

# Barton County Commission Agenda Meeting Minutes

Recorded audio is available on compact disk upon KORA request to the Barton County Clerk's Office, 1400 Main – Room 202, Great Bend, Kansas 67530.  
Phone (620) 793-1835 \ Fax (620) 793-1990 \ Email [clerk@bartoncounty.org](mailto:clerk@bartoncounty.org)  
Meetings Live Streamed through **Microsoft Teams®**

August 31, 2020

The Board of Barton County Commissioners convened this 31st day of August 2020, at the Barton County Courthouse.

*Members present:*

Kenny Schremmer, Commissioner, 1st District, Chairman  
Homer Kruckenberg, Commissioner, 2nd District  
James R. Daily, Commissioner, 4th District  
Jennifer Schartz, Commissioner, 5th District (Chairman Pro-Tem)  
Donna Zimmerman, County Clerk  
Phil Hathcock, County Administrator  
Patrick Hoffman, County Counselor

*Members attending via phone / Teams:*

Don Davis, Commissioner, 3rd District

**I. OPENING BUSINESS:**

Commissioner Schremmer called the meeting to order at 9:00 A.M.

Commissioner Kruckenberg moved to approve the agenda.  
Commissioner Daily seconded the motion.  
All voted aye. Motion passed.

Commissioner Daily moved to approve the minutes of the August 24, 2020, Regular Meeting.  
Commissioner Schartz seconded the motion.  
voted aye. Motion passed.

**II. APPROVAL OF APPROPRIATIONS:**

-An Accounts Payable Register will be submitted to the Commission for the period of August 17, 2020, and ending August 31, 2020.

Commissioner Daily moved to approve appropriations for the period of August 17, 2020, to August 31, 2020 and authorize the Chairman to sign on behalf of the Commission.  
Commissioner Schartz seconded the motion.  
All voted aye. Motion passed.

**III. OLD BUSINESS:**

There was no old business.

**IV. NEW BUSINESS:**

**A. COUNTY CLERK'S OFFICE: Request for Approval – Added / Abated / Escaped / Refunded Taxes:**

-Donna Zimmerman, County Clerk, will present a listing of Added / Abated / Escaped / Refunded Taxes. Orders for these actions are kept on file in the County Clerk's Office. These are used to correct assessments and are requested by the County Appraiser's Office or the County Clerk's Office.

Donna Zimmerman, County Clerk, presented the following tax roll adjustments and the year-to-date RECAP:

| BATCH #20      |        |               |                |         |
|----------------|--------|---------------|----------------|---------|
| Property Types | Values | Escaped Taxes | Added / Abated | Refunds |
| Gas            |        |               |                |         |

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|                          |          |  |          |         |
|--------------------------|----------|--|----------|---------|
| Oil                      |          |  |          |         |
| Personal Property        | -120     |  | -\$20.76 | \$20.76 |
| Real Estate              |          |  |          |         |
| 16/20 M Trucks           |          |  |          |         |
| State Assessed Utilities |          |  |          |         |
| Special Assessments      |          |  |          |         |
| Grand Totals             | -120     |  | -\$20.76 | \$20.76 |
| Total Taxes              | -\$20.76 |  |          |         |
| Total Records Selected   | 1        |  |          |         |

Commissioner Schartz moved to the Listing of Added / Abated / Escaped / Refunded Taxes as reviewed by the County Appraiser and presented by the County Clerk. Direct the Chairman to sign on behalf of the Commission.

Commissioner Daily seconded the motion.  
 All voted aye. Motion passed.

**B. RESOLUTION 2020-15: A Resolution Establishing Grant Guidance for the Application, Acceptance and Administration of Fund Awards:**

-Appropriate guidance to provide direction and continuity in the application, acceptance, and administration of funds awarded through grants to Barton County from federal, state governments or other entities must be in place. As detailed in Resolution 2020-15, this document provides for the proper oversight of all appropriated funds and minimizes the County's risk of non-compliance with grant requirements.

Sue Cooper, Grant Coordinator, said the Office of Management and Budget created the Standard and Uniform Guidance in 2014 which provides the framework in which grants are administered on the federal and state level. This grant guidance is to minimize the county's risk for non-compliance with grant requirements and ensures the appropriate administration and accounting for all grants. Included in the grant guidance is purpose and scope of the grants to ensure proper oversight. Cooper said it includes a standard application process where they report back to the grant coordinator and the County Administrator. There is an acceptance process, administration, and reporting requirements. Cooper said they utilized a lot of the same language other counties have adopted and noted it includes accountability, sub-recipient information and back-end reporting.

Commissioner Schartz said she was surprised we haven't done this before. Cooper said there were resolutions adopted in the past from 2000 to 2009 such as the procurement policy. Schartz asked if we need to rescind any of our earlier resolutions. Cooper said no they compliment each other.

