

NORTON COUNTY, KANSAS
Norton, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2018

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

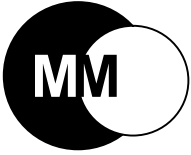
NORTON COUNTY, KANSAS
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 Financial Statement and Regulatory-Required
 Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2018

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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, 2018, 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 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, 2018, 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, 2018, 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.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
November 4, 2019

NORTON COUNTY, KANSAS
 Summary of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2018

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	\$ 2,043,474	0	2,199,375	2,005,115	2,237,734	25,432	2,263,166
Special Purpose Funds							
Road and Bridge	705,491	0	1,366,257	1,521,297	550,451	0	550,451
Special Bridge	24,810	0	334,961	18,207	341,564	0	341,564
Andbe Home Maintenance	206	0	27,190	27,224	172	0	172
County Health	844	0	465,870	466,714	0	3,586	3,586
Election	37,235	0	98,693	98,000	37,928	0	37,928
Extension Council	14,932	0	0	0	14,932	0	14,932
Noxious Weed	0	0	202,244	202,244	0	0	0
Noxious Weed Deficiency	82	0	0	0	82	0	82
Noxious Weed Capital Outlay	65,297	0	51,284	0	116,581	0	116,581
Economic Development	41,207	0	112,742	139,780	14,169	0	14,169
Senior Citizens' Service	225	0	67,973	68,000	198	0	198
Historical Preservation	25	0	6,797	6,746	76	0	76
Special Alcohol Program	33,853	0	8,497	7,000	35,350	0	35,350
Special Parks and Recreation	39,024	0	4,170	0	43,194	0	43,194
Norton County 911	82,983	0	50,738	66,626	67,095	3,150	70,245
Hospital Maintenance	1,006	0	169,871	170,000	877	0	877
Employee Benefits	998,975	0	1,423,031	1,259,593	1,162,413	0	1,162,413
Appraiser's Cost	5,518	0	175,166	163,364	17,320	0	17,320
4-H Maintenance	1,403	0	18,355	16,900	2,858	0	2,858
Fair	101	0	6,825	6,000	926	0	926
Soil Conservation	235	0	17,415	16,485	1,165	0	1,165
Airport	470	0	59,439	56,089	3,820	0	3,820
Mental Health	471	0	39,765	37,500	2,736	0	2,736

(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, 2018

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	\$ 481	0	44,599	42,050	3,030	0	3,030
District Coroner	2,280	0	3,889	2,400	3,769	0	3,769
County Equipment Reserve	637,987	0	108,265	40,249	706,003	0	706,003
Special Machinery and Equipment	881,194	0	125,000	193,664	812,530	0	812,530
Multi-Year Capital Improvement	172,130	0	0	0	172,130	0	172,130
Economic Development Capital Outlay	173,723	0	44,029	6,592	211,160	0	211,160
Special Vehicle	23,430	0	57,813	42,744	38,499	0	38,499
EMS Memorial Fund	1,134	0	0	338	796	0	796
Register of Deeds Technology	9,819	0	5,628	4,084	11,363	0	11,363
County Clerk Technology	4,810	0	1,407	0	6,217	0	6,217
County Treasurer Technology	4,810	0	1,407	0	6,217	0	6,217
Attorney's Training	2,413	0	1,026	0	3,439	0	3,439
Special Law Enforcement Trust	25,356	0	2,559	0	27,915	0	27,915
Worthless Check Administrative Fee	2,191	0	60	0	2,251	0	2,251
Special Prosecutor's Trust	1,459	0	0	0	1,459	0	1,459
Kelling Fund	325	0	0	0	325	0	325
Pamida Fund	1,000	0	0	0	1,000	0	1,000
Bond Supervision Fee	0	0	1,285	0	1,285	0	1,285
Wireless 911 Grant	4,142	0	0	0	4,142	0	4,142
Hansen Grant	24,063	0	0	24,063	0	0	0
Airport Grant	0	0	33,938	18,556	15,382	0	15,382
Bridge Reconstruction	281,442	0	0	281,442	0	0	0
Bridge Construction 2004	65,770	0	0	65,770	0	0	0
E-Community	15,515	0	14,873	26,384	4,004	0	4,004
Economic Development Relocation	0	0	30,000	4,000	26,000	0	26,000
Bond and Interest Funds							
Bridge Bond and Interest	24,996	0	3	24,999	0	0	0
EMS Building Bonds	4,044	0	20,248	20,401	3,891	0	3,891
EMS Building COP Debt	5,234	0	43,731	43,245	5,720	0	5,720
Economic Recovery Zone Bonds	10,192	0	17	0	10,209	0	10,209

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, 2018

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	\$ 548	0	427,725	380,690	47,583	1,368	48,951
Solid Waste Equipment	466,872	0	0	60,944	405,928	0	405,928
Landfill Closure	10,000	0	0	0	10,000	0	10,000
EMS - Ambulance	168,958	0	681,750	506,891	343,817	0	343,817
Ambulance Equipment	595,064	0	0	142,888	452,176	0	452,176
Trust Funds							
Court Trustee Program	23,448	0	40,064	44,251	19,261	0	19,261
Juvenile Justice Case Management	14	0	0	14	0	0	0
Alcohol and Drug Test	1,669	0	12,698	10,506	3,861	0	3,861
Norton County Rural Business Enterprise	56,103	0	969	0	57,072	0	57,072
 Total Reporting Entity (Excluding Agency Funds)	 \$ 7,800,483	 0	 8,609,641	 8,340,049	 8,070,075	 33,536	 8,103,611

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, 2018

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		538,777
NOW Accounts		528,337
Certificate of Deposit		300,000
First State Bank - Norton, Kansas		
NOW Accounts		6,230,208
Almena State Bank - Almena, Kansas		
ICS Account		660,413
CDARS		1,310,032
The Bank - Norton, Kansas		
NOW Accounts		5,475,481
Money Market Account		57,071
		<hr/>
Total Cash and Investments		15,101,759
Less Agency Funds per Schedule 3		<u>(6,998,148)</u>
Total Reporting Entity (Excluding Agency Funds)		<u>\$ 8,103,611</u>

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

NORTON COUNTY, KANSAS

Notes to the Financial Statement

December 31, 2018

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 2018:

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

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

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

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

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

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

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

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

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

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. No funds were amended in this manner during the year ended December 31, 2018.

