Morris County, Kansas

Independent Auditors' Report and Regulatory Basis Financial Statement

For the Year Ended December 31, 2024

MORRIS COUNTY, KANSAS

Regulatory Basis Financial Statement
December 31, 2024

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Independent Auditors' Report

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

Adverse and Unmodified Opinions
We 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, 2024 and the related notes to the financial statement.

Adverse Opinion on the U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion and Unmodified Opinions section of our 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, 2024, or the changes in its financial position or cash flows for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Morris County, Kansas, as of December 31, 2024, 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
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Morris County, Kansas, 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 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
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 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.

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 I identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis 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 2023 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 our 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.

We 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, 2023 (not presented herein), and have issued our report dated July 19, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information has been subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 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, 2023, on the basis of accounting described in Note 1.



Cindy Jensen, CPA
July 8, 2025

MORRIS COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	$ 709,543	$ 0	$ 3,545,099	$ 3,578,636	$ 676,006	$ 109,128	$ 785,134
Special Purpose Funds							
Road and Bridge	379,275	0	3,689,460	3,613,615	455,120	325,964	781,084
Special Bridge	861,513	0	1,139,034	233,774	1,766,773	0	1,766,773
Reappraisal	45,301	0	197,980	193,885	49,396	4,689	54,085
County Health	6,022	0	265,065	261,782	9,305	564	9,869
Noxious Weed	125,809	0	165,513	205,171	86,151	2,431	88,582
Ambulance	(334)	0	261,763	254,198	7,231	523	7,754
Mental Health	983	0	76,847	71,500	6,330	0	6,330
Hospital Maintenance	2,356	0	195,532	185,112	12,776	0	12,776
Employee Benefits	614,789	0	1,485,311	1,511,702	588,398	13,745	602,143
Morris County 911	353,460	0	70,721	97,556	326,625	0	326,625
Capital Improvement Reserve	722,440	0	328,000	522,262	528,178	244,570	772,748
Equipment Reserve	1,174,632	40,335	1,159,938	827,955	1,546,950	328,275	1,875,225
ER-County Tech Fund	16,130	0	17,419	10,514	23,035	0	23,035
Diversion	8,434	0	15,049	10,291	13,192	0	13,192
Registered Offender	1,180	0	1,660	0	2,840	0	2,840
Register of Deeds Tech Fund	50,194	0	8,234	8,148	50,280	0	50,280
Treasurer Tech Fund	7,095	0	1,926	5,760	3,261	0	3,261
Clerk Tech Fund	2,147	0	1,897	2,786	1,258	0	1,258
ARPA Fund	27,895	0	0	26,186	1,709	0	1,709
Bond & Interest Fund							
Bond and Interest	31,868	0	262,183	259,300	34,751	0	34,751
Business Fund							
Solid Waste Disposal	43,273	0	473,995	413,147	104,121	40,691	144,812
Capital Projects Fund							
Bridge Projects	1,137,451	0	7,545	1,137,451	7,545	0	7,545
Trust Funds							
Law Library	21,309	0	4,810	340	25,779	0	25,779
Prosecuting Attorney	3,676	0	645	301	4,020	0	4,020
County Atty Worthless Cks	584	0	3,720	3,591	713	0	713
Treasurer's Special Auto	17,419	0	53,632	36,797	34,254	2,240	36,494
Oil & Gas Trust Fund	22,729	0	0	0	22,729	0	22,729
Bond Supervision Fee	12,028	0	2,163	0	14,191	0	14,191
Juvenile Diversion Fee	3,188	0	60	0	3,248	0	3,248
Special Law Enforcement Funds	9,154	0	26,572	14,380	21,346	0	21,346
Self-Funded Health	0	0	228,097	116,403	111,694	0	111,694
Related Municipal Entity							
Morris Co Public Building Comm	819	0	272,047	272,434	432	0	432
Total Reporting Entity(Excluding Agency Funds Schedule 3)	$ 6,412,362	$ 40,335	$ 13,961,917	$ 13,874,977	$ 6,539,637	$ 1,072,820	$ 7,612,457

