NORTON COUNTY, KANSAS

Norton, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2021

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

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Financial Statement and Regulatory-Required
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For the Year Ended December 31, 2021

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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 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, 2021, 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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Norton County, Kansas, as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Norton County, Kansas, as of December 31, 2021, 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 Generally Accepted Auditing Standards (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

1) Exercise professional judgment and maintain professional skepticism throughout the audit.
2) 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.
3) 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.
4) 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.
5) 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 summary of 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
December 30, 2022

NORTON COUNTY, KANSAS
Summary of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

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	$ 2,597,886	0	1,989,740	2,556,231	2,031,395	14,772	2,046,167
Special Purpose Funds							
Road and Bridge	22,793	0	1,962,251	1,704,606	280,438	29,690	310,128
Special Bridge	257,101	0	0	0	257,101	0	257,101
Andbe Home Maintenance	52	0	29,469	29,500	21	0	21
County Health	21,426	0	649,211	670,637	0	26,853	26,853
Election	4,618	0	90,942	77,277	18,283	0	18,283
Noxious Weed	0	0	205,506	205,506	0	0	0
Noxious Weed Capital Outlay	165,364	0	24,344	65,297	124,411	0	124,411
Economic Development	0	0	120,262	120,262	0	0	0
Senior Citizens' Service	149	0	73,672	73,000	821	0	821
Historical Preservation	8	0	7,367	7,368	7	0	7
Special Alcohol Program	45,692	0	7,919	0	53,611	0	53,611
Special Parks and Recreation	50,130	0	3,626	0	53,756	0	53,756
Norton County 911	62,371	0	60,431	56,054	66,748	313	67,061
Hospital Maintenance	431	0	184,112	182,000	2,543	0	2,543
Employee Benefits	616,036	0	1,431,583	1,318,655	728,964	0	728,964
Appraiser's Cost	0	0	183,084	171,720	11,364	364	11,728
4-H Maintenance	1,475	0	15,746	17,221	0	0	0
Fair	1,668	0	9,452	11,000	120	0	120
Soil Conservation	1,326	0	19,689	19,500	1,515	0	1,515
Airport	2,941	0	57,604	56,090	4,455	0	4,455
Mental Health	216	0	40,456	40,000	672	0	672

(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, 2021

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	$ 48	0	45,529	45,000	577	0	577
District Coroner	4,664	0	2,934	2,400	5,198	0	5,198
County Health Capital Outlay	59,918	0	94,695	0	154,613	0	154,613
County Equipment Reserve	863,103	0	134,176	39,115	958,164	0	958,164
Special Machinery and Equipment	1,111,331	0	490,563	296,833	1,305,061	13,609	1,318,670
Multi-Year Capital Improvement	168,274	0	0	105,953	62,321	0	62,321
Economic Development Capital Outlay	147,149	0	1,093	135,000	13,242	0	13,242
Special Vehicle	43,778	0	57,784	54,674	46,888	0	46,888
EMS Memorial Fund	796	0	0	0	796	0	796
Register of Deeds Technology	15,266	0	7,996	332	22,930	0	22,930
County Clerk Technology	9,447	0	1,999	0	11,446	0	11,446
County Treasurer Technology	9,447	0	1,999	0	11,446	0	11,446
Attorney's Training	3,203	0	1,350	705	3,848	0	3,848
Special Law Enforcement Trust	32,255	0	2,800	0	35,055	0	35,055
Worthless Check Administrative Fee	2,611	0	110	0	2,721	0	2,721
Special Prosecutor's Trust	1,459	0	0	1,280	179	0	179
Kelling Fund	825	0	778	0	1,603	0	1,603
Pamida Fund	1,000	0	0	0	1,000	0	1,000
Bond Supervision Fee	5,395	0	1,685	0	7,080	0	7,080
Wireless 911 Grant	4,142	0	0	0	4,142	0	4,142
Airport Grant	15,122	0	433,215	433,215	15,122	0	15,122
E-Community	496	0	6,650	6,298	848	0	848
Economic Development Relocation	20,100	0	0	1,500	18,600	0	18,600
Sheriff Phone Commission	1,075	0	8,055	0	9,130	0	9,130
NC/CED Housing	360,000	0	120,000	67,454	412,546	171	412,717
ARPA Grant	0	0	520,655	485,543	35,112	0	35,112
Extension Council	14,932	0	0	0	14,932	0	14,932
Bond and Interest Funds							
EMS Building Bonds	91	0	545	636	0	0	0
EMS Building COP Debt	3,666	0	36,954	40,620	0	0	0
Economic Recovery Zone Bonds	10,214	0	2	0	10,216	0	10,216

(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, 2021

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	$ 0	0	403,715	402,350	1,365	8,942	10,307
Solid Waste Equipment	307,187	0	56,721	40,799	323,109	0	323,109
Landfill Closure	10,000	0	0	0	10,000	0	10,000
EMS - Ambulance	593,725	0	386,174	628,000	351,899	1,209	353,108
Ambulance Equipment	386,191	0	71,347	0	457,538	0	457,538
Trust Funds							
Court Trustee Program	5,167	0	462	5,629	0	0	0
Alcohol and Drug Test	9,376	0	14,616	17,244	6,748	0	6,748
Norton County Rural Business Enterprise	74,885	0	187	0	75,072	0	75,072
Total Reporting Entity (Excluding Agency Funds)	$ 8,148,021	0	10,071,255	10,192,504	8,026,772	95,923	8,122,695

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, 2021

Cash on Hand		
County Treasurer	$	400
Sheriff		40
County Health		600
Solid Waste		150
Ambulance		250
Solutions North Bank - Norton, Kansas		
Checking Accounts		24,768
NOW Account		1,910,166
Certificate of Deposit		540,908
First State Bank - Norton, Kansas		
NOW Accounts		9,497,902
Checking Account		35,112
Equity Bank - Almena, Kansas		
NOW Account		95,820
The Bank - Norton, Kansas		
NOW Accounts		2,983,017
Money Market Account		75,072
Total Cash and Investments		15,164,205
Less Agency Funds per Schedule 3		(7,041,510)
Total Reporting Entity (Excluding Agency Funds)	**$**	**8,122,695**

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 2021:

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.

