

BARTON COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2018

BARTON COUNTY, KANSAS
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INDEPENDENT AUDITORS' REPORT

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

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, 2018 and the related notes to the financial statement.

Management's Responsibility 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statement is prepared by **Barton County, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of



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Great Bend, Kansas 67530-4043

Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

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

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, 2018 and the related notes to the financial statement.

Management's Responsibility 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statement is prepared by **Barton County, Kansas** 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.

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 Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the 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 **Barton County, Kansas** as of December 31, 2018, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Barton County, Kansas** as of December 31, 2018, 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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements (Schedules 1, 2 and 3 as listed in the table of contents) are presented for 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 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 Barton County, Kansas as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated July 2, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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 <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2018 (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 2017 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 2017 basic financial statement. The 2017

comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note 1

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.
Certified Public Accountants

July 22, 2019

BARTON COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 1,507,202	4,433	8,303,004	7,811,954	2,002,685	265,523	2,268,208
Special Purpose Funds							
Ambulance Fund	-	-	463,124	463,124	-	60,291	60,291
Cemetery Fund	8,565	-	40,408	33,826	15,147	-	15,147
Barton County 911 Fund	308,291	-	174,885	266,642	216,534	990	217,524
Employee Benefit Fund	510,882	-	2,662,798	2,730,945	442,735	65,698	508,433
Health Fund	230,069	150	1,346,991	1,461,330	115,880	27,551	143,431
Mental Health Fund	-	-	124,395	124,395	-	-	-
Developmentally Disabled Fund	1	-	69,371	69,372	-	-	-
Noxious Weed Fund	81,898	-	692,684	763,617	10,965	28,603	39,568
Road and Bridge Fund	282,652	9	5,196,998	5,236,030	243,629	335,720	579,349
Special Alcohol Fund	3,900	-	4,615	8,515	-	8,515	8,515
Special Parks and Recreation Fund	2,087	-	2,722	4,788	21	-	21
Special Liability Fund	58,122	-	44,045	54,643	47,524	4,500	52,024
Juvenile Services Fund	78,953	-	692,043	642,351	128,645	13,515	142,160
Community Corrections Fund	71,903	-	562,337	524,640	109,600	18,012	127,612
Criminal Justice Information System Fund	83,691	-	37,732	38,817	82,606	-	82,606
Victims of Crime Act Grant Fund	(8,017)	-	43,279	39,674	(4,412)	857	(3,555)
Barton County Stewardship Fund	57,356	-	10,471	25,249	42,578	360	42,938
Capital Improvements Fund	3,510,094	5,246	666,336	65,053	4,116,623	14,578	4,131,201
Register of Deeds Technology Fund	80,611	-	29,056	34,253	75,414	748	76,162
Clerk Technology Fund	23,495	-	7,271	2,485	28,281	-	28,281
Treasurer Technology Fund	18,920	-	7,255	14,608	11,567	652	12,219
Equipment Replacement Fund	2,751,407	-	723,750	511,028	2,964,129	51,739	3,015,868
Special Bridge Replacement Fund	6,293	23,100	353,039	275,335	107,097	99,043	206,140
Fire District No. 1 Fund	16,900	-	86,289	84,616	18,573	7,271	25,844
Fire District No. 1 Special Equipment Fund	222,857	-	30,000	212,674	40,183	-	40,183

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, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds							
Solid Waste Fund	\$ 4,003,736	910	1,349,521	1,297,733	4,056,434	62,530	4,118,964
Health Coverage Fund	330,993	-	2,398,005	2,402,927	326,071	-	326,071
Trust Funds							
Motor Vehicle Operating Fund	53,118	-	224,611	271,869	5,860	4,646	10,506
Economic Development Revolving Loan Fund	210,391	-	2,892	82	213,201	41	213,242
Law Enforcement Trust Fund	61,812	-	25,784	16,464	71,132	3,246	74,378
Prosecutor's Assistant and Training Fund	41,404	-	5,361	669	46,096	-	46,096
Court Service Alcohol Tax Grant Fund	1,489	-	-	-	1,489	-	1,489
Youth Program - Hulme Foundation Fund	13,264	-	88	457	12,895	-	12,895
Barton County Employees' Trust Fund	250	-	-	-	250	-	250
Total Primary Government (Excluding Distributable and Agency Funds)	\$ 14,624,589	33,848	26,381,160	25,490,165	15,549,432	1,074,629	16,624,061
Composition of Cash							
Checking Accounts							\$ 128,889
Time Deposits							28,078,600
Certificates of Deposit							17,756,265
Cash on Hand							1,325
Total Cash							<u>45,965,079</u>
Distributable Funds, State Funds, and Subdivision Funds per Statement 3-1							(28,903,424)
Agency Funds per Statement 3-2							<u>(437,594)</u>
Total Primary Government (Excluding Distributable and Agency Funds)							\$ 16,624,061

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

BARTON COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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.

Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from those estimates.

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.

The County is the primary government as defined in GASB #61. The County commission is elected by the public. The commission has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

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, 2018.

