MORTON COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2022

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FINANCIAL

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Morton County Courthouse
Elkhart, Kansas 67950

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Morton County, Kansas, (the County), a municipality, as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County, as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide (KMAAG)* described in Note 1.

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 section of our report, the accompanying financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County, as of December 31, 2022, or changes in net position or cash flows thereof for the year then ended.

Basis for Opinions

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

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 the County on the basis of the financial reporting provisions of the *KMAAG*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Kansas' regulatory basis of accounting and budget laws. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the *KMAAG* to demonstrate compliance with the State of Kansas' regulatory basis of accounting and budget laws; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and the *KMAAG*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (the financial statement) as a whole. The regulatory basis summary of expenditures – actual and budget and the regulatory basis individual fund schedules of receipts and expenditures, and the regulatory basis schedule of receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented under the provisions of the *KMAAG*. In addition, the other supplemental

information (Schedules 4 and 5 as listed in the table of contents) is presented for purposes of additional analysis and are not a required part of the financial statement. 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 financial statement. The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the *KMAAG*. In our opinion, the supplemental information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America and the *KMAAG*, the financial statement of the County as of and for the year ended December 31, 2021, (not presented herein), and have issued our report thereon dated May 11, 2022, which contained an unmodified opinion on the financial statement. The 2021 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2021 actual column (2021 comparative information) presented in the regulatory basis individual fund schedules of receipts and expenditures for the year ended December 31, 2022, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statement or to the 2021 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the *KMAAG*. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 20, 2023

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

Fund	Unencumbered Cash Balance 01-01-22	Receipts	Expenditures	Unencumbered Cash Balance 12-31-22	Add Payables and Encumbrances	Cash Balance 12-31-22
General	$ 841,767	$ 2,620,099	$ 2,414,814	$ 1,047,052	$ 35,228	$ 1,082,280
Special Purpose Funds						
Airport	58,914	174,561	166,804	66,671	16,819	83,490
Council on Aging	-	82,093	82,093	-	-	-
Capital Improvement	513,998	135,483	57,957	591,524	100	591,624
County Fair	-	83,063	83,063	-	-	-
County Health	242,477	320,115	339,502	223,090	635	223,725
Developmental Disabled	-	3,828	3,828	-	-	-
Emergency Services	209,478	275,751	359,706	125,523	1,473	126,996
Employee Benefits	455,766	1,749,299	1,369,394	835,671	-	835,671
Extension Council	-	110,736	110,736	-	-	-
Historical Records	-	101,549	101,549	-	-	-
Hospital	-	932,072	932,072	-	-	-
Library	-	185,702	185,702	-	-	-
Mental Health	-	14,772	14,772	-	-	-
Noxious Weed	16,313	189,235	170,654	34,894	-	34,894
Road and Bridge	794,864	571,891	1,162,239	204,516	543	205,059
Rural Fire District	37,574	73,361	85,055	25,880	23	25,903
Sheriff	127,972	506,660	590,228	44,404	1,702	46,106
Soil Conservation	-	23,106	23,106	-	-	-
Ambulance Gifts and Donations	-	6,546	4,562	1,984	-	1,984
Bio-Terrorism	7,220	16,985	12,483	11,722	-	11,722
Coronavirus Grants	84,318	334,139	218,008	200,449	-	200,449
County Clerk's Technology	7,916	1,556	1,012	8,460	-	8,460
County Treasurer's Technology	9,718	1,556	470	10,804	-	10,804
E-Community Loan	5,453	18,650	3,979	20,124	-	20,124
Emergency 911	255,847	60,055	32,878	283,024	-	283,024
Equipment Reserve	131,836	79,478	31,946	179,368	-	179,368
Golf Course Gifts and Donations	7,175	3,500	3,398	7,277	-	7,277
Motor Vehicle Operating	-	22,945	22,945	-	-	-
Opioids Settlement	-	475	-	475	-	475
Prosecutor's Training	8,182	506	777	7,911	-	7,911
Register of Deeds' Technology	22,669	6,224	3,364	25,529	-	25,529
Revolving Micro Loan	1,723	-	-	1,723	-	1,723
Special Alcohol and Drug Program	685	295	-	980	-	980
Special Ambulance	134,847	-	-	134,847	-	134,847
Special Economic Development	122,419	-	2,910	119,509	-	119,509
Special Fire Equipment	158,459	15,000	-	173,459	-	173,459
Special Highway	1,242,980	268,490	593,805	917,665	-	917,665
Special Law Enforcement Trust	37,301	4,578	-	41,879	-	41,879
Special Prosecutor's Trust	-	574	-	574	-	574
Special Noxious Weed Equipment	83,236	20,000	-	103,236	-	103,236
Special Road Machinery	962,137	-	210,360	751,777	-	751,777
Total Special Purpose Funds	5,741,477	6,394,829	6,981,357	5,154,949	21,295	5,176,244
Bond and Interest Funds						
Debt Service	8,054	-	8,054	-	-	-
Total (excluding Agency Funds) (memorandum only)	$ 6,591,298	$ 9,014,928	$ 9,404,225	$ 6,202,001	$ 56,523	$ 6,258,524

Composition of Cash		
Demand and savings deposits:		
Heartland Tri-State Bank	$ 11,798,352	
Plus deposits in transit	47,703	
Less outstanding checks	(33,400)	
Total demand and savings deposits		$ 11,812,655
Change funds		950
Time deposits:		
Heartland Tri-State Bank		2,000,000
Total cash		13,813,605
Agency Funds per Schedule 3		(7,555,081)
Total (excluding Agency Funds)		$ 6,258,524

The accompanying Notes to the Financial Statement are an integral part of this statement.

1. Summary of significant accounting policies

Morton County, Kansas (the County) was established in 1886 and is an organized county having the powers, duties and privileges granted to counties by K.S.A. 19-101.

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents Morton County (the municipality) only. The organizations, functions or activities discussed below are related municipal entities of the County's reporting entity because they were established to benefit the County and/or its constituents.

The Morton County Extension Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council is governed by an elected executive board. The County levies taxes for the support of the Council. Morton County Extension Council has a December 31st year end.

The Morton County Senior Center Board operates the senior center. The Board is appointed by the County Commissioners. The County levies taxes for the support of the Board. Morton County Senior Center Board has a December 31st year end.

The Morton County Hospital provides medical services for the residents of Morton County. It has its own Board of Directors, which operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Board. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Hospital's budget and levy taxes for operations. Morton County Hospital has a December 31st year end. Separate financial statements have been issued for the Morton County Hospital and may be obtained at the Hospital's office.

The Morton County Housing Authority operates the public housing projects. It has its own Board of Directors, who operates independently from the County. The Board is appointed by the County Commission, which also has the authority to remove appointed Board members. The Board of Directors is responsible for the management and fiscal accountability of the Board. Morton County Housing Authority has a December 31st year end. Separate financial statements have been issued for the Morton County Housing Authority.

Cimarron Basin Community Corrections is a jointly-governed organization between ten counties in southwest Kansas created under an interlocal agreement. Cimarron Basin Community Corrections is governed by a board appointed by the participating parties. Cimarron Basin Community Corrections was established to account for monies received as grants from federal and state sources to operate a program of the Kansas Department of Corrections which assists in managing the population in the State's prisons. The primary source of funding for Cimarron Basin Community Corrections is from grants with additional support from the participating parties. Morton County has no equity interest in, nor does the County materially contribute to, the continued existence of Cimarron Basin Community Corrections. Cimarron Basin Community Corrections has a December 31st year end.

