NORTON COUNTY, KANSAS

Norton, Kansas

Financial Statement and Regulatory-Required

Supplementary Information with Independent Auditor's Report

For the Year Ended December 31, 2022

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, 2022

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions
We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Norton, Norton, Kansas, a Municipality, as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Norton County, Kansas, as of December 31, 2022, 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, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we

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

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

Supplementary Information

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

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
October 31, 2023

NORTON COUNTY, KANSAS
Summary of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

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	$ 2,031,395	0	1,911,859	2,251,027	1,692,227	78,511	1,770,738
Special Purpose Funds							
Road and Bridge	280,438	0	1,933,844	1,871,630	342,652	361,365	704,017
Special Bridge	257,101	0	0	0	257,101	0	257,101
Andbe Home Maintenance	21	0	30,165	29,800	386	0	386
County Health	0	0	692,008	692,008	0	8,330	8,330
Election	18,283	0	101,598	99,755	20,126	568	20,694
Noxious Weed	0	0	214,060	180,392	33,668	15,218	48,886
Noxious Weed Capital Outlay	124,411	0	20,411	44,967	99,855	0	99,855
Economic Development	0	0	137,089	137,089	0	0	0
Senior Citizens' Service	821	0	75,411	75,251	981	0	981
Historical Preservation	7	0	7,542	7,384	165	0	165
Special Alcohol Program	53,611	0	9,337	0	62,948	0	62,948
Special Parks and Recreation	53,756	0	4,008	0	57,764	0	57,764
Norton County 911	66,748	0	60,123	42,341	84,530	485	85,015
Hospital Maintenance	2,543	0	222,341	222,000	2,884	0	2,884
Employee Benefits	728,964	0	1,499,335	1,329,305	898,994	0	898,994
Appraiser's Cost	11,364	0	180,514	169,400	22,478	616	23,094
4-H Maintenance	0	0	18,483	16,030	2,453	526	2,979
Fair	120	0	12,585	9,450	3,255	0	3,255
Soil Conservation	1,515	0	22,349	20,900	2,964	0	2,964
Airport	4,455	0	58,120	56,300	6,275	0	6,275
Mental Health	672	0	40,348	40,000	1,020	0	1,020

(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, 2022

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	$ 577	0	45,382	45,000	959	0	959
District Coroner	5,198	0	0	2,400	2,798	0	2,798
County Health Capital Outlay	154,613	0	50,407	0	205,020	0	205,020
County Equipment Reserve	958,164	0	90,770	89,146	959,788	0	959,788
Special Machinery and Equipment	1,305,061	0	132,356	734,233	703,184	0	703,184
Multi-Year Capital Improvement	62,321	0	0	11,341	50,980	0	50,980
Economic Development Capital Outlay	13,242	0	27,121	10,000	30,363	0	30,363
Special Vehicle	46,888	0	56,902	65,156	38,634	0	38,634
EMS Memorial Fund	796	0	100	736	160	0	160
Register of Deeds Technology	22,930	0	6,618	5,200	24,348	0	24,348
County Clerk Technology	11,446	0	1,655	0	13,101	0	13,101
County Treasurer Technology	11,446	0	1,655	0	13,101	0	13,101
Attorney's Training	3,848	0	1,001	785	4,064	0	4,064
Special Law Enforcement Trust	35,055	0	3,190	0	38,245	0	38,245
Worthless Check Administrative Fee	2,721	0	70	0	2,791	0	2,791
Special Prosecutor's Trust	179	0	0	0	179	0	179
Kelling Fund	1,603	0	195	1,432	366	0	366
Pamida Fund	1,000	0	0	0	1,000	0	1,000
Bond Supervision Fee	7,080	0	1,231	0	8,311	0	8,311
Wireless 911 Grant	4,142	0	0	0	4,142	0	4,142
Airport Grant	15,122	0	81,635	81,635	15,122	0	15,122
E-Community	848	0	4,626	4,276	1,198	0	1,198
Economic Development Relocation	18,600	0	30,000	1,000	47,600	0	47,600
Sheriff Phone Commission	9,130	0	7,081	0	16,211	0	16,211
NC/CED Housing	412,546	0	0	37,734	374,812	0	374,812
ARPA Grant	35,112	0	520,656	281,945	273,823	0	273,823
Extension Council	14,932	0	0	0	14,932	0	14,932
Sheriff K-9 Grant	0	0	5,020	5,000	20	0	20
Bond and Interest Funds							
EMS Building Bonds	0	0	99	99	0	0	0
EMS Building COP Debt	0	0	52,273	44,608	7,665	0	7,665
Economic Recovery Zone Bonds	10,216	0	1	0	10,217	0	10,217

(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, 2022

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	$ 1,365	0	767,917	707,758	61,524	8,758	70,282
Solid Waste Equipment	323,109	0	98,955	89,166	332,898	0	332,898
Landfill Closure	10,000	0	0	0	10,000	0	10,000
EMS - Ambulance	351,899	0	297,278	605,272	43,905	5,802	49,707
Ambulance Equipment	457,538	0	0	0	457,538	0	457,538
Trust Funds							
Alcohol and Drug Test	6,748	0	15,221	14,747	7,222	0	7,222
Norton County Rural Business Enterprise	75,072	0	188	0	75,260	0	75,260
Total Reporting Entity (Excluding Agency Funds)	$ 8,026,772	0	9,551,133	10,133,698	7,444,207	480,179	7,924,386

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, 2022

Cash on Hand		
County Treasurer	$	400
Sheriff		40
County Health		600
Solid Waste		150
Ambulance		250
Solutions North Bank - Norton, Kansas		
Checking Accounts		31,124
NOW Account		1,415,523
Certificate of Deposit		541,305
First State Bank - Norton, Kansas		
NOW Accounts		7,657,059
Checking Account		273,823
Equity Bank - Almena, Kansas		
NOW Account		96,589
The Bank - Norton, Kansas		
NOW Accounts		4,830,802
Money Market Account		75,260
Total Cash and Investments		14,922,925
Less Agency Funds per Schedule 3		(6,998,539)
Total Reporting Entity (Excluding Agency Funds)	**$**	**7,924,386**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

