

**BARTON COUNTY, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended December 31, 2012

**BARTON COUNTY, KANSAS**  
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 For the Year Ended December 31, 2012

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Phone (620)792-2428 ■ Fax (620)792-5559 ■ [www.abbb.com](http://www.abbb.com)

Bank of America Building ■ 2006 Broadway, Suite 2A

P.O. Drawer J ■ Great Bend, Kansas 67530

Certified  
Public  
Accountants

## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying primary government summary statement of regulatory basis receipts, expenditures, and unencumbered cash of **Barton County, Kansas**, as of and for the year ended December 31, 2012 and the related notes to the financial statement.

### **Management's Responsibility for the Financial Statements**

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 to meet the financial reporting requirements of the State of Kansas. 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 Aggregate Discretely Presented Related Municipal Entities**

The financial statement referred to above does not include financial data for the County's legally separate related municipal entity. Accounting principles generally accepted in the United States of America require financial data for this related municipal entity to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that

include the financial data for its related municipal entity. The County has not issued such reporting entity financial statements. The effect on the financial statement of this departure from accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

**Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities" paragraph, the financial statement referred to above does not present fairly the financial position of the aggregate discretely presented related municipal entities of **Barton County, Kansas**, as of December 31, 2012, or the changes in financial position thereof for the year then ended.

**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** to meet the requirements of the State of 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 Aggregate Remaining Fund Information**

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities" and "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraphs, the financial statement referred to above does not present fairly, in all material respects, the financial position of the aggregate remaining fund information of **Barton County, Kansas** as of December 31, 2012, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Barton County, Kansas** as of December 31, 2012, 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* as described in Note 1.

**Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures and unencumbered cash (basic financial statement) as a whole. The summary of expenditures – actual and budget, individual fund schedules of receipts and expenditures, and summary of receipts and disbursements (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

**Barton County, Kansas**

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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 financial statement as a whole.

*Adams, Brown, Beran + Ball, Chtd.*

ADAMS, BROWN, BERAN & BALL, CHTD.

**Certified Public Accountants**

July 24, 2013

**BARTON COUNTY, KANSAS**  
 Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Fund</b>	\$ 2,152,860	80	5,943,603	6,225,160	1,871,383	347,531	2,218,914
<b>Special Purpose Funds</b>							
Ambulance Fund	7,515	-	463,156	465,850	4,821	-	4,821
Cemetery Fund	20,221	-	25,160	30,140	15,241	-	15,241
Emergency "911" Telephone Tax Fund	132,629	-	27,256	145,804	14,081	5,930	20,011
Employee Benefit Fund	320,908	-	2,141,454	2,220,733	241,629	-	241,629
Health Fund	448,835	-	1,157,198	1,169,023	437,010	26,991	464,001
Mental Health Fund	1,908	-	125,186	125,000	2,094	-	2,094
Developmentally Disabled Fund	3,286	-	133,812	135,000	2,098	-	2,098
Noxious Weed Fund	21,205	-	837,379	817,199	41,385	51,410	92,795
Road and Bridge Fund	288,118	-	4,321,726	4,190,134	419,710	55,054	474,764
Special Alcohol Fund	4,123	-	7,630	11,166	587	2,500	3,087
Special Parks and Recreation Fund	5,967	-	4,024	5,106	4,885	-	4,885
Special Liability Fund	102,175	-	9,384	30,087	81,472	703	82,175
Unemployment Compensation Fund	23,920	-	39,465	36,103	27,282	5,000	32,282
Juvenile Services Fund	25,784	-	716,313	744,065	(1,968)	19,105	17,137
Community Corrections Fund	81,733	-	450,050	421,961	109,822	11,708	121,530
Criminal Justice Information System Fund	32,836	-	75,969	76,148	32,657	-	32,657
W & W Scenic Byway Grant Fund	4,593	-	-	-	4,593	-	4,593
Victims of Crime Act Grant Fund	(3,726)	-	29,750	32,536	(6,512)	1,296	(5,216)
Barton County Stewartship Fund	10,041	-	1,959	-	12,000	-	12,000
Capital Improvements Fund	1,806,230	-	80,000	95,463	1,790,767	11,560	1,802,327
Register of Deeds Technology Fund	40,611	-	39,062	34,600	45,073	-	45,073
Equipment Replacement Fund	2,571,734	-	138,000	224,690	2,485,044	14,783	2,499,827
Special Bridge Replacement Fund	69,332	-	322,444	292,351	99,425	140,184	239,609
Fire District No. 1 Fund	22,290	-	68,333	79,368	11,255	717	11,972
Fire District No. 1 Special Equipment Fund	110,059	-	8,000	41,965	76,094	-	76,094
Barton County 911 Fund	-	-	147,226	3,538	143,688	497	144,185
Inmate Commissary - Prisoner Keep Fund	68,449	-	16,165	8,793	75,821	-	75,821
<b>Capital Project Fund</b>							
Detention Facility - Surplus Fund	317,922	-	975	28,957	289,940	954	290,894

The notes to the financial statements 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, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Business Funds</b>							
Solid Waste Fund	\$ 2,341,146	-	1,113,515	1,133,888	2,320,773	79,287	2,400,060
Health Coverage Fund	674,665	-	1,896,780	2,148,308	423,137	-	423,137
<b>Trust Funds</b>							
Auto License Fee Fund	61,935	-	241,348	259,386	43,897	8,850	52,747
Economic Development Revolving Loan Fund	209,214	-	7,035	79	216,170	-	216,170
Law Enforcement Trust Fund	41,056	-	15,704	6,353	50,407	-	50,407
Prosecutor's Assistant and Training Fund	26,221	-	3,131	1,585	27,767	-	27,767
Court Service Alcohol Tax Grant Fund	1,489	-	-	-	1,489	-	1,489
Youth Program - Hulme Foundation Fund	13,161	-	25	-	13,186	-	13,186
Oil and Gas Valuation Depletion Trust Fund	-	-	908,853	-	908,853	-	908,853
Barton County Employees' Trust Fund	727	-	-	-	727	-	727
Employee Health Insurance Holding Fund	-	-	288	-	288	-	288
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>	<b>\$ 12,061,172</b>	<b>80</b>	<b>21,517,358</b>	<b>21,240,539</b>	<b>12,338,071</b>	<b>784,060</b>	<b>13,122,131</b>
<b>Composition of Cash</b>							
Checking Accounts							\$ 32,863
Time Deposits							27,125,022
Certificates of Deposit							12,027,038
Cash on Hand							8,523
Total Cash							<u>39,193,446</u>
Distributable Funds, State Funds, and Subdivision Funds per Statement 3-1							(25,736,416)
Agency Funds per Statement 3-2							<u>(334,899)</u>
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>							<b>\$ 13,122,131</b>

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

**BARTON COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2012

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**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 these 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.

