

NORTON COUNTY, KANSAS

Norton, Kansas

Financial Statement with Independent Auditor's Report
For the Year Ended December 31, 2012

MAPES & MILLER LLP

Certified Public Accountants
Quinter, Kansas

NORTON COUNTY, KANSAS

Norton, Kansas

Financial Statement with Independent Auditor's Report For the Year Ended December 31, 2012

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INDEPENDENT AUDITOR'S REPORT

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We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Norton, Norton, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

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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 to meet the financial reporting requirements of the State of Kansas. 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.

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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.

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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.

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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, to meet the requirements of the State of 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, 2012, or changes in financial position and cash flows thereof for the year then ended.

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, 2012, 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.

Report on 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 cash receipts and expenditures-actual and budget and regulatory basis summary of cash receipts and cash 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

Quinter, Kansas
December 2, 2013

NORTON COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
For the Year Ended December 31, 2012

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	\$ 679,204	0	1,911,748	1,711,701	879,251	15,459	894,710
Special Purpose Funds							
Road and Bridge	57,164	0	1,101,565	1,130,307	28,422	2,391	30,813
Special Bridge	13,638	0	12,653	4,600	21,691	0	21,691
Andbe Home Maintenance	725	0	19,509	19,503	731	0	731
County Health	2,977	0	455,884	458,753	108	11,096	11,204
County Health Capital Outlay	83,270	0	0	26,187	57,083	0	57,083
Election	781	0	72,395	73,176	0	309	309
Extension Council	14,664	0	161	0	14,825	0	14,825
Noxious Weed	0	0	202,529	202,529	0	0	0
Noxious Weed Deficiency	82	0	0	0	82	0	82
Noxious Weed Capital Outlay	87,021	0	23,590	0	110,611	0	110,611
Economic Development	12,248	0	153,391	165,639	0	945	945
Senior Citizens' Service	276	0	48,771	48,500	547	0	547
Historical Preservation	148	0	4,877	4,930	95	0	95
Special Alcohol Program	15,515	0	10,080	9,700	15,895	0	15,895
Special Parks and Recreation	14,899	0	4,153	0	19,052	0	19,052
911	4,953	0	33,084	38,037	0	828	828
Norton County 911	0	0	40,922	0	40,922	0	40,922
Wireless 911	42,440	0	2,046	750	43,736	0	43,736
Hospital Maintenance	561	0	121,355	121,000	916	0	916
Employee Benefits	255,258	0	1,182,918	1,141,291	296,885	0	296,885
Appraiser's Cost	18,832	0	136,382	129,635	25,579	0	25,579
4-H Maintenance	2,009	0	12,656	10,780	3,885	0	3,885
Fair	521	0	9,182	9,000	703	0	703
Soil Conservation	467	0	9,830	9,775	522	0	522
Airport	2,997	0	53,011	52,345	3,663	0	3,663
Mental Health	843	0	37,529	35,669	2,703	0	2,703

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

NORTON COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
For the Year Ended December 31, 2012

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	1,781	0	50,697	49,700	2,778	0	2,778
District Coroner	464	0	2,589	2,982	71	0	71
County Equipment Reserve	\$ 439,143	0	48,808	33,655	454,296	0	454,296
Special Machinery and Equipment	389,569	0	0	250,581	138,988	0	138,988
Economic Development Capital Outlay	205,563	0	51,765	20,000	237,328	0	237,328
Special Vehicle	33,044	0	61,224	58,611	35,657	0	35,657
Register of Deeds Technology	12,046	0	9,012	5,751	15,307	0	15,307
Attorney's Training	504	0	732	842	394	0	394
EMS Memorial Fund	1,134	0	0	0	1,134	0	1,134
Special Law Enforcement Trust	9,156	0	2,457	0	11,613	0	11,613
Special Prosecutor's Trust	175	0	0	0	175	0	175
Kelling Fund	635	0	0	50	585	0	585
Pamida Fund	1,000	0	0	0	1,000	0	1,000
Travel Nation	650	0	0	0	650	0	650
Monsanto Grant	961	0	0	961	0	0	0
Wireless 911 Grant	0	0	4,142	0	4,142	0	4,142
Hansen Grant	59,185	0	15,000	30,503	43,682	0	43,682
Airport Grant	0	0	7,558	7,558	0	0	0
Bond and Interest Funds							
Bridge Bond and Interest	25,938	0	121,222	122,290	24,870	0	24,870
EMS Building Bonds	2,427	0	22,173	21,601	2,999	0	2,999
EMS Building COP Debt	1,946	0	47,308	45,965	3,289	0	3,289
Economic Recovery Zone Bonds	746	0	21,356	17,663	4,439	0	4,439
Capital Project Funds							
Bridge Reconstruction	325,697	0	0	0	325,697	0	325,697
Bridge Construction 2004	65,770	0	0	0	65,770	0	65,770
Ag Valley Project	307,000	0	21,485	328,485	0	0	0
CCC Nursing Building	0	0	447,461	447,461	0	0	0
Ag Valley Series 2012	0	0	1,980,000	14,055	1,965,945	0	1,965,945

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

(Continued)

NORTON COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds							
Solid Waste	\$ 0	0	288,377	288,377	0	1,891	1,891
Solid Waste Capital Outlay	152,771	0	6,891	65,207	94,455	4,783	99,238
Landfill Closure	10,000	0	0	0	10,000	0	10,000
EMS - Ambulance	114,495	0	524,900	529,467	109,928	1,178	111,106
Ambulance Equipment	167,313	0	85,070	0	252,383	0	252,383
Trust Funds							
Court Trustee Program	67,231	0	255,313	279,957	42,587	0	42,587
Juvenile Justice Case Management	59,663	0	161,469	215,759	5,373	528	5,901
Juvenile Justice Authority	62,300	0	15,759	0	78,059	0	78,059
Juvenile Intake	38,597	0	65,047	100,269	3,375	0	3,375
Juvenile Intensive Supervision Probation	60,113	0	271,345	282,957	48,501	2,230	50,731
Diversion	55,175	0	101,731	156,577	329	463	792
Parent Training	80	0	0	0	80	0	80
Supplemental Grant	0	0	35,600	35,600	0	0	0
Alcohol and Drug Test	2,825	0	3,192	3,182	2,835	0	2,835
Thinking for a Change	7,276	0	0	0	7,276	0	7,276
Northwest Bioterrorism Region	1,889	0	29,099	41,047	(10,059)	741	(9,318)
Norton County Rural Business Enterprise	53,837	0	14,905	0	68,742	0	68,742
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 4,049,592</u>	<u>0</u>	<u>10,433,908</u>	<u>8,860,920</u>	<u>5,622,580</u>	<u>42,842</u>	<u>5,665,422</u>

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

NORTON COUNTY, KANSAS
 Composition of Cash
 Regulatory Basis
For the Year Ended December 31, 2012

Cash on Hand		
County Treasurer	\$	300
Sheriff		40
County Health		593
County Clerk Undeposited Funds		3,250
First Security Bank & Trust - Norton, Kansas		
Checking Accounts		37,653
NOW Accounts		1,585,815
Money Market Accounts		175,690
First State Bank - Norton, Kansas		
NOW Accounts		5,437,549
Certificates of Deposit		1,100,000
Almena State Bank - Almena, Kansas		
NOW Account		528,353
The Bank - Norton, Kansas		
NOW Accounts		1,797,383
Money Market Account		68,742
Kansas State Treasurer - Pooled Money Investment		28,517
Kansas State Treasurer - In-transit to Community Corrections		<u>0</u>
Total Cash and Investments		10,763,885
Less Agency Funds per Schedule 3		<u>(5,098,463)</u>
Total Reporting Entity (Excluding Agency Funds)	\$	<u>5,665,422</u>

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

NORTON COUNTY, KANSAS

Notes to the Financial Statement

December 31, 2012

1. Summary of Significant Accounting Policies

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 2012:

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specific 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.

Capital Project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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 revenues 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The Road & Bridge, and Solid Waste were amended in this manner during the year ended December 31, 2012.