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, 2024

Composition of Cash Balance:		
Cash & Deposits in Transit	$	593,252
Checking accounts		
Farmers & Drovers - Treasurer		393,277
Farmers & Drovers - Law Library		25,779
Farmers & Drovers - County Attorney		129
Farmers & Drovers - Sheriff		2,568
Emprise		10,544
Citizens State Bank		112,254
Farmers & Drovers - Money Market Account		9,013,520
The Citizens State Bank - Money Market Account		1,021,180
SBKC Money Market-PBC		432
State of Kansas Pooled Money Investment Portfolio		2,838,692
Certificates of Deposit		
Farmers & Drovers		600,000
Emprise		500,000
Farmers State Bank		500,000
The Citizens State Bank		1,000,000
Bank of the Flint Hills		1,000,000
Total Cash Balance		17,611,627
Less: Agency Funds per Schedule 3		(9,999,170)
Total Reporting Entity	$	7,612,457

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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did not hold a revenue neutral rate hearing for this year.

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

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

Note 1 - Significant Accounting Policies (Cont.)

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. 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.

K.S.A. 10-1116b requires that lease purchase agreements contain a nonappropriation clause. The lease for the purchase of the EMS building did not specifically state this clause. The building is on the multi-year capital improvement plan with payments scheduled from the multi-year capital improvement fund.

K.S.A. 9-1402 require that funds be adequately secured at all times. There were various time periods in which all funds were not properly secured.

Management is not aware of any other 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. The rating of the Municipality's investments is noted below.

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 2024 beginning May 1st and November 20th. All deposits were legally secured at December 31, 2024.

Note 3 – Deposits and Investments (Cont.)

At December 31, 2024, the County's carrying amount of deposits was $14,772,935 and the bank balance was $14,421,179. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,353,683 was covered by federal depository insurance, $9,621,102 was collateralized with securities held by the pledging financial institutions' agents in Morris County's name, $1,300,000 was collateralized with an irrevocable letter of credit, and the balance of $2,146,394 was unsecured under a designated peak period agreement.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or 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, 2024, the County had the following investment with maturities of less than one year:

Investment Type	Cost	Maturrity Less than 1	Rating
Kansas Municipal Investment Pool Overnight Pool	$2,838,692	$2,838,692	N/A

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

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 2024, 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 Reserve	19-119	$ 150,000
General	Capital Improvement Reserve	19-120	300,000
Road & Bridge	Equipment Reserve	19-119	472,000
Road & Bridge	Capital Improvement Reserve	19-120	28,000
Bridge Bond Fund	Special Bridge	Res 2020-08	1,137,451
Noxious Weed	Equipment Reserve	19-119	35,000

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 9.26% for the fiscal ended December 31, 2024. Contributions to the pension plan from the Morris County were $266,943 for the year ended December 31, 2024.

Net Pension Liability - At December 31, 2024, Morris County's proportionate share of the collective net pension liability reported by KPERS was $2,559,909. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024 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	$2,715,000	$ 0	$ 205,000	$ 2,510,000	$ 54,300
Public Building Commission									
Series 2018A	3%	8/28/2018	1,175,000	9/1/2026	475,000	0	150,000	325,000	14,700
Series 2018B	4.12-4.3%	8/29/2018	2,520,000	9/1/2038	2,520,000	0	0	2,520,000	105,984
Finance lease									
EMS building	2%	5/17/2022	390,000	5/15/2026	234,000	0	78,000	156,000	4,680
Total Contractual Indebtedness					$ 5,944,000	$ 0	$ 433,000	$ 5,511,000	$ 179,664