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).

BARTON COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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

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.

Departure From Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

Property Tax Calendar

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the County for special purposes.

BARTON COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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.

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 Road and Bridge Fund, the Barton County 911 Fund, the Solid Waste Fund and the Criminal Justice Information System 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, 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, 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.

BARTON COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

Concentration of Credit Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$45,965,079 and the bank balance was \$44,641,692. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,526,070 was covered by federal depository insurance, \$43,115,622 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2018.

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, 2018 were as follows:

BARTON COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

From	To	Regulatory Authority	Amount
General Fund	Juvenile Services Fund	Resolution	\$ 3,523
General Fund	Capital Improvements Fund	K.S.A. 19-120	280,500
General Fund	Equipment Replacement Fund	K.S.A. 19-119	186,500
Road and Bridge Fund	Equipment Replacement Fund	K.S.A. 68-141g	523,000
Road and Bridge Fund	Capital Improvements Fund	K.S.A. 19-120	255,466
Special Bridge Replacement Fund	Capital Improvements Fund	Resolution	68,000
Cemetery Fund	Capital Improvements Fund	K.S.A. 19-120	20,000
Motor Vehicle Operating Fund	General Fund	K.S.A. 8-145	53,118
Fire District No. 1 Fund	Fire District No. 1 Special Equipment Fund	K.S.A. 19-3612c	30,000

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

Barton County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain health insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the State Employee Health Plan (SEHP), a public entity risk pool currently operating as a common risk management and insurance program for 87,500 members.

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

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

NOTE 7 – GRANTS AND SHARED REVENUES

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

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Barton County, Kansas had a negative ending cash balance of \$115 for the School District distributable funds, which is a violation of K.S.A. 10-1121.

BARTON COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

NOTE 9 – DEFERRED COMPENSATION PLAN

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

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

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

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$738,188 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$5,851,005. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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.

BARTON COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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, 2018.

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, 2018.

NOTE 12 – COMPENSATED ABSENCES

Vacation

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

<u>Years Worked</u>	<u>Amount Earned</u>
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:

<u>Years Worked</u>	<u>Amount Earned</u>
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. The potential liability for vacation at December 31, 2018 was \$327,873. This is not reflected in the financial statement.

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 2 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,

BARTON COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

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. The potential liability for sick leave at December 31, 2018 was \$674,891. This is not reflected in the financial statement.

Comp Time

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

Longevity Pay

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

NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Barton County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is \$2,712,139 and the estimated post-closure cost is \$2,995,442. These figures comprise the estimated closure and post-closure cost of \$5,707,581. At December 31, 2018, the permit for 2018 identifies that the remaining volume capacity of the site is 40.06% of the original capacity and that the remaining life of the landfill is 28.8 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, 2018.

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

BARTON COUNTY, KANSAS

Regulatory-Required Supplementary Information

BARTON COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund	\$ 7,812,011	-	7,812,011	7,811,954	(57)
Special Purpose Funds					
Ambulance Fund	465,850	-	465,850	463,124	(2,726)
Cemetery Fund	40,000	-	40,000	33,826	(6,174)
Barton County 911 Fund	268,500	-	268,500	266,642	(1,858)
Employee Benefit Fund	2,982,393	-	2,982,393	2,730,945	(251,448)
Health Fund	1,539,209	-	1,539,209	1,461,330	(77,879)
Mental Health Fund	125,000	-	125,000	124,395	(605)
Developmentally Disabled Fund	70,000	-	70,000	69,372	(628)
Noxious Weed Fund	808,790	-	808,790	763,617	(45,173)
Road and Bridge Fund	5,236,190	-	5,236,190	5,236,030	(160)
Special Alcohol Fund	8,645	-	8,645	8,515	(130)
Special Parks and Recreation Fund	4,788	-	4,788	4,788	-
Special Liability Fund	97,000	-	97,000	54,643	(42,357)
Criminal Justice Information System Fund	120,500	-	120,500	38,817	(81,683)
Special Bridge Replacement Fund	360,000	-	360,000	275,335	(84,665)
Fire District No. 1 Fund	89,500	-	89,500	84,616	(4,884)
Business Fund					
Solid Waste Fund	1,342,570	-	1,342,570	1,297,733	(44,837)

BARTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 3,632,235	4,139,288	4,240,538	(101,250)
Delinquent Tax	24,116	74,617	25,000	49,617
Motor Vehicle Tax	469,889	533,903	545,205	(11,302)
Motor Vehicle Stamp Tax	884	2,597	1,749	848
Local Alcohol Liquor Tax	3,163	3,314	4,055	(741)
Mineral Production Tax	28,892	45,794	22,000	23,794
Sales Tax	2,107,716	2,121,828	1,843,350	278,478
Interest and Fees on Delinquent Taxes	200,133	453,747	25,000	428,747
Franchise Fees	20,616	20,669	18,000	2,669
Federal Aid	24,347	73,152	24,000	49,152
State Aid	1,562	1,330	-	1,330
Prisoner Keep	112,140	51,895	80,000	(28,105)
Sheriff Miscellaneous Receipts	1,365	1,065	5,000	(3,935)
Reimbursements - District Court	47,399	42,583	75,000	(32,417)
Reimbursements - Other	103,239	27,352	15,000	12,352
Licenses, Permits and Fees	435,063	413,390	203,000	210,390
County Attorney - Diversion Fees	20,230	29,205	12,000	17,205
Charges for Services	5,325	4,514	-	4,514
Daycare Inspections	125	50	-	50
Interest on Idle Funds	84,824	198,289	-	198,289
Other	11,194	11,304	-	11,304
Transfers In	52,402	53,118	40,000	13,118
Total Receipts	7,386,859	8,303,004	7,178,897	1,124,107
Expenditures				
County Commissioners	113,094	117,624	115,910	1,714
County Clerk	244,408	266,806	279,960	(13,154)
County Clerk - Election	54,590	104,840	143,550	(38,710)
County Treasurer	201,994	196,936	210,180	(13,244)
County Attorney	664,898	678,762	702,320	(23,558)
Register of Deeds	115,033	120,026	127,700	(7,674)
Sheriff	1,037,038	1,111,218	1,292,495	(181,277)
County Appraiser	441,848	439,757	460,725	(20,968)
District Court	394,799	382,368	416,000	(33,632)
Courthouse General	540,777	600,642	623,505	(22,863)
Juvenile Detention	74,422	83,034	81,580	1,454
General Finance	117,602	60,797	125,000	(64,203)
County Administrator	154,407	331,645	196,690	134,955

BARTON COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued)				
Information Technology	\$ 125,763	168,451	141,690	26,761
Detention Facility	1,370,389	1,552,522	1,411,856	140,666
Emergency Preparedness/Risk Management	240,591	60,325	252,355	(192,030)
Public Works/Engineering	240,503	251,300	267,920	(16,620)
Public Works/Environmental Management	93,532	100,499	101,720	(1,221)
Communications	503,681	551,940	606,015	(54,075)
Economic Development	5,225	5,225	77,800	(72,575)
Appropriations				
Barton County Extension Council	215,000	-	-	-
Barton County Historical Society	46,500	46,500	46,500	-
Barton County Soil Conservation Service	24,650	24,650	24,650	-
Barton County Fair Association	22,123	23,564	24,000	(436)
Miscellaneous Appropriations	34,300	30,500	40,500	(10,000)
Great Plains Development	-	-	6,890	(6,890)
Great Bend Humane Society	31,500	31,500	31,500	-
Transfers Out	308,000	470,523	3,000	467,523
Total Expenditures	<u>7,416,667</u>	<u>7,811,954</u>	<u>7,812,011</u>	<u>(57)</u>
Receipts Over (Under) Expenditures	(29,808)	491,050		
Unencumbered Cash - Beginning	1,534,917	1,507,202		
Prior Year Cancelled Encumbrances	<u>2,093</u>	<u>4,433</u>		
Unencumbered Cash - Ending	\$ <u>1,507,202</u>	<u>2,002,685</u>		

BARTON COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 387,200	396,845	405,851	(9,006)
Delinquent Tax	3,325	8,998	5,200	3,798
Motor Vehicle Tax	59,448	56,989	57,969	(980)
Motor Vehicle Stamp Tax	112	292	186	106
Total Receipts	450,085	463,124	<u>469,206</u>	<u>(6,082)</u>
Expenditures				
Contractual Services	452,441	463,124	<u>465,850</u>	<u>(2,726)</u>
Receipts Over (Under) Expenditures	(2,356)	-		
Unencumbered Cash - Beginning	<u>2,356</u>	-		
Unencumbered Cash - Ending	\$ <u>-</u>	<u>-</u>		

BARTON COUNTY, KANSAS
Cemetery Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 22,838	28,398	29,087	(689)
Delinquent Tax	204	551	330	221
Motor Vehicle Tax	4,438	3,375	3,410	(35)
Motor Vehicle Stamp Tax	8	19	11	8
Sale of Lots	4,500	6,500	3,000	3,500
Other	1,625	1,565	-	1,565
Total Receipts	<u>33,613</u>	<u>40,408</u>	<u>35,838</u>	<u>4,570</u>
Expenditures				
Commodities	1,754	1,498	7,000	(5,502)
Contractual Services	16,001	12,328	12,000	328
Capital Outlay	-	-	21,000	(21,000)
Transfers Out	20,000	20,000	-	20,000
Total Expenditures	<u>37,755</u>	<u>33,826</u>	<u>40,000</u>	<u>(6,174)</u>
Receipts Over (Under) Expenditures	(4,142)	6,582		
Unencumbered Cash - Beginning	<u>12,707</u>	<u>8,565</u>		
Unencumbered Cash - Ending	\$ <u>8,565</u>	<u>15,147</u>		

