

NORTON COUNTY, KANSAS
Norton, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2020

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

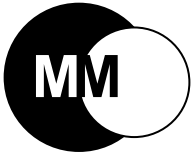
NORTON COUNTY, KANSAS
Norton, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2020

TABLE OF CONTENTS

	<u>Page Number</u>
Independent Auditor's Report	1
<u>Financial Section</u>	
STATEMENT 1	
Summary of Receipts, Expenditures and Unencumbered Cash	4
Composition of Cash	7
Notes to the Financial Statement	8
<u>Regulatory-Required Supplementary Information</u>	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	20
SCHEDULE 2	
Schedule of Receipts and Expenditures – Actual and Budget	
General	21
Road and Bridge	23
Special Bridge	24
Andbe Home Maintenance	25
County Health	26
Election	27
Noxious Weed	28
Noxious Weed Deficiency	29
Noxious Weed Capital Outlay	30
Economic Development	31
Senior Citizens' Service	32
Historical Preservation	33
Special Alcohol Program	34
Special Parks and Recreation	35
Norton County 911	36
Hospital Maintenance	37
Employee Benefits	38
Appraiser's Cost	39
4-H Maintenance	40
Fair	41
Soil Conservation	42
Airport	43
Mental Health	44
Mental Retardation	45
District Coroner	46
EMS Building Bonds	47
EMS Building COP Debt	48
Economic Recovery Zone Bonds	49
Solid Waste	50
EMS – Ambulance	51

TABLE OF CONTENTS - (Continued)

	<u>Page Number</u>
Schedule of Receipts and Expenditures – Actual	
County Equipment Reserve	52
Special Machinery and Equipment	52
Multi-Year Capital Improvement	52
Economic Development Capital Outlay	52
Special Vehicle	53
Register of Deeds Technology	53
County Clerk Technology	53
County Treasurer Technology	53
EMS Memorial	54
Attorney’s Training	54
Special Law Enforcement Trust	54
Worthless Check Administrative Fee	54
Special Prosecutor’s Trust	55
Kelling Fund	55
Pamida Fund	55
Bond Supervision Fee	55
Wireless 911 Grant	56
Airport Grant	56
E-Community	56
Economic Development Relocation	56
Sheriff Phone Commission	57
NC/CED Housing	57
SPARK Grant	57
Landfill Closure	58
Solid Waste Capital Outlay	58
Ambulance Equipment	58
Extension Council	59
Court Trustee Program	59
Alcohol and Drug Test	59
Norton County Rural Business Enterprise	59
 SCHEDULE 3	
Summary of Receipts and Disbursements – Agency Funds	60
 <u>Single Audit Section</u>	
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	63
Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	65
 SCHEDULE 4	
Schedule of Expenditures of Federal Awards	67
 SCHEDULE 5	
Schedule of Findings and Questioned Costs	69
 SCHEDULE 6	
Summary Schedule of Prior Year Audit Findings	71



Mapes & Miller LLP
Certified Public Accountants

418 E. Holme, Norton, KS 67654-1412
Phone: 785-877-5833 Email: mmcpas@ruraltel.net

Members of the American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

INDEPENDENT AUDITOR'S REPORT

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

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, 2020, and the related notes to the financial statement.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Norton County, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and the accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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, 2020, 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, 2020, 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.

Other Matters

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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise Norton County, Kansas' basic financial statement. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statement.

The schedule of expenditures of federal awards 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. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1.

To the Board of County Commissioners
Norton County, Kansas
Page Three

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 30, 2021, on our consideration of Norton County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Norton County's internal control over financial reporting and compliance.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
September 30, 2021

NORTON COUNTY, KANSAS
Summary of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

STATEMENT 1
Page 1

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	\$ 2,543,023	0	2,279,398	2,224,535	2,597,886	34,910	2,632,796
Special Purpose Funds							
Road and Bridge	191,457	0	1,745,648	1,914,312	22,793	623	23,416
Special Bridge	257,100	0	1	0	257,101	0	257,101
Andbe Home Maintenance	20	0	29,032	29,000	52	0	52
County Health	0	0	576,780	555,354	21,426	8,766	30,192
Election	39,521	0	63,152	98,055	4,618	0	4,618
Noxious Weed	0	0	201,477	201,477	0	0	0
Noxious Weed Capital Outlay	118,537	0	46,827	0	165,364	0	165,364
Economic Development	0	0	132,720	132,720	0	348	348
Senior Citizens' Service	68	0	72,581	72,500	149	0	149
Historical Preservation	100	0	7,258	7,350	8	0	8
Special Alcohol Program	38,177	0	7,515	0	45,692	0	45,692
Special Parks and Recreation	47,102	0	3,028	0	50,130	0	50,130
Norton County 911	69,063	0	60,631	67,323	62,371	0	62,371
Hospital Maintenance	484	0	181,447	181,500	431	0	431
Employee Benefits	1,009,295	0	961,279	1,354,538	616,036	0	616,036
Appraiser's Cost	16,346	0	154,185	170,531	0	173	173
4-H Maintenance	4,642	0	15,133	18,300	1,475	0	1,475
Fair	1,488	0	9,180	9,000	1,668	0	1,668
Soil Conservation	1,698	0	19,128	19,500	1,326	0	1,326
Airport	5,056	0	53,975	56,090	2,941	0	2,941
Mental Health	2,116	0	36,600	38,500	216	0	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, 2020

STATEMENT 1
Page 2

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	\$ 2,525	0	41,023	43,500	48	0	48
District Coroner	4,304	0	2,560	2,200	4,664	0	4,664
County Health Capital Outlay	0	0	59,918	0	59,918	0	59,918
County Equipment Reserve	831,408	0	158,699	127,004	863,103	0	863,103
Special Machinery and Equipment	829,888	0	436,412	154,969	1,111,331	0	1,111,331
Multi-Year Capital Improvement	172,130	0	0	3,856	168,274	0	168,274
Economic Development Capital Outlay	166,355	0	18,786	37,992	147,149	0	147,149
Special Vehicle	31,500	0	56,991	44,713	43,778	0	43,778
EMS Memorial Fund	796	0	0	0	796	0	796
Register of Deeds Technology	13,517	0	6,836	5,087	15,266	0	15,266
County Clerk Technology	7,738	0	1,709	0	9,447	0	9,447
County Treasurer Technology	7,738	0	1,709	0	9,447	0	9,447
Attorney's Training	2,544	0	1,240	581	3,203	0	3,203
Special Law Enforcement Trust	29,970	0	2,285	0	32,255	0	32,255
Worthless Check Administrative Fee	2,443	0	168	0	2,611	0	2,611
Special Prosecutor's Trust	1,459	0	0	0	1,459	0	1,459
Kelling Fund	825	0	0	0	825	0	825
Pamida Fund	1,000	0	0	0	1,000	0	1,000
Bond Supervision Fee	3,528	0	1,892	25	5,395	0	5,395
Wireless 911 Grant	4,142	0	0	0	4,142	0	4,142
Airport Grant	15,382	0	103,435	103,695	15,122	0	15,122
E-Community	2,081	0	3,910	5,495	496	0	496
Economic Development Relocation	17,600	0	10,000	7,500	20,100	0	20,100
Sheriff Phone Commission	0	0	11,628	10,553	1,075	0	1,075
NC/CED Housing	0	0	360,000	0	360,000	0	360,000
SPARK Grant	0	0	1,057,642	1,057,642	0	0	0
Extension Council	14,932	0	0	0	14,932	0	14,932
Bond and Interest Funds							
EMS Building Bonds	2,454	0	1,801	4,164	91	0	91
EMS Building COP Debt	5,805	0	39,444	41,583	3,666	0	3,666
Economic Recovery Zone Bonds	10,211	0	3	0	10,214	0	10,214

