NORTON COUNTY, KANSAS

Norton, Kansas

Financial Statement and Regulatory-Required

Supplementary Information with Independent Auditor's Report

For the Year Ended December 31, 2023

MAPES & MILLER LLP

Certified Public Accountants

Norton, Kansas

NORTON COUNTY, KANSAS
Norton, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2023

TABLE OF CONTENTS

	Page Number
Independent Auditor's Report	1
Financial Section	
STATEMENT 1	
Summary of Receipts, Expenditures and Unencumbered Cash	3
Composition of Cash	6
Notes to the Financial Statement	7
Regulatory-Required Supplementary Information	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	18
SCHEDULE 2	
Schedule of Receipts and Expenditures – Actual and Budget	
General	19
Road and Bridge	21
Special Bridge	22
Andbe Home Maintenance	23
County Health	24
Election	25
Noxious Weed	26
Noxious Weed Deficiency	27
Noxious Weed Capital Outlay	28
Economic Development	29
Senior Citizens' Service	30
Historical Preservation	31
Special Alcohol Program	32
Special Parks and Recreation	33
Norton County 911	34
Hospital Maintenance	35
Employee Benefits	36
Appraiser's Cost	37
4-H Maintenance	38
Fair	39
Soil Conservation	40
Airport	41
Mental Health	42
Mental Retardation	43
District Coroner	44
EMS Building Bonds	45
EMS Building COP Debt	46
Economic Recovery Zone Bonds	47
Solid Waste	48
EMS – Ambulance	49

TABLE OF CONTENTS - (Continued)

	Page Number
Schedule of Receipts and Expenditures – Actual	
County Equipment Reserve	50
Special Machinery and Equipment	50
Multi-Year Capital Improvement	50
Economic Development Capital Outlay	50
Special Vehicle	51
Register of Deeds Technology	51
County Clerk Technology	51
County Treasurer Technology	51
EMS Memorial	52
Attorney's Training	52
Special Law Enforcement Trust	52
Worthless Check Administrative Fee	52
Special Prosecutor's Trust	53
Kelling Fund	53
Pamida Fund	53
Bond Supervision Fee	53
Wireless 911 Grant	54
Airport Grant	54
E-Community	54
Economic Development Relocation	54
Sheriff Phone Commission	55
Norton Commerce Grant	55
NC/CED Housing	55
ARPA Grant	55
Landfill Closure	56
Solid Waste Capital Outlay	56
Ambulance Equipment	56
Extension Council	57
Sheriff K-9 Grant	57
Alcohol and Drug Test	57
Norton County Rural Business Enterprise	57
SCHEDULE 3	
Schedule of Receipts and Disbursements – Agency Funds	58

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Norton County, Kansas
Norton, Kansas 67654

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Norton, Norton, Kansas, a Municipality, as of and for the year ended December 31, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Norton County, Kansas, as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Norton County, Kansas, as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our adverse and unmodified opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error. In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we

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

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

Supplementary Information

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

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
October 21, 2024

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General Funds							
General	$ 1,692,227	0	2,353,083	2,321,019	1,724,291	65,647	1,789,938
Special Purpose Funds							
Road and Bridge	342,652	0	2,241,985	1,864,835	719,802	10,660	730,462
Special Bridge	257,101	0	0	0	257,101	0	257,101
Andbe Home Maintenance	386	0	30,164	30,490	60	0	60
County Health	0	0	662,111	662,111	0	17,558	17,558
Election	20,126	0	71,925	83,605	8,446	0	8,446
Noxious Weed	33,668	0	203,700	175,250	62,118	0	62,118
Noxious Weed Capital Outlay	99,855	0	23,951	0	123,806	0	123,806
Economic Development	0	0	148,804	148,804	0	1,039	1,039
Senior Citizens' Service	981	0	75,411	76,000	392	0	392
Historical Preservation	165	0	7,540	7,468	237	0	237
Special Alcohol Program	62,948	0	9,021	0	71,969	0	71,969
Special Parks and Recreation	57,764	0	4,716	12,500	49,980	0	49,980
Norton County 911	84,530	0	63,811	55,691	92,650	1,224	93,874
Hospital Maintenance	2,884	0	225,405	227,500	789	0	789
Employee Benefits	898,994	0	1,223,314	1,372,305	750,003	0	750,003
Appraiser's Cost	22,478	0	157,094	164,058	15,514	31	15,545
4-H Maintenance	2,453	0	18,314	17,950	2,817	223	3,040
Fair	3,255	0	13,085	11,500	4,840	0	4,840
Soil Conservation	2,964	0	21,217	22,000	2,181	0	2,181
Airport	6,275	0	53,303	56,300	3,278	0	3,278
Mental Health	1,020	0	37,926	40,000	(1,054)	0	(1,054)

(Continued)

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (continued)							
Mental Retardation	$ 959	0	42,805	45,000	(1,236)	0	(1,236)
District Coroner	2,798	0	2,786	2,400	3,184	0	3,184
County Health Capital Outlay	205,020	0	0	31,485	173,535	0	173,535
County Equipment Reserve	959,788	0	145,810	151,951	953,647	0	953,647
Special Machinery and Equipment	703,184	0	560,496	336,600	927,080	63,465	990,545
Multi-Year Capital Improvement	50,980	0	0	0	50,980	0	50,980
Economic Development Capital Outlay	30,363	0	756	14,982	16,137	0	16,137
Special Vehicle	38,634	0	58,799	57,256	40,177	0	40,177
EMS Memorial Fund	160	0	0	0	160	0	160
Register of Deeds Technology	24,348	0	6,318	2,370	28,296	0	28,296
County Clerk Technology	13,101	0	1,579	0	14,680	0	14,680
County Treasurer Technology	13,101	0	1,579	0	14,680	0	14,680
Attorney's Training	4,064	0	872	1,113	3,823	0	3,823
Special Law Enforcement Trust	38,245	0	2,725	0	40,970	0	40,970
Worthless Check Administrative Fee	2,791	0	40	74	2,757	0	2,757
Special Prosecutor's Trust	179	0	0	0	179	0	179
Kelling Fund	366	0	67	120	313	0	313
Pamida Fund	1,000	0	0	0	1,000	0	1,000
Bond Supervision Fee	8,311	0	1,808	0	10,119	0	10,119
Wireless 911 Grant	4,142	0	0	0	4,142	0	4,142
Airport Grant	15,122	0	61,770	61,770	15,122	0	15,122
E-Community	1,198	0	48,900	47,912	2,186	3,400	5,586
Economic Development Relocation	47,600	0	30,000	30,000	47,600	0	47,600
Sheriff Phone Commission	16,211	0	3,186	0	19,397	0	19,397
Norton Commerce Grant	0	0	940,000	56,355	883,645	16,950	900,595
NC/CED Housing	374,812	0	0	212,352	162,460	0	162,460
ARPA Grant	273,823	0	100,000	149,646	224,177	0	224,177
Extension Council	14,932	0	0	0	14,932	0	14,932
Sheriff K-9 Grant	20	0	0	0	20	0	20
Bond and Interest Funds							
EMS Building Bonds	0	0	6	6	0	0	0
EMS Building COP Debt	7,665	0	43,867	43,405	8,127	0	8,127
Economic Recovery Zone Bonds	10,217	0	0	0	10,217	0	10,217