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	2025	2026	2027	2028	2029	2030-2034	2035-2038	Total
Principal								
Public Building Commission								
Series 2018A	$ 160,000	$ 165,000	$ 0	$ 0	$ 0	$ 0	$ 0	$ 325,000
Series 2018B	0	0	165,000	175,000	180,000	1,020,000	980,000	2,520,000
Morris County								
Series 2020	205,000	210,000	215,000	220,000	225,000	1,180,000	255,000	2,510,000
EMS building	78,000	78,000	0	0				156,000
Total Principal	443,000	453,000	380,000	395,000	405,000	2,200,000	1,235,000	5,511,000
Interest								
Public Building Commission								
Series 2018A	9,750	4,950	0	0	0	0	0	14,700
Series 2018B	105,984	105,984	105,984	99,186	91,976	341,842	107,500	958,456
Morris County								
Series 2020	50,200	46,100	41,900	37,600	33,200	97,500	5,100	311,600
EMS building	3,120	1,560	0	0	0	0	0	4,680
Total Interest	169,054	158,594	147,884	136,786	125,176	439,342	112,600	1,289,436
Total Principal & Interest	$ 612,054	$ 611,594	$ 527,884	$ 531,786	$ 530,176	$ 2,639,342	$ 1,347,600	$ 6,800,436

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, 2024.

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, 2024.

As of September 1, 2024, the County implemented a self-funded health insurance plan that is estimated to cost the County $1,126,435 per year. The plan contains an individual stop loss provision in the amount of $25,000 per insured. The annual maximum estimated cost to the County for the stop loss coverage is $571,905. The County opted to fully fund the maximum liability for the stop loss provision. The County remits the stop loss estimated amount plus the monthly administration fee to the health insurance provider on a monthly basis. In addition, it was estimated that the County's annual liability for expected claims that fall below the stop loss threshold would be $554,530. This amount is deposited on a monthly basis into a County health insurance checking account. The health insurer pulls (via an ACH weekly) from this account to cover actual claims.

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 2024. 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 City of Council Grove has appealed those cases to the Court of Appeals. All other tax years are still pending. An unfavorable decision could have a material impact on the County.

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.

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 – Capital Projects

The County is in the process of remodeling and adding to the sheriff's office and jail. The estimated cost of the project is $1,077,077. As of December 31, 2024, the County had expended $1,068,437.

Note 15 – Grants

During 2022, the county was notified that it had been awarded a Kansas Department of Transportation Access Innovation and Collaboration grant in the amount of $507,465 to construct a building to house the public transportation vehicles. The total project cost is $563,850 with KDOT paying 90% and the county 10%. No funds have been expended to date.

During 2023, the county was notified that it had been awarded a Kansas Department of Transportation High-Risk Rural Roads FY2025 grant in the amount of $365,000 to assist in a signage project. As of December 31, 2024, the County had expended $59,617 in preliminary engineering costs.

During 2024, the County was awarded a JAG grant for $83,840 for the purchase of license plate readers for law enforcement. As of December 31, 2024, no funds had been expended or received.

Note 16 – 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, 2024

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 3,748,593	$ 0	$ 3,748,593	$ 3,578,636	$ (169,957)
Special Purpose Funds					
Road & Bridge	3,745,150	0	3,745,150	3,613,615	(131,535)
Special Bridge	894,469	0	894,469	233,774	(660,695)
Reappraisal	216,000	0	216,000	193,885	(22,115)
County Health	140,656	122,536	263,192	261,782	(1,410)
Noxious Weed	222,900	0	222,900	205,171	(17,729)
Ambulance	257,656	0	257,656	254,198	(3,458)
Mental Health	76,500	0	76,500	71,500	(5,000)
Hospital Maintenance	195,312	0	195,312	185,112	(10,200)
Employee Benefits	1,761,000	0	1,761,000	1,511,702	(249,298)
Consolidated 911	303,800	0	303,800	97,556	(206,244)
Bond & Interest Fund					
Bond & Interest	284,300	0	284,300	259,300	(25,000)
Business Fund					
Solid Waste Disposal	476,700	0	476,700	413,147	(63,553)

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, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

