NORTON COUNTY, KANSAS

Norton, Kansas

Financial Statement and Regulatory-Required

Supplementary Information with Independent Auditor's Report

For the Year Ended December 31, 2024

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, 2024

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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, 2024, 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, 2024, 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, 2024, 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, and 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 6, 2025

NORTON COUNTY, KANSAS
Summary of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

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	$ 1,724,291	0	2,256,478	2,355,784	1,624,985	16,568	1,641,553
Special Purpose Funds							
Road and Bridge	719,802	0	1,849,581	1,788,975	780,408	27,798	808,206
Special Bridge	257,101	0	0	0	257,101	0	257,101
Andbe Home Maintenance	60	0	30,809	30,631	238	0	238
County Health	0	0	637,684	627,776	9,908	4,956	14,864
Election	8,446	0	136,708	115,000	30,154	0	30,154
Noxious Weed	62,118	0	196,413	188,550	69,981	25	70,006
Noxious Weed Capital Outlay	123,806	0	17,008	0	140,814	0	140,814
Economic Development	0	0	139,257	143,907	(4,650)	0	(4,650)
Senior Citizens' Service	392	0	77,022	76,897	517	0	517
Historical Preservation	237	0	7,703	7,468	472	0	472
Special Alcohol Program	71,969	0	9,813	2,800	78,982	0	78,982
Special Parks and Recreation	49,980	0	4,909	7,500	47,389	0	47,389
Norton County 911	92,650	0	65,173	47,348	110,475	648	111,123
Hospital Maintenance	789	0	310,288	248,500	62,577	0	62,577
Employee Benefits	750,003	0	1,383,649	1,389,643	744,009	0	744,009
Appraiser's Cost	15,514	0	170,676	175,137	11,053	810	11,863
4-H Maintenance	2,817	0	23,665	21,700	4,782	0	4,782
Fair	4,840	0	13,563	12,000	6,403	0	6,403
Soil Conservation	2,181	0	24,490	31,000	(4,329)	0	(4,329)
Airport	3,278	0	57,041	56,300	4,019	0	4,019
Mental Health	(1,054)	0	40,068	40,000	(986)	0	(986)

(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, 2024

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	$ (1,236)	0	45,028	45,000	(1,208)	0	(1,208)
District Coroner	3,184	0	212	2,400	996	0	996
County Health Capital Outlay	173,535	0	70,854	0	244,389	0	244,389
County Equipment Reserve	953,647	0	32,640	208,973	777,314	0	777,314
Special Machinery and Equipment	927,080	0	773,708	551,053	1,149,735	63,465	1,213,200
Multi-Year Capital Improvement	50,980	0	0	0	50,980	0	50,980
Economic Development Capital Outlay	16,137	0	7,819	23,460	496	0	496
Special Vehicle	40,177	0	58,256	51,610	46,823	0	46,823
EMS Memorial Fund	160	0	0	0	160	0	160
Register of Deeds Technology	28,296	0	5,968	5,356	28,908	0	28,908
County Clerk Technology	14,680	0	1,492	0	16,172	0	16,172
County Treasurer Technology	14,680	0	1,492	0	16,172	0	16,172
Attorney's Training	3,823	0	1,206	1,128	3,901	0	3,901
Special Law Enforcement Trust	40,970	0	2,748	0	43,718	0	43,718
Worthless Check Administrative Fee	2,757	0	160	0	2,917	0	2,917
Special Prosecutor's Trust	179	0	0	0	179	0	179
Kelling Fund	313	0	80	70	323	0	323
Pamida Fund	1,000	0	0	0	1,000	0	1,000
Bond Supervision Fee	10,119	0	1,722	0	11,841	0	11,841
Wireless 911 Grant	4,142	0	0	0	4,142	0	4,142
Airport Grant	15,122	0	92,605	92,605	15,122	0	15,122
E-Community	2,186	0	2,000	765	3,421	0	3,421
Economic Development Relocation	47,600	0	0	25,500	22,100	0	22,100
Sheriff Phone Commission	19,397	0	4,219	2,962	20,654	0	20,654
Norton Commerce Grant	883,645	0	0	61,113	822,532	1,650	824,182
NC/CED Housing	162,460	0	0	4,561	157,899	0	157,899
ARPA Grant	224,177	0	0	224,177	0	0	0
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 COP Debt	8,127	0	39,120	42,006	5,241	0	5,241
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, 2024

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	$ 169,213	0	426,699	434,250	161,662	1,620	163,282
Solid Waste Equipment	354,195	0	257,604	53,000	558,799	0	558,799
Landfill Closure	10,000	0	0	0	10,000	0	10,000
EMS - Ambulance	0	0	711,995	696,670	15,325	1,072	16,397
Ambulance Equipment	428,297	0	26,502	77,479	377,320	0	377,320
Trust Funds							
Alcohol and Drug Test	5,616	0	11,312	12,673	4,255	0	4,255
Norton County Rural Business Enterprise	75,448	0	189	0	75,637	0	75,637
Total Reporting Entity (Excluding Agency Funds)	$ 8,604,495	0	10,027,628	9,983,727	8,648,396	118,612	8,767,008

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, 2024

Cash on Hand		
County Treasurer	$	400
Sheriff		40
County Health		600
Solid Waste		150
Ambulance		250
Solutions North Bank - Norton, Kansas		
Checking Accounts		28,454
NOW Account		1,435,554
Certificate of Deposits		542,109
First State Bank - Norton, Kansas		
NOW Accounts		8,228,313
Checking Accounts		967,460
Equity Bank - Almena, Kansas		
NOW Account		98,080
The Bank - Norton, Kansas		
NOW Accounts		4,688,290
Money Market Account		75,637
Total Cash and Investments		16,065,337
Less Agency Funds per Schedule 3		(7,298,329)
Total Reporting Entity (Excluding Agency Funds)	**$**	**8,767,008**

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 2024:

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.)