BARTON COUNTY, KANSAS
Barton County 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Collections	\$ 176,064	174,811	167,000	7,811
Reimbursements	62	-	240	-
Interest on Idle Funds	80	74	69	5
Total Receipts	<u>176,206</u>	<u>174,885</u>	<u>167,309</u>	<u>7,816</u>
Expenditures				
Line Charges	43,295	35,017	-	35,017
Utilities	3,634	3,581	-	3,581
Contractual Services	104,599	93,606	163,500	(69,894)
Capital Outlay	14,661	134,438	105,000	29,438
Total Expenditures	<u>166,189</u>	<u>266,642</u>	<u>268,500</u>	<u>(1,858)</u>
Receipts Over (Under) Expenditures	10,017	(91,757)		
Unencumbered Cash - Beginning	298,265	308,291		
Prior Year Cancelled Encumbrances	<u>9</u>	<u>-</u>		
Unencumbered Cash - Ending	<u>\$ 308,291</u>	<u>216,534</u>		

BARTON COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 2,087,175	2,304,387	2,358,395	(54,008)
Delinquent Tax	17,854	49,723	-	49,723
Motor Vehicle Tax	323,865	307,110	312,321	(5,211)
Motor Vehicle Stamp Tax	607	1,578	1,002	576
Other Refunds and Reimbursements	20,613	-	-	-
Total Receipts	<u>2,450,114</u>	<u>2,662,798</u>	<u>2,671,718</u>	<u>(8,920)</u>
Expenditures				
Health Benefits	1,508,861	1,544,916	1,651,176	(106,260)
Workers' Compensation Insurance	106,909	86,086	120,000	(33,914)
FICA and Medicare	446,435	473,998	526,069	(52,071)
KPERS Retirement	538,110	614,557	630,948	(16,391)
Cafeteria Plan	4,868	3,657	4,200	(543)
Unemployment Compensation	3,238	7,731	50,000	(42,269)
Total Expenditures	<u>2,608,421</u>	<u>2,730,945</u>	<u>2,982,393</u>	<u>(251,448)</u>
Receipts Over (Under) Expenditures	(158,307)	(68,147)		
Unencumbered Cash - Beginning	<u>669,189</u>	<u>510,882</u>		
Unencumbered Cash - Ending	<u>\$ 510,882</u>	<u>442,735</u>		

BARTON COUNTY, KANSAS**Health Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 201,944	203,581	208,132	(4,551)
Delinquent Tax	1,720	4,681	1,090	3,591
Motor Vehicle Tax	30,736	29,719	30,237	(518)
Motor Vehicle Stamp Tax	58	152	97	55
Federal Aid	450,513	438,696	294,391	144,305
State Aid	75,926	131,006	241,679	(110,673)
Other Grants	1,170	-	-	-
Collections and Other	578,658	539,156	598,500	(59,344)
Transfers In	60,000	-	-	-
Total Receipts	1,400,725	1,346,991	1,374,126	(27,135)
Expenditures				
Personal Services	450,435	538,688	510,971	27,717
Commodities	332,464	327,013	419,458	(92,445)
Contractual Services	63,703	62,788	73,518	(10,730)
Capital Outlay	33,825	13,881	5,200	8,681
Child Care	29,596	36,133	29,343	6,790
Women and Maternal Health and Screening	423,807	360,579	404,801	(44,222)
Communicable Diseases	1,606	1,658	4,300	(2,642)
Education	71,409	120,590	91,618	28,972
Total Expenditures	1,406,845	1,461,330	1,539,209	(77,879)
Receipts Over (Under) Expenditures	(6,120)	(114,339)		
Unencumbered Cash - Beginning	234,711	230,069		
Prior Year Cancelled Encumbrances	1,478	150		
Unencumbered Cash - Ending	\$ 230,069	115,880		

BARTON COUNTY, KANSAS
Mental Health Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 104,567	106,508	109,021	(2,513)
Delinquent Tax	893	2,421	1,300	1,121
Motor Vehicle Tax	15,845	15,388	15,657	(269)
Motor Vehicle Stamp Tax	30	78	50	28
Total Receipts	121,335	124,395	<u>126,028</u>	<u>(1,633)</u>
Expenditures				
Contractual Services	121,335	124,395	<u>125,000</u>	<u>(605)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

BARTON COUNTY, KANSAS
Developmentally Disabled Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 58,321	59,371	60,793	(1,422)
Delinquent Tax	525	1,373	980	393
Motor Vehicle Tax	8,666	8,583	8,734	(151)
Motor Vehicle Stamp Tax	17	44	28	16
Total Receipts	67,529	69,371	<u>70,535</u>	<u>(1,164)</u>
Expenditures				
Contractual Services	67,685	69,372	<u>70,000</u>	<u>(628)</u>
Receipts Over (Under) Expenditures	(156)	(1)		
Unencumbered Cash - Beginning	157	1		
Unencumbered Cash - Ending	\$ <u>1</u>	<u>-</u>		