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, revenues 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:

	<u>Statutory Authority for Exemption</u>
Special Revenue Funds:	
Special Bridge	K.S.A. 68-1135
Noxious Weed Capital Outlay	K.S.A. 2-1318
Mental Health	K.S.A. 19-4007
Mental Retardation	K.S.A. 19-4007
County Health Capital Outlay	K.S.A. 65-204
County Equipment Reserve	K.S.A. 19-119
Special Machinery and Equipment	K.S.A. 68-141g
Economic Development Capital Outlay	K.S.A. 19-120
Special Vehicle	K.S.A. 8-145
Register of Deeds Technology	K.S.A. 28-115a
Attorney's Training	K.S.A. 28-170a
EMS Memorial Fund	K.S.A. 79-2925
Special Law Enforcement Trust	K.S.A. 60-4117
Special Prosecutor's Trust	K.S.A. 60-4117
Kelling Fund	K.S.A. 79-2925
Health Care Reimbursement	K.S.A. 12-2615
Wireless 911 Grant	K.S.A. 12-16,111
Hansen Grant	K.S.A. 79-2925
Airport Grant	K.S.A. 12-1663
Travel Nation	K.S.A. 79-2925
Pamida Fund	K.S.A. 79-2925
Monsanto Grant	K.S.A. 79-2925
Enterprise Funds:	
Solid Waste Capital Outlay	K.S.A. 65-204
Ambulance Equipment	K.S.A. 12-110d
Landfill Closure	K.S.A. 65-204

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. **Deposits and Investments**

As of December 31, 2012, the County had the following investments. Certificates of deposit are considered as a component of deposits.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>		<u>Rating</u>
		<u>Less than 1 Year</u>	<u>1 - 2 Years</u>	
Kansas Municipal Investment Pool	\$ 69,282	69,282	0	S&P AAf/S1+

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. The County's allocation of investments as of December 31, 2012, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Kansas Municipal Investments Pool	<u>100%</u>

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:

<u>Financial Institution</u>	<u>Period</u>		<u>Period</u>	
	From	To	From	To
First State Bank, Norton, Kansas	December 15	February 13	May 10	July 9
First Security Bank & Trust, 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, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$10,731,185 and the bank balance was \$11,241,126. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,059,583 was covered by federal depository insurance, \$278,353 by deposit guaranty bonds issued by a commercial underwriter naming the County as the designated depository account owner, \$9,830,021 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and \$73,169 was unsecured under a designated peak period.

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, 2012, the County had invested \$28,517 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

3. **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 Kansas law. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. Effective July 1, 2009 KPERs has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERs member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

4. **Capital Projects**

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	<u>Project Authorization</u>	<u>Cash Disbursements and Accounts Payable to Date</u>
Bridge Reconstruction	\$ 2,039,190	1,713,493
Bridge Construction 2004	1,025,999	959,688
CCC Nursing Building	460,419	460,419
Ag Valley Project	328,485	328,485
Ag Valley Project 2012	1,980,000	14,055

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 cost of accumulated vacation pay as of December 31, 2012 was \$62,102.

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. The cost of accumulated sick leave as of December 31, 2012 was \$162,198.

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, 2012 was \$8,029.

7. **Interfund Transactions**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	County Equipment Reserve	K.S.A. 19-119	\$ 45,946
Election	County Equipment Reserve	K.S.A. 19-119	1,700
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	23,590
Economic Development	Economic Development Capital Outlay	K.S.A. 19-119	51,765
Appraiser's Cost	County Equipment Reserve	K.S.A. 19-119	1,162
County Health Capital Outlay	County Health	K.S.A. 65-204	8,687
County Ambulance	Ambulance Equipment	K.S.A 12-110d	85,070
Special Vehicle	General	K.S.A. 8-145	32,903
Solid Waste	Solid Waste Capital Outlay	K.S.A. 19-119	6,891
Special Machinery & Equipment	Road & Bridge	K.S.A. 68-141(g)	200,000
Solid Waste Capital Outlay	Solid Waste	K.S.A. 19-119	22,000

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 66 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 59 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. **Regulatory Compliance**

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.

Budget Violations. K.S.A. 79-2935 states that it is unlawful for the governing body of any taxing subdivision or municipality to create indebtedness in excess of the total amount of the adopted budget for that budget year. The County Health, 911 Fund, and 4-H Maintenance Fund exceeded the adopted budget, which appears to be in violation of 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.

Cash Basis Compliance. K.S.A 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Northwest Bioterrorism Region Fund incurred indebtedness in excess

of the available cash balances by \$10,059. This grant requires the County to expend the monies and request reimbursement from the available awarded funds. This grant has sufficient remaining available grant award to cover their respective deficit cash balances as of December 31, 2012. The deficient cash balances will be eliminated when the grant proceeds are received subsequent to December 31, 2012. Although not specifically allowed as an exception to the cash basis law in the statutes, that State of Kansas, Division of Accounts and Reports, as a matter of practice, has allowed deficit fund balances as long as the fund is subsequently reimbursed by federal or state grant proceeds.

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

Permit No. 0131 – Closed Portion

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

The County discontinued accepting waste on the 11.7 acre landfill site on April 8, 1994. The estimates of post closure care liability at year-end for this site is \$162,874. This liability is based on what it would cost to perform all post closure care in 2012 for the remaining twelve 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 \$133,103. This liability is based on the use of 14.76 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$768,681 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 2012. The County expects the landfill to continue to operate for approximately forty-nine years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post closure care cost.

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

12. **Long-term Debt**

Hospital Revenue Bonds Series 2003A. On January 15, 2003, Norton County, Kansas issued hospital revenue bonds in the amount of \$200,000 for the purpose of providing funds to pay the costs of acquiring and installing diagnostic imaging equipment for use at 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 any way 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 Refunding Revenue Bonds Series 2003C. On December 18, 2003, Norton County, Kansas issued hospital revenue refunding bonds in the amount of \$450,000 for the purpose of providing funds to retire a 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 any way 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 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, 2012, 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
General Obligation Bonds:									
Series 2004 Bridge	2.20-4.00%	02/01/04	\$ 1,000,000	8/1/13	\$ 235,000	0	115,000	120,000	7,290
Series 2009 EMS	1.00%	03/24/09	200,000	9/1/19	160,000	0	20,000	140,000	1,600
Economic Recovery Zone Bonds	2.00-4.00%	05/27/10	88,000	9/1/15	75,000	0	15,000	60,000	2,662
Taxable Temporary Improvement Note	2.75%	08/01/11	307,000	8/1/13	307,000	0	307,000	0	8,771
Taxable Temporary Improvement Note Series 2012	0.75%	10/24/12	2,000,000	10/24/14	0	2,000,000	0	2,000,000	0
Total General Obligation Bonds					777,000	2,000,000	457,000	2,320,000	20,323
Certificates of Participation:									
Series 2009 EMS	3.75-5.25%	04/01/09	450,000	09/01/24	413,899	0	25,000	388,899	20,265
Series 2011 CCC Nursing Building	3.30-4.50%	09/30/11	190,000	09/01/27	12,627	0	0	12,627	0
Total Certificates of Participation					426,526	0	25,000	401,526	20,265
Capital Leases:									
Motor Graders	4.55%	08/13/07	115,859	08/13/12	25,135	0	25,135	0	1,153
Caterpillar Loader	4.88%	11/12/09	124,868	11/12/14	78,328	0	24,893	53,435	3,822
Dodge Charger	4.75%	08/05/09	22,280	08/05/13	11,654	0	11,654	0	418
John Deere Crawler Dozer	4.55%	01/10/11	48,803	01/10/14	48,803	0	15,549	33,254	2,221
New Holland Tractor	4.15%	09/15/11	94,962	09/15/16	94,962	0	17,458	77,504	3,963
Rhino Mower	4.15%	09/30/11	12,730	09/30/16	12,730	0	2,333	10,397	539
Dodge Charger	4.25%	12/19/11	23,736	08/05/13	23,736	0	7,591	16,145	1,003
Dodge Charger	4.25%	03/19/12	23,736	03/19/15	0	23,736	0	23,736	0
Caterpillar Wheel Tractor-Scraper	2.90%	08/26/12	176,816	08/26/17	0	176,816	0	176,816	0
Caterpillar Compactor	3.95%	02/13/12	160,944	02/13/17	0	143,500	0	143,500	0
Challenger Tractor	3.95%	02/06/12	113,838	02/06/17	0	101,500	0	101,500	0
Total Capital Leases					295,348	445,552	104,613	636,287	13,119
Total Contractual Indebtedness					<u>1,498,874</u>	<u>2,445,552</u>	<u>586,613</u>	<u>3,357,813</u>	<u>53,707</u>