**Extension Council**

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

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, 2012.

**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.

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

**BARTON COUNTY, KANSAS**  
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December 31, 2012

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**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

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

**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 revenues 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

**BARTON COUNTY, KANSAS**  
Notes to Financial Statement  
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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.

**Reimbursements**

The County records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparison, the expenditures (or expenses) are properly offset by the reimbursements.

**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 two budget amendments for this year for the Noxious Weed Fund and the Solid Waste Fund 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: E911 Grant Fund, Juvenile Services Fund, Community Corrections Fund, W & W Scenic Byway Grant Fund, JCAB Grant Fund, Victims of Crime Act Grant Fund, Barton County Stewartship

**BARTON COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2012

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Fund, Emergency Management Grant Fund, Capital Improvements Fund, Register of Deeds Technology Fund, Equipment Replacement Fund, Fire District No. 1 Special Equipment Fund, Barton County 911 Fund, and the Inmate Commissary – Prisoner Keep Fund.

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

**NOTE 3 – DEPOSITS AND INVESTMENTS**

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

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

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

**Concentration of Credit Risk**

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

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$39,193,446 and the bank balance was \$36,403,137. The bank balance was held by eight banks resulting in a concentration of credit risk. Of the bank balance, \$2,931,830 was covered by federal depository insurance and \$33,471,307 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, 2012.

**NOTE 4 – INTERFUND TRANSFERS**

**BARTON COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2012

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, 2012 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Juvenile Services Fund	Resolution	\$ 3,000
Road and Bridge Fund	Equipment Replacement Fund	K.S.A. 68-141g	138,000
Road and Bridge Fund	Capital Improvements Fund	K.S.A. 19-120	50,000
Noxious Weed Fund	Capital Improvements Fund	K.S.A. 19-120	20,000
Fire District No. 1 Fund	Fire District No. 1 Special Equipment Fund	K.S.A. 19-3612c	8,000
Cemetery Fund	Capital Improvements Fund	K.S.A. 19-120	10,000
Auto License Fee Fund	General Fund	K.S.A. 8-145	61,935
Health Coverage Fund	Employee Benefit Fund	Resolution	261,200

**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 adverse 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 54,311 participating 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 continues to carry commercial insurance for all other risks of loss, including property, general liability, inland marine, automobile, umbrella, linebacker, and employee dishonesty. 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

**BARTON COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2012

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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** did not exercise its right of offsetting vendor's delinquent personal property taxes against amounts the County owes the vendors, which is a violation of K.S.A. 79-2011.

The County Clerk did not remit game license fees daily to the County Treasurer, which is a violation of K.S.A. 32-984.

The County had outstanding checks that exceeded two years for the Inmate Fund and the District Court, which is a violation of K.S.A. 10-815.

The County Treasurer did not have evidence that custodial agreements and security interest agreements were in writing, which is a violation of K.S.A. 9-1405.

The County did not properly dispose of or report unclaimed property, which is a violation of K.S.A. 58-3934.

The County Treasurer did not close out the 2011 ending cash balance in the Motor Vehicle Operating Fund by June 1, 2012, which is a violation of K.S.A. 8-145.

**NOTE 9 – OPERATING LEASES**

On June 1, 2010, **Barton County, Kansas** entered into a lease agreement with Office Products Incorporated to lease four copiers. The agreement calls for monthly payments of \$1,026 for five years. Payments totaling \$12,309 were made in 2012. Future scheduled payments are as follows:

<u>Year</u>	<u>Amount</u>
2013	\$ 12,309
2014	12,309
2015	<u>5,130</u>
Total	\$ <u>29,748</u>

On November 1, 2009, the County entered into a lease agreement for office space with AT&T. The agreement calls for an annual payment of \$7,904 for 2010 with increasing rates for the next four years. Payments totaling \$15,795 were made in 2012. Future scheduled payments are as follows:

<u>Year</u>	<u>Amount</u>
2013	\$ 14,580
2014	<u>12,150</u>
Total	\$ <u>26,730</u>

On October 1, 2010, the County entered into a lease agreement with the Kansas Department of Transportation Communication System Infrastructure to lease space on a communications tower. The agreement calls for annual payments of \$1,470 for 15 years. Payments totaling \$1,470 were made in 2012. Future scheduled payments are as follows:

**BARTON COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2012

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Year	Amount
2013	\$ 1,470
2014	1,470
2015	1,470
2016	1,470
2017	1,470
2018-2022	7,350
2023-2024	2,940
Total	\$ 17,640

**NOTE 10 – 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 11 – DEFINED BENEFIT 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 Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

**NOTE 12 – 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.

**BARTON COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2012

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**NOTE 13 – COMPENSATED ABSENCES**

**Vacation**

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

<u>Years Worked</u>	<u>Amount Earned</u>
0-1	4 hours/month
1-5	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	1 hours/month
2-4	2 hours/month
5 and over	3 hours/month

Vacation earned 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, 2012 was \$254,575. This is reflected in the financial statement.

**Sick Leave**

The County's 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 1 hour 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 their accumulated sick leave at their 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, 2012 was \$724,783. 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 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

**BARTON COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2012

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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 \$2,354,212 and the estimated post-closure cost is \$3,249,763. These figures comprise the estimated closure and post-closure cost of \$5,603,975. At December 31, 2012, the permit for 2013 identifies that the remaining volume capacity of the site is 47.19% of the original capacity and that the remaining life of the landfill is 27.5 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2012.