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, 2021.

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
- 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
- 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 Violations. K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. Expenditures in the Historical Preservation and Fair funds have exceeded the published budget amount. This appears to be a 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
Almena State Bank, Almena, Kansas	December 10	February 8	May 10	July 9

All deposits were legally secured at December 31, 2021.

At December 31, 2021, the County's carrying amount of deposits was $14,837,386 and the bank balance was $15,590,952. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,007,490 was covered by federal depository insurance, and $10,358,530 was collateralized with securities held by the pledging financial institutions' agents in the County's name and $4,224,932 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, 2021, 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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Norton County, Kansas, were $274,237 for the year ended December 31, 2021.

Net Pension Liability At December 31, 2021, the county's proportionate share of the collective net pension liability reported by KPERS was $2,545,663. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021.

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, 2021 was $0.

7. **Interfund Transactions**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	County Equipment Reserve	K.S.A. 19-119	$ 110,762
General	EMS Building COP Debt	K.S.A. 79-2934	199
Appraisers Cost	Equipment Reserve	K.S.A. 19-119	15,789
Road & Bridge	Special Machinery & Equipment	K.S.A. 68-141(g)	490,563
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	24,344
EMS - Ambulance	Ambulance Equipment	K.S.A 12-110d	71,347
4-H Maintenance	County Equipment Reserve	K.S.A. 19-119	6,500
Special Vehicle	General	K.S.A. 8-145	51,456
Economic Development	Economic Development Capital Outlay	K.S.A. 79-2934	337
County Health	County Health Capital Outlay	K.S.A. 65-204	94,695
Solid Waste	Solid Waste Capital Outlay	K.S.A. 19-119	56,721

Residual Equity transfers were as follows:

From	To	Regulatory Authority	Amount
EMS Building Bonds	EMS Building COP Debt	K.S.A. 12-6a16	$ 636

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. **COVID-19**

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Municipality's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Municipality is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

11. **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 $47,705. This liability is based on what it would cost to perform all post closure care in 2021 for the remaining three years 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 $369,745. This liability is based on the use of 23.32 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of $1,215,784 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 2021. The County expects the landfill to continue to operate for approximately fifty-four 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.

12. **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

13. **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.

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

Changes in long-term liabilities for Norton County, Kansas for the year ended December 31, 2021, 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	155,000	0	35,000	120,000	4,870
Capital Leases:									
Caterpillar Compactor	3.73%	11/13/18	339,500	01/31/23	205,153	0	65,882	139,271	7,673
Courthouse Improvement Lease	2.73%	12/16/19	1,984,098	12/01/34	1,711,876	0	102,057	1,609,819	46,683
Motor Grader Lease	3.20%	02/14/20	249,091	02/14/25	196,086	0	46,730	149,356	6,275
Total Capital Leases					2,113,115	0	214,669	1,898,446	60,631
Total Contractual Indebtedness					**2,268,115**	**0**	**249,669**	**2,018,446**	**65,501**

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

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	Total
PRINCIPAL								
Certificates of Participation:								
Series 2014 EMS	40,000	40,000	40,000	0	0	0	0	120,000
Capital Leases:								
Caterpillar Compactor	68,361	70,910	0	0	0	0	0	139,271
Courthouse Improvement Lease	104,840	107,699	110,636	113,653	116,752	633,293	422,946	1,609,819
Motor Grader Lease	48,226	49,769	51,361	0	0	0	0	149,356
Total Capital Leases	221,427	228,378	161,997	113,653	116,752	633,293	422,946	1,898,446
TOTAL PRINCIPAL	**261,427**	**268,378**	**201,997**	**113,653**	**116,752**	**633,293**	**422,946**	**2,018,446**
INTEREST								
Certificates of Participation:								
Series 2014 EMS	3,820	2,580	1,300	0	0	0	0	7,700
Capital Leases:								
Caterpillar Compactor	5,194	2,645	0	0	0	0	0	7,839
Courthouse Improvement Lease	43,900	41,041	38,104	35,087	31,987	110,408	23,274	323,801
Motor Grader Lease	4,779	3,236	1,644	0	0	0	0	9,659
Total Capital Leases	53,873	46,922	39,748	35,087	31,987	110,408	23,274	341,299
TOTAL INTEREST	**57,693**	**49,502**	**41,048**	**35,087**	**31,987**	**110,408**	**23,274**	**348,999**
TOTAL PRINCIPAL AND INTEREST	**$ 319,120**	**317,880**	**243,045**	**148,740**	**148,739**	**743,701**	**446,220**	**2,367,445**

NORTON COUNTY, KANSAS
Regulatory-Required
Supplementary Information
For the Year Ended December 31, 2021