(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, 2020

STATEMENT 1
Page 3

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	\$ 19,477	0	328,791	348,268	0	0	0
Solid Waste Equipment	405,928	0	77,895	176,636	307,187	0	307,187
Landfill Closure	10,000	0	0	0	10,000	0	10,000
EMS - Ambulance	590,041	0	614,335	610,651	593,725	3,967	597,692
Ambulance Equipment	348,044	0	39,597	1,450	386,191	0	386,191
Trust Funds							
Court Trustee Program	14,970	0	875	10,678	5,167	0	5,167
Alcohol and Drug Test	5,294	0	13,318	9,236	9,376	0	9,376
Norton County Rural Business Enterprise	<u>74,394</u>	<u>0</u>	<u>491</u>	<u>0</u>	<u>74,885</u>	<u>0</u>	<u>74,885</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 7,995,716</u>	<u>0</u>	<u>10,110,368</u>	<u>9,958,063</u>	<u>8,148,021</u>	<u>48,787</u>	<u>8,196,808</u>

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, 2020

STATEMENT 1
Page 4

Cash on Hand	
County Treasurer	\$ 400
Sheriff	40
County Health	600
Solid Waste	150
Ambulance	250
Solutions North Bank - Norton, Kansas	
Checking Accounts	43,245
NOW Account	1,905,275
Certificate of Deposit	540,301
First State Bank - Norton, Kansas	
NOW Accounts	5,940,916
Equity Bank - Almena, Kansas	
NOW Account	95,056
The Bank - Norton, Kansas	
NOW Accounts	6,237,709
Money Market Account	74,884
	<hr/>
Total Cash and Investments	14,838,826
Less Agency Funds per Schedule 3	<hr/> (6,642,018)
Total Reporting Entity (Excluding Agency Funds)	<hr/> \$ 8,196,808 <hr/>

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

NORTON COUNTY, KANSAS

Notes to the Financial Statement

December 31, 2020

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 2020:

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. The Road & Bridge, Solid Waste, and Appraiser's Cost funds were amended in this manner during the year ended December 31, 2020.

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

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

Financial Institution	Period		Period	
	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, 2020.

At December 31, 2020, the County's carrying amount of deposits was \$14,837,386 and the bank balance was \$15,249,462. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,113,469 was covered by federal depository insurance, and \$11,798,251 was collateralized with securities held by the pledging financial institutions' agents in the County's name and \$2,337,742 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, 2020, 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 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from Norton County, Kansas, were \$268,205 for the year ended December 31, 2020.

Net Pension Liability At December 31, 2020, 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, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020.

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, 2020 was \$0.

7. Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	County Equipment Reserve	K.S.A. 19-119	\$ 135,635
Appraisers Cost	Equipment Reserve	K.S.A. 19-119	11,524
Road & Bridge	Special Machinery & Equipment	K.S.A. 68-141(g)	436,412
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	46,827
EMS - Ambulance	Ambulance Equipment	K.S.A. 12-110d	29,229
4-H Maintenance	County Equipment Reserve	K.S.A. 19-119	7,254
Special Vehicle	General	K.S.A. 8-145	31,450
Election	Election Capital Outlay	K.S.A. 19-119	817
Economic Development	Economic Development Capital Outlay	K.S.A. 79-2934	8,816
County Health	County Health Capital Outlay	K.S.A. 65-204	50,173
Solid Waste	Solid Waste Capital Outlay	K.S.A. 19-119	77,895

Residual Equity transfers were as follows:

From	To	Regulatory Authority	Amount
EMS Building Bonds	EMS Building COP Debt	K.S.A. 12-6a16	\$ 4,164

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 County'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 County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020.

11. **CRF and Cares Act Funding**

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$1,057,642 during 2020 of which \$1,057,642 was expended during 2020. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

12. **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 \$62,729. This liability is based on what it would cost to perform all post closure care in 2020 for the remaining four 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 \$323,835. This liability is based on the use of 21.92 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$1,153,516 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 2020. The County expects the landfill to continue to operate for approximately fifty-five 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.

13. **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

14. **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.

Multifamily Residential Revenue Bonds Series 2007 (Prairie Meadows Project). On April 9, 2007, Norton County, Kansas issued multifamily residential revenue bonds in the amount of \$1,170,000 for the purpose of paying a portion of the costs of acquiring, constructing, furnishing and equipping independent living apartments. The bonds are special obligations of Norton County, payable solely from the pledge of the net revenues derived by the Andbe Home, Inc., a Kansas not-for-profit corporation operating the county owned nursing home facility. 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.

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

Changes in long-term liabilities for Norton County, Kansas for the year ended December 31, 2020, 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	<u>190,000</u>	<u>0</u>	<u>35,000</u>	<u>155,000</u>	<u>5,833</u>
Capital Leases:									
Caterpillar Motor Graders	2.49%	09/24/15	720,150	09/24/20	151,204	0	151,204	0	3,765
Caterpillar Compactor	3.73%	11/13/18	339,500	01/31/23	268,686	0	63,533	205,153	10,022
Courthouse Improvement Lease	2.73%	12/16/19	1,984,098	12/01/34	1,984,098	0	272,222	1,711,876	47,387
Motor Grader Lease	3.20%	02/14/20	249,091	02/14/25	<u>0</u>	<u>249,091</u>	<u>53,005</u>	<u>196,086</u>	<u>0</u>
Total Capital Leases					<u>2,403,988</u>	<u>249,091</u>	<u>539,964</u>	<u>2,113,115</u>	<u>61,174</u>
Total Contractual Indebtedness					<u>2,593,988</u>	<u>249,091</u>	<u>574,964</u>	<u>2,268,115</u>	<u>67,007</u>

14. Long-term Debt - (Continued)

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

	2021	2022	2023	2024	2025	2026-2030	2031-2035	Total
PRINCIPAL								
Certificates of Participation: Series 2014 EMS	35,000	40,000	40,000	40,000	0	0	0	155,000
Capital Leases:								
Caterpillar Motor Graders	0	0	0	0	0	0	0	0
Caterpillar Compactor	65,882	68,361	70,910	0	0	0	0	205,153
Courthouse Improvement Lease	102,057	104,840	107,699	110,636	113,653	616,481	556,510	1,711,876
Motor Grader Lease	46,730	48,226	49,769	51,361	0	0	0	196,086
Total Capital Leases	214,669	221,427	228,378	161,997	113,653	616,481	556,510	2,113,115
TOTAL PRINCIPAL	249,669	261,427	268,378	201,997	113,653	616,481	556,510	2,268,115
INTEREST								
Certificates of Participation: Series 2014 EMS	4,870	3,820	2,580	1,300	0	0	0	12,570
Capital Leases:								
Caterpillar Motor Graders	0	0	0	0	0	0	0	0
Caterpillar Compactor	7,673	5,194	2,645	0	0	0	0	15,512
Courthouse Improvement Lease	46,683	43,900	41,041	38,104	35,087	127,219	38,450	370,484
Motor Grader Lease	6,275	4,779	3,236	1,644	0	0	0	15,934
Total Capital Leases	60,631	53,873	46,922	39,748	35,087	127,219	38,450	401,930
TOTAL INTEREST	65,501	57,693	49,502	41,048	35,087	127,219	38,450	414,500
TOTAL PRINCIPAL AND INTEREST	\$ 315,170	319,120	317,880	243,045	148,740	743,700	594,960	2,682,615

NORTON COUNTY, KANSAS
Regulatory-Required
Supplementary Information
For the Year Ended December 31, 2020