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, 2012

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	<b>Expenditures Chargeable to Current Year</b>	Variance Over (Under)
<b>Governmental Type Funds</b>					
<b>General Fund</b>	\$ 6,686,080	-	6,686,080	<b>6,225,160</b>	(460,920)
<b>Special Purpose Funds</b>					
Ambulance Fund	465,850	-	465,850	<b>465,850</b>	-
Cemetery Fund	35,375	-	35,375	<b>30,140</b>	(5,235)
Emergency "911" Telephone Tax Fund	220,717	-	220,717	<b>145,804</b>	(74,913)
Employee Benefit Fund	2,346,200	-	2,346,200	<b>2,220,733</b>	(125,467)
Health Fund	1,397,241	-	1,397,241	<b>1,169,023</b>	(228,218)
Mental Health Fund	125,000	-	125,000	<b>125,000</b>	-
Developmentally Disabled Fund	135,000	-	135,000	<b>135,000</b>	-
Noxious Weed Fund	828,875	-	828,875	<b>817,199</b>	(11,676)
Road and Bridge Fund	4,190,690	-	4,190,690	<b>4,190,134</b>	(556)
Special Alcohol Fund	14,242	-	14,242	<b>11,166</b>	(3,076)
Special Parks and Recreation Fund	10,668	-	10,668	<b>5,106</b>	(5,562)
Special Liability Fund	92,415	-	92,415	<b>30,087</b>	(62,328)
Unemployment Compensation Fund	50,000	-	50,000	<b>36,103</b>	(13,897)
Criminal Justice Information System Fund	76,800	-	76,800	<b>76,148</b>	(652)
Special Bridge Replacement Fund	360,000	-	360,000	<b>292,351</b>	(67,649)
Fire District No. 1 Fund	90,100	-	90,100	<b>79,368</b>	(10,732)
<b>Business Funds</b>					
Solid Waste Fund	1,190,210	-	1,190,210	<b>1,133,888</b>	(56,322)

**BARTON COUNTY, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 2,138,246	2,277,655	2,330,364	(52,709)
Delinquent Tax	163,303	121,519	90,000	31,519
Motor Vehicle Tax	275,267	304,518	294,988	9,530
Local Alcohol Liquor Tax	4,933	4,024	6,301	(2,277)
Mineral Production Tax	110,146	101,203	75,000	26,203
Sales Tax	2,121,444	2,295,604	1,800,000	495,604
Interest and Fees on Delinquent Taxes	7,557	6,267	6,545	(278)
Franchise Fees	20,207	19,973	18,000	1,973
Federal Aid	24,005	2,160	24,000	(21,840)
Federal Aid - In-Kind Equipment	12,718	-	-	-
Prisoner Keep	133,463	139,817	125,000	14,817
LEPP Grant	7,625	-	7,625	(7,625)
Sheriff Miscellaneous Receipts	2,531	1,303	3,000	(1,697)
Reimbursements - District Court	46,537	37,899	45,000	(7,101)
Reimbursements - Other	74,726	83,155	20,000	63,155
Licenses, Permits and Fees	423,626	427,701	354,800	72,901
County Attorney - Diversion Fees	16,450	18,046	12,000	6,046
Charges for Services	7,033	7,008	-	7,008
Daycare Inspections	-	795	-	795
Interest on Idle Funds	47,510	33,021	40,000	(6,979)
Transfers In	85,790	61,935	65,000	(3,065)
<b>Total Cash Receipts</b>	<b>5,723,117</b>	<b>5,943,603</b>	<b>5,317,623</b>	<b>625,980</b>
<b>Expenditures</b>				
County Commissioners	85,479	89,267	93,450	(4,183)
County Clerk	178,130	195,422	203,725	(8,303)
County Clerk - Election	64,595	128,263	143,550	(15,287)
County Treasurer	131,644	134,061	134,650	(589)
County Attorney	431,527	444,702	457,750	(13,048)
Register of Deeds	103,284	107,170	122,750	(15,580)
Sheriff	966,857	954,273	978,450	(24,177)
County Appraiser	339,857	349,964	366,180	(16,216)
District Court	331,532	373,824	372,950	874
Courthouse General	481,397	471,891	594,600	(122,709)
Juvenile Detention	76,599	54,428	73,575	(19,147)
Facilities Management	168,065	168,779	185,800	(17,021)
General Finance	-	42,289	40,000	2,289
County Administrator	268,599	247,547	286,700	(39,153)

**BARTON COUNTY, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued)</b>				
Information Technology	\$ 171,045	172,771	184,200	(11,429)
Detention Facility	960,046	1,019,177	1,084,575	(65,398)
Emergency Preparedness/Risk Management	55,611	56,433	60,375	(3,942)
Public Works/Engineering	178,398	178,217	191,850	(13,633)
Public Works/Environmental Management	79,706	81,998	82,725	(727)
Records Maintenance	77,964	84,447	86,675	(2,228)
Communications	490,298	490,803	509,900	(19,097)
Economic Development	250	250	43,000	(42,750)
Federal Aid - In-Kind Equipment	12,718	-	-	-
Appropriations				
Barton County Extension Council	204,250	204,250	204,250	-
Barton County Historical Society	46,479	46,500	46,500	-
Barton County Soil Conservation Service	24,634	24,650	24,650	-
Barton County Fair Association	21,844	21,455	24,000	(2,545)
Enterprise Facilitation Grant Match	15,295	15,300	15,300	-
Miscellaneous Appropriations	10,807	42,244	49,200	(6,956)
Great Plains Development	5,493	5,535	5,500	35
Great Bend Humane Society	16,244	16,250	16,250	-
Transfers Out	3,000	3,000	3,000	-
<b>Total Expenditures</b>	<u>6,001,647</u>	<u>6,225,160</u>	<u>6,686,080</u>	<u>(460,920)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(278,530)	(281,557)		
<b>Unencumbered Cash - Beginning</b>	2,428,370	2,152,860		
<b>Prior Year Cancelled Encumbrances</b>	<u>3,020</u>	<u>80</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>2,152,860</u>	<u>1,871,383</u>		

**BARTON COUNTY, KANSAS**  
**Ambulance Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 389,104	399,973	411,548	(11,575)
Delinquent Tax	15,462	7,089	5,000	2,089
Motor Vehicle Tax	58,214	55,871	54,148	1,723
Motor Vehicle Stamp Tax	225	223	-	223
<b>Total Cash Receipts</b>	463,005	463,156	470,696	(7,540)
<b>Expenditures</b>				
Contractual Services	465,850	465,850	465,850	-
<b>Cash Receipts Over (Under) Expenditures</b>	(2,845)	(2,694)		
<b>Unencumbered Cash - Beginning</b>	10,360	7,515		
<b>Unencumbered Cash - Ending</b>	\$ 7,515	4,821		