Encumbrance – a commitment by the municipality for future payments and supported by a document evidencing the commitment, such as a purchase order or contract.

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 the public hearing is adjusted to no sooner than August 20 and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did 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. The Road and Bridge, EMS-Ambulance, County Health, and Economic Development funds were amended in this manner during the year ended December 31, 2024.

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

Budget Violation. K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. Expenditures in the Soil Conservation fund has 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 Economic Development, Soil Conservation, Mental Health, Mental Retardation, Auto Fund, Drivers License, and Credit Card 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, 2024.

At December 31, 2024, the County's carrying amount of deposits was $16,063,897 and the bank balance was $16,476,597. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,124,078 was covered by federal depository insurance, and $14,536,470 was collateralized with securities held by the pledging financial institutions' agents in the County's name and $816,049 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, 2024, 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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from Norton County, Kansas, were $322,829 for the year ended December 31, 2024.

Net Pension Liability At December 31, 2024, the county's proportionate share of the collective net pension liability reported by KPERS was $2,977,936. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024.

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, 2024 was $0.

7. **Interfund Transactions**

Operating transfers were as follows:

From	To	Statutory Authority		Amount
General	County Equipment Reserve	K.S.A. 19-119	$	19,933
County Equipment Reserve	General	K.S.A. 19-119		59,475
Appraiser's Cost	County Equipment Reserve	K.S.A. 19-119		4,072
EMS-Ambulance	Ambulance Equipment	K.S.A. 19-119		26,502
Ambulance Equipment	EMS-Ambulance	K.S.A. 19-119		69,000
Road & Bridge	Special Machinery & Equipment	K.S.A. 68-141(g)		462,395
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318		17,008
Election	Election Capital Outlay	K.S.A. 19-119		363
Election Capital Outlay	Election	K.S.A. 19-119		50,000
4-H Maintenance	County Equipment Reserve	K.S.A. 19-119		8,272
Special Vehicle	General	K.S.A. 8-145		31,318
Economic Development Capital Outlay	Economic Development	K.S.A. 79-2934		10,000
County Health	County Health Capital Outlay	K.S.A. 65-204		70,854
Solid Waste	Solid Waste Capital Outlay	K.S.A. 19-119		115,394

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 $0. This liability is based on what it would cost to perform all post closure care in 2024 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 $463,765. This liability is based on the use of 27.31 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of $1,234,385 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 2024. The County expects the landfill to continue to operate for approximately sixty-one 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, 2024, 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	40,000	0	40,000	0	1,593
Finance Leases:									
Caterpillar Motor Grader Lease	5.50%	05/01/24	311,313	05/01/29	0	311,313	100,000	211,313	0
Courthouse Improvement Lease	2.73%	12/16/19	1,984,098	12/01/34	1,397,280	0	110,637	1,286,643	38,103
Caterpillar Motor Grader Lease	4.97%	12/30/22	317,327	12/30/27	225,202	0	52,124	173,078	11,341
Total Finance Leases					1,622,482	311,313	262,761	1,671,034	49,444
Total Contractual Indebtedness					**1,662,482**	**311,313**	**302,761**	**1,671,034**	**51,037**

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

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

	2025	2026	2027	2028	2029	2030-2034	2035-2039	Total
PRINCIPAL								
Certificates of Participation:								
Series 2014 EMS	0	0	0	0	0	0	0	0
Finance Leases:								
Caterpillar Motor Grader Lease	37,865	39,948	42,144	44,449	46,907	0	0	211,313
Courthouse Improvement Lease	113,653	116,753	119,936	123,207	126,567	686,527	0	1,286,643
Caterpillar Motor Grader Lease	54,871	57,598	60,609	0	0	0	0	173,078
Total Finance Leases	206,389	214,299	222,689	167,656	173,474	686,527	0	1,671,034
TOTAL PRINCIPAL	**206,389**	**214,299**	**222,689**	**167,656**	**173,474**	**686,527**	**0**	**1,671,034**
INTEREST								
Certificates of Participation:								
Series 2014 EMS	0	0	0	0	0	0	0	0
Finance Leases:								
Caterpillar Motor Grader Lease	11,622	9,539	7,343	5,038	2,580	0	0	36,122
Courthouse Improvement Lease	35,087	31,987	28,804	25,533	22,173	79,345	0	222,929
Caterpillar Motor Grader Lease	8,594	5,867	2,856	0	0	0	0	17,317
Total Finance Leases	55,303	47,393	39,003	30,571	24,753	79,345	0	276,368
TOTAL INTEREST	**55,303**	**47,393**	**39,003**	**30,571**	**24,753**	**79,345**	**0**	**276,368**
TOTAL PRINCIPAL AND INTEREST	**$ 261,692**	**261,692**	**261,692**	**198,227**	**198,227**	**765,872**	**0**	**1,947,402**

NORTON COUNTY, KANSAS
Regulatory-Required
Supplementary Information
For the Year Ended December 31, 2024

NORTON COUNTY, KANSAS
Summary of Expenditures - Actual and Budge
Regulatory Basis
For the Year Ended December 31, 2024