12. Long-term Debt - (Continued)

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018-2022</u>	<u>2023-2027</u>	<u>Total</u>
PRINCIPAL								
General Obligation Bonds:								
Series 2004 Bridge	\$ 120,000	0	0	0	0	0	0	120,000
Series 2009 EMS	20,000	20,000	20,000	20,000	20,000	40,000	0	140,000
Economic Recovery Zone Bonds	20,000	20,000	20,000	0	0	0	0	60,000
Taxable Temporary Improvement Note	0	0	0	0	0	0	0	0
Taxable Temporary Improvement Note Series 2012	<u>2,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000,000</u>
Total General Obligation Bonds	<u>2,160,000</u>	<u>40,000</u>	<u>40,000</u>	<u>20,000</u>	<u>20,000</u>	<u>40,000</u>	<u>0</u>	<u>2,320,000</u>
Certificates of Participation:								
Series 2009 EMS	25,000	25,000	30,000	30,000	30,000	175,000	73,899	388,899
Series 2011 CCC Nursing Building	<u>5,000</u>	<u>7,627</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,627</u>
Total Certificates of Participation	<u>30,000</u>	<u>32,627</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>175,000</u>	<u>73,899</u>	<u>401,526</u>
Capital Leases:								
Motor Grader	0	0	0	0	0	0	0	0
Caterpillar Loader	26,119	27,316	0	0	0	0	0	53,435
Dodge Charger	0	0	0	0	0	0	0	0
John Deere Crawler Dozer	16,257	16,997	0	0	0	0	0	33,254
New Holland Tractor	18,206	18,961	19,748	20,589	0	0	0	77,504
Rhino Mower	2,441	2,542	2,647	2,767	0	0	0	10,397
Dodge Charger	7,907	8,238	0	0	0	0	0	16,145
Dodge Charger	7,585	7,907	8,244	0	0	0	0	23,736
Caterpillar Wheel Tractor-Scraper	33,371	34,338	35,334	36,359	37,414	0	0	176,816
Caterpillar Compactor	26,520	27,568	28,657	29,789	30,966	0	0	143,500
Challenger Tractor	<u>18,758</u>	<u>19,499</u>	<u>20,270</u>	<u>21,070</u>	<u>21,903</u>	<u>0</u>	<u>0</u>	<u>101,500</u>
Total Capital Leases	<u>157,164</u>	<u>163,366</u>	<u>114,900</u>	<u>110,574</u>	<u>90,283</u>	<u>0</u>	<u>0</u>	<u>636,287</u>
TOTAL PRINCIPAL	<u>2,347,164</u>	<u>235,993</u>	<u>184,900</u>	<u>160,574</u>	<u>140,283</u>	<u>215,000</u>	<u>73,899</u>	<u>3,357,813</u>

12. Long-term Debt - (Continued)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018-2022</u>	<u>2023-2027</u>	<u>Total</u>
INTEREST								
General Obligation Bonds:								
Series 2004 Bridge	3,840	0	0	0	0	0	0	3,840
Series 2009 EMS	1,400	1,200	1,000	800	600	500	0	5,500
Economic Recovery Zone Bonds	2,250	1,550	800	0	0	0	0	4,600
Taxable Temporary Improvement Note	0	0	0	0	0	0	0	0
Taxable Temporary Improvement Note Series 2012	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>
Total General Obligation Bonds	<u>22,490</u>	<u>2,750</u>	<u>1,800</u>	<u>800</u>	<u>600</u>	<u>500</u>	<u>0</u>	<u>28,940</u>
Certificates of Participation:								
Series 2009 EMS	19,240	18,190	17,115	15,795	14,445	49,133	6,300	140,218
Series 2011 CCC Nursing Building	<u>13,405</u>	<u>7,495</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,900</u>
Total General Obligation Bonds	<u>32,645</u>	<u>25,685</u>	<u>17,115</u>	<u>15,795</u>	<u>14,445</u>	<u>49,133</u>	<u>6,300</u>	<u>161,118</u>
Capital Leases:								
Motor Grader	0	0	0	0	0	0	0	0
Caterpillar Loader	2,607	1,332	0	0	0	0	0	3,939
Dodge Charger	0	0	0	0	0	0	0	0
John Deere Crawler Dozer	1,513	773	0	0	0	0	0	2,286
New Holland Tractor	3,215	2,460	1,673	832	0	0	0	8,180
Rhino Mower	431	330	224	104	0	0	0	1,089
Dodge Charger	687	345	0	0	0	0	0	1,032
Dodge Charger	1,009	686	350	0	0	0	0	2,045
Caterpillar Wheel Tractor-Scraper	5,128	4,160	3,164	2,139	1,085	0	0	15,676
Caterpillar Compactor	5,668	4,621	3,532	2,400	1,223	0	0	17,444
Challenger Tractor	<u>4,009</u>	<u>3,268</u>	<u>2,498</u>	<u>1,698</u>	<u>865</u>	<u>0</u>	<u>0</u>	<u>12,338</u>
Total Capital Leases	<u>24,267</u>	<u>17,975</u>	<u>11,441</u>	<u>7,173</u>	<u>3,173</u>	<u>0</u>	<u>0</u>	<u>64,029</u>
TOTAL INTEREST	<u>79,402</u>	<u>46,410</u>	<u>30,356</u>	<u>23,768</u>	<u>18,218</u>	<u>49,633</u>	<u>6,300</u>	<u>254,087</u>
TOTAL PRINCIPAL AND INTEREST	<u>\$ 2,426,566</u>	<u>282,403</u>	<u>215,256</u>	<u>184,342</u>	<u>158,501</u>	<u>264,633</u>	<u>80,199</u>	<u>3,611,900</u>

NORTON COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

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	\$ 1,838,491	45,933	1,884,424	1,711,701	(172,723)
Special Purpose Funds					
Road and Bridge	1,133,950	58,196	1,192,146	1,130,307	(61,839)
Special Bridge	19,257	0	19,257	4,600	*
Andbe Home Maintenance	19,503	0	19,503	19,503	0
County Health	441,495	6,802	448,297	458,753	10,456
County Health Capital Outlay	41,102	0	41,102	26,187	(14,915)
Election	78,530	3,406	81,936	73,176	(8,760)
Extension Council	0	0	0	0	0
Noxious Weed	222,671	0	222,671	202,529	(20,142)
Noxious Weed Deficiency	83	0	83	0	(83)
Noxious Weed Capital Outlay	37,786	0	37,786	0	(37,786)
Economic Development	138,080	34,433	172,513	165,639	(6,874)
Senior Citizens' Service	49,200	0	49,200	48,500	(700)
Historical Preservation	4,930	0	4,930	4,930	0
Special Alcohol Program	14,845	0	14,845	9,700	(5,145)
Special Parks and Recreation	9,289	0	9,289	0	(9,289)
911	22,000	0	22,000	38,037	16,037
Wireless 911	40,491	0	40,491	750	(39,741)
Hospital Maintenance	122,575	0	122,575	121,000	(1,575)
Employee Benefits	1,226,500	38,777	1,265,277	1,141,291	(123,986)
Appraisers's Cost	129,635	0	129,635	129,635	0
4-H Maintenance	10,000	0	10,000	10,780	780
Fair	9,000	0	9,000	9,000	0
Soil Conservation	10,000	0	10,000	9,775	(225)
Airport	52,345	0	52,345	52,345	0
Mental Health	35,669	0	35,669	35,669	*
Mental Retardation	50,000	0	50,000	49,700	*
District Coroner	9,500	0	9,500	2,982	(6,518)
Bond and Interest Funds					
Bridge Bond and Interest	142,290	0	142,290	122,290	(20,000)
EMS Building Bonds	24,600	0	24,600	21,601	(2,999)
EMS Building COP Debt	49,265	0	49,265	45,965	(3,300)
Economic Recovery Zone Bonds	21,362	0	21,362	17,663	(3,699)
Business Funds					
Solid Waste	309,160	0	309,160	288,377	(20,783)
EMS - Ambulance	520,750	9,665	530,415	529,467	(948)