GENERAL FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes				
Property Taxes	$ 2,445,317	$ 2,294,746	$ 2,270,170	$ 24,576
Transient Guest	19,651	19,523	19,000	523
Penalty & Int Rec'd and Paid Out	40,493	49,569	25,000	24,569
Total Taxes	2,505,461	2,363,838	2,314,170	49,668
Intergovernmental				
Sales Tax	594,164	571,880	600,000	(28,120)
Flood	3,327	2,187	0	2,187
Public transportation-KDOT	103,751	109,878	80,000	29,878
Lake Patrol	26,276	22,650	25,640	(2,990)
Total Intergovernmental	727,518	706,595	705,640	955
Licenses & fees				
Officer Fees	79,725	76,980	70,000	6,980
Public Trans fares & donations	22,333	21,432	18,000	3,432
Miscellaneous fees & reimbursement	32,253	61,517	0	61,517
Total Licenses & fees	134,311	159,929	88,000	71,929
Use of Money & Property				
Interest on Investments	214,539	282,599	35,000	247,599
Leased Lands	5,300	5,700	5,300	400
Copy & Fax	7,993	9,646	0	9,646
Total Use of Money & Prop	227,832	297,945	40,300	257,645
Other Reimbursements & misc	9,208	16,792	10,000	6,792
Total Receipts	$ 3,604,330	$ 3,545,099	$ 3,158,110	$ 386,989

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, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

GENERAL FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures				
County Commission	$ 72,518	$ 77,425	$ 75,900	$ 1,525
County Clerk	123,156	142,302	135,700	6,602
County Treasurer	194,966	211,839	212,400	(561)
County Attorney	162,975	204,915	200,630	4,285
County Register of Deeds	108,188	106,078	115,623	(9,545)
Courthouse - General Expense	616,934	556,843	600,000	(43,157)
District Court	47,328	52,358	54,778	(2,420)
Election	51,032	88,626	82,000	6,626
Dispatch	246,952	253,191	250,200	2,991
Sheriff	595,080	632,278	562,000	70,278
Jail	234,668	288,354	283,500	4,854
Emergency Preparedness	24,207	29,725	24,250	5,475
Juvenile Detention	5,819	30,002	25,000	5,002
Public Transportation	156,142	172,897	189,000	(16,103)
Sanitarian	20,421	18,671	25,500	(6,829)
Appropriations	253,699	263,132	244,862	18,270
Cash Forward	0	0	467,250	(467,250)
Transfers out	450,000	450,000	200,000	250,000
Adjustments for Budget Credits	0	0	0	0
Total Expenditures	3,364,085	3,578,636	3,748,593	(169,957)
Receipts Over (Under) Expenditures	240,245	(33,537)	$ (590,483)	$ 556,946
Unencumbered Cash, January 1	469,298	709,543		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, December 31	$ 709,543	$ 676,006		

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, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

ROAD & BRIDGE

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 2,530,607	$ 3,050,078	$ 3,010,629	$ 39,449
State of Kansas-Special City/County	318,208	318,324	318,032	292
State of Kansas-Equalization	2,546	3,479	5,800	(2,321)
Federal Entitlement	18,818	20,013	17,562	2,451
Fuel Reimbursements	88,844	87,264	70,000	17,264
Other reimbursements	299,247	210,302	100,000	110,302
Total Receipts	3,258,270	3,689,460	3,522,023	167,437
Expenditures				
Personal Services	728,812	823,368	850,000	(26,632)
Commodities	1,690,048	1,880,550	1,900,000	(19,450)
Contractual Services	234,298	340,151	300,000	40,151
Capital Outlay	235,825	69,546	60,000	9,546
Transfers Out	440,000	500,000	400,000	100,000
Cash Forward	0	0	235,150	(235,150)
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	3,328,983	3,613,615	3,745,150	(131,535)
Receipts Over (Under) Expenditures	(70,713)	75,845	$ (223,127)	$ 298,972
Unencumbered Cash, January 1	449,988	379,275		
Unencumbered Cash, December 31	$ 379,275	$ 455,120		

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, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

SPECIAL BRIDGE

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 11,575	$ 1,583	$ 0	$ 1,583
Sale of Materials & Reimbursements	0	0	0	0
Transfer in	0	1,137,451	0	1,137,451
Total Receipts	11,575	1,139,034	0	1,139,034
Expenditures				
Bridge expense	333,066	233,774	894,469	(660,695)
Other	0	0	0	0
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	333,066	233,774	894,469	(660,695)
Receipts Over (Under) Expenditures	(321,491)	905,260	$ (894,469)	$ 1,799,729
Unencumbered Cash, January 1	1,183,004	861,513		
Unencumbered Cash, December 31	$ 861,513	$ 1,766,773		

