Morris County, Kansas

Independent Auditors' Report and Regulatory Basis Financial Statement

For the Year Ended December 31, 2021

MORRIS COUNTY, KANSAS

Regulatory Basis Financial Statement
December 31, 2021

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Certified Public Accountant

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Independent Auditors' Report

Board of Commissioners
Morris County, Kansas
Council Grove, Ks. 66846

Adverse and Unmodified Opinions
I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Morris County, Kansas, a municipal financial reporting entity, as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on the U.S. Generally Accepted Accounting Principles
In my opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion and Unmodified Opinions section of my report, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Morris County, Kansas, as of December 31, 2021, or the changes in its financial position or cash flows for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Morris County, Kansas, as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

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

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

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Morris County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statement
My 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 my 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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- 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 Morris 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 Morris County's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Supplementary Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, and schedule of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, but are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. In addition, Schedule 5 – Reconciled 2020 Tax Roll is presented for analysis and is not a required part of the basic financial statement or the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Morris County, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued my report dated June 29, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and my report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/chief-financial-officer/municipal-services/municipal-audits. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for analysis and is not a required part of the basic financial statement. Such 2020 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 2020 basic financial statement. The 2020 comparative information has been subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2020 comparative information is fairly stated in all material respects, in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.



Cindy Jensen, CPA
June 14, 2022

MORRIS COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	$ 463,190	$ 0	$ 2,630,453	$ 2,584,814	$ 508,829	$ 61,666	$ 570,495
Special Purpose Funds							
Road and Bridge	155,454	0	3,679,625	3,351,081	483,998	49,091	533,089
Special Bridge	830,580	0	507,841	169,171	1,169,250	0	1,169,250
Reappraisal	16,856	0	232,036	208,126	40,766	11,344	52,110
County Health	0	0	258,312	255,284	3,028	0	3,028
Noxious Weed	71,995	0	151,662	160,322	63,335	80,108	143,443
Ambulance	0	0	158,025	151,562	6,463	0	6,463
Mental Health	0	0	72,684	70,250	2,434	0	2,434
Hospital Maintenance	0	0	164,376	159,124	5,252	0	5,252
Employee Benefits	8,444	0	1,547,221	1,486,002	69,663	8,566	78,229
Morris County 911	328,180	0	59,816	39,360	348,636	0	348,636
Capital Improvement Reserve	564,354	0	50,000	79,481	534,873	0	534,873
Equipment Reserve	2,263,467	0	420,000	312,224	2,371,243	0	2,371,243
ER-County Tech Fund	7,999	0	25,716	29,247	4,468	0	4,468
Diversion	10,501	0	6,575	7,691	9,385	0	9,385
Registered Offender	0	0	1,900	0	1,900	0	1,900
Register of Deeds Tech Fund	34,803	0	10,941	5,460	40,284	0	40,284
Treasurer Tech Fund	11,329	0	2,717	9,796	4,250	0	4,250
Clerk Tech Fund	8,871	0	2,717	9,080	2,508	0	2,508
ARPA Fund	0	0	545,810	1,591	544,219	0	544,219
Bond & Interest Fund							
Bond and Interest	30,275	0	104,956	106,217	29,014	0	29,014
Business Fund							
Solid Waste Disposal	296,691	0	351,301	516,793	131,199	17,618	148,817
Capital Projects Fund							
Bridge Projects	3,024,995	0	16,044	162,720	2,878,319	86,612	2,964,931
Trust Funds							
Law Library	14,375	0	2,689	831	16,233	0	16,233
Prosecuting Attorney	4,821	0	401	217	5,005	0	5,005
County Atty Worthless Cks	584	0	0	0	584	0	584
Treasurer's Special Auto	34,894	0	54,486	85,139	4,241	9,233	13,474
Oil & Gas Trust Fund	22,729	0	0	0	22,729	0	22,729
Bond Supervision Fee	5,122	0	2,334	0	7,456	0	7,456
Juvenile Diversion Fee	1,902	0	962	0	2,864	0	2,864
Special Law Enforcement Funds	17,739	0	422	525	17,636	0	17,636
Related Municipal Entity							
Morris Co Public Building Comm	1	0	275,287	275,284	4	0	4
Total Reporting Entity(Excluding Agency Funds Schedule 3)	$ 8,230,151	$ 0	$ 11,337,309	$ 10,237,392	$ 9,330,068	$ 324,238	$ 9,654,306

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

MORRIS COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Composition of Cash Balance:		
Cash & checks on Hand - County Treasurer	$	107,892
Checking accounts		
Farmers & Drovers - Treasurer		260,483
Farmers & Drovers - Law Library		16,233
Farmers & Drovers - County Attorney		129
Farmers & Drovers - Sheriff		2,640
Farmers & Drovers - Solid Waste & Recycling		697
Emprise		544,219
Farmers & Drovers - Money Market Account		9,564,313
The Citizens State Bank - Money Market Account		501,454
SBKC Money Market-PBC		4
State of Kansas Pooled Money Investment Portfolio		3,604,455
Certificates of Deposit		
Farmers & Drovers		1,600,000
Farmers State Bank		500,000
The Citizens State Bank		1,000,000
Bank of the Flint Hills		1,000,000
Total Cash Balance		18,702,519
Less: Agency Funds per Schedule 3		(9,048,213)
Total Reporting Entity	$	9,654,306

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

Note 1 – Summary of Significant Accounting Policies

Financial Reporting Entity

Morris County, Kansas is a municipal corporation governed by an elected three-member commission. Morris County provides the following services as authorized by Kansas statutes: assessment, collection and distribution of property taxes for itself and other governmental entities within the County, public safety, highway and roads, health and social services, culture, recreation, public improvements, planning and zoning, and general administrative services.