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

(Continued)

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds							
Solid Waste	$ 61,524	0	494,289	386,600	169,213	4,143	173,356
Solid Waste Equipment	332,898	0	115,806	94,509	354,195	0	354,195
Landfill Closure	10,000	0	0	0	10,000	0	10,000
EMS - Ambulance	43,905	0	580,128	624,033	0	3,002	3,002
Ambulance Equipment	457,538	0	0	29,241	428,297	0	428,297
Trust Funds							
Alcohol and Drug Test	7,222	0	9,303	10,909	5,616	0	5,616
Norton County Rural Business Enterprise	75,260	0	188	0	75,448	0	75,448
Total Reporting Entity (Excluding Agency Funds)	$ 7,444,207	0	10,899,763	9,739,475	8,604,495	187,342	8,791,837

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

NORTON COUNTY, KANSAS
Composition of Cash
Regulatory Basis
For the Year Ended December 31, 2023

Cash on Hand		
County Treasurer	$	400
Sheriff		40
County Health		600
Solid Waste		150
Ambulance		250
Solutions North Bank - Norton, Kansas		
Checking Accounts		24,572
NOW Account		1,426,420
Certificate of Deposit		541,491
First State Bank - Norton, Kansas		
NOW Accounts		7,129,435
Checking Accounts		1,124,777
Equity Bank - Almena, Kansas		
NOW Account		97,298
The Bank - Norton, Kansas		
NOW Accounts		5,286,454
Money Market Account		75,448
Total Cash and Investments		15,707,335
Less Agency Funds per Schedule 3		(6,915,498)
Total Reporting Entity (Excluding Agency Funds)	**$**	**8,791,837**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

Norton County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Norton County (the municipality). The following related municipal entities are not included in the financial statement:

Norton County Hospital. A seven-member board is appointed by the County Commission to oversee the operation of the county's hospital. The hospital can sue and be sued, and can buy, sell or lease real property. The County annually levies a tax for the maintenance of the hospital. The Hospital Board must obtain approval from the County Commission for bond issuances. The audited financial statements for the Norton County Hospital are available at the Norton County Clerk's office.

Norton County Fair Board. The Norton County Fair Board is organized and operated under K.S.A. 2-132 to operate a county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities. The Fair Board is appointed by the County Commission to oversee operations. The County annually levies taxes for the board to be used for maintenance of the fairgrounds and buildings and for the payment of award premiums to fair exhibitors and contestants. Unaudited financial reports for the Norton County Fair Board can be obtained by contacting the Treasurer at 107 S State, Norton, KS 67654.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2023:

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 regulatory receipt 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.

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

Trust fund – funds used to report assets held in trust for 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—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regularly 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 municipality 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 municipality to use the regulatory basis of accounting.

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 mandatory, the statutes provide for the following sequence and timetable in adoption of the legal annual operating budget:

1 Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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 ten days after publication the hearing may be held and the governing body may amend the budget at that time. No funds were amended in this manner during the year ended December 31, 2023.

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 statements 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, regulatory receipts 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 municipality 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 projects funds, trust funds, and the following special purpose and business funds:

Special Purpose Funds:

- Special Bridge
- Mental Health
- Mental Retardation
- County Health Capital Outlay
- County Equipment Reserve
- Special Machinery and Equipment
- Economic Development Capital Outlay
- Special Vehicle
- Register of Deeds Technology
- County Clerk Technology
- County Treasurer Technology
- Attorney's Training
- Sheriff Phone Commission
- ARPA Grant
- Sheriff K-9 Grant
- Muti-Year Capital Improvement
- EMS Memorial Fund
- Special Law Enforcement Trust
- Special Prosecutor's Trust
- Kelling Fund
- Wireless 911 Grant
- Airport Grant
- Pamida Fund
- E-Community
- Worthless Check Administrative Fee
- Economic Development Relocation
- Bond Supervision Fee
- Norton Commerce Grant
- Extension Council
- NC/CED Housing

Business Funds:

- Solid Waste Capital Outlay
- Ambulance Equipment
- Landfill Closure

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.

2. **Stewardship, Compliance and Accountability**

Compliance with Kansas Statutes

Outstanding Warrants. K.S.A. 10-815 states that outstanding warrants/checks for two years or more shall be canceled and restored to the fund originally charged. At year-end there were outstanding checks for more than two years. This appears to be a violation of this statute.\

Budget Violation. K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. Expenditures in the County Health and Economic Development funds have exceeded the published budget amount. This appears to be a violation of this statute.

Cash Basis Compliance. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Mental Health and Mental Retardation funds incurred indebtedness in excess of available cash balances. This appears to be in violation of this statute.

3. **Deposits and Investments**

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 municipality 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 the 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 statues 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 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's designated "peak periods" are as follows:

	Period		Period	
Financial Institution	From	To	From	To
First State Bank, Norton, Kansas	December 15	February 13	May 10	July 9
Solutions North Bank, Norton, Kansas	December 20	February 19	May 1	June 30
The Bank, Norton, Kansas	December 15	February 13	May 10	July 9
Equity Bank, Almena, Kansas	December 10	February 8	May 10	July 9

All deposits were legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits was $15,705,895 and the bank balance was $16,235,698. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,121,440 was covered by federal depository insurance, and $11,888,444 was collateralized with securities held by the pledging financial institutions' agents in the County's name and $3,225,814 was unsecured under a designated peak period agreement.

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. At December 31, 2023, the County held no investments except for certificates of deposit which are considered as a component of deposits.

4. Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from Norton County, Kansas, were $285,799 for the year ended December 31, 2023.

Net Pension Liability At December 31, 2023, the county's proportionate share of the collective net pension liability reported by KPERS was $2,796,423. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The county's proportion of the net pension liability was based on the ratio of the county's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

5. Other Long-Term Obligations from Operations

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the County 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. There is no cost to the County under this program.

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

Compensated Absences. The County's compensated absence policy permits full time employees to accumulate vacation time at the rate of four hours per month for the first two years of employment; eight hours per month for three through ten years; twelve hours per month for eleven through twenty years; and sixteen hours per month over twenty years. Part-time employees receive vacation credit at the rate of one-half of the benefit the employee would earn if the employee were full-time. Temporary and seasonal employees do not earn vacation credit. Employees can carry eighty hours over to the next year.

The County's full time employees also accumulate sick leave at the rate of eight hours per month. Part-time employees earn four hours of sick leave for each month of service. Temporary and seasonal employees do not earn sick leave. Employees may accrue not more than nine hundred sixty hours of sick leave. Employees who accumulate more than nine hundred sixty hours of sick leave by the end of the year are paid for the excess hours up to a maximum of eighty hours at the same rate of pay at which the sick leave was accumulated. Any remaining accumulated sick days are not paid.

6. **Special Items**

Revolving Loan Fund. In 1997, Norton County was awarded a $50,000 Rural Business Enterprise Grant from the United States Department of Agriculture for the purpose of establishing a Revolving Loan Fund to provide loans to businesses in Norton County for which the loan proceeds would result in the creation and/or retention of jobs. The balance of the outstanding loans as of December 31, 2023 was $0.