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	$ 2,974,451	48,763	3,023,214	2,355,784	(667,430)
Special Purpose Funds					
Road and Bridge	2,602,551	19,882	2,622,433	1,788,975	(833,458)
Special Bridge	128,551	0	128,551	0	*
Andbe Home Maintenance	30,631	0	30,631	30,631	0
County Health	618,500	9,276	627,776	627,776	0
Election	115,000	0	115,000	115,000	0
Noxious Weed	188,550	0	188,550	188,550	0
Noxious Weed Capital Outlay	99,855	0	99,855	0	(99,855)
Economic Development	185,000	0	185,000	143,907	(41,093)
Senior Citizens' Service	76,902	0	76,902	76,897	(5)
Historical Preservation	7,468	0	7,468	7,468	0
Special Alcohol Program	33,743	0	33,743	2,800	(30,943)
Special Parks and Recreation	32,882	0	32,882	7,500	(25,382)
Norton County 911	94,175	0	94,175	47,348	(46,827)
Hospital Maintenance	251,958	0	251,958	248,500	(3,458)
Employee Benefits	1,627,900	139,081	1,766,981	1,389,643	(377,338)
Appraisers's Cost	173,431	1,706	175,137	175,137	0
4-H Maintenance	21,700	0	21,700	21,700	0
Fair	12,000	0	12,000	12,000	0
Soil Conservation	23,000	0	23,000	31,000	8,000
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	128,347	0	128,347	0	(128,347)
Bond and Interest Funds					
EMS Building COP Debt	44,100	0	44,100	42,006	(2,094)
Economic Recovery Zone Bonds	0	0	0	0	0
Business Funds					
Solid Waste	434,250	0	434,250	434,250	0
EMS - Ambulance	683,000	13,670	696,670	696,670	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, 2024

Receipts:	Actual	Budget	Variance Over (Under)
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,131,097	1,091,629	39,468
Delinquent Tax	19,859	0	19,859
Motor Vehicle Tax	102,537	104,445	(1,908)
Recreational Vehicle Tax	2,531	2,720	(189)
16/20M Vehicle Tax	10,479	13,992	(3,513)
Commercial Vehicle Tax	4,049	3,860	189
Watercraft Tax	1,171	1,193	(22)
Intangible Tax	27,709	22,414	5,295
In Lieu of Taxes	27,473	24,000	3,473
Intergovernmental			
Mineral Production	1,977	5,000	(3,023)
Alcoholic Liquor	4,910	9,300	(4,390)
Sales Tax	493,327	430,000	63,327
Licenses, Fees and Permits			
County Officer Fees	50,114	49,600	514
Filing Fees	4,746	120	4,626
Sheriff VIN Fees	9,480	0	9,480
NRP Admin Fees	2,656	0	2,656
Court Fees	12,519	18,000	(5,481)
Charges for Services			
Dispatch	113,349	95,500	17,849
Miscellaneous			
Phone Commissary/Commission	372	350	22
Copy Fees	3,155	2,500	655
CCC Nursing Rent	16,500	18,000	(1,500)
Miscellaneous	8,140	0	8,140
Interest on Idle Funds	36,293	40,000	(3,707)
Interest on Delinquent Tax	32,479	47,500	(15,021)
Reimbursed Expenses	48,763	0	48,763
Transfer from County Equipment Reserve	59,475	119,475	(60,000)
Transfer from Special Vehicle	31,318	0	31,318
Total Receipts	2,256,478	**2,099,598**	**156,880**

NORTON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
(Continued)			
Expenditures:			
County Commissioners	$ 99,234	96,410	2,824
County Clerk	166,831	157,200	9,631
County Treasurer	176,529	157,680	18,849
County Attorney	117,154	115,000	2,154
Register of Deeds	87,605	94,069	(6,464)
Sheriff	885,761	851,250	34,511
Unified Court - Operating	19,534	21,050	(1,516)
Unified Court - Attorney Fund	98,743	79,000	19,743
17th Judicial Court	9,012	17,500	(8,488)
Probation	10,835	14,300	(3,465)
Courthouse General	293,675	308,650	(14,975)
Emergency Preparedness	24,784	59,775	(34,991)
Data Processing	130,010	126,500	3,510
CCC Nursing Building	20,993	29,275	(8,282)
Correction Program	46,411	40,000	6,411
Indigent Burial	0	1,200	(1,200)
Courthouse Improvement Lease	148,740	148,740	0
Transfer to County Equipment Reserve	19,933	352,610	(332,677)
Transfer to Multi-Year Capital Improvement Fund	0	304,242	(304,242)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	48,763	(48,763)
Total Expenditures	2,355,784	**3,023,214**	**(667,430)**
Receipts Over (Under) Expenditures	(99,306)		
Unencumbered Cash, Beginning	1,724,291		
Unencumbered Cash, Ending	**$ 1,624,985**		

NORTON COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,127,527	1,088,129	39,398
Delinquent Tax	18,348	0	18,348
Motor Vehicle Tax	86,411	79,880	6,531
Recreational Vehicle Tax	2,175	2,083	92
16/20M Vehicle Tax	14,015	10,700	3,315
Commercial Vehicle Tax	3,153	2,953	200
Watercraft Tax	906	912	(6)
Intergovernmental			
Special City County Highway	372,277	363,377	8,900
Equalization Aid	1,995	0	1,995
Insurance Proceeds	69,609	0	69,609
Sale of Equipment	72,000	0	72,000
Miscellaneous	8,732	0	8,732
Kansas Department of Transportation	52,551	0	52,551
Reimbursed Expenses	19,882	0	19,882
Total Receipts	1,849,581	**1,548,034**	**301,547**
Expenditures:			
Personal Services	571,139	600,000	(28,861)
Contractual Services	352,517	448,622	(96,105)
Commodities	380,674	618,850	(238,176)
Capital Outlay	22,250	109,500	(87,250)
Lease Payments	0	800	(800)
Transfer to Special Machinery & Equipment	462,395	772,228	(309,833)
Adjustment for Qualifying Budget Credit:			
KDOT Reimbursement	0	52,551	(52,551)
Reimbursed Expenses	0	19,882	(19,882)
Total Expenditures	1,788,975	**2,622,433**	**(833,458)**
Receipts Over (Under) Expenditures	60,606		
Unencumbered Cash, Beginning	719,802		
Unencumbered Cash, Ending	**$ 780,408**		