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

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

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

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2022:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

Trust fund – funds used to report assets held in trust for benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

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

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

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regularly basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather mandatory, the statutes provide for the following sequence and timetable in adoption of the legal annual operating budget:

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

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

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The General, EMS-Ambulance, County Health, and Solid Waste funds were amended in this manner during the year ended December 31, 2022.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose and business funds:

Special Purpose Funds:

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

Business Funds:

- Solid Waste Capital Outlay
- Ambulance Equipment
- Landfill Closure

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. **Stewardship, Compliance and Accountability**

Compliance with Kansas Statutes

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

3. **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on the funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk. State statues place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are as follows:

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

All deposits were legally secured at December 31, 2022.

At December 31, 2022, the County's carrying amount of deposits was $14,921,485 and the bank balance was $15,306,517. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $994,107 was covered by federal depository insurance, and $12,217,113 was collateralized with securities held by the pledging financial institutions' agents in the County's name and $2,095,297 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, 2022, 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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from Norton County, Kansas, were $255,364 for the year ended December 31, 2022.

Net Pension Liability At December 31, 2022, the county's proportionate share of the collective net pension liability reported by KPERS was $2,892,883. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022.

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, 2022 was $0.

7. **Interfund Transactions**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	County Equipment Reserve	K.S.A. 19-119	$ 61,119
Appraisers Cost	Equipment Reserve	K.S.A. 19-119	25,630
Road & Bridge	Special Machinery & Equipment	K.S.A. 68-141(g)	132,356
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	20,411
Election	Election Capital Outlay	K.S.A. 19-119	2,906
4-H Maintenance	County Equipment Reserve	K.S.A. 19-119	1,115
Special Vehicle	General	K.S.A. 8-145	46,015
Economic Development	Economic Development Capital Outlay	K.S.A. 79-2934	26,465
County Health	County Health Capital Outlay	K.S.A. 65-204	50,407
Solid Waste	Solid Waste Capital Outlay	K.S.A. 19-119	98,955

Residual Equity transfers were as follows:

From	To	Regulatory Authority	Amount
EMS Building Bonds	EMS Building COP Debt	K.S.A. 12-6a16	$ 99

8. **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pools currently operating as common risk management and insurance programs for participating members.

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

The County has also been unable to obtain property and casualty insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multiline Pool, a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The County pays annual premiums to Kansas County Association Multiline Pool for its property and casualty insurance coverage. The agreement to participate provides that the Kansas County Association Multiline Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas County Association Multiline Pool.

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

9. **Claims and Judgments**

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

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

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

Permit No. 0131 – Closed Portion

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

The County discontinued accepting waste on the 11.7 acre landfill site on April 8, 1994. The estimates of post closure care liability at year-end for this site is $34,030. This liability is based on what it would cost to perform all post closure care in 2022 for the remaining two 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 $415,137. This liability is based on the use of 24.72 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of $1,264,220 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 2022. The County expects the landfill to continue to operate for approximately fifty-four years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post closure care cost.

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

11. **Subsequent Events**

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

12. **Long-term Debt**

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

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

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

Changes in long-term liabilities for Norton County, Kansas for the year ended December 31, 2022, 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	120,000	0	40,000	80,000	3,820
Finance Leases:									
Caterpillar Compactor Lease	3.73%	11/13/18	339,500	01/31/23	139,271	0	68,361	70,910	5,194
Courthouse Improvement Lease	2.73%	12/16/19	1,984,098	12/01/34	1,609,819	0	104,840	1,504,979	43,900
Motor Grader Lease	3.20%	02/14/20	249,091	02/14/25	149,356	0	149,356	0	4,783
Caterpillar Motor Grader Lease	4.97%	12/30/22	317,327	12/30/27	0	275,000	0	275,000	0
Total Finance Leases					1,898,446	275,000	322,557	1,850,889	53,877
Total Contractual Indebtedness					**2,018,446**	**275,000**	**362,557**	**1,930,889**	**57,697**

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

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

	2023	2024	2025	2026	2027	2028-2032	2033-2037	Total
PRINCIPAL								
Certificates of Participation:								
Series 2014 EMS	40,000	40,000	0	0	0	0	0	80,000
Finance Leases:								
Caterpillar Compactor Lease	70,910	0	0	0	0	0	0	70,910
Courthouse Improvement Lease	107,699	110,636	113,653	116,752	119,936	650,563	285,740	1,504,979
Motor Grader Lease	0	0	0	0	0	0	0	0
Caterpillar Motor Grader Lease	49,798	52,273	54,871	57,598	60,460	0	0	275,000
Total Finance Leases	228,407	162,909	168,524	174,350	180,396	650,563	285,740	1,850,889
TOTAL PRINCIPAL	**268,407**	**202,909**	**168,524**	**174,350**	**180,396**	**650,563**	**285,740**	**1,930,889**
INTEREST								
Certificates of Participation:								
Series 2014 EMS	2,580	1,300	0	0	0	0	0	3,880
Finance Leases:								
Caterpillar Compactor Lease	2,645	0	0	0	0	0	0	2,645
Courthouse Improvement Lease	41,041	38,104	35,087	31,987	28,804	93,138	11,740	279,901
Motor Grader Lease	0	0	0	0	0	0	0	0
Caterpillar Motor Grader Lease	13,667	11,192	8,594	5,867	3,005	0	0	42,325
Total Finance Leases	57,353	49,296	43,681	37,854	31,809	93,138	11,740	324,871
TOTAL INTEREST	**59,933**	**50,596**	**43,681**	**37,854**	**31,809**	**93,138**	**11,740**	**328,751**
TOTAL PRINCIPAL AND INTEREST	**$ 328,340**	**253,505**	**212,205**	**212,204**	**212,205**	**743,701**	**297,480**	**2,259,640**