NORTON COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 1
Page 1

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	\$ 3,015,210	31,657	3,046,867	2,224,535	(822,332)
Special Purpose Funds					
Road and Bridge	1,923,576	21,416	1,944,992	1,914,312	(30,680)
Special Bridge	316,755	0	316,755	0	*
Andbe Home Maintenance	29,712	0	29,712	29,000	(712)
County Health	543,215	12,139	555,354	555,354	0
Election	98,055	0	98,055	98,055	0
Noxious Weed	219,735	0	219,735	201,477	(18,258)
Noxious Weed Capital Outlay	65,297	0	65,297	0	(65,297)
Economic Development	139,330	0	139,330	132,720	(6,610)
Senior Citizens' Service	74,479	0	74,479	72,500	(1,979)
Historical Preservation	7,368	0	7,368	7,350	(18)
Special Alcohol Program	24,554	0	24,554	0	(24,554)
Special Parks and Recreation	27,681	0	27,681	0	(27,681)
Norton County 911	112,453	0	112,453	67,323	(45,130)
Hospital Maintenance	189,494	0	189,494	181,500	(7,994)
Employee Benefits	1,576,500	49,279	1,625,779	1,354,538	(271,241)
Appraisers's Cost	172,220	0	172,220	170,531	(1,689)
4-H Maintenance	18,300	0	18,300	18,300	0
Fair	9,000	0	9,000	9,000	0
Soil Conservation	19,500	0	19,500	19,500	0
Airport	56,090	0	56,090	56,090	0
Mental Health	40,000	0	40,000	38,500	*
Mental Retardation	45,000	0	45,000	43,500	*
District Coroner	16,609	0	16,609	2,200	(14,409)
County Health Capital Outlay	0	0	0	0	0
Bond and Interest Funds					
EMS Building Bonds	4,164	0	4,164	4,164	0
EMS Building COP Debt	44,833	0	44,833	41,583	(3,250)
Economic Recovery Zone Bonds	10,675	0	10,675	0	(10,675)
Business Funds					
Solid Waste	431,550	0	431,550	348,268	(83,282)
EMS - Ambulance	619,302	(8,651)	610,651	610,651	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, 2020

SCHEDULE 2
Page 1

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 1,229,424	1,201,625	27,799
Delinquent Tax	11,934	0	11,934
Motor Vehicle Tax	105,158	112,132	(6,974)
Recreational Vehicle Tax	2,570	2,408	162
16/20M Vehicle Tax	15,212	14,146	1,066
Commercial Vehicle Tax	4,216	4,813	(597)
Watercraft Tax	924	893	31
Intangible Tax	24,125	22,890	1,235
In Lieu of Taxes	23,205	6,500	16,705
Intergovernmental			
Mineral Production	2,719	2,500	219
Alcoholic Liquor	3,028	4,000	(972)
Sales Tax	332,989	275,000	57,989
Licenses, Fees and Permits			
County Officer Fees	53,521	40,000	13,521
Filing Fees	5,009	300	4,709
Sheriff VIN Fees	8,220	0	8,220
NRP Admin Fees	7,822	0	7,822
Court Fees	15,158	10,000	5,158
Charges for Services			
Dispatch	81,056	45,000	36,056
Miscellaneous			
Phone Commissary/Commission	1,967	7,500	(5,533)
Copy Fees	3,307	1,500	1,807
CCC Nursing Rent	19,500	18,000	1,500
Grants	89,141	0	89,141
Miscellaneous	19,639	0	19,639
Interest on Idle Funds	106,256	14,500	91,756
Interest on Delinquent Tax	31,489	14,000	17,489
Reimbursement from SPARK Grant	18,702	0	18,702
Reimbursed Expenses	31,657	0	31,657
Transfer from Special Vehicle	31,450	0	31,450
Total Receipts	<u>2,279,398</u>	<u>1,797,707</u>	<u>481,691</u>

NORTON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 2

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
(Continued)			
Expenditures:			
County Commissioners	\$ 88,443	97,000	(8,557)
County Clerk	138,357	149,725	(11,368)
County Treasurer	144,658	153,200	(8,542)
County Attorney	62,695	68,578	(5,883)
County Counselor	42,666	43,840	(1,174)
Register of Deeds	78,688	83,147	(4,459)
Sheriff	750,911	831,460	(80,549)
Unified Court - Operating	15,636	25,760	(10,124)
Unified Court - Attorney Fund	82,097	79,000	3,097
17th Judicial Court	9,303	17,500	(8,197)
Probation	8,261	14,300	(6,039)
Courthouse General	326,903	438,300	(111,397)
Emergency Preparedness	42,204	47,210	(5,006)
Data Processing	94,203	92,500	1,703
Juvenile Detention	0	5,000	(5,000)
Rural Opportunity Zone	0	30,000	(30,000)
CCC Nursing Building	20,896	43,750	(22,854)
Correction Program	25,217	32,250	(7,033)
Indigent Burial	0	1,200	(1,200)
District Coroner	0	12,000	(12,000)
Reimbursement to Sheriff Phone Commission	8,651	0	8,651
Interest Reimbursement to Phillips County 911	371	0	371
Courthouse Improvement Lease	148,740	0	148,740
Transfer to County Equipment Reserve	135,635	352,610	(216,975)
Transfer to Multi-Year Capital Improvement Fund	0	329,880	(329,880)
Transfer to County Health	0	67,000	(67,000)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	<u>0</u>	<u>31,657</u>	<u>(31,657)</u>
 Total Expenditures	 <u>2,224,535</u>	 <u>3,046,867</u>	 <u>(822,332)</u>
 Receipts Over (Under) Expenditures	 54,863		
Unencumbered Cash, Beginning	<u>2,543,023</u>		
 Unencumbered Cash, Ending	 <u>\$ 2,597,886</u>		

NORTON COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 3

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 1,216,897	1,189,370	27,527
Delinquent Tax	8,099	0	8,099
Motor Vehicle Tax	59,278	65,362	(6,084)
Recreational Vehicle Tax	1,452	1,403	49
16/20M Vehicle Tax	8,380	8,245	135
Commercial Vehicle Tax	2,389	2,806	(417)
Watercraft Tax	524	521	3
Intergovernmental			
Special City County Highway	351,313	369,525	(18,212)
Equalization Aid	3,980	0	3,980
Miscellaneous	9,644	32,611	(22,967)
Kansas Department of Transportation	62,276	0	62,276
Reimbursed Expenses	<u>21,416</u>	<u>0</u>	<u>21,416</u>
Total Receipts	<u>1,745,648</u>	<u>1,669,843</u>	<u>75,805</u>
Expenditures:			
Personal Services	633,074	630,000	3,074
Contractual Services	249,012	377,350	(128,338)
Commodities	511,763	616,900	(105,137)
Capital Outlay	31,046	222,250	(191,204)
Lease Payments	53,005	0	53,005
Transfer to Special Machinery & Equipment	436,412	14,800	421,612
Adjustment for Qualifying Budget Credit:			
KDOT Reimbursement	0	62,276	(62,276)
Reimbursed Expenses	<u>0</u>	<u>21,416</u>	<u>(21,416)</u>
Total Expenditures	<u>1,914,312</u>	<u>1,944,992</u>	<u>(30,680)</u>
Receipts Over (Under) Expenditures	(168,664)		
Unencumbered Cash, Beginning	<u>191,457</u>		
Unencumbered Cash, Ending	<u>\$ 22,793</u>		

NORTON COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 4

	<u>Actual</u>	<u>*Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	\$ 1	110	(109)
Expenditures:			
Contractual Services	0	316,755	(316,755)
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>316,755</u>	<u>(316,755)</u>
Receipts Over (Under) Expenditures	1		
Unencumbered Cash, Beginning	<u>257,100</u>		
Unencumbered Cash, Ending	<u>\$ 257,101</u>		