NORTON COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	$ 0	0	0
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	0	128,551	(128,551)
Total Expenditures	0	**128,551**	**(128,551)**
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, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 27,575	27,931	(356)
Delinquent Tax	465	0	465
Motor Vehicle Tax	2,307	2,234	73
Recreational Vehicle Tax	57	58	(1)
16/20M Vehicle Tax	292	299	(7)
Commercial Vehicle Tax	88	83	5
Watercraft Tax	25	26	(1)
Total Receipts	30,809	**30,631**	**178**
Expenditures:			
Appropriations to Andbe Home Board	30,631	**30,631**	**0**
Receipts Over (Under) Expenditures	178		
Unencumbered Cash, Beginning	60		
Unencumbered Cash, Ending	**$ 238**		

NORTON COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 174,338	168,254	6,084
Delinquent Tax	2,897	0	2,897
Motor Vehicle Tax	14,294	13,935	359
Recreational Vehicle Tax	356	363	(7)
16/20M Vehicle Tax	1,794	1,867	(73)
Commercial Vehicle Tax	548	515	33
Watercraft Tax	158	159	(1)
Charges for Services	304,457	229,442	75,015
Grants	129,566	140,000	(10,434)
Transfer from Health Capital Outlay	0	31,485	(31,485)
Reimbursed Expenses	9,276	0	9,276
Total Receipts	637,684	**586,020**	**51,664**
Expenditures:			
Personal Services	318,954	325,000	(6,046)
Contractual Services	57,706	58,585	(879)
Commodities	179,245	189,450	(10,205)
Capital Outlay	1,017	1,500	(483)
Transfer to Health Capital Outlay	70,854	43,965	26,889
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	0	9,276	(9,276)
Total Expenditures	627,776	**627,776**	**0**
Receipts Over (Under) Expenditures	9,908		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 9,908**		

NORTON COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 54,182	52,340	1,842
Delinquent Tax	1,097	0	1,097
Motor Vehicle Tax	5,670	5,129	541
Recreational Vehicle Tax	143	134	9
16/20M Vehicle Tax	1,001	687	314
Commerical Vehicle Tax	203	190	13
Watercraft Tax	58	59	(1)
Reimbursed Expense	24,354	0	24,354
Transfer from County Equipment Reserve	50,000	50,000	0
Total Receipts	136,708	**108,539**	**28,169**
Expenditures:			
Personal Services	59,423	54,280	5,143
Contractual Services	54,131	58,345	(4,214)
Commodities	1,083	2,375	(1,292)
Transfer to Election Capital Outlay	363	0	363
Total Expenditures	115,000	**115,000**	**0**
Receipts Over (Under) Expenditures	21,708		
Unencumbered Cash, Beginning	8,446		
Unencumbered Cash, Ending	**$ 30,154**		

NORTON COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 103,404	99,504	3,900
Delinquent Tax	1,743	0	1,743
Motor Vehicle Tax	8,650	8,378	272
Recreational Vehicle Tax	215	218	(3)
16/20M Vehicle Tax	1,096	1,122	(26)
Commerical Vehicle Tax	331	310	21
Watercraft Tax	95	96	(1)
Charges for Services	80,879	45,254	35,625
Total Receipts	196,413	**154,882**	**41,531**
Expenditures:			
Personal Services	75,313	73,500	1,813
Contractual Services	17,888	15,150	2,738
Commodities	76,027	96,900	(20,873)
Capital Outlay	2,314	3,000	(686)
Transfer to Noxious Weed Capital Outlay	17,008	0	17,008
Total Expenditures	188,550	**188,550**	**0**
Receipts Over (Under) Expenditures	7,863		
Unencumbered Cash, Beginning	62,118		
Unencumbered Cash, Ending	**$ 69,981**		

NORTON COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts			
Transfer from Noxious Weed	$ 17,008	**0**	**17,008**
Expenditures:			
Transfer to Noxous Weed	0	0	0
Capital Outlay	0	99,855	(99,855)
Total Expenditures	0	**99,855**	**(99,855)**
Receipts Over (Under) Expenditures	17,008		
Unencumbered Cash, Beginning	123,806		
Unencumbered Cash, Ending	**$ 140,814**		

NORTON COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 82,447	79,601	2,846
Delinquent Tax	1,349	0	1,349
Motor Vehicle Tax	6,592	6,396	196
Recreational Vehicle Tax	164	167	(3)
16/20M Vehicle Tax	848	857	(9)
Commercial Vehicle Tax	252	236	16
Watercraft Tax	73	73	0
Transfer from Economic Development Capital Outlay	10,000	21,226	(11,226)
Reimbursed Expenses	37,532	74,000	(36,468)
Total Receipts	139,257	**182,556**	**(43,299)**
Expenditures:			
Personal Services	104,841	105,600	(759)
Contractual Services	29,088	33,200	(4,112)
Commodities	2,848	4,715	(1,867)
Capital Outlay	1,907	3,000	(1,093)
Special Projects	5,223	7,000	(1,777)
Transfer to Economic Development Capital Outlay	0	31,485	(31,485)
Total Expenditures	143,907	**185,000**	**(41,093)**
Receipts Over (Under) Expenditures	(4,650)		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ (4,650)**		