NORTON COUNTY, KANSAS
Regulatory-Required
Supplementary Information
For the Year Ended December 31, 2022

NORTON COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:					
General Funds					
General	$ 2,943,891	60,197	3,004,088	2,251,027	(753,061)
Special Purpose Funds					
Road and Bridge	1,831,917	39,713	1,871,630	1,871,630	0
Special Bridge	128,661	0	128,661	0	*
Andbe Home Maintenance	30,203	0	30,203	29,800	(403)
County Health	805,476	7,355	812,831	692,008	(120,823)
Election	99,755	0	99,755	99,755	0
Noxious Weed	177,700	2,692	180,392	180,392	0
Noxious Weed Capital Outlay	100,067	0	100,067	44,967	(55,100)
Economic Development	139,330	0	139,330	137,089	(2,241)
Senior Citizens' Service	75,577	0	75,577	75,251	(326)
Historical Preservation	7,384	0	7,384	7,384	0
Special Alcohol Program	34,269	0	34,269	0	(34,269)
Special Parks and Recreation	28,449	0	28,449	0	(28,449)
Norton County 911	92,953	0	92,953	42,341	(50,612)
Hospital Maintenance	227,175	0	227,175	222,000	(5,175)
Employee Benefits	1,644,450	95,585	1,740,035	1,329,305	(410,730)
Appraisers's Cost	163,400	6,000	169,400	169,400	0
4-H Maintenance	18,250	0	18,250	16,030	(2,220)
Fair	12,000	0	12,000	9,450	(2,550)
Soil Conservation	21,500	0	21,500	20,900	(600)
Airport	56,300	0	56,300	56,300	0
Mental Health	40,000	0	40,000	40,000	*
Mental Retardation	45,000	0	45,000	45,000	*
District Coroner	16,609	0	16,609	2,400	(14,209)
County Health Capital Outlay	59,918	0	59,918	0	(59,918)
Bond and Interest Funds					
EMS Building Bonds	0	99	99	99	0
EMS Building COP Debt	50,570	0	50,570	44,608	(5,962)
Economic Recovery Zone Bonds	10,680	0	10,680	0	(10,680)
Business Funds					
Solid Waste	707,758	0	707,758	707,758	0
EMS - Ambulance	660,000	12,403	672,403	605,272	(67,131)

* 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, 2022

Receipts:	Actual	Budget	Variance Over (Under)
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 925,020	898,224	26,796
Delinquent Tax	18,683	0	18,683
Motor Vehicle Tax	80,545	74,229	6,316
Recreational Vehicle Tax	2,104	1,918	186
16/20M Vehicle Tax	13,029	10,124	2,905
Commercial Vehicle Tax	2,863	2,875	(12)
Watercraft Tax	867	658	209
Intangible Tax	25,445	23,652	1,793
In Lieu of Taxes	24,109	23,000	1,109
Intergovernmental			
Mineral Production	5,096	2,700	2,396
Alcoholic Liquor	4,008	3,000	1,008
Sales Tax	417,350	335,000	82,350
Licenses, Fees and Permits			
County Officer Fees	49,614	53,500	(3,886)
Filing Fees	120	300	(180)
Sheriff VIN Fees	9,740	0	9,740
NRP Admin Fees	5,217	0	5,217
Court Fees	17,920	12,500	5,420
Charges for Services			
Dispatch	95,515	81,000	14,515
Miscellaneous			
Phone Commissary/Commission	363	2,000	(1,637)
Copy Fees	2,501	2,500	1
CCC Nursing Rent	18,000	15,000	3,000
Miscellaneous	2,496	0	2,496
Interest on Idle Funds	37,510	50,000	(12,490)
Interest on Delinquent Tax	47,532	30,000	17,532
Reimbursed Expenses	33,308	0	33,308
Reimbursement from ARPA	26,889	0	26,889
Transfer from Special Vehicle	46,015	0	46,015
Total Receipts	1,911,859	**1,622,180**	**289,679**

NORTON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
(Continued)			
Expenditures:			
County Commissioners	$ 93,799	95,250	(1,451)
County Clerk	151,531	152,525	(994)
County Treasurer	153,854	153,500	354
County Attorney	120,220	120,800	(580)
Register of Deeds	81,404	87,294	(5,890)
Sheriff	800,070	810,000	(9,930)
Unified Court - Operating	19,173	25,760	(6,587)
Unified Court - Attorney Fund	105,403	89,000	16,403
17th Judicial Court	11,318	17,500	(6,182)
Probation	9,477	14,300	(4,823)
Courthouse General	300,759	330,000	(29,241)
Emergency Preparedness	22,418	61,500	(39,082)
Data Processing	114,867	141,000	(26,133)
Juvenile Detention	0	5,000	(5,000)
Rural Opportunity Zone	0	6,500	(6,500)
CCC Nursing Building	21,691	31,150	(9,459)
Correction Program	35,184	32,250	2,934
Indigent Burial	0	1,200	(1,200)
District Cororner	0	12,000	(12,000)
Courthouse Improvement Lease	148,740	162,757	(14,017)
Transfer to County Equipment Reserve	61,119	352,610	(291,491)
Transfer to Multi-Year Capital Improvement Fund	0	241,995	(241,995)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	60,197	(60,197)
Total Expenditures	2,251,027	**3,004,088**	**(753,061)**
Receipts Over (Under) Expenditures	(339,168)		
Unencumbered Cash, Beginning	2,031,395		
Unencumbered Cash, Ending	**$ 1,692,227**		