NORTON COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

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	$ 2,966,559	32,782	2,999,341	2,556,231	(443,110)
Special Purpose Funds					
Road and Bridge	1,829,859	33,116	1,862,975	1,704,606	(158,369)
Special Bridge	232,291	0	232,291	0	*
Andbe Home Maintenance	29,764	0	29,764	29,500	(264)
County Health	668,532	2,881	671,413	670,637	(776)
Election	90,215	0	90,215	77,277	(12,938)
Noxious Weed	219,735	0	219,735	205,506	(14,229)
Noxious Weed Capital Outlay	65,297	0	65,297	65,297	0
Economic Development	136,030	0	136,030	120,262	(15,768)
Senior Citizens' Service	74,360	0	74,360	73,000	(1,360)
Historical Preservation	7,324	0	7,324	7,368	44
Special Alcohol Program	26,423	0	26,423	0	(26,423)
Special Parks and Recreation	27,681	0	27,681	0	(27,681)
Norton County 911	112,453	0	112,453	56,054	(56,399)
Hospital Maintenance	189,602	0	189,602	182,000	(7,602)
Employee Benefits	1,613,000	96,129	1,709,129	1,318,655	(390,474)
Appraisers's Cost	171,720	0	171,720	171,720	0
4-H Maintenance	18,250	0	18,250	17,221	(1,029)
Fair	9,000	0	9,000	11,000	2,000
Soil Conservation	19,500	0	19,500	19,500	0
Airport	56,332	0	56,332	56,090	(242)
Mental Health	40,000	0	40,000	40,000	*
Mental Retardation	45,000	0	45,000	45,000	*
District Coroner	16,609	0	16,609	2,400	(14,209)
County Health Capital Outlay	0	0	0	0	0
Bond and Interest Funds					
EMS Building Bonds	4,673	0	4,673	636	(4,037)
EMS Building COP Debt	43,870	0	43,870	40,620	(3,250)
Economic Recovery Zone Bonds	10,677	0	10,677	0	(10,677)
Business Funds					
Solid Waste	402,350	0	402,350	402,350	0
EMS - Ambulance	628,000	0	628,000	628,000	0

* 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, 2021

Receipts:	Actual	Budget	Variance Over (Under)
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 952,255	926,851	25,404
Delinquent Tax	8,970	0	8,970
Motor Vehicle Tax	101,673	97,867	3,806
Recreational Vehicle Tax	2,568	2,089	479
16/20M Vehicle Tax	14,467	13,049	1,418
Commercial Vehicle Tax	3,497	3,914	(417)
Watercraft Tax	911	902	9
Intangible Tax	26,855	21,672	5,183
In Lieu of Taxes	23,534	6,500	17,034
Intergovernmental			
Mineral Production	2,276	2,500	(224)
Alcoholic Liquor	2,500	4,000	(1,500)
Sales Tax	393,369	275,000	118,369
Licenses, Fees and Permits			
County Officer Fees	59,327	48,000	11,327
Filing Fees	573	300	273
Sheriff VIN Fees	9,280	0	9,280
NRP Admin Fees	6,494	0	6,494
Court Fees	20,769	12,500	8,269
Charges for Services			
Dispatch	56,643	75,000	(18,357)
Miscellaneous			
Phone Commissary/Commission	515	7,500	(6,985)
Copy Fees	2,759	1,500	1,259
CCC Nursing Rent	18,000	15,000	3,000
Grants	87,782	0	87,782
Miscellaneous	27,407	0	27,407
Interest on Idle Funds	43,640	14,500	29,140
Interest on Delinquent Tax	39,438	14,000	25,438
Reimbursed Expenses	32,782	0	32,782
Transfer from Special Vehicle	51,456	0	51,456
Total Receipts	1,989,740	**1,542,644**	**447,096**

NORTON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
(Continued)			
Expenditures:			
County Commissioners	$ 90,608	95,000	(4,392)
County Clerk	140,880	150,500	(9,620)
County Treasurer	129,792	150,000	(20,208)
County Attorney	97,883	71,084	26,799
County Counselor	2,759	44,602	(41,843)
Register of Deeds	71,909	85,502	(13,593)
Sheriff	793,223	831,460	(38,237)
Unified Court - Operating	21,139	25,760	(4,621)
Unified Court - Attorney Fund	93,539	79,000	14,539
17th Judicial Court	10,524	17,500	(6,976)
Probation	11,405	14,300	(2,895)
Courthouse General	624,053	302,900	321,153
Emergency Preparedness	57,946	61,500	(3,554)
Data Processing	100,104	129,500	(29,396)
Juvenile Detention	0	5,000	(5,000)
Rural Opportunity Zone	0	6,500	(6,500)
CCC Nursing Building	23,079	31,150	(8,071)
Correction Program	27,687	32,250	(4,563)
Indigent Burial	0	1,200	(1,200)
District Cororner	0	12,000	(12,000)
Courthouse Improvement Lease	148,740	162,756	(14,016)
Transfer to County Equipment Reserve	110,762	352,610	(241,848)
Transfer to Multi-Year Capital Improvement Fund	0	304,485	(304,485)
Transfer to EMS COP Debt	199	0	199
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	32,782	(32,782)
Total Expenditures	2,556,231	**2,999,341**	**(443,110)**
Receipts Over (Under) Expenditures	(566,491)		
Unencumbered Cash, Beginning	2,597,886		
Unencumbered Cash, Ending	**$ 2,031,395**		

NORTON COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,341,430	1,305,660	35,770
Delinquent Tax	7,749	0	7,749
Motor Vehicle Tax	96,628	99,392	(2,764)
Recreational Vehicle Tax	2,440	2,122	318
16/20M Vehicle Tax	8,891	13,253	(4,362)
Commercial Vehicle Tax	3,693	3,973	(280)
Watercraft Tax	978	919	59
Intergovernmental			
Special City County Highway	397,763	305,099	92,664
Miscellaneous	7,304	0	7,304
Kansas Department of Transportation	62,259	0	62,259
Reimbursed Expenses	33,116	0	33,116
Total Receipts	1,962,251	**1,730,418**	**231,833**
Expenditures:			
Personal Services	598,069	630,000	(31,931)
Contractual Services	214,980	298,450	(83,470)
Commodities	385,909	616,900	(230,991)
Capital Outlay	15,085	222,250	(207,165)
Transfer to Special Machinery & Equipment	490,563	0	490,563
Adjustment for Qualifying Budget Credit:			
KDOT Reimbursement	0	62,259	(62,259)
Reimbursed Expenses	0	33,116	(33,116)
Total Expenditures	1,704,606	**1,862,975**	**(158,369)**
Receipts Over (Under) Expenditures	257,645		
Unencumbered Cash, Beginning	22,793		
Unencumbered Cash, Ending	**$ 280,438**		