7. **Interfund Transactions**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	County Equipment Reserve	K.S.A. 19-119	$ 137,967
Ambulance Equipment	EMS-Ambulance	K.S.A. 19-119	19,197
Road & Bridge	Special Machinery & Equipment	K.S.A. 68-141(g)	560,496
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	23,951
Election	Election Capital Outlay	K.S.A. 19-119	3,208
4-H Maintenance	County Equipment Reserve	K.S.A. 19-119	4,635
Special Vehicle	General	K.S.A. 8-145	36,106
Economic Development Capital Outlay	Economic Development	K.S.A. 79-2934	11,226
County Health Capital Outlay	County Health	K.S.A. 65-204	31,485
Solid Waste	Solid Waste Capital Outlay	K.S.A. 19-119	115,806

Residual Equity transfers were as follows:

From	To	Regulatory Authority	Amount
EMS Building Bonds	EMS Building COP Debt	K.S.A. 12-6a16	$ 6

8. **Risk Management**

The County 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 workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to Kansas Workers Risk Cooperative for Counties for workers compensation insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative for Counties will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas Workers Risk Cooperatives for Counties.

The County has also been unable to obtain property and casualty 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 Kansas County Association Multiline Pool, a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The County pays annual premiums to Kansas County Association Multiline Pool for its property and casualty insurance coverage. The agreement to participate provides that the Kansas County Association

Multiline Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas County Association Multiline Pool.

The County continues to carry commercial insurance for all other risk of loss, including boiler insurance and underground storage tank liability insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

9. **Claims and Judgments**

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual government funds or the overall financial position of the County.

During the ordinary course of its operations the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

10. **Liability for Landfill Closure and Post Closure Costs**

Permit No. 0131 – Closed Portion

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Solid Waste Funds in this financial statement, the County has a liability based on the future post closure care costs that will be incurred.

The County discontinued accepting waste on the 11.7 acre landfill site on April 8, 1994. The estimates of post closure care liability at year-end for this site is $18,121. This liability is based on what it would cost to perform all post closure care in 2023 for the remaining year of the required thirty-year maintenance and monitoring period after closure. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of post closure care costs.

On April 15, 1998, the County entered into a Consent Agreement and Final Order with Kansas Department of Health and Environment to establish closure and post closure care requirements. An amendment to that agreement made on November 13, 2003 waives the requirement of financial assurance for post closure care for this site so long as the County complies with the provisions of the Consent Agreement and Final Order.

Permit No. 0131 – Open Portion

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Solid Waste Funds in this financial statement, the County is incurring a liability based on the future post closure care costs that will be incurred.

The County has obtained a permit to open an additional 18 acres adjoining the closed 11.7 acre site. The engineer estimates of closure and post closure care liability at year-end for this site is $449,964. This liability is based on the use of 26.12 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of $1,272,718 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2023. The County expects the landfill to continue to operate for approximately fifty-three years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post closure care cost.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

11. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued

12. **Long-term Debt**

Hospital Refunding Bonds Series 2004. On May 27, 2004, Norton County, Kansas issued hospital revenue refunding bonds in the amount of $950,000 for the purpose of providing funds to retire the remaining portion of the Hospital Revenue Bonds Series 2003B which were issued to provide funds to pay a portion of the costs of acquiring, constructing, reconstructing, altering, repairing, improving, extending or enlarging the hospital. The bonds are special obligations of Norton County, payable solely from the pledge of the net revenues derived by the Norton County Hospital, a component unit of Norton County, Kansas. The bonds constitute neither debt of nor an indebtedness within the meaning of any constitutional or statutory debt limitation or restriction, nor a pledge of the full faith and credit of Norton County, Kansas, nor shall they in anyway obligate Norton County, the State of Kansas or any political subdivision thereof to levy any form of taxation or make any appropriation for their payment.

Hospital Revenue Bonds Series 2011A & B. On June 15, 2011 Norton County, Kansas issued hospital revenue bonds totaling $2,240,000 for the purpose of providing funds to pay the costs of acquiring, constructing and equipping a medical clinic adjacent to the hospital. The bonds are special obligations of Norton County, payable solely from the pledge of the net revenues derived by the Norton County Hospital, a component unit of Norton County, Kansas. The bonds constitute neither debt of nor an indebtedness within the meaning of any constitutional or statutory debt limitation or restriction, nor a pledge of the full faith and credit of Norton County, Kansas, nor shall they in anyway obligate Norton County, the State of Kansas or any political subdivision thereof to levy any form of taxation or make any appropriation for their payment.

12. **Long-term Debt - (Continued)**

Changes in long-term liabilities for Norton County, Kansas for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Certificates of Participation:									
Series 2014 EMS	1.00-3.25%	06/24/14	365,000	09/01/24	80,000	0	40,000	40,000	2,580
Finance Leases:									
Caterpillar Compactor Lease	3.73%	11/13/18	339,500	01/31/23	70,910	0	70,910	0	2,644
Courthouse Improvement Lease	2.73%	12/16/19	1,984,098	12/01/34	1,504,979	0	107,699	1,397,280	41,041
Caterpillar Motor Grader Lease	4.97%	12/30/22	317,327	12/30/27	275,000	0	49,798	225,202	13,667
Total Finance Leases					1,850,889	0	228,407	1,622,482	57,352
Total Contractual Indebtedness					**1,930,889**	**0**	**268,407**	**1,662,482**	**59,932**

12. **Long-term Debt - (Continued)**

Current maturities of long-term debt for Norton County, Kansas through maturity are as follows:

	2024	2025	2026	2027	2028	2029-2033	2034-2038	Total
PRINCIPAL								
Certificates of Participation:								
Series 2014 EMS	40,000	0	0	0	0	0	0	40,000
Finance Leases:								
Caterpillar Compactor Lease	0	0	0	0	0	0	0	0
Courthouse Improvement Lease	110,636	113,653	116,752	119,936	123,207	668,304	144,792	1,397,280
Caterpillar Motor Grader Lease	52,273	54,871	57,598	60,460	0	0	0	225,202
Total Finance Leases	162,909	168,524	174,350	180,396	123,207	668,304	144,792	1,622,482
TOTAL PRINCIPAL	**202,909**	**168,524**	**174,350**	**180,396**	**123,207**	**668,304**	**144,792**	**1,662,482**
INTEREST								
Certificates of Participation:								
Series 2014 EMS	1,300	0	0	0	0	0	0	1,300
Finance Leases:								
Caterpillar Compactor Lease	0	0	0	0	0	0	0	0
Courthouse Improvement Lease	38,104	35,087	31,987	28,804	25,533	100,930	3,948	264,393
Caterpillar Motor Grader Lease	11,192	8,594	5,867	3,005	0	0	0	28,658
Total Finance Leases	49,296	43,681	37,854	31,809	25,533	100,930	3,948	293,051
TOTAL INTEREST	**50,596**	**43,681**	**37,854**	**31,809**	**25,533**	**100,930**	**3,948**	**294,351**
TOTAL PRINCIPAL AND INTEREST	**$ 253,505**	**212,205**	**212,204**	**212,205**	**148,740**	**769,234**	**148,740**	**1,956,833**