NORTON COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,297,230	1,259,635	37,595
Delinquent Tax	19,795	0	19,795
Motor Vehicle Tax	109,046	108,250	796
Recreational Vehicle Tax	2,842	2,796	46
16/20M Vehicle Tax	14,090	14,767	(677)
Commercial Vehicle Tax	4,057	4,194	(137)
Watercraft Tax	1,230	959	271
Intergovernmental			
Special City County Highway	369,640	347,379	22,261
Equalization Aid	6,856	0	6,856
Miscellaneous	5,128	0	5,128
Kansas Department of Transportation	64,217	0	64,217
Reimbursement from ARPA	19,957	0	19,957
Reimbursed Expenses	19,756	0	19,756
Total Receipts	1,933,844	**1,737,980**	**195,864**
Expenditures:			
Personal Services	565,568	648,175	(82,607)
Contractual Services	404,452	416,925	(12,473)
Commodities	444,182	602,600	(158,418)
Capital Outlay	325,072	100,000	225,072
Transfer to Special Machinery & Equipment	132,356	0	132,356
Adjustment for Qualifying Budget Credit:			
KDOT Reimbursement	0	64,217	(64,217)
Reimbursed Expenses	0	39,713	(39,713)
Total Expenditures	1,871,630	**1,871,630**	**0**
Receipts Over (Under) Expenditures	62,214		
Unencumbered Cash, Beginning	280,438		
Unencumbered Cash, Ending	**$ 342,652**		

NORTON COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

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

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

NORTON COUNTY, KANSAS
ANDBE HOME MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 27,056	27,578	(522)
Delinquent Tax	450	0	450
Motor Vehicle Tax	2,192	2,144	48
Recreational Vehicle Tax	57	55	2
16/20M Vehicle Tax	306	292	14
Commercial Vehicle Tax	80	83	(3)
Watercraft Tax	24	19	5
Total Receipts	30,165	**30,171**	**(6)**
Expenditures:			
Appropriations to Andbe Home Board	29,800	**30,203**	**(403)**
Receipts Over (Under) Expenditures	365		
Unencumbered Cash, Beginning	21		
Unencumbered Cash, Ending	**$ 386**		

NORTON COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 166,053	161,248	4,805
Delinquent Tax	2,458	0	2,458
Motor Vehicle Tax	13,663	13,365	298
Recreational Vehicle Tax	356	345	11
16/20M Vehicle Tax	1,910	1,823	87
Commercial Vehicle Tax	501	518	(17)
Watercraft Tax	152	118	34
Charges for Services	229,928	265,000	(35,072)
Grants	269,632	116,466	153,166
Reimbursed Expenses	7,355	0	7,355
Total Receipts	692,008	**558,883**	**133,125**
Expenditures:			
Personal Services	299,534	300,000	(466)
Contractual Services	87,269	126,010	(38,741)
Commodities	198,258	193,370	4,888
Capital Outlay	56,540	32,930	23,610
Transfer to Health Capital Outlay	50,407	0	50,407
Adjustments for Qualifying Budget Credits:			
Grants	0	153,166	(153,166)
Reimbursed Expenses	0	7,355	(7,355)
Total Expenditures	692,008	**812,831**	**(120,823)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

NORTON COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 92,597	89,940	2,657
Delinquent Tax	1,335	0	1,335
Motor Vehicle Tax	6,534	6,786	(252)
Recreational Vehicle Tax	170	175	(5)
16/20M Vehicle Tax	631	926	(295)
Commerical Vehicle Tax	254	263	(9)
Watercraft Tax	77	60	17
Total Receipts	101,598	**98,150**	**3,448**
Expenditures:			
Personal Services	54,320	50,000	4,320
Contractual Services	41,727	46,680	(4,953)
Commodities	499	3,075	(2,576)
Capital Outlay	303	0	303
Transfer to Election Capital Outlay	2,906	0	2,906
Total Expenditures	99,755	**99,755**	**0**
Receipts Over (Under) Expenditures	1,843		
Unencumbered Cash, Beginning	18,283		
Unencumbered Cash, Ending	**$ 20,126**		

NORTON COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 101,458	98,246	3,212
Delinquent Tax	1,686	0	1,686
Motor Vehicle Tax	8,215	8,039	176
Recreational Vehicle Tax	214	208	6
16/20M Vehicle Tax	1,146	1,097	49
Commerical Vehicle Tax	301	311	(10)
Watercraft Tax	91	71	20
Reimbursement from ARPA	2,692	0	2,692
Charges for Services	98,257	69,728	28,529
Total Receipts	214,060	**177,700**	**36,360**
Expenditures:			
Personal Services	74,486	76,000	(1,514)
Contractual Services	16,057	17,700	(1,643)
Commodities	69,383	83,250	(13,867)
Capital Outlay	55	750	(695)
Transfer to Noxious Weed Capital Outlay	20,411	0	20,411
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	0	2,692	(2,692)
Total Expenditures	180,392	**180,392**	**0**
Receipts Over (Under) Expenditures	33,668		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 33,668**		

NORTON COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts			
Transfer from Noxious Weed	$ 20,411	**0**	**20,411**
Expenditures:			
Transfer to Noxous Weed	0	0	0
Capital Outlay	44,967	100,067	(55,100)
Total Expenditures	44,967	**100,067**	**(55,100)**
Receipts Over (Under) Expenditures	(24,556)		
Unencumbered Cash, Beginning	124,411		
Unencumbered Cash, Ending	**$ 99,855**		

NORTON COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 78,459	76,199	2,260
Delinquent Tax	1,244	0	1,244
Motor Vehicle Tax	6,315	6,116	199
Recreational Vehicle Tax	165	158	7
16/20M Vehicle Tax	924	834	90
Commercial Vehicle Tax	229	237	(8)
Watercraft Tax	70	54	16
Reimbursement from ARPA	2,000	0	2,000
Reimbursed Expenses	47,683	55,732	(8,049)
Total Receipts	137,089	**139,330**	**(2,241)**
Expenditures:			
Personal Services	83,976	102,000	(18,024)
Contractual Services	19,162	28,630	(9,468)
Commodities	2,030	2,000	30
Capital Outlay	140	1,000	(860)
Special Projects	5,316	5,700	(384)
Transfer to Economic Development Capital Outlay	26,465	0	26,465
Total Expenditures	137,089	**139,330**	**(2,241)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