NORTON COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	$ 0	110	(110)
Expenditures:			
Contractual Services	0	232,291	(232,291)
Capital Outlay	0	0	0
Total Expenditures	0	**232,291**	**(232,291)**
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, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 26,580	27,150	(570)
Delinquent Tax	194	0	194
Motor Vehicle Tax	2,239	2,155	84
Recreational Vehicle Tax	56	46	10
16/20M Vehicle Tax	299	287	12
Commercial Vehicle Tax	80	86	(6)
Watercraft Tax	21	20	1
Total Receipts	29,469	**29,744**	**(275)**
Expenditures:			
Appropriations to Andbe Home Board	29,500	**29,764**	**(264)**
Receipts Over (Under) Expenditures	(31)		
Unencumbered Cash, Beginning	52		
Unencumbered Cash, Ending	**$ 21**		

NORTON COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 165,584	161,198	4,386
Delinquent Tax	961	0	961
Motor Vehicle Tax	13,005	13,471	(466)
Recreational Vehicle Tax	329	288	41
16/20M Vehicle Tax	1,137	1,796	(659)
Commercial Vehicle Tax	501	539	(38)
Watercraft Tax	133	125	8
Charges for Services	255,408	280,000	(24,592)
Grants	206,327	97,500	108,827
Donations	915	0	915
Miscellaneous	2,030	0	2,030
Reimbursed Expenses	2,881	0	2,881
Total Receipts	649,211	**554,917**	**94,294**
Expenditures:			
Personal Services	330,473	317,150	13,323
Contractual Services	49,970	56,940	(6,970)
Commodities	154,010	184,700	(30,690)
Capital Outlay	41,489	0	41,489
Transfer to Health Capital Outlay	94,695	0	94,695
Adjustments for Qualifying Budget Credits:			
Grants	0	108,827	(108,827)
Donations	0	915	(915)
Reimbursed Expenses	0	2,881	(2,881)
Total Expenditures	670,637	**671,413**	**(776)**
Receipts Over (Under) Expenditures	(21,426)		
Unencumbered Cash, Beginning	21,426		
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, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 84,054	81,845	2,209
Delinquent Tax	545	0	545
Motor Vehicle Tax	5,064	4,450	614
Recreational Vehicle Tax	126	95	31
16/20M Vehicle Tax	943	593	350
Commerical Vehicle Tax	166	178	(12)
Watercraft Tax	44	41	3
Total Receipts	90,942	**87,202**	**3,740**
Expenditures:			
Personal Services	51,623	49,000	2,623
Contractual Services	23,669	37,715	(14,046)
Commodities	1,985	3,500	(1,515)
Capital Outlay	0	0	0
Transfer to Election Capital Outlay	0	0	0
Total Expenditures	77,277	**90,215**	**(12,938)**
Receipts Over (Under) Expenditures	13,665		
Unencumbered Cash, Beginning	4,618		
Unencumbered Cash, Ending	**$ 18,283**		

NORTON COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 99,603	96,721	2,882
Delinquent Tax	726	0	726
Motor Vehicle Tax	8,398	8,081	317
Recreational Vehicle Tax	211	173	38
16/20M Vehicle Tax	1,122	1,078	44
Commerical Vehicle Tax	301	323	(22)
Watercraft Tax	80	75	5
Charges for Services	95,065	113,284	(18,219)
Total Receipts	205,506	**219,735**	**(14,229)**
Expenditures:			
Personal Services	70,984	76,000	(5,016)
Contractual Services	9,736	15,435	(5,699)
Commodities	92,538	126,050	(33,512)
Capital Outlay	7,904	2,250	5,654
Transfer to Noxious Weed Capital Outlay	24,344	0	24,344
Total Expenditures	205,506	**219,735**	**(14,229)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

NORTON COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Transfer from Noxious Weed	$ 24,344	**0**	**24,344**
Expenditures:			
Transfer to Noxous Weed	0	0	0
Capital Outlay	65,297	65,297	0
Total Expenditures	65,297	**65,297**	**0**
Receipts Over (Under) Expenditures	(40,953)		
Unencumbered Cash, Beginning	165,364		
Unencumbered Cash, Ending	**$ 124,411**		

NORTON COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 75,817	73,767	2,050
Delinquent Tax	536	0	536
Motor Vehicle Tax	6,404	6,521	(117)
Recreational Vehicle Tax	162	139	23
16/20M Vehicle Tax	631	870	(239)
Commercial Vehicle Tax	242	261	(19)
Watercraft Tax	64	60	4
Reimbursed Expenses	36,406	54,412	(18,006)
Total Receipts	120,262	**136,030**	**(15,768)**
Expenditures:			
Personal Services	93,776	102,000	(8,224)
Contractual Services	18,248	21,730	(3,482)
Commodities	1,910	3,000	(1,090)
Capital Outlay	1,152	1,000	152
Special Projects	4,839	8,300	(3,461)
Transfer to Economic Development Capital Outlay	337	0	337
Total Expenditures	120,262	**136,030**	**(15,768)**
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, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 66,446	67,874	(1,428)
Delinquent Tax	485	0	485
Motor Vehicle Tax	5,599	5,388	211
Recreational Vehicle Tax	140	115	25
16/20M Vehicle Tax	748	718	30
Commercial Vehicle Tax	201	215	(14)
Watercraft Tax	53	50	3
Total Receipts	73,672	**74,360**	**(688)**
Expenditures:			
Appropriations to City Senior Centers	73,000	**74,360**	**(1,360)**
Receipts Over (Under) Expenditures	672		
Unencumbered Cash, Beginning	149		
Unencumbered Cash, Ending	**$ 821**		