* 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, 2020

SCHEDULE 2
Page 5

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 26,390	27,077	(687)
Delinquent Tax	221	0	221
Motor Vehicle Tax	1,993	2,199	(206)
Recreational Vehicle Tax	49	47	2
16/20M Vehicle Tax	281	277	4
Commercial Vehicle Tax	80	94	(14)
Watercraft Tax	18	18	0
Total Receipts	<u>29,032</u>	<u>29,712</u>	<u>(680)</u>
Expenditures:			
Appropriations to Andbe Home Board	<u>29,000</u>	<u>29,712</u>	<u>(712)</u>
Receipts Over (Under) Expenditures	32		
Unencumbered Cash, Beginning	<u>20</u>		
Unencumbered Cash, Ending	<u>\$ 52</u>		

NORTON COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 6

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 164,946	161,198	3,748
Delinquent Tax	837	0	837
Motor Vehicle Tax	7,630	8,358	(728)
Recreational Vehicle Tax	186	179	7
16/20M Vehicle Tax	1,111	1,054	57
Commercial Vehicle Tax	305	359	(54)
Watercraft Tax	67	67	0
Charges for Services	267,251	225,000	42,251
Grants	100,894	80,000	20,894
Miscellaneous	83	0	83
Reimbursement from SPARK Grant	21,331	0	21,331
Reimbursed Expenses	12,139	0	12,139
Transfer from General	<u>0</u>	<u>67,000</u>	<u>(67,000)</u>
Total Receipts	<u>576,780</u>	<u>543,215</u>	<u>33,565</u>
Expenditures:			
Personal Services	281,099	317,150	(36,051)
Contractual Services	59,929	46,865	13,064
Commodities	162,744	175,200	(12,456)
Capital Outlay	1,409	4,000	(2,591)
Transfer to Health Capital Outlay	50,173	0	50,173
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>12,139</u>	<u>(12,139)</u>
Total Expenditures	<u>555,354</u>	<u>555,354</u>	<u>0</u>
Receipts Over (Under) Expenditures	21,426		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 21,426</u>		

NORTON COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 7

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 54,496	53,245	1,251
Delinquent Tax	749	0	749
Motor Vehicle Tax	6,434	6,927	(493)
Recreational Vehicle Tax	156	149	7
16/20M Vehicle Tax	1,008	874	134
Commerical Vehicle Tax	253	297	(44)
Watercraft Tax	56	55	1
Total Receipts	<u>63,152</u>	<u>61,547</u>	<u>1,605</u>
Expenditures:			
Personal Services	51,007	39,000	12,007
Contractual Services	41,946	54,055	(12,109)
Commodities	3,101	5,000	(1,899)
Capital Outlay	1,184	0	1,184
Transfer to Election Capital Outlay	817	0	817
Total Expenditures	<u>98,055</u>	<u>98,055</u>	<u>0</u>
Receipts Over (Under) Expenditures	(34,903)		
Unencumbered Cash, Beginning	<u>39,521</u>		
Unencumbered Cash, Ending	<u>\$ 4,618</u>		

NORTON COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 8

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 98,967	96,462	2,505
Delinquent Tax	829	0	829
Motor Vehicle Tax	7,474	8,245	(771)
Recreational Vehicle Tax	183	177	6
16/20M Vehicle Tax	1,053	1,040	13
Commerical Vehicle Tax	301	354	(53)
Watercraft Tax	66	66	0
Charges for Services	<u>92,604</u>	<u>113,391</u>	<u>(20,787)</u>
Total Receipts	<u>201,477</u>	<u>219,735</u>	<u>(18,258)</u>
Expenditures:			
Personal Services	65,684	76,000	(10,316)
Contractual Services	11,712	15,435	(3,723)
Commodities	69,752	126,050	(56,298)
Capital Outlay	7,502	2,250	5,252
Transfer to Noxious Weed Capital Outlay	<u>46,827</u>	<u>0</u>	<u>46,827</u>
Total Expenditures	<u>201,477</u>	<u>219,735</u>	<u>(18,258)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

NORTON COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 9

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts			
Transfer from Noxious Weed	\$ 46,827	<u>0</u>	<u>46,827</u>
Expenditures:			
Transfer to Noxious Weed	0	0	0
Capital Outlay	<u>0</u>	<u>65,297</u>	<u>(65,297)</u>
Total Expenditures	<u>0</u>	<u>65,297</u>	<u>(65,297)</u>
Receipts Over (Under) Expenditures	46,827		
Unencumbered Cash, Beginning	<u>118,537</u>		
Unencumbered Cash, Ending	<u>\$ 165,364</u>		

NORTON COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 10

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 79,834	78,038	1,796
Delinquent Tax	580	0	580
Motor Vehicle Tax	4,353	4,639	(286)
Recreational Vehicle Tax	105	100	5
16/20M Vehicle Tax	709	585	124
Commercial Vehicle Tax	170	199	(29)
Watercraft Tax	37	37	0
Reimbursed Expenses	<u>46,932</u>	<u>55,732</u>	<u>(8,800)</u>
Total Receipts	<u>132,720</u>	<u>139,330</u>	<u>(6,610)</u>
Expenditures:			
Personal Services	93,107	102,000	(8,893)
Contractual Services	16,565	25,030	(8,465)
Commodities	2,024	3,000	(976)
Capital Outlay	2,208	1,000	1,208
Special Projects	0	8,300	(8,300)
Donation to Economic Development Relocation	10,000	0	10,000
Transfer to Economic Development Capital Outlay	<u>8,816</u>	<u>0</u>	<u>8,816</u>
Total Expenditures	<u>132,720</u>	<u>139,330</u>	<u>(6,610)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

NORTON COUNTY, KANSAS
SENIOR CITIZENS' SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 11

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 65,977	67,693	(1,716)
Delinquent Tax	552	0	552
Motor Vehicle Tax	4,983	5,497	(514)
Recreational Vehicle Tax	122	118	4
16/20M Vehicle Tax	702	693	9
Commercial Vehicle Tax	201	236	(35)
Watercraft Tax	44	44	0
	<u>72,581</u>	<u>74,281</u>	<u>(1,700)</u>
Total Receipts			
Expenditures:			
Appropriations to City Senior Centers	<u>72,500</u>	<u>74,479</u>	<u>(1,979)</u>
Receipts Over (Under) Expenditures	81		
Unencumbered Cash, Beginning	<u>68</u>		
Unencumbered Cash, Ending	<u>\$ 149</u>		

NORTON COUNTY, KANSAS
HISTORICAL PRESERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 12

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 6,599	6,431	168
Delinquent Tax	55	202	(147)
Motor Vehicle Tax	498	550	(52)
Recreational Vehicle Tax	12	12	0
16/20M Vehicle Tax	70	69	1
Commercial Vehicle Tax	20	24	(4)
Watercraft Tax	<u>4</u>	<u>4</u>	<u>0</u>
Total Receipts	<u>7,258</u>	<u>7,292</u>	<u>(34)</u>
Expenditures:			
Appropriations to Historical Society	<u>7,350</u>	<u>7,368</u>	<u>(18)</u>
Receipts Over (Under) Expenditures	(92)		
Unencumbered Cash, Beginning	<u>100</u>		
Unencumbered Cash, Ending	<u>\$ 8</u>		

NORTON COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 13

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Alcoholic Liquor Tax	\$ 7,515	<u>6,400</u>	<u>1,115</u>
Expenditures:			
Appropriations to Council on Alcohol and Other Drugs	<u>0</u>	<u>24,554</u>	<u>(24,554)</u>
Receipts Over (Under) Expenditures	7,515		
Unencumbered Cash, Beginning	<u>38,177</u>		
Unencumbered Cash, Ending	<u>\$ 45,692</u>		

