	-	36,667
Utilities	25,638	**24,606**	-	24,606
Contractual Services	164,728	**165,785**	286,500	(120,715)
Capital Outlay	23,989	**5,137**	500	4,637
Total Expenditures	248,453	**232,195**	287,000	(54,805)
Receipts Over (Under) Expenditures	(55,477)	**(34,575)**		
Unencumbered Cash - Beginning	347,383	**291,906**		
Unencumbered Cash - Ending	$ 291,906	**257,331**		

BARTON 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 1,560,791	**2,572,737**	2,674,830	(102,093)
Delinquent Tax	61,741	**45,804**	-	45,804
Motor Vehicle Tax	429,215	**211,822**	208,871	2,951
Motor Vehicle Stamp Tax	2,238	**827**	1,409	(582)
Other Refunds and Reimbursements	12,549	**1,909**	-	1,909
Total Receipts	2,066,534	**2,833,099**	2,885,110	(52,011)
Expenditures				
Health Benefits	1,842,061	**1,638,177**	2,024,025	(385,848)
Workers' Compensation Insurance	66,845	**56,416**	120,000	(63,584)
FICA and Medicare	526,756	**548,582**	648,000	(99,418)
KPERS Retirement	674,036	**702,084**	846,170	(144,086)
Cafeteria Plan	2,190	**5,336**	3,000	2,336
Unemployment Compensation	1,046	**4,401**	50,000	(45,599)
Total Expenditures	3,112,934	**2,954,996**	3,691,195	(736,199)
Receipts Over (Under) Expenditures	(1,046,400)	**(121,897)**		
Unencumbered Cash - Beginning	2,448,101	**1,401,701**		
Unencumbered Cash - Ending	$ 1,401,701	**1,279,804**		

BARTON COUNTY, KANSAS
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 Property Tax	$ 268,327	**264,823**	275,316	(10,493)
Delinquent Tax	6,538	**5,996**	-	5,996
Motor Vehicle Tax	41,732	**35,727**	35,362	365
Motor Vehicle Stamp Tax	217	**142**	243	(101)
Federal Aid	713,024	**692,511**	551,888	140,623
State Aid	165,767	**181,201**	143,496	37,705
Collections and Other	488,188	**532,545**	400,000	132,545
Grant Proceeds	9,850	**300**	5,000	(4,700)
Sale of Assets	3,000	**-**	-	-
Transfers In	342	**-**	-	-
Total Receipts	1,696,985	**1,713,245**	1,411,305	301,940
Expenditures				
Personal Services	850,350	**834,838**	1,029,268	(194,430)
Commodities	353,117	**395,123**	402,742	(7,619)
Contractual Services	156,417	**82,015**	220,138	(138,123)
Capital Outlay	150,547	**101,107**	7,000	94,107
Child Care	56,041	**47,657**	-	47,657
Women and Maternal Health and Screening	145,959	**129,443**	-	129,443
Communicable Diseases	11,488	**11,239**	-	11,239
Emergencies	49,950	**69,109**	5,524	63,585
(a) Adjustment for Qualifying Budget Credit	-	**-**	37,705	(37,705)
Total Expenditures	1,773,869	**1,670,531**	1,702,377	(31,846)
Receipts Over (Under) Expenditures	(76,884)	**42,714**		
Unencumbered Cash - Beginning	469,248	**397,769**		
Prior Year Cancelled Encumbrances	5,405	**138**		
Unencumbered Cash - Ending	$ 397,769	**440,621**		

(a) Adjustment for Qualifying Budget Credit

State Aid Over Amount Budgeted	$ 37,705

BARTON 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 Property Tax	$ 103,881	**108,621**	112,886	(4,265)
Delinquent Tax	2,708	**2,401**	-	2,401
Motor Vehicle Tax	17,309	**13,856**	13,710	146
Motor Vehicle Stamp Tax	90	**55**	94	(39)
Total Receipts	123,988	**124,933**	126,690	(1,757)
Expenditures				
Contractual Services	123,988	**124,933**	125,000	(67)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	3,727	**3,727**		
Unencumbered Cash - Ending	$ 3,727	**3,727**		