NORTON COUNTY, KANSAS
HISTORICAL PRESERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 6,645	6,448	197
Delinquent Tax	48	202	(154)
Motor Vehicle Tax	560	539	21
Recreational Vehicle Tax	14	12	2
16/20M Vehicle Tax	75	72	3
Commercial Vehicle Tax	20	22	(2)
Watercraft Tax	5	5	0
Total Receipts	7,367	**7,300**	**67**
Expenditures:			
Appropriations to Historical Society	7,368	**7,324**	**44**
Receipts Over (Under) Expenditures	(1)		
Unencumbered Cash, Beginning	8		
Unencumbered Cash, Ending	**$ 7**		

NORTON COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Alcoholic Liquor Tax	$ 7,919	**6,400**	**1,519**
Expenditures:			
Appropriations to Council on Alcohol and Other Drugs	0	**26,423**	**(26,423)**
Receipts Over (Under) Expenditures	7,919		
Unencumbered Cash, Beginning	45,692		
Unencumbered Cash, Ending	**$ 53,611**		

NORTON COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Alcoholic Liquor Tax	$ 3,626	**4,000**	**(374)**
Expenditures:			
Appropriations to Cities	0	**27,681**	**(27,681)**
Receipts Over (Under) Expenditures	3,626		
Unencumbered Cash, Beginning	50,130		
Unencumbered Cash, Ending	**$ 53,756**		

NORTON COUNTY, KANSAS
NORTON COUNTY 911
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
911 Tax	$ 60,389	50,000	10,389
Interest on Idle Funds	42	0	42
Total Receipts	60,431	**50,000**	10,431
Expenditures:			
Contractual Services	55,654	81,000	(25,346)
Commodities	400	0	400
Capital Outlay	0	23,214	(23,214)
Lease Payment	0	8,239	(8,239)
Total Expenditures	56,054	**112,453**	**(56,399)**
Receipts Over (Under) Expenditures	4,377		
Unencumbered Cash, Beginning	62,371		
Unencumbered Cash, Ending	**$ 66,748**		

NORTON COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 166,050	169,686	(3,636)
Delinquent Tax	1,211	3,700	(2,489)
Motor Vehicle Tax	13,996	13,469	527
Recreational Vehicle Tax	351	288	63
16/20M Vehicle Tax	1,869	1,796	73
Commercial Vehicle Tax	502	538	(36)
Watercraft Tax	133	125	8
Total Receipts	184,112	**189,602**	**(5,490)**
Expenditures:			
Appropriations to Hospital Board	182,000	**189,602**	**(7,602)**
Receipts Over (Under) Expenditures	2,112		
Unencumbered Cash, Beginning	431		
Unencumbered Cash, Ending	**$ 2,543**		

NORTON COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,239,766	1,206,735	33,031
Delinquent Tax	7,470	0	7,470
Motor Vehicle Tax	71,555	65,302	6,253
Recreational Vehicle Tax	1,786	1,394	392
16/20M Vehicle Tax	11,795	8,707	3,088
Commercial Vehicle Tax	2,439	2,610	(171)
Watercraft Tax	643	604	39
Reimbursed Expenses	96,129	0	96,129
Total Receipts	1,431,583	**1,285,352**	**146,231**
Expenditures:			
Health Insurance	679,071	792,000	(112,929)
Social Security/Medicare Taxes	228,739	225,000	3,739
Retirement	274,237	275,000	(763)
Workers' Compensation Insurance	40,888	70,000	(29,112)
Unemployment	0	5,000	(5,000)
Life Insurance	3,485	3,750	(265)
Professional Services	0	3,750	(3,750)
Claims Paid	92,235	97,500	(5,265)
Transfer to Health Reimbursement	0	140,000	(140,000)
Flu Shots	0	1,000	(1,000)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	96,129	(96,129)
Total Expenditures	1,318,655	**1,709,129**	**(390,474)**
Receipts Over (Under) Expenditures	112,928		
Unencumbered Cash, Beginning	616,036		
Unencumbered Cash, Ending	**$ 728,964**		

NORTON COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 159,810	155,546	4,264
Delinquent Tax	1,505	0	1,505
Motor Vehicle Tax	14,889	11,097	3,792
Recreational Vehicle Tax	361	237	124
16/20M Vehicle Tax	2,428	1,480	948
Commercial Vehicle Tax	557	444	113
Watercraft Tax	153	103	50
Miscellaneous	710	0	710
Appraiser's Fees	2,671	0	2,671
Total Receipts	183,084	**168,907**	**14,177**
Expenditures:			
Personal Services	135,898	144,770	(8,872)
Contractual Services	17,673	23,950	(6,277)
Commodities	2,307	3,000	(693)
Capital Outlay	53	0	53
Transfer to County Equipment Reserve	15,789	0	15,789
Total Expenditures	171,720	**171,720**	**0**
Receipts Over (Under) Expenditures	11,364		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 11,364**		