NORTON COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 14

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Alcoholic Liquor Tax	\$ 3,028	<u>4,000</u>	<u>(972)</u>
Expenditures:			
Appropriations to Cities	<u>0</u>	<u>27,681</u>	<u>(27,681)</u>
Receipts Over (Under) Expenditures	3,028		
Unencumbered Cash, Beginning	<u>47,102</u>		
Unencumbered Cash, Ending	<u>\$ 50,130</u>		

NORTON COUNTY, KANSAS
NORTON COUNTY 911
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 15

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
911 Tax	\$ 59,904	50,000	9,904
Interest Reimbursement from General	371	0	371
Interest on Idle Funds	<u>356</u>	<u>0</u>	<u>356</u>
 Total Receipts	 <u>60,631</u>	 <u>50,000</u>	 <u>10,631</u>
Expenditures:			
Contractual Services	47,311	81,000	(33,689)
Capital Outlay	20,012	23,214	(3,202)
Lease Payment	<u>0</u>	<u>8,239</u>	<u>(8,239)</u>
 Total Expenditures	 <u>67,323</u>	 <u>112,453</u>	 <u>(45,130)</u>
 Receipts Over (Under) Expenditures	 (6,692)		
Unencumbered Cash, Beginning	<u>69,063</u>		
 Unencumbered Cash, Ending	 <u>\$ 62,371</u>		

NORTON COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 16

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 164,944	169,232	(4,288)
Delinquent Tax	1,379	3,211	(1,832)
Motor Vehicle Tax	12,453	13,742	(1,289)
Recreational Vehicle Tax	305	295	10
16/20M Vehicle Tax	1,754	1,733	21
Commercial Vehicle Tax	502	590	(88)
Watercraft Tax	110	110	0
Total Receipts	<u>181,447</u>	<u>188,913</u>	<u>(7,466)</u>
Expenditures:			
Appropriations to Hospital Board	<u>181,500</u>	<u>189,494</u>	<u>(7,994)</u>
Receipts Over (Under) Expenditures	(53)		
Unencumbered Cash, Beginning	<u>484</u>		
Unencumbered Cash, Ending	<u>\$ 431</u>		

NORTON COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 17

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 799,702	781,434	18,268
Delinquent Tax	9,816	0	9,816
Motor Vehicle Tax	82,484	86,707	(4,223)
Recreational Vehicle Tax	1,983	1,861	122
16/20M Vehicle Tax	14,151	10,937	3,214
Commercial Vehicle Tax	3,169	3,722	(553)
Watercraft Tax	695	692	3
Reimbursed Expenses	<u>49,279</u>	<u>0</u>	<u>49,279</u>
Total Receipts	<u>961,279</u>	<u>885,353</u>	<u>75,926</u>
Expenditures:			
Health Insurance	699,037	706,500	(7,463)
Social Security/Medicare Taxes	226,899	215,000	11,899
Retirement	268,205	275,000	(6,795)
Workers' Compensation Insurance	44,311	62,000	(17,689)
Unemployment	119	5,000	(4,881)
Life Insurance	3,600	3,000	600
Professional Services	3,726	3,500	226
Claims Paid	105,770	180,500	(74,730)
Transfer to Health Reimbursement	0	125,000	(125,000)
Miscellaneous	1,932	0	1,932
Flu Shots	939	1,000	(61)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	<u>0</u>	<u>49,279</u>	<u>(49,279)</u>
Total Expenditures	<u>1,354,538</u>	<u>1,625,779</u>	<u>(271,241)</u>
Receipts Over (Under) Expenditures	(393,259)		
Unencumbered Cash, Beginning	<u>1,009,295</u>		
Unencumbered Cash, Ending	<u>\$ 616,036</u>		

NORTON COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 18

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 135,864	132,793	3,071
Delinquent Tax	1,319	0	1,319
Motor Vehicle Tax	11,621	13,049	(1,428)
Recreational Vehicle Tax	284	280	4
16/20M Vehicle Tax	1,681	1,646	35
Commercial Vehicle Tax	466	560	(94)
Watercraft Tax	102	104	(2)
Miscellaneous	29	0	29
Appraiser's Fees	2,819	2,500	319
	<u>154,185</u>	<u>150,932</u>	<u>3,253</u>
Total Receipts			
Expenditures:			
Personal Services	138,680	144,770	(6,090)
Contractual Services	16,944	23,950	(7,006)
Commodities	3,255	3,000	255
Capital Outlay	128	500	(372)
Transfer to County Equipment Reserve	11,524	0	11,524
	<u>170,531</u>	<u>172,220</u>	<u>(1,689)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(16,346)		
Unencumbered Cash, Beginning	<u>16,346</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

NORTON COUNTY, KANSAS
4-H MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 19

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 12,979	12,687	292
Delinquent Tax	126	0	126
Motor Vehicle Tax	1,110	1,234	(124)
Recreational Vehicle Tax	27	26	1
16/20M Vehicle Tax	161	156	5
Commercial Vehicle Tax	45	53	(8)
Watercraft Tax	10	10	0
Rent	675	1,500	(825)
Total Receipts	<u>15,133</u>	<u>15,666</u>	<u>(533)</u>
Expenditures:			
Personal Services	2,400	2,400	0
Contractual Services	8,471	15,200	(6,729)
Commodities	175	700	(525)
Capital Outlay	0	0	0
Transfer to Equipment Reserve	7,254	0	7,254
Total Expenditures	<u>18,300</u>	<u>18,300</u>	<u>0</u>
Receipts Over (Under) Expenditures	(3,167)		
Unencumbered Cash, Beginning	<u>4,642</u>		
Unencumbered Cash, Ending	<u>\$ 1,475</u>		

NORTON COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 20

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 8,242	8,055	187
Delinquent Tax	80	0	80
Motor Vehicle Tax	705	18	687
Recreational Vehicle Tax	17	11	6
16/20M Vehicle Tax	102	65	37
Commercial Vehicle Tax	28	22	6
Watercraft Tax	<u>6</u>	<u>4</u>	<u>2</u>
Total Receipts	<u>9,180</u>	<u>8,175</u>	<u>1,005</u>
Expenditures:			
Appropriations to Fair Board	<u>9,000</u>	<u>9,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	180		
Unencumbered Cash, Beginning	<u>1,488</u>		
Unencumbered Cash, Ending	<u><u>\$ 1,668</u></u>		

NORTON COUNTY, KANSAS
SOIL CONSERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 21

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 17,172	16,784	388
Delinquent Tax	167	0	167
Motor Vehicle Tax	1,469	1,490	(21)
Recreational Vehicle Tax	36	32	4
16/20M Vehicle Tax	212	188	24
Commercial Vehicle Tax	59	64	(5)
Watercraft Tax	<u>13</u>	<u>12</u>	<u>1</u>
Total Receipts	<u>19,128</u>	<u>18,570</u>	<u>558</u>
Expenditures:			
Appropriations to Soil Conservation District	<u>19,500</u>	<u>19,500</u>	<u>0</u>
Receipts Over (Under) Expenditures	(372)		
Unencumbered Cash, Beginning	<u>1,698</u>		
Unencumbered Cash, Ending	<u>\$ 1,326</u>		

NORTON COUNTY, KANSAS
AIRPORT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 22

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 48,457	47,361	1,096
Delinquent Tax	470	0	470
Motor Vehicle Tax	4,145	4,488	(343)
Recreational Vehicle Tax	101	96	5
16/20M Vehicle Tax	600	566	34
Commercial Vehicle Tax	166	193	(27)
Watercraft Tax	<u>36</u>	<u>36</u>	<u>0</u>
Total Receipts	<u>53,975</u>	<u>52,740</u>	<u>1,235</u>
Expenditures:			
Appropriations to Airport Board	<u>56,090</u>	<u>56,090</u>	<u>0</u>
Receipts Over (Under) Expenditures	(2,115)		
Unencumbered Cash, Beginning	<u>5,056</u>		
Unencumbered Cash, Ending	<u>\$ 2,941</u>		