BARTON COUNTY, KANSAS
Noxious Weed Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 227,646	162,715	165,572	(2,857)
Delinquent Tax	2,008	5,018	3,500	1,518
Motor Vehicle Tax	31,811	33,483	34,135	(652)
Motor Vehicle Stamp Tax	60	167	109	58
Reimbursements	77	2,367	-	2,367
Collections and Other	483,519	488,857	535,000	(46,143)
Sale of Assets	-	77	-	77
Total Receipts	<u>745,121</u>	<u>692,684</u>	<u>738,316</u>	<u>(45,632)</u>
Expenditures				
Personal Services	160,276	172,778	166,140	6,638
Commodities	516,392	539,836	592,300	(52,464)
Contractual Services	49,239	49,292	48,850	442
Capital Outlay	186	1,711	1,500	211
Refunds	48	-	-	-
Transfers Out	10,000	-	-	-
Total Expenditures	<u>736,141</u>	<u>763,617</u>	<u>808,790</u>	<u>(45,173)</u>
Receipts Over (Under) Expenditures	8,980	(70,933)		
Unencumbered Cash - Beginning	<u>72,918</u>	<u>81,898</u>		
Unencumbered Cash - Ending	\$ <u>81,898</u>	<u>10,965</u>		

BARTON COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 3,215,862	3,111,459	3,180,760	(69,301)
Delinquent Tax	25,556	72,677	30,000	42,677
Motor Vehicle Tax	483,211	473,247	481,634	(8,387)
Motor Vehicle Stamp Tax	908	2,408	-	2,408
Special City and County Highway Payments	938,422	1,038,742	1,038,742	-
County Equalization and Adjustment Payments	80,290	-	-	-
Sale of Assets	6,497	271,345	271,345	-
Federal Aid	146,304	14,895	-	14,895
State Aid	249,735	199,005	213,108	(14,103)
Reimbursements and Other	75,900	13,220	13,126	94
Total Receipts	5,222,685	5,196,998	5,228,715	(31,717)
Expenditures				
Personal Services	966,878	960,271	1,007,190	(46,919)
Commodities	2,892,338	2,688,799	3,430,550	(741,751)
Contractual Services	525,252	402,112	153,450	248,662
Capital Outlay	141,504	134,508	375,000	(240,492)
Capital Improvements	304,512	271,874	270,000	1,874
Transfers Out	200,000	778,466	-	778,466
Total Expenditures	5,030,484	5,236,030	5,236,190	(160)
Receipts Over (Under) Expenditures	192,201	(39,032)		
Unencumbered Cash - Beginning	90,406	282,652		
Prior Year Cancelled Encumbrances	45	9		
Unencumbered Cash - Ending	\$ 282,652	243,629		

BARTON COUNTY, KANSAS
Special Alcohol Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Local Alcohol Funds	\$ 6,050	4,615	<u>7,488</u>	<u>(2,873)</u>
Expenditures				
Appropriations	<u>4,350</u>	<u>8,515</u>	<u>8,645</u>	<u>(130)</u>
Receipts Over (Under) Expenditures	1,700	(3,900)		
Unencumbered Cash - Beginning	<u>2,200</u>	<u>3,900</u>		
Unencumbered Cash - Ending	\$ <u>3,900</u>	<u>-</u>		

BARTON COUNTY, KANSAS
Special Parks and Recreation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Local Alcohol Funds	\$ 3,163	2,722	<u>4,055</u>	<u>(1,333)</u>
Expenditures				
Contractual Services	2,290	4,788	<u>4,788</u>	<u>-</u>
Receipts Over (Under) Expenditures	873	(2,066)		
Unencumbered Cash - Beginning	1,214	2,087		
Unencumbered Cash - Ending	\$ <u>2,087</u>	<u>21</u>		

BARTON COUNTY, KANSAS
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 39,949	36,872	37,827	(955)
Delinquent Tax	40	166	-	166
Motor Vehicle Tax	7,432	6,067	5,985	82
Motor Vehicle Stamp Tax	14	32	-	32
Real Estate Tax Redemptions	402	908	-	908
Total Receipts	47,837	44,045	<u>43,812</u>	<u>233</u>
Expenditures				
Contractual Services	62,772	54,643	<u>97,000</u>	<u>(42,357)</u>
Receipts Over (Under) Expenditures	(14,935)	(10,598)		
Unencumbered Cash - Beginning	73,032	58,122		
Prior Year Cancelled Encumbrances	25	-		
Unencumbered Cash - Ending	\$ <u>58,122</u>	<u>47,524</u>		

BARTON COUNTY, KANSAS
Juvenile Services Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
State Aid	\$ 589,557	661,656
Urinalysis	8,808	15,378
Reimbursements	17,009	10,547
Transfers In	3,000	3,523
Other	29	939
Total Receipts	<u>618,403</u>	<u>692,043</u>
Expenditures		
Personal Services	511,955	534,239
Commodities	15,480	17,065
Contractual Services	49,963	72,714
Capital Outlay	19,334	18,333
Total Expenditures	<u>596,732</u>	<u>642,351</u>
Receipts Over (Under) Expenditures	21,671	49,692
Unencumbered Cash - Beginning	57,220	78,953
Prior Year Cancelled Encumbrances	<u>62</u>	<u>-</u>
Unencumbered Cash - Ending	<u>\$ 78,953</u>	<u>128,645</u>