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		Health Care Reimbursement
Economic Development Capital Outlay		Wireless 911 Grant
Special Vehicle		Hansen Grant
Register of Deeds Technology		Airport Grant
County Clerk Technology		Pamida Fund
County Treasurer Technology		E-Community
Attorney's Training		Worthless Check Administrative Fee
Bond Supervision Fee		Economic Development Relocation
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

Bonds and Warrants. Per K.S.A 10-130, bond and interest payments shall be remitted to the state fiscal agent at least 20 days before the day of maturity. It was noted by the Kansas State Treasurer's Office that the County's remittance of funds did not meet these requirements. This appears to be a violation of this statute.

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, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$15,100,319 and the bank balance was \$15,461,273. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$3,041,450 was covered by federal depository insurance, and \$12,419,823 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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, 2018, 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 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from Norton County, Kansas, were \$244,926 for the year ended December 31, 2018.

Net Pension Liability At December 31, 2018, the county's proportionate share of the collective net pension liability reported by KPERS was \$1,942,804. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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.

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, 2018 was \$19,203.

7. **Interfund Transactions**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	County Equipment Reserve	K.S.A. 19-119	\$ 83,734
Road & Bridge	Special Machinery & Equipment	K.S.A. 68-141(g)	125,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	51,284
Appraiser's Cost	County Equipment Reserve	K.S.A. 19-119	3,683
4-H Maintenance	County Equipment Reserve	K.S.A. 19-119	6,511
Special Vehicle	General	K.S.A. 8-145	24,725
Election	Election Capital Outlay	K.S.A. 19-119	14,337
Economic Development	Economic Development Capital Outlay	K.S.A. 79-2934	40,263

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 \$90,263. This liability is based on what it would cost to perform all post closure care in 2018 for the remaining six 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 \$241,718. This liability is based on the use of 19.85 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$976,007 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 2018. The County expects the landfill to continue to operate for approximately fifty-seven 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.

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.

12. Long-term Debt - (Continued)

Changes in long-term liabilities for Norton County, Kansas for the year ended December 31, 2018, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:									
Series 2009 EMS	1.00%	03/24/09	200,000	9/1/19	\$ 40,000	0	20,000	20,000	400
Certificates of Participation:									
Series 2014 EMS	1.00-3.25%	06/24/14	365,000	09/01/24	260,000	0	35,000	225,000	7,495
Capital Leases:									
Caterpillar Motor Graders	2.49%	03/28/13	392,800	03/19/18	82,421	0	82,421	0	2,055
Doppstadt Shredder	2.50%	01/23/15	613,000	11/03/19	253,795	0	124,134	129,661	6,832
Caterpillar Motor Graders	2.49%	09/24/15	720,150	09/24/20	442,672	0	143,942	298,730	11,022
Dodge Durango	2.95%	07/06/15	26,900	03/01/18	9,137	0	9,137	0	270
Chevy Silverado	2.75%	08/10/15	29,700	02/01/18	7,445	0	7,445	0	205
Kia Sorento	3.30%	09/22/16	21,300	01/31/19	14,134	0	6,952	7,182	466
Trash Compactor	3.73%	11/13/18	339,500	01/31/23	0	339,500	0	339,500	0
Total Capital Leases					809,604	339,500	374,031	775,073	20,850
Total Contractual Indebtedness					<u>1,109,604</u>	<u>339,500</u>	<u>429,031</u>	<u>1,020,073</u>	<u>28,745</u>

12. Long-term Debt - (Continued)

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024-2028</u>	<u>Total</u>
PRINCIPAL							
General Obligation Bonds:							
Series 2009 EMS	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>
Certificates of Participation:							
Series 2014 EMS	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>225,000</u>
Capital Leases:							
Caterpillar Motor Graders	0	0	0	0	0	0	0
Doppstadt Shredder	129,661	0	0	0	0	0	129,661
Caterpillar Motor Graders	147,526	151,204	0	0	0	0	298,730
Dodge Durango	0	0	0	0	0	0	0
Chevy Silverado	0	0	0	0	0	0	0
Kia Sorento	7,182	0	0	0	0	0	7,182
Trash Compactor	<u>70,812</u>	<u>63,526</u>	<u>65,897</u>	<u>68,357</u>	<u>70,908</u>	<u>0</u>	<u>339,500</u>
Total Capital Leases	<u>355,181</u>	<u>214,730</u>	<u>65,897</u>	<u>68,357</u>	<u>70,908</u>	<u>0</u>	<u>775,073</u>
TOTAL PRINCIPAL	<u>410,181</u>	<u>249,730</u>	<u>100,897</u>	<u>108,357</u>	<u>110,908</u>	<u>40,000</u>	<u>1,020,073</u>

12. Long-term Debt - (Continued)

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024-2028</u>	<u>Total</u>
INTEREST							
General Obligation Bonds:							
Series 2009 EMS	100	0	0	0	0	0	100
Certificates of Participation:							
Series 2014 EMS	6,707	5,833	4,870	3,820	2,580	1,300	25,110
Capital Leases:							
Caterpillar Motor Graders	0	0	0	0	0	0	0
Doppstadt Shredder	1,305	0	0	0	0	0	1,305
Caterpillar Motor Graders	7,438	3,761	0	0	0	0	11,199
Dodge Durango	0	0	0	0	0	0	0
Chevy Silverado	0	0	0	0	0	0	0
Kia Sorento	237	0	0	0	0	0	237
Trash Compactor	2,743	10,029	7,658	5,198	2,647	0	28,275
Total Capital Leases	<u>11,723</u>	<u>13,790</u>	<u>7,658</u>	<u>5,198</u>	<u>2,647</u>	<u>0</u>	<u>41,016</u>
TOTAL INTEREST	<u>18,530</u>	<u>19,623</u>	<u>12,528</u>	<u>9,018</u>	<u>5,227</u>	<u>1,300</u>	<u>66,226</u>
TOTAL PRINCIPAL AND INTEREST	<u>\$ 428,711</u>	<u>269,353</u>	<u>113,425</u>	<u>117,375</u>	<u>116,135</u>	<u>41,300</u>	<u>1,086,299</u>

NORTON COUNTY, KANSAS
Regulatory-Required
Supplementary Information
For the Year Ended December 31, 2018