The regulatory basis financial statement presents Morris County and its related municipal entity, the Morris County Public Building Commission. The related municipal entity is included in the county's reporting entity because it was established to benefit the county and/or its constituents. Other related municipal entities including the Morris County Fair Association, Fire Districts, and Morris County Hospital and Health Department, are not presented.

Regulatory Basis Fund Types

The accounts of the County are organized and operated on the basis of funds, which are used to record the County's financial transactions. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Cash and other financial resources are recorded together with all related expenditures. A fund is used to segregate specific activities and for the purpose of attaining certain objectives in accordance with special regulations, restrictions, or limitations including State Statutes and County Ordinances. The following types of funds comprise the financial activities of the County.

General Fund – the chief operating fund of the County. It is used to account for all resources except those required to be accounted for in another fund.

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

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

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

Business Funds – Funds that are financed in whole or in part by fees charged to users of the goods or services. Funds are operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of receipts, expenses, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Trust Funds – Funds that are used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds – Funds that are used to report assets held by the municipality in a purely custodial capacity (payroll clearing funds, county treasurer tax collection accounts, etc.).

Note 1 – Summary of Significant Accounting Policies (Cont.)

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 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.

Use of Estimates

The preparation of the financial statement in conformity with the regulatory basis of accounting requires management to make estimates and assumptions that affect the reported amounts of cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures at the date of the financial statement. Accordingly, actual results could differ from those estimates.

Budgetary Information

Kansas statutes require that an annual budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather 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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. The county amended its General, Road & Bridge, Solid Waste and Employee Benefits funds increasing its expenditure authority from $2,547,374, $3,191,000, $459,000 and $1,469,000 to $2,862,374, $3,691,000, $549,000, and $1,534,500 respectively.

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

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

A legal operating budget is not required for capital project funds, trust funds, and certain special purpose funds as noted in the presentation of the appropriate Schedule 2.

Note 1 – Summary of Significant Accounting Policies (Cont.)

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

Note 2 – Stewardship, Compliance, and Accountability

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 Director of Accounts and Reports and legal representatives of the municipality.

Management is not aware of any items of noncompliance with Kansas statutes.

Note 3 – Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county, 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. Morris County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Government'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. Morris County has no investment policy that would further limit its choices.

Concentration of Credit Risk – State statutes place no limit on the amount the Government may invest in any one issuer as long-as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments are all held by the Kansas Municipal Investment Pool.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may not be returned to it. State statutes require the Government'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%. Morris County designated two sixty-day "peak periods" for 2021 beginning May 1st and November 20th. All deposits were legally secured at December 31, 2021.

At December 31, 2021, the County's carrying amount of deposits was $14,990,172 and the bank balance was $15,128,120. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,277,199 was covered by federal depository insurance, $11,613,113 was collateralized with securities held by the pledging financial institutions' agents in Morris County's name, and the balance of $2,237,808 was unsecured under a designated peak period agreement.

Note 3 – Deposits and Investments (Cont.)

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counter party, the Government 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.

As of December 31, 2021, the County had the following investment:

Investment Type	Carrying Value	Fair Value	Rating
Kansas Municipal Investment Pool Overnight Pool	$3,604,455	$3,604,455	N/A

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

Note 4 – Property Taxes

Based on budgets certified to the county clerk from municipal entities within the County and the County's own budget, the county clerk spreads the annual assessment onto the tax rolls and levies property tax on November 1 of each year. The property tax is payable in two installments. The first installment is due December 20th of the same year. The second installment is due May 10th of the subsequent year. The County collects and distributes the property taxes. In accordance with State statutes, property taxes levied during the current year are a revenue source to be used to finance the following year's operations.

Note 5 – Transfers

During 2021, the County transferred monies between funds as allowed by applicable Kansas statutes. The following schedule details transfers made.

Transferred from:	Transferred to:	Statute	Amount
General	Equip Res-County Tech	19-119	$ 25,716
General	Capital Improvement Reserve	19-120	50,000
Road & Bridge	Equipment Reserve	19-119	400,000
Reappraisal	Equipment Reserve	19-119	20,000
Special Auto	General	8-145	42,690

Note 6 – Defined Benefit Pension Plan

Plan Description – Morris County, Kansas 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 provides retirement benefits, life insurance, disability income benefits, and death benefits. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which may be found on the website at www.kpers.org or by writing to KPERS (611 S 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 KPERS 1, KPERS 2, or a KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 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 rate for KPERS 1, KPERS 2, and KPERS 3 to 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 the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal ended December 31, 2021. Contributions to the pension plan from the Morris County were $226,653 for the year ended December 31, 2021.

Net Pension Liability - At December 31, 2021, Morris County's proportionate share of the collective net pension liability reported by KPERS was $1,526,080. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. Morris County's proportion of the net pension liability was based on the ratio of Morris 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 www.kpers.org or can be obtained as described above.

Note 7 – Long-Term Debt

General Obligation Bonds – Series 2020 - The County issued bonds in the amount of $3,300,000 in 2020 with an interest rate of 2%. The bonds were issued to provide funds for various County bridge projects. Semi-annual interest payments are scheduled beginning March 1, 2021. The bonds mature annually beginning on September 2021.