BARTON COUNTY, KANSAS
Community Corrections Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
State Aid	\$ 516,970	523,004
Drug Tests and Other	26,910	20,571
Reimbursements	-	18,762
Total Receipts	543,880	562,337
Expenditures		
Personal Services	453,276	447,250
Commodities	15,779	14,161
Contractual Services	62,383	56,917
Capital Outlay	6,579	6,312
Total Expenditures	538,017	524,640
Receipts Over (Under) Expenditures	5,863	37,697
Unencumbered Cash - Beginning	66,040	71,903
Unencumbered Cash - Ending	\$ <u>71,903</u>	<u>109,600</u>

BARTON COUNTY, KANSAS
Criminal Justice Information System Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
User Fees	\$ 26,060	37,732	39,938	(2,206)
Expenditures				
Contractual Services	11,312	38,817	120,500	(81,683)
Receipts Over (Under) Expenditures	14,748	(1,085)		
Unencumbered Cash - Beginning	68,943	83,691		
Unencumbered Cash - Ending	\$ 83,691	82,606		

BARTON COUNTY, KANSAS
Victims of Crime Act Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 40,146	43,279
Expenditures		
Personal Services	37,554	39,674
Receipts Over (Under) Expenditures	2,592	3,605
Unencumbered Cash - Beginning	(10,609)	(8,017)
Unencumbered Cash - Ending	\$ (8,017)	(4,412)

BARTON COUNTY, KANSAS
Barton County Stewardship Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Donations	\$ 6,940	10,280
Interest on Idle Funds	72	191
Total Receipts	7,012	10,471
Expenditures		
Commodities	360	25,249
Receipts Over (Under) Expenditures	6,652	(14,778)
Unencumbered Cash - Beginning	50,704	57,356
Unencumbered Cash - Ending	\$ 57,356	42,578

BARTON COUNTY, KANSAS
Capital Improvements Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 373,138	623,966
Reimbursements	19,055	15,257
Federal Reimbursements	-	27,113
Total Receipts	<u>392,193</u>	<u>666,336</u>
Expenditures		
Transfers Out	40,000	-
Capital Outlay	137,617	46,085
Federal Funds Exchange	-	18,968
Total Expenditures	<u>177,617</u>	<u>65,053</u>
Receipts Over (Under) Expenditures	214,576	601,283
Unencumbered Cash - Beginning	3,294,426	3,510,094
Prior Year Cancelled Encumbrances	<u>1,092</u>	<u>5,246</u>
Unencumbered Cash - Ending	<u>\$ 3,510,094</u>	<u>4,116,623</u>

BARTON COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 30,496	28,924
Interest on Idle Funds	82	132
Total Receipts	<u>30,578</u>	<u>29,056</u>
Expenditures		
Commodities	-	23,319
Contractual Services	17,852	10,934
Total Expenditures	<u>17,852</u>	<u>34,253</u>
Receipts Over (Under) Expenditures	12,726	(5,197)
Unencumbered Cash - Beginning	<u>67,885</u>	<u>80,611</u>
Unencumbered Cash - Ending	<u>\$ 80,611</u>	<u>75,414</u>

BARTON COUNTY, KANSAS
Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 7,624	7,231
Interest on Idle Funds	23	40
Total Receipts	<u>7,647</u>	<u>7,271</u>
Expenditures		
Commodities	-	160
Capital Outlay	-	2,325
Total Expenditures	<u>-</u>	<u>2,485</u>
Receipts Over (Under) Expenditures	7,647	4,786
Unencumbered Cash - Beginning	<u>15,848</u>	<u>23,495</u>
Unencumbered Cash - Ending	<u>\$ 23,495</u>	<u>28,281</u>

BARTON COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 7,624	7,231
Interest on Idle Funds	23	24
Total Receipts	<u>7,647</u>	<u>7,255</u>
Expenditures		
Commodities	-	39
Capital Outlay	4,641	14,569
Total Expenditures	<u>4,641</u>	<u>14,608</u>
Receipts Over (Under) Expenditures	3,006	(7,353)
Unencumbered Cash - Beginning	<u>15,914</u>	<u>18,920</u>
Unencumbered Cash - Ending	<u>\$ 18,920</u>	<u>11,567</u>

BARTON COUNTY, KANSAS
Equipment Replacement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 161,862	709,500
Federal Reimbursement	1,670	-
Other Reimbursements	-	14,250
Total Receipts	<u>163,532</u>	<u>723,750</u>
Expenditures		
Transfers Out	20,000	-
Capital Outlay	546,853	511,028
Total Expenditures	<u>566,853</u>	<u>511,028</u>
Receipts Over (Under) Expenditures	(403,321)	212,722
Unencumbered Cash - Beginning	<u>3,154,728</u>	<u>2,751,407</u>
Unencumbered Cash - Ending	<u>\$ 2,751,407</u>	<u>2,964,129</u>