NORTON COUNTY, KANSAS
4-H MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 12,962	12,616	346
Delinquent Tax	122	0	122
Motor Vehicle Tax	1,208	1,060	148
Recreational Vehicle Tax	29	23	6
16/20M Vehicle Tax	197	141	56
Commercial Vehicle Tax	45	42	3
Watercraft Tax	12	10	2
Rent	1,171	2,350	(1,179)
Total Receipts	15,746	**16,242**	**(496)**
Expenditures:			
Personal Services	2,400	2,400	0
Contractual Services	7,998	15,150	(7,152)
Commodities	323	700	(377)
Capital Outlay	0	0	0
Transfer to Equipment Reserve	6,500	0	6,500
Total Expenditures	17,221	**18,250**	**(1,029)**
Receipts Over (Under) Expenditures	(1,475)		
Unencumbered Cash, Beginning	1,475		
Unencumbered Cash, Ending	**$ 0**		

NORTON COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 8,406	8,182	224
Delinquent Tax	79	0	79
Motor Vehicle Tax	783	18	765
Recreational Vehicle Tax	19	14	5
16/20M Vehicle Tax	128	90	38
Commercial Vehicle Tax	29	27	2
Watercraft Tax	8	6	2
Total Receipts	9,452	**8,337**	**1,115**
Expenditures:			
Appropriations to Fair Board	11,000	**9,000**	**2,000**
Receipts Over (Under) Expenditures	(1,548)		
Unencumbered Cash, Beginning	1,668		
Unencumbered Cash, Ending	**$ 120**		

NORTON COUNTY, KANSAS
SOIL CONSERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 17,509	17,043	466
Delinquent Tax	165	0	165
Motor Vehicle Tax	1,631	1,403	228
Recreational Vehicle Tax	40	30	10
16/20M Vehicle Tax	266	187	79
Commercial Vehicle Tax	61	56	5
Watercraft Tax	17	13	4
Total Receipts	19,689	**18,732**	**957**
Expenditures:			
Appropriations to Soil Conservation District	19,500	**19,500**	**0**
Receipts Over (Under) Expenditures	189		
Unencumbered Cash, Beginning	1,326		
Unencumbered Cash, Ending	**$ 1,515**		

NORTON COUNTY, KANSAS
AIRPORT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 51,227	49,861	1,366
Delinquent Tax	482	0	482
Motor Vehicle Tax	4,773	3,958	815
Recreational Vehicle Tax	116	84	32
16/20M Vehicle Tax	778	528	250
Commercial Vehicle Tax	179	158	21
Watercraft Tax	49	37	12
Total Receipts	57,604	**54,626**	**2,978**
Expenditures:			
Appropriations to Airport Board	56,090	**56,332**	**(242)**
Receipts Over (Under) Expenditures	1,514		
Unencumbered Cash, Beginning	2,941		
Unencumbered Cash, Ending	**$ 4,455**		

NORTON COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 35,978	36,769	(791)
Delinquent Tax	339	0	339
Motor Vehicle Tax	3,352	2,684	668
Recreational Vehicle Tax	81	57	24
16/20M Vehicle Tax	547	358	189
Commercial Vehicle Tax	125	107	18
Watercraft Tax	34	25	9
Total Receipts	40,456	**40,000**	**456**
Expenditures:			
Appropriations to Highplains Mental Health	40,000	**40,000**	**0**
Receipts Over (Under) Expenditures	456		
Unencumbered Cash, Beginning	216		
Unencumbered Cash, Ending	**$ 672**		

* 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, 2021

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 40,490	41,379	(889)
Delinquent Tax	381	0	381
Motor Vehicle Tax	3,772	3,008	764
Recreational Vehicle Tax	91	64	27
16/20M Vehicle Tax	615	401	214
Commercial Vehicle Tax	141	120	21
Watercraft Tax	39	28	11
Total Receipts	45,529	**45,000**	**529**
Expenditures:			
Appropriations to Developmental Services	45,000	**45,000**	**0**
Receipts Over (Under) Expenditures	529		
Unencumbered Cash, Beginning	48		
Unencumbered Cash, Ending	**$ 577**		

* 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, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Other Counties	$ 2,934	1,920	1,014
Reimbursement from General Fund	0	12,000	(12,000)
Total Receipts	2,934	**13,920**	**(10,986)**
Expenditures:			
Contractual	2,400	**16,609**	**(14,209)**
Receipts Over (Under) Expenditures	534		
Unencumbered Cash, Beginning	4,664		
Unencumbered Cash, Ending	**$ 5,198**		

NORTON COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Grants	$ 0	0	0
Transfer from County Health	94,695	0	94,695
Total Receipts	94,695	**0**	**94,695**
Expenditures:			
Capital Outlay	0	**0**	**0**
Receipts Over (Under) Expenditures	94,695		
Unencumbered Cash, Beginning	59,918		
Unencumbered Cash, Ending	**$ 154,613**		

NORTON COUNTY, KANSAS
EMS BUILDING BONDS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	$ 73	235	(162)
Motor Vehicle Tax	268	0	268
Recreational Vehicle Tax	6	0	6
16/20M Vehicle Tax	198	0	198
Total Receipts	545	**235**	**310**
Expenditures:			
Principal	0	0	0
Interest	0	0	0
Residual Equity Transfer to EMS COP Debt	636	4,673	(4,037)
Total Expenditures	636	**4,673**	**(4,037)**
Receipts Over (Under) Expenditures	(91)		
Unencumbered Cash, Beginning	91		
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, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 32,426	31,542	884
Delinquent Tax	269	478	(209)
Motor Vehicle Tax	2,782	2,549	233
Recreational Vehicle Tax	69	54	15
16/20M Vehicle Tax	453	340	113
Commercial Vehicle Tax	95	102	(7)
Watercraft Tax	25	24	1
Transfer from General	199	0	199
Residual Equity Transfer from EMS Bond	636	4,673	(4,037)
Total Receipts	36,954	**39,762**	**(2,808)**
Expenditures:			
Principal	35,000	35,000	0
Interest	4,870	4,870	0
Contractual	750	0	750
Cash Basis Reserve	0	4,000	(4,000)
Total Expenditures	40,620	**43,870**	**(3,250)**
Receipts Over (Under) Expenditures	(3,666)		
Unencumbered Cash, Beginning	3,666		
Unencumbered Cash, Ending	**$ 0**		