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Changes in long term liabilities for the County for the year ended December 31, 2021 are as follows:

	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Due January 1	Additions	Reductions/ Payments	Balance Due December 31	Interest Paid
General Obligation Bonds									
Series 2020	2%	6/8/2020	$ 3,300,000	9/1/2035	$3,300,000	$ 0	$ 185,000	$ 3,115,000	$ 81,217
Public Building Commission									
Series 2018A	3%	8/28/2018	1,175,000	9/1/2026	910,000	0	140,000	770,000	27,300
Series 2018B	4.12-4.3%	8/29/2018	2,520,000	9/1/2038	2,520,000	0	0	2,520,000	104,984
Total Contractual Indebtedness					$ 6,730,000	$ 0	$ 325,000	$ 6,405,000	$ 213,501

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

Public Building Commission	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2038	Total
Principal									
Public Building Commission									
Series 2018A	$ 145,000	$ 150,000	$ 150,000	$ 160,000	$ 165,000	$ 0	$ 0	$ 0	$ 770,000
Series 2018B	0	0	0	0	0	905,000	1,105,000	510,000	2,520,000
Morris County									
Series 2020	200,000	200,000	205,000	205,000	210,000	1,115,000	980,000	0	3,115,000
Total Principal	345,000	350,000	355,000	365,000	375,000	2,020,000	2,085,000	510,000	6,405,000
Interest									
Public Building Commission									
Series 2018A	23,100	18,750	14,250	9,750	4,950	0	0	0	70,800
Series 2018B	105,984	105,984	105,984	105,984	105,984	458,438	254,940	33,110	1,276,408
Morris County									
Series 2020	62,300	58,300	54,300	50,200	46,100	165,600	49,700	0	486,500
Total Interest	191,384	183,034	174,534	165,934	157,034	624,038	304,640	33,110	1,833,708
Total Principal & Interest	$ 536,384	$ 533,034	$ 529,534	$ 530,934	$ 532,034	$ 2,644,038	$ 2,389,640	$ 543,110	$ 8,238,708

Note 8 – Other Long-Term Obligations from Operations

Full-time employees are provided leave time with pay as follows: For the first two years of continuous employment, leave is calculated at the rate of two hours for each forty hours of paid time actually worked. At the end of the second year, an employee's leave is calculated at the rate of four hours of leave time for each forty hours of paid time actually worked. Leave time will accrue for any county recognized paid holiday. All unused leave time may be accrued to a maximum of 960 hours (120 days) at the end of each calendar year. Upon separation of service, leave time will be capped at 880 hours. Leave time of 880 hours or less is paid at the employee's hourly wage as follows: Employees with 1-5 years of service will be paid for 10% of the unused leave time. Employees with 5-10 years of service will be paid for 20% of the unused leave time. Employees with 10 or more years of service will be paid for 30% of their unused leave. All compensated absences are recognized when paid from the fund that corresponds to the employee's duties.

Other Post-Employment Benefits – Under the consolidated Omnibus Reconciliation Act (COBRA), the Government makes health care benefits available to eligible former employees and eligible dependents. certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the Government 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, 2021.

Note 9 – Health Department and Ambulance Service

The County transferred the operation and management of the Morris County Health Department to the Morris County Hospital in August 1993. The County will continue to levy a property tax for support of the Health Department which will be distributed to the hospital. In addition, the County transferred the operation and management of the County Ambulance Department to the Morris County Hospital on September 1, 1994. The County will continue to levy a property tax for support of the Ambulance Department which will be distributed to the hospital.

Note 10 – Morris County Fair Association

During 2000, Morris County provided $15,000 to the Morris County Fair Association to construct a new 4-H livestock building at the Morris County Fairgrounds, which is owned by the County. The Fair Association leased the new 4-H livestock building from the County at $3,000 per year for the period of five years, and $1 per year thereafter until 2099.

Note 11 – Risk Management

Morris 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 workmen's compensation, property, liability, errors, omissions, 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 the KCAMP and KWORC risk pools currently operating as a common risk management and insurance program for the KCAMP and KWORC participating members. Morris County joined the Kansas County Association Multi-Line Pool (KCAMP), and the Kansas Workers Risk Cooperative for Counties (KWORC) municipal group funded pools in September 2002 under the authority of the Kansas Municipal Group-Funded Pool Act K.S.A 75-2616, et seq., as amended, the Interlocal Cooperation Act, K.S.A.12-290, et seq., as amended, and the Kansas Tort Claims Act, K.S.A. 75-6101, et seq., as amended.

Note 11 – Risk Management (Cont)

Morris County pays an annual premium to KCAMP for its property, liability, errors, omissions, crime, and surety insurance and KWORC for its workmen's compensation insurance. The agreement to participate provides that KCAMP and KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for excess claim levels per insured event. Morris County may be required to make contributions in addition to the annual member contribution from time to time to keep the pools financially sound, if total claims for the pools are different than what has been anticipated by the pool's management. Morris County would only be responsible for additional contributions to the pool to cover claims, which were incurred in years in which the County was a member of the pool and expenses related thereto.

The County participates in Federal and State programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulation, the County may be required to reimburse the grantor government. Any disallowed claim resulting from such audit could become a liability of the County. However, in the opinion of management, any such disallowed claim would not have a material effect on the financial statements of the County at December 31, 2021.

Note 12 – Claims & Judgments

The City of Council Grove has appealed the property valuation methodology used by the County in valuing the Council Grove City Lake property for the tax years of 2014 through 2021. The Board of Tax Appeals decided the 2014, 2015, and 2016 tax appeals by upholding the county's valuation methodology, but reduced the valuation amount. In April 2019, the county refunded $527,745 including interest for those three years. The Kansas Court of Appeals has remanded back to the Board of Tax Appeals for further hearings which were held on May 17, 2021. An unfavorable decision could have a material impact on the County.