BARTON COUNTY, KANSAS
Special Bridge Replacement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 139,840	327,183	338,070	(10,887)
Delinquent Property Tax	2,002	4,905	3,000	1,905
Motor Vehicle Tax	43,300	20,810	18,930	1,880
Motor Vehicle Stamp Tax	82	141	-	141
Reimbursements	10	-	-	-
Total Receipts	<u>185,234</u>	<u>353,039</u>	<u>360,000</u>	<u>(6,961)</u>
Expenditures				
Contractual Services	-	45,730	60,000	(14,270)
Capital Outlay	274,960	161,605	300,000	(138,395)
Transfers Out	-	68,000	-	68,000
Total Expenditures	<u>274,960</u>	<u>275,335</u>	<u>360,000</u>	<u>(84,665)</u>
Receipts Over (Under) Expenditures	(89,726)	77,704		
Unencumbered Cash - Beginning	91,104	6,293		
Prior Year Cancelled Encumbrances	<u>4,915</u>	<u>23,100</u>		
Unencumbered Cash - Ending	\$ <u>6,293</u>	<u>107,097</u>		

BARTON COUNTY, KANSAS
Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 69,587	71,356	72,284	(928)
Delinquent Tax	164	927	-	927
Motor Vehicle Tax	8,739	9,135	9,041	94
Grants	-	4,871	-	4,871
Total Receipts	<u>78,490</u>	<u>86,289</u>	<u>81,325</u>	<u>4,964</u>
Expenditures				
Personal Services	7,825	7,673	8,000	(327)
Commodities	5,525	8,318	13,500	(5,182)
Contractual Services	25,748	25,184	25,000	184
Capital Outlay	5,752	13,441	23,000	(9,559)
Transfers Out	25,000	30,000	20,000	10,000
Total Expenditures	<u>69,850</u>	<u>84,616</u>	<u>89,500</u>	<u>(4,884)</u>
Receipts Over (Under) Expenditures	8,640	1,673		
Unencumbered Cash - Beginning	8,175	16,900		
Prior Year Cancelled Encumbrances	<u>85</u>	<u>-</u>		
Unencumbered Cash - Ending	<u>\$ 16,900</u>	<u>18,573</u>		

BARTON COUNTY, KANSAS
Fire District No. 1 Special Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 25,000	30,000
Expenditures		
Capital Outlay	-	212,674
Receipts Over (Under) Expenditures	25,000	(182,674)
Unencumbered Cash - Beginning	197,857	222,857
Unencumbered Cash - Ending	\$ 222,857	40,183

BARTON COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Collections	\$ 1,513,654	1,330,940	1,225,517	105,423
Reimbursements and Other	52	16	-	16
Miscellaneous	-	45	62	(17)
Interest on Idle Funds	8,690	18,520	-	18,520
Total Receipts	<u>1,522,396</u>	<u>1,349,521</u>	<u>1,225,579</u>	<u>123,942</u>
Expenditures				
Personal Services	424,522	541,716	483,420	58,296
Commodities	107,820	98,749	138,400	(39,651)
Contractual Services	270,721	498,496	587,050	(88,554)
Household Hazardous Waste	6,491	4,802	-	4,802
Capital Outlay	59,180	153,970	133,700	20,270
Total Expenditures	<u>868,734</u>	<u>1,297,733</u>	<u>1,342,570</u>	<u>(44,837)</u>
Receipts Over (Under) Expenditures	653,662	51,788		
Unencumbered Cash - Beginning	3,350,074	4,003,736		
Prior Year Cancelled Encumbrances	-	910		
Unencumbered Cash - Ending	<u>\$ 4,003,736</u>	<u>4,056,434</u>		

BARTON COUNTY, KANSAS
Health Coverage Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 2,240,150	2,397,923
Interest on Idle Funds	107	82
Total Receipts	2,240,257	2,398,005
Expenditures		
Contractual Services	2,211,780	2,402,927
Receipts Over (Under) Expenditures	28,477	(4,922)
Unencumbered Cash - Beginning	302,448	330,993
Prior Year Cancelled Encumbrances	68	-
Unencumbered Cash - Ending	\$ 330,993	326,071

BARTON COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 227,343	224,524
Other	2,146	87
Total Receipts	<u>229,489</u>	<u>224,611</u>
Expenditures		
Personal Services	153,118	185,799
Commodities	13,997	12,436
Contractual	2,535	8,748
Capital Outlay	1,240	11,738
Refunds	2,315	30
Other	3,168	-
Transfers Out	52,402	53,118
Total Expenditures	<u>228,775</u>	<u>271,869</u>
Receipts Over (Under) Expenditures	714	(47,258)
Unencumbered Cash - Beginning	<u>52,404</u>	<u>53,118</u>
Unencumbered Cash - Ending	\$ <u><u>53,118</u></u>	<u><u>5,860</u></u>