**BARTON COUNTY, KANSAS**  
**Cemetery Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ -	19,385	19,878	(493)
Delinquent Tax	-	340	500	(160)
Motor Vehicle Tax	248	-	-	-
Sale of Lots	6,650	3,750	8,000	(4,250)
Other	1,855	1,685	-	1,685
<b>Total Cash Receipts</b>	<u>8,753</u>	<u>25,160</u>	<u>28,378</u>	<u>(3,218)</u>
<b>Expenditures</b>				
Commodities	2,122	4,591	7,700	(3,109)
Contractual Services	14,478	13,643	10,500	3,143
Capital Outlay	5,248	1,906	17,175	(15,269)
Transfers Out	10,000	10,000	-	10,000
<b>Total Expenditures</b>	<u>31,848</u>	<u>30,140</u>	<u>35,375</u>	<u>(5,235)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(23,095)	(4,980)		
<b>Unencumbered Cash - Beginning</b>	<u>43,316</u>	<u>20,221</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>20,221</u>	<u>15,241</u>		

**BARTON COUNTY, KANSAS**  
**Emergency "911" Telephone Tax Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Cash Receipts</b>				
Telephone Tax Revenues	\$ 143,307	<u>27,256</u>	<u>145,000</u>	<u>(117,744)</u>
<b>Expenditures</b>				
Contractual Services	76,302	<u>53,364</u>	79,000	(25,636)
Line Charges	40,186	<u>47,629</u>	43,000	4,629
Maintenance	10,321	<u>3,651</u>	12,000	(8,349)
Utilities	1,835	<u>3,351</u>	3,000	351
Licenses	495	<u>210</u>	2,000	(1,790)
Commodities	-	<u>64</u>	-	64
Capital Outlay	<u>158,255</u>	<u>37,535</u>	<u>81,717</u>	<u>(44,182)</u>
<b>Total Expenditures</b>	<u>287,394</u>	<u>145,804</u>	<u>220,717</u>	<u>(74,913)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(144,087)	<u>(118,548)</u>		
<b>Unencumbered Cash - Beginning</b>	<u>276,716</u>	<u>132,629</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>132,629</u>	<u>14,081</u>		

**BARTON COUNTY, KANSAS**  
**E911 Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
State Aid	\$ 152,095	-
<b>Expenditures</b>		
Capital Outlay	152,095	-
<b>Cash Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**BARTON COUNTY, KANSAS**  
**Employee Benefit Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 1,286,141	1,642,097	1,689,563	(47,466)
Delinquent Tax	51,107	29,555	15,000	14,555
Motor Vehicle Tax	196,400	184,748	178,980	5,768
Motor Vehicle Stamp Tax	755	736	-	736
Other Refunds and Reimbursements	38,709	23,118	-	23,118
Transfers In	275,000	261,200	261,200	-
<b>Total Cash Receipts</b>	<u>1,848,112</u>	<u>2,141,454</u>	<u>2,144,743</u>	<u>(3,289)</u>
<b>Expenditures</b>				
Health Benefits	1,170,273	1,307,528	1,357,000	(49,472)
Workers' Compensation Insurance	95,698	72,561	113,000	(40,439)
FICA and Medicare	391,568	400,181	417,000	(16,819)
KPERs Retirement	398,831	437,114	455,000	(17,886)
Cafeteria Plan	3,409	3,349	4,200	(851)
<b>Total Expenditures</b>	<u>2,059,779</u>	<u>2,220,733</u>	<u>2,346,200</u>	<u>(125,467)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(211,667)	(79,279)		
<b>Unencumbered Cash - Beginning</b>	532,225	320,908		
<b>Prior Year Cancelled Encumbrances</b>	<u>350</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>320,908</u>	<u>241,629</u>		

**BARTON COUNTY, KANSAS**  
**Health Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 199,342	202,440	208,380	(5,940)
Delinquent Tax	7,921	3,600	5,000	(1,400)
Motor Vehicle Tax	29,924	28,626	27,740	886
Motor Vehicle Stamp Tax	116	114	-	114
Federal and State Aid	560,501	519,867	571,407	(51,540)
Collections and Other	431,014	402,551	315,675	86,876
<b>Total Cash Receipts</b>	<u>1,228,818</u>	<u>1,157,198</u>	<u>1,128,202</u>	<u>28,996</u>
<b>Expenditures</b>				
Personal Services	96,815	102,751	104,465	(1,714)
Commodities	18,130	21,011	31,855	(10,844)
Contractual Services	49,168	47,892	55,450	(7,558)
Capital Outlay	5,432	4,493	172,441	(167,948)
Child Care	32,147	33,449	33,164	285
Women and Maternal Health and Screening	585,400	557,582	628,175	(70,593)
Communicable Diseases	317,138	342,069	312,369	29,700
Education	58,714	59,776	59,322	454
Transfers Out	38,000	-	-	-
<b>Total Expenditures</b>	<u>1,200,944</u>	<u>1,169,023</u>	<u>1,397,241</u>	<u>(228,218)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	27,874	(11,825)		
<b>Unencumbered Cash - Beginning</b>	<u>420,961</u>	<u>448,835</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>448,835</u>	<u>437,010</u>		

**BARTON COUNTY, KANSAS**  
**Mental Health Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 104,460	108,213	111,476	(3,263)
Delinquent Tax	4,151	1,918	500	1,418
Motor Vehicle Tax	15,451	14,995	14,537	458
Motor Vehicle Stamp Tax	60	60	-	60
<b>Total Cash Receipts</b>	124,122	125,186	126,513	(1,327)
<b>Expenditures</b>				
Contractual Services	124,974	125,000	125,000	-
<b>Cash Receipts Over (Under) Expenditures</b>	(852)	186		
<b>Unencumbered Cash - Beginning</b>	2,760	1,908		
<b>Unencumbered Cash - Ending</b>	\$ 1,908	2,094		