NORTON COUNTY, KANSAS
Regulatory-Required
Supplementary Information
For the Year Ended December 31, 2023

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

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:					
General Funds					
General	$ 2,935,535	82,541	3,018,076	2,321,019	(697,057)
Special Purpose Funds					
Road and Bridge	1,916,707	194,543	2,111,250	1,864,835	(246,415)
Special Bridge	128,661	0	128,661	0	*
Andbe Home Maintenance	30,492	0	30,492	30,490	(2)
County Health	566,013	13,063	579,076	662,111	83,035
Election	83,605	0	83,605	83,605	0
Noxious Weed	175,250	0	175,250	175,250	0
Noxious Weed Capital Outlay	100,067	0	100,067	0	(100,067)
Economic Development	139,330	0	139,330	148,804	9,474
Senior Citizens' Service	76,902	0	76,902	76,000	(902)
Historical Preservation	7,468	0	7,468	7,468	0
Special Alcohol Program	33,743	0	33,743	0	(33,743)
Special Parks and Recreation	28,815	0	28,815	12,500	(16,315)
Norton County 911	94,175	0	94,175	55,691	(38,484)
Hospital Maintenance	234,501	0	234,501	227,500	(7,001)
Employee Benefits	1,580,000	59,620	1,639,620	1,372,305	(267,315)
Appraisers's Cost	161,690	3,868	165,558	164,058	(1,500)
4-H Maintenance	17,950	0	17,950	17,950	0
Fair	12,000	0	12,000	11,500	(500)
Soil Conservation	22,000	0	22,000	22,000	0
Airport	56,300	0	56,300	56,300	0
Mental Health	40,000	0	40,000	40,000	*
Mental Retardation	45,000	0	45,000	45,000	*
District Coroner	3,282	0	3,282	2,400	(882)
County Health Capital Outlay	76,673	0	76,673	0	(76,673)
Bond and Interest Funds					
EMS Building Bonds	0	6	6	6	0
EMS Building COP Debt	49,330	0	49,330	43,405	(5,925)
Economic Recovery Zone Bonds	10,682	0	10,682	0	(10,682)
Business Funds					
Solid Waste	386,600	0	386,600	386,600	0
EMS - Ambulance	623,000	4,500	627,500	624,033	(3,467)

* Exempt from Budget Law

NORTON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Receipts:	Actual	Budget	Variance Over (Under)
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,305,185	1,278,026	27,159
Delinquent Tax	13,673	0	13,673
Motor Vehicle Tax	81,531	70,816	10,715
Recreational Vehicle Tax	1,891	1,829	62
16/20M Vehicle Tax	11,463	9,659	1,804
Commercial Vehicle Tax	3,365	2,744	621
Watercraft Tax	920	628	292
Intangible Tax	26,522	24,426	2,096
In Lieu of Taxes	25,831	23,500	2,331
Intergovernmental			
Mineral Production	2,123	2,700	(577)
Alcoholic Liquor	4,716	2,500	2,216
Sales Tax	498,088	395,000	103,088
Licenses, Fees and Permits			
County Officer Fees	49,842	59,500	(9,658)
Filing Fees	540	300	240
Sheriff VIN Fees	8,820	0	8,820
NRP Admin Fees	3,458	0	3,458
Court Fees	17,807	20,000	(2,193)
Charges for Services			
Dispatch	77,818	81,000	(3,182)
Miscellaneous			
Phone Commissary/Commission	411	500	(89)
Copy Fees	2,936	2,500	436
CCC Nursing Rent	15,000	18,000	(3,000)
Miscellaneous	19,187	0	19,187
Interest on Idle Funds	33,319	75,000	(41,681)
Interest on Delinquent Tax	22,718	39,500	(16,782)
Insurance Proceeds	7,272	0	7,272
Reimbursed Expenses	82,541	0	82,541
Transfer from Economic Recovery Zone Bonds	0	10,682	(10,682)
Transfer from Special Vehicle	36,106	0	36,106
Total Receipts	2,353,083	**2,118,810**	**234,273**

NORTON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
(Continued)			
Expenditures:			
County Commissioners	$ 101,524	95,410	6,114
County Clerk	157,562	149,425	8,137
County Treasurer	156,368	149,100	7,268
County Attorney	114,303	107,003	7,300
Register of Deeds	76,945	87,295	(10,350)
Sheriff	746,022	861,950	(115,928)
Unified Court - Operating	18,355	21,050	(2,695)
Unified Court - Attorney Fund	127,023	79,000	48,023
17th Judicial Court	12,420	17,500	(5,080)
Probation	10,386	14,300	(3,914)
Courthouse General	302,917	296,210	6,707
Emergency Preparedness	8,023	59,500	(51,477)
Data Processing	139,226	133,000	6,226
CCC Nursing Building	21,363	25,750	(4,387)
Correction Program	41,875	32,250	9,625
Indigent Burial	0	1,200	(1,200)
Courthouse Improvement Lease	148,740	148,740	0
Transfer to County Equipment Reserve	137,967	352,610	(214,643)
Transfer to Multi-Year Capital Improvement Fund	0	304,242	(304,242)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	82,541	(82,541)
Total Expenditures	2,321,019	**3,018,076**	**(697,057)**
Receipts Over (Under) Expenditures	32,064		
Unencumbered Cash, Beginning	1,692,227		
Unencumbered Cash, Ending	**$ 1,724,291**		

NORTON COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 970,586	948,267	22,319
Delinquent Tax	11,497	0	11,497
Motor Vehicle Tax	104,738	104,785	(47)
Recreational Vehicle Tax	2,429	2,707	(278)
16/20M Vehicle Tax	14,872	14,294	578
Commercial Vehicle Tax	4,316	4,060	256
Watercraft Tax	1,180	928	252
Intergovernmental			
Special City County Highway	366,645	378,178	(11,533)
Equalization Aid	2,841	0	2,841
Lease Purchase Proceeds	275,000	0	275,000
Miscellaneous	32,289	0	32,289
Kansas Department of Transportation	261,049	0	261,049
Reimbursed Expenses	194,543	0	194,543
Total Receipts	2,241,985	**1,453,219**	**788,766**
Expenditures:			
Personal Services	608,119	680,583	(72,464)
Contractual Services	329,564	236,475	93,089
Commodities	340,133	608,600	(268,467)
Capital Outlay	26,523	130,000	(103,477)
Transfer to Special Machinery & Equipment	560,496	0	560,496
Adjustment for Qualifying Budget Credit:			
KDOT Reimbursement	0	261,049	(261,049)
Reimbursed Expenses	0	194,543	(194,543)
Total Expenditures	1,864,835	**2,111,250**	**(246,415)**
Receipts Over (Under) Expenditures	377,150		
Unencumbered Cash, Beginning	342,652		
Unencumbered Cash, Ending	**$ 719,802**		

NORTON COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	$ 0	110	(110)
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	0	128,661	(128,661)
Total Expenditures	0	**128,661**	**(128,661)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	257,101		
Unencumbered Cash, Ending	**$ 257,101**		