NORTON COUNTY, KANSAS
SENIOR CITIZENS' SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 67,638	68,945	(1,307)
Delinquent Tax	1,124	0	1,124
Motor Vehicle Tax	5,480	5,359	121
Recreational Vehicle Tax	143	138	5
16/20M Vehicle Tax	764	731	33
Commercial Vehicle Tax	201	208	(7)
Watercraft Tax	61	47	14
Total Receipts	75,411	**75,428**	**(17)**
Expenditures:			
Appropriations to City Senior Centers	75,251	**75,577**	**(326)**
Receipts Over (Under) Expenditures	160		
Unencumbered Cash, Beginning	821		
Unencumbered Cash, Ending	**$ 981**		

NORTON COUNTY, KANSAS
HISTORICAL PRESERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 6,765	6,549	216
Delinquent Tax	113	186	(73)
Motor Vehicle Tax	548	536	12
Recreational Vehicle Tax	14	14	0
16/20M Vehicle Tax	76	73	3
Commercial Vehicle Tax	20	21	(1)
Watercraft Tax	6	5	1
Total Receipts	7,542	**7,384**	**158**
Expenditures:			
Appropriations to Historical Society	7,384	**7,384**	**0**
Receipts Over (Under) Expenditures	158		
Unencumbered Cash, Beginning	7		
Unencumbered Cash, Ending	**$ 165**		

NORTON COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Alcoholic Liquor Tax	$ 9,337	**7,500**	**1,837**
Expenditures:			
Appropriations to Council on Alcohol and Other Drugs	0	**34,269**	**(34,269)**
Receipts Over (Under) Expenditures	9,337		
Unencumbered Cash, Beginning	53,611		
Unencumbered Cash, Ending	**$ 62,948**		

NORTON COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Alcoholic Liquor Tax	$ 4,008	**3,000**	**1,008**
Expenditures:			
Appropriations to Cities	0	**28,449**	**(28,449)**
Receipts Over (Under) Expenditures	4,008		
Unencumbered Cash, Beginning	53,756		
Unencumbered Cash, Ending	**$ 57,764**		

NORTON COUNTY, KANSAS
NORTON COUNTY 911
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
911 Tax	$ 59,980	62,000	(2,020)
Interest on Idle Funds	143	235	(92)
Total Receipts	60,123	**62,235**	(2,112)
Expenditures:			
Contractual Services	42,341	61,500	(19,159)
Capital Outlay	0	23,214	(23,214)
Lease Payment	0	8,239	(8,239)
Total Expenditures	42,341	**92,953**	**(50,612)**
Receipts Over (Under) Expenditures	17,782		
Unencumbered Cash, Beginning	66,748		
Unencumbered Cash, Ending	**$ 84,530**		

NORTON COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 202,915	206,834	(3,919)
Delinquent Tax	2,810	3,700	(890)
Motor Vehicle Tax	13,695	13,398	297
Recreational Vehicle Tax	357	346	11
16/20M Vehicle Tax	1,910	1,828	82
Commercial Vehicle Tax	502	519	(17)
Watercraft Tax	152	119	33
Total Receipts	222,341	**226,744**	**(4,403)**
Expenditures:			
Appropriations to Hospital Board	222,000	**227,175**	**(5,175)**
Receipts Over (Under) Expenditures	341		
Unencumbered Cash, Beginning	2,543		
Unencumbered Cash, Ending	**$ 2,884**		

NORTON COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,271,866	1,235,020	36,846
Delinquent Tax	18,923	0	18,923
Motor Vehicle Tax	96,317	100,048	(3,731)
Recreational Vehicle Tax	2,505	2,584	(79)
16/20M Vehicle Tax	9,257	13,648	(4,391)
Commercial Vehicle Tax	3,745	3,876	(131)
Watercraft Tax	1,137	886	251
Reimbursement from ARPA	22,641	0	22,641
Reimbursed Expenses	72,944	0	72,944
Total Receipts	1,499,335	**1,356,062**	**143,273**
Expenditures:			
Health Insurance	701,068	890,200	(189,132)
Social Security/Medicare Taxes	229,530	235,000	(5,470)
Retirement	255,364	300,000	(44,636)
Workers' Compensation Insurance	36,478	70,000	(33,522)
Unemployment	0	3,500	(3,500)
Life Insurance	3,789	3,750	39
Professional Services	680	3,000	(2,320)
Claims Paid	100,611	0	100,611
Transfer to Health Reimbursement	0	138,000	(138,000)
Flu Shots	0	1,000	(1,000)
Miscellaneous	1,785	0	1,785
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	95,585	(95,585)
Total Expenditures	1,329,305	**1,740,035**	**(410,730)**
Receipts Over (Under) Expenditures	170,030		
Unencumbered Cash, Beginning	728,964		
Unencumbered Cash, Ending	**$ 898,994**		

NORTON COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 152,185	147,798	4,387
Delinquent Tax	3,074	0	3,074
Motor Vehicle Tax	13,251	12,896	355
Recreational Vehicle Tax	346	333	13
16/20M Vehicle Tax	2,144	1,759	385
Commercial Vehicle Tax	471	500	(29)
Watercraft Tax	143	114	29
Miscellaneous	664	0	664
Reimbursement from ARPA	6,000	0	6,000
Appraiser's Fees	2,236	0	2,236
Total Receipts	180,514	**163,400**	**17,114**
Expenditures:			
Personal Services	123,039	137,600	(14,561)
Contractual Services	19,125	21,900	(2,775)
Commodities	1,497	3,800	(2,303)
Capital Outlay	109	100	9
Transfer to County Equipment Reserve	25,630	0	25,630
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	6,000	(6,000)
Total Expenditures	169,400	**169,400**	**0**
Receipts Over (Under) Expenditures	11,114		
Unencumbered Cash, Beginning	11,364		
Unencumbered Cash, Ending	**$ 22,478**		