* Exempt from Budget Law

NORTON COUNTY, KANSAS

GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

Cash Receipts:	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 999,287	997,959	1,328
Delinquent Tax	14,977	4,034	10,943
Motor Vehicle Tax	91,767	89,597	2,170
Recreational Vehicle Tax	2,389	2,503	(114)
16/20M Vehicle Tax	15,938	12,138	3,800
Intangible Tax	21,037	35,000	(13,963)
In Lieu of Taxes	20,249	2,350	17,899
Intergovernmental			
Mineral Production	11,958	1,700	10,258
Alcoholic Liquor	4,154	3,300	854
Sales Tax	353,028	280,000	73,028
Licenses, Fees and Permits			
Mortgage Registration	59,659	15,000	44,659
County Officer Fees	19,952	18,500	1,452
Filing Fees	4,190	100	4,090
Sheriff VIN Fees	7,098	4,000	3,098
Antique Registration Fees	165	200	(35)
Case Management Administration Fees	13,525	15,000	(1,475)
Court Fees	8,213	6,000	2,213
Other Fees and Permits	260	0	260
Charges for Services			
Dispatch	55,236	89,000	(33,764)
Jail Care	988	500	488
Miscellaneous			
Sheriff Work Release	0	1,000	(1,000)
Sheriff Phone Commissions	97	110	(13)
Commissary	1,590	0	1,590
State District Coroner	0	500	(500)
Copy Fees	4,439	3,000	1,439
Road Permits	750	1,000	(250)
Rental Income	1,102	0	1,102
Grants	2,000	0	2,000
Donations	58,333	0	58,333
Lease Purchase Proceeds	23,736	0	23,736
Miscellaneous	8,900	0	8,900
Interest on Idle Funds	7,713	40,000	(32,287)
Interest on Delinquent Tax	20,182	11,000	9,182
Reimbursed Expenses	45,933	0	45,933
Transfer from Special Vehicle	32,903	0	32,903
	<u>1,911,748</u>	<u>1,633,491</u>	<u>278,257</u>
Total Cash Receipts			

NORTON COUNTY, KANSAS

GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
(Continued)			
Expenditures:			
County Commissioners	\$ 89,723	91,000	(1,277)
County Clerk	131,876	134,310	(2,434)
County Treasurer	118,012	115,768	2,244
County Attorney	79,534	79,000	534
Register of Deeds	47,347	48,829	(1,482)
Sheriff	536,016	535,108	908
Unified Court - Operating	14,253	19,000	(4,747)
Unified Court - Attorney Fund	25,922	66,000	(40,078)
17th Judicial Court	10,715	12,000	(1,285)
Probation	10,854	12,500	(1,646)
Courthouse General	236,191	340,000	(103,809)
Emergency Preparedness	30,028	42,650	(12,622)
Data Processing	65,709	56,000	9,709
Juvenile Detention	0	2,500	(2,500)
Rural Opportunity Zone	25,142	40,000	(14,858)
911 Expense Reimbursement	28,033	0	28,033
CCC Nursing Building Matching	192,961	40,000	152,961
E-Community	682	0	682
Correction Program	34	30,000	(29,966)
Booking Fee	1,000	0	1,000
Salary Contingency	0	71,000	(71,000)
Matching Funds to Ag Valley Project Fund	21,485	22,500	(1,015)
Incubator Building	238	0	238
Transfer to County Equipment Reserve	45,946	80,326	(34,380)
Adjustment for Qualifying Budget Credit: Reimbursed Expenses	<u>0</u>	<u>45,933</u>	<u>(45,933)</u>
 Total Expenditures	 <u>1,711,701</u>	 <u>1,884,424</u>	 <u>(172,723)</u>
 Cash Receipts Over (Under) Expenditures	 200,047		
Unencumbered Cash, Beginning	<u>679,204</u>		
 Unencumbered Cash, Ending	 <u>\$ 879,251</u>		

NORTON COUNTY, KANSAS

ROAD AND BRIDGE FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 454,414	453,822	592
Delinquent Tax	6,188	3,007	3,181
Motor Vehicle Tax	42,473	40,703	1,770
Recreational Vehicle Tax	1,112	1,138	(26)
16/20M Vehicle Tax	3,436	5,514	(2,078)
Intergovernmental			
Special City County Highway	315,624	318,766	(3,142)
State Equalization	3,309	0	3,309
Miscellaneous	16,813	0	16,813
Transfer from Special Machinery & Equipment	200,000	253,836	(53,836)
Reimbursed Expenses	58,196	0	58,196
	<u>1,101,565</u>	<u>1,076,786</u>	<u>24,779</u>
Expenditures:			
Personal Services	436,934	470,000	(33,066)
Contractual Services	282,309	261,450	20,859
Commodities	346,291	397,500	(51,209)
Capital Outlay	47,003	5,000	42,003
Lease Principal Payment	15,549	0	15,549
Lease Interest Payment	2,221	0	2,221
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	58,196	(58,196)
	<u>1,130,307</u>	<u>1,192,146</u>	<u>(61,839)</u>
Cash Receipts Over (Under) Expenditures	(28,742)		
Unencumbered Cash, Beginning	<u>57,164</u>		
Unencumbered Cash, Ending	<u>\$ 28,422</u>		

NORTON COUNTY, KANSAS

SPECIAL BRIDGE FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>*Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ (1)	0	(1)
Delinquent Tax	892	300	592
Motor Vehicle Tax	11,242	10,897	345
Recreational Vehicle Tax	295	305	(10)
16/20M Vehicle Tax	<u>225</u>	<u>1,476</u>	<u>(1,251)</u>
Total Cash Receipts	<u>12,653</u>	<u>12,978</u>	<u>(325)</u>
Expenditures:			
Capital Outlay	4,600	0	4,600
Commodities	<u>0</u>	<u>19,257</u>	<u>(19,257)</u>
Total Expenditures	<u>4,600</u>	<u>19,257</u>	<u>(14,657)</u>
Cash Receipts Over (Under) Expenditures	8,053		
Unencumbered Cash, Beginning	<u>13,638</u>		
Unencumbered Cash, Ending	<u>\$ 21,691</u>		

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

NORTON COUNTY, KANSAS
ANDBE HOME MAINTENANCE FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 16,863	17,276	(413)
Delinquent Tax	290	0	290
Motor Vehicle Tax	2,021	1,914	107
Recreational Vehicle Tax	53	54	(1)
16/20M Vehicle Tax	<u>282</u>	<u>259</u>	<u>23</u>
Total Cash Receipts	<u>19,509</u>	<u>19,503</u>	<u>6</u>
Expenditures:			
Appropriations to Andbe Home Board	<u>19,503</u>	<u>19,503</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	6		
Unencumbered Cash, Beginning	<u>725</u>		
Unencumbered Cash, Ending	<u>\$ 731</u>		

NORTON COUNTY, KANSAS
COUNTY HEALTH FUND

SCHEDULE 2

Page 6

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 60,242	60,333	(91)
Delinquent Tax	1,080	275	805
Motor Vehicle Tax	7,814	7,401	413
Recreational Vehicle Tax	204	27	177
16/20M Vehicle Tax	1,105	1,003	102
Charges for Services	246,423	233,456	12,967
Home Health	27,772	44,000	(16,228)
Grants	95,775	95,000	775
Donations	655	0	655
Miscellaneous	100	0	100
Reimbursed Expenses	6,027	0	6,027
Transfer from Health Capital Outlay	8,687	0	8,687
	<u>455,884</u>	<u>441,495</u>	<u>14,389</u>
Expenditures:			
Personal Services	294,319	292,000	2,319
Contractual Services	47,008	51,495	(4,487)
Commodities	116,796	96,800	19,996
Capital Outlay	630	1,200	(570)
Transfer to Health Capital Outlay	0	0	0
Adjustments for Qualifying Budget Credits:			
Excess Grants	0	775	(775)
Reimbursed Expenses	0	6,027	(6,027)
	<u>0</u>	<u>6,027</u>	<u>(6,027)</u>
	<u>458,753</u>	<u>448,297</u>	<u>10,456</u>
Cash Receipts Over (Under) Expenditures	(2,869)		
Unencumbered Cash, Beginning	2,977		
Unencumbered Cash, Ending	<u>\$ 108</u>		

NORTON COUNTY, KANSAS
COUNTY HEALTH CAPITAL OUTLAY

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Transfer from County Health	\$ 0	0	0
Total Cash Receipts	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Transfer to County Health	8,687	0	8,687
Capital Outlay	<u>17,500</u>	<u>41,102</u>	<u>(23,602)</u>
Total Expenditures	<u>26,187</u>	<u>41,102</u>	<u>(14,915)</u>
Cash Receipts Over (Under) Expenditures	(26,187)		
Unencumbered Cash, Beginning	<u>83,270</u>		
Unencumbered Cash, Ending	<u>\$ 57,083</u>		