NORTON COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

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	\$ 2,895,573	40,922	2,936,495	2,005,115	(931,380)
Special Purpose Funds					
Road and Bridge	1,607,441	44,176	1,651,617	1,521,297	(130,320)
Special Bridge	24,736	0	24,736	18,207	*
Andbe Home Maintenance	27,224	0	27,224	27,224	0
County Health	537,715	4,676	542,391	466,714	(75,677)
Election	98,000	0	98,000	98,000	0
Extension Council	0	0	0	0	0
Noxious Weed	219,735	0	219,735	202,244	(17,491)
Noxious Weed Deficiency	82	0	82	0	(82)
Noxious Weed Capital Outlay	58,729	0	58,729	0	(58,729)
Economic Development	139,780	0	139,780	139,780	0
Senior Citizens' Service	68,545	0	68,545	68,000	(545)
Historical Preservation	6,746	0	6,746	6,746	0
Special Alcohol Program	23,596	0	23,596	7,000	(16,596)
Special Parks and Recreation	23,513	0	23,513	0	(23,513)
Norton County 911	112,453	0	112,453	66,626	(45,827)
Hospital Maintenance	173,670	0	173,670	170,000	(3,670)
Employee Benefits	1,816,200	51,518	1,867,718	1,259,593	(608,125)
Appraisers's Cost	163,364	0	163,364	163,364	0
4-H Maintenance	16,900	0	16,900	16,900	0
Fair	6,000	0	6,000	6,000	0
Soil Conservation	16,500	0	16,500	16,485	(15)
Airport	56,089	0	56,089	56,089	0
Mental Health	40,000	0	40,000	37,500	*
Mental Retardation	45,000	0	45,000	42,050	*
District Coroner	13,000	0	13,000	2,400	(10,600)
Bond and Interest Funds					
Bridge Bond and Interest	25,369	0	25,369	24,999	(370)
EMS Building Bonds	23,100	0	23,100	20,401	(2,699)
EMS Building COP Debt	46,495	0	46,495	43,245	(3,250)
Economic Recovery Zone Bonds	9,400	0	9,400	0	(9,400)
Business Funds					
Solid Waste	440,900	0	440,900	380,690	(60,210)
EMS - Ambulance	581,700	94	581,794	506,891	(74,903)

* 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, 2018

Receipts:	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 1,308,750	1,285,058	23,692
Delinquent Tax	16,313	0	16,313
Motor Vehicle Tax	129,001	110,755	18,246
Recreational Vehicle Tax	2,714	2,555	159
16/20M Vehicle Tax	17,459	16,659	800
Commercial Vehicle Tax	5,051	4,468	583
Watercraft Tax	996	0	996
Intangible Tax	19,131	18,474	657
In Lieu of Taxes	6,665	2,350	4,315
Intergovernmental			
Mineral Production	7,072	3,000	4,072
Alcoholic Liquor	4,170	3,300	870
Sales Tax	324,164	320,000	4,164
Licenses, Fees and Permits			
Mortgage Registration	13,528	5,000	8,528
County Officer Fees	47,763	22,000	25,763
Filing Fees	731	100	631
Sheriff VIN Fees	7,714	0	7,714
NRP Admin Fees	8,593	0	8,593
Court Fees	16,065	6,000	10,065
Charges for Services			
Dispatch	61,916	37,500	24,416
Miscellaneous			
Phone Commissary/Commission	7,969	100	7,869
Copy Fees	2,225	2,500	(275)
Road Permits	200	50	150
CCC Nursing Rent	19,500	18,000	1,500
Grants	17,205	0	17,205
Miscellaneous	8,019	0	8,019
Interest on Idle Funds	50,573	4,500	46,073
Interest on Delinquent Tax	30,241	14,000	16,241
Reimbursed Expenses	40,922	0	40,922
Transfer from Special Vehicle	24,725	0	24,725
Total Receipts	<u>2,199,375</u>	<u>1,876,369</u>	<u>323,006</u>

NORTON COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 2

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
(Continued)			
Expenditures:			
County Commissioners	\$ 91,784	97,000	(5,216)
County Clerk	154,625	150,075	4,550
County Treasurer	147,282	139,500	7,782
County Attorney	55,212	58,483	(3,271)
County Counselor	42,335	43,840	(1,505)
Register of Deeds	75,753	80,049	(4,296)
Sheriff	732,526	759,180	(26,654)
Unified Court - Operating	11,503	25,760	(14,257)
Unified Court - Attorney Fund	76,081	68,000	8,081
17th Judicial Court	7,872	17,500	(9,628)
Probation	10,682	14,300	(3,618)
Courthouse General	248,515	417,000	(168,485)
Emergency Preparedness	54,276	56,620	(2,344)
Data Processing	87,995	108,500	(20,505)
Juvenile Detention	2,160	5,000	(2,840)
Rural Opportunity Zone	10,992	37,500	(26,508)
CCC Nursing Building	18,340	59,500	(41,160)
Correction Program	31,257	32,000	(743)
In Lieu of Tax Reimbursements	21,765	0	21,765
Indigent Burial	0	1,000	(1,000)
District Coroner	0	10,000	(10,000)
Transfer to County Equipment Reserve	83,734	352,610	(268,876)
Transfer to Multi-Year Capital Improvement Fund	0	329,880	(329,880)
Transfer to County Health	40,426	32,276	8,150
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	<u>0</u>	<u>40,922</u>	<u>(40,922)</u>
 Total Expenditures	 <u>2,005,115</u>	 <u>2,936,495</u>	 <u>(931,380)</u>
 Receipts Over (Under) Expenditures	 194,260		
Unencumbered Cash, Beginning	<u>2,043,474</u>		
 Unencumbered Cash, Ending	 <u>\$ 2,237,734</u>		

NORTON COUNTY, KANSAS
ROAD AND BRIDGE FUND

SCHEDULE 2

Page 3

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 721,536	708,801	12,735
Delinquent Tax	14,703	0	14,703
Motor Vehicle Tax	118,156	106,266	11,890
Recreational Vehicle Tax	2,511	2,452	59
16/20M Vehicle Tax	13,152	15,986	(2,834)
Commercial Vehicle Tax	4,792	4,289	503
Watercraft Tax	959	0	959
In Lieu of Taxes	5,017	0	5,017
Intergovernmental			
Special City County Highway	361,447	358,039	3,408
Equalization Aid	1,484	0	1,484
Miscellaneous			
Kansas Department of Transportation	61,241	0	61,241
Reimbursed Expenses	44,176	0	44,176
Total Receipts	<u>1,366,257</u>	<u>1,195,833</u>	<u>170,424</u>
Expenditures:			
Personal Services	536,250	562,000	(25,750)
Contractual Services	303,621	551,300	(247,679)
Commodities	426,357	282,900	143,457
Capital Outlay	45,593	150,000	(104,407)
Transfer to Special Machinery & Equipment	125,000	0	125,000
Lease Payments	84,476	0	84,476
Adjustment for Qualifying Budget Credit:			
KDOT Reimbursement	0	61,241	(61,241)
Reimbursed Expenses	0	44,176	(44,176)
Total Expenditures	<u>1,521,297</u>	<u>1,651,617</u>	<u>(130,320)</u>
Receipts Over (Under) Expenditures	(155,040)		
Unencumbered Cash, Beginning	<u>705,491</u>		
Unencumbered Cash, Ending	<u>\$ 550,451</u>		