NORTON COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 23

	<u>Actual</u>	<u>*Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 32,857	33,720	(863)
Delinquent Tax	319	0	319
Motor Vehicle Tax	2,810	3,083	(273)
Recreational Vehicle Tax	69	66	3
16/20M Vehicle Tax	407	389	18
Commercial Vehicle Tax	113	132	(19)
Watercraft Tax	<u>25</u>	<u>25</u>	<u>0</u>
Total Receipts	<u>36,600</u>	<u>37,415</u>	<u>(815)</u>
Expenditures:			
Appropriations to Highplains Mental Health	<u>38,500</u>	<u>40,000</u>	<u>(1,500)</u>
Receipts Over (Under) Expenditures	(1,900)		
Unencumbered Cash, Beginning	<u>2,116</u>		
Unencumbered Cash, Ending	<u>\$ 216</u>		

* 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, 2020

SCHEDULE 2
Page 24

	<u>Actual</u>	<u>*Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 36,829	37,796	(967)
Delinquent Tax	357	0	357
Motor Vehicle Tax	3,150	3,484	(334)
Recreational Vehicle Tax	77	75	2
16/20M Vehicle Tax	456	439	17
Commercial Vehicle Tax	126	150	(24)
Watercraft Tax	<u>28</u>	<u>28</u>	<u>0</u>
Total Receipts	<u>41,023</u>	<u>41,972</u>	<u>(949)</u>
Expenditures:			
Appropriations to Developmental Services	<u>43,500</u>	<u>45,000</u>	<u>(1,500)</u>
Receipts Over (Under) Expenditures	(2,477)		
Unencumbered Cash, Beginning	<u>2,525</u>		
Unencumbered Cash, Ending	<u>\$ 48</u>		

* 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, 2020

SCHEDULE 2
Page 25

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Other Counties	\$ 2,560	1,920	640
Reimbursement from General Fund	<u>0</u>	<u>10,000</u>	<u>(10,000)</u>
 Total Receipts	 <u>2,560</u>	 <u>11,920</u>	 <u>(9,360)</u>
Expenditures:			
Contractual	<u>2,200</u>	<u>16,609</u>	<u>(14,409)</u>
Receipts Over (Under) Expenditures	360		
Unencumbered Cash, Beginning	<u>4,304</u>		
Unencumbered Cash, Ending	<u>\$ 4,664</u>		

NORTON COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 26

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Grants	\$ 9,745	0	9,745
Transfer from County Health	<u>50,173</u>	<u>0</u>	<u>50,173</u>
 Total Receipts	 <u>59,918</u>	 <u>0</u>	 <u>59,918</u>
Expenditures:			
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	59,918		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 59,918</u>		

NORTON COUNTY, KANSAS
EMS BUILDING BONDS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 27

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	\$ 152	235	(83)
Motor Vehicle Tax	1,345	1,459	(114)
Recreational Vehicle Tax	33	31	2
16/20M Vehicle Tax	206	184	22
Commercial Vehicle Tax	53	63	(10)
Watercraft Tax	<u>12</u>	<u>12</u>	<u>0</u>
Total Receipts	<u>1,801</u>	<u>1,984</u>	<u>(183)</u>
Expenditures:			
Principal	0	0	0
Interest	0	0	0
Residual Equity Transfer to EMS COP Debt	<u>4,164</u>	<u>4,164</u>	<u>0</u>
Total Expenditures	<u>4,164</u>	<u>4,164</u>	<u>0</u>
Receipts Over (Under) Expenditures	(2,363)		
Unencumbered Cash, Beginning	<u>2,454</u>		
Unencumbered Cash, Ending	<u>\$ 91</u>		

NORTON COUNTY, KANSAS
EMS BUILDING COP DEBT
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 28

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 31,207	30,507	700
Delinquent Tax	345	478	(133)
Motor Vehicle Tax	3,046	3,326	(280)
Recreational Vehicle Tax	74	71	3
16/20M Vehicle Tax	449	420	29
Commercial Vehicle Tax	122	143	(21)
Watercraft Tax	27	27	0
Miscellaneous	10	0	10
Residual Equity Transfer from EMS Bond	4,164	4,164	0
Total Receipts	<u>39,444</u>	<u>39,136</u>	<u>308</u>
Expenditures:			
Principal	35,000	35,000	0
Interest	5,833	5,833	0
Contractual	750	0	750
Cash Basis Reserve	0	4,000	(4,000)
Total Expenditures	<u>41,583</u>	<u>44,833</u>	<u>(3,250)</u>
Receipts Over (Under) Expenditures	(2,139)		
Unencumbered Cash, Beginning	<u>5,805</u>		
Unencumbered Cash, Ending	<u><u>\$ 3,666</u></u>		

NORTON COUNTY, KANSAS
ECONOMIC RECOVERY ZONE BONDS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 29

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receiptss			
Delinquent Tax	\$ 3	233	(230)
Motor Vehicle Tax	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>3</u>	<u>233</u>	<u>(230)</u>
Expenditures:			
Principal	0	0	0
Interest	0	0	0
Cash Basis Reserve	<u>0</u>	<u>10,675</u>	<u>(10,675)</u>
Total Expenditures	<u>0</u>	<u>10,675</u>	<u>(10,675)</u>
Receipts Over (Under) Expenditures	3		
Unencumbered Cash, Beginning	<u>10,211</u>		
Unencumbered Cash, Ending	<u>\$ 10,214</u>		

NORTON COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 30

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 77,587	75,865	1,722
Delinquent Tax	1,221	0	1,221
Motor Vehicle Tax	10,436	11,182	(746)
Recreational Vehicle Tax	253	240	13
16/20M Vehicle Tax	1,665	1,411	254
Commercial Vehicle Tax	409	480	(71)
Watercraft Tax	90	89	1
Miscellaneous	883	0	883
Charges for Services	234,489	285,700	(51,211)
Recycling	1,758	10,500	(8,742)
Total Receipts	<u>328,791</u>	<u>385,467</u>	<u>(56,676)</u>
Expenditures:			
Personal Services	114,990	113,000	1,990
Contractual Services	118,391	117,450	941
Commodities	10,055	25,100	(15,045)
Capital Outlay	26,937	1,000	25,937
Lease Payments	0	125,000	(125,000)
Transfer to Solid Waste Capital Outlay	77,895	50,000	27,895
Total Expenditures	<u>348,268</u>	<u>431,550</u>	<u>(83,282)</u>
Receipts Over (Under) Expenditures	(19,477)		
Unencumbered Cash, Beginning	<u>19,477</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

NORTON COUNTY, KANSAS
EMS - AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 31

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 190,008	185,696	4,312
Delinquent Tax	3,283	0	3,283
Motor Vehicle Tax	30,274	33,761	(3,487)
Recreational Vehicle Tax	745	725	20
16/20M Vehicle Tax	4,057	4,259	(202)
Commercial Vehicle Tax	1,234	1,449	(215)
Watercraft Tax	271	269	2
Charges for Services	375,662	100,000	275,662
Reimbursed Expense	8,651	0	8,651
Miscellaneous	150	0	150
	<u>614,335</u>	<u>326,159</u>	<u>288,176</u>
Total Receipts			
Expenditures:			
Personal Services	481,610	450,000	31,610
Contractual Services	43,700	83,500	(39,800)
Commodities	42,543	42,500	43
Capital Outlay	13,569	26,000	(12,431)
Transfer to Ambulance Equipment	29,229	0	29,229
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	8,651	(8,651)
	<u>610,651</u>	<u>610,651</u>	<u>0</u>
Total Expenditures			
Receipts Over (Under) Expenditures	3,684		
Unencumbered Cash, Beginning	590,041		
	<u>593,725</u>		
Unencumbered Cash, Ending	<u>\$ 593,725</u>		