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

Southwest Kansas Regional Juvenile Detention Center (SWKRJDC) is a jointly-governed organization between eighteen counties in southwest Kansas created under an interlocal agreement. Southwest Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. Southwest Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Garden City, Kansas. The primary source of funding for Southwest Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Morton County has no equity interest in, nor does the County materially contribute to, the continued existence of Southwest Kansas Regional Juvenile Detention Center. Finney County is the resident county for the facility and considers the SWKRJDC to be a part of its municipal entity. Southwest Kansas Regional Juvenile Detention Center has a December 31st year end.

Western Kansas Development Organization (WeKanDO) is a jointly-governed organization between six counties in southwest Kansas, created under K.S.A. 19-4101. Western Kansas Development Organization is governed by a board appointed by the County Commissioners of the participating counties. The purpose of Western Kansas Development Organization is to foster and promote cooperative economic development in the members' regions. A primary source of funding for Western Kansas Development Organization is ad valorem tax levies by the participating counties. Morton County has no equity interest in, nor does the County materially contribute to, the continued existence of Western Kansas Development Organization. Western Kansas Development Organization has a December 31st year end.

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *KMAAG* regulatory 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 County 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 County to use the regulatory basis of accounting.

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by the County:

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

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

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

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

Trust funds – used to report assets held in trust for the 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 funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e., payroll clearing fund, county treasurer tax collection funds, etc.).

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the General fund.

E. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

1. Summary of significant accounting policies (continued)

E. Property taxes and special assessments (continued)

Taxes are assessed on a calendar-year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments received prior to or after the issuance of general obligation bonds are recorded as receipts in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Bond and Interest fund to finance delinquent special assessments receivable.

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2022, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Memorandum totals

Totals on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures presented for these amounts.

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2. Stewardship, compliance and accountability

A. 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 fund, business funds and internal service funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments to the current year budget. There was a qualifying budget adjustment for grants resulting in additional budget authority for the Airport fund of $108,054.

The legal level of budgetary control is the fund level. 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.

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

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

Ambulance Gifts and Donations
Bio-Terrorism
Coronavirus Grants
County Clerk's Technology
County Treasurer's Technology
E-Community Loan
Emergency 911
Equipment Reserve
Golf Course Gifts and Donations
Motor Vehicle Operating

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

Opioids Settlement
Prosecutor's Training
Register of Deeds' Technology
Revolving Micro Loan
Special Alcohol and Drug Program
Special Ambulance
Special Economic Development
Special Fire Equipment
Special Highway
Special Law Enforcement Trust
Special Prosecutor's Trust
Special Noxious Weed Equipment
Special Road Machinery

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

B. Compliance with finance-related legal and contractual provisions

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer and interpretation by the County Attorney and the legal representative of the County.

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2022.

3. Detailed notes on all funds

A. Deposits and investments

A reconciliation of cash and investments as shown in the composition of cash on the summary statement of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Cash on hand	$	950
Carrying amount of deposits		13,812,655
Total cash	$	13,813,605

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 itself, 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 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.

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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 K.S.A. 9-1405.

Custodial credit risk - deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are May 1st through June 30th, and December 1st through January 30th, during which time the County requires coverage of 60%.

At December 31, 2022, the County's carrying amount of deposits was $13,812,655 and the bank balance was $13,798,352. The entire bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and $9,047,151 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The balance of $4,251,201 was unsecured. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Heartland Tri-State Bank
FDIC coverage	$ 500,000
Pledged securities at market value	9,047,151
Total coverage	$ 9,547,151
Funds on deposit	$ 13,798,352
Funds at risk	$ 4,251,201

Credit risk - investments
Custodial credit risk for an investment 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. The County had no investments of this type at December 31, 2022.

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3. Detailed notes on all funds (continued)

B. Capital projects in process

Capital project authorizations with approved change orders compared to expenditures from inception to December 31, 2022, are as follows:

	Project Authorization	Expenditures to Date	Committed
Airport taxiway and apron upgrades	$ 566,340	$ 522,751	$ 43,589
Manter bridge repair	217,285	201,097	16,188
Chip seal project	261,950	-	261,950

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2022, were as follows:

Issue	Date of Issue	Maximum Interest Rate	Amount of Issue	Date of Final Maturity	Balance January 1, 2022	Additions	Reductions/ Payments	Balance December 31, 2022	Interest Paid
Finance leases									
Caterpillar Wheel Loader	06-13-19	4.15%	$ 174,225	06-13-26	$ 41,336	$ -	$ 17,475	$ 23,861	$ 5,865
Caterpillar Track Loader	08-10-20	2.60%	239,512	08-10-26	194,036	-	46,658	147,378	5,045
Total long-term debt					$ 235,372	$ -	$ 64,133	$ 171,239	$ 10,910

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year			
	2023	2024	2025	Total
Principal:				
Finance leases payable	$ 66,071	$ 54,776	$ 50,392	$ 171,239
Interest:				
Finance leases payable	8,972	6,972	1,310	17,254
Total principal and interest	$ 75,043	$ 61,748	$ 51,702	$ 188,493

Subsequent events

Subsequent to December 31, 2022, the County committed to a financing lease to begin in 2023.

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity
Body cameras	02-13-23	3.70%	$ 111,545	02-13-27

Maturities on this is lease are as follows:

Year	Principal	Interest	Total
2023	$ 25,145	$ -	$ 25,145
2024	18,403	3,197	21,600
2025	19,084	2,516	21,600
2026	19,790	1,810	21,600
2027	20,522	1,078	21,600
Total	$ 102,944	$ 8,601	$ 111,545

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

Legal debt margin
The debt limit per K.S.A. 10-306 is three percent of the assessed value of all tangible property within the County as certified by the County Assessor to the County Clerk on August 25th each year. Per K.S.A. 10-307, certain bond issues are not subject to the bonded indebtedness limitation; these include refunding bonds, and limited obligation bonds issued for the purpose of financing the construction and remodeling of the courthouse, jail and law enforcement center to be paid from sales tax proceeds. The amount of debt outstanding does not exceed the statutory limit.

D. Interfund transfers
Interfund operating transfers are as follows:

From	To	Statutory Authority	Amount
General	Equipment Reserve	19-119	$ 70,000
Noxious Weed	Special Noxious Weed Equipment	2-1318	20,000
Road and Bridge	Special Highway	68-590	268,490
Rural Fire District	Special Fire Equipment	19-119	15,000
Motor Vehicle Operating	General	8-145	12,973
Bond & Interest	General	10-117a	8,054
Total			$ 394,517

4. Other information

A. Risk management and self-insurance
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 property, liability, crime and surety 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 County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 108 participating members.

The County pays an annual premium to Kansas County Association Multi-Line Pool for its insurance coverage. The agreement to participate provides that the Kansas County Association Multi-Line 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 Multi-Line Pool.

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 pool currently operating as a common risk management and insurance program for 88 participating members.