NORTON COUNTY, KANSAS

SPECIAL BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>*Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	\$ 0	18	(18)
Residual Equity Transfer from Bridge Reconstruction	281,442	0	281,442
Residual Equity Transfer from Bridge Bond and Interest	24,999	0	24,999
Residual Equity Transfer from Bridge Construction 2004	<u>28,520</u>	<u>0</u>	<u>28,520</u>
Total Receipts	<u>334,961</u>	<u>18</u>	<u>334,943</u>
Expenditures:			
Contractual Services	18,207	24,736	(6,529)
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>18,207</u>	<u>24,736</u>	<u>(6,529)</u>
Receipts Over (Under) Expenditures	316,754		
Unencumbered Cash, Beginning	<u>24,810</u>		
Unencumbered Cash, Ending	<u>\$ 341,564</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, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 24,188	24,933	(745)
Delinquent Tax	284	0	284
Motor Vehicle Tax	2,171	1,887	284
Recreational Vehicle Tax	46	44	2
16/20M Vehicle Tax	279	284	(5)
Commercial Vehicle Tax	86	75	11
Watercraft Tax	17	0	17
In Lieu of Taxes	119	76	43
Total Receipts	27,190	27,299	(109)
Expenditures:			
Appropriations to Andbe Home Board	27,224	27,224	0
Receipts Over (Under) Expenditures	(34)		
Unencumbered Cash, Beginning	206		
Unencumbered Cash, Ending	\$ 172		

**NORTON COUNTY, KANSAS
COUNTY HEALTH FUND**

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 95,741	93,981	1,760
Delinquent Tax	902	0	902
Motor Vehicle Tax	6,673	5,733	940
Recreational Vehicle Tax	141	132	9
16/20M Vehicle Tax	892	862	30
Commercial Vehicle Tax	262	231	31
Watercraft Tax	52	0	52
In Lieu of Taxes	418	0	418
Charges for Services	226,377	300,000	(73,623)
Grants	89,310	104,500	(15,190)
Reimbursed Expenses	4,676	0	4,676
Transfer from General	40,426	32,276	8,150
Total Receipts	465,870	537,715	(71,845)
Expenditures:			
Personal Services	291,744	304,000	(12,256)
Contractual Services	39,302	54,215	(14,913)
Commodities	135,006	179,500	(44,494)
Capital Outlay	662	0	662
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	0	4,676	(4,676)
Total Expenditures	466,714	542,391	(75,677)
Receipts Over (Under) Expenditures	(844)		
Unencumbered Cash, Beginning	844		
Unencumbered Cash, Ending	\$ 0		

**NORTON COUNTY, KANSAS
ELECTION FUND**

SCHEDULE 2

Page 7

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 86,773	85,224	1,549
Delinquent Tax	1,103	0	1,103
Motor Vehicle Tax	8,671	7,549	1,122
Recreational Vehicle Tax	183	174	9
16/20M Vehicle Tax	1,102	1,136	(34)
Commerical Vehicle Tax	344	305	39
Watercraft Tax	68	0	68
In Lieu of Taxes	449	0	449
Total Receipts	98,693	94,388	4,305
Expenditures:			
Personal Services	42,430	31,000	11,430
Contractual Services	36,246	60,200	(23,954)
Commodities	3,249	6,800	(3,551)
Capital Outlay	1,738	0	1,738
Transfer to Election Capital Outlay	14,337	0	14,337
Total Expenditures	98,000	98,000	0
Receipts Over (Under) Expenditures	693		
Unencumbered Cash, Beginning	37,235		
Unencumbered Cash, Ending	\$ 37,928		

NORTON COUNTY, KANSAS

EXTENSION COUNCIL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	\$ 0	0	0
Total Receipts	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Appropriations to Extension Council Board	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>14,932</u>		
Unencumbered Cash, Ending	<u>\$ 14,932</u>		

NORTON COUNTY, KANSAS
NOXIOUS WEED FUND

SCHEDULE 2

Page 9

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 90,709	88,826	1,883
Delinquent Tax	1,064	0	1,064
Motor Vehicle Tax	8,146	7,076	1,070
Recreational Vehicle Tax	172	163	9
16/20M Vehicle Tax	1,046	1,064	(18)
Commerical Vehicle Tax	322	286	36
Watercraft Tax	64	0	64
In Lieu of Taxes	445	0	445
Charges for Services	100,276	122,320	(22,044)
Total Receipts	202,244	219,735	(17,491)
Expenditures:			
Personal Services	51,892	76,000	(24,108)
Contractual Services	10,096	12,735	(2,639)
Commodities	86,545	129,500	(42,955)
Capital Outlay	2,427	1,500	927
Transfer to Noxious Weed Capital Outlay	51,284	0	51,284
Total Expenditures	202,244	219,735	(17,491)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

NORTON COUNTY, KANSAS
NOXIOUS WEED DEFICIENCY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Delinquent Taxes	\$ 0	<u>0</u>	<u>0</u>
Expenditures:			
Commodities	<u>0</u>	<u>82</u>	<u>(82)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>82</u>		
Unencumbered Cash, Ending	<u>\$ 82</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, 2018

	Actual	Budget	Variance Over (Under)
Receipts			
Transfer from Noxious Weed	\$ 51,284	0	51,284
Expenditures:			
Transfer to Noxious Weed		0	0
Capital Outlay	0	58,729	(58,729)
Total Expenditures	0	58,729	(58,729)
Receipts Over (Under) Expenditures	51,284		
Unencumbered Cash, Beginning	65,297		
Unencumbered Cash, Ending	\$ 116,581		

NORTON COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

SCHEDULE 2

Page 12

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 61,064	59,994	1,070
Delinquent Tax	984	0	984
Motor Vehicle Tax	7,789	6,662	1,127
Recreational Vehicle Tax	164	154	10
16/20M Vehicle Tax	1,057	1,002	55
Commercial Vehicle Tax	305	269	36
Watercraft Tax	60	0	60
In Lieu of Taxes	356	0	356
Miscellaneous	0	0	0
Reimbursed Expenses	40,963	55,912	(14,949)
Total Receipts	112,742	123,993	(11,251)
Expenditures:			
Personal Services	75,758	102,000	(26,242)
Contractual Services	22,072	25,480	(3,408)
Commodities	1,327	3,000	(1,673)
Capital Outlay	360	1,000	(640)
Special Projects	0	8,300	(8,300)
Transfer to Economic Development Capital Outlay	40,263	0	40,263
Total Expenditures	139,780	139,780	0
Receipts Over (Under) Expenditures	(27,038)		
Unencumbered Cash, Beginning	41,207		
Unencumbered Cash, Ending	\$ 14,169		