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 32

	County Equipment Reserve	Special Machinery and Equipment	Multi-Year Capital Improvement	Economic Development Capital Outlay
Receipts:				
Transfer from Road & Bridge	\$ 0	436,412	0	0
Transfer from General	135,635	0	0	0
Transfer from 4-H Maintenance	7,254	0	0	0
Transfer from Appraiser's Cost	11,524	0	0	0
Transfer from Economic Development	0	0	0	8,816
Transfer from Election	817	0	0	0
Miscellaneous	0	0	0	5,914
Reimbursement from SPARK Grant	3,469	0	0	4,056
	<u>158,699</u>	<u>436,412</u>	<u>0</u>	<u>18,786</u>
Total Receipts				
	<u>158,699</u>	<u>436,412</u>	<u>0</u>	<u>18,786</u>
Expenditures:				
Contractual Services	0	0	1,300	0
Capital Outlay	127,004	0	2,556	37,992
Lease Payments	0	154,969	0	0
	<u>127,004</u>	<u>154,969</u>	<u>3,856</u>	<u>37,992</u>
Total Expenditures				
	<u>127,004</u>	<u>154,969</u>	<u>3,856</u>	<u>37,992</u>
Receipts Over (Under) Expenditures	31,695	281,443	(3,856)	(19,206)
Unencumbered Cash, Beginning	831,408	829,888	172,130	166,355
	<u>863,103</u>	<u>1,111,331</u>	<u>168,274</u>	<u>147,149</u>
Unencumbered Cash, Ending				
	<u>\$ 863,103</u>	<u>1,111,331</u>	<u>168,274</u>	<u>147,149</u>

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 33

	Special Vehicle	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology
Receipts:				
Fees	\$ 54,170	6,836	1,709	1,709
State of Kansas	2,625	0	0	0
Interest on Idle Funds	196	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Receipts	56,991	6,836	1,709	1,709
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Personal Services	0	0	0	0
Operations	13,263	0	0	0
Contractual Services	0	5,087	0	0
Commodities	0	0	0	0
Transfer to General	31,450	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	44,713	5,087	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Receipts Over (Under) Expenditures	12,278	1,749	1,709	1,709
Unencumbered Cash, Beginning	31,500	13,517	7,738	7,738
	<hr/>	<hr/>	<hr/>	<hr/>
Unencumbered Cash, Ending	<u><u>\$ 43,778</u></u>	<u><u>15,266</u></u>	<u><u>9,447</u></u>	<u><u>9,447</u></u>

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 34

	EMS Memorial Fund	Attorney's Training	Special Law Enforcement Trust	Worthless Check Administrative Fee
Receipts:				
Fees	\$ 0	1,240	2,285	168
State of Kansas	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>0</u>	<u>1,240</u>	<u>2,285</u>	<u>168</u>
Expenditures:				
Contractual Services	0	581	0	0
Commodities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>581</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	659	2,285	168
Unencumbered Cash, Beginning	<u>796</u>	<u>2,544</u>	<u>29,970</u>	<u>2,443</u>
Unencumbered Cash, Ending	<u><u>796</u></u>	<u><u>3,203</u></u>	<u><u>32,255</u></u>	<u><u>2,611</u></u>

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 35

	<u>Special Prosecutor's Trust</u>	<u>Kelling Fund</u>	<u>Pamida Fund</u>	<u>Bond Supervision Fee</u>
Receipts:				
Donations	\$ 0	0	0	0
Fees	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,892</u>
Total Receipts	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,892</u>
Expenditures:				
Contractual Services	0	0	0	25
Commodities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>25</u>
Receipts Over (Under) Expenditures	0	0	0	1,867
Unencumbered Cash, Beginning	<u>1,459</u>	<u>825</u>	<u>1,000</u>	<u>3,528</u>
Unencumbered Cash, Ending	<u>\$ 1,459</u>	<u>825</u>	<u>1,000</u>	<u>5,395</u>

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 36

	Wireless 911 Grant	Airport Grant	E-Community	Economic Development Relocation
Receipts:				
Grants	\$ 0	103,435	3,910	0
Donation from Economic Development	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
Total Receipts	<u>0</u>	<u>103,435</u>	<u>3,910</u>	<u>10,000</u>
Expenditures:				
Commodities	0	0	0	0
Contractual Services	0	260	5,495	7,500
Appropriation to Airport Board	<u>0</u>	<u>103,435</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>103,695</u>	<u>5,495</u>	<u>7,500</u>
Receipts Over (Under) Expenditures	0	(260)	(1,585)	2,500
Unencumbered Cash, Beginning	<u>4,142</u>	<u>15,382</u>	<u>2,081</u>	<u>17,600</u>
Unencumbered Cash, Ending	<u><u>\$ 4,142</u></u>	<u><u>15,122</u></u>	<u><u>496</u></u>	<u><u>20,100</u></u>

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 36

	Sheriff Phone Commission	NC/CED Housing	SPARK Grant
Receipts:			
Phone Commission	\$ 2,977	0	0
Reimbursement from General	8,651	0	0
Federal Aid	<u>0</u>	<u>360,000</u>	<u>1,057,642</u>
Total Receipts	<u>11,628</u>	<u>360,000</u>	<u>1,057,642</u>
Expenditures:			
Grant Expenses - County	0	0	166,648
Reimbursement to General	0	0	18,702
Reimbursement to County Heath	0	0	21,331
Reimbursement to Economic Development Capital Outlay	0	0	4,056
Reimbursement to County Equipment Reserve	0	0	3,469
Payments to Other Local Governments & Non-profits	0	0	843,436
Capital Outlay	<u>10,553</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>10,553</u>	<u>0</u>	<u>1,057,642</u>
Receipts Over (Under) Expenditures	1,075	360,000	0
Unencumbered Cash, Beginning	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 1,075</u>	<u>360,000</u>	<u>0</u>

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 37

	<u>Landfill Closure</u>	<u>Solid Waste Equipment</u>	<u>Ambulance Equipment</u>
Receipts:			
Transfer from Ambulance	\$ 0	0	29,229
Transfer from Solid Waste	0	77,895	0
Sale of Equipment	<u>0</u>	<u>0</u>	<u>10,368</u>
Total Receipts	<u>0</u>	<u>77,895</u>	<u>39,597</u>
Expenditures:			
Contractual Services	0	0	1,450
Capital Outlay	0	103,081	0
Lease Purchase	<u>0</u>	<u>73,555</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>176,636</u>	<u>1,450</u>
Receipts Over (Under) Expenditures	0	(98,741)	38,147
Unencumbered Cash, Beginning	<u>10,000</u>	<u>405,928</u>	<u>348,044</u>
Unencumbered Cash, Ending	<u>\$ 10,000</u>	<u>307,187</u>	<u>386,191</u>

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 38

	Extension Council	Court Trustee Program	Alcohol and Drug Test	Norton County Rural Business Enterprise
Receipts:				
Fees	\$ 0	875	13,318	0
Interest on Idle Funds	0	0	0	491
Loan Payments	0	0	0	0
Total Receipts	0	875	13,318	491
Expenditures:				
Operations	0	10,678	9,236	0
Bank Fees	0	0	0	0
Loan Advances	0	0	0	0
Total Expenditures	0	10,678	9,236	0
Receipts Over (Under) Expenditures	0	(9,803)	4,082	491
Unencumbered Cash, Beginning	14,932	14,970	5,294	74,394
Unencumbered Cash, Ending	<u>\$ 14,932</u>	<u>\$ 5,167</u>	<u>9,376</u>	<u>74,885</u>

NORTON COUNTY, KANSAS
Agency Funds
Summary of Receipts and Cash Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 3
Page 1