NORTON COUNTY, KANSAS
SENIOR CITIZENS' SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 68,935	69,827	(892)
Delinquent Tax	1,161	0	1,161
Motor Vehicle Tax	5,767	5,586	181
Recreational Vehicle Tax	143	146	(3)
16/20M Vehicle Tax	731	748	(17)
Commercial Vehicle Tax	221	206	15
Watercraft Tax	64	64	0
Total Receipts	77,022	**76,577**	**445**
Expenditures:			
Appropriations to City Senior Centers	76,897	**76,902**	**(5)**
Receipts Over (Under) Expenditures	125		
Unencumbered Cash, Beginning	392		
Unencumbered Cash, Ending	**$ 517**		

NORTON COUNTY, KANSAS
HISTORICAL PRESERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 6,895	6,634	261
Delinquent Tax	116	158	(42)
Motor Vehicle Tax	577	559	18
Recreational Vehicle Tax	14	15	(1)
16/20M Vehicle Tax	73	75	(2)
Commercial Vehicle Tax	22	21	1
Watercraft Tax	6	6	0
Total Receipts	7,703	**7,468**	**235**
Expenditures:			
Appropriations to Historical Society	7,468	**7,468**	**0**
Receipts Over (Under) Expenditures	235		
Unencumbered Cash, Beginning	237		
Unencumbered Cash, Ending	**$ 472**		

NORTON COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Alcoholic Liquor Tax	$ 9,813	**4,000**	**5,813**
Expenditures:			
Appropriations	2,800	**33,743**	**(30,943)**
Receipts Over (Under) Expenditures	7,013		
Unencumbered Cash, Beginning	71,969		
Unencumbered Cash, Ending	**$ 78,982**		

NORTON COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Alcoholic Liquor Tax	$ 4,909	**4,000**	**909**
Expenditures:			
Appropriations	7,500	**32,882**	**(25,382)**
Receipts Over (Under) Expenditures	(2,591)		
Unencumbered Cash, Beginning	49,980		
Unencumbered Cash, Ending	**$ 47,389**		

NORTON COUNTY, KANSAS
NORTON COUNTY 911
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
911 Tax	$ 64,965	60,000	4,965
Interest on Idle Funds	208	235	(27)
Total Receipts	65,173	**60,235**	4,938
Expenditures:			
Contractual Services	47,348	61,500	(14,152)
Capital Outlay	0	32,675	(32,675)
Total Expenditures	47,348	**94,175**	**(46,827)**
Receipts Over (Under) Expenditures	17,825		
Unencumbered Cash, Beginning	92,650		
Unencumbered Cash, Ending	**$ 110,475**		

NORTON COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 223,975	226,939	(2,964)
Delinquent Tax	3,561	3,700	(139)
Motor Vehicle Tax	17,300	16,757	543
Recreational Vehicle Tax	430	437	(7)
16/20M Vehicle Tax	2,192	2,245	(53)
Commercial Vehicle Tax	662	619	43
Watercraft Tax	191	191	0
Sales Tax	61,977	0	61,977
Total Receipts	310,288	**250,888**	**59,400**
Expenditures:			
Appropriations to Hospital Board	248,500	**251,958**	**(3,458)**
Receipts Over (Under) Expenditures	61,788		
Unencumbered Cash, Beginning	789		
Unencumbered Cash, Ending	**$ 62,577**		

NORTON COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,115,319	1,076,289	39,030
Delinquent Tax	18,628	0	18,628
Motor Vehicle Tax	90,312	84,737	5,575
Recreational Vehicle Tax	2,266	2,210	56
16/20M Vehicle Tax	13,742	11,351	2,391
Commercial Vehicle Tax	3,340	3,132	208
Watercraft Tax	961	968	(7)
Reimbursed Expenses	139,081	0	139,081
Total Receipts	1,383,649	**1,178,687**	**204,962**
Expenditures:			
Health Insurance	679,362	882,800	(203,438)
Social Security/Medicare Taxes	251,447	247,500	3,947
Retirement	322,829	265,000	57,829
Workers' Compensation Insurance	35,795	50,000	(14,205)
Unemployment	0	12,500	(12,500)
Life Insurance	3,812	3,850	(38)
Professional Services	720	1,000	(280)
Claims Paid	95,678	0	95,678
Transfer to Health Reimbursement	0	165,000	(165,000)
Flu Shots	0	250	(250)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	139,081	(139,081)
Total Expenditures	1,389,643	**1,766,981**	**(377,338)**
Receipts Over (Under) Expenditures	(5,994)		
Unencumbered Cash, Beginning	750,003		
Unencumbered Cash, Ending	**$ 744,009**		

NORTON COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 147,375	142,261	5,114
Delinquent Tax	2,588	0	2,588
Motor Vehicle Tax	13,360	11,410	1,950
Recreational Vehicle Tax	330	298	32
16/20M Vehicle Tax	1,365	1,528	(163)
Commercial Vehicle Tax	528	422	106
Watercraft Tax	153	130	23
Reimbursed Expense	1,706	0	1,706
Appraiser's Fees	3,271	0	3,271
Total Receipts	170,676	**156,049**	**14,627**
Expenditures:			
Personal Services	141,919	148,446	(6,527)
Contractual Services	25,765	19,985	5,780
Commodities	3,381	5,000	(1,619)
Transfer to County Equipment Reserve	4,072	0	4,072
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	1,706	(1,706)
Total Expenditures	175,137	**175,137**	**0**
Receipts Over (Under) Expenditures	(4,461)		
Unencumbered Cash, Beginning	15,514		
Unencumbered Cash, Ending	**$ 11,053**		