NORTON COUNTY, KANSAS
SENIOR CITIZENS' SERVICE FUND

SCHEDULE 2

Page 13

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 60,473	62,334	(1,861)
Delinquent Tax	708	0	708
Motor Vehicle Tax	5,427	4,717	710
Recreational Vehicle Tax	115	109	6
16/20M Vehicle Tax	696	710	(14)
Commercial Vehicle Tax	215	190	25
Watercraft Tax	43	0	43
In Lieu of Taxes	296	0	296
Total Receipts	67,973	68,060	(87)
Expenditures:			
Appropriations to City Senior Centers	68,000	68,545	(545)
Receipts Over (Under) Expenditures	(27)		
Unencumbered Cash, Beginning	225		
Unencumbered Cash, Ending	\$ 198		

NORTON COUNTY, KANSAS
HISTORICAL PRESERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 6,047	5,921	126
Delinquent Tax	71	202	(131)
Motor Vehicle Tax	543	472	71
Recreational Vehicle Tax	11	11	0
16/20M Vehicle Tax	70	71	(1)
Commercial Vehicle Tax	21	19	2
Watercraft Tax	4	0	4
In Lieu of Taxes	30	0	30
Total Receipts	6,797	6,696	101
Expenditures:			
Appropriations to Historical Society	6,746	6,746	0
Receipts Over (Under) Expenditures	51		
Unencumbered Cash, Beginning	25		
Unencumbered Cash, Ending	\$ 76		

NORTON COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Alcoholic Liquor Tax	\$ 8,497	6,400	2,097
Expenditures:			
Appropriations to Council on Alcohol and Other Drugs	7,000	23,596	(16,596)
Receipts Over (Under) Expenditures	1,497		
Unencumbered Cash, Beginning	33,853		
Unencumbered Cash, Ending	\$ 35,350		

NORTON COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Alcoholic Liquor Tax	\$ 4,170	4,500	(330)
Expenditures:			
Appropriations to Cities	0	23,513	(23,513)
Receipts Over (Under) Expenditures	4,170		
Unencumbered Cash, Beginning	39,024		
Unencumbered Cash, Ending	\$ 43,194		

NORTON COUNTY, KANSAS

NORTON COUNTY 911

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
911 Tax	\$ 50,190	50,000	190
Interest on Idle Funds	<u>548</u>	<u>0</u>	<u>548</u>
Total Receipts	<u>50,738</u>	<u>50,000</u>	<u>738</u>
Expenditures:			
Contractual Services	57,533	81,000	(23,467)
Capital Outlay	9,093	23,214	(14,121)
Lease Payment	<u>0</u>	<u>8,239</u>	<u>(8,239)</u>
Total Expenditures	<u>66,626</u>	<u>112,453</u>	<u>(45,827)</u>
Receipts Over (Under) Expenditures	(15,888)		
Unencumbered Cash, Beginning	<u>82,983</u>		
Unencumbered Cash, Ending	<u>\$ 67,095</u>		

**NORTON COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND**

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 151,121	155,834	(4,713)
Delinquent Tax	1,771	2,810	(1,039)
Motor Vehicle Tax	13,568	11,794	1,774
Recreational Vehicle Tax	286	272	14
16/20M Vehicle Tax	1,741	1,774	(33)
Commercial Vehicle Tax	537	476	61
Watercraft Tax	106	0	106
In Lieu of Taxes	741	0	741
Total Receipts	169,871	172,960	(3,089)
Expenditures:			
Appropriations to Hospital Board	170,000	173,670	(3,670)
Receipts Over (Under) Expenditures	(129)		
Unencumbered Cash, Beginning	1,006		
Unencumbered Cash, Ending	\$ 877		

**NORTON COUNTY, KANSAS
EMPLOYEE BENEFITS FUND**

SCHEDULE 2

Page 19

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 1,218,868	1,196,809	22,059
Delinquent Tax	14,545	0	14,545
Motor Vehicle Tax	111,321	99,115	12,206
Recreational Vehicle Tax	2,361	2,287	74
16/20M Vehicle Tax	12,944	14,910	(1,966)
Commercial Vehicle Tax	4,483	4,000	483
Watercraft Tax	894	0	894
In Lieu of Taxes	6,097	0	6,097
Reimbursed Expenses	<u>51,518</u>	<u>0</u>	<u>51,518</u>
 Total Receipts	 <u>1,423,031</u>	 <u>1,317,121</u>	 <u>105,910</u>
Expenditures:			
Health Insurance	633,228	644,800	(11,572)
Social Security/Medicare Taxes	208,204	205,000	3,204
Retirement	244,926	295,000	(50,074)
Workers' Compensation Insurance	61,661	55,000	6,661
Unemployment	0	6,000	(6,000)
Life Insurance	2,873	3,500	(627)
Professional Services	3,261	5,000	(1,739)
Claims Paid	104,719	231,900	(127,181)
Transfer to Health Reimbursement	0	370,000	(370,000)
Miscellaneous	0	0	0
Flu Shots	721	0	721
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	<u>0</u>	<u>51,518</u>	<u>(51,518)</u>
 Total Expenditures	 <u>1,259,593</u>	 <u>1,867,718</u>	 <u>(608,125)</u>
 Receipts Over (Under) Expenditures	 163,438		
Unencumbered Cash, Beginning	<u>998,975</u>		
 Unencumbered Cash, Ending	 <u>\$ 1,162,413</u>		

NORTON COUNTY, KANSAS
APPRAISER'S COST FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 151,997	149,247	2,750
Delinquent Tax	1,895	0	1,895
Motor Vehicle Tax	14,983	10,204	4,779
Recreational Vehicle Tax	315	235	80
16/20M Vehicle Tax	2,028	1,535	493
Commercial Vehicle Tax	587	412	175
Watercraft Tax	116	0	116
In Lieu of Taxes	774	0	774
Appraiser's Fees	2,471	0	2,471
Total Receipts	175,166	161,633	13,533
Expenditures:			
Personal Services	133,121	134,000	(879)
Contractual Services	16,195	19,695	(3,500)
Commodities	2,108	2,250	(142)
Capital Outlay	8,257	7,419	838
Transfer to Equipment Reserve	3,683	0	3,683
Total Expenditures	163,364	163,364	0
Receipts Over (Under) Expenditures	11,802		
Unencumbered Cash, Beginning	5,518		
Unencumbered Cash, Ending	\$ 17,320		