NORTON COUNTY, KANSAS

ELECTION FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 61,003	60,914	89
Delinquent Tax	868	176	692
Motor Vehicle Tax	6,211	5,908	303
Recreational Vehicle Tax	162	165	(3)
16/20M Vehicle Tax	745	800	(55)
Transfer from Equipment Reserve	0	10,000	(10,000)
Reimbursed Expenses	<u>3,406</u>	<u>0</u>	<u>3,406</u>
 Total Cash Receipts	 <u>72,395</u>	 <u>77,963</u>	 <u>(5,568)</u>
Expenditures:			
Personal Services	28,625	24,000	4,625
Contractual Services	39,125	49,130	(10,005)
Commodities	3,726	5,400	(1,674)
Transfer to Election Capital Outlay	1,700	0	1,700
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	<u>0</u>	<u>3,406</u>	<u>(3,406)</u>
 Total Expenditures	 <u>73,176</u>	 <u>81,936</u>	 <u>(8,760)</u>
 Cash Receipts Over (Under) Expenditures	 (781)		
Unencumbered Cash, Beginning	<u>781</u>		
 Unencumbered Cash, Ending	 <u>\$ 0</u>		

NORTON COUNTY, KANSAS

EXTENSION COUNCIL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Delinquent Tax	\$ 161	0	161
	<u>161</u>	<u>0</u>	<u>161</u>
Total Cash Receipts			
Expenditures:			
Appropriations to Extension Council Board	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	161		
Unencumbered Cash, Beginning	<u>14,664</u>		
Unencumbered Cash, Ending	<u>\$ 14,825</u>		

NORTON COUNTY, KANSAS

NOXIOUS WEED FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 63,235	64,785	(1,550)
Delinquent Tax	1,086	348	738
Motor Vehicle Tax	7,573	7,179	394
Recreational Vehicle Tax	198	201	(3)
16/20M Vehicle Tax	1,057	972	85
Charges for Services	<u>129,380</u>	<u>136,892</u>	<u>(7,512)</u>
 Total Cash Receipts	 <u>202,529</u>	 <u>210,377</u>	 <u>(7,848)</u>
 Expenditures:			
Personal Services	74,414	70,566	3,848
Contractual Services	8,321	12,155	(3,834)
Commodities	95,803	138,550	(42,747)
Capital Outlay	401	1,400	(999)
Transfer to Noxious Weed Capital Outlay	<u>23,590</u>	<u>0</u>	<u>23,590</u>
 Total Expenditures	 <u>202,529</u>	 <u>222,671</u>	 <u>(20,142)</u>
 Cash Receipts Over (Under) Expenditures	 0		
Unencumbered Cash, Beginning	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 0</u>		

NORTON COUNTY, KANSAS
NOXIOUS WEED DEFICIENCY FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Delinquent Taxes	\$ 0	<u>42</u>	<u>(42)</u>
Expenditures:			
Commodities	<u>0</u>	<u>83</u>	<u>(83)</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>82</u>		
Unencumbered Cash, Ending	<u><u>\$ 82</u></u>		

NORTON COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE 2

Page 12

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Transfer from Noxious Weed	\$ 23,590	<u>0</u>	<u>23,590</u>
Expenditures:			
Capital Outlay	<u>0</u>	<u>37,786</u>	<u>(37,786)</u>
Cash Receipts Over (Under) Expenditures	23,590		
Unencumbered Cash, Beginning	<u>87,021</u>		
Unencumbered Cash, Ending	<u>\$ 110,611</u>		

NORTON COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

SCHEDULE 2

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Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 101,557	101,401	156
Delinquent Tax	1,737	267	1,470
Motor Vehicle Tax	12,170	11,530	640
Recreational Vehicle Tax	318	322	(4)
16/20M Vehicle Tax	1,714	1,562	152
Miscellaneous	1,462	0	1,462
Reimbursed Expenses	34,433	0	34,433
Total Cash Receipts	153,391	115,082	38,309
Expenditures:			
Personal Services	84,503	84,500	3
Contractual Services	24,975	47,580	(22,605)
Commodities	4,008	6,000	(1,992)
Capital Outlay	388	0	388
Transfer to Economic Development Capital Outlay	51,765	0	51,765
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	34,433	(34,433)
Total Expenditures	165,639	172,513	(6,874)
Cash Receipts Over (Under) Expenditures	(12,248)		
Unencumbered Cash, Beginning	12,248		
Unencumbered Cash, Ending	\$ 0		

NORTON COUNTY, KANSAS
SENIOR CITIZENS' SERVICE FUND

SCHEDULE 2

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Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 42,157	43,190	(1,033)
Delinquent Tax	724	442	282
Motor Vehicle Tax	5,053	4,786	267
Recreational Vehicle Tax	132	134	(2)
16/20M Vehicle Tax	705	648	57
Total Cash Receipts	48,771	49,200	(429)
Expenditures:			
Appropriations to City Senior Centers	48,500	49,200	(700)
Cash Receipts Over (Under) Expenditures	271		
Unencumbered Cash, Beginning	276		
Unencumbered Cash, Ending	\$ 547		

NORTON COUNTY, KANSAS
HISTORICAL PRESERVATION FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 4,216	4,319	(103)
Delinquent Tax	72	54	18
Motor Vehicle Tax	505	479	26
Recreational Vehicle Tax	13	13	0
16/20M Vehicle Tax	<u>71</u>	<u>65</u>	<u>6</u>
Total Cash Receipts	<u>4,877</u>	<u>4,930</u>	<u>(53)</u>
Expenditures:			
Appropriations to Historical Society	<u>4,930</u>	<u>4,930</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	(53)		
Unencumbered Cash, Beginning	<u>148</u>		
Unencumbered Cash, Ending	<u>\$ 95</u>		

NORTON COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Alcoholic Liquor Tax	\$ 10,080	<u>7,200</u>	<u>2,880</u>
Expenditures:			
Appropriations to Council on Alcohol and Other Drugs	<u>9,700</u>	<u>14,845</u>	<u>(5,145)</u>
Cash Receipts Over (Under) Expenditures	380		
Unencumbered Cash, Beginning	<u>15,515</u>		
Unencumbered Cash, Ending	<u>\$ 15,895</u>		

NORTON COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND

SCHEDULE 2

Page 17

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Alcoholic Liquor Tax	\$ 4,153	<u>3,300</u>	<u>853</u>
Expenditures:			
Appropriations to Cities	<u>0</u>	<u>9,289</u>	<u>(9,289)</u>
Cash Receipts Over (Under) Expenditures	4,153		
Unencumbered Cash, Beginning	<u>14,899</u>		
Unencumbered Cash, Ending	<u>\$ 19,052</u>		

NORTON COUNTY, KANSAS

911 FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
911 Tax	\$ 5,051	22,000	(16,949)
General Fund Reimbursement	<u>28,033</u>	<u>0</u>	<u>28,033</u>
Total Cash Receipts	<u>33,084</u>	<u>22,000</u>	<u>11,084</u>
Expenditures:			
Contractual Services	36,463	22,000	14,463
Capital Outlay	<u>1,574</u>	<u>0</u>	<u>1,574</u>
Total Expenditures	<u>38,037</u>	<u>22,000</u>	<u>16,037</u>
Cash Receipts Over (Under) Expenditures	(4,953)		
Unencumbered Cash, Beginning	<u>4,953</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

NORTON COUNTY, KANSAS

NORTON COUNTY 911

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
911 Tax	\$ 40,874	0	40,874
Interest on Idle Funds	<u>48</u>	<u>0</u>	<u>48</u>
 Total Cash Receipts	 <u>40,922</u>	 <u>0</u>	 <u>40,922</u>
 Expenditures:			
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
 Total Expenditures	 <u>0</u>	 <u>0</u>	 <u>0</u>
 Cash Receipts Over (Under) Expenditures	 40,922		
Unencumbered Cash, Beginning	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 40,922</u>		

NORTON COUNTY, KANSAS

WIRELESS 911 FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Wireless 911 Tax	\$ 2,039	11,900	(9,861)
Interest on Idle Funds	<u>7</u>	<u>0</u>	<u>7</u>
Total Cash Receipts	<u>2,046</u>	<u>11,900</u>	<u>(9,854)</u>
Expenditures:			
Capital Outlay	<u>750</u>	<u>40,491</u>	<u>(39,741)</u>
Cash Receipts Over (Under) Expenditures	1,296		
Unencumbered Cash, Beginning	<u>42,440</u>		
Unencumbered Cash, Ending	<u>\$ 43,736</u>		