Commissioner Daily moved to adopt Resolution 2020-15, A Resolution Establishing Grant Guidance for the Application, Acceptance and Administration of Fund Awards.

Commissioner Davis seconded the motion.  
 All voted aye. Motion passed.

**V. ENDING BUSINESS:**

- 1. Announcements                      2. Appointments

**VI. OTHER BUSINESS:**

There was no other business.

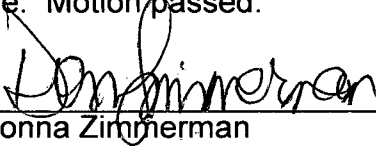
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## **ADJOURN:**

Commissioner Schartz made a motion to adjourn at 9:14 A.M.  
Commissioner Davis seconded the motion.  
All voted aye. Motion passed.

ATTEST:

  
\_\_\_\_\_  
Donna Zimmerman  
Barton County Clerk

  
\_\_\_\_\_  
Kenny Schremmer, Chairman

## RESOLUTION 2020-15

### A RESOLUTION ESTABLISHING GRANT GUIDANCE FOR THE APPLICATION, ACCEPTANCE AND ADMINISTRATION OF FUND AWARDS

**WHEREAS**, the Board of County Commissioners of Barton County, Kansas, is responsible for establishing funding limits for County operations each year; and

**WHEREAS**, when possible, the local tax used to fund the annual budget is offset by the use of federal, state or other funding sources such as grant awards; and

**WHEREAS**, the Commission wishes to formally establish grant guidance through the adoption of this Resolution which establishes guidelines for the application, acceptance and administration of fund awards.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Barton County, Kansas, that the following policy is established to provide guidelines for the application, acceptance and administration of fund awards.

#### Grant Guidance

##### I. Purpose and Scope

The purpose of this guidance is to provide direction in the application, acceptance, and administration of funds awarded through grants to Barton County from federal or state governments, other local governments, non-profit agencies, foundations, and the private sector. This guidance provides direction to all County personnel, elected officials, and citizens who desire to fund County programs with alternative funding sources.

The definition of a grant for the purposes of this guidance is as follows: an award of financial assistance in the form of money or property by a funding source including the federal government, state government, other local governments, non-profit agencies, and private businesses and citizens that Barton County has the ability to accept or reject. The purpose of the grant procedures outlined in this document is:

- To ensure proper oversight of all funds appropriated to the County.
- To minimize the County's risk of non-compliance with grant requirements.
- To ensure proper administration and accounting of all grants.

If grant regulations conflict with the guidance and policies of Barton County, the federal and state regulations will prevail, unless they are less restrictive than the County.

## II. Application

It is the responsibility of the Grant Coordinator and / or the County Administrator, and the County Department Heads, to identify and pursue external funding opportunities, including grants. All Department Heads must notify the Grant Coordinator and / or the County Administrator of any new grant application prior to submission.

## III. Acceptance

The award agreement must be reviewed and should consider the budget conditions, matching costs, and the terms and conditions of the grant agreement. Authority to accept grants is as follows:

- A grant agreement requiring no County financial match or a financial commitment has been budgeted for the grant may be accepted by the Department Head prior to notification to the Grant Coordinator and / or the County Administrator.
- A grant agreement requiring in-kind services may be accepted by the Department Head prior to notification of the Grant Coordinator and / or the County Administrator.
- A grant agreement that requires a financial commitment from the County requires notification to the Grant Coordinator and / or the County Administrator and approval by the County Commissioners.
- A grant agreement that creates a new employee position requires notification to the Grant Coordinator and / or the County Administrator and approval by the County Commissioners.

## IV. Administration

Grant funds must be administered according to federal and state laws and regulations, issuing entity guidelines and according to Barton County guidance. Each award should be examined for additional governance within the agency or program issue.

- Federal
  - Federal Grant and Cooperative Agreement Act of 1977, as incorporated in Title 31 § 6304 of the US Code

- Office of Management and Budget (OMB), 2 Code of Federal Regulations (CFR) Part 200, et al. – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
  - OMB Circular A-133 (grant awards prior to December 2014)
  - Equal Employment Opportunity Program and Policy Against Discrimination, Harassment, and Retaliation
  - Title VI and Nondiscrimination Plan
  - The County must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity following applicable Federal awarding agency policy (§200.112).
  - In applying for and during the management of a Federal award, the County must disclose, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Non-Federal entities that have received a Federal award, including the term and condition outlined in Appendix XII— Award Term and Condition for Recipient Integrity and Performance Matters, are required to report certain civil, criminal, or administrative proceedings to the System for Award Management (SAM). Failure to make required disclosures can result in any of the remedies described in §200.338 Remedies for non-compliance, including suspension or debarment (§200.113).
- State
    - Kansas Statutes Chapter 19 Counties and County Officer
    - Kansas Municipal Audit Law K.S.A. 75-1117 et seq
    - Single Audit Active 1954, OMB A-133
  - County
    - Barton County policy and procedure
    - County Resolutions

Any instances of possible or actual non-compliance with grant requirements, abuses or fraud, suspicions, or otherwise, should be immediately brought to the attention of the Grant Coordinator and / or the County Administrator or Department Head. The funding entity shall be notified according to the requirement of the funding agreement.