4. Other information (continued)

A. Risk management and self-insurance (continued)
The County pays an annual premium to Kansas Workers Risk Cooperative for Counties for its insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative of Kansas 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 Kansas Workers Risk Cooperative of Kansas management.

B. Municipal solid waste landfill
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. Closure and post closure care of $371,093 reported as landfill closure and post-closure care liability at December 31, 2022, represents the cumulative amount reported to date based on the use of 13 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $2,531,828 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2022. The County estimates approximately 380.83 years remain prior to the closure of the landfill. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

C. Post-employment health care benefits
Other Post Employment Benefits
As provided by K.S.A. 12-5040, the local County allows retirees and their spouses to participate in the group health insurance plan if the retiree was employed by the County prior to May 1, 2017. The premium for the retiree is paid for by the County in accordance with the County's policy's work table while the spouse's premium is their own responsibility to pay. All retirees employed after May 1, 2017, are not eligible for retiree insurance benefits.

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 direct cost to the County under this program.

Death and Disability Other Post Employment Benefits
As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

D. Compensated absences
The County's policy regarding vacation leave pay permits employees to accumulate vacation leave days based on length of service. Annual vacation leave days are accrued as follows:

Length of Service	Days of Vacation Accrued Annually
1st year	# of months worked previous year x .833
2-5 years	10 days
6-10 years	15 days
11+ years	20 days

4. Other information (continued)

D. Compensated absences (continued)
The County's policy is to recognize the costs of vacation leave when actually paid. Upon leaving employment in good standing, the employee shall be entitled to compensation for any accrued vacation after one year of full employment.

The County's policy regarding sick leave pay permits employees to accumulate leave days at a maximum rate of 12 days per year up to 90 days. The County's policy is to recognize the costs of sick leave when actually paid since employees are not reimbursed for unused sick leave when they leave the County's employment.

E. Defined benefit pension plan
Plan description: The County participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $212,516 for the year ended December 31, 2022.

Net pension liability: At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $2,071,960. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *KMAAG* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

4. Other information (continued)

F. Commitments and contingencies

Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state passthrough aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County at December 31, 2022.

G. Subsequent events

Subsequent to December 31, 2022, the County agreed to road materials and equipment purchases totaling up to $236,384.

Regulatory Required Supplemental Information

MORTON COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2022

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 2,712,461	$ -	$ 2,712,461	$ 2,414,814	$ (297,647)
Special Purpose Funds					
Airport	58,750	108,054	166,804	166,804	-
Council on Aging	84,369	-	84,369	82,093	(2,276)
Capital Improvement	716,925	-	716,925	57,957	(658,968)
County Fair	85,500	-	85,500	83,063	(2,437)
County Health	370,908	-	370,908	339,502	(31,406)
Developmental Disabled	3,990	-	3,990	3,828	(162)
Emergency Services	361,661	-	361,661	359,706	(1,955)
Employee Benefits	1,929,020	-	1,929,020	1,369,394	(559,626)
Extension Council	114,000	-	114,000	110,736	(3,264)
Historical Records	104,500	-	104,500	101,549	(2,951)
Hospital	950,000	-	950,000	932,072	(17,928)
Library	191,156	-	191,156	185,702	(5,454)
Mental Health	15,200	-	15,200	14,772	(428)
Noxious Weed	210,676	-	210,676	170,654	(40,022)
Road and Bridge	1,162,239	-	1,162,239	1,162,239	-
Rural Fire District	104,817	-	104,817	85,055	(19,762)
Sheriff	626,484	-	626,484	590,228	(36,256)
Soil Conservation	23,750	-	23,750	23,106	(644)
Bond and Interest Fund					
Debt Service	8,054	-	8,054	8,054	-

General Fund

Fund Description
The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

The General Fund functions are reported in three categories as follows:

General Government
- *Courthouse general
- *County Commission
- *County Clerk
- *County Treasurer
- *County Appraiser
- *Register of Deeds
- *Election
- *Data processing
- *Civic Center
- *Golf Course
- *Purchasing
- *Other

Public Safety
- *County Attorney
- *Sheriff
- *District Court
- *Diversion

Health and Sanitation
- *Solid Waste
- *Emergency management
- *Other

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 1,820,229	$ 1,990,379	$ 1,960,863	$ 29,516
Intergovernmental	44,808	102,181	15,000	87,181
Licenses and fees	280,406	328,714	114,000	214,714
Use of money and property	60,733	158,275	90,100	68,175
Other	125,514	19,523	25,000	(5,477)
Transfers in	13,564	21,027	8,054	12,973
Total receipts	2,345,254	2,620,099	$ 2,213,017	$ 407,082
Expenditures:				
General government:				
Courthouse general	423,552	320,958	$ 293,311	$ 27,647
County Commission	130,668	138,432	120,937	17,495
County Clerk	125,326	138,493	126,354	12,139
County Treasurer	136,574	150,925	139,768	11,157
County Appraiser	205,101	208,756	220,816	(12,060)
Register of Deeds	92,062	90,273	91,583	(1,310)
Election	11,327	26,374	36,795	(10,421)
Data processing	101,756	180,945	136,841	44,104
Civic Center	92,925	117,689	101,000	16,689
Golf Course	187,297	228,616	213,555	15,061
Purchasing	22,806	21,183	23,750	(2,567)
Other	-	-	6,500	(6,500)
Public safety:				
County Attorney	105,252	105,456	104,250	1,206
Sheriff	-	59,766	-	59,766
District Court	43,552	38,995	70,000	(31,005)
Diversion	24,328	-	21,000	(21,000)
Health and sanitation:				
Solid waste	217,621	202,251	275,700	(73,449)
Emergency management	79,573	44,130	-	44,130
Other	202,753	271,572	503,699	(232,127)
Transfers out	75,000	70,000	226,602	(156,602)
Total expenditures	2,277,473	2,414,814	$ 2,712,461	$ (297,647)
Receipts over expenditures	67,781	205,285		
Unencumbered cash, beginning of year	773,986	841,767		
Unencumbered cash, end of year	$ 841,767	$ 1,047,052		

Special Purpose Funds

Fund Descriptions

Special Purpose Funds are used to account for specific receipts that are legally restricted to expenditures for particular purposes.

The Special Purpose Funds used by Morton County, Kansas, are:

Airport:
This fund is used to account for monies for operating the airport facilities.

Council on Aging:
This fund is used to account for taxes levied to provide programs for the elderly in the County.

Capital Improvement:
This fund is used to account for monies levied to maintain County buildings.

County Fair:
This fund is used to account for monies levied to provide programs for the fair in the County.

County Health:
This fund is used to account for monies used to operate the Morton County Health Department, including operation of the general clinic and providing matching funds for health grants.

Developmental Disabled:
This fund is used to account for monies levied to provide programs for the developmentally disabled in the County.

Emergency Services:
This fund is used to account for monies used for the operation of emergency services within the County.

Employee Benefits:
This fund is used to account for monies levied to pay for various retirement benefits provided to County employees.

Extension Council:
This fund is used to account for monies for the purpose of instruction in agriculture, marketing, home economics, 4-H club and youth work, community and resource development, and economic development initiatives for the citizens of Morton County through practical demonstrations, meetings, publications and other means.

Historical Records:
This fund was established to provide monies to assist in maintaining the historical records of the County.