NORTON COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND

SCHEDULE 2

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Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 105,393	106,895	(1,502)
Delinquent Tax	1,668	1,168	500
Motor Vehicle Tax	12,556	11,964	592
Recreational Vehicle Tax	328	334	(6)
16/20M Vehicle Tax	<u>1,410</u>	<u>1,621</u>	<u>(211)</u>
Total Cash Receipts	<u>121,355</u>	<u>121,982</u>	<u>(627)</u>
Expenditures:			
Appropriations to Hospital Board	<u>121,000</u>	<u>122,575</u>	<u>(1,575)</u>
Cash Receipts Over (Under) Expenditures	355		
Unencumbered Cash, Beginning	<u>561</u>		
Unencumbered Cash, Ending	<u>\$ 916</u>		

NORTON COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 973,286	971,963	1,323
Delinquent Tax	16,674	5,383	11,291
Motor Vehicle Tax	124,630	118,522	6,108
Recreational Vehicle Tax	3,256	3,313	(57)
16/20M Vehicle Tax	15,117	16,056	(939)
Miscellaneous	11,178	0	11,178
Reimbursed Expenses	<u>38,777</u>	<u>0</u>	<u>38,777</u>
 Total Cash Receipts	 <u>1,182,918</u>	 <u>1,115,237</u>	 <u>67,681</u>
Expenditures:			
Health Insurance	619,626	725,000	(105,374)
Social Security/Medicare Taxes	178,465	177,000	1,465
Retirement	179,590	174,000	5,590
Workers' Compensation Insurance	46,809	80,000	(33,191)
Unemployment	0	7,500	(7,500)
Life Insurance	3,444	4,000	(556)
Professional Services	4,622	4,000	622
Claims Paid	108,735	0	108,735
Transfer to Health Care Reimbursement	0	55,000	(55,000)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	<u>0</u>	<u>38,777</u>	<u>(38,777)</u>
 Total Expenditures	 <u>1,141,291</u>	 <u>1,265,277</u>	 <u>(123,986)</u>
 Cash Receipts Over (Under) Expenditures	 41,627		
Unencumbered Cash, Beginning	<u>255,258</u>		
 Unencumbered Cash, Ending	 <u>\$ 296,885</u>		

NORTON COUNTY, KANSAS

APPRAISER'S COST FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 114,908	114,756	152
Delinquent Tax	1,722	0	1,722
Motor Vehicle Tax	14,376	13,561	815
Recreational Vehicle Tax	376	379	(3)
16/20M Vehicle Tax	1,833	16	1,817
Appraiser's Fees	3,160	0	3,160
Reimbursed Expenses	<u>7</u>	<u>0</u>	<u>7</u>
 Total Cash Receipts	 <u>136,382</u>	 <u>128,712</u>	 <u>7,670</u>
Expenditures:			
Personal Services	106,918	106,900	18
Contractual Services	17,857	16,728	1,129
Commodities	3,698	3,500	198
Capital Outlay	0	2,500	(2,500)
Transfer to Equipment Reserve	1,162	0	1,162
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	<u>0</u>	<u>7</u>	<u>(7)</u>
 Total Expenditures	 <u>129,635</u>	 <u>129,635</u>	 <u>0</u>
Cash Receipts Over (Under) Expenditures	6,747		
Unencumbered Cash, Beginning	<u>18,832</u>		
 Unencumbered Cash, Ending	 <u>\$ 25,579</u>		

NORTON COUNTY, KANSAS

4-H MAINTENANCE FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 9,265	9,252	13
Delinquent Tax	139	0	139
Motor Vehicle Tax	1,159	560	599
Recreational Vehicle Tax	30	16	14
16/20M Vehicle Tax	148	76	72
Donations	40	0	40
Rent	1,875	0	1,875
	<u>12,656</u>	<u>9,904</u>	<u>2,752</u>
Total Cash Receipts			
Expenditures:			
Personal Services	2,400	2,400	0
Contractual Services	7,874	6,600	1,274
Commodities	389	1,000	(611)
Capital Outlay	117	0	117
	<u>10,780</u>	<u>10,000</u>	<u>780</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	1,876		
Unencumbered Cash, Beginning	<u>2,009</u>		
Unencumbered Cash, Ending	<u>\$ 3,885</u>		

NORTON COUNTY, KANSAS

FAIR FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 7,920	7,910	10
Delinquent Tax	119	35	84
Motor Vehicle Tax	991	907	84
Recreational Vehicle Tax	26	25	1
16/20M Vehicle Tax	<u>126</u>	<u>123</u>	<u>3</u>
Total Cash Receipts	<u>9,182</u>	<u>9,000</u>	<u>182</u>
Expenditures:			
Appropriations to Fair Board	<u>9,000</u>	<u>9,000</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	182		
Unencumbered Cash, Beginning	<u>521</u>		
Unencumbered Cash, Ending	<u>\$ 703</u>		

NORTON COUNTY, KANSAS

SOIL CONSERVATION FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 8,479	8,468	11
Delinquent Tax	127	0	127
Motor Vehicle Tax	1,061	1,055	6
Recreational Vehicle Tax	28	30	(2)
16/20M Vehicle Tax	<u>135</u>	<u>143</u>	<u>(8)</u>
Total Cash Receipts	<u>9,830</u>	<u>9,696</u>	<u>134</u>
Expenditures:			
Appropriations to Soil Conservation District	<u>9,775</u>	<u>10,000</u>	<u>(225)</u>
Cash Receipts Over (Under) Expenditures	55		
Unencumbered Cash, Beginning	<u>467</u>		
Unencumbered Cash, Ending	<u>\$ 522</u>		

NORTON COUNTY, KANSAS

AIRPORT FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 45,726	45,665	61
Delinquent Tax	685	0	685
Motor Vehicle Tax	5,721	4,078	1,643
Recreational Vehicle Tax	150	114	36
16/20M Vehicle Tax	<u>729</u>	<u>552</u>	<u>177</u>
Total Cash Receipts	<u>53,011</u>	<u>50,409</u>	<u>2,602</u>
Expenditures:			
Appropriations to Airport Board	<u>52,345</u>	<u>52,345</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	666		
Unencumbered Cash, Beginning	<u>2,997</u>		
Unencumbered Cash, Ending	<u>\$ 3,663</u>		

NORTON COUNTY, KANSAS

MENTAL HEALTH FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>*Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 32,372	32,328	44
Delinquent Tax	485	198	287
Motor Vehicle Tax	4,050	2,701	1,349
Recreational Vehicle Tax	106	76	30
16/20M Vehicle Tax	<u>516</u>	<u>366</u>	<u>150</u>
Total Cash Receipts	<u>37,529</u>	<u>35,669</u>	<u>1,860</u>
Expenditures:			
Appropriations to Highplains Mental Health	<u>35,669</u>	<u>35,669</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	1,860		
Unencumbered Cash, Beginning	<u>843</u>		
Unencumbered Cash, Ending	<u>\$ 2,703</u>		

* Exempt from Budget Law per K.S.A. 19-4007

NORTON COUNTY, KANSAS
MENTAL RETARDATION FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 43,731	43,671	60
Delinquent Tax	655	369	286
Motor Vehicle Tax	5,471	5,123	348
Recreational Vehicle Tax	143	143	0
16/20M Vehicle Tax	697	694	3
Total Cash Receipts	50,697	50,000	697
Expenditures:			
Appropriations to Developmental Services	49,700	50,000	(300)
Cash Receipts Over (Under) Expenditures	997		
Unencumbered Cash, Beginning	1,781		
Unencumbered Cash, Ending	\$ 2,778		

* Exempt from Budget Law per K.S.A. 19-4007

NORTON COUNTY, KANSAS

DISTRICT CORONER

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Other Counties	\$ 2,589	6,900	(4,311)
Reimbursement from General Fund	<u>0</u>	<u>2,400</u>	<u>(2,400)</u>
Total Cash Receipts	<u>2,589</u>	<u>9,300</u>	<u>(6,711)</u>
Expenditures:			
Contractual	<u>2,982</u>	<u>9,500</u>	<u>(6,518)</u>
Cash Receipts Over (Under) Expenditures	(393)		
Unencumbered Cash, Beginning	<u>464</u>		
Unencumbered Cash, Ending	<u>\$ 71</u>		