## V. Fiscal Accountability

The Department Head will provide the principal administration of the grant and the project. All invoices are to be examined for accuracy and agreement to the original contract, purchase order, and applicable Barton County resolutions. Approved

invoices are timely forwarded to the County Clerk for accounts payable processing. It is vital to grant record management that the invoice has the proper grant expenditure account code to enable project/grant reconciliation and budget monitoring. Copies of all invoices received, checks paid, canceled checks, and any other pertinent information related to the financial management of the grant must be maintained in the grant file. The records should be kept in electronic format and, if required by the award agreement, in paper format. The costs incurred for the grant-funded project must also be compliant with the terms of the grant agreement and, for federal grants, conform to the Uniform Grant Guidance, OMB 2 CFR Part 200, et al. The following are key attributes of the Uniform Grant Guidance to consider when processing federal awards.

The County must minimize the time between the transfer of funds from the grantor and the use of funds. Advance payments must be limited to the minimum amounts needed and timed to be in accordance with the actual, immediate cash requirements of the County in carrying out the purpose of the approved activity, project, or program. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the County for direct activity, project, or program costs and the proportionate share of any allowable indirect costs. All federal awards must comply with §200.305 of the Uniform Guidance.

- Advance payments of federal funds must be deposited and maintained in insured accounts whenever possible.
- The advance payments must be maintained in interest-bearing accounts unless certain exceptions apply as outlined in §200.305(b)(8).
- Interest earned on federal advance payments deposited into interest-bearing accounts must be remitted annually to the Department of Health and Human Services through an electronic medium using either Automated Clearing House (ACH) network or a Fedwire Funds Service payment. Remittances must include pertinent information of the payee and nature of payment in the memo area (often referred to as “addenda records” by financial institutions) as that will assist in the timely posting of interest earned on federal funds. Interest amounts up to \$500 per year may be retained for administrative expenses.

#### Cost Principles Receipt and Use of Grant Funds

- Grant funds may only be used for grant-related expenses and expended within the period of performance identified in the grant agreement and pursuant to the cost principles set forth in §200.400 - §200.475 of OMB’s Uniform Guidance.

- Grant funds awarded to the County shall not be used to supplant an existing expense so that current funds can be diverted to another use unless such use of grant funds is explicitly identified as allowable in writing by the grantor in the grant award.
- All procurement activity associated with grant-funded projects or programs shall follow the grantor and County policy and procedures for procurement.
- All grant and related matching revenues shall be recorded in the County finance system.

#### Direct and Indirect (Facilities and Administrative/F&A) Costs

- §200.412-§200.415 defines direct and indirect costs and provides criteria for determining direct and indirect costs.
- Barton County currently does not have an Indirect Cost Rate Agreement with a cognizant federal agency. The Barton County Finance Officer should be contacted should this status change. A default indirect cost rate is usually available upon coordination with the funding agency.
- Grant-specific guidance may also provide additional information related to indirect costs.

#### Method for determining whether costs are allowable

- Cost Principles §200.401(a) must be used in determining the allowable costs of work performed by the non-federal entity under federal awards.
- These principles must also be used by the non-federal entity as a guide in the pricing of fixed-price contracts and subcontracts where costs are used in determining the appropriate price.
- §200.402 defines the total cost of a federal award as the sum of the allowable direct and indirect costs less any applicable credits.

Methods for determining whether costs are reasonable. Cost Principles §200.404(a-d) establishes the criteria for reasonable costs. A cost is reasonable if it:

- Does not exceed that which would be incurred by a prudent person under the specific circumstances
- Is considered ordinary and necessary for the operation or efficient performance of the award
- Shows sound business practice, arm's-length bargaining, and applicable federal/state/local laws
- Adherence to non-federal entity's established policies and procedures regarding incurring costs (deviation of which unjustifiably increases the cost of the federal award)



Method for determining whether costs are allocable: Cost Principles §200.405(a-b) establishes the criteria for determining allocable costs. A cost is allocable if:

- The cost is allocable to a particular federal award or another cost objective if the goods or services involved are chargeable or assignable to that federal award or cost objective in accordance with the relative benefits received
- All activities which benefit from the non-federal entity's indirect (F&A) cost including unallowable activities and donated services by the non-Federal entity or third parties will receive an appropriate allocation of indirect costs