* Exempt from Budget Law per K.S.A. 68-1135

NORTON COUNTY, KANSAS
ANDBE HOME MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 27,242	27,849	(607)
Delinquent Tax	293	0	293
Motor Vehicle Tax	2,169	2,185	(16)
Recreational Vehicle Tax	50	56	(6)
16/20M Vehicle Tax	295	298	(3)
Commercial Vehicle Tax	90	85	5
Watercraft Tax	25	19	6
Total Receipts	30,164	**30,492**	**(328)**
Expenditures:			
Appropriations to Andbe Home Board	30,490	**30,492**	**(2)**
Receipts Over (Under) Expenditures	(326)		
Unencumbered Cash, Beginning	386		
Unencumbered Cash, Ending	**$ 60**		

NORTON COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 169,097	165,421	3,676
Delinquent Tax	1,801	0	1,801
Motor Vehicle Tax	13,341	13,414	(73)
Recreational Vehicle Tax	309	346	(37)
16/20M Vehicle Tax	1,836	1,830	6
Commercial Vehicle Tax	552	520	32
Watercraft Tax	151	119	32
Charges for Services	301,498	255,385	46,113
Grants	128,978	97,500	31,478
Transfer from Health Capital Outlay	31,485	0	31,485
Reimbursed Expenses	13,063	0	13,063
Total Receipts	662,111	**534,535**	**127,576**
Expenditures:			
Personal Services	318,368	315,000	3,368
Contractual Services	55,404	46,585	8,819
Commodities	287,463	172,950	114,513
Capital Outlay	876	0	876
Transfer to Health Capital Outlay	0	0	0
Adjustments for Qualifying Budget Credits:			
Grants	0	31,478	(31,478)
Reimbursed Expenses	0	13,063	(13,063)
Total Expenditures	662,111	**579,076**	**83,035**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

NORTON COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 62,370	60,888	1,482
Delinquent Tax	711	0	711
Motor Vehicle Tax	7,350	7,482	(132)
Recreational Vehicle Tax	170	193	(23)
16/20M Vehicle Tax	932	1,021	(89)
Commerical Vehicle Tax	308	290	18
Watercraft Tax	84	66	18
Total Receipts	71,925	**69,940**	**1,985**
Expenditures:			
Personal Services	56,467	44,000	12,467
Contractual Services	23,839	37,030	(13,191)
Commodities	91	2,575	(2,484)
Transfer to Election Capital Outlay	3,208	0	3,208
Total Expenditures	83,605	**83,605**	**0**
Receipts Over (Under) Expenditures	(11,680)		
Unencumbered Cash, Beginning	20,126		
Unencumbered Cash, Ending	**$ 8,446**		

NORTON COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 102,158	99,211	2,947
Delinquent Tax	1,101	0	1,101
Motor Vehicle Tax	8,134	8,193	(59)
Recreational Vehicle Tax	188	212	(24)
16/20M Vehicle Tax	1,104	1,118	(14)
Commerical Vehicle Tax	338	317	21
Watercraft Tax	92	73	19
Charges for Services	90,585	66,126	24,459
Total Receipts	203,700	**175,250**	**28,450**
Expenditures:			
Personal Services	69,909	76,000	(6,091)
Contractual Services	13,195	12,000	1,195
Commodities	65,541	85,000	(19,459)
Capital Outlay	2,654	2,250	404
Transfer to Noxious Weed Capital Outlay	23,951	0	23,951
Total Expenditures	175,250	**175,250**	**0**
Receipts Over (Under) Expenditures	28,450		
Unencumbered Cash, Beginning	33,668		
Unencumbered Cash, Ending	**$ 62,118**		

NORTON COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Transfer from Noxious Weed	$ 23,951	**0**	**23,951**
Expenditures:			
Transfer to Noxous Weed	0	0	0
Capital Outlay	0	100,067	(100,067)
Total Expenditures	0	**100,067**	**(100,067)**
Receipts Over (Under) Expenditures	23,951		
Unencumbered Cash, Beginning	99,855		
Unencumbered Cash, Ending	**$ 123,806**		

NORTON COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 77,645	75,928	1,717
Delinquent Tax	846	0	846
Motor Vehicle Tax	6,277	6,339	(62)
Recreational Vehicle Tax	145	164	(19)
16/20M Vehicle Tax	841	865	(24)
Commercial Vehicle Tax	261	246	15
Watercraft Tax	71	56	15
Transfer from Economic Development Capital Outlay	11,226	0	11,226
Reimbursed Expenses	51,492	55,732	(4,240)
Total Receipts	148,804	**139,330**	**9,474**
Expenditures:			
Personal Services	110,709	102,000	8,709
Contractual Services	29,369	28,630	739
Commodities	795	2,000	(1,205)
Capital Outlay	4,980	1,000	3,980
Special Projects	2,951	5,700	(2,749)
Transfer to Economic Development Capital Outlay	0	0	0
Total Expenditures	148,804	**139,330**	**9,474**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

NORTON COUNTY, KANSAS
SENIOR CITIZENS' SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 68,105	69,622	(1,517)
Delinquent Tax	733	0	733
Motor Vehicle Tax	5,423	5,462	(39)
Recreational Vehicle Tax	126	141	(15)
16/20M Vehicle Tax	737	745	(8)
Commercial Vehicle Tax	225	212	13
Watercraft Tax	62	48	14
Total Receipts	75,411	**76,230**	**(819)**
Expenditures:			
Appropriations to City Senior Centers	76,000	**76,902**	**(902)**
Receipts Over (Under) Expenditures	(589)		
Unencumbered Cash, Beginning	981		
Unencumbered Cash, Ending	**$ 392**		

NORTON COUNTY, KANSAS
HISTORICAL PRESERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 6,810	6,614	196
Delinquent Tax	73	186	(113)
Motor Vehicle Tax	542	546	(4)
Recreational Vehicle Tax	13	14	(1)
16/20M Vehicle Tax	74	75	(1)
Commercial Vehicle Tax	22	21	1
Watercraft Tax	6	5	1
Total Receipts	7,540	**7,461**	**79**
Expenditures:			
Appropriations to Historical Society	7,468	**7,468**	**0**
Receipts Over (Under) Expenditures	72		
Unencumbered Cash, Beginning	165		
Unencumbered Cash, Ending	**$ 237**		

NORTON COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Alcoholic Liquor Tax	$ 9,021	**7,500**	**1,521**
Expenditures:			
Appropriations to Council on Alcohol and Other Drugs	0	**33,743**	**(33,743)**
Receipts Over (Under) Expenditures	9,021		
Unencumbered Cash, Beginning	62,948		
Unencumbered Cash, Ending	**$ 71,969**		

NORTON COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Alcoholic Liquor Tax	$ 4,716	**2,500**	**2,216**
Expenditures:			
Appropriations	12,500	**28,815**	**(16,315)**
Receipts Over (Under) Expenditures	(7,784)		
Unencumbered Cash, Beginning	57,764		
Unencumbered Cash, Ending	**$ 49,980**		