**BARTON COUNTY, KANSAS**  
**Developmentally Disabled Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 120,882	114,593	117,897	(3,304)
Delinquent Tax	4,803	1,992	500	1,492
Motor Vehicle Tax	10,105	17,158	16,822	336
Motor Vehicle Stamp Tax	39	69	-	69
<b>Total Cash Receipts</b>	135,829	133,812	135,219	(1,407)
<b>Expenditures</b>				
Contractual Services	135,138	135,000	135,000	-
<b>Cash Receipts Over (Under) Expenditures</b>	691	(1,188)		
<b>Unencumbered Cash - Beginning</b>	2,595	3,286		
<b>Unencumbered Cash - Ending</b>	\$ 3,286	2,098		

**BARTON COUNTY, KANSAS**  
**Noxious Weed Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 284,871	327,340	336,717	(9,377)
Delinquent Tax	11,320	6,142	5,000	1,142
Motor Vehicle Tax	44,721	40,955	39,642	1,313
Motor Vehicle Stamp Tax	173	163	-	163
Sale of Property	-	11,757	-	11,757
Reimbursements	-	313	-	313
Collections and Other	392,973	450,709	445,250	5,459
<b>Total Cash Receipts</b>	<u>734,058</u>	<u>837,379</u>	<u>826,609</u>	<u>10,770</u>
<b>Expenditures</b>				
Personal Services	146,903	142,108	153,900	(11,792)
Commodities	447,389	603,565	626,675	(23,110)
Contractual Services	78,823	51,354	48,300	3,054
Capital Outlay	2	172	-	172
Transfers Out	50,000	20,000	-	20,000
<b>Total Expenditures</b>	<u>723,117</u>	<u>817,199</u>	<u>828,875</u>	<u>(11,676)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	10,941	20,180		
<b>Unencumbered Cash - Beginning</b>	<u>10,264</u>	<u>21,205</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>21,205</u>	<u>41,385</u>		

**BARTON COUNTY, KANSAS**  
**Road and Bridge Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 2,532,824	2,589,762	2,664,803	(75,041)
Delinquent Tax	100,646	46,209	30,000	16,209
Motor Vehicle Tax	381,961	363,764	352,470	11,294
Motor Vehicle Stamp Tax	1,477	1,450	-	1,450
Special City and County Highway Payments	964,279	984,365	988,909	(4,544)
County Equalization and Adjustment Payments	57,195	57,666	30,000	27,666
Sale of Assets	-	250,000	-	250,000
State Aid	89,990	-	-	-
Reimbursements and Other	32,125	28,510	-	28,510
<b>Total Cash Receipts</b>	<u>4,160,497</u>	<u>4,321,726</u>	<u>4,066,182</u>	<u>255,544</u>
<b>Expenditures</b>				
Personal Services	833,723	856,179	856,000	179
Commodities	2,707,419	2,546,797	2,764,840	(218,043)
Contractual Services	119,349	98,504	176,350	(77,846)
Capital Outlay	139,172	272,400	141,000	131,400
Capital Improvements	223,787	228,254	252,500	(24,246)
Transfers Out	180,000	188,000	-	188,000
<b>Total Expenditures</b>	<u>4,203,450</u>	<u>4,190,134</u>	<u>4,190,690</u>	<u>(556)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(42,953)	131,592		
<b>Unencumbered Cash - Beginning</b>	<u>331,071</u>	<u>288,118</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>288,118</u>	<u>419,710</u>		

**BARTON COUNTY, KANSAS**  
**Special Alcohol Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Local Alcohol Funds	\$ 9,430	7,630	12,053	(4,423)
<b>Expenditures</b>				
Appropriations	7,496	11,166	14,242	(3,076)
<b>Cash Receipts Over (Under) Expenditures</b>	1,934	(3,536)		
<b>Unencumbered Cash - Beginning</b>	2,189	4,123		
<b>Unencumbered Cash - Ending</b>	\$ 4,123	587		

**BARTON COUNTY, KANSAS**  
**Special Parks and Recreation Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Local Alcohol Funds	\$ 4,932	4,024	6,302	(2,278)
<b>Expenditures</b>				
Contractual Services	4,270	5,106	10,668	(5,562)
<b>Cash Receipts Over (Under) Expenditures</b>	662	(1,082)		
<b>Unencumbered Cash - Beginning</b>	5,305	5,967		
<b>Unencumbered Cash - Ending</b>	\$ 5,967	4,885		

**BARTON COUNTY, KANSAS**  
**Special Liability Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 66,599	-	-	-
Delinquent Tax	2,647	-	-	-
Motor Vehicle Tax	1,265	9,384	9,268	116
<b>Total Cash Receipts</b>	70,511	9,384	9,268	116
<b>Expenditures</b>				
Personal Services	17,572	18,691	18,500	191
Contractual Services	6,142	11,396	73,915	(62,519)
<b>Total Expenditures</b>	23,714	30,087	92,415	(62,328)
<b>Cash Receipts Over (Under) Expenditures</b>	46,797	(20,703)		
<b>Unencumbered Cash - Beginning</b>	55,378	102,175		
<b>Unencumbered Cash - Ending</b>	\$ 102,175	81,472		

**BARTON COUNTY, KANSAS**  
**Unemployment Compensation Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 14,597	<b>36,807</b>	37,962	(1,155)
Delinquent Tax	580	<b>608</b>	-	608
Motor Vehicle Tax	-	<b>2,050</b>	2,032	18
<b>Total Cash Receipts</b>	15,177	<b>39,465</b>	<u>39,994</u>	<u>(529)</u>
<b>Expenditures</b>				
Contractual Services	22,776	<b>36,103</b>	<u>50,000</u>	<u>(13,897)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(7,599)	<b>3,362</b>		
<b>Unencumbered Cash - Beginning</b>	<u>31,519</u>	<u>23,920</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>23,920</u>	<u>27,282</u>		

**BARTON COUNTY, KANSAS**  
**Juvenile Services Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
State Aid	\$ 645,430	684,804
Urinalysis	575	538
Donations	14,018	6,979
Reimbursements	26,929	20,992
Transfers In	3,000	3,000
<b>Total Cash Receipts</b>	<u>689,952</u>	<u>716,313</u>
<b>Expenditures</b>		
Personal Services	622,952	647,324
Commodities	26,798	17,450
Contractual Services	52,101	49,338
Capital Outlay	4,235	29,953
<b>Total Expenditures</b>	<u>706,086</u>	<u>744,065</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(16,134)	(27,752)
<b>Unencumbered Cash - Beginning</b>	<u>41,918</u>	<u>25,784</u>
<b>Unencumbered Cash - Ending</b>	\$ <u><u>25,784</u></u>	<u><u>(1,968)</u></u>