BARTON COUNTY, KANSAS
Economic Development Revolving Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 145	149
Collections	2,743	2,743
Total Receipts	2,888	2,892
Expenditures		
Administration Fees	107	82
Receipts Over (Under) Expenditures	2,781	2,810
Unencumbered Cash - Beginning	207,610	210,391
Unencumbered Cash - Ending	\$ 210,391	213,201

BARTON COUNTY, KANSAS
Law Enforcement Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 20,076	25,784
Expenditures		
Capital Outlay	8,704	16,464
Receipts Over (Under) Expenditures	11,372	9,320
Unencumbered Cash - Beginning	50,440	61,812
Unencumbered Cash - Ending	\$ 61,812	71,132

BARTON COUNTY, KANSAS
Prosecutor's Assistance and Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 2,651	5,361
Expenditures		
Contractual	2,020	669
Receipts Over (Under) Expenditures	631	4,692
Unencumbered Cash - Beginning	40,773	41,404
Unencumbered Cash - Ending	\$ 41,404	46,096

BARTON COUNTY, KANSAS
Court Service Alcohol Tax Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	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, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Interest on Idle Funds	\$ 35	88
Expenditures		
Commodities	-	457
Receipts Over (Under) Expenditures	35	(369)
Unencumbered Cash - Beginning	13,229	13,264
Unencumbered Cash - Ending	\$ 13,264	12,895

BARTON COUNTY, KANSAS
Barton County Employees' Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Commodities	100	-
Receipts Over (Under) Expenditures	(100)	-
Unencumbered Cash - Beginning	350	250
Unencumbered Cash - Ending	\$ 250	250

BARTON COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2018

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Ad Valorem Taxes				
Current Tax	\$ 27,742,876	44,816,593	44,272,111	28,287,358
Delinquent Personal Property Tax	93,243	222,538	248,782	66,999
Delinquent Real Estate Tax	166,116	923,186	785,765	303,537
Neighborhood Revitalization	42,506	558,396	518,283	82,619
Mineral Tax	-	91,588	91,588	-
Motor Vehicle Tax	129,656	5,077,624	5,112,507	94,773
Local Alcohol Liquor Tax	-	10,651	10,651	-
County Equalization and Adjustment	-	112,456	112,456	-
Special City and County Highway	-	1,154,158	1,154,158	-
Vehicle Rental Excise Tax	9,174	18,619	27,793	-
Fireworks Fee Fund	256	1,025	1,281	-
Total Distributable Funds	28,183,827	52,986,834	52,335,375	28,835,286
State Funds				
State General Fund	-	323	323	-
State Educational Building	-	292,432	292,432	-
State Institutional Building	-	146,216	146,216	-
State Motor Vehicle Sales Tax	64,781	931,404	927,932	68,253
Total State Funds	64,781	1,370,375	1,366,903	68,253
Subdivision Funds				
Cities	-	7,937,385	7,937,385	-
Townships	-	2,759,364	2,759,364	-
School Districts	-	14,775,646	14,775,761	(115)
Ellinwood Hospital District	-	1,002,544	1,002,544	-
Barton County Community College	-	9,599,856	9,599,856	-
Central Kansas Library System	-	249,630	249,630	-
Cemetery Districts	-	294,441	294,441	-
Wet Walnut Creek Watershed District	-	37,762	37,762	-
Big Bend Groundwater Management	-	82,087	82,087	-
Cottonwood Extension District #17	-	222,400	222,400	-
Total Subdivision Funds	-	36,961,115	36,961,230	(115)
Total	\$ 28,248,608	91,318,324	90,663,508	28,903,424

BARTON COUNTY, KANSAS
Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2018

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Conceal and Carry Fund	\$ 14,232	9,241	13,295	10,178
Flexible Benefit Fund	10,474	-	1,000	9,474
Motor Vehicle Tax License Fees	(1,006)	2,614,176	2,613,170	-
Mortgage Registration Heritage Trust	7,394	14,462	18,537	3,319
Game, Park and Boat Permits	503	2,485	2,388	600
Attorney Worthless Check Trust	1,068	210	-	1,278
County Sheriff	19,926	337,998	322,429	35,495
Inmate Commissary - Prisoner Keep Fund	16,508	13,606	22,673	7,441
Detention Facility - Surplus Fund	93,609	911	32,581	61,939
Sheriff Dare Program	11,628	3,900	9,476	6,052
Sheriff - Child Safety Program	527	-	-	527
Sheriff - Explorer Post 189	97	-	-	97
Sheriff - CRT	1,608	-	1,485	123
Sheriff - Cadet Lawman	910	-	118	792
Sheriff Sex Offender Registration Fund	19,680	9,260	17,290	11,650
Sheriff Stray Animal	130	-	130	-
VIN Inspections	14,996	20,820	15,683	20,133
County Clerk	771	4,798	5,569	-
Register of Deeds	-	348,367	348,367	-
Court Services	250	250	500	-
District Court	1,358,040	2,902,097	3,991,641	268,496
Total	\$ 1,571,345	6,282,581	7,416,332	437,594