NORTON COUNTY, KANSAS

4-H MAINTENANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 13,229	12,989	240
Delinquent Tax	166	0	166
Motor Vehicle Tax	1,304	1,015	289
Recreational Vehicle Tax	27	23	4
16/20M Vehicle Tax	176	153	23
Commercial Vehicle Tax	51	41	10
Watercraft Tax	10	0	10
In Lieu of Taxes	67	0	67
Rent	<u>3,325</u>	<u>1,500</u>	<u>1,825</u>
 Total Receipts	 <u>18,355</u>	 <u>15,721</u>	 <u>2,634</u>
Expenditures:			
Personal Services	1,400	2,400	(1,000)
Contractual Services	8,443	14,000	(5,557)
Commodities	440	500	(60)
Capital Outlay	106	0	106
Transfer to Equipment Reserve	<u>6,511</u>	<u>0</u>	<u>6,511</u>
 Total Expenditures	 <u>16,900</u>	 <u>16,900</u>	 <u>0</u>
Receipts Over (Under) Expenditures	1,455		
Unencumbered Cash, Beginning	<u>1,403</u>		
 Unencumbered Cash, Ending	 <u>\$ 2,858</u>		

NORTON COUNTY, KANSAS

FAIR FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 6,007	5,898	109
Delinquent Tax	75	0	75
Motor Vehicle Tax	592	18	574
Recreational Vehicle Tax	12	9	3
16/20M Vehicle Tax	80	59	21
Commercial Vehicle Tax	23	16	7
Watercraft Tax	5	0	5
In Lieu of Taxes	31	0	31
	<u>6,825</u>	<u>6,000</u>	<u>825</u>
Total Receipts			
Expenditures:			
Appropriations to Fair Board	<u>6,000</u>	<u>6,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	825		
Unencumbered Cash, Beginning	<u>101</u>		
Unencumbered Cash, Ending	<u>\$ 926</u>		

NORTON COUNTY, KANSAS

SOIL CONSERVATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 15,328	15,050	278
Delinquent Tax	191	0	191
Motor Vehicle Tax	1,511	1,194	317
Recreational Vehicle Tax	32	28	4
16/20M Vehicle Tax	204	180	24
Commercial Vehicle Tax	59	48	11
Watercraft Tax	12	0	12
In Lieu of Taxes	<u>78</u>	<u>0</u>	<u>78</u>
Total Receipts	<u>17,415</u>	<u>16,500</u>	<u>915</u>
Expenditures:			
Appropriations to Soil Conservation District	<u>16,485</u>	<u>16,500</u>	<u>(15)</u>
Receipts Over (Under) Expenditures	930		
Unencumbered Cash, Beginning	<u>235</u>		
Unencumbered Cash, Ending	<u>\$ 1,165</u>		

NORTON COUNTY, KANSAS

AIRPORT FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 52,316	51,369	947
Delinquent Tax	652	0	652
Motor Vehicle Tax	5,156	3,888	1,268
Recreational Vehicle Tax	109	90	19
16/20M Vehicle Tax	698	585	113
Commercial Vehicle Tax	202	157	45
Watercraft Tax	40	0	40
In Lieu of Taxes	<u>266</u>	<u>0</u>	<u>266</u>
Total Receipts	<u>59,439</u>	<u>56,089</u>	<u>3,350</u>
Expenditures:			
Appropriations to Airport Board	<u>56,089</u>	<u>56,089</u>	<u>0</u>
Receipts Over (Under) Expenditures	3,350		
Unencumbered Cash, Beginning	<u>470</u>		
Unencumbered Cash, Ending	<u>\$ 3,820</u>		

NORTON COUNTY, KANSAS
MENTAL HEALTH FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 34,999	36,084	(1,085)
Delinquent Tax	436	0	436
Motor Vehicle Tax	3,450	2,962	488
Recreational Vehicle Tax	73	68	5
16/20M Vehicle Tax	467	446	21
Commercial Vehicle Tax	135	120	15
Watercraft Tax	27	0	27
In Lieu of Taxes	178	0	178
Total Receipts	39,765	39,680	85
Expenditures:			
Appropriations to Highplains Mental Health	37,500	40,000	(2,500)
Receipts Over (Under) Expenditures	2,265		
Unencumbered Cash, Beginning	471		
Unencumbered Cash, Ending	\$ 2,736		

* 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, 2018

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 39,254	40,471	(1,217)
Delinquent Tax	489	0	489
Motor Vehicle Tax	3,869	3,336	533
Recreational Vehicle Tax	81	77	4
16/20M Vehicle Tax	524	502	22
Commercial Vehicle Tax	152	135	17
Watercraft Tax	30	0	30
In Lieu of Taxes	200	0	200
Total Receipts	44,599	44,521	78
Expenditures:			
Appropriations to Developmental Services	42,050	45,000	(2,950)
Receipts Over (Under) Expenditures	2,549		
Unencumbered Cash, Beginning	481		
Unencumbered Cash, Ending	\$ 3,030		

* 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, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Other Counties	\$ 3,600	1,920	1,680
State of Kansas	289	0	289
Reimbursement from General Fund	0	10,000	(10,000)
Total Receipts	3,889	11,920	(8,031)
Expenditures:			
Contractual	2,400	13,000	(10,600)
Receipts Over (Under) Expenditures	1,489		
Unencumbered Cash, Beginning	2,280		
Unencumbered Cash, Ending	\$ 3,769		

NORTON COUNTY, KANSAS
BRIDGE BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	\$ 3	500	(497)
Interest on Idle Funds	0	0	0
Total Receipts	3	500	(497)
Expenditures:			
Principal	0	0	0
Interest	0	0	0
Residual Equity Transfer to Special Bridge	24,999	0	24,999
Cash Basis Reserve	0	25,369	(25,369)
Total Expenditures	24,999	25,369	(370)
Receipts Over (Under) Expenditures	(24,996)		
Unencumbered Cash, Beginning	24,996		
Unencumbered Cash, Ending	\$ 0		

NORTON COUNTY, KANSAS

EMS BUILDING BONDS

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 17,718	17,396	322
Delinquent Tax	235	0	235
Motor Vehicle Tax	1,831	1,571	260
Recreational Vehicle Tax	39	36	3
16/20M Vehicle Tax	247	236	11
Commercial Vehicle Tax	72	63	9
Watercraft Tax	14	0	14
In Lieu of Taxes	92	0	92
	<u>20,248</u>	<u>19,302</u>	<u>946</u>
Total Receipts			
Expenditures:			
Principal	20,000	20,000	0
Interest	400	100	300
Contractual	1	0	1
Cash Basis Reserve	0	3,000	(3,000)
	<u>20,401</u>	<u>23,100</u>	<u>(2,699)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(153)		
Unencumbered Cash, Beginning	<u>4,044</u>		
Unencumbered Cash, Ending	<u>\$ 3,891</u>		