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, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

REAPPRAISAL

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 181,531	$ 193,441	$ 190,844	$ 2,597
Copies, Maps, Printouts	5,301	4,539	3,000	1,539
Total Receipts	186,832	197,980	193,844	4,136
Expenditures				
Personal Services	157,390	156,771	165,000	(8,229)
Commodities	4,404	4,601	8,000	(3,399)
Contractual Services	9,971	32,033	30,000	2,033
Capital Outlay	2,698	480	8,000	(7,520)
Cash Forward	0	0	5,000	(5,000)
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	174,463	193,885	216,000	(22,115)
Receipts Over (Under) Expenditures	12,369	4,095	$ (22,156)	$ 26,251
Unencumbered Cash, January 1	32,932	45,301		
Prior year cancelled encumbrance	0	0		
Unencumbered Cash, December 31	$ 45,301	$ 49,396		

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, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

COUNTY HEALTH

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 123,832	$ 142,529	$ 140,618	$ 1,911
Flow thru receipts	117,322	122,536	0	122,536
Other receipts	0	0	0	0
Total Receipts	241,154	265,065	140,618	124,447
Expenditures				
Appropriation to Morris Co Hospital	127,002	132,656	132,656	0
Paid to MCH-flow thru funds	111,296	129,126	0	129,126
Cash Forward	0	0	8,000	(8,000)
Adjustments for budget credits	0	0	122,536	(122,536)
Total Expenditures	238,298	261,782	263,192	(1,410)
Receipts Over (Under) Expenditures	2,856	3,283	$ (122,574)	$ 125,857
Unencumbered Cash, January 1	3,166	6,022		
Unencumbered Cash, December 31	$ 6,022	$ 9,305		

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, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

NOXIOUS WEED

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 133,441	$ 76,997	$ 75,819	$ 1,178
Sales/reim	79,355	88,516	50,000	38,516
Total Receipts	212,796	165,513	125,819	39,694
Expenditures				
Personal Services	58,698	48,957	46,000	2,957
Commodities	129,499	110,781	150,000	(39,219)
Contractual Services	7,825	9,396	8,500	896
Capital Outlay	1,673	1,037	8,400	(7,363)
Cash Forward	0	0	10,000	(10,000)
Transfers Out	0	35,000	0	35,000
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	197,695	205,171	222,900	(17,729)
Receipts Over (Under) Expenditures	15,101	(39,658)	$ (97,081)	$ 57,423
Unencumbered Cash, January 1	110,708	125,809		
Unencumbered Cash, December 31	$ 125,809	$ 86,151		

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, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

AMBULANCE

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 238,673	$ 261,763	$ 257,656	$ 4,107
Other	0	0	0	0
Total Receipts	238,673	261,763	257,656	4,107
Expenditures				
Appropriation to Morris Co Hospital	247,227	243,556	243,656	(100)
Other	0	10,642	10,000	642
Cash Forward	0	0	4,000	(4,000)
Total Expenditures	247,227	254,198	257,656	(3,458)
Receipts Over (Under) Expenditures	(8,554)	7,565	$ 0	$ 7,565
Unencumbered Cash, January 1	8,220	(334)		
Unencumbered Cash, December 31	$ (334)	$ 7,231		

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, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

MENTAL HEALTH

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 69,756	$ 76,847	$ 76,488	$ 359
Other	0	0	0	0
Total Receipts	69,756	76,847	76,488	359
Expenditures				
Mental Health	64,000	64,000	64,000	0
Hetlinger	7,500	7,500	7,500	0
Cash Forward	0	0	5,000	(5,000)
Total Expenditures	71,500	71,500	76,500	(5,000)
Receipts Over (Under) Expenditures	(1,744)	5,347	$ (12)	$ 5,359
Unencumbered Cash, January 1	2,727	983		
Unencumbered Cash, December 31	$ 983	$ 6,330		

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, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