NORTON COUNTY, KANSAS
4-H MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 15,083	14,634	449
Delinquent Tax	305	0	305
Motor Vehicle Tax	1,313	1,046	267
Recreational Vehicle Tax	34	27	7
16/20M Vehicle Tax	212	143	69
Commercial Vehicle Tax	47	41	6
Watercraft Tax	14	9	5
Rent	1,475	2,350	(875)
Total Receipts	18,483	**18,250**	**233**
Expenditures:			
Personal Services	2,400	2,400	0
Contractual Services	12,058	15,350	(3,292)
Commodities	383	500	(117)
Capital Outlay	74	0	74
Transfer to Equipment Reserve	1,115	0	1,115
Total Expenditures	16,030	**18,250**	**(2,220)**
Receipts Over (Under) Expenditures	2,453		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 2,453**		

NORTON COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 11,161	10,834	327
Delinquent Tax	225	0	225
Motor Vehicle Tax	972	18	954
Recreational Vehicle Tax	25	18	7
16/20M Vehicle Tax	157	93	64
Commercial Vehicle Tax	35	26	9
Watercraft Tax	10	6	4
Total Receipts	12,585	**10,995**	**1,590**
Expenditures:			
Appropriations to Fair Board	9,450	**12,000**	**(2,550)**
Receipts Over (Under) Expenditures	3,135		
Unencumbered Cash, Beginning	120		
Unencumbered Cash, Ending	**$ 3,255**		

NORTON COUNTY, KANSAS
SOIL CONSERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 19,819	19,232	587
Delinquent Tax	400	0	400
Motor Vehicle Tax	1,726	1,413	313
Recreational Vehicle Tax	45	36	9
16/20M Vehicle Tax	279	193	86
Commercial Vehicle Tax	61	55	6
Watercraft Tax	19	13	6
Total Receipts	22,349	**20,942**	**1,407**
Expenditures:			
Appropriations to Soil Conservation District	20,900	**21,500**	**(600)**
Receipts Over (Under) Expenditures	1,449		
Unencumbered Cash, Beginning	1,515		
Unencumbered Cash, Ending	**$ 2,964**		

NORTON COUNTY, KANSAS
AIRPORT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 51,540	50,063	1,477
Delinquent Tax	1,041	0	1,041
Motor Vehicle Tax	4,488	4,134	354
Recreational Vehicle Tax	117	107	10
16/20M Vehicle Tax	726	564	162
Commercial Vehicle Tax	160	160	0
Watercraft Tax	48	37	11
Total Receipts	58,120	**55,065**	**3,055**
Expenditures:			
Appropriations to Airport Board	56,300	**56,300**	**0**
Receipts Over (Under) Expenditures	1,820		
Unencumbered Cash, Beginning	4,455		
Unencumbered Cash, Ending	**$ 6,275**		

NORTON COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 35,780	36,488	(708)
Delinquent Tax	722	0	722
Motor Vehicle Tax	3,116	2,903	213
Recreational Vehicle Tax	81	75	6
16/20M Vehicle Tax	504	396	108
Commercial Vehicle Tax	111	112	(1)
Watercraft Tax	34	26	8
Total Receipts	40,348	**40,000**	**348**
Expenditures:			
Appropriations to Highplains Mental Health	40,000	**40,000**	**0**
Receipts Over (Under) Expenditures	348		
Unencumbered Cash, Beginning	672		
Unencumbered Cash, Ending	**$ 1,020**		

* 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, 2022

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 40,244	41,047	(803)
Delinquent Tax	812	0	812
Motor Vehicle Tax	3,504	3,267	237
Recreational Vehicle Tax	92	84	8
16/20M Vehicle Tax	567	446	121
Commercial Vehicle Tax	125	127	(2)
Watercraft Tax	38	29	9
Total Receipts	45,382	**45,000**	**382**
Expenditures:			
Appropriations to Developmental Services	45,000	**45,000**	**0**
Receipts Over (Under) Expenditures	382		
Unencumbered Cash, Beginning	577		
Unencumbered Cash, Ending	**$ 959**		

* 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, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Other Counties	$ 0	1,920	(1,920)
Reimbursement from General Fund	0	12,000	(12,000)
Total Receipts	0	**13,920**	**(13,920)**
Expenditures:			
Contractual	2,400	**16,609**	**(14,209)**
Receipts Over (Under) Expenditures	(2,400)		
Unencumbered Cash, Beginning	5,198		
Unencumbered Cash, Ending	**$ 2,798**		

NORTON COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Grants	$ 0	0	0
Transfer from County Health	50,407	0	50,407
Total Receipts	50,407	**0**	**50,407**
Expenditures:			
Capital Outlay	0	**59,918**	**(59,918)**
Receipts Over (Under) Expenditures	50,407		
Unencumbered Cash, Beginning	154,613		
Unencumbered Cash, Ending	**$ 205,020**		

NORTON COUNTY, KANSAS
EMS BUILDING BONDS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	99	0	99
Expenditures:			
Residual Equity Transfer to EMS COP Debt	99	0	99
Adjustment for Qualifying Budget Credit:			
Residual Equity Transfer	0	99	(99)
Total Expenditures	99	**99**	**0**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

NORTON COUNTY, KANSAS
EMS BUILDING COP DEBT
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 48,362	46,928	1,434
Delinquent Tax	593	478	115
Motor Vehicle Tax	2,661	2,615	46
Recreational Vehicle Tax	69	68	1
16/20M Vehicle Tax	361	357	4
Commercial Vehicle Tax	98	101	(3)
Watercraft Tax	30	23	7
Transfer from General	0	0	0
Residual Equity Transfer from EMS Bond	99	0	99
Total Receipts	52,273	**50,570**	**1,703**
Expenditures:			
Principal	40,000	40,000	0
Interest	3,820	3,820	0
Contractual	788	750	38
Cash Basis Reserve	0	6,000	(6,000)
Total Expenditures	44,608	**50,570**	**(5,962)**
Receipts Over (Under) Expenditures	7,665		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 7,665**		