BARTON COUNTY, KANSAS
Developmentally Disabled 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 Property Tax	$	58,503	**60,748**	63,061	(2,313)
Delinquent Tax		1,519	**1,348**	-	1,348
Motor Vehicle Tax		9,628	**7,799**	7,717	82
Motor Vehicle Stamp Tax		50	**31**	53	(22)
Total Receipts		69,700	**69,926**	70,831	(905)
Expenditures					
Contractual Services		69,699	**69,926**	70,000	(74)
Receipts Over (Under) Expenditures		1	**-**		
Unencumbered Cash - Beginning		2,046	**2,047**		
Unencumbered Cash - Ending	$	2,047	**2,047**		

BARTON COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 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	$ 256,449	**268,784**	279,560	(10,776)
Delinquent Tax	6,424	**5,875**	-	5,875
Motor Vehicle Tax	43,517	**34,261**	33,891	370
Motor Vehicle Stamp Tax	222	**136**	232	(96)
Collections and Other	332,375	**383,551**	435,000	(51,449)
Total Receipts	638,987	**692,607**	748,683	(56,076)
Expenditures				
Personal Services	144,691	**147,406**	170,930	(23,524)
Commodities	406,808	**456,281**	530,200	(73,919)
Contractual Services	39,080	**39,037**	51,850	(12,813)
Capital Outlay	-	**2,626**	1,500	1,126
Total Expenditures	590,579	**645,350**	754,480	(109,130)
Receipts Over (Under) Expenditures	48,408	**47,257**		
Unencumbered Cash - Beginning	20,091	**68,589**		
Prior Year Cancelled Encumbrances	90	**-**		
Unencumbered Cash - Ending	$ 68,589	**115,846**		

BARTON 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 Property Tax	$ 3,168,910	**2,978,239**	3,096,199	(117,960)
Delinquent Tax	79,858	**71,370**	-	71,370
Motor Vehicle Tax	504,408	**422,192**	417,830	4,362
Motor Vehicle Stamp Tax	2,616	**1,680**	2,864	(1,184)
Special City and County Highway Payments	913,307	**911,787**	922,344	(10,557)
County Equalization and Adjustment Payments	38,902	**131,069**	131,069	-
Sale of Assets	2,329	**22,264**	22,264	-
Federal Aid	72,893	**314,367**	314,367	-
State Aid	217,565	**187,920**	187,940	(20)
Reimbursements and Other	275,657	**210,611**	93,629	116,982
Total Receipts	5,276,445	**5,251,499**	5,188,506	62,993
Expenditures				
Personal Services	1,126,208	**1,081,803**	1,234,320	(152,517)
Commodities	3,052,436	**2,903,364**	3,573,550	(670,186)
Contractual Services	470,878	**143,174**	164,450	(21,276)
Capital Outlay	24,500	**-**	405,000	(405,000)
Capital Improvements	289,071	**353,135**	270,000	83,135
Transfers Out	300,000	**421,556**	-	421,556
Total Expenditures	5,263,093	**4,903,032**	5,647,320	(744,288)
Receipts Over (Under) Expenditures	13,352	**348,467**		
Unencumbered Cash - Beginning	778,836	**801,188**		
Prior Year Cancelled Encumbrances	9,000	**-**		
Unencumbered Cash - Ending	$ 801,188	**1,149,655**		

BARTON COUNTY, KANSAS
Special Alcohol 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				
Local Alcohol Funds	$ 4,455	**6,903**	3,985	2,918
Expenditures				
Transfers Out	3,035	**-**	3,985	(3,985)
Receipts Over (Under) Expenditures	1,420	**6,903**		
Unencumbered Cash - Beginning	-	**1,420**		
Unencumbered Cash - Ending	$ 1,420	**8,323**		