NORTON COUNTY, KANSAS
NORTON COUNTY 911
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
911 Tax	$ 63,629	60,000	3,629
Interest on Idle Funds	182	235	(53)
Total Receipts	63,811	**60,235**	3,576
Expenditures:			
Contractual Services	55,033	61,500	(6,467)
Commodities	658	0	658
Capital Outlay	0	32,675	(32,675)
Total Expenditures	55,691	**94,175**	**(38,484)**
Receipts Over (Under) Expenditures	8,120		
Unencumbered Cash, Beginning	84,530		
Unencumbered Cash, Ending	**$ 92,650**		

NORTON COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 204,315	208,865	(4,550)
Delinquent Tax	2,110	3,700	(1,590)
Motor Vehicle Tax	15,911	16,386	(475)
Recreational Vehicle Tax	368	423	(55)
16/20M Vehicle Tax	1,841	2,235	(394)
Commercial Vehicle Tax	675	635	40
Watercraft Tax	185	145	40
Total Receipts	225,405	**232,389**	**(6,984)**
Expenditures:			
Appropriations to Hospital Board	227,500	**234,501**	**(7,001)**
Receipts Over (Under) Expenditures	(2,095)		
Unencumbered Cash, Beginning	2,884		
Unencumbered Cash, Ending	**$ 789**		

NORTON COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,029,170	1,005,923	23,247
Delinquent Tax	11,155	0	11,155
Motor Vehicle Tax	101,876	102,737	(861)
Recreational Vehicle Tax	2,360	2,654	(294)
16/20M Vehicle Tax	13,744	14,015	(271)
Commercial Vehicle Tax	4,232	3,980	252
Watercraft Tax	1,157	910	247
Reimbursed Expenses	59,620	0	59,620
Total Receipts	1,223,314	**1,130,219**	**93,095**
Expenditures:			
Health Insurance	689,921	880,000	(190,079)
Social Security/Medicare Taxes	238,421	225,000	13,421
Retirement	285,799	250,000	35,799
Workers' Compensation Insurance	42,812	50,000	(7,188)
Unemployment	0	20,000	(20,000)
Life Insurance	9,392	3,250	6,142
Professional Services	720	1,250	(530)
Claims Paid	104,372	0	104,372
Transfer to Health Reimbursement	0	150,000	(150,000)
Flu Shots	0	500	(500)
Miscellaneous	868	0	868
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	59,620	(59,620)
Total Expenditures	1,372,305	**1,639,620**	**(267,315)**
Receipts Over (Under) Expenditures	(148,991)		
Unencumbered Cash, Beginning	898,994		
Unencumbered Cash, Ending	**$ 750,003**		

NORTON COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 138,338	135,451	2,887
Delinquent Tax	1,449	0	1,449
Motor Vehicle Tax	8,641	12,295	(3,654)
Recreational Vehicle Tax	200	318	(118)
16/20M Vehicle Tax	1,215	1,677	(462)
Commercial Vehicle Tax	357	476	(119)
Watercraft Tax	98	109	(11)
Reimbursed Expense	3,868	0	3,868
Appraiser's Fees	2,928	0	2,928
Total Receipts	157,094	**150,326**	**6,768**
Expenditures:			
Personal Services	140,235	137,715	2,520
Contractual Services	19,069	16,185	2,884
Commodities	4,754	7,790	(3,036)
Transfer to County Equipment Reserve	0	0	0
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	3,868	(3,868)
Total Expenditures	164,058	**165,558**	**(1,500)**
Receipts Over (Under) Expenditures	(6,964)		
Unencumbered Cash, Beginning	22,478		
Unencumbered Cash, Ending	**$ 15,514**		

NORTON COUNTY, KANSAS
4-H MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 15,718	15,378	340
Delinquent Tax	164	0	164
Motor Vehicle Tax	982	1,217	(235)
Recreational Vehicle Tax	23	31	(8)
16/20M Vehicle Tax	138	166	(28)
Commercial Vehicle Tax	41	47	(6)
Watercraft Tax	11	11	0
Rent	1,237	1,100	137
Total Receipts	18,314	**17,950**	**364**
Expenditures:			
Personal Services	2,400	2,400	0
Contractual Services	10,099	15,050	(4,951)
Commodities	689	500	189
Capital Outlay	127	0	127
Transfer to Equipment Reserve	4,635	0	4,635
Total Expenditures	17,950	**17,950**	**0**
Receipts Over (Under) Expenditures	364		
Unencumbered Cash, Beginning	2,453		
Unencumbered Cash, Ending	**$ 2,817**		

NORTON COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 12,045	11,793	252
Delinquent Tax	126	0	126
Motor Vehicle Tax	752	18	734
Recreational Vehicle Tax	17	23	(6)
16/20M Vehicle Tax	106	123	(17)
Commercial Vehicle Tax	31	35	(4)
Watercraft Tax	8	8	0
Total Receipts	13,085	**12,000**	**1,085**
Expenditures:			
Appropriations to Fair Board	11,500	**12,000**	**(500)**
Receipts Over (Under) Expenditures	1,585		
Unencumbered Cash, Beginning	3,255		
Unencumbered Cash, Ending	**$ 4,840**		

NORTON COUNTY, KANSAS
SOIL CONSERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 19,528	19,108	420
Delinquent Tax	205	0	205
Motor Vehicle Tax	1,220	1,600	(380)
Recreational Vehicle Tax	28	41	(13)
16/20M Vehicle Tax	172	218	(46)
Commercial Vehicle Tax	50	62	(12)
Watercraft Tax	14	14	0
Total Receipts	21,217	**21,043**	**174**
Expenditures:			
Appropriations to Soil Conservation District	22,000	**22,000**	**0**
Receipts Over (Under) Expenditures	(783)		
Unencumbered Cash, Beginning	2,964		
Unencumbered Cash, Ending	**$ 2,181**		

NORTON COUNTY, KANSAS
AIRPORT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 49,061	48,041	1,020
Delinquent Tax	514	0	514
Motor Vehicle Tax	3,065	4,165	(1,100)
Recreational Vehicle Tax	71	108	(37)
16/20M Vehicle Tax	431	568	(137)
Commercial Vehicle Tax	126	161	(35)
Watercraft Tax	35	37	(2)
Total Receipts	53,303	**53,080**	**223**
Expenditures:			
Appropriations to Airport Board	56,300	**56,300**	**0**
Receipts Over (Under) Expenditures	(2,997)		
Unencumbered Cash, Beginning	6,275		
Unencumbered Cash, Ending	**$ 3,278**		

NORTON COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 34,906	35,830	(924)
Delinquent Tax	366	0	366
Motor Vehicle Tax	2,181	2,891	(710)
Recreational Vehicle Tax	51	75	(24)
16/20M Vehicle Tax	307	394	(87)
Commercial Vehicle Tax	90	112	(22)
Watercraft Tax	25	26	(1)
Total Receipts	37,926	**39,328**	**(1,402)**
Expenditures:			
Appropriations to Highplains Mental Health	40,000	**40,000**	**0**
Receipts Over (Under) Expenditures	(2,074)		
Unencumbered Cash, Beginning	1,020		
Unencumbered Cash, Ending	**$ (1,054)**		