Hospital:
This fund is used to account for monies for the maintenance of the hospital.

Library:
This fund is used to account for monies for the maintenance of library facilities.

Mental Health:
This fund is used to account for monies levied to provide mental health programs in the County.

(continued)

Special Purpose Funds

(continued)

Noxious Weed:
This fund is used to account for monies for controlling the spread of and eradication of noxious weeds in the County.

Road and Bridge:
This fund is used to account for monies used in the operation of the Road and Bridge department, which is responsible for the building and maintenance of roads and bridges in the County.

Rural Fire District:
This fund is used to account for monies needed to carry out the operations of the Fire department.

Sheriff:
This fund is used to account for monies used for the operation of the County Sheriff department.

Soil Conservation:
This fund is used to account for monies for soil conservation in the County.

Ambulance Gifts and Donations:
This fund is used to account for gifts and donation funds received for purposes of the County Ambulance department.

Bio-Terrorism:
This fund is used to account for grant funds received for the prevention of bio-terrorism.

Coronavirus Grants:
This fund is used to account for grant funds received to help cover local expenditures incurred due to the public health emergency caused by the Coronavirus Disease 2019 (COVID-19).

County Clerk's Technology:
This fund is used to account for monies used to acquire equipment and technological services for the office of the County Clerk.

County Treasurer's Technology:
This fund is used to account for monies used to acquire equipment and technological services for the office of the County Treasurer.

E-Community Loan:
This fund is used to account for e-community loans.

Emergency 911:
This fund is used to account for monies levied to provide E911 services in the County.

Equipment Reserve:
This fund is used to account for monies used for purchasing equipment for the County.

Golf Course Gifts and Donations:
This fund is used to account for monies received which are to be used for the purchase, establishment, maintenance or expansion of the golf course.

(continued)

Special Purpose Funds

(continued)

Motor Vehicle Operating:
This fund is used to account for monies received from the registration fees collected for the State of Kansas motor vehicle department. The monies are appropriated for the use of the County Treasurer in paying for necessary personnel and expenses incidental to the administration of duties in accordance with the provisions of law. The monies are also used for the extra compensation to the County Treasurer for the services performed in administering the motor vehicle department.

Opioids Settlement:
This fund is used to account for monies received for the prevention, treatment and recovery activities related to opioid use.

Prosecutor's Training:
This fund is used to account for fees used exclusively for the training of prosecutor attorneys and costs related thereto.

Register of Deeds' Technology:
This fund is used to account for monies used to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office of the Register of Deeds.

Revolving Micro Loan:
This fund is used to account for revolving loans provided through a Community Development Block Grant.

Special Alcohol and Drug Program:
This fund is used to account for monies used to provide education and assistance for alcohol and drug programs.

Special Ambulance:
This fund is used to account for monies from the Ambulance fund used for purchasing equipment for the ambulance department within the County.

Special Economic Development:
This fund is used to account for fees used exclusively for economic development programs within the County.

Special Fire Equipment:
This fund is used to account for monies from the Rural Fire District fund used for purchasing equipment for the fire department within the County.

Special Highway:
This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of highways, bridges, roads, streets and related incidental facilities.

Special Law Enforcement Trust:
This fund is used to account for special fees, taxes imposed on controlled substances and proceeds from the sale of property seized and forfeited due to certain criminal activities. The funds are to be used solely for law enforcement and criminal prosecution purposes.

(continued)

Special Purpose Funds

(continued)

Special Prosecutor's Trust:

This fund is used to account for special fees, taxes imposed on controlled substances and proceeds from the sale of property seized and forfeited due to certain criminal activities. The funds are to be used solely for law enforcement and criminal prosecution purposes.

Special Noxious Weed Equipment:

This fund is used to account for monies from the Noxious Weed fund used for purchasing equipment for the noxious weed department within the County.

Special Road Machinery:

This fund is used to account for monies from the Road and Bridge fund used for purchasing construction equipment for the Road and Bridge department or building bridges within the County.

Note: The County budgets all special purpose funds except for Ambulance Gifts and Donations, Bio-Terrorism, Coronavirus Grants, County Clerk's Technology, County Treasurer's Technology, E-Community Loan, Emergency 911, Equipment Reserve, Golf Course Gifts and Donations, Motor Vehicle Operating, Opioids Settlement, Prosecutor's Training, Register of Deeds' Technology, Revolving Micro Loan, Special Alcohol and Drug Program, Special Ambulance, Special Economic Development, Special Fire Equipment, Special Highway, Special Law Enforcement Trust, Special Prosecutor's Trust, Special Noxious Weed Equipment, and Special Road Machinery funds.

MORTON COUNTY, KANSAS
Airport Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 27,947	$ -	$ -	$ -
Motor vehicle	1,514	1,596	2,291	(695)
Recreational vehicle	31	25	34	(9)
Delinquent property	343	420	-	420
Intergovernmental	488,059	137,745	108,054	29,691
Fuel sales	27,333	27,375	-	27,375
Use of money and property	10,570	7,400	10,000	(2,600)
Total receipts	555,797	174,561	$ 120,379	$ 54,182
Expenditures:				
General government:				
Personnel	8,400	9,240	$ 8,400	$ 840
Contractual	529,079	128,628	136,554	(7,926)
Commodities	24,252	28,936	21,850	7,086
Total expenditures	561,731	166,804	$ 166,804	$ -
Receipts over (under) expenditures	(5,934)	7,757		
Unencumbered cash, beginning of year	64,848	58,914		
Unencumbered cash, end of year	$ 58,914	$ 66,671		

MORTON COUNTY, KANSAS
Council on Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 78,707	$ 76,201	$ 77,811	$ (1,610)
Motor vehicle	4,323	4,285	6,461	(2,176)
Recreational vehicle	78	68	97	(29)
Delinquent property	891	1,539	-	1,539
Total receipts	83,999	82,093	$ 84,369	$ (2,276)
Expenditures:				
Health and sanitation:				
Contractual	83,999	82,093	$ 84,369	$ (2,276)
Total expenditures	83,999	82,093	$ 84,369	$ (2,276)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

MORTON COUNTY, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Motor vehicle	$ 815	$ -	$ -	$ -
Recreational vehicle	6	-	-	-
Delinquent property	197	267	-	267
Intergovernmental	-	134,076	-	134,076
Other	1,406	1,140	-	1,140
Transfer in	-	-	226,602	(226,602)
Total receipts	2,424	135,483	$ 226,602	$ (91,119)
Expenditures:				
General government:				
Capital outlay	70,838	57,957	$ 716,925	$ (658,968)
Total expenditures	70,838	57,957	$ 716,925	$ (658,968)
Receipts over (under) expenditures	(68,414)	77,526		
Unencumbered cash, beginning of year	582,412	513,998		
Unencumbered cash, end of year	$ 513,998	$ 591,524		

MORTON COUNTY, KANSAS
County Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 77,330	$ 77,420	$ 79,057	$ (1,637)
Motor vehicle	3,824	4,107	6,348	(2,241)
Recreational vehicle	69	67	95	(28)
Delinquent property	818	1,469	-	1,469
Total receipts	82,041	83,063	$ 85,500	$ (2,437)
Expenditures:				
Culture and recreation:				
Contractual	82,041	83,063	$ 85,500	$ (2,437)
Total expenditures	82,041	83,063	$ 85,500	$ (2,437)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