BARTON COUNTY, KANSAS
Special Parks and Recreation 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				
Local Alcohol Funds	$ 2,329	**3,608**	2,083	1,525
Expenditures				
Contractual Services	1,586	**2,083**	2,083	-
Receipts Over (Under) Expenditures	743	**1,525**		
Unencumbered Cash - Beginning	-	**743**		
Unencumbered Cash - Ending	$ 743	**2,268**		

BARTON COUNTY, KANSAS
Special Liability 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	$ 48,142	**32,371**	33,761	(1,390)
Delinquent Tax	117	**73**	-	73
Motor Vehicle Tax	6,729	**6,561**	6,353	208
Motor Vehicle Stamp Tax	33	**26**	19	7
Real Estate Tax Redemptions	975	**935**	-	935
Total Receipts	55,996	**39,966**	40,133	(167)
Expenditures				
Contractual Services	76,278	**72,798**	80,000	(7,202)
Receipts Over (Under) Expenditures	(20,282)	**(32,832)**		
Unencumbered Cash - Beginning	64,042	**43,760**		
Unencumbered Cash - Ending	$ 43,760	**10,928**		

BARTON COUNTY, KANSAS
Juvenile Services 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	$	947,275	**1,379,665**
Urinalysis		13,121	**30,854**
Collections		102	**3,656**
Transfers In		6,035	**4,801**
Other		4,627	**-**
Total Receipts		971,160	**1,418,976**
Expenditures			
Personal Services		772,557	**862,465**
Commodities		23,585	**22,695**
Contractual Services		43,203	**55,503**
Return of Grant Funds		-	**127,597**
Capital Outlay		10,252	**16,227**
Total Expenditures		849,597	**1,084,487**
Receipts Over (Under) Expenditures		121,563	**334,489**
Unencumbered Cash - Beginning		258,560	**380,123**
Unencumbered Cash - Ending	$	380,123	**714,612**

BARTON COUNTY, KANSAS
Community Corrections 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	$	624,180	**708,709**
Drug Tests and Other		37,692	**26,023**
Reimbursements		4,930	**3,804**
Total Receipts		666,802	**738,536**
Expenditures			
Personal Services		593,694	**602,487**
Commodities		22,477	**14,747**
Contractual Services		44,588	**76,816**
Capital Outlay		4,659	**26,671**
Total Expenditures		665,418	**720,721**
Receipts Over (Under) Expenditures		1,384	**17,815**
Unencumbered Cash - Beginning		36,544	**37,928**
Unencumbered Cash - Ending	$	37,928	**55,743**

BARTON COUNTY, KANSAS
Criminal Justice Information System 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				
User Fees	$ 40,375	**40,383**	45,000	(4,617)
Expenditures				
Contractual Services	40,375	**40,383**	45,000	(4,617)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	2,278	**2,278**		
Unencumbered Cash - Ending	$ 2,278	**2,278**		

BARTON COUNTY, KANSAS
W & W Scenic Byway Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Professional Services		250	**-**
Receipts Over (Under) Expenditures		(250)	**-**
Unencumbered Cash - Beginning		1,879	**1,629**
Unencumbered Cash - Ending	$	1,629	**1,629**

BARTON COUNTY, KANSAS
Victims of Crime Act Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	47,914	**42,514**
Expenditures			
Personal Services		45,046	**47,204**
Receipts Over (Under) Expenditures		2,868	**(4,690)**
Unencumbered Cash - Beginning		(14,106)	**(11,238)**
Unencumbered Cash - Ending	$	(11,238)	**(15,928)**

BARTON COUNTY, KANSAS
Barton County Stewardship 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	$	45	**-**
Interest on Idle Funds		37	**334**
Total Receipts		82	**334**
Expenditures			
Commodities		28,837	**-**
Receipts Over (Under) Expenditures		(28,755)	**334**
Unencumbered Cash - Beginning		50,068	**21,313**
Unencumbered Cash - Ending	$	21,313	**21,647**