NORTON COUNTY, KANSAS
4-H MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 19,714	19,034	680
Delinquent Tax	346	0	346
Motor Vehicle Tax	1,787	1,295	492
Recreational Vehicle Tax	44	34	10
16/20M Vehicle Tax	183	174	9
Commercial Vehicle Tax	71	48	23
Watercraft Tax	20	15	5
Rent	1,500	1,100	400
Total Receipts	23,665	**21,700**	**1,965**
Expenditures:			
Personal Services	2,400	2,800	(400)
Contractual Services	10,335	17,150	(6,815)
Commodities	384	500	(116)
Capital Outlay	309	1,250	(941)
Transfer to Equipment Reserve	8,272	0	8,272
Total Expenditures	21,700	**21,700**	**0**
Receipts Over (Under) Expenditures	1,965		
Unencumbered Cash, Beginning	2,817		
Unencumbered Cash, Ending	**$ 4,782**		

NORTON COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 12,063	11,665	398
Delinquent Tax	212	0	212
Motor Vehicle Tax	1,094	18	1,076
Recreational Vehicle Tax	27	26	1
16/20M Vehicle Tax	112	133	(21)
Commercial Vehicle Tax	43	37	6
Watercraft Tax	12	11	1
Total Receipts	13,563	**11,890**	**1,673**
Expenditures:			
Appropriations to Fair Board	12,000	**12,000**	**0**
Receipts Over (Under) Expenditures	1,563		
Unencumbered Cash, Beginning	4,840		
Unencumbered Cash, Ending	**$ 6,403**		

NORTON COUNTY, KANSAS
SOIL CONSERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 21,781	21,055	726
Delinquent Tax	382	0	382
Motor Vehicle Tax	1,975	1,610	365
Recreational Vehicle Tax	49	42	7
16/20M Vehicle Tax	202	216	(14)
Commercial Vehicle Tax	78	59	19
Watercraft Tax	23	18	5
Total Receipts	24,490	**23,000**	**1,490**
Expenditures:			
Appropriations to Soil Conservation District	31,000	**23,000**	**8,000**
Receipts Over (Under) Expenditures	(6,510)		
Unencumbered Cash, Beginning	2,181		
Unencumbered Cash, Ending	**$ (4,329)**		

NORTON COUNTY, KANSAS
AIRPORT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 50,733	48,948	1,785
Delinquent Tax	890	0	890
Motor Vehicle Tax	4,599	4,047	552
Recreational Vehicle Tax	114	106	8
16/20M Vehicle Tax	470	542	(72)
Commercial Vehicle Tax	182	150	32
Watercraft Tax	53	46	7
Total Receipts	57,041	**53,839**	**3,202**
Expenditures:			
Appropriations to Airport Board	56,300	**56,300**	**0**
Receipts Over (Under) Expenditures	741		
Unencumbered Cash, Beginning	3,278		
Unencumbered Cash, Ending	**$ 4,019**		

NORTON COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 35,637	36,125	(488)
Delinquent Tax	625	0	625
Motor Vehicle Tax	3,231	2,875	356
Recreational Vehicle Tax	80	75	5
16/20M Vehicle Tax	330	385	(55)
Commercial Vehicle Tax	128	106	22
Watercraft Tax	37	33	4
Total Receipts	40,068	**39,599**	**469**
Expenditures:			
Appropriations to Highplains Mental Health	40,000	**40,000**	**0**
Receipts Over (Under) Expenditures	68		
Unencumbered Cash, Beginning	(1,054)		
Unencumbered Cash, Ending	**$ (986)**		

* 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, 2024

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 40,049	40,609	(560)
Delinquent Tax	703	0	703
Motor Vehicle Tax	3,631	3,248	383
Recreational Vehicle Tax	90	85	5
16/20M Vehicle Tax	371	435	(64)
Commercial Vehicle Tax	143	120	23
Watercraft Tax	41	37	4
Total Receipts	45,028	**44,534**	**494**
Expenditures:			
Appropriations to Developmental Services	45,000	**45,000**	**0**
Receipts Over (Under) Expenditures	28		
Unencumbered Cash, Beginning	(1,236)		
Unencumbered Cash, Ending	**$ (1,208)**		

* 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, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Other Counties	$ 212	766	(554)
Reimbursement from General Fund	0	0	0
Total Receipts	212	**766**	**(554)**
Expenditures:			
Contractual	2,400	**3,282**	**(882)**
Receipts Over (Under) Expenditures	(2,188)		
Unencumbered Cash, Beginning	3,184		
Unencumbered Cash, Ending	**$ 996**		

NORTON COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Grants	$ 0	0	0
Transfer from County Health	70,854	0	70,854
Total Receipts	70,854	**0**	**70,854**
Expenditures:			
Transfer to County Health	0	0	0
Capital Outlay	0	128,347	(128,347)
Total Expenditures	0	**128,347**	**(128,347)**
Receipts Over (Under) Expenditures	70,854		
Unencumbered Cash, Beginning	173,535		
Unencumbered Cash, Ending	**$ 244,389**		

NORTON COUNTY, KANSAS
EMS BUILDING COP DEBT
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 34,261	33,031	1,230
Delinquent Tax	657	0	657
Motor Vehicle Tax	3,429	3,212	217
Recreational Vehicle Tax	86	84	2
16/20M Vehicle Tax	523	430	93
Commercial Vehicle Tax	127	119	8
Watercraft Tax	36	37	(1)
Miscellaneous	1	0	1
Total Receipts	39,120	**36,913**	**2,207**
Expenditures:			
Principal	40,000	40,000	0
Interest	1,593	1,300	293
Contractual	413	800	(387)
Cash Basis Reserve	0	2,000	(2,000)
Total Expenditures	42,006	**44,100**	**(2,094)**
Receipts Over (Under) Expenditures	(2,886)		
Unencumbered Cash, Beginning	8,127		
Unencumbered Cash, Ending	**$ 5,241**		