MORTON COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 147,780	$ 99,960	$ 102,094	$ (2,134)
Motor vehicle	8,412	8,067	12,139	(4,072)
Recreational vehicle	150	128	182	(54)
Delinquent property	1,549	2,646	-	2,646
Intergovernmental	26,316	36,509	5,000	31,509
Charges for services	172,520	172,805	125,000	47,805
Total receipts	356,727	320,115	$ 244,415	$ 75,700
Expenditures:				
Health and sanitation:				
Personnel	190,107	215,893	$ 199,332	$ 16,561
Contractual	38,488	38,799	48,100	(9,301)
Commodities	60,422	84,810	104,000	(19,190)
Capital outlay	358	-	19,476	(19,476)
Total expenditures	289,375	339,502	$ 370,908	$ (31,406)
Receipts over (under) expenditures	67,352	(19,387)		
Unencumbered cash, beginning of year	175,125	242,477		
Unencumbered cash, end of year	$ 242,477	$ 223,090		

MORTON COUNTY, KANSAS
Developmental Disabled Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 3,653	$ 3,556	$ 3,602	$ (46)
Motor vehicle	177	194	296	(102)
Recreational vehicle	3	3	4	(1)
Delinquent property	46	75	-	75
Other	23	-	-	-
Total receipts	3,902	3,828	$ 3,902	$ (74)
Expenditures:				
General government:				
Contractual	3,990	3,828	$ 3,990	$ (162)
Total expenditures	3,990	3,828	$ 3,990	$ (162)
Receipts under expenditures	(88)	-		
Unencumbered cash, beginning of year	88	-		
Unencumbered cash, end of year	$ -	$ -		

MORTON COUNTY, KANSAS
Emergency Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 274,018	$ 119,429	$ 122,029	$ (2,600)
Motor vehicle	15,677	15,935	22,507	(6,572)
Recreational vehicle	326	242	338	(96)
Delinquent property	2,815	4,180	-	4,180
Intergovernmental	27,295	6,210	-	6,210
Licenses and fees	162,666	129,755	88,000	41,755
Total receipts	482,797	275,751	$ 232,874	$ 42,877
Expenditures:				
Health and sanitation:				
Salaries	357,330	292,255	$ 285,701	$ 6,554
Contractual	36,182	33,412	36,660	(3,248)
Commodities	63,559	34,039	39,300	(5,261)
Total expenditures	457,071	359,706	$ 361,661	$ (1,955)
Receipts over (under) expenditures	25,726	(83,955)		
Unencumbered cash, beginning of year	183,752	209,478		
Unencumbered cash, end of year	$ 209,478	$ 125,523		

MORTON COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 854,341	$ 1,677,385	$ 1,712,853	$ (35,468)
Motor vehicle	60,190	48,526	70,176	(21,650)
Recreational vehicle	1,042	750	1,053	(303)
Delinquent property	11,777	22,638	-	22,638
Other	545	-	-	-
Total receipts	927,895	1,749,299	$ 1,784,082	$ (34,783)
Expenditures:				
General government:				
Social Security	109,235	187,095	$ 135,000	$ 52,095
KPERS	155,005	246,137	200,000	46,137
Unemployment	1,944	43,901	5,000	38,901
Workmans compensation	24,248	33,689	45,000	(11,311)
Life insurance	10,287	10,651	9,500	1,151
Health insurance	593,559	847,921	1,499,520	(651,599)
Retirement benefits	-	-	35,000	(35,000)
Total expenditures	894,278	1,369,394	$ 1,929,020	$ (559,626)
Receipts over expenditures	33,617	379,905		
Unencumbered cash, beginning of year	422,149	455,766		
Unencumbered cash, end of year	$ 455,766	$ 835,671		

MORTON COUNTY, KANSAS
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 103,055	$ 103,228	$ 105,408	$ (2,180)
Motor vehicle	5,105	5,473	8,465	(2,992)
Recreational vehicle	92	89	127	(38)
Delinquent property	1,079	1,946	-	1,946
Total receipts	109,331	110,736	$ 114,000	$ (3,264)
Expenditures:				
General government:				
Contractual	109,331	110,736	$ 114,000	$ (3,264)
Total expenditures	109,331	110,736	$ 114,000	$ (3,264)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

MORTON COUNTY, KANSAS
Historical Records Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 94,480	$ 94,643	$ 96,625	$ (1,982)
Motor vehicle	4,674	5,018	7,759	(2,741)
Recreational vehicle	84	82	116	(34)
Delinquent property	1,017	1,806	-	1,806
Total receipts	100,255	101,549	$ 104,500	$ (2,951)
Expenditures:				
Culture and recreation:				
Contractual	100,255	101,549	$ 104,500	$ (2,951)
Total expenditures	100,255	101,549	$ 104,500	$ (2,951)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

MORTON COUNTY, KANSAS
Hospital Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 821,736	$ 863,123	$ 881,490	$ (18,367)
Motor vehicle	63,663	48,798	67,498	(18,700)
Recreational vehicle	1,146	730	1,012	(282)
Delinquent property	12,433	19,421	-	19,421
Total receipts	898,978	932,072	$ 950,000	$ (17,928)
Expenditures:				
Health and sanitation:				
Contractual	898,978	932,072	$ 950,000	$ (17,928)
Total expenditures	898,978	932,072	$ 950,000	$ (17,928)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

MORTON COUNTY, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 173,504	$ 173,028	$ 176,694	$ (3,666)
Motor vehicle	8,579	9,215	14,248	(5,033)
Recreational vehicle	154	149	214	(65)
Delinquent property	1,858	3,310	-	3,310
Total receipts	184,095	185,702	$ 191,156	$ (5,454)
Expenditures:				
General government:				
Contractual	184,095	185,702	$ 191,156	$ (5,454)
Total expenditures	184,095	185,702	$ 191,156	$ (5,454)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

MORTON COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 13,762	$ 13,767	$ 14,053	$ (286)
Motor vehicle	674	729	1,130	(401)
Recreational vehicle	12	12	17	(5)
Delinquent property	149	264	-	264
Total receipts	14,597	14,772	$ 15,200	$ (428)
Expenditures:				
Health and sanitation:				
Contractual	14,597	14,772	$ 15,200	$ (428)
Total expenditures	14,597	14,772	$ 15,200	$ (428)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

MORTON COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 91,780	$ 133,875	$ 136,700	$ (2,825)
Motor vehicle	6,173	5,256	7,536	(2,280)
Recreational vehicle	112	81	113	(32)
Delinquent property	1,095	2,057	-	2,057
Charges for services	38,197	45,886	43,500	2,386
Miscellaneous	3,007	2,080	-	2,080
Total receipts	140,364	189,235	$ 187,849	$ 1,386
Expenditures:				
Public works:				
Personnel	73,779	92,709	$ 85,276	$ 7,433
Contractual	4,554	1,938	1,800	138
Commodities	119,303	56,007	123,600	(67,593)
Transfer out	-	20,000	-	20,000
Total expenditures	197,636	170,654	$ 210,676	$ (40,022)
Receipts over (under) expenditures	(57,272)	18,581		
Unencumbered cash, beginning of year	73,585	16,313		
Unencumbered cash, end of year	$ 16,313	$ 34,894		