BARTON COUNTY, KANSAS
Capital Improvements 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			
Transfers In	$	1,015,799	**746,556**
Insurance Proceeds		588,935	**269,656**
Total Receipts		1,604,734	**1,016,212**
Expenditures			
Capital Outlay		1,596,370	**3,284,668**
Receipts Over (Under) Expenditures		8,364	**(2,268,456)**
Unencumbered Cash - Beginning		5,872,063	**6,179,043**
Prior Year Cancelled Encumbrances		298,616	**-**
Unencumbered Cash - Ending	$	6,179,043	**3,910,587**

BARTON COUNTY, KANSAS
Register of Deeds 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			
Collections	$	28,594	**24,344**
Interest on Idle Funds		279	**1,894**
Total Receipts		28,873	**26,238**
Expenditures			
Contractual Services		42,127	**25,897**
Receipts Over (Under) Expenditures		(13,254)	**341**
Unencumbered Cash - Beginning		87,215	**73,961**
Unencumbered Cash - Ending	$	73,961	**74,302**

BARTON COUNTY, KANSAS
Clerk 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			
Collections	$	7,149	**6,086**
Interest on Idle Funds		15	**113**
Total Receipts		7,164	**6,199**
Expenditures			
Capital Outlay		2,441	**2,593**
Receipts Over (Under) Expenditures		4,723	**3,606**
Unencumbered Cash - Beginning		43,415	**48,138**
Unencumbered Cash - Ending	$	48,138	**51,744**

BARTON COUNTY, KANSAS
Treasurer 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			
Collections	$	7,149	**6,086**
Interest on Idle Funds		8	**58**
Total Receipts		7,157	**6,144**
Expenditures			
Commodities		-	**2,514**
Capital Outlay		-	**1,097**
Total Expenditures		-	**3,611**
Receipts Over (Under) Expenditures		7,157	**2,533**
Unencumbered Cash - Beginning		20,841	**27,998**
Unencumbered Cash - Ending	$	27,998	**30,531**

BARTON COUNTY, KANSAS
Equipment Replacement 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			
Transfers In	$	583,201	**125,000**
Expenditures			
Capital Outlay		278,794	**117,359**
Receipts Over (Under) Expenditures		304,407	**7,641**
Unencumbered Cash - Beginning		3,864,417	**4,168,824**
Prior Year Cancelled Encumbrances		-	**2,400**
Unencumbered Cash - Ending	$	4,168,824	**4,178,865**

BARTON COUNTY, KANSAS
Special Bridge Replacement 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	$ 330,891	**359**	-	359
Delinquent Property Tax	5,071	**5,319**	-	5,319
Motor Vehicle Tax	17,900	**43,201**	42,918	283
Motor Vehicle Stamp Tax	105	**175**	299	(124)
Total Receipts	353,967	**49,054**	43,217	5,837
Expenditures				
Contractual Services	33,543	**133**	60,000	(59,867)
Capital Outlay	227,185	**167,005**	300,000	(132,995)
Transfers Out	99,000	**-**	-	-
Total Expenditures	359,728	**167,138**	360,000	(192,862)
Receipts Over (Under) Expenditures	(5,761)	**(118,084)**		
Unencumbered Cash - Beginning	325,113	**319,352**		
Unencumbered Cash - Ending	$ 319,352	**201,268**		

BARTON COUNTY, KANSAS
USDA Distant Learning 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	$	587,218	**-**
Expenditures			
Capital Outlay		222,994	**-**
Receipts Over (Under) Expenditures		364,224	**-**
Unencumbered Cash - Beginning		(581,126)	**(216,902)**
Unencumbered Cash - Ending	$	(216,902)	**(216,902)**

BARTON COUNTY, KANSAS
RROE Grant 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	$	59,875	**17,839**
Expenditures			
Professional Services		62,645	**-**
Receipts Over (Under) Expenditures		(2,770)	**17,839**
Unencumbered Cash - Beginning		(13,390)	**(16,160)**
Unencumbered Cash - Ending	$	(16,160)	**1,679**