HOSPITAL MAINTENANCE FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Property Taxes	$ 170,945	$ 195,532	$ 195,035	$ 497
Other	0	0	0	0
Total Receipts	170,945	195,532	195,035	497
Expenditures				
Appropriation to Morris Co Hospital	174,016	185,112	185,312	(200)
Cash Forward	0	0	10,000	(10,000)
Total Expenditures	174,016	185,112	195,312	(10,200)
Receipts Over (Under) Expenditures	(3,071)	10,420	$ (277)	$ 10,697
Unencumbered Cash, January 1	5,427	2,356		
Unencumbered Cash, December 31	$ 2,356	$ 12,776		

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, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

EMPLOYEE BENEFITS

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 1,767,997	$ 1,479,782	$ 1,454,243	$ 25,539
Other	18,371	5,529	15,000	(9,471)
Total Receipts	1,786,368	1,485,311	1,469,243	16,068
Expenditures				
KPERS	250,546	287,591	300,000	(12,409)
Social Security & Medicare	200,480	214,768	220,000	(5,232)
Unemployment	2,667	2,857	3,000	(143)
Worker's Compensation	29,533	30,098	38,000	(7,902)
Health Insurance	903,179	970,138	1,075,000	(104,862)
Other	0	6,250	0	6,250
Cash Forward	0	0	125,000	(125,000)
Total Expenditures	1,386,405	1,511,702	1,761,000	(249,298)
Receipts Over (Under) Expenditures	399,963	(26,391)	$ (291,757)	$ 265,366
Unencumbered Cash, January 1	214,826	614,789		
Unencumbered Cash, December 31	$ 614,789	$ 588,398		

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, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

MORRIS COUNTY 911

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Telephone tax & interest	$ 65,019	$ 70,721	$ 60,000	$ 10,721
Other	0	0	0	0
Total Receipts	65,019	70,721	60,000	10,721
Expenditures				
911 Expense	80,371	97,556	303,800	(206,244)
Other	0	0	0	0
Total Expenditures	80,371	97,556	303,800	(206,244)
Receipts Over (Under) Expenditures	(15,352)	(26,835)	$ (243,800)	$ 216,965
Unencumbered Cash, January 1	368,812	353,460		
Unencumbered Cash, December 31	$ 353,460	$ 326,625		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2L

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

CAPITAL IMPROVEMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ 390,000	$ 328,000
Other reimbursements	1,344	0
Transfer from General	391,344	328,000
Expenditures		
Capital Improvements	258,213	522,262
Other	0	0
Total Expenditures	258,213	522,262
Receipts Over (Under) Expenditures	133,131	(194,262)
Unencumbered Cash, January 1	589,309	722,440
Unencumbered Cash, December 31	$ 722,440	$ 528,178

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2M

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

EQUIPMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ 500,000	$ 657,000
Other reimbursements/equipment sold	61,625	502,938
Total Receipts	561,625	1,159,938
Expenditures		
Equipment	1,401,591	827,955
Other	0	0
Total Expenditures	1,401,591	827,955
Receipts Over (Under) Expenditures	(839,966)	331,983
Unencumbered Cash, January 1	2,014,598	1,174,632
Prior Year Cancelled Encumbrance	0	40,335
Unencumbered Cash, December 31	$ 1,174,632	$ 1,546,950

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2N

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

EQUIPMENT RESERVE-COUNTY TECH

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ 0	$ 0
Other receipts	12,552	17,419
Total Receipts	12,552	17,419
Expenditures		
Technology expenditures	3,031	10,514
Other expenditures	0	0
Total Expenditures	3,031	10,514
Receipts Over (Under) Expenditures	9,521	6,905
Unencumbered Cash, January 1	6,609	16,130
Unencumbered Cash, December 31	$ 16,130	$ 23,035

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2O

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

DIVERSION

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 7,713	$ 15,049
Other receipts	0	0
Total Receipts	7,713	15,049
Expenditures		
Diversion expenditures	5,630	10,291
Other	0	0
Total Expenditures	5,630	10,291
Receipts Over (Under) Expenditures	2,083	4,758
Unencumbered Cash, January 1	6,351	8,434
Unencumbered Cash, December 31	$ 8,434	$ 13,192