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Municipality's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

Note 13 – Public Building Commission

On August 28, 2018, the PBC issued Series 2018A bonds in the amount of $1,175,000. The proceeds were used to refund the Series 2011A bond principal in the amount of $1,175,000. Semiannual interest payments began March 1, 2019. The bonds mature annually beginning on September 1, 2019 with the last bond payment on September 1, 2026. Additionally, on August 29, 2018, the PBC issued Series 2018B bonds in the amount of $2,520,000 to finance improvements at the Morris County Hospital. Semiannual interest payments began March 1, 2019. The bonds mature annually beginning on September 1, 2027 with the last bond payment on September 1, 2038.

Note 13 – Public Building Commission (Cont)

The County entered into a base lease with MCH and the PBC to lease land. It is the intention of all parties (Public Building Commission, Morris County, and the Morris County Hospital) that payments for the PBC bonds are to be made out of MCH revenue. If MCH revenues are insufficient to make the required payments, the County reserves the right to deduct the amount of deficiency from ad valorem property tax appropriations otherwise payable to MCH.

Note 14 – American Rescue Plan Act

On March 11, 2021, the American Rescue Plan Act of 2021 (ARPA) was signed by the President. ARPA is a $1.9 trillion economic stimulus plan which allocates to the State of Kansas $5 billion in funds. Included in those funds are $1,091,619 of funds available to Morris County. To date, the County has received $545,810. The remaining funds will be received no sooner than May 10, 2022. The County's uses of these funds are currently being planned based on developing federal guidance.

Note 15 – Capital Projects

The County is in various stages of performing several bridge building projects in the County which are estimated at a cost of $3,300,000. As of December 31, 2021, the County had expended $502,057 on these projects.

Note 16 – KDOT grant

During 2021, the county was notified that it had been awarded a Kansas Department of Transportation Cost Share grant of up to $1,000,000 to assist with a bridge replacement.

Note 17 – Subsequent Events

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

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Regulatory-Required
Supplementary Information

MORRIS COUNTY, KANSAS

Schedule 1

Summary of Expenditures-Actual and Budget
Regulatory Basis
Budgeted Funds Only
For the Year Ended December 31, 2021

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 2,862,374	$ 0	$ 2,862,374	$ 2,584,814	$ (277,560)
Special Purpose Funds					
Road & Bridge	3,691,000	0	3,691,000	3,351,081	(339,919)
Special Bridge	777,639	0	777,639	169,171	(608,468)
Reappraisal	221,650	0	221,650	208,126	(13,524)
County Health	119,562	135,722	255,284	255,284	0
Noxious Weed	161,000	0	161,000	160,322	(678)
Ambulance	151,562	0	151,562	151,562	0
Mental Health	70,250	0	70,250	70,250	0
Hospital Maintenance	159,124	0	159,124	159,124	0
Employee Benefits	1,534,500	0	1,534,500	1,486,002	(48,498)
Consolidated 911	300,000	0	300,000	39,360	(260,640)
Bond & Interest Fund					
Bond & Interest	136,492	0	136,492	106,217	(30,275)
Business Fund					
Solid Waste Disposal	549,000	0	549,000	516,793	(32,207)

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2A

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

GENERAL FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes				
Ad Valorem	$ 1,679,714	$ 1,395,645	$ 581,119	$ 814,526
Delinquent	23,326	26,276	15,844	10,432
Motor Vehicle	103,233	185,508	95,584	89,924
Recreational Vehicle	2,323	4,266	2,371	1,895
Mineral Production	405	366	0	366
Excise	11	14	0	14
16/20M	15,409	17,455	4,577	12,878
Commercial Vehicle	2,833	3,821	2,984	837
Watercraft	5,951	5,555	1,301	4,254
Transient Guest	13,065	17,872	17,872	0
Penalty & Int Rec'd and Paid Out	36,101	45,537	40,968	4,569
Total Taxes	1,882,371	1,702,315	762,620	939,695
Intergovernmental				
Sales Tax	500,432	577,231	523,076	54,155
Flood Control	1,747	0	0	0
Grants	5,000	0	0	0
Public transportation-KDOT	132,849	118,055	110,654	7,401
Lake Patrol	24,891	24,850	24,767	83
Total Intergovernmental	664,919	720,136	658,497	61,639
Licenses & fees				
Officer Fees	92,789	96,527	82,655	13,872
Public Trans fares & donations	19,509	17,274	16,325	949
Miscellaneous fees	4,108	4,767	0	4,767
Total Licenses & fees	116,406	118,568	98,980	19,588
Use of Money & Property				
Interest on Investments	45,485	13,056	11,823	1,233
Prisoner Care	7,788	4,120	4,120	0
Leased Lands	5,790	5,300	5,300	0
Copy & Fax	3,512	6,353	3,709	2,644
Total Use of Money & Prop	62,575	28,829	24,952	3,877
Other Reimbursements & misc	53,575	17,915	29,138	(11,223)
Treasurer Special Auto Transfers	27,453	42,690	25,716	16,974
Total Receipts	$ 2,807,299	$ 2,630,453	$ 1,599,903	$ 1,030,550