BARTON 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			
Investment Income	$	497	**-**
Reimbursed Expenses		-	**8,686**
Federal Aid		2,503,635	**-**
Total Receipts		2,504,132	**8,686**
Expenditures			
Capital Outlay		-	**2,803,700**
Appropriations		164,500	**-**
Total Expenditures		164,500	**2,803,700**
Receipts Over (Under) Expenditures		2,339,632	**(2,795,014)**
Unencumbered Cash - Beginning		455,382	**2,795,014**
Unencumbered Cash - Ending	$	2,795,014	**-**

BARTON COUNTY, KANSAS
BJA Grant 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	$	118,723	**133,177**
Expenditures			
Personal Services		150,868	**111,635**
Receipts Over (Under) Expenditures		(32,145)	**21,542**
Unencumbered Cash - Beginning		(39,118)	**(71,263)**
Unencumbered Cash - Ending	$	(71,263)	**(49,721)**

BARTON COUNTY, KANSAS
CDC Grant 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	$	62,694	**118,139**
Expenditures			
Contractual Services		86,326	**107,788**
Receipts Over (Under) Expenditures		(23,632)	**10,351**
Unencumbered Cash - Beginning		(12,633)	**(36,265)**
Unencumbered Cash - Ending	$	(36,265)	**(25,914)**

BARTON COUNTY, KANSAS
HHS Grant 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			
Return of Grant Funds		-	**26,297**
Receipts Over (Under) Expenditures		-	**(26,297)**
Unencumbered Cash - Beginning		26,297	**26,297**
Unencumbered Cash - Ending	$	26,297	**-**

BARTON COUNTY, KANSAS
Public Health Infrastructure Grant 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			
Commodities		-	**4,225**
Receipts Over (Under) Expenditures		-	**(4,225)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(4,225)**

BARTON COUNTY, KANSAS
Opioid Settlement 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	$	4,798	**44,335**
Expenditures			
Commodities		2,443	**-**
Receipts Over (Under) Expenditures		2,355	**44,335**
Unencumbered Cash - Beginning		-	**2,355**
Unencumbered Cash - Ending	$	2,355	**46,690**

BARTON COUNTY, KANSAS
Fire District No. 1 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	$ 69,635	**69,988**	71,165	(1,177)
Delinquent Tax	1,247	**1,420**	11,267	(9,847)
Motor Vehicle Tax	7,218	**7,329**	1,010	6,319
Federal Aid	-	**15,000**	-	15,000
Grants	1,538	**1,978**	16,978	(15,000)
Reimbursed Expenses	-	**81**	-	81
Miscellaneous	159	**-**	-	-
Total Receipts	79,797	**95,796**	100,420	(4,624)
Expenditures				
Personal Services	9,935	**15,830**	14,500	1,330
Commodities	9,159	**11,370**	14,000	(2,630)
Contractual Services	36,733	**31,832**	32,000	(168)
Capital Outlay	7,147	**5,657**	12,500	(6,843)
Transfers Out	20,000	**45,000**	55,800	(10,800)
Total Expenditures	82,974	**109,689**	128,800	(19,111)
Receipts Over (Under) Expenditures	(3,177)	**(13,893)**		
Unencumbered Cash - Beginning	44,393	**41,216**		
Unencumbered Cash - Ending	$ 41,216	**27,323**		

BARTON COUNTY, KANSAS
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			
Transfers In	$	20,000	**45,000**
Expenditures			
Capital Outlay		15,000	**-**
Receipts Over (Under) Expenditures		5,000	**45,000**
Unencumbered Cash - Beginning		96,456	**101,456**
Unencumbered Cash - Ending	$	101,456	**146,456**