**BARTON COUNTY, KANSAS**  
**Community Corrections Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
State Aid	\$ 377,486	396,560
Drug Tests and Other	81,508	53,490
<b>Total Cash Receipts</b>	<u>458,994</u>	<u>450,050</u>
<b>Expenditures</b>		
Personal Services	412,006	386,662
Commodities	19,057	8,043
Contractual Services	24,620	26,847
Capital Outlay	6,593	409
<b>Total Expenditures</b>	<u>462,276</u>	<u>421,961</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(3,282)	28,089
<b>Unencumbered Cash - Beginning</b>	<u>85,015</u>	<u>81,733</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 81,733</u>	<u>109,822</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, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
User Fees	\$ 89,092	<b>75,969</b>	<u>67,000</u>	<u>8,969</u>
<b>Expenditures</b>				
Contractual Services	69,781	<b>76,148</b>	<u>76,800</u>	<u>(652)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	19,311	<b>(179)</b>		
<b>Unencumbered Cash - Beginning</b>	13,525	<b>32,836</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>32,836</u>	<u><b>32,657</b></u>		

**BARTON COUNTY, KANSAS**  
**W & W Scenic Byway Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Federal and State Aid	\$ 13,179	-
<b>Expenditures</b>		
Contractual Services	16,474	-
<b>Cash Receipts Over (Under) Expenditures</b>	(3,295)	-
<b>Unencumbered Cash - Beginning</b>	7,888	4,593
<b>Unencumbered Cash - Ending</b>	\$ 4,593	4,593

**BARTON COUNTY, KANSAS**  
**JCAB Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>Cash Receipts</b>		
State Aid	\$ 5,001	-
<b>Expenditures</b>		
Grant Awards	<u>5,001</u>	<u>-</u>
<b>Cash Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	<u>-</u>	<u>-</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ -</u></u>	<u><u>-</u></u>

**BARTON COUNTY, KANSAS**  
**Victims of Crime Act Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Federal Aid	\$ 34,540	29,750
<b>Expenditures</b>		
Personal Services	34,153	32,536
<b>Cash Receipts Over (Under) Expenditures</b>	387	(2,786)
<b>Unencumbered Cash - Beginning</b>	(4,113)	(3,726)
<b>Unencumbered Cash - Ending</b>	\$ (3,726)	(6,512)

**BARTON COUNTY, KANSAS**  
**Barton County Stewardship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Sale of Asset	\$ -	1,927
Interest Income	41	32
<b>Total Cash Receipts</b>	41	1,959
<b>Expenditures</b>	-	-
<b>Cash Receipts Over (Under) Expenditures</b>	41	1,959
<b>Unencumbered Cash - Beginning</b>	10,000	10,041
<b>Unencumbered Cash - Ending</b>	\$ 10,041	12,000

**BARTON COUNTY, KANSAS**  
**Emergency Management Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Federal Aid	\$ 3,270	-
<b>Expenditures</b>		
Commodities	500	-
Contractual Services	3,270	-
<b>Total Expenditures</b>	<b>3,770</b>	<b>-</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>(500)</b>	<b>-</b>
<b>Unencumbered Cash - Beginning</b>	<b>500</b>	<b>-</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ -</b>	<b>-</b>

**BARTON COUNTY, KANSAS**  
**Capital Improvements Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 58,000	80,000
<b>Expenditures</b>		
Capital Outlay	205,582	95,463
<b>Cash Receipts Over (Under) Expenditures</b>	(147,582)	(15,463)
<b>Unencumbered Cash - Beginning</b>	1,953,812	1,806,230
<b>Unencumbered Cash - Ending</b>	\$ 1,806,230	1,790,767

**BARTON COUNTY, KANSAS**  
**Register of Deeds Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 33,445	39,044
Interest on Idle Funds	36	18
<b>Total Cash Receipts</b>	<u>33,481</u>	<u>39,062</u>
<b>Expenditures</b>		
Commodities	880	1,137
Contractual Services	27,320	33,463
<b>Total Expenditures</b>	<u>28,200</u>	<u>34,600</u>
<b>Cash Receipts Over (Under) Expenditures</b>	5,281	4,462
<b>Unencumbered Cash - Beginning</b>	<u>35,330</u>	<u>40,611</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 40,611</u>	<u>45,073</u>

**BARTON COUNTY, KANSAS**  
**Equipment Replacement Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 220,000	138,000
<b>Expenditures</b>		
Capital Outlay	295,399	224,690
<b>Cash Receipts Over (Under) Expenditures</b>	(75,399)	(86,690)
<b>Unencumbered Cash - Beginning</b>	2,647,133	2,571,734
<b>Unencumbered Cash - Ending</b>	\$ 2,571,734	2,485,044

**BARTON COUNTY, KANSAS**  
**Special Bridge Replacement Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 202,535	283,907	292,207	(8,300)
Delinquent Property Tax	8,048	5,032	3,000	2,032
Motor Vehicle Tax	46,252	29,483	28,185	1,298
Motor Vehicle Stamp Tax	179	116	-	116
State Aid	-	3,906	-	3,906
<b>Total Cash Receipts</b>	<u>257,014</u>	<u>322,444</u>	<u>323,392</u>	<u>(948)</u>
<b>Expenditures</b>				
Commodities	82	-	-	-
Contractual Services	72,156	42,438	-	42,438
Capital Outlay	253,350	249,913	360,000	(110,087)
<b>Total Expenditures</b>	<u>325,588</u>	<u>292,351</u>	<u>360,000</u>	<u>(67,649)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(68,574)	30,093		
<b>Unencumbered Cash - Beginning</b>	137,740	69,332		
<b>Prior Year Cancelled Encumbrances</b>	<u>166</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>69,332</u>	<u>99,425</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, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Property Tax	\$ 56,007	60,850	62,532	(1,682)
Delinquent Tax	1,669	699	-	699
Motor Vehicle Tax	6,167	6,784	5,990	794
Ambulance Distribution	7,612	-	7,612	(7,612)
<b>Total Cash Receipts</b>	<u>71,455</u>	<u>68,333</u>	<u>76,134</u>	<u>(7,801)</u>
<b>Expenditures</b>				
Personal Services	5,925	6,170	7,500	(1,330)
Commodities	12,113	5,738	7,500	(1,762)
Contractual Services	21,906	21,184	20,000	1,184
Capital Outlay	-	38,276	40,100	(1,824)
Building Lease Payment	22,837	-	-	-
Transfers Out	10,000	8,000	15,000	(7,000)
<b>Total Expenditures</b>	<u>72,781</u>	<u>79,368</u>	<u>90,100</u>	<u>(10,732)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(1,326)	(11,035)		
<b>Unencumbered Cash - Beginning</b>	<u>23,616</u>	<u>22,290</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>22,290</u>	<u>11,255</u>		