NORTON COUNTY, KANSAS
ECONOMIC RECOVERY ZONE BONDS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receiptss			
Delinquent Tax	$ 1	233	(232)
Motor Vehicle Tax	0	0	0
Total Receipts	1	**233**	**(232)**
Expenditures:			
Principal	0	0	0
Interest	0	0	0
Cash Basis Reserve	0	10,680	(10,680)
Total Expenditures	0	**10,680**	**(10,680)**
Receipts Over (Under) Expenditures	1		
Unencumbered Cash, Beginning	10,216		
Unencumbered Cash, Ending	**$ 10,217**		

NORTON COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 151,441	147,084	4,357
Delinquent Tax	2,206	0	2,206
Motor Vehicle Tax	11,233	11,915	(682)
Recreational Vehicle Tax	292	308	(16)
16/20M Vehicle Tax	898	1,625	(727)
Commercial Vehicle Tax	446	462	(16)
Watercraft Tax	136	106	30
Sale of Equipment	316,000	275,000	41,000
Reimbursement from ARPA	6,000	0	6,000
Charges for Services	272,096	240,000	32,096
Recycling	7,169	1,500	5,669
Total Receipts	767,917	**678,000**	**89,917**
Expenditures:			
Personal Services	116,876	131,400	(14,524)
Contractual Services	111,883	143,100	(31,217)
Commodities	23,284	18,000	5,284
Capital Outlay	356,760	340,258	16,502
Lease Payments	0	75,000	(75,000)
Transfer to Solid Waste Capital Outlay	98,955	0	98,955
Total Expenditures	707,758	**707,758**	**0**
Receipts Over (Under) Expenditures	60,159		
Unencumbered Cash, Beginning	1,365		
Unencumbered Cash, Ending	**$ 61,524**		

NORTON COUNTY, KANSAS
EMS - AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	$ 3,068	0	3,068
Motor Vehicle Tax	4,033	1,668	2,365
Recreational Vehicle Tax	108	43	65
16/20M Vehicle Tax	2,199	228	1,971
Commercial Vehicle Tax	65	65	0
Watercraft Tax	19	15	4
Charges for Services	275,108	306,438	(31,330)
Reimbusement from ARPA	12,403	0	12,403
Miscellaneous	275	0	275
Total Receipts	297,278	**308,457**	**(11,179)**
Expenditures:			
Personal Services	510,377	512,000	(1,623)
Contractual Services	41,689	84,500	(42,811)
Commodities	46,477	42,500	3,977
Capital Outlay	6,729	21,000	(14,271)
Transfer to Ambulance Equipment	0	0	0
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	12,403	(12,403)
Total Expenditures	605,272	**672,403**	**(67,131)**
Receipts Over (Under) Expenditures	(307,994)		
Unencumbered Cash, Beginning	351,899		
Unencumbered Cash, Ending	**$ 43,905**		

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	County Equipment Reserve	Special Machinery and Equipment	Multi-Year Capital Improvement	Economic Development Capital Outlay
Receipts:				
Transfer from Road & Bridge	$ 0	132,356	0	0
Transfer from General	61,119	0	0	0
Transfer from 4-H Maintenance	1,115	0	0	0
Transfer from Appraiser's Cost	25,630	0	0	0
Transfer from Economic Development	0	0	0	26,465
Transfer from Election	2,906	0	0	0
Miscellaneous	0	0	0	656
Total Receipts	90,770	132,356	0	27,121
Expenditures:				
Contractual Services	0	0	0	10,000
Capital Outlay	89,146	580,094	11,341	0
Lease Payments	0	154,139	0	0
Total Expenditures	89,146	734,233	11,341	10,000
Receipts Over (Under) Expenditures	1,624	(601,877)	(11,341)	17,121
Unencumbered Cash, Beginning	958,164	1,305,061	62,321	13,242
Unencumbered Cash, Ending	**$ 959,788**	**703,184**	**50,980**	**30,363**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Special Vehicle	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology
Receipts:				
Fees	$ 53,577	6,618	1,655	1,655
State of Kansas	3,325	0	0	0
Interest on Idle Funds	0	0	0	0
Total Receipts	56,902	6,618	1,655	1,655
Expenditures:				
Personal Services	8,622	0	0	0
Operations	10,519	0	0	0
Contractual Services	0	5,200	0	0
Transfer to General	46,015	0	0	0
Total Expenditures	65,156	5,200	0	0
Receipts Over (Under) Expenditures	(8,254)	1,418	1,655	1,655
Unencumbered Cash, Beginning	46,888	22,930	11,446	11,446
Unencumbered Cash, Ending	**$ 38,634**	**24,348**	**13,101**	**13,101**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	EMS Memorial Fund	Attorney's Training	Special Law Enforcement Trust	Worthless Check Administrative Fee
Receipts:				
Fees	$ 0	1,001	3,190	70
Donations	100	0	0	0
Total Receipts	100	1,001	3,190	70
Expenditures:				
Contractual Services	0	785	0	0
Commodities	736	0	0	0
Total Expenditures	736	785	0	0
Receipts Over (Under) Expenditures	(636)	216	3,190	70
Unencumbered Cash, Beginning	796	3,848	35,055	2,721
Unencumbered Cash, Ending	**160**	**4,064**	**38,245**	**2,791**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Special Prosecutor's Trust	Kelling Fund	Pamida Fund	Bond Supervision Fee
Receipts:				
Donations	$ 0	195	0	0
Fees	0	0	0	1,231
Total Receipts	0	195	0	1,231
Expenditures:				
Contractual Services	0	0	0	0
Commodities	0	1,432	0	0
Total Expenditures	0	1,432	0	0
Receipts Over (Under) Expenditures	0	(1,237)	0	1,231
Unencumbered Cash, Beginning	179	1,603	1,000	7,080
Unencumbered Cash, Ending	**$ 179**	**366**	**1,000**	**8,311**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Wireless 911 Grant	Airport Grant	E-Community	Economic Development Relocation
Receipts:				
Grants	$ 0	81,635	4,626	30,000
Donation from Economic Development	0	0	0	0
Total Receipts	0	81,635	4,626	30,000
Expenditures:				
Commodities	0	0	0	0
Contractual Services	0	0	4,276	1,000
Appropriation to Airport Board	0	81,635	0	0
Total Expenditures	0	81,635	4,276	1,000
Receipts Over (Under) Expenditures	0	0	350	29,000
Unencumbered Cash, Beginning	4,142	15,122	848	18,600
Unencumbered Cash, Ending	**$ 4,142**	**15,122**	**1,198**	**47,600**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Sheriff Phone Commission	NC/CED Housing	ARPA Grant
Receipts:			
Phone Commission	$ 7,081	0	0
Federal Aid	0	0	520,656
Total Receipts	7,081	0	520,656
Expenditures:			
Grants	0	37,713	0
Payment to Norton County Hospital	0	0	50,000
Reimbursement to General	0	0	26,889
Reimbursement to Road & Bridge	0	0	19,957
Reimbursement to EMS - Ambulance	0	0	12,403
Reimbursement to Appraiser's Cost	0	0	6,000
Reimbursement to Economic Development	0	0	2,000
Reimbursement to Employee Benefits	0	0	22,641
Reimbursement to Noxious Weed	0	0	2,692
Reimbursement to Landfill	0	0	6,000
Contractual Services	0	21	0
Capital Outlay	0	0	133,363
Total Expenditures	0	37,734	281,945
Receipts Over (Under) Expenditures	7,081	(37,734)	238,711
Unencumbered Cash, Beginning	9,130	412,546	35,112
Unencumbered Cash, Ending	**$ 16,211**	**374,812**	**273,823**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Landfill Closure	Solid Waste Equipment	Ambulance Equipment
Receipts:			
Transfer from Ambulance	$ 0	0	0
Transfer from Solid Waste	0	98,955	0
Total Receipts	0	98,955	0
Expenditures:			
Contractual Services	0	3,200	0
Capital Outlay	0	12,411	0
Lease Payments	0	73,555	0
Total Expenditures	0	89,166	0
Receipts Over (Under) Expenditures	0	9,789	0
Unencumbered Cash, Beginning	10,000	323,109	457,538
Unencumbered Cash, Ending	**$ 10,000**	**332,898**	**457,538**