NORTON COUNTY, KANSAS
ECONOMIC RECOVERY ZONE BONDS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receiptss			
Delinquent Tax	$ 0	0	0
Motor Vehicle Tax	0	0	0
Total Receipts	0	**0**	**0**
Expenditures:			
Principal	0	0	0
Interest	0	0	0
Cash Basis Reserve	0	0	0
Total Expenditures	0	**0**	**0**
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, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 57,209	55,179	2,030
Delinquent Tax	1,820	0	1,820
Motor Vehicle Tax	10,912	10,271	641
Recreational Vehicle Tax	274	268	6
16/20M Vehicle Tax	1,636	1,376	260
Commercial Vehicle Tax	405	380	25
Watercraft Tax	116	117	(1)
Charges for Services	351,894	272,000	79,894
Recycling	2,433	7,000	(4,567)
Total Receipts	426,699	**346,591**	**80,108**
Expenditures:			
Personal Services	133,514	131,700	1,814
Contractual Services	147,448	159,500	(12,052)
Commodities	18,113	27,300	(9,187)
Capital Outlay	19,781	45,750	(25,969)
Lease Payments	0	70,000	(70,000)
Transfer to Solid Waste Capital Outlay	115,394	0	115,394
Total Expenditures	434,250	**434,250**	**0**
Receipts Over (Under) Expenditures	(7,551)		
Unencumbered Cash, Beginning	169,213		
Unencumbered Cash, Ending	**$ 161,662**		

NORTON COUNTY, KANSAS
EMS - AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 257,270	248,288	8,982
Delinquent Tax	3,439	0	3,439
Motor Vehicle Tax	16,694	19,159	(2,465)
Recreational Vehicle Tax	398	500	(102)
16/20M Vehicle Tax	0	2,566	(2,566)
Commercial Vehicle Tax	745	708	37
Watercraft Tax	217	219	(2)
Sales Tax	20,659	0	20,659
Charges for Services	328,733	275,000	53,733
State Aid	13,670	0	13,670
Transfer from Ambulance Equipment	69,000	136,560	(67,560)
Miscellaneous	1,170	0	1,170
Total Receipts	711,995	**683,000**	**28,995**
Expenditures:			
Personal Services	558,370	565,000	(6,630)
Contractual Services	39,184	55,700	(16,516)
Commodities	43,661	47,300	(3,639)
Capital Outlay	13,172	15,000	(1,828)
Grant Expenses	15,781	0	15,781
Transfer to Ambulance Equipment	26,502	0	26,502
Adjustment for Qualifying Budget Credit:			
Excess State Aid	0	13,670	(13,670)
Total Expenditures	696,670	**696,670**	**0**
Receipts Over (Under) Expenditures	15,325		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 15,325**		