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2A

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

GENERAL FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures				
County Commission	$ 61,346	$ 65,615	$ 69,300	$ (3,685)
County Clerk	118,125	118,935	122,500	(3,565)
County Treasurer	161,445	173,979	184,400	(10,421)
County Attorney	163,844	170,056	173,500	(3,444)
County Register of Deeds	88,148	96,194	98,530	(2,336)
Courthouse - General Expense	395,119	412,300	523,000	(110,700)
District Court	39,967	30,987	46,590	(15,603)
Election	68,428	41,828	70,500	(28,672)
Dispatch	200,239	216,034	216,400	(366)
Sheriff	385,932	547,200	512,000	35,200
Jail	121,430	255,940	242,500	13,440
Emergency Preparedness	20,448	22,174	22,200	(26)
Juvenile Detention	14,752	19,035	35,892	(16,857)
Employee Benefits	100,000	0	60,000	(60,000)
Public Transportation	136,270	126,565	158,500	(31,935)
Sanitarian	0	11,802	0	11,802
Appropriations	210,711	200,454	176,562	23,892
Transfers out	618,362	75,716	150,000	(74,284)
Adjustments for Budget Credits	0	0	0	0
Total Expenditures	2,904,566	2,584,814	2,862,374	(277,560)
Receipts Over (Under) Expenditures	(97,267)	45,639	$ (1,262,471)	$ 1,308,110
Unencumbered Cash, January 1	560,457	463,190		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, December 31	$ 463,190	$ 508,829		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2B

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

ROAD & BRIDGE

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Ad Valorem	$ 2,285,012	$ 2,430,128	$ 1,012,175	$ 1,417,953
Delinquent	28,762	35,407	20,834	14,573
Motor Vehicle	120,733	242,363	130,029	112,334
Recreational Vehicle	2,717	5,593	3,225	2,368
Excise	13	17	1	16
16/20M	18,021	21,315	5,590	15,725
Commercial Vehicle	3,313	5,115	4,059	1,056
Watercraft	7,267	7,556	1,770	5,786
State of Kansas-Special City/County	306,458	340,763	340,763	0
State of Kansas-Equalization	3,547	13,600	13,600	0
Federal Entitlement	16,902	17,144	17,144	0
FEMA grants	0	417,570	357,844	59,726
Fuel Reimbursements	39,183	57,717	52,285	5,432
Other reimbursements	95,022	85,337	75,846	9,491
Total Receipts	2,926,950	3,679,625	2,035,165	1,644,460
Expenditures				
Personal Services	661,653	683,165	756,000	(72,835)
Commodities	2,060,108	1,869,834	1,875,000	(5,166)
Contractual Services	261,689	391,332	400,000	(8,668)
Capital Outlay	9,660	6,750	60,000	(53,250)
Transfers Out	100,000	400,000	600,000	(200,000)
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	3,093,110	3,351,081	3,691,000	(339,919)
Receipts Over (Under) Expenditures	(166,160)	328,544	$ (1,655,835)	$ 1,984,379
Unencumbered Cash, January 1	321,614	155,454		
Unencumbered Cash, December 31	$ 155,454	$ 483,998		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2C

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

SPECIAL BRIDGE

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Ad Valorem	$ 561,979	$ 392,291	$ 397,810	$ (5,519)
Delinquent	2,565	5,806	1,800	4,006
Motor Vehicle	8,713	48,964	43,242	5,722
Recreational Vehicle	196	1,152	970	182
Excise	1	1	0	1
16/20M	1,301	1,631	4,407	(2,776)
Commercial Vehicle	239	1,169	999	170
Watercraft	556	1,858	0	1,858
Sale of Materials & Reimbursements	56,656	54,969	5,000	49,969
Total Receipts	632,206	507,841	454,228	53,613
Expenditures				
Commodities	8,885	0	77,639	(77,639)
Contractual Services	269,342	9,171	540,000	(530,829)
Bond payments	0	160,000	160,000	0
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	278,227	169,171	777,639	(608,468)
Receipts Over (Under) Expenditures	353,979	338,670	$ (323,411)	$ 662,081
Unencumbered Cash, January 1	476,601	830,580		
Unencumbered Cash, December 31	$ 830,580	$ 1,169,250		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2D

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

REAPPRAISAL

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Ad Valorem	$ 185,097	$ 199,929	$ 202,811	$ (2,882)
Delinquent	2,142	2,766	1,000	1,766
Motor Vehicle	9,357	19,418	14,240	5,178
Recreational Vehicle	210	449	319	130
Excise	1	1	0	1
16/20M	1,396	1,607	1,451	156
Commercial Vehicle	257	413	329	84
Watercraft	548	612	0	612
Copies, Maps, Printouts	21,905	6,841	1,500	5,341
Total Receipts	220,913	232,036	221,650	10,386
Expenditures				
Personal Services	181,595	156,382	175,650	(19,268)
Commodities	6,463	8,733	8,000	733
Contractual Services	20,558	23,011	30,000	(6,989)
Capital Outlay	0	0	8,000	(8,000)
Transfer out	0	20,000	0	20,000
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	208,616	208,126	221,650	(13,524)
Receipts Over (Under) Expenditures	12,297	23,910	$ 0	$ 23,910
Unencumbered Cash, January 1	4,559	16,856		
Prior year cancelled encumbrance	0	0		
Unencumbered Cash, December 31	$ 16,856	$ 40,766		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2E