#### Equipment and Real Property Management

- Equipment purchased with federal grant funds shall be used for the project or program for which it was acquired during the life of the grant, or until the property is no longer needed for the purposes of the project. The County shall follow 2 CFR 200.313 for the use and disposition of federally grant-funded property.
- Grant-purchased equipment must be properly maintained and safeguarded, and equipment records must be maintained by the Clerk, who maintains the inventory for all County-owned property.
- The Grant Coordinator and / or the County Administrator or Department Head must seek disposition instructions from the grantor agency should grant-funded equipment no longer be needed for its original intended purpose. The County policy and procedure for property and inventory control must also be followed, but secondary to that of the grantor agency

#### VI. Subrecipient

A subaward is an award of financial assistance in the form of money, or property in lieu of money, made under a grant by a recipient to an eligible subrecipient.

For federal awards, a subrecipient is a non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program but does not include an individual that is a beneficiary of such program. Barton County subrecipient monitoring for projects involving federal funds shall follow the regulations and guidance set forth in §200.330 -§200.332 of the Uniform Guidance for Federal Awards.

Subrecipients are subject to the same regulations, standards, and audits as the award pass-through agent (Barton County), and performance is measured against whether the objectives of the program are met. An agreement or memorandum of understanding (MOU) shall be created between Barton County and the subrecipient for funding. Barton County shall also adhere to the requirements for pass-through entities.

## VII. Reporting

Performance and financial reporting requirements are expected for every grant award. The Department Head is responsible for submitting all reports and all required supporting documents to the funding agency. The Department Head is responsible for filing accurate, complete, and timely reports. The Department Head should add reporting dates for the life of the grant to a tracking tool, such as a grant management spreadsheet or through calendar scheduling.

### Types of Reports

- **Performance:** Typically required on a quarterly basis. The recipient is required to regularly submit performance reports that reflect grant-funded operational progress as required by the grant agreement.
- **Financial:** The recipient is required to regularly submit and retain financial reports that reflect the grant's fiscal health as required by the grant agreement.
- **Close-out:** Per grantor award terms and conditions, including time frames for action, the recipient department is required to submit all financial, performance, and other reports required in the grant conditions.

For federal grants, periodic preparation and submittal of the Federal Financial Report (FFR, SF-425) to the granting agency is frequently a requirement. The purpose of the FFR is to show that the federal funds are being expended according to the purpose for which they were provided, including the amount of federal funds expended to date; the amount of matching funds provided by the grantee (recipient share); and information about the use of remaining funds. Coordination with the Finance Officer may be necessary to fully complete the SF-425 and reconcile it with supporting financial data.

## VIII. Record Retention

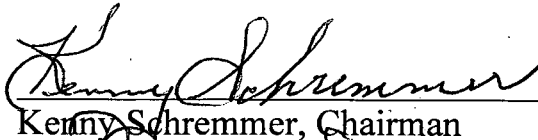
The grant close-out is the final official process of the grant cycle. This process is when the funding agency determines that all applicable administrative acts and required work associated with the awarded contract have been completed. Retention of all grant records extends beyond the closing date. Barton County adheres to the federal and state requirements for document retention after the final disposition date.

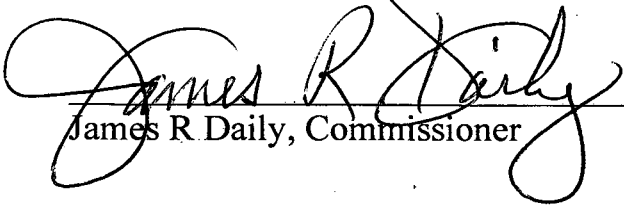
## IX. Coordination of Administrative Reporting

The Grant Coordinator shall prepare such documents, and make such reports, as are necessary to assure that the County Administrator, the County Clerk and the County Commission are aware of happenings with grant activities. The Grant Coordinator and County Administrator determine the form in which the reporting is provided.


Adopted this 31<sup>st</sup> day of August, 2020.

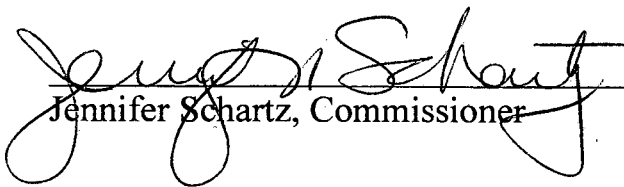
**BOARD OF COUNTY COMMISSIONERS**

  
Kenny Schremmer, Chairman


  
James R. Daily, Commissioner

Approved via Teams  
Don Davis, Commissioner

  
Homer Kruckenber, Commissioner


  
Jennifer Schartz, Commissioner

**ATTEST:**

  
Donna Zimmerman  
County Clerk



**APPROVED AS TO FORM:**

  
Patrick Hoffman, Counselor