MORRIS COUNTY, KANSAS

Schedule 2P

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023

REGISTERED OFFENDER

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 1,500	$ 1,660
Other receipts	0	0
Total Receipts	1,500	1,660
Expenditures		
Law enforcement & criminal prosecution	4,000	0
Other	0	0
Total Expenditures	4,000	0
Receipts Over (Under) Expenditures	(2,500)	1,660
Unencumbered Cash, January 1	3,680	1,180
Unencumbered Cash, December 31	$ 1,180	$ 2,840

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2Q

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

REGISTER OF DEEDS TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 7,662	$ 8,234
Other receipts	0	0
Total Receipts	7,662	8,234
Expenditures		
Technology equipment	0	8,148
Other	0	0
Total Expenditures	0	8,148
Receipts Over (Under) Expenditures	7,662	86
Unencumbered Cash, January 1	42,532	50,194
Unencumbered Cash, December 31	$ 50,194	$ 50,280

MORRIS COUNTY, KANSAS

Schedule 2R

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

TREASURER TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 1,842	$ 1,926
Other receipts	0	0
Total Receipts	1,842	1,926
Expenditures		
Technology equipment	0	5,760
Other	0	0
Total Expenditures	0	5,760
Receipts Over (Under) Expenditures	1,842	(3,834)
Unencumbered Cash, January 1	5,253	7,095
Unencumbered Cash, December 31	$ 7,095	$ 3,261

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2S

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

CLERK TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 1,752	$ 1,897
Other receipts	0	0
Total Receipts	1,752	1,897
Expenditures		
Technology equipment	475	2,786
Other	0	0
Total Expenditures	475	2,786
Receipts Over (Under) Expenditures	1,277	(889)
Unencumbered Cash, January 1	870	2,147
Unencumbered Cash, December 31	$ 2,147	$ 1,258

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2T

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

FEDERAL GRANT PROGRAMS

	ARPA Actual
Receipts	
Grant proceeds	$ 0
Other receipts	0
Total Receipts	0
Expenditures	
Program expenditures	26,186
Other	0
Total Expenditures	26,186
Receipts Over (Under) Expenditures	(26,186)
Unencumbered Cash, January 1	27,895
Unencumbered Cash, December 31	$ 1,709

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, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

BOND & INTEREST

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 277,782	$ 262,183	$ 258,849	$ 3,334
Other	0	0	0	0
Total Receipts	277,782	262,183	258,849	3,334
Expenditures				
Principal & Interest	258,300	259,300	259,300	0
Cash Forward	0	0	25,000	(25,000)
Total Expenditures	258,300	259,300	284,300	(25,000)
Receipts Over (Under) Expenditures	19,482	2,883	$ (25,451)	$ 28,334
Unencumbered Cash, January 1	12,386	31,868		
Unencumbered Cash, December 31	$ 31,868	$ 34,751		

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, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

SOLID WASTE DISPOSAL

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
User fees	$ 241,938	$ 413,139	$ 407,000	$ 6,139
Sale of scrap & reim	100,350	60,856	40,000	20,856
Total Receipts	342,288	473,995	447,000	26,995
Expenditures				
Transfer Station				
Personal Service	43,113	57,769	58,000	(231)
Commodities	2,888	4,484	6,500	(2,016)
Contractual	130,799	202,521	170,000	32,521
Capital Outlay	13,917	15,550	32,400	(16,850)
Recycling Center				
Personal Service	127,133	110,209	132,000	(21,791)
Commodities	9,769	9,064	21,600	(12,536)
Contractual	10,440	12,070	16,200	(4,130)
Capital Outlay	6,550	1,480	30,000	(28,520)
Cash Forward	0	0	10,000	(10,000)
Total Expenditures	344,609	413,147	476,700	(63,553)
Receipts Over (Under) Expenditures	(2,321)	60,848	$ (29,700)	$ 90,548
Unencumbered Cash, January 1	45,594	43,273		
Unencumbered Cash, December 31	$ 43,273	$ 104,121		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2W

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Totals for the Prior Year Ended December 31, 2023