NORTON COUNTY, KANSAS
BRIDGE BOND AND INTEREST FUND

SCHEDULE 2

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Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 118,674	118,498	176
Delinquent Tax	1,134	0	1,134
Motor Vehicle Tax	220	0	220
Recreational Vehicle Tax	4	0	4
16/20M Vehicle Tax	1,178	0	1,178
Interest on Idle Funds	12	0	12
Total Cash Receipts	121,222	118,498	2,724
Expenditures:			
Principal	115,000	115,000	0
Interest	7,290	7,290	0
Cash Basis Reserve	0	20,000	(20,000)
Total Expenditures	122,290	142,290	(20,000)
Cash Receipts Over (Under) Expenditures	(1,068)		
Unencumbered Cash, Beginning	25,938		
Unencumbered Cash, Ending	\$ 24,870		

NORTON COUNTY, KANSAS

EMS BUILDING BONDS

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 18,970	19,141	(171)
Delinquent Tax	325	0	325
Motor Vehicle Tax	2,342	2,194	148
Recreational Vehicle Tax	61	61	0
16/20M Vehicle Tax	<u>475</u>	<u>297</u>	<u>178</u>
Total Cash Receipts	<u>22,173</u>	<u>21,693</u>	<u>480</u>
Expenditures:			
Principal	20,000	20,000	0
Interest	1,600	1,600	0
Contractual	<u>1</u>	<u>3,000</u>	<u>(2,999)</u>
Total Expenditures	<u>21,601</u>	<u>24,600</u>	<u>(2,999)</u>
Cash Receipts Over (Under) Expenditures	572		
Unencumbered Cash, Beginning	<u>2,427</u>		
Unencumbered Cash, Ending	<u>\$ 2,999</u>		

NORTON COUNTY, KANSAS

EMS BUILDING COP DEBT

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 41,231	41,168	63
Delinquent Tax	618	0	618
Motor Vehicle Tax	4,526	4,257	269
Recreational Vehicle Tax	118	119	(1)
16/20M Vehicle Tax	<u>815</u>	<u>577</u>	<u>238</u>
Total Cash Receipts	<u>47,308</u>	<u>46,121</u>	<u>1,187</u>
Expenditures:			
Principal	25,000	25,000	0
Interest	20,265	20,265	0
Contractual	700	0	700
Cash Basis Reserve	<u>0</u>	<u>4,000</u>	<u>(4,000)</u>
Total Expenditures	<u>45,965</u>	<u>49,265</u>	<u>(3,300)</u>
Cash Receipts Over (Under) Expenditures	1,343		
Unencumbered Cash, Beginning	<u>1,946</u>		
Unencumbered Cash, Ending	<u>\$ 3,289</u>		

NORTON COUNTY, KANSAS
ECONOMIC RECOVERY ZONE BONDS

Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenues			
Ad Valorem Property Tax	\$ 18,972	18,929	43
Delinquent Tax	193	0	193
Motor Vehicle Tax	2,135	2,079	56
Recreational Vehicle Tax	56	58	(2)
16/20M Vehicle Tax	<u>0</u>	<u>282</u>	<u>(282)</u>
Total Cash Receipts	<u>21,356</u>	<u>21,348</u>	<u>8</u>
Expenditures:			
Principal	15,000	15,000	0
Interest	2,663	2,662	1
Cash Basis Reserve	<u>0</u>	<u>3,700</u>	<u>(3,700)</u>
Total Expenditures	<u>17,663</u>	<u>21,362</u>	<u>(3,699)</u>
Cash Receipts Over (Under) Expenditures	3,693		
Unencumbered Cash, Beginning	<u>746</u>		
Unencumbered Cash, Ending	<u>\$ 4,439</u>		

NORTON COUNTY, KANSAS

SOLID WASTE FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Delinquent Tax	3	0	3
Charges for Services	236,536	222,849	13,687
Recycling	22,079	7,500	14,579
Reimbursed Expenses	7,759	0	7,759
Transfer from Solid Waste Capital Outlay	<u>22,000</u>	<u>0</u>	<u>22,000</u>
Total Cash Receipts	<u>288,377</u>	<u>230,349</u>	<u>58,028</u>
Expenditures:			
Personal Services	94,884	99,000	(4,116)
Contractual Services	135,849	125,909	9,940
Commodities	21,127	25,800	(4,673)
Capital Outlay	900	29,725	(28,825)
Lease Principal Payment	24,904	28,726	(3,822)
Lease Interest Payment	3,822	0	3,822
Transfer to Solid Waste Capital Outlay	<u>6,891</u>	<u>0</u>	<u>6,891</u>
Total Expenditures	<u>288,377</u>	<u>309,160</u>	<u>(20,783)</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

NORTON COUNTY, KANSAS

EMS - AMBULANCE FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes and Shared Revenue			
Ad Valorem Property Tax	\$ 196,282	196,023	259
Delinquent Tax	4,076	450	3,626
Motor Vehicle Tax	37,213	35,442	1,771
Recreational Vehicle Tax	973	991	(18)
16/20M Vehicle Tax	4,229	4,801	(572)
State EMS Grant	948	0	948
Charges for Services	271,962	196,000	75,962
Miscellaneous	500	0	500
Reimbursed Expenses	<u>8,717</u>	<u>0</u>	<u>8,717</u>
 Total Cash Receipts	 <u>524,900</u>	 <u>433,707</u>	 <u>91,193</u>
Expenditures:			
Personal Services	352,944	375,000	(22,056)
Contractual Services	57,812	78,900	(21,088)
Commodities	28,858	40,600	(11,742)
Capital Outlay	4,783	26,250	(21,467)
Transfer to Ambulance Equipment	85,070	0	85,070
Adjustment for Qualifying Budget Credit:			
Grants		948	(948)
Reimbursed Expenses	<u>0</u>	<u>8,717</u>	<u>(8,717)</u>
 Total Expenditures	 <u>529,467</u>	 <u>530,415</u>	 <u>(948)</u>
 Cash Receipts Over (Under) Expenditures	 (4,567)		
Unencumbered Cash, Beginning	<u>114,495</u>		
 Unencumbered Cash, Ending	 <u>\$ 109,928</u>		

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

SCHEDULE 2
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	County Equipment Reserve	Special Machinery and Equipment	Economic Development Capital Outlay
Cash Receipts:			
Transfer from General	\$ 45,946	0	0
Transfer from Election	1,700	0	0
Transfer from Appraiser's Cost	1,162	0	0
Transfer from Economic Development	0	0	51,765
Total Cash Receipts	48,808	0	51,765
Expenditures:			
Capital Outlay	33,655	0	20,000
Reimbursement to Monsanto Grant fund	0	0	0
Lease Principal Payment	0	44,936	0
Lease Interest Payment	0	5,645	0
Transfer to Road & Bridge	0	200,000	0
Total Expenditures	33,655	250,581	20,000
Cash Receipts Over (Under) Expenditures	15,153	(250,581)	31,765
Unencumbered Cash, Beginning	439,143	389,569	205,563
Unencumbered Cash, Ending	\$ 454,296	138,988	237,328

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

	Special Vehicle	Register of Deeds Technology	Attorney's Training
Cash Receipts:			
Fees	\$ 57,123	9,012	732
State of Kansas	4,088	0	0
Interest on Idle Funds	13	0	0
Miscellaneous	0	0	0
Total Cash Receipts	61,224	9,012	732
Expenditures:			
Personal Services	9,349	0	0
Operations	16,359	0	0
Contractual Services	0	4,996	842
Commodities	0	755	0
Transfer to General	32,903	0	0
Total Expenditures	58,611	5,751	842
Cash Receipts Over (Under) Expenditures	2,613	3,261	(110)
Unencumbered Cash, Beginning	33,044	12,046	504
Unencumbered Cash, Ending	\$ 35,657	15,307	394

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

	EMS Memorial Fund	Special Law Enforcement Trust	Special Prosecutor's Trust
Cash Receipts:			
Fees	\$ 0	2,457	0
Bond Proceeds	0	0	0
Total Cash Receipts	0	2,457	0
Expenditures:			
Appropriations	0	0	0
Cash Receipts Over (Under) Expenditures	0	2,457	0
Unencumbered Cash, Beginning	1,134	9,156	175
Unencumbered Cash, Ending	\$ 1,134	11,613	175

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

	Kelling Fund	Pamida Fund	Travel Nation	Monsanto Grant
Cash Receipts:				
Donations	\$ 0	0	0	0
Expenditures:				
Contractual Services	50	0	0	146
Commodities	0	0	0	815
Total Expenditures	50	0	0	961
Cash Receipts Over (Under) Expenditures	(50)	0	0	(961)
Unencumbered Cash, Beginning	635	1,000	650	961
Unencumbered Cash, Ending	\$ 585	1,000	650	0