BARTON COUNTY, KANSAS
Solid Waste 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				
Collections	$ 1,703,930	**1,952,255**	1,251,300	700,955
Reimbursements and Other	203,099	**837**	-	837
State Aid	9,666	**-**	-	-
Interest on Idle Funds	15,374	**123,468**	4,000	119,468
Total Receipts	1,932,069	**2,076,560**	1,255,300	821,260
Expenditures				
Personal Services	561,023	**614,736**	678,995	(64,259)
Commodities	247,651	**163,109**	144,400	18,709
Contractual Services	1,189,185	**623,510**	856,350	(232,840)
Household Hazardous Waste	7,238	**4,940**	-	4,940
Capital Outlay	262,177	**215,366**	122,200	93,166
Total Expenditures	2,267,274	**1,621,661**	1,801,945	(180,284)
Receipts Over (Under) Expenditures	(335,205)	**454,899**		
Unencumbered Cash - Beginning	4,269,593	**3,963,060**		
Prior Year Cancelled Encumbrances	28,672	**-**		
Unencumbered Cash - Ending	$ 3,963,060	**4,417,959**		

BARTON COUNTY, KANSAS
Health Coverage 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			
Collections	$	2,686,226	**2,497,643**
Interest on Idle Funds		142	**1,202**
Total Receipts		2,686,368	**2,498,845**
Expenditures			
Contractual Services		2,375,759	**2,360,289**
Receipts Over (Under) Expenditures		310,609	**138,556**
Unencumbered Cash - Beginning		354,529	**665,138**
Unencumbered Cash - Ending	$	665,138	**803,694**

BARTON COUNTY, KANSAS
Motor 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			
Collections	$	267,848	**275,720**
Other		1,047	**-**
Total Receipts		268,895	**275,720**
Expenditures			
Personal Services		236,267	**220,165**
Commodities		10,346	**14,430**
Contractual Services		1,546	**1,427**
Miscellaneous		-	**184**
Transfers Out		11,450	**20,746**
Total Expenditures		259,609	**256,952**
Receipts Over (Under) Expenditures		9,286	**18,768**
Unencumbered Cash - Beginning		11,450	**20,746**
Prior Year Cancelled Encumbrances		10	**-**
Unencumbered Cash - Ending	$	20,746	**39,514**

BARTON COUNTY, KANSAS
Economic Development Revolving Loan 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			
Interest	$	55	**521**
Collections		28,157	**23,479**
Total Receipts		28,212	**24,000**
Expenditures			
Administration Fees		759	**352**
Receipts Over (Under) Expenditures		27,453	**23,648**
Unencumbered Cash - Beginning		39,969	**67,422**
Unencumbered Cash - Ending	$	67,422	**91,070**

BARTON COUNTY, KANSAS
Law Enforcement 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			
Collections	$	16,023	**21,018**
Expenditures			
Capital Outlay		21,685	**23,072**
Receipts Over (Under) Expenditures		(5,662)	**(2,054)**
Unencumbered Cash - Beginning		76,921	**71,259**
Unencumbered Cash - Ending	$	71,259	**69,205**

BARTON COUNTY, KANSAS
Prosecutor's Assistance and 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			
Collections	$	2,058	**1,906**
Expenditures			
Contractual Services		972	**1,141**
Receipts Over (Under) Expenditures		1,086	**765**
Unencumbered Cash - Beginning		43,417	**44,503**
Unencumbered Cash - Ending	$	44,503	**45,268**

BARTON COUNTY, KANSAS
Court Service Alcohol Tax Grant 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		1,489	**1,489**
Unencumbered Cash - Ending	$	1,489	**1,489**

BARTON COUNTY, KANSAS
Youth Program - Hulme Foundation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest on Idle Funds	$	3	-
Expenditures			
Commodities		5,651	-
Receipts Over (Under) Expenditures		(5,648)	-
Unencumbered Cash - Beginning		5,648	-
Unencumbered Cash - Ending	$	-	-

BARTON COUNTY, KANSAS
Barton County Employees' 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			
Transfers In	$	-	**12,000**
Expenditures			
Commodities		-	**7,352**
Receipts Over (Under) Expenditures		-	**4,648**
Unencumbered Cash - Beginning		250	**250**
Unencumbered Cash - Ending	$	250	**4,898**