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	County Equipment Reserve	Special Machinery and Equipment	Multi-Year Capital Improvement	Economic Development Capital Outlay
Receipts:				
Transfer from Road & Bridge	$ 0	462,395	0	0
Transfer from General	19,933	0	0	0
Transfer from 4-H Maintenance	8,272	0	0	0
Transfer from Appraiser's Cost	4,072	0	0	0
Transfer from Economic Development	0	0	0	0
Transfer from Election	363	0	0	0
Insurance Proceeds	0	0	0	7,819
Lease Purchase Proceeds	0	311,313	0	0
Miscellaneous	0	0	0	0
Total Receipts	32,640	773,708	0	7,819
Expenditures:				
Contractual Services	0	0	0	13,460
Capital Outlay	99,498	387,588	0	0
Transfer to Economic Development	0	0	0	10,000
Transfer to General	59,475	0	0	0
Transfer to Election	50,000	0	0	0
Lease Payments	0	163,465	0	0
Total Expenditures	208,973	551,053	0	23,460
Receipts Over (Under) Expenditures	(176,333)	222,655	0	(15,641)
Unencumbered Cash, Beginning	953,647	927,080	50,980	16,137
Unencumbered Cash, Ending	**$ 777,314**	**1,149,735**	**50,980**	**496**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Special Vehicle	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology
Receipts:				
Fees	$ 55,106	5,968	1,492	1,492
State of Kansas	3,150	0	0	0
Total Receipts	58,256	5,968	1,492	1,492
Expenditures:				
Personal Services	8,801	0	0	0
Operations	11,491	0	0	0
Contractual Services	0	5,356	0	0
Transfer to General	31,318	0	0	0
Total Expenditures	51,610	5,356	0	0
Receipts Over (Under) Expenditures	6,646	612	1,492	1,492
Unencumbered Cash, Beginning	40,177	28,296	14,680	14,680
Unencumbered Cash, Ending	**$ 46,823**	**28,908**	**16,172**	**16,172**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	EMS Memorial Fund	Attorney's Training	Special Law Enforcement Trust	Worthless Check Administrative Fee
Receipts:				
Fees	$ 0	1,206	2,748	160
Donations	0	0	0	0
Total Receipts	0	1,206	2,748	160
Expenditures:				
Contractual Services	0	1,128	0	0
Commodities	0	0	0	0
Total Expenditures	0	1,128	0	0
Receipts Over (Under) Expenditures	0	78	2,748	160
Unencumbered Cash, Beginning	160	3,823	40,970	2,757
Unencumbered Cash, Ending	**160**	**3,901**	**43,718**	**2,917**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Special Prosecutor's Trust	Kelling Fund	Pamida Fund	Bond Supervision Fee
Receipts:				
Donations	$ 0	80	0	0
Fees	0	0	0	1,722
Total Receipts	0	80	0	1,722
Expenditures:				
Contractual Services	0	0	0	0
Commodities	0	70	0	0
Total Expenditures	0	70	0	0
Receipts Over (Under) Expenditures	0	10	0	1,722
Unencumbered Cash, Beginning	179	313	1,000	10,119
Unencumbered Cash, Ending	**$ 179**	**323**	**1,000**	**11,841**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Wireless 911 Grant	Airport Grant	E-Community	Economic Development Relocation
Receipts:				
Grants	$ 0	92,605	2,000	0
Reimbursement from Economic Development C/O	0	0	0	0
Total Receipts	0	92,605	2,000	0
Expenditures:				
Contractual Services	0	0	765	25,500
Appropriation to Airport Board	0	92,605	0	0
Total Expenditures	0	92,605	765	25,500
Receipts Over (Under) Expenditures	0	0	1,235	(25,500)
Unencumbered Cash, Beginning	4,142	15,122	2,186	47,600
Unencumbered Cash, Ending	**$ 4,142**	**15,122**	**3,421**	**22,100**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Sheriff Phone Commission	Norton Commerce Grant	NC/CED Housing	ARPA Grant
Receipts:				
Phone Commission	$ 4,219	0	0	0
Federal Aid	0	0	0	0
Total Receipts	4,219	0	0	0
Expenditures:				
Grants	0	0	4,561	0
Contractual Services	0	61,113	0	0
Reimbursement to Solid Waste Capital Outlay	0	0	0	142,210
Capital Outlay	2,962	0	0	81,967
Total Expenditures	2,962	61,113	4,561	224,177
Receipts Over (Under) Expenditures	1,257	(61,113)	(4,561)	(224,177)
Unencumbered Cash, Beginning	19,397	883,645	162,460	224,177
Unencumbered Cash, Ending	**$ 20,654**	**822,532**	**157,899**	**0**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Landfill Closure	Solid Waste Equipment	Ambulance Equipment
Receipts:			
Transfer from Ambulance	$ 0	0	26,502
Reimbursement from ARPA	0	142,210	0
Transfer from Solid Waste	0	115,394	0
Total Receipts	0	257,604	26,502
Expenditures:			
Contractual Services	0	0	8,479
Capital Outlay	0	53,000	0
Transfer to EMS - Ambulance	0	0	69,000
Total Expenditures	0	53,000	77,479
Receipts Over (Under) Expenditures	0	204,604	(50,977)
Unencumbered Cash, Beginning	10,000	354,195	428,297
Unencumbered Cash, Ending	**$ 10,000**	**558,799**	**377,320**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Extension Council	Sheriff K-9 Grant	Alcohol and Drug Test	Norton County Rural Business Enterprise
Receipts:				
Fees	$ 0	0	11,312	0
Interest on Idle Funds	0	0	0	189
Loan Payments	0	0	0	0
Total Receipts	0	0	11,312	189
Expenditures:				
Operations	0	0	12,673	0
Loan Advances	0	0	0	0
Total Expenditures	0	0	12,673	0
Receipts Over (Under) Expenditures	0	0	(1,361)	189
Unencumbered Cash, Beginning	14,932	20	5,616	75,448
Unencumbered Cash, Ending	**$ 14,932**	**$ 20**	**4,255**	**75,637**

NORTON COUNTY, KANSAS
Agency Funds
Summary of Receipts and Cash Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 6,554,901	10,899,730	10,623,942	6,830,689
NRP Holding	0	53,127	53,127	0
Delinquent Tax	29,921	206,681	182,016	54,586
Motor Vehicle Sales Tax	60,334	869,784	847,486	82,632
Motor Vehicle Property Tax	124,953	907,118	883,992	148,079
Commercial Motor Vehicle Taxes	340	31,668	31,967	41
Recreational Vehicle Tax	3,708	20,557	20,468	3,797
Vehicle Rent Excise Tax	88	267	217	138
Escrow Account	2,304	0	0	2,304
Total Distributable Funds	6,776,549	12,988,932	12,643,215	7,122,266
State Funds:				
State Education Building	0	77,350	77,350	0
Institutional Building	0	38,675	38,675	0
Total State Funds	0	116,025	116,025	0
Subdivision Funds:				
Libraries	0	73,708	73,708	0
Cities	36,497	1,559,675	1,539,417	56,755
Townships	0	245	245	0
School Districts	7,220	4,126,900	4,125,587	8,533
Cemeteries	2,921	55,418	54,227	4,112
Fire Districts	0	251,267	251,267	0
Twin Creeks Extension Council	0	131,880	131,880	0
Irrigation Districts	4,990	37,243	18,332	23,901
Total Subdivision Funds	51,628	6,236,336	6,194,663	93,301

NORTON COUNTY, KANSAS
Agency Funds
Summary of Receipts and Cash Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Sheriff	$ 1,405	34,671	33,702	2,374
Register of Deeds	5,173	55,759	56,969	3,963
Clerk of District Court:				
Court Trust	6,277	33,071	33,071	6,277
Law Library	52,107	27,626	22,884	56,849
County Treasurer:				
Auto Fund	(3,231)	537,943	538,279	(3,567)
CMV Auto Fund	0	125,390	125,173	217
Drivers License	(27)	11,713	11,713	(27)
Heritage Trust	1,671	2,984	3,817	838
Diversion Agreement	15,781	4,967	5,325	15,423
Unclaimed Monies	3,783	0	0	3,783
Change Check Clearing	525	1,473	1,812	186
Credit Card	(4,555)	241,993	249,319	(11,881)
Long/Short	29	86	171	(56)
Strays Sold by Sheriff	8,383	0	0	8,383
Total County Officer Accounts	87,321	1,077,676	1,082,235	82,762
Total Agency Funds	**$ 6,915,498**	**20,418,969**	**20,036,138**	**7,298,329**