NORTON COUNTY, KANSAS
ECONOMIC RECOVERY ZONE BONDS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receiptss			
Delinquent Tax	$ 2	233	(231)
Motor Vehicle Tax	0	0	0
Total Receipts	2	**233**	**(231)**
Expenditures:			
Principal	0	0	0
Interest	0	0	0
Cash Basis Reserve	0	10,677	(10,677)
Total Expenditures	0	**10,677**	**(10,677)**
Receipts Over (Under) Expenditures	2		
Unencumbered Cash, Beginning	10,214		
Unencumbered Cash, Ending	**$ 10,216**		

NORTON COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 147,712	143,718	3,994
Delinquent Tax	866	0	866
Motor Vehicle Tax	7,453	6,340	1,113
Recreational Vehicle Tax	185	135	50
16/20M Vehicle Tax	1,521	845	676
Commercial Vehicle Tax	237	253	(16)
Watercraft Tax	62	59	3
Miscellaneous	0	0	0
Charges for Services	240,528	248,500	(7,972)
Recycling	5,151	2,500	2,651
Total Receipts	403,715	**402,350**	**1,365**
Expenditures:			
Personal Services	109,104	108,000	1,104
Contractual Services	101,254	118,700	(17,446)
Commodities	15,478	50,650	(35,172)
Capital Outlay	46,238	0	46,238
Lease Payments	73,555	125,000	(51,445)
Transfer to Solid Waste Capital Outlay	56,721	0	56,721
Total Expenditures	402,350	**402,350**	**0**
Receipts Over (Under) Expenditures	1,365		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 1,365**		

NORTON COUNTY, KANSAS
EMS - AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 20,663	20,119	544
Delinquent Tax	2,143	0	2,143
Motor Vehicle Tax	19,424	15,518	3,906
Recreational Vehicle Tax	479	331	148
16/20M Vehicle Tax	4,593	2,069	2,524
Commercial Vehicle Tax	583	620	(37)
Watercraft Tax	153	143	10
Charges for Services	338,136	275,000	63,136
Reimbursed Expense	0	0	0
Miscellaneous	0	0	0
Total Receipts	386,174	**313,800**	**72,374**
Expenditures:			
Personal Services	474,366	478,000	(3,634)
Contractual Services	37,066	81,500	(44,434)
Commodities	39,997	42,500	(2,503)
Capital Outlay	5,224	26,000	(20,776)
Transfer to Ambulance Equipment	71,347	0	71,347
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	0	0
Total Expenditures	628,000	**628,000**	**0**
Receipts Over (Under) Expenditures	(241,826)		
Unencumbered Cash, Beginning	593,725		
Unencumbered Cash, Ending	**$ 351,899**		