MORTON COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 295,931	$ 14,836	$ 15,204	$ (368)
Motor vehicle	37,268	20,021	24,309	(4,288)
Recreational vehicle	635	274	365	(91)
Delinquent property	5,833	7,736	-	7,736
Intergovernmental	398,079	484,270	204,363	279,907
Other	21,618	44,754	200,000	(155,246)
Total receipts	759,364	571,891	$ 444,241	$ 127,650
Expenditures:				
Public works:				
Salaries	368,773	406,490	$ 442,706	$ (36,216)
Contractual	52,294	79,860	134,270	(54,410)
Commodities	266,176	407,399	585,263	(177,864)
Transfers out	390,560	268,490	-	268,490
Total expenditures	1,077,803	1,162,239	$ 1,162,239	$ -
Receipts under expenditures	(318,439)	(590,348)		
Unencumbered cash, beginning of year	1,113,303	794,864		
Unencumbered cash, end of year	$ 794,864	$ 204,516		

MORTON COUNTY, KANSAS
Rural Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 45,785	$ 68,945	$ 70,388	$ (1,443)
Motor vehicle	4,994	3,131	3,757	(626)
Recreational vehicle	94	42	56	(14)
Delinquent property	769	1,243	-	1,243
Total receipts	51,642	73,361	$ 74,201	$ (840)
Expenditures:				
Public safety:				
Salaries	22,802	23,301	$ 21,817	$ 1,484
Contractual	19,234	26,363	23,000	3,363
Commodities	12,075	12,167	42,000	(29,833)
Capital outlay	-	8,224	18,000	(9,776)
Transfer out	40,000	15,000	-	15,000
Total expenditures	94,111	85,055	$ 104,817	$ (19,762)
Receipts under expenditures	(42,469)	(11,694)		
Unencumbered cash, beginning of year	80,043	37,574		
Unencumbered cash, end of year	$ 37,574	$ 25,880		

MORTON COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 837,510	$ 412,302	$ 421,258	$ (8,956)
Motor vehicle	-	1,861	68,792	(66,931)
Recreational vehicle	28,292	42,600	1,032	41,568
Delinquent property	6,158	10,533	-	10,533
Intergovernmental	4,910	2,660	-	2,660
Licenses and fees	34,150	36,127	-	36,127
Other	224	577	-	577
Total receipts	911,244	506,660	$ 491,082	$ 15,578
Expenditures:				
Public safety:				
Salaries	709,912	469,829	$ 455,484	$ 14,345
Contractual	67,256	65,752	64,000	1,752
Commodities	48,952	54,647	54,500	147
Capital outlay	42,554	-	52,500	(52,500)
Total expenditures	868,674	590,228	$ 626,484	$ (36,256)
Receipts over (under) expenditures	42,570	(83,568)		
Unencumbered cash, beginning of year	85,402	127,972		
Unencumbered cash, end of year	$ 127,972	$ 44,404		

MORTON COUNTY, KANSAS
Soil Conservation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 21,490	$ 21,539	$ 21,960	$ (421)
Motor vehicle	1,063	1,141	1,764	(623)
Recreational vehicle	19	18	26	(8)
Delinquent property	227	408	-	408
Total receipts	22,799	23,106	$ 23,750	$ (644)
Expenditures:				
General government:				
Contractual	22,799	23,106	$ 23,750	$ (644)
Total expenditures	22,799	23,106	$ 23,750	$ (644)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

MORTON COUNTY, KANSAS
Ambulance Gifts and Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ -	$ 6,546
Total receipts	-	6,546
Expenditures:		
General government:		
Contractual	-	4,562
Total expenditures	-	4,562
Receipts over expenditures	-	1,984
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 1,984

MORTON COUNTY, KANSAS
Bio-Terrorism Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 28,391	$ 16,985
Total receipts	28,391	16,985
Expenditures:		
Public safety:		
Contractual	7,105	8,525
Commodities	21,360	3,958
Total expenditures	28,465	12,483
Receipts over (under) expenditures	(74)	4,502
Unencumbered cash, beginning of year	7,294	7,220
Unencumbered cash, end of year	$ 7,220	$ 11,722

MORTON COUNTY, KANSAS
Coronavirus Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 251,247	$ 334,139
Total receipts	251,247	334,139
Expenditures:		
Public safety:		
Contractual	266,929	218,008
Total expenditures	266,929	218,008
Receipts over (under) expenditures	(15,682)	116,131
Unencumbered cash, beginning of year	100,000	84,318
Unencumbered cash, end of year	$ 84,318	$ 200,449

MORTON COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,455	$ 1,556
Total receipts	1,455	1,556
Expenditures:		
General government:		
Commodities	-	1,012
Total expenditures	-	1,012
Receipts over expenditures	1,455	544
Unencumbered cash, beginning of year	6,461	7,916
Unencumbered cash, end of year	$ 7,916	$ 8,460

MORTON COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,455	$ 1,556
Total receipts	1,455	1,556
Expenditures:		
General government:		
Commodities	-	470
Total expenditures	-	470
Receipts over expenditures	1,455	1,086
Unencumbered cash, beginning of year	8,263	9,718
Unencumbered cash, end of year	$ 9,718	$ 10,804

MORTON COUNTY, KANSAS
E-Community Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 400	$ 18,650
Total receipts	400	18,650
Expenditures:		
Other public service:		
Contractual	2,231	3,979
Total expenditures	2,231	3,979
Receipts over (under) expenditures	(1,831)	14,671
Unencumbered cash, beginning of year	7,284	5,453
Unencumbered cash, end of year	$ 5,453	$ 20,124

MORTON COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 60,009	$ 60,055
Total receipts	60,009	60,055
Expenditures:		
Public safety:		
Contractual	30,172	31,518
Commodities	21,600	1,360
Total expenditures	51,772	32,878
Receipts over expenditures	8,237	27,177
Unencumbered cash, beginning of year	247,610	255,847
Unencumbered cash, end of year	$ 255,847	$ 283,024

MORTON COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Miscellaneous	$ 7,944	$ 9,478
Transfer in	75,000	70,000
Total receipts	82,944	79,478
Expenditures:		
General government:		
Capital outlay	31,444	31,946
Total expenditures	31,444	31,946
Receipts over expenditures	51,500	47,532
Unencumbered cash, beginning of year	80,336	131,836
Unencumbered cash, end of year	$ 131,836	$ 179,368

MORTON COUNTY, KANSAS
Golf Course Gifts and Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 3,500	$ 3,500
Total receipts	3,500	3,500
Expenditures:		
General government:		
Commodities	5,162	3,398
Total expenditures	5,162	3,398
Receipts over (under) expenditures	(1,662)	102
Unencumbered cash, beginning of year	8,837	7,175
Unencumbered cash, end of year	$ 7,175	$ 7,277

MORTON COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 24,334	$ 22,945
Total receipts	24,334	22,945
Expenditures:		
General government:		
Contractual	6,535	6,308
Commodities	2,647	2,626
Capital outlay	2,942	1,038
Transfer out	12,210	12,973
Total expenditures	24,334	22,945
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ -

MORTON COUNTY, KANSAS
Opioids Settlement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ -	$ 475
Total receipts	-	475
Expenditures:		
Public safety:		
Contractual	-	-
Total expenditures	-	-
Receipts over expenditures	-	475
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 475

MORTON COUNTY, KANSAS
Prosecutor's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 649	$ 506
Total receipts	649	506
Expenditures:		
Public safety:		
Contractual	589	777
Total expenditures	589	777
Receipts over (under) expenditures	60	(271)
Unencumbered cash, beginning of year	8,122	8,182
Unencumbered cash, end of year	$ 8,182	$ 7,911

MORTON COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 5,822	$ 6,224
Total receipts	5,822	6,224
Expenditures:		
General government:		
Contractual	-	1,045
Commodities	640	2,319
Capital outlay	4,671	-
Total expenditures	5,311	3,364
Receipts over expenditures	511	2,860
Unencumbered cash, beginning of year	22,158	22,669
Unencumbered cash, end of year	$ 22,669	$ 25,529

MORTON COUNTY, KANSAS
Revolving Micro Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ -	$ -
Total receipts	-	-
Expenditures:		
Other public service:		
Contractual	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	1,723	1,723
Unencumbered cash, end of year	$ 1,723	$ 1,723

MORTON COUNTY, KANSAS
Special Alcohol and Drug Program Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 318	$ 295
Total receipts	318	295
Expenditures:		
Health and sanitation:		
Contractual	-	-
Total expenditures	-	-
Receipts over expenditures	318	295
Unencumbered cash, beginning of year	367	685
Unencumbered cash, end of year	$ 685	$ 980

MORTON COUNTY, KANSAS
Special Ambulance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 5,975	$ -
Total receipts	5,975	-
Expenditures:		
Health and sanitation:		
Contractual	2,455	-
Commodities	10,378	-
Total expenditures	12,833	-
Receipts under expenditures	(6,858)	-
Unencumbered cash, beginning of year	141,705	134,847
Unencumbered cash, end of year	$ 134,847	$ 134,847

MORTON COUNTY, KANSAS
Special Economic Development Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 1,500	$ -
Total receipts	1,500	-
Expenditures:		
General government:		
Contractual	5,295	2,910
Capital outlay	930	-
Total expenditures	6,225	2,910
Receipts under expenditures	(4,725)	(2,910)
Unencumbered cash, beginning of year	127,144	122,419
Unencumbered cash, end of year	$ 122,419	$ 119,509

MORTON COUNTY, KANSAS
Special Fire Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer in	$ 40,000	$ 15,000
Total receipts	40,000	15,000
Expenditures:		
Public safety:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	40,000	15,000
Unencumbered cash, beginning of year	118,459	158,459
Unencumbered cash, end of year	$ 158,459	$ 173,459

MORTON COUNTY, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 176,879	$ -
Transfer in	390,560	268,490
Total receipts	567,439	268,490
Expenditures:		
Public works:		
Contractual	-	136,336
Commodities	108,549	457,469
Total expenditures	108,549	593,805
Receipts over (under) expenditures	458,890	(325,315)
Unencumbered cash, beginning of year	784,090	1,242,980
Unencumbered cash, end of year	$ 1,242,980	$ 917,665

MORTON COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 5,140	$ 4,578
Total receipts	5,140	4,578
Expenditures:		
Public safety:		
Contractual	-	-
Total expenditures	-	-
Receipts over expenditures	5,140	4,578
Unencumbered cash, beginning of year	32,161	37,301
Unencumbered cash, end of year	$ 37,301	$ 41,879

MORTON COUNTY, KANSAS
Special Prosecutor's Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ -	$ 574
Total receipts	-	574
Expenditures:		
Public safety:		
Contractual	-	-
Total expenditures	-	-
Receipts over expenditures	-	574
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 574

MORTON COUNTY, KANSAS
Special Noxious Weed Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer in	$ -	$ 20,000
Total receipts	-	20,000
Expenditures:		
Public safety:		
Commodities	-	-
Total expenditures	-	-
Receipts over expenditures	-	20,000
Unencumbered cash, beginning of year	83,236	83,236
Unencumbered cash, end of year	$ 83,236	$ 103,236

MORTON COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 9,520	$ -
Total receipts	9,520	-
Expenditures:		
Public works:		
Capital outlay	33,118	210,360
Total expenditures	33,118	210,360
Receipts under expenditures	(23,598)	(210,360)
Unencumbered cash, beginning of year	985,735	962,137
Unencumbered cash, end of year	$ 962,137	$ 751,777

Bond and Interest Funds

Fund Description

The Bond and Interest Fund is used to account for the accumulation of resources to be used for the payment of principal, interest and related costs of the general obligation bonds and certain other long-term obligations of the County.

MORTON COUNTY, KANSAS
Debt Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ -	$ -	$ -	$ -
Total receipts	-	-	$ -	$ -
Expenditures:				
General government:				
Transfer out	1,354	8,054	$ 8,054	$ -
Total expenditures	1,354	8,054	$ 8,054	$ -
Receipts under expenditures	(1,354)	(8,054)		
Unencumbered cash, beginning of year	9,408	8,054		
Unencumbered cash, end of year	$ 8,054	$ -		

Agency Funds

Fund Description
The Agency Funds are used to account for assets held by the County as an agent for other funds.

The Agency Funds used by Morton County, Kansas, are:

District Court:
This fund is used to account for the collections of fines, fees and related court costs along with the collection and payment of child support and other payments as ordered by the Court.

Law Library:
This fund is used to account for funds used in the operation of the County's law library.

Sheriff Special Investigations:
This fund is used to account for special investigations' transactions by the Sheriff's department.

County Treasurer – Check Clearance:
This fund is used to account for returned checks received back as a result of insufficient funds.

County Treasurer – Civic Center Deposits:
This fund is used to account for the fees collected from and remitted to individuals for use of the Civic Center.

County Treasurer – Payroll:
This fund is used to account for all federal and state income tax withheld from County employees. These taxes are remitted routinely to the federal government and State of Kansas.

County Treasurer – Motor Vehicle Fees and Sales Tax Collections:
This fund is used to account for fees assessed to register certain motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for taxes collected on the sale of motor vehicles and trailers.

County Treasurer – Tax Collections:
This fund is used to account for collections of County ad valorem taxes. The funds included are: current tax, protested tax, advanced tax, motor vehicle registration tax, recreational vehicle tax, and rental and excise tax.

County Treasurer – Tax Distributions:
This fund is used to account for distribution of County ad valorem taxes collected to the various taxing entities in the County. Distributions are made in January, March, June, September and October. Delinquent personal property taxes are distributed once a year, generally in March.