* Exempt from Budget Law per K.S.A. 19-4007

NORTON COUNTY, KANSAS
MENTAL RETARDATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 39,398	40,488	(1,090)
Delinquent Tax	413	0	413
Motor Vehicle Tax	2,461	3,252	(791)
Recreational Vehicle Tax	57	84	(27)
16/20M Vehicle Tax	346	444	(98)
Commercial Vehicle Tax	102	126	(24)
Watercraft Tax	28	29	(1)
Total Receipts	42,805	**44,423**	**(1,618)**
Expenditures:			
Appropriations to Developmental Services	45,000	**45,000**	**0**
Receipts Over (Under) Expenditures	(2,195)		
Unencumbered Cash, Beginning	959		
Unencumbered Cash, Ending	**$ (1,236)**		

* Exempt from Budget Law per K.S.A. 19-4007

NORTON COUNTY, KANSAS
DISTRICT CORONER
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Other Counties	$ 2,786	3,000	(214)
Reimbursement from General Fund	0	0	0
Total Receipts	2,786	**3,000**	**(214)**
Expenditures:			
Contractual	2,400	**3,282**	**(882)**
Receipts Over (Under) Expenditures	386		
Unencumbered Cash, Beginning	2,798		
Unencumbered Cash, Ending	**$ 3,184**		

NORTON COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Grants	$ 0	0	0
Transfer from County Health	0	0	0
Total Receipts	0	**0**	**0**
Expenditures:			
Transfer to County Health	31,485	0	31,485
Capital Outlay	0	76,673	(76,673)
Total Expenditures	31,485	**76,673**	**(45,188)**
Receipts Over (Under) Expenditures	(31,485)		
Unencumbered Cash, Beginning	205,020		
Unencumbered Cash, Ending	**$ 173,535**		

NORTON COUNTY, KANSAS
EMS BUILDING BONDS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	6	0	6
Expenditures:			
Residual Equity Transfer to EMS COP Debt	6	0	6
Adjustment for Qualifying Budget Credit:			
Residual Equity Transfer	0	6	(6)
Total Expenditures	6	**6**	**0**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

NORTON COUNTY, KANSAS
EMS BUILDING COP DEBT
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 39,062	38,128	934
Delinquent Tax	414	478	(64)
Motor Vehicle Tax	3,715	3,904	(189)
Recreational Vehicle Tax	86	101	(15)
16/20M Vehicle Tax	360	533	(173)
Commercial Vehicle Tax	161	151	10
Watercraft Tax	44	35	9
Miscellaneous	19		
Residual Equity Transfer from EMS Bond	6	0	6
Total Receipts	43,867	**43,330**	**518**
Expenditures:			
Principal	40,000	40,000	0
Interest	2,580	2,580	0
Contractual	825	750	75
Cash Basis Reserve	0	6,000	(6,000)
Total Expenditures	43,405	**49,330**	**(5,925)**
Receipts Over (Under) Expenditures	462		
Unencumbered Cash, Beginning	7,665		
Unencumbered Cash, Ending	**$ 8,127**		

NORTON COUNTY, KANSAS
ECONOMIC RECOVERY ZONE BONDS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receiptss			
Delinquent Tax	$ 0	233	(233)
Motor Vehicle Tax	0	0	0
Total Receipts	0	**233**	**(233)**
Expenditures:			
Principal	0	0	0
Interest	0	0	0
Cash Basis Reserve	0	10,682	(10,682)
Total Expenditures	0	**10,682**	**(10,682)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	10,217		
Unencumbered Cash, Ending	**$ 10,217**		

NORTON COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 124,742	121,933	2,809
Delinquent Tax	1,317	0	1,317
Motor Vehicle Tax	12,131	12,235	(104)
Recreational Vehicle Tax	281	316	(35)
16/20M Vehicle Tax	1,637	1,669	(32)
Commercial Vehicle Tax	504	474	30
Watercraft Tax	138	108	30
Sale of Equipment	500	0	500
State Aid	10,000	0	10,000
Charges for Services	335,543	240,000	95,543
Recycling	7,496	1,500	5,996
Total Receipts	494,289	**378,235**	**116,054**
Expenditures:			
Personal Services	126,750	131,400	(4,650)
Contractual Services	97,141	135,700	(38,559)
Commodities	22,689	22,000	689
Capital Outlay	24,214	22,500	1,714
Lease Payments	0	75,000	(75,000)
Transfer to Solid Waste Capital Outlay	115,806	0	115,806
Total Expenditures	386,600	**386,600**	**0**
Receipts Over (Under) Expenditures	107,689		
Unencumbered Cash, Beginning	61,524		
Unencumbered Cash, Ending	**$ 169,213**		

NORTON COUNTY, KANSAS
EMS - AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 231,596	227,438	4,158
Delinquent Tax	2,170	0	2,170
Motor Vehicle Tax	223	0	223
Recreational Vehicle Tax	6	0	6
16/20M Vehicle Tax	229	0	229
Charges for Services	319,967	335,000	(15,033)
State Aid	4,500	0	4,500
Transfer from Ambulance Equipment	19,197	0	19,197
Miscellaneous	2,240	0	2,240
Total Receipts	580,128	**562,438**	**17,690**
Expenditures:			
Personal Services	529,453	475,000	54,453
Contractual Services	42,533	79,500	(36,967)
Commodities	45,612	47,500	(1,888)
Capital Outlay	6,435	21,000	(14,565)
Transfer to Ambulance Equipment	0	0	0
Adjustment for Qualifying Budget Credit:			
Excess State Aid	0	4,500	(4,500)
Total Expenditures	624,033	**627,500**	**(3,467)**
Receipts Over (Under) Expenditures	(43,905)		
Unencumbered Cash, Beginning	43,905		
Unencumbered Cash, Ending	**$ 0**		