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

COUNTY HEALTH

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Ad Valorem	$ 92,704	$ 108,865	$ 110,375	$ (1,510)
Delinquent	1,352	1,569	1,000	569
Motor Vehicle	6,012	10,398	7,135	3,263
Recreational Vehicle	135	239	160	79
Excise	1	1	0	1
16/20M	897	999	727	272
Commercial Vehicle	165	212	165	47
Watercraft	341	307	0	307
State of Kansas	49,070	135,722	0	135,722
Other receipts	0	0	0	0
Total Receipts	150,677	258,312	119,562	138,750
Expenditures				
Appropriation to Morris Co Hospital	113,929	119,562	119,562	0
Paid to MCH-flow thru funds	49,070	135,722	0	135,722
Adjustments for budget credits	0	0	135,722	(135,722)
Total Expenditures	162,999	255,284	255,284	0
Receipts Over (Under) Expenditures	(12,322)	3,028	$ (135,722)	$ 138,750
Unencumbered Cash, January 1	12,322	0		
Unencumbered Cash, December 31	$ 0	$ 3,028		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2F

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

NOXIOUS WEED

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem	$ 86,560	$ 70,125	$ 71,144	$ (1,019)
Delinquent	309	934	0	934
Motor Vehicle	3,057	8,412	6,662	1,750
Recreational Vehicle	69	196	149	47
Excise	0	0	0	0
16/20M	457	(2)	679	(681)
Commercial Vehicle	84	187	154	33
Watercraft	0	286	0	286
Sales/reim	51,536	71,524	50,000	21,524
Total Receipts	142,072	151,662	128,788	22,874
Expenditures				
Personal Services	19,349	27,385	25,500	1,885
Commodities	81,044	125,067	120,000	5,067
Contractual Services	4,464	6,659	7,500	(841)
Capital Outlay	0	1,211	8,000	(6,789)
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	104,857	160,322	161,000	(678)
Receipts Over (Under) Expenditures	37,215	(8,660)	$ (32,212)	$ 23,552
Unencumbered Cash, January 1	34,780	71,995		
Unencumbered Cash, December 31	$ 71,995	$ 63,335		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2G

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

AMBULANCE

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Ad Valorem	$ 108,986	$ 128,625	$ 130,408	$ (1,783)
Delinquent	1,693	1,865	1,000	865
Motor Vehicle	8,055	12,349	8,471	3,878
Recreational Vehicle	178	284	190	94
Excise	1	1	0	1
16/20M	1,175	1,189	863	326
Commercial Vehicle	204	252	196	56
Watercraft	406	364	0	364
Other Counties Tax	12,974	13,096	10,000	3,096
Total Receipts	133,672	158,025	151,128	6,897
Expenditures				
Appropriation to Morris Co Hospital	151,005	151,562	151,562	0
Other	0	0	0	0
Total Expenditures	151,005	151,562	151,562	0
Receipts Over (Under) Expenditures	(17,333)	6,463	$ (434)	$ 6,897
Unencumbered Cash, January 1	17,333	0		
Unencumbered Cash, December 31	$ 0	$ 6,463		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2H

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

MENTAL HEALTH

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Ad Valorem	$ 64,084	$ 63,532	$ 64,394	$ (862)
Delinquent	831	996	200	796
Motor Vehicle	3,851	7,033	4,929	2,104
Recreational Vehicle	87	162	111	51
Excise	0	1	0	1
16/20M	575	603	502	101
Commercial Vehicle	106	145	114	31
Watercraft	205	212		212
Other	0			0
Total Receipts	69,739	72,684	70,250	2,434
Expenditures				
Mental Health	60,938	62,750	62,750	0
Hetlinger	14,000	7,500	7,500	0
Total Expenditures	74,938	70,250	70,250	0
Receipts Over (Under) Expenditures	(5,199)	2,434	$ 0	$ 2,434
Unencumbered Cash, January 1	5,199	0		
Unencumbered Cash, December 31	$ 0	$ 2,434		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2I

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

HOSPITAL MAINTENANCE FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Ad Valorem	$ 126,768	$ 145,886	$ 147,933	$ (2,047)
Delinquent	1,766	2,090	0	2,090
Motor Vehicle	7,925	14,068	9,753	4,315
Recreational Vehicle	178	324	219	105
Excise	1	1	0	1
16/20M	1,183	1,299	994	305
Commercial Vehicle	217	289	225	64
Watercraft	443	419	0	419
Other	0	0	0	0
Total Receipts	138,481	164,376	159,124	5,252
Expenditures				
Appropriation to Morris Co Hospital	153,394	159,124	159,124	0
Receipts Over (Under) Expenditures	(14,913)	5,252	$ 0	$ 5,252
Unencumbered Cash, January 1	14,913	0		
Unencumbered Cash, December 31	$ 0	$ 5,252		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2J

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

EMPLOYEE BENEFITS

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Ad Valorem	$ 1,009,788	$ 1,355,509	$ 565,177	$ 790,332
Delinquent	13,533	16,657	9,804	6,853
Motor Vehicle	62,517	111,753	57,462	54,291
Recreational Vehicle	1,407	1,575	431	1,144
Excise	7	9	0	9
16/20M	9,331	9,845	2,583	7,262
Commercial Vehicle	1,716	2,299	1,794	505
Watercraft	3,358	3,339	783	2,556
Other	13,921	46,235	46,333	(98)
Total Receipts	1,115,578	1,547,221	684,367	862,854
Expenditures				
KPERS	216,581	242,483	295,500	(53,017)
Social Security & Medicare	169,933	195,457	176,000	19,457
Unemployment	1,962	2,175	3,000	(825)
Worker's Compensation	37,463	29,567	41,000	(11,433)
Health Insurance	837,626	1,016,320	1,019,000	(2,680)
Total Expenditures	1,263,565	1,486,002	1,534,500	(48,498)
Receipts Over (Under) Expenditures	(147,987)	61,219	$ (850,133)	$ 911,352
Unencumbered Cash, January 1	156,431	8,444		
Unencumbered Cash, December 31	$ 8,444	$ 69,663		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2K