MORTON COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

	Balance 01-01-22	Receipts	Disburse-ments	Balance 12-31-22
Trust and Agency Funds:				
District Court	$ 22,885	$ 110,313	$ 124,309	$ 8,889
Law Library	444	2,417	2,577	284
Sheriff Special Investigations	173	-	-	173
County Treasurer:				
Check Clearance	-	43,895	43,895	-
Civic Center Deposits	3,215	23,710	23,790	3,135
Payroll	29,885	728,286	728,944	29,227
Motor Vehicle Fees and Sales Tax Collections	24,213	568,823	565,536	27,500
Tax Collections	5,887,062	11,435,709	9,872,420	7,450,351
Tax Distributions	21,097	3,648,847	3,634,422	35,522
Total	$ 5,988,974	$ 16,562,000	$ 14,995,893	$ 7,555,081

Other Supplemental Information

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,459,806	$ 1,585,391	$ 1,619,152	$ (33,761)
Motor vehicle	81,223	80,023	119,912	(39,889)
Recreational vehicle	2,630	2,343	1,799	544
Delinquent property	19,592	31,674	-	31,674
Interest and fees:				
Current	34,826	38,774	20,000	18,774
Local sales	222,152	252,174	200,000	52,174
Total taxes	1,820,229	1,990,379	1,960,863	29,516
Intergovernmental:				
Contract law	-	51	-	51
Mineral production tax	44,614	90,989	15,000	75,989
Federal and State grants	194	11,141	-	11,141
Total intergovernmental	44,808	102,181	15,000	87,181
Licenses and fees:				
Golf fees	71,228	69,051	35,000	34,051
Court fees	9,186	10,677	21,000	(10,323)
Landfill fees	114,079	165,580	5,000	160,580
Miscellaneous fees	8,082	8,889	-	8,889
Civic Center fees	9,765	11,155	5,000	6,155
Officers' fees	68,066	63,362	48,000	15,362
Total licenses and fees	280,406	328,714	114,000	214,714
Use of money and property:				
Lease income	35,408	43,945	38,500	5,445
Royalties	4,538	12,004	1,600	10,404
Interest on investments	20,787	102,326	50,000	52,326
Total use of money and property	60,733	158,275	90,100	68,175
Other:				
Other	125,514	19,523	25,000	(5,477)
Transfers in	13,564	21,027	8,054	12,973
Total receipts	**$ 2,345,254**	**$ 2,620,099**	**$ 2,213,017**	**$ 407,082**

(continued)

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures:				
General government:				
Courthouse general:				
Personnel services	$ 55,398	$ 62,356	$ 54,311	$ 8,045
Contractual services	354,122	241,364	225,000	16,364
Commodities	14,032	17,238	14,000	3,238
Total courthouse general	423,552	320,958	293,311	27,647
County Commission:				
Personnel services	62,550	87,360	64,427	22,933
Contractual services	66,464	50,092	56,083	(5,991)
Commodities	1,654	980	427	553
Total County Commission	130,668	138,432	120,937	17,495
County Clerk:				
Personnel services	116,151	129,217	117,961	11,256
Contractual services	5,036	5,820	5,562	258
Commodities	4,139	3,456	2,831	625
Total County Clerk	125,326	138,493	126,354	12,139
County Treasurer:				
Personnel services	120,749	133,459	123,918	9,541
Contractual services	12,333	16,687	11,100	5,587
Commodities	3,492	779	3,325	(2,546)
Capital outlay	-	-	1,425	(1,425)
Total County Treasurer	136,574	150,925	139,768	11,157
County Appraiser:				
Personnel services	145,570	157,197	111,816	45,381
Contractual services	57,979	50,964	93,700	(42,736)
Commodities	1,552	595	15,300	(14,705)
Total County Appraiser	205,101	208,756	220,816	(12,060)
Register of Deeds:				
Personnel services	79,411	76,929	77,810	(881)
Contractual services	11,782	12,390	11,993	397
Commodities	869	954	1,780	(826)
Total Register of Deeds	92,062	90,273	91,583	(1,310)
Election:				
Contractual services	8,447	25,950	36,245	(10,295)
Commodities	2,880	424	550	(126)
Total election	11,327	26,374	36,795	(10,421)

(continued)

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
General government (continued):				
Data processing:				
Personnel services	$ 16,950	$ 24,993	$ 40,000	$ (15,007)
Contractual services	79,228	110,354	51,791	58,563
Commodities	5,578	7,310	5,050	2,260
Capital outlay	-	38,288	40,000	(1,712)
Total data processing	101,756	180,945	136,841	44,104
Civic Center:				
Personnel services	54,316	73,440	60,000	13,440
Contractual services	38,266	41,489	40,000	1,489
Commodities	343	2,760	1,000	1,760
Total Civic Center	92,925	117,689	101,000	16,689
Golf Course:				
Personnel services	107,135	129,925	110,275	19,650
Contractual services	47,918	54,622	40,930	13,692
Commodities	32,244	29,859	37,350	(7,491)
Capital outlay	-	14,210	25,000	(10,790)
Total Golf Course	187,297	228,616	213,555	15,061
Purchasing:				
Commodities	22,806	21,183	23,750	(2,567)
Other:				
WEKANDO	-	-	6,500	(6,500)
Total general government	**1,529,394**	**1,622,644**	**1,511,210**	**111,434**
Public safety:				
County Attorney:				
Personnel services	35,714	39,270	36,050	3,220
Contractual services	68,530	66,035	68,200	(2,165)
Commodities	1,008	151	-	151
Total County Attorney	105,252	105,456	104,250	1,206
Sheriff:				
Personnel services	-	43,593	-	43,593
Contractual services	-	8,789	-	8,789
Commodities	-	7,384	-	7,384
Total Sheriff	-	59,766	-	59,766

(continued)

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
Public safety (continued):				
District Court:				
Contractual services	$ 32,778	$ 26,673	$ 61,500	$ (34,827)
Commodities	10,774	12,322	2,500	9,822
Capital outlay	-	-	6,000	(6,000)
Total District Court	43,552	38,995	70,000	(31,005)
Diversion	24,328	-	21,000	(21,000)
Total public safety	**173,132**	**204,217**	**195,250**	**8,967**
Health and sanitation:				
Solid waste:				
Personnel services	49,597	60,822	47,900	12,922
Contractual services	88,734	41,251	80,500	(39,249)
Commodities	27,587	48,475	92,300	(43,825)
Capital outlay	51,703	51,703	55,000	(3,297)
Total solid waste	217,621	202,251	275,700	(73,449)
Emergency management:				
Personnel services	79,573	27,155	-	27,155
Contractual services	-	14,207	-	14,207
Commodities	-	2,768	-	2,768
Total emergency management	79,573	44,130	-	44,130
Other:				
Other	-	-	140,000	(140,000)
Hospital	202,753	271,572	200,000	71,572
Landfill closure	-	-	163,699	(163,699)
Total other	202,753	271,572	503,699	(232,127)
Total health and sanitation	**499,947**	**517,953**	**779,399**	**(261,446)**
Transfers out:				
Equipment Reserve	75,000	70,000	-	70,000
Capital Improvement	-	-	226,602	(226,602)
Total transfers out	**75,000**	**70,000**	**226,602**	**(156,602)**
Total expenditures	**$ 2,277,473**	**$ 2,414,814**	**$ 2,712,461**	**$ (297,647)**

MORTON COUNTY, KANSAS
Reconciliation of 2021 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2022

2021 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 8,991,344
Supplemental tax roll		34,493
2021 taxes abated		(55,453)
2021 tax roll as adjusted		$ 8,970,384
2021 Tax Roll Accounted For:		
2021 current tax collections		$ 8,817,282
Delinquent taxes:		
Personal property tax warrants	$ 143,955	
Real estate taxes	9,147	153,102
2021 total tax roll		$ 8,970,384