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	County Equipment Reserve	Special Machinery and Equipment	Multi-Year Capital Improvement	Economic Development Capital Outlay
Receipts:				
Transfer from Road & Bridge	$ 0	560,496	0	0
Transfer from General	137,967	0	0	0
Transfer from 4-H Maintenance	4,635	0	0	0
Transfer from Appraiser's Cost	0	0	0	0
Transfer from Economic Development	0	0	0	0
Transfer from Election	3,208	0	0	0
Miscellaneous	0	0	0	756
Total Receipts	145,810	560,496	0	756
Expenditures:				
Contractual Services	0	0	0	756
Capital Outlay	151,951	273,135	0	0
Transfer to Economic Development	0	0	0	11,226
Reimbursement to E-Community	0	0	0	3,000
Lease Payments	0	63,465	0	0
Total Expenditures	151,951	336,600	0	14,982
Receipts Over (Under) Expenditures	(6,141)	223,896	0	(14,226)
Unencumbered Cash, Beginning	959,788	703,184	50,980	30,363
Unencumbered Cash, Ending	**$ 953,647**	**927,080**	**50,980**	**16,137**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Special Vehicle	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology
Receipts:				
Fees	$ 55,474	6,318	1,579	1,579
State of Kansas	3,325	0	0	0
Total Receipts	58,799	6,318	1,579	1,579
Expenditures:				
Personal Services	9,127	0	0	0
Operations	12,023	0	0	0
Contractual Services	0	335	0	0
Capital Outlay	0	2,035	0	0
Transfer to General	36,106	0	0	0
Total Expenditures	57,256	2,370	0	0
Receipts Over (Under) Expenditures	1,543	3,948	1,579	1,579
Unencumbered Cash, Beginning	38,634	24,348	13,101	13,101
Unencumbered Cash, Ending	**$ 40,177**	**28,296**	**14,680**	**14,680**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	EMS Memorial Fund	Attorney's Training	Special Law Enforcement Trust	Worthless Check Administrative Fee
Receipts:				
Fees	$ 0	872	2,725	40
Donations	0	0	0	0
Total Receipts	0	872	2,725	40
Expenditures:				
Contractual Services	0	1,113	0	74
Commodities	0	0	0	0
Total Expenditures	0	1,113	0	74
Receipts Over (Under) Expenditures	0	(241)	2,725	(34)
Unencumbered Cash, Beginning	160	4,064	38,245	2,791
Unencumbered Cash, Ending	**160**	**3,823**	**40,970**	**2,757**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Special Prosecutor's Trust	Kelling Fund	Pamida Fund	Bond Supervision Fee
Receipts:				
Donations	$ 0	67	0	0
Fees	0	0	0	1,808
Total Receipts	0	67	0	1,808
Expenditures:				
Contractual Services	0	0	0	0
Commodities	0	120	0	0
Total Expenditures	0	120	0	0
Receipts Over (Under) Expenditures	0	(53)	0	1,808
Unencumbered Cash, Beginning	179	366	1,000	8,311
Unencumbered Cash, Ending	**$ 179**	**313**	**1,000**	**10,119**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Wireless 911 Grant	Airport Grant	E-Community	Economic Development Relocation
Receipts:				
Grants	$ 0	61,770	45,900	30,000
Reimbursement from Economic Development C/O	0	0	3,000	0
Total Receipts	0	61,770	48,900	30,000
Expenditures:				
Contractual Services	0	0	47,912	30,000
Appropriation to Airport Board	0	61,770	0	0
Total Expenditures	0	61,770	47,912	30,000
Receipts Over (Under) Expenditures	0	0	988	0
Unencumbered Cash, Beginning	4,142	15,122	1,198	47,600
Unencumbered Cash, Ending	**$ 4,142**	**15,122**	**2,186**	**47,600**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Sheriff Phone Commission	Norton Commerce Grant	NC/CED Housing	ARPA Grant
Receipts:				
Phone Commission	$ 3,186	0	0	0
Grants	0	940,000	0	0
Federal Aid	0	0	0	100,000
Total Receipts	3,186	940,000	0	100,000
Expenditures:				
Grants	0	0	212,352	0
Contractual Services	0	56,355	0	0
Capital Outlay	0	0	0	149,646
Total Expenditures	0	56,355	212,352	149,646
Receipts Over (Under) Expenditures	3,186	883,645	(212,352)	(49,646)
Unencumbered Cash, Beginning	16,211	0	374,812	273,823
Unencumbered Cash, Ending	**$ 19,397**	**883,645**	**162,460**	**224,177**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Landfill Closure	Solid Waste Equipment	Ambulance Equipment
Receipts:			
Transfer from Ambulance	$ 0	0	0
Transfer from Solid Waste	0	115,806	0
Total Receipts	0	115,806	0
Expenditures:			
Contractual Services	0	2,475	10,044
Capital Outlay	0	18,480	0
Transfer to EMS - Ambulance	0	0	19,197
Lease Payments	0	73,554	0
Total Expenditures	0	94,509	29,241
Receipts Over (Under) Expenditures	0	21,297	(29,241)
Unencumbered Cash, Beginning	10,000	332,898	457,538
Unencumbered Cash, Ending	**$ 10,000**	**354,195**	**428,297**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Extension Council	Sheriff K-9 Grant	Alcohol and Drug Test	Norton County Rural Business Enterprise
Receipts:				
Fees	$ 0	0	9,303	0
Interest on Idle Funds	0	0	0	188
Loan Payments	0	0	0	0
Total Receipts	0	0	9,303	188
Expenditures:				
Operations	0		10,909	0
Loan Advances	0	0	0	0
Total Expenditures	0	0	10,909	0
Receipts Over (Under) Expenditures	0	0	(1,606)	188
Unencumbered Cash, Beginning	14,932	20	7,222	75,260
Unencumbered Cash, Ending	**$ 14,932**	**$ 20**	**5,616**	**75,448**

NORTON COUNTY, KANSAS
Agency Funds
Summary of Receipts and Cash Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 6,686,484	10,160,191	10,291,774	6,554,901
NRP Holding	0	69,167	69,167	0
Delinquent Tax	23,566	125,339	118,984	29,921
Motor Vehicle Sales Tax	27,938	804,178	771,782	60,334
Motor Vehicle Property Tax	102,193	849,881	827,121	124,953
Commercial Motor Vehicle Taxes	0	32,647	32,307	340
Recreational Vehicle Tax	2,686	19,625	18,603	3,708
Vehicle Rent Excise Tax	125	188	225	88
Escrow Account	2,304	0	0	2,304
Total Distributable Funds	6,845,296	12,061,216	12,129,963	6,776,549
State Funds:				
State Education Building	0	75,843	75,843	0
Institutional Building	0	37,921	37,921	0
Total State Funds	0	113,764	113,764	0
Subdivision Funds:				
Libraries	0	59,799	59,799	0
Cities	20,111	1,416,390	1,400,004	36,497
Townships	0	290	290	0
School Districts	5,096	3,942,853	3,940,729	7,220
Cemeteries	1,927	52,222	51,228	2,921
Fire Districts	0	235,825	235,825	0
Twin Creeks Extension Council	0	129,023	129,023	0
Irrigation Districts	22,150	36,394	53,554	4,990
Total Subdivision Funds	49,284	5,872,796	5,870,452	51,628

NORTON COUNTY, KANSAS
Agency Funds
Summary of Receipts and Cash Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Sheriff	$ 3,081	22,177	23,853	1,405
Register of Deeds	4,109	59,448	58,384	5,173
Clerk of District Court:				
Court Trust	6,693	48,155	48,571	6,277
Law Library	57,445	16,880	22,218	52,107
County Treasurer:				
Auto Fund	107	520,800	524,138	(3,231)
CMV Auto Fund	0	116,612	116,612	0
Drivers License	0	13,559	13,586	(27)
Heritage Trust	1,876	3,159	3,364	1,671
Diversion Agreement	20,980	4,672	9,871	15,781
Unclaimed Monies	3,783	0	0	3,783
Change Check Clearing	949	4,951	5,375	525
Credit Card	(2,228)	238,567	240,894	(4,555)
Long/Short	29	0	0	29
Strays Sold by Sheriff	7,135	1,248	0	8,383
Total County Officer Accounts	103,959	1,050,228	1,066,866	87,321
Total Agency Funds	**$ 6,998,539**	**19,098,004**	**19,181,045**	**6,915,498**