**BARTON COUNTY, KANSAS**  
**Fire District No. 1 Special Equipment Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 10,000	8,000
<b>Expenditures</b>		
Capital Outlay	-	41,965
<b>Cash Receipts Over (Under) Expenditures</b>	10,000	(33,965)
<b>Unencumbered Cash - Beginning</b>	100,059	110,059
<b>Unencumbered Cash - Ending</b>	\$ 110,059	76,094

**BARTON COUNTY, KANSAS**  
**Barton County 911 Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ -	147,219
Interest Income	-	7
<b>Total Cash Receipts</b>	<u>-</u>	<u>147,226</u>
<b>Expenditures</b>		
Commodities	-	127
Line Charges	-	3,088
Utilities	-	60
Contractual Services	-	263
<b>Total Expenditures</b>	<u>-</u>	<u>3,538</u>
<b>Cash Receipts Over (Under) Expenditures</b>	-	143,688
<b>Unencumbered Cash - Beginning</b>	<u>-</u>	<u>-</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ -</u>	<u>143,688</u>

**BARTON COUNTY, KANSAS**  
**Inmate Commissary - Prisoner Keep Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 13,255	16,165
<b>Expenditures</b>		
Commodities	-	8,793
<b>Cash Receipts Over (Under) Expenditures</b>	13,255	7,372
<b>Unencumbered Cash - Beginning</b>	55,194	68,449
<b>Unencumbered Cash - Ending</b>	\$ 68,449	75,821

**BARTON COUNTY, KANSAS**  
**Bond and Interest Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>Cash Receipts</b>		
Transfers In	\$ 344,850	-
<b>Expenditures</b>		
Bond Principal Payments	330,000	-
Bond Interest Payments	14,850	-
<b>Total Expenditures</b>	<u>344,850</u>	<u>-</u>
<b>Cash Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	<u>-</u>	<u>-</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ -</u>	<u>-</u>

**BARTON COUNTY, KANSAS**  
**Detention Escrow Trust Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Interest on Idle Funds	\$ 32,517	-
<b>Expenditures</b>		
Bond Principal Payments	1,650,000	-
Bond Interest Payments	50,630	-
<b>Total Expenditures</b>	<b>1,700,630</b>	<b>-</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>(1,668,113)</b>	<b>-</b>
<b>Unencumbered Cash - Beginning</b>	<b>1,668,113</b>	<b>-</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ -</b>	<b>-</b>

**BARTON COUNTY, KANSAS**  
**Detention Facility - Surplus Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Interest on Idle Funds	\$ 1,256	975
<b>Expenditures</b>		
Contractual Services	25,802	28,957
<b>Cash Receipts Over (Under) Expenditures</b>	(24,546)	(27,982)
<b>Unencumbered Cash - Beginning</b>	342,468	317,922
<b>Unencumbered Cash - Ending</b>	\$ 317,922	289,940

**BARTON COUNTY, KANSAS**  
**Solid Waste Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Cash Receipts</b>				
Collections	\$ 1,538,313	1,108,724	1,051,450	57,274
Reimbursements and Other	262	708	-	708
Interest on Idle Funds	6,417	4,083	8,000	(3,917)
<b>Total Cash Receipts</b>	<u>1,544,992</u>	<u>1,113,515</u>	<u>1,059,450</u>	<u>54,065</u>
<b>Expenditures</b>				
Personal Services	342,172	367,599	404,860	(37,261)
Commodities	113,518	136,254	118,750	17,504
Contractual Services	1,306,048	486,298	531,600	(45,302)
Household Hazardous Waste	10,666	11,156	15,500	(4,344)
Capital Outlay	646	132,581	119,500	13,081
Transfers Out	344,850	-	-	-
<b>Total Expenditures</b>	<u>2,117,900</u>	<u>1,133,888</u>	<u>1,190,210</u>	<u>(56,322)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(572,908)	(20,373)		
<b>Unencumbered Cash - Beginning</b>	2,911,708	2,341,146		
<b>Prior Year Cancelled Encumbrances</b>	<u>2,346</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>2,341,146</u>	<u>2,320,773</u>		

**BARTON COUNTY, KANSAS**  
**Health Coverage Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 1,734,038	1,896,512
Interest on Idle Funds	3,451	268
<b>Total Cash Receipts</b>	<u>1,737,489</u>	<u>1,896,780</u>
<b>Expenditures</b>		
Contractual Services	1,494,571	1,887,108
Transfers Out	505,004	261,200
<b>Total Expenditures</b>	<u>1,999,575</u>	<u>2,148,308</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(262,086)	(251,528)
<b>Unencumbered Cash - Beginning</b>	<u>936,751</u>	<u>674,665</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 674,665</u>	<u>423,137</u>

**BARTON COUNTY, KANSAS**  
**Auto License Fee Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 246,664	241,348
Other	184	-
<b>Total Cash Receipts</b>	<u>246,848</u>	<u>241,348</u>
<b>Expenditures</b>		
Personal Services	156,860	175,309
Commodities	13,188	12,299
Contractual	3,057	2,840
Capital Outlay	528	895
Refunds	11,280	5,909
Other	-	199
Transfers Out	85,790	61,935
<b>Total Expenditures</b>	<u>270,703</u>	<u>259,386</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(23,855)	(18,038)
<b>Unencumbered Cash - Beginning</b>	<u>85,790</u>	<u>61,935</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 61,935</u>	<u>43,897</u>