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	County Equipment Reserve	Special Machinery and Equipment	Multi-Year Capital Improvement	Economic Development Capital Outlay
Receipts:				
Transfer from Road & Bridge	$ 0	490,563	0	0
Transfer from General	110,762	0	0	0
Transfer from 4-H Maintenance	6,500	0	0	0
Transfer from Appraiser's Cost	15,789	0	0	0
Transfer from Economic Development	0	0	0	337
Transfer from Election	0	0	0	0
Miscellaneous	1,125	0	0	756
Reimbursement from SPARK Grant	0	0	0	0
Total Receipts	134,176	490,563	0	1,093
Expenditures:				
Contractual Services	0	0	0	10,000
Capital Outlay	39,115	243,828	105,953	5,000
Donation to NC/CED Housing	0	0	0	120,000
Lease Payments	0	53,005	0	0
Total Expenditures	39,115	296,833	105,953	135,000
Receipts Over (Under) Expenditures	95,061	193,730	(105,953)	(133,907)
Unencumbered Cash, Beginning	863,103	1,111,331	168,274	147,149
Unencumbered Cash, Ending	**$ 958,164**	**1,305,061**	**62,321**	**13,242**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Special Vehicle	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology
Receipts:				
Fees	$ 55,208	7,996	1,999	1,999
State of Kansas	2,450	0	0	0
Interest on Idle Funds	126	0	0	0
Total Receipts	57,784	7,996	1,999	1,999
Expenditures:				
Personal Services	0	0	0	0
Operations	3,218	0	0	0
Contractual Services	0	332	0	0
Commodities	0	0	0	0
Transfer to General	51,456	0	0	0
Total Expenditures	54,674	332	0	0
Receipts Over (Under) Expenditures	3,110	7,664	1,999	1,999
Unencumbered Cash, Beginning	43,778	15,266	9,447	9,447
Unencumbered Cash, Ending	**$ 46,888**	**22,930**	**11,446**	**11,446**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	EMS Memorial Fund	Attorney's Training	Special Law Enforcement Trust	Worthless Check Administrative Fee
Receipts:				
Fees	$ 0	1,350	2,800	110
State of Kansas	0	0	0	0
Total Receipts	0	1,350	2,800	110
Expenditures:				
Contractual Services	0	705	0	0
Commodities	0	0	0	0
Total Expenditures	0	705	0	0
Receipts Over (Under) Expenditures	0	645	2,800	110
Unencumbered Cash, Beginning	796	3,203	32,255	2,611
Unencumbered Cash, Ending	**796**	**3,848**	**35,055**	**2,721**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Special Prosecutor's Trust	Kelling Fund	Pamida Fund	Bond Supervision Fee
Receipts:				
Donations	$ 0	778	0	0
Fees	0	0	0	1,685
Total Receipts	0	778	0	1,685
Expenditures:				
Contractual Services	1,280	0	0	0
Commodities	0	0	0	0
Total Expenditures	1,280	0	0	0
Receipts Over (Under) Expenditures	(1,280)	778	0	1,685
Unencumbered Cash, Beginning	1,459	825	1,000	5,395
Unencumbered Cash, Ending	**$ 179**	**1,603**	**1,000**	**7,080**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Wireless 911 Grant	Airport Grant	E-Community	Economic Development Relocation
Receipts:				
Grants	$ 0	433,215	6,650	0
Donation from Economic Development	0	0	0	0
Total Receipts	0	433,215	6,650	0
Expenditures:				
Commodities	0	0	0	0
Contractual Services	0	0	6,298	1,500
Appropriation to Airport Board	0	433,215	0	0
Total Expenditures	0	433,215	6,298	1,500
Receipts Over (Under) Expenditures	0	0	352	(1,500)
Unencumbered Cash, Beginning	4,142	15,122	496	20,100
Unencumbered Cash, Ending	**$ 4,142**	**15,122**	**848**	**18,600**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Sheriff Phone Commission	NC/CED Housing	ARPA Grant
Receipts:			
Phone Commission	$ 8,055	0	0
Donation from Economic Development Capital Outlay	0	120,000	0
Federal Aid	0	0	520,655
Total Receipts	8,055	120,000	520,655
Expenditures:			
Down Payment Assistance - Grants	0	13,000	0
Down Payment Assistance - Loan Advances	0	50,000	0
Payment to Norton County Hospital	0	0	300,000
Contractual Services	0	4,454	0
Capital Outlay	0	0	185,543
Total Expenditures	0	67,454	485,543
Receipts Over (Under) Expenditures	8,055	52,546	35,112
Unencumbered Cash, Beginning	1,075	360,000	0
Unencumbered Cash, Ending	**$ 9,130**	**412,546**	**35,112**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Landfill Closure	Solid Waste Equipment	Ambulance Equipment
Receipts:			
Transfer from Ambulance	$ 0	0	71,347
Transfer from Solid Waste	0	56,721	0
Total Receipts	0	56,721	71,347
Expenditures:			
Contractual Services	0	8,252	0
Capital Outlay	0	32,547	0
Total Expenditures	0	40,799	0
Receipts Over (Under) Expenditures	0	15,922	71,347
Unencumbered Cash, Beginning	10,000	307,187	386,191
Unencumbered Cash, Ending	**$ 10,000**	**323,109**	**457,538**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Extension Council	Court Trustee Program	Alcohol and Drug Test	Norton County Rural Business Enterprise
Receipts:				
Fees	$ 0	462	14,616	0
Interest on Idle Funds	0	0	0	187
Loan Payments	0	0	0	0
Total Receipts	0	462	14,616	187
Expenditures:				
Operations	0	5,629	17,244	0
Bank Fees	0	0	0	0
Loan Advances	0	0	0	0
Total Expenditures	0	5,629	17,244	0
Receipts Over (Under) Expenditures	0	(5,167)	(2,628)	187
Unencumbered Cash, Beginning	14,932	5,167	9,376	74,885
Unencumbered Cash, Ending	**$ 14,932**	**$ 0**	**6,748**	**75,072**

NORTON COUNTY, KANSAS
Agency Funds
Summary of Receipts and Cash Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 6,248,681	10,428,584	10,037,934	6,639,331
NRP Holding	0	129,899	129,899	0
Delinquent Tax	19,663	143,650	74,817	88,496
Motor Vehicle Sales Tax	77,954	682,657	709,876	50,735
Motor Vehicle Property Tax	155,134	821,925	848,712	128,347
Commercial Motor Vehicle Taxes	172	27,351	27,410	113
Recreational Vehicle Tax	3,130	19,956	19,649	3,437
Vehicle Rent Excise Tax	0	11	11	0
Advance Tax	0	0	0	0
Escrow Account	107	2,197	0	2,304
Total Distributable Funds	6,504,841	12,256,230	11,848,308	6,912,763
State Funds:				
State Education Building	0	74,521	74,521	0
Institutional Building	0	37,261	37,261	0
Total State Funds	0	111,782	111,782	0
Subdivision Funds:				
Libraries	0	56,149	56,149	0
Cities	9,691	1,360,902	1,359,268	11,325
Townships	0	294	294	0
School Districts	582	3,687,805	3,687,352	1,035
Cemeteries	0	55,189	55,190	(1)
Fire Districts	0	223,337	223,337	0
Twin Creeks Extension Council	0	113,015	113,015	0
Irrigation Districts	24,195	34,188	35,985	22,398
Total Subdivision Funds	34,468	5,530,879	5,530,590	34,757

NORTON COUNTY, KANSAS
Agency Funds
Summary of Receipts and Cash Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Sheriff	$ 3,471	33,038	33,886	2,623
Register of Deeds	6,343	69,845	72,026	4,162
Clerk of District Court:				
Court Trust	15,269	280,132	295,214	187
Law Library	57,363	21,393	21,152	57,604
County Treasurer:				
Auto Fund	0	533,670	533,474	196
CMV Auto Fund	0	103,124	103,124	0
Drivers License	0	9,329	9,329	0
Heritage Trust	942	3,998	2,992	1,948
Diversion Agreement	12,241	12,044	4,562	19,723
Unclaimed Monies	3,783	0	0	3,783
Change Check Clearing	0	6,783	6,923	(140)
Credit Card	(1,084)	172,848	173,922	(2,158)
Long/Short	0	0	0	0
Strays Sold by Sheriff	4,381	1,681	0	6,062
Total County Officer Accounts	102,709	1,247,885	1,256,604	93,990
Total Agency Funds	**$ 6,642,018**	**19,146,776**	**18,747,284**	**7,041,510**