NORTON COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Extension Council	Sheriff K-9 Grant	Alcohol and Drug Test	Norton County Rural Business Enterprise
Receipts:				
Fees	$ 0		15,221	0
Grants	0	5,000	0	0
Miscellaneous	0	20	0	0
Interest on Idle Funds	0	0	0	188
Loan Payments	0	0	0	0
Total Receipts	0	5,020	15,221	188
Expenditures:				
Operations	0		14,747	0
Bank Fees	0	0	0	0
Commodities	0	5,000	0	0
Loan Advances	0	0	0	0
Total Expenditures	0	5,000	14,747	0
Receipts Over (Under) Expenditures	0	20	474	188
Unencumbered Cash, Beginning	14,932	0	6,748	75,072
Unencumbered Cash, Ending	**$ 14,932**	**$ 20**	**7,222**	**75,260**

NORTON COUNTY, KANSAS
Agency Funds
Summary of Receipts and Cash Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 6,639,331	10,273,182	10,226,029	6,686,484
NRP Holding	0	104,366	104,366	0
Delinquent Tax	88,496	31,847	96,777	23,566
Motor Vehicle Sales Tax	50,735	599,784	622,581	27,938
Motor Vehicle Property Tax	128,347	813,584	839,738	102,193
Commercial Motor Vehicle Taxes	113	27,759	27,872	0
Recreational Vehicle Tax	3,437	20,092	20,843	2,686
Vehicle Rent Excise Tax	0	195	70	125
Escrow Account	2,304	0	0	2,304
Total Distributable Funds	6,912,763	11,870,809	11,938,276	6,845,296
State Funds:				
State Education Building	0	76,092	76,092	0
Institutional Building	0	38,046	38,046	0
Total State Funds	0	114,138	114,138	0
Subdivision Funds:				
Libraries	0	62,599	62,599	0
Cities	11,325	1,429,558	1,420,772	20,111
Townships	0	243	243	0
School Districts	1,035	3,860,872	3,856,811	5,096
Cemeteries	(1)	54,185	52,257	1,927
Fire Districts	0	215,717	215,717	0
Twin Creeks Extension Council	0	128,041	128,041	0
Irrigation Districts	22,398	35,737	35,985	22,150
Total Subdivision Funds	34,757	5,786,952	5,772,425	49,284

NORTON COUNTY, KANSAS
Agency Funds
Summary of Receipts and Cash Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Sheriff	$ 2,623	33,381	32,923	3,081
Register of Deeds	4,162	59,488	59,541	4,109
Clerk of District Court:				
Court Trust	187	155,060	148,554	6,693
Law Library	57,604	21,412	21,571	57,445
County Treasurer:				
Auto Fund	196	524,148	524,237	107
CMV Auto Fund	0	104,239	104,239	0
Drivers License	0	14,019	14,019	0
Heritage Trust	1,948	3,309	3,381	1,876
Diversion Agreement	19,723	9,373	8,116	20,980
Unclaimed Monies	3,783	0	0	3,783
Change Check Clearing	(140)	4,426	3,337	949
Credit Card	(2,158)	240,068	240,138	(2,228)
Long/Short	0	29	0	29
Strays Sold by Sheriff	6,062	1,073	0	7,135
Total County Officer Accounts	93,990	1,170,025	1,160,056	103,959
Total Agency Funds	**$ 7,041,510**	**18,941,924**	**18,984,895**	**6,998,539**