NORTON COUNTY, KANSAS

EMS BUILDING COP DEBT

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 38,703	38,009	694
Delinquent Tax	478	0	478
Motor Vehicle Tax	3,606	3,092	514
Recreational Vehicle Tax	76	71	5
16/20M Vehicle Tax	485	465	20
Commercial Vehicle Tax	141	125	16
Watercraft Tax	28	0	28
In Lieu of Taxes	192	0	192
Miscellaneous	<u>22</u>	<u>0</u>	<u>22</u>
Total Receipts	<u>43,731</u>	<u>41,762</u>	<u>1,969</u>
Expenditures:			
Principal	35,000	35,000	0
Interest	7,495	7,495	0
Contractual	750	0	750
Cash Basis Reserve	<u>0</u>	<u>4,000</u>	<u>(4,000)</u>
Total Expenditures	<u>43,245</u>	<u>46,495</u>	<u>(3,250)</u>
Receipts Over (Under) Expenditures	486		
Unencumbered Cash, Beginning	<u>5,234</u>		
Unencumbered Cash, Ending	<u>\$ 5,720</u>		

NORTON COUNTY, KANSAS
ECONOMIC RECOVERY ZONE BONDS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receiptss			
Delinquent Tax	\$ 17	0	17
Motor Vehicle Tax	0	0	0
Total Receipts	17	0	17
Expenditures:			
Principal	0	0	0
Interest	0	0	0
Cash Basis Reserve	0	9,400	(9,400)
Total Expenditures	0	9,400	(9,400)
Receipts Over (Under) Expenditures	17		
Unencumbered Cash, Beginning	10,192		
Unencumbered Cash, Ending	\$ 10,209		

NORTON COUNTY, KANSAS
SOLID WASTE FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 143,384	140,756	2,628
Delinquent Tax	1,838	0	1,838
Motor Vehicle Tax	13,016	10,828	2,188
Recreational Vehicle Tax	272	250	22
16/20M Vehicle Tax	1,935	1,629	306
Commercial Vehicle Tax	500	437	63
Watercraft Tax	98	0	98
In Lieu of Taxes	693	0	693
Charges for Services	254,331	269,500	(15,169)
Recycling	11,658	17,500	(5,842)
Total Receipts	427,725	440,900	(13,175)
Expenditures:			
Personal Services	105,572	105,000	572
Contractual Services	67,116	141,050	(73,934)
Commodities	35,059	18,850	16,209
Capital Outlay	41,977	1,000	40,977
Lease Payments	130,966	125,000	5,966
Transfer to Solid Waste Capital Outlay	0	50,000	(50,000)
Total Expenditures	380,690	440,900	(60,210)
Receipts Over (Under) Expenditures	47,035		
Unencumbered Cash, Beginning	548		
Unencumbered Cash, Ending	\$ 47,583		

NORTON COUNTY, KANSAS

EMS - AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 349,455	343,114	6,341
Delinquent Tax	4,475	0	4,475
Motor Vehicle Tax	34,713	30,154	4,559
Recreational Vehicle Tax	733	696	37
16/20M Vehicle Tax	4,452	4,536	(84)
Commercial Vehicle Tax	1,374	1,217	157
Watercraft Tax	272	0	272
In Lieu of Taxes	1,800	0	1,800
Charges for Services	272,732	120,000	152,732
Grants	11,650	0	11,650
Miscellaneous	0	0	0
Reimbursed Expenses	<u>94</u>	<u>0</u>	<u>94</u>
Total Receipts	<u>681,750</u>	<u>499,717</u>	<u>182,033</u>
Expenditures:			
Personal Services	396,027	440,000	(43,973)
Contractual Services	61,983	71,450	(9,467)
Commodities	33,854	39,000	(5,146)
Capital Outlay	15,027	31,250	(16,223)
Transfer to Ambulance Equipment	0	0	0
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	<u>0</u>	<u>94</u>	<u>(94)</u>
Total Expenditures	<u>506,891</u>	<u>581,794</u>	<u>(74,903)</u>
Receipts Over (Under) Expenditures	174,859		
Unencumbered Cash, Beginning	<u>168,958</u>		
Unencumbered Cash, Ending	<u>\$ 343,817</u>		

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	County Equipment Reserve	Special Machinery and Equipment	Multi-Year Capital Improvement	Economic Development Capital Outlay
Receipts:				
Transfer from Appraiser's Cost	\$ 3,683	0	0	0
Transfer from Road & Bridge	0	125,000	0	0
Transfer from General	83,734	0	0	0
Transfer from 4-H Maintenance	6,511	0	0	0
Transfer from Economic Development	0	0	0	40,263
Transfer from Election	14,337	0	0	0
Rent Income	0	0	0	3,713
Miscellaneous	0	0	0	53
Reimbursed Expense	0	0	0	0
Grants	0	0	0	0
	108,265	125,000	0	44,029
 Total Receipts				
Expenditures:				
Contractual Services	0	0	0	0
Capital Outlay	40,249	193,664	0	6,592
	40,249	193,664	0	6,592
 Total Expenditures				
Receipts Over (Under) Expenditures	68,016	(68,664)	0	37,437
Unencumbered Cash, Beginning	637,987	881,194	172,130	173,723
	706,003	812,530	172,130	211,160
Unencumbered Cash, Ending				

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	Special Vehicle	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology
Receipts:				
Fees	\$ 55,431	5,628	1,407	1,407
State of Kansas	2,275	0	0	0
Interest on Idle Funds	107	0	0	0
Total Receipts	57,813	5,628	1,407	1,407
Expenditures:				
Personal Services	8,939	0	0	0
Operations	9,080	0	0	0
Contractual Services	0	4,084	0	0
Commodities	0	0	0	0
Transfer to General	24,725	0	0	0
Total Expenditures	42,744	4,084	0	0
Receipts Over (Under) Expenditures	15,069	1,544	1,407	1,407
Unencumbered Cash, Beginning	23,430	9,819	4,810	4,810
Unencumbered Cash, Ending	\$ 38,499	11,363	6,217	6,217

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	EMS Memorial Fund	Attorney's Training	Special Law Enforcement Trust	Worthless Check Administrative Fee
Receipts:				
Fees	\$ 0	1,026	2,559	60
State of Kansas	0	0	0	0
Total Receipts	0	1,026	2,559	60
Expenditures:				
Contractual Services	0	0	0	0
Commodities	338	0	0	0
Total Expenditures	338	0	0	0
Receipts Over (Under) Expenditures	(338)	1,026	2,559	60
Unencumbered Cash, Beginning	1,134	2,413	25,356	2,191
Unencumbered Cash, Ending	796	3,439	27,915	2,251