**BARTON COUNTY, KANSAS**  
**Economic Development Revolving Loan Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Interest	\$ 813	473
Principal Payments	2,817	6,562
<b>Total Cash Receipts</b>	3,630	7,035
<b>Expenditures</b>		
Fees	85	79
<b>Cash Receipts Over (Under) Expenditures</b>	3,545	6,956
<b>Unencumbered Cash - Beginning</b>	205,669	209,214
<b>Unencumbered Cash - Ending</b>	\$ 209,214	216,170

**BARTON COUNTY, KANSAS**  
**Law Enforcement Trust Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 29,547	15,704
<b>Expenditures</b>		
Capital Outlay	14,932	6,353
<b>Cash Receipts Over (Under) Expenditures</b>	14,615	9,351
<b>Unencumbered Cash - Beginning</b>	26,441	41,056
<b>Unencumbered Cash - Ending</b>	\$ 41,056	50,407

**BARTON COUNTY, KANSAS**  
**Prosecutor's Assistant and Training Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 3,209	3,131
<b>Expenditures</b>		
Contractual	1,655	1,585
<b>Cash Receipts Over (Under) Expenditures</b>	1,554	1,546
<b>Unencumbered Cash - Beginning</b>	24,667	26,221
<b>Unencumbered Cash - Ending</b>	\$ 26,221	27,767

**BARTON COUNTY, KANSAS**  
**Court Service Alcohol Tax Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures	-	-
Cash 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, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Interest	\$ 35	25
<b>Expenditures</b>	-	-
<b>Cash Receipts Over (Under) Expenditures</b>	35	25
<b>Unencumbered Cash - Beginning</b>	13,126	13,161
<b>Unencumbered Cash - Ending</b>	\$ 13,161	13,186

**BARTON COUNTY, KANSAS**  
**Oil and Gas Valuation Depletion Trust Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
State Distributions	\$ -	908,853
<b>Expenditures</b>	-	-
<b>Cash Receipts Over (Under) Expenditures</b>	-	908,853
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	908,853

**BARTON COUNTY, KANSAS**  
**Barton County Employees' Trust Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>	\$ -	-
<b>Expenditures</b>	-	-
<b>Cash Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	<u>727</u>	<u>727</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 727</u>	<u>727</u>

**BARTON COUNTY, KANSAS**  
**Employee Health Insurance Holding Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ -	288
<b>Expenditures</b>	-	-
<b>Cash Receipts Over (Under) Expenditures</b>	-	288
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	288

**BARTON COUNTY, KANSAS**  
**Distributable Funds, State Funds, and Subdivision Funds**  
 Summary of Receipts and Disbursements  
 For the Year Ended December 31, 2012

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Ad Valorem Taxes				
Current Tax	\$ 19,230,399	42,927,607	38,304,851	23,853,155
Delinquent Real Estate Tax	183,480	587,658	548,725	222,413
Delinquent Personal Property Tax	43,041	234,734	160,841	116,934
Prior Year Refunds	-	5,031	5,031	-
Neighborhood Revitalization	985,119	2,096,042	1,750,566	1,330,595
Mineral Tax	-	202,405	202,405	-
Motor Vehicle Tax	139,902	4,631,481	4,630,712	140,671
Local Alcohol Liquor Tax	-	15,677	15,677	-
County Equalization and Adjustment	-	128,667	128,667	-
Special City and County Highway	-	1,093,739	1,093,739	-
Vehicle Rental Excise Tax	-	18,206	18,206	-
Fireworks Fee Fund	-	925	925	-
<b>Total Distributable Funds</b>	<b>20,581,941</b>	<b>51,942,172</b>	<b>46,860,345</b>	<b>25,663,768</b>
<b>State Funds</b>				
State General Fund	323	-	-	323
State Educational Building	6,990	287,853	275,304	19,539
State Institutional Building	3,495	143,926	137,652	9,769
State Motor Vehicle Sales Tax	51,762	969,189	977,934	43,017
<b>Total State Funds</b>	<b>62,570</b>	<b>1,400,968</b>	<b>1,390,890</b>	<b>72,648</b>
<b>Subdivision Funds</b>				
Cities	1,171	6,027,880	6,029,051	-
Townships	(2,037)	2,685,137	2,683,100	-
School Districts	873	14,119,938	14,120,811	-
Ellinwood Hospital District	-	751,324	751,324	-
Barton County Community College	922	9,270,186	9,271,108	-
Central Kansas Library System	-	238,598	238,598	-
Cemetery Districts	-	184,504	184,504	-
Wet Walnut Creek Watershed District	-	36,143	36,143	-
Big Bend Groundwater Management	-	60,635	60,635	-
<b>Total Subdivision Funds</b>	<b>929</b>	<b>33,374,345</b>	<b>33,375,274</b>	<b>-</b>
<b>Total</b>	<b>\$ 20,645,440</b>	<b>86,717,485</b>	<b>81,626,509</b>	<b>25,736,416</b>

**BARTON COUNTY, KANSAS**  
**Agency Funds**  
Summary of Receipts and Disbursements  
For the Year Ended December 31, 2012

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Conceal and Carry Fund	\$ 4,300	6,820	2,583	8,537
Flexible Benefit Fund	10,474	33,847	33,847	10,474
Motor Vehicle Tax License Fees	-	2,000,362	2,000,362	-
Drivers' License Fees	4,364	225,126	227,624	1,866
Mortgage Registration Heritage Trust	-	8,222	8,222	-
Game, Park and Boat Permits	718	10,848	10,871	695
Attorney Worthless Check Trust	17,979	340	-	18,319
County Sheriff	18,242	127,554	124,179	21,617
Sheriff Dare Program	6,402	100	541	5,961
Sheriff - Canine	1,101	-	-	1,101
Sheriff - Child Safety Program	527	-	-	527
Sheriff - Explorer Post 189	187	-	-	187
Sheriff - CRT	683	-	351	332
Sheriff - Cadet Lawman	2,587	-	-	2,587
Sheriff Sex Offender Registration Fund	15,376	6,675	1,577	20,474
VIN Inspections	-	17,627	17,627	-
County Clerk	-	17,942	17,171	771
Register of Deeds	677	351,021	344,150	7,548
District Court	169,507	1,569,331	1,504,935	233,903
<b>Total</b>	<b>\$ 253,124</b>	<b>4,375,815</b>	<b>4,294,040</b>	<b>334,899</b>