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

	Wireless 911 Grant	Hansen Grant	Airport Grant
Cash Receipts:			
Grant Proceeds	\$ 4,142	15,000	7,558
Transfer from Employee Benefits	0	0	0
Total Cash Receipts	4,142	15,000	7,558
Expenditures:			
Commodities	0	169	0
Contractual Services	0	6,346	0
Capital Outlay	0	23,988	0
Project Expenses	0	0	7,558
Total Expenditures	0	30,503	7,558
Cash Receipts Over (Under) Expenditures	4,142	(15,503)	0
Unencumbered Cash, Beginning	0	59,185	0
Unencumbered Cash, Ending	\$ 4,142	43,682	0

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

	Bridge Re- construction	Bridge Construction 2004	Ag Valley Project	CCC Nursing Building
Cash Receipts:				
Matching Funds - General Fund	\$ 0	0	21,485	192,961
Grant Funds	0	0	0	250,000
Miscellaneous	0	0	0	4,500
Total Cash Receipts	0	0	21,485	447,461
Expenditures:				
Commodities	0	0	0	542
Contractual Services	0	0	12,714	24,698
Capital Outlay	0	0	0	422,221
Principal	0	0	307,000	0
Interest	0	0	8,771	0
Total Expenditures	0	0	328,485	447,461
Cash Receipts Over (Under) Expenditures	0	0	(307,000)	0
Unencumbered Cash, Beginning	325,697	65,770	307,000	0
Unencumbered Cash, Ending	\$ 325,697	65,770	0	0

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Ag Valley Series 2012</u>	<u>Solid Waste Capital Outlay</u>	<u>Ambulance Equipment</u>
Cash Receipts:			
Bond Proceeds	\$ 2,000,000	0	0
Transfer from Ambulance	0	0	85,070
Transfer from Solid Waste	<u>0</u>	<u>6,891</u>	<u>0</u>
Total Cash Receipts	<u>2,000,000</u>	<u>6,891</u>	<u>85,070</u>
Expenditures:			
Transfer to Solid Waste	0	22,000	0
Commodities	0	4,512	0
Contractual Services	34,055	17,009	0
Capital Outlay	<u>0</u>	<u>21,686</u>	<u>0</u>
Total Expenditures	<u>34,055</u>	<u>65,207</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	1,965,945	(58,316)	85,070
Unencumbered Cash, Beginning	<u>0</u>	<u>152,771</u>	<u>167,313</u>
Unencumbered Cash, Ending	<u><u>\$ 1,965,945</u></u>	<u><u>94,455</u></u>	<u><u>252,383</u></u>

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

	Landfill Closure	Court Trustee Program	Juvenile Justice Case Management
Cash Receipts:			
K.S.A. 23-497 Fees	\$ 0	204,509	0
State Aid	0	0	159,795
Interest on Idle Funds	0	0	574
Miscellaneous	0	0	11
Transfer from Court Trustee - Local	0	50,000	0
Reimbursed Expenses	0	804	1,089
Total Cash Receipts	0	255,313	161,469
Expenditures:			
Operations	0	229,957	215,759
Transfer to Court Trustee - State	0	50,000	0
Total Expenditures	0	279,957	215,759
Cash Receipts Over (Under) Expenditures	0	(24,644)	(54,290)
Unencumbered Cash, Beginning	10,000	67,231	59,663
Unencumbered Cash, Ending	\$ 10,000	42,587	5,373

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Juvenile Justice Authority</u>	<u>Juvenile Intake</u>	<u>Juvenile Intensive Supervision Probation</u>
Cash Receipts:			
Fees	\$ 15,051	0	0
State Aid	0	65,047	267,427
Interest on Idle Funds	708	0	0
Miscellaneous	0	0	3,387
Reimbursed Expense	<u>0</u>	<u>0</u>	<u>531</u>
Total Cash Receipts	<u>15,759</u>	<u>65,047</u>	<u>271,345</u>
Expenditures:			
Operations	<u>0</u>	<u>100,269</u>	<u>282,957</u>
Cash Receipts Over (Under) Expenditures	15,759	(35,222)	(11,612)
Unencumbered Cash, Beginning	<u>62,300</u>	<u>38,597</u>	<u>60,113</u>
Unencumbered Cash, Ending	<u><u>\$ 78,059</u></u>	<u><u>3,375</u></u>	<u><u>\$ 48,501</u></u>

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Diversion</u>	<u>Parent Training</u>	<u>Supplemental Grant</u>
Cash Receipts:			
State Aid	\$ 101,731	0	35,600
Expenditures:			
Operations	156,577	0	35,600
Cash Receipts Over (Under) Expenditures	(54,846)	0	0
Unencumbered Cash, Beginning	55,175	80	0
Unencumbered Cash, Ending	\$ 329	\$ 80	0

NORTON COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

	<u>Alcohol and Drug Test</u>	<u>Thinking for a Change</u>	<u>Northwest Bioterrorism Region</u>	<u>Norton County Rural Business Enterprise</u>
Cash Receipts:				
Federal Aid	\$ 0	0	29,099	0
Fees	3,192	0	0	0
Interest on Idle Funds	0	0	0	33
Loan Payments	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,872</u>
Total Cash Receipts	<u>3,192</u>	<u>0</u>	<u>29,099</u>	<u>14,905</u>
Expenditures:				
Operations	3,182	0	41,047	0
Loan Advances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>3,182</u>	<u>0</u>	<u>41,047</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	10	0	(11,948)	14,905
Unencumbered Cash, Beginning	<u>2,825</u>	<u>7,276</u>	<u>1,889</u>	<u>53,837</u>
Unencumbered Cash, Ending	<u>\$ 2,835</u>	<u>7,276</u>	<u>(10,059)</u>	<u>68,742</u>

NORTON COUNTY, KANSAS

Agency Funds

Summary of Cash Receipts and Cash Disbursements

Regulatory Basis

For the Year Ended December 31, 2012

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 4,316,692	7,235,560	6,662,005	4,890,247
NRP Holding	0	14,720	14,720	0
Delinquent Tax	23,904	99,120	112,420	10,604
Motor Vehicle Sales Tax	32,405	413,749	417,824	28,330
Motor Vehicle Property Tax	18,045	727,417	725,577	19,885
Recreational Vehicle Tax	369	18,347	18,369	347
Oil & Gas Valuation Depletion Trust Fund	0	70,055	0	70,055
Escrow Account	143	0	111	32
Total Distributable Funds	<u>4,391,558</u>	<u>8,578,968</u>	<u>7,951,026</u>	<u>5,019,500</u>
State Funds:				
State Education Building	1,196	48,900	50,096	0
Institutional Building	598	24,450	25,048	0
Total State Funds	<u>1,794</u>	<u>73,350</u>	<u>75,144</u>	<u>0</u>
Subdivision Funds:				
Libraries	0	35,552	35,552	0
Cities	0	1,067,602	1,066,447	1,155
Townships	0	1,553	1,553	0
School Districts	1,602	1,950,069	1,949,110	2,561
Cemeteries	0	41,328	41,328	0
Fire Districts	0	116,126	116,126	0
Irrigation Districts	23,649	36,071	35,904	23,816
Total Subdivision Funds	<u>25,251</u>	<u>3,248,301</u>	<u>3,246,020</u>	<u>27,532</u>

NORTON COUNTY, KANSAS

Agency Funds

Summary of Cash Receipts and Cash Disbursements

Regulatory Basis

For the Year Ended December 31, 2012

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 171	12,665	12,447	389
Register of Deeds	3,038	88,536	91,317	257
Clerk of District Court:				
Court Trust	11,086	352,838	354,300	9,624
Law Library	27,192	3,639	4,098	26,733
County Treasurer:				
Auto Fund	(165)	436,813	439,161	(2,513)
Drivers License	0	21,471	21,471	0
Heritage Trust	338	2,394	2,264	468
Twin Creeks Extension Council	0	99,976	99,976	0
Diversion Agreement	11,280	4,790	5,975	10,095
Unclaimed Monies	3,783	0	0	3,783
Change Check Clearing	0	6,405	6,405	0
Credit Card	(357)	466	0	109
Worthless Check Administrative Fee	1,939	159	102	1,996
Long/Short	34	0	100	(66)
Strays Sold by Sheriff	556	0	0	556
Total County Officer Accounts	<u>58,895</u>	<u>1,030,152</u>	<u>1,037,616</u>	<u>51,431</u>
Total Agency Funds	<u>\$ 4,477,498</u>	<u>12,930,771</u>	<u>12,309,806</u>	<u>5,098,463</u>