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	Special Prosecutor's Trust	Kelling Fund	Pamida Fund	Bond Supervision Fee
Receipts:				
Fees	\$ 0	0	0	1,285
Expenditures:				
Contractual Services	0	0	0	0
Commodities	0	0	0	0
Total Expenditures	0	0	0	0
Receipts Over (Under) Expenditures	0	0	0	1,285
Unencumbered Cash, Beginning	1,459	325	1,000	0
Unencumbered Cash, Ending	\$ 1,459	325	1,000	1,285

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	Wireless 911 Grant	Hansen Grant	Airport Grant
Receipts:			
Grants	\$ 0	0	33,938
Miscellaneous	0	0	0
Total Receipts	0	0	33,938
Expenditures:			
Contractual Services	0	24,063	0
Appropriation to Airport Board	0	0	18,556
Total Expenditures	0	24,063	18,556
Receipts Over (Under) Expenditures	0	(24,063)	15,382
Unencumbered Cash, Beginning	4,142	24,063	0
Unencumbered Cash, Ending	\$ 4,142	0	15,382

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	Bridge Re- construction	Bridge Construction 2004	E-Community	Economic Development Relocation
Receipts:				
Grants	\$ 0	0	14,873	10,000
Donation from E-Community	0	0	0	20,000
Total Receipts	0	0	14,873	30,000
Expenditures:				
Commodities	0	0	0	0
Contractual Services	0	37,250	6,384	4,000
Donation to Economic Development Relocati	0	0	20,000	0
Residual Equity Transfer to Special Bridge	281,442	28,520	0	0
Total Expenditures	281,442	65,770	26,384	4,000
Receipts Over (Under) Expenditures	(281,442)	(65,770)	(11,511)	26,000
Unencumbered Cash, Beginning	281,442	65,770	15,515	0
Unencumbered Cash, Ending	\$ 0	0	4,004	26,000

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	Landfill Closure	Solid Waste Equipment	Ambulance Equipment
Receipts:			
Transfer from Ambulance	\$ 0	0	0
Transfer from Solid Waste	0	0	0
Total Receipts	0	0	0
Expenditures:			
Contractual Services	0	60,944	0
Capital Outlay	0	0	142,888
Total Expenditures	0	60,944	142,888
Receipts Over (Under) Expenditures	0	(60,944)	(142,888)
Unencumbered Cash, Beginning	10,000	466,872	595,064
Unencumbered Cash, Ending	\$ 10,000	405,928	452,176

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2018

	Court Trustee Program	Juvenile Justice Case Management	Alcohol and Drug Test	Norton County Rural Business Enterprise
Receipts:				
Fees	\$ 40,064	0	12,698	0
State Aid	0	0	0	0
Interest on Idle Funds	0	0	0	192
Loan Payments	0	0	0	777
Transfer from Court Trustee - State	0	0	0	0
Reimbursed Expenses	0	0	0	0
 Total Receipts	 40,064	 0	 12,698	 969
 Expenditures:				
Operations	44,251	14	10,506	0
Bank Fees	0	0	0	0
Loan Advances	0	0	0	0
Transfer to Court Trustee - Local	0	0	0	0
 Total Expenditures	 44,251	 14	 10,506	 0
 Receipts Over (Under) Expenditures	 (4,187)	 (14)	 2,192	 969
Unencumbered Cash, Beginning	23,448	14	1,669	56,103
 Unencumbered Cash, Ending	 \$ 19,261	 0	 3,861	 57,072

NORTON COUNTY, KANSAS

Agency Funds

Summary of Receipts and Cash Disbursements

Regulatory Basis

For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 6,109,860	9,867,488	9,748,053	6,229,295
NRP Holding	0	180,494	180,494	0
Delinquent Tax	23,899	136,721	127,878	32,742
Motor Vehicle Sales Tax	26,524	401,521	407,848	20,197
Motor Vehicle Property Tax	190,361	891,876	958,979	123,258
Commercial Motor Vehicle Taxes	2,208	32,875	34,920	163
Recreational Vehicle Tax	3,108	17,913	19,094	1,927
Vehicle Rent Excise Tax	35	79	51	63
Advance Tax	(23)	0	0	(23)
Escrow Account	3,315	11,330	10,308	4,337
 Total Distributable Funds	 <u>6,359,287</u>	 <u>11,540,297</u>	 <u>11,487,625</u>	 <u>6,411,959</u>
State Funds:				
State Education Building	0	69,011	69,011	0
Institutional Building	0	34,506	34,506	0
 Total State Funds	 <u>0</u>	 <u>103,517</u>	 <u>103,517</u>	 <u>0</u>
Subdivision Funds:				
Libraries	0	60,286	60,286	0
Cities	5,677	1,285,454	1,290,719	412
Townships	0	256	256	0
School Districts	2,710	3,577,151	3,577,939	1,922
Cemeteries	2,611	22,047	24,658	0
Fire Districts	0	206,061	206,061	0
Twin Creeks Extension Council	0	109,036	109,036	0
Irrigation Districts	35,755	39,863	51,302	24,316
 Total Subdivision Funds	 <u>46,753</u>	 <u>5,300,154</u>	 <u>5,320,257</u>	 <u>26,650</u>

NORTON COUNTY, KANSAS

Agency Funds

Summary of Receipts and Cash Disbursements

Regulatory Basis

For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 3,332	36,909	38,152	2,089
Register of Deeds	3,840	65,750	65,387	4,203
Clerk of District Court:				
Court Trust	38,394	715,561	284,055	469,900
Law Library	63,893	18,345	20,053	62,185
County Treasurer:				
Auto Fund	668	517,903	517,858	713
CMV Auto Fund	291	113,354	112,893	752
Drivers License	(566)	15,473	14,907	0
Heritage Trust	3,797	2,814	0	6,611
Diversion Agreement	7,490	5,882	6,321	7,051
Unclaimed Monies	3,783	0	0	3,783
Change Check Clearing	339	4,026	4,489	(124)
Credit Card	(7,288)	102,829	95,713	(172)
Long/Short	(189)	86	115	(218)
Strays Sold by Sheriff	1,458	1,308	0	2,766
Total County Officer Accounts	<u>119,242</u>	<u>1,600,240</u>	<u>1,159,943</u>	<u>559,539</u>
Total Agency Funds	<u>\$ 6,525,282</u>	<u>18,544,208</u>	<u>18,071,342</u>	<u>6,998,148</u>