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

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Ad Valorem Taxes				
Current Tax	$ 30,493,855	45,395,913	46,817,215	**29,072,553**
Delinquent Personal Property Tax	53,197	155,205	154,893	**53,509**
Delinquent Real Estate Tax	534,707	904,760	1,008,854	**430,613**
Neighborhood Revitalization	73,498	293,842	279,150	**88,190**
Mineral Tax	-	79,764	79,764	**-**
Motor Vehicle Tax	105,397	85,013	91,408	**99,002**
Local Alcohol Liquor Tax	-	14,120	14,120	**-**
County Equalization and Adjustment	-	145,632	145,632	**-**
Special City and County Highway	-	1,013,097	1,013,097	**-**
Vehicle Rental Excise Tax	-	22,824	22,824	**-**
Fire District No. 2	-	115,295	115,295	**-**
Fireworks Fee Fund	1,600	800	-	**2,400**
Total Distributable Funds	31,262,254	48,226,265	49,742,252	**29,746,267**
State Funds				
State General Fund	-	323	323	**-**
State Educational Building	-	323,058	323,058	**-**
State Institutional Building	-	161,529	161,529	**-**
State Motor Vehicle Sales Tax	101,745	1,639,502	1,645,550	**95,697**
Total State Funds	101,745	2,124,412	2,130,460	**95,697**
Subdivision Funds				
Cities	-	8,729,749	8,729,749	**-**
Townships	-	2,962,875	2,962,875	**-**
School Districts	-	14,966,719	14,966,997	**(278)**
Ellinwood Hospital District	-	940,447	940,447	**-**
Barton County Community College	-	9,974,529	9,974,529	**-**
Central Kansas Library System	-	210,138	210,138	**-**
Cemetery Districts	-	256,221	256,221	**-**
Wet Walnut Creek Watershed District	-	40,986	40,986	**-**
Big Bend Groundwater Management	-	147,540	147,540	**-**
Cottonwood Extension District #17	-	250,361	250,361	**-**
Total Subdivision Funds	-	38,479,565	38,479,843	**(278)**
Total	$ 31,363,999	88,830,242	90,352,555	**29,841,686**

BARTON 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**
Conceal and Carry Fund	$ 8,618	19,969	5,251	**23,336**
Flexible Benefit Fund	15,166	-	1,859	**13,307**
Motor Vehicle Tax License Fees	4,439	2,507,061	2,506,409	**5,091**
Mortgage Registration Heritage Trust	2,820	12,172	12,001	**2,991**
Game, Park and Boat Permits	517	211	210	**518**
Attorney Worthless Check Trust	316	-	-	**316**
County Sheriff	105,425	261,609	193,809	**173,225**
Inmate Commissary - Prisoner Keep Fund	129,005	23,969	31,513	**121,461**
Detention Facility - Surplus Fund	19,017	23	-	**19,040**
Sheriff Dare Program	8,269	-	-	**8,269**
Sheriff - Child Safety Program	527	-	-	**527**
Sheriff - CRT	123	-	123	**-**
Sheriff - Cadet Lawman	766	-	-	**766**
Sheriff Sex Offender Registration Fund	35,334	19,160	2,150	**52,344**
Sheriff Stray Animal	170	-	-	**170**
VIN Inspections	23,288	21,900	18,208	**26,980**
District Court	118,358	196,415	191,406	**123,367**
Total	$ 472,158	3,062,489	2,962,939	**571,708**

BARTON COUNTY, KANSAS

Single Audit Information

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Barton County, Kansas**, as of and for the year ended December 31, 2023, and the related notes to the financial statement, and have issued our report thereon dated August 13, 2024. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

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

Purpose of This Report

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

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

August 13, 2024

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Barton County, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Barton County, Kansas'** major federal programs for the year ended December 31, 2023. **Barton County, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Barton County, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