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

MORRIS COUNTY 911

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Telephone tax & interest	$ 65,972	$ 59,816	$ 50,000	$ 9,816
Other	0	0	0	0
Total Receipts	65,972	59,816	50,000	9,816
Expenditures				
911 Expense	40,642	39,360	300,000	(260,640)
Other	0	0	0	0
Total Expenditures	40,642	39,360	300,000	(260,640)
Receipts Over (Under) Expenditures	25,330	20,456	$ (250,000)	$ 270,456
Unencumbered Cash, January 1	302,850	328,180		
Unencumbered Cash, December 31	$ 328,180	$ 348,636		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2L

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

CAPITAL IMPROVEMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General	$ 100,000	$ 50,000
Expenditures		
Capital Improvements	0	79,481
Other	0	0
Total Expenditures	0	79,481
Receipts Over (Under) Expenditures	100,000	(29,481)
Unencumbered Cash, January 1	464,354	564,354
Unencumbered Cash, December 31	$ 564,354	$ 534,873

MORRIS COUNTY, KANSAS

Schedule 2M

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

EQUIPMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ 600,000	$ 420,000
Other receipts	0	0
Total Receipts	600,000	420,000
Expenditures		
Equipment	182,499	312,224
Federal cost share KDOT van	32,594	0
Total Expenditures	215,093	312,224
Receipts Over (Under) Expenditures	384,907	107,776
Unencumbered Cash, January 1	1,878,560	2,263,467
Unencumbered Cash, December 31	$ 2,263,467	$ 2,371,243

MORRIS COUNTY, KANSAS

Schedule 2N

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

EQUIPMENT RESERVE-COUNTY TECH

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ 18,362	$ 25,716
Other receipts	0	0
Total Receipts	18,362	25,716
Expenditures		
Equipment	49,117	29,247
Other expenditures	0	0
Total Expenditures	49,117	29,247
Receipts Over (Under) Expenditures	(30,755)	(3,531)
Unencumbered Cash, January 1	38,754	7,999
Unencumbered Cash, December 31	$ 7,999	$ 4,468

MORRIS COUNTY, KANSAS

Schedule 2O

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

DIVERSION

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 5,327	$ 6,575
Other receipts	0	0
Total Receipts	5,327	6,575
Expenditures		
Diversion expenditures	2,175	7,691
Other	0	0
Total Expenditures	2,175	7,691
Receipts Over (Under) Expenditures	3,152	(1,116)
Unencumbered Cash, January 1	7,349	10,501
Unencumbered Cash, December 31	$ 10,501	$ 9,385

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2P

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020

REGISTERED OFFENDER

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 0	$ 1,900
Other receipts	0	0
Total Receipts	0	1,900
Expenditures		
Law enforcement & criminal prosecution	0	0
Other	0	0
Total Expenditures	0	0
Receipts Over (Under) Expenditures	0	1,900
Unencumbered Cash, January 1	0	0
Unencumbered Cash, December 31	$ 0	$ 1,900

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2Q

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

REGISTER OF DEEDS TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 10,303	$ 10,941
Other receipts	0	0
Total Receipts	10,303	10,941
Expenditures		
Technology equipment	11,055	5,460
Other	0	0
Total Expenditures	11,055	5,460
Receipts Over (Under) Expenditures	(752)	5,481
Unencumbered Cash, January 1	35,555	34,803
Unencumbered Cash, December 31	$ 34,803	$ 40,284

MORRIS COUNTY, KANSAS

Schedule 2R

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

TREASURER TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 2,533	$ 2,717
Other receipts	0	0
Total Receipts	2,533	2,717
Expenditures		
Technology equipment	1,089	9,796
Other	0	0
Total Expenditures	1,089	9,796
Receipts Over (Under) Expenditures	1,444	(7,079)
Unencumbered Cash, January 1	9,885	11,329
Unencumbered Cash, December 31	$ 11,329	$ 4,250

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2S

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

CLERK TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 2,533	$ 2,717
Other receipts	0	0
Total Receipts	2,533	2,717
Expenditures		
Technology equipment	0	9,080
Other	0	0
Total Expenditures	0	9,080
Receipts Over (Under) Expenditures	2,533	(6,363)
Unencumbered Cash, January 1	6,338	8,871
Unencumbered Cash, December 31	$ 8,871	$ 2,508

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2T

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

ARPA

	Current Year Actual
Receipts	
Grant proceeds	$ 545,810
Other receipts	0
Total Receipts	545,810
Expenditures	
Program expenditures	1,591
Other	0
Total Expenditures	1,591
Receipts Over (Under) Expenditures	544,219
Unencumbered Cash, January 1	0
Unencumbered Cash, December 31	$ 544,219

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2U

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

BOND & INTEREST

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Ad Valorem	$ 0	$ 104,694	$ 106,217	$ (1,523)
Delinquent	0	262	0	262
Motor Vehicle	0	0	0	0
Recreational Vehicle	0	0	0	0
Excise	0	0	0	0
16/20M	0	0	0	0
Commercial Vehicle	0	0	0	0
Watercraft	0	0	0	0
Other	0	0	0	0
Total Receipts	0	104,956	106,217	(1,261)
Expenditures				
Principal & Interest	0	106,217	136,492	(30,275)
Transfer to General	0	0	0	0
Total Expenditures	0	106,217	136,492	(30,275)
Receipts Over (Under) Expenditures	0	(1,261)	$ (30,275)	$ 29,014
Unencumbered Cash, January 1	30,275	30,275		
Unencumbered Cash, December 31	$ 30,275	$ 29,014		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2V