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 6,248,368	9,761,105	9,760,792	6,248,681
NRP Holding	0	156,457	156,457	0
Delinquent Tax	33,168	57,170	70,675	19,663
Motor Vehicle Sales Tax	33,888	581,060	536,994	77,954
Motor Vehicle Property Tax	138,328	793,697	776,891	155,134
Commercial Motor Vehicle Taxes	0	28,479	28,307	172
Recreational Vehicle Tax	1,932	18,899	17,701	3,130
Vehicle Rent Excise Tax	36	96	132	0
Advance Tax	0	0	0	0
Escrow Account	(271)	3,024	2,646	107
	<u>6,455,449</u>	<u>11,399,987</u>	<u>11,350,595</u>	<u>6,504,841</u>
Total Distributable Funds				
	<u>6,455,449</u>	<u>11,399,987</u>	<u>11,350,595</u>	<u>6,504,841</u>
State Funds:				
State Education Building	0	73,621	73,621	0
Institutional Building	0	36,811	36,811	0
	<u>0</u>	<u>110,432</u>	<u>110,432</u>	<u>0</u>
Total State Funds				
	<u>0</u>	<u>110,432</u>	<u>110,432</u>	<u>0</u>
Subdivision Funds:				
Libraries	0	57,032	57,032	0
Cities	10,302	1,334,951	1,335,562	9,691
Townships	0	248	248	0
School Districts	1,355	3,631,269	3,632,042	582
Cemeteries	9	57,239	57,248	0
Fire Districts	0	215,098	215,098	0
Twin Creeks Extension Council	0	116,754	116,754	0
Irrigation Districts	22,899	37,667	36,371	24,195
	<u>34,565</u>	<u>5,450,258</u>	<u>5,450,355</u>	<u>34,468</u>
Total Subdivision Funds				
	<u>34,565</u>	<u>5,450,258</u>	<u>5,450,355</u>	<u>34,468</u>

NORTON COUNTY, KANSAS
Agency Funds
Summary of Receipts and Cash Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 3
Page 2

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 2,514	31,296	30,339	3,471
Register of Deeds	4,599	65,016	63,272	6,343
Clerk of District Court:				
Court Trust	4,983	296,743	286,457	15,269
Law Library	58,835	19,234	20,706	57,363
County Treasurer:				
Auto Fund	0	524,740	524,740	0
CMV Auto Fund	0	94,671	94,671	0
Drivers License	0	7,914	7,914	0
Heritage Trust	807	3,419	3,284	942
Diversion Agreement	10,834	8,915	7,508	12,241
Unclaimed Monies	3,783	0	0	3,783
Change Check Clearing	0	4,732	4,732	0
Credit Card	(541)	(543)	0	(1,084)
Long/Short	0	0	0	0
Strays Sold by Sheriff	3,017	1,364	0	4,381
	<u>88,831</u>	<u>1,057,501</u>	<u>1,043,623</u>	<u>102,709</u>
Total County Officer Accounts	<u>88,831</u>	<u>1,057,501</u>	<u>1,043,623</u>	<u>102,709</u>
 Total Agency Funds	 <u><u>\$ 6,578,845</u></u>	 <u><u>18,018,178</u></u>	 <u><u>17,955,005</u></u>	 <u><u>6,642,018</u></u>

NORTON COUNTY, KANSAS
SINGLE AUDIT SECTION
FOR THE YEAR ENDED DECMEBER 31, 2020



Mapes & Miller LLP
Certified Public Accountants

418 E. Holme, Norton, KS 67654-1412
Phone: 785-877-5833 Email: mmcpas@ruraltel.net

Members of the American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Board of Commissioners
Norton County, Kansas
Norton, KS 67654

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Norton County, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Norton County, Kansas' basic financial statements, and have issued our report thereon dated September 30, 2021. Our report on the financial statement disclosed that, as described in Note 1 to the financial statements, Norton County, Kansas prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Norton County, Kansas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Norton County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Norton County, Kansas' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

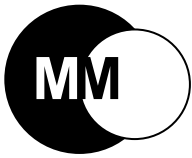
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
September 30, 2021



Mapes & Miller LLP

Certified Public Accountants

418 E. Holme, Norton, KS 67654-1412
Phone: 785-877-5833 Email: mmcpas@ruraltel.net

Members of the American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Board of Commissioners
Norton County, Kansas
Norton, KS 67654

Report on Compliance for Each Major Federal Program

We have audited Norton County, Kansas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Norton County, Kansas' major federal programs for the year ended December 31, 2020. Norton County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Norton County, Kansas' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program have occurred. An audit includes examining, on a test basis, evidence about Norton County, Kansas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Norton County, Kansas' compliance.

Opinion on Each Major Federal Program

In our opinion, Norton County, Kansas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of Norton County, Kansas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered Norton County, Kansas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Norton County, Kansas' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance*, is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing on internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
September 30, 2021

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed-through to Subrecipients	Federal Expenditures
U.S. Department of Homeland Security				
Passed through the Kansas Division of Emergency Management				
Emergency Management Performance Grants	97.042	n/a	\$ -	3,896
U.S. Department of Health and Human Services				
Provider Relief Fund	93.498	n/a	-	17,303
Passed through the Kansas Department of Health & Environment				
Hospital Prepared Program and Public Health Emergency Preparedness	93.074	n/a	-	11,000
Immunization Grants	93.268	n/a	-	905
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	n/a	-	13,149
Public Health Emergency Response	93.354	n/a	-	12,993
Total U.S. Department of Health and Human Services			-	55,350
U.S. Department of Agriculture				
Passed through the Kansas Department of Health & Environment				
WIC Special Supplemental Nutritional Program for Women, Infants, and Children	10.557	n/a	-	53,147
U.S. Department of Housing and Urban Development				
Passed through the Kansas Department of Commerce				
Community Development Block Grant	14.228	n/a	-	85,245
U.S. Department of Transportation				
Passed through the Federal Aviation Administration				
Airport Improvement Program	20.106	n/a	103,435	103,695
U.S. Department of the Treasury				
Passed through the Kansas Judicial Branch				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	n/a	-	2,331
Passed through the Kansas Office of Recovery				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	n/a	843,436	1,057,642 *
Total U.S. Department of the Treasury			843,436	1,059,973
Total Expenditures of Federal Awards			\$ 946,871	1,361,306

* Federal expenditures were expended in the Spark Grant Fund

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Note A - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Norton County, Kansas (the County), under programs of the federal government for the year ended December 31, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

Note B - Summary of Significant Accounting Policies

Expenditures reported on the Schedule is prepared using the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C – Indirect Cost Rate

The County has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note D – Loan and Loan Guarantee Programs

The County did not have any loan or loan guarantee programs outstanding at December 31, 2020

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

SECTION 1 – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENT

Type of auditors' report issued:

In accordance with Generally Accepted Accounting Principles

Adverse

In accordance with the statutory basis of accounting described in Note 1

Unmodified

Internal control over financial reporting:

- Material weaknesses identified?

___ Yes x No

Significant deficiencies identified?

___ Yes x None Reported

- Noncompliance material to financial statement noted?

___ Yes x No

FEDERAL AWARDS

Internal control over major programs:

- Material weaknesses identified?

___ Yes x No

- Significant deficiencies identified?

___ Yes x None Reported

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in
accordance with 2 CFR 200.516(a)?

___ Yes x No

Identification of major programs:

CFDA NUMBER

21.019

NAME OF FEDERAL PROGRAM

Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and
type B programs:

\$750,000

Auditee qualified as low-risk auditee?

___ Yes x No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

CFDA No. 21.019, Coronavirus Relief Fund – No reportable findings or questioned costs for the year ended December 31, 2020.

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended December 31, 2020

FINANCIAL STATEMENT AUDIT FINDINGS

None

FEDERAL AWARD FINDINGS

None