- Obtain an understanding of **Barton County, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Barton County, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However,

material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

August 13, 2024

BARTON COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Passed-through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture				
Passed Through Kansas Department of Health and Environment				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	N/A	$ -	250,735
U.S. Department of Justice				
Direct Award				
Second Chance Act Reentry Initiative	16.812	2020-RW-BX-0013	-	118,036
Passed Through Kansas Governor's Office				
Crime Victim Assistance	16.575	23-VOCA-02	-	46,290
Total U.S. Department of Justice			-	164,326
U.S. Department of Transportation				
Passed Through Kansas Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	C-4965-01	-	501
U.S. Department of the Treasury				
Direct Award				
COVID-19 Funding				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	2,516,151
U.S. Department of Health and Human Services				
Passed Through Kansas Department of Health and Environment				
Public Health Emergency Preparedness	93.069	N/A	-	23,281
Assistance Programs for Chronic Disease Prevention and Control	93.945	N/A	-	29,250
Drug Free Communities Support Program Grants	93.276	N/A	-	107,788
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	N/A	-	684
Family Planning Services	93.217	N/A	-	61,511
Immunization Cooperative Agreements	93.268	N/A	-	5,837
Preventive Health and Health Services Block Grant	93.991	N/A	-	15,615
Maternal and Child Health Services Block Grant to the States	93.994	N/A	-	54,983
Health Center Program Cluster				
Community Health Centers	93.224	N/A	-	1,664
CCDF Cluster				
Child Care and Development Block Grant	93.575	N/A	-	111,803
Medicaid Cluster				
Medical Assistance Program	93.778	N/A	-	7,262
COVID-19 Funding				
Immunization Cooperative Agreements	93.268	N/A	-	39,854
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	N/A	-	112,207
Total U.S. Department of Health and Human Services			$ -	571,739

See accompanying notes to schedule of expenditures of federal awards.

BARTON COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Passed-through to Subrecipients	Federal Expenditures
U.S. Department of Homeland Security				
Passed Through Kansas Division of Emergency Preparedness				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	N/A	$ -	314,367
Emergency Management Performance Grants	97.042	DHS-23-GPD-042-07-01	-	24,262
Total U.S. Department of Homeland Security			-	338,629
Total Expenditures of Federal Awards			$ **-**	**3,842,081**

See accompanying notes to schedule of expenditures of federal awards.

BARTON COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Barton County, Kansas** under programs of the federal government for the year ended December 31, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or cash flows of the County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are presented in accordance with the regulatory basis of accounting. This is 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. Such expenditures are recognized following the cost principles contained in the Uniform Guidance cost principles, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

NOTE 3 – INDIRECT COST RATE

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

NOTE 4 – OTHER EXPENDITURES

The County did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees, and incurred no expenditures in relation thereof for the year ended December 31, 2023.

BARTON COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2023

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

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

Internal control over financial reporting:

- Material weakness identified? ____ Yes __X__ No
- Significant deficiency identified? ____ Yes __X__ None reported
- Noncompliance material to financial statements noted? ____ Yes __X__ No

FEDERAL AWARDS

Internal control over major programs:

- Material weakness identified? ____ Yes __X__ No
- Significant deficiency identified? ____ Yes __X__ None reported

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

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

Identification of major programs:

Federal Assistance Listing Numbers	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

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

Auditee qualified as low-risk auditee? ____ Yes __X__ No

BARTON COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted in the current year.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted for the year ended December 31, 2022.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SIGNIFICANT DEFICIENCY

2022-001

Federal program
Coronavirus State and Local Fiscal Recovery Funds – 21.027

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

Condition
During testing, we identified errors in the calculation of the payroll amounts that were reimbursed by program funding.

Status
Corrected

SIGNIFICANT DEFICIENCY

2022-002

Federal program
Coronavirus State and Local Fiscal Recovery Funds – 21.027

Compliance requirements
Reporting

Condition
During review of the annual program reporting, it was noted that expenditures incurred and obligated projects were not properly noted.

Status
Corrected