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

SOLID WASTE DISPOSAL

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
User fees	$ 304,243	$ 235,720	$ 131,159	$ 104,561
Sale of scrap & reim	57,954	115,581	72,310	43,271
Total Receipts	362,197	351,301	203,469	147,832
Expenditures				
Transfer Station				
Personal Service	41,270	42,555	58,000	(15,445)
Commodities	1,287	3,777	6,000	(2,223)
Contractual	196,387	238,315	215,000	23,315
Capital Outlay	0	10,221	30,000	(19,779)
Recycling Center				
Personal Service	126,659	151,000	155,000	(4,000)
Commodities	9,447	10,935	20,000	(9,065)
Contractual	8,841	8,784	15,000	(6,216)
Capital Outlay	0	51,206	50,000	1,206
Total Expenditures	383,891	516,793	549,000	(32,207)
Receipts Over (Under) Expenditures	(21,694)	(165,492)	$ (345,531)	$ 180,039
Unencumbered Cash, January 1	318,385	296,691		
Unencumbered Cash, December 31	$ 296,691	$ 131,199		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2W

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

BRIDGE PROJECTS FUND

	Prior Year Actual	Current Year Actual
Receipts		
Bond proceeds	$ 3,432,525	$ 0
Interest income	3,034	16,044
Total Receipts	3,435,559	16,044
Expenditures		
Bridge projects	339,337	162,720
Bond costs	71,227	0
Total Expenditures	410,564	162,720
Receipts Over (Under) Expenditures	3,024,995	(146,676)
Unencumbered Cash, January 1	0	3,024,995
Unencumbered Cash, December 31	$ 3,024,995	$ 2,878,319

MORRIS COUNTY, KANSAS

Schedule 2X

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

TRUST FUNDS

	Law Library	Prosecuting Attorney	County Atty Worthless Checks	Treasurer's Special Auto	Oil & Gas Trust Fund	Bond Supervision Fee	Juvenile Diversion Fee	Special Law Enforcement
Receipts								
Fees	$ 2,689	$ 401	$ 0	$ 54,486	$ 0	$ 2,334	$ 962	$ 400
Other	0	0	0	0	0	0	0	22
Total Receipts	2,689	401	0	54,486	0	2,334	962	422
Expenditures								
Program Expenditures	831	217	0	42,449	0	0	0	525
Transfer to General	0	0	0	42,690	0	0	0	0
Total Expenditures	831	217	0	85,139	0	0	0	525
Receipts Over (Under) Expenditures	1,858	184	0	(30,653)	0	2,334	962	(103)
Unencumbered Cash, January 1	14,375	4,821	584	34,894	22,729	5,122	1,902	17,739
Unencumbered Cash, December 31	$ 16,233	$ 5,005	$ 584	$ 4,241	$ 22,729	$ 7,456	$ 2,864	$ 17,636

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 3

Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

AGENCY FUNDS

Fund	Cash Balance Jan 1	Cash Receipts	Cash Disbursements	Cash Balance Dec 31
Alcohol & Drug Program	$ 5,459	$ 9,574	$ 5,459	$ 9,574
Anti-Drug Program	56	0	0	56
Court Trustee Fees	5,996	0	0	5,996
Sales Tax Collections	0	318,938	318,938	0
Drivers Licenses	0	13,011	13,011	0
Payroll Withholding-misc ins	181	210,214	210,651	(256)
Fish & Game Licenses	146	1,666	1,722	90
State Motor Vehicle Fees	10	532,384	532,394	0
Fees & Permits	42	4,030	4,072	0
Stray Animal Sale	1,178	1,398	1,398	1,178
Sheriff Sale	262	5,409	4,678	993
Tax Collections	7,923,998	15,524,168	14,607,100	8,841,066
State Buildings	0	134,024	130,978	3,046
Schools	221	4,785,080	4,707,541	77,760
Cities	0	1,428,154	1,375,278	52,876
Townships	995	47,081	45,287	2,789
Cemeteries	211	99,639	93,450	6,400
Special Districts	6,678	563,612	523,645	46,645
Total	$ 7,945,433	$ 23,678,382	$ 22,575,602	$ 9,048,213

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 4

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

RELATED MUNICIPAL ENTITY
MORRIS COUNTY PUBLIC BUILDING COMMISSION

	2018A P&I Account	2018B P&I Account	Total
Receipts			
Morris County Hospital	$ 167,799	$ 107,484	$ 275,283
Transfer in	0	0	0
Other receipts	3	1	4
Total Receipts	167,802	107,485	275,287
Expenditures			
Bond, interest & fees	167,800	107,484	275,284
Transfer out	0	0	0
Project expenditures	0	0	0
Total Expenditures	167,800	107,484	275,284
Receipts Over (Under) Expenditures	2	1	3
Unencumbered Cash, January 1	1	0	1
Unencumbered Cash, December 31	$ 3	$ 1	$ 4

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 5

Reconciled 2020 Tax Roll
For the Year Ended December 31, 2021

Original Tax Roll Abstract		
Ad Valorem	$	12,836,380
Specials		246,984
16/20M		104,637
Watercraft		42,490
Subsequent Adjustments		
Added Tax		7,773
Abated Tax		(33,056)
Tax Sale-Uncollected Tax		0
	$	13,205,208
Tax Roll Collections		
2020 Collections	$	7,546,805
2021 Collections		5,442,354
Uncollected Tax		
Real Estate Redemptions		184,507
Personal Property Tax Warrants		31,542
Uncollected Current		0
	$	13,205,208

See Accompanying Auditors' Report.