BRIDGE PROJECTS FUND

	Prior Year Actual	Current Year Actual
Receipts		
KDOT reimbursement	$ 1,000,000	$ 0
Interest income	51,845	7,545
Total Receipts	1,051,845	7,545
Expenditures		
Bridge projects	1,734,095	0
Transfer to Special Bridge	0	1,137,451
Total Expenditures	1,734,095	1,137,451
Receipts Over (Under) Expenditures	(682,250)	(1,129,906)
Unencumbered Cash, January 1	1,819,701	1,137,451
Unencumbered Cash, December 31	$ 1,137,451	$ 7,545

MORRIS COUNTY, KANSAS

Schedule 2X

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

TRUST FUNDS

	Law Library	Prosecuting Attorney	County Atty Worthless Checks	Treasurer's Special Auto	Oil & Gas Trust Fund	Bond Supervision Fee	Juvenile Diversion Fee	Forfeiture Seizure/Asset Fingerprint	Self Funded Health
Receipts									
Fees	$ 4,810	$ 645	$ 3,720	$ 53,632	$ 0	$ 2,163	$ 60	$ 26,572	228,097
Other	0	0	0	0	0	0	0	0	0
Total Receipts	4,810	645	3,720	53,632	0	2,163	60	26,572	228,097
Expenditures									
Program Expenditures	340	301	3,591	36,797	0	0	0	14,380	116,403
Transfer to General	0	0	0	0	0	0	0	0	0
Total Expenditures	340	301	3,591	36,797	0	0	0	14,380	116,403
Receipts Over (Under) Expenditure	4,470	344	129	16,835	0	2,163	60	12,192	111,694
Unencumbered Cash, January 1	21,309	3,676	584	17,419	22,729	12,028	3,188	9,154	0
Unencumbered Cash, December 3	$ 25,779	$ 4,020	$ 713	$ 34,254	$ 22,729	$ 14,191	$ 3,248	$ 21,346	$ 111,694

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 3

Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

AGENCY FUNDS

Fund	Cash Balance Jan 1	Cash Receipts	Cash Disbursements	Cash Balance Dec 31
Alcohol & Drug Program	$ 12,448	$ 11,166	$ 12,488	$ 11,126
Anti-Drug Program	56	1,300	897	459
Court Trustee Fees	5,996	0	0	5,996
Sales Tax Collections	0	377,871	377,871	0
Drivers Licenses	0	19,669	19,669	0
Payroll Withholding-misc ins	229	13	0	242
Fish & Game Licenses	0	1,434	1,434	0
State Motor Vehicle Fees	0	528,499	528,499	0
Fees & Permits	0	2,955	2,955	0
Stray Animal Sale	1,807	4,179	2,905	3,081
Sheriff Sale	1,193	2,254	2,254	1,193
Tax Collections	10,265,749	16,004,699	16,308,543	9,961,905
State Buildings	0	151,289	151,289	0
Schools	6,460	5,333,007	5,335,094	4,373
Cities	(183)	1,583,221	1,583,038	0
Townships	0	46,286	46,286	0
Cemeteries	24	84,591	84,562	53
Special Districts	8,007	638,866	636,131	10,742
Total	$ 10,301,786	$ 24,791,299	$ 25,093,915	$ 9,999,170

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 4

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

RELATED MUNICIPAL ENTITY
MORRIS COUNTY PUBLIC BUILDING COMMISSION

	2018A P&I Account	2018B P&I Account	Total
Receipts			
Morris County Hospital	$ 164,164	$ 107,310	$ 271,474
Transfer in	0	0	0
Other receipts	345	228	573
Total Receipts	164,509	107,538	272,047
Expenditures			
Bond, interest & fees	164,800	107,634	272,434
Transfer out	0	0	0
Project expenditures	0	0	0
Total Expenditures	164,800	107,634	272,434
Receipts Over (Under) Expenditures	(291)	(96)	(387)
Unencumbered Cash, January 1	614	205	819
Unencumbered Cash, December 31	$ 323	$ 109	$ 432

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 5

Reconciled 2023 Tax Roll
For the Year Ended December 31, 2024

Original Tax Roll Abstract		
Ad Valorem	$	11,020,948
Specials		353,311
16/20M		103,186
Personal Property		649,113
Oil		121,462
State Assessed		2,908,536
Subsequent Adjustments		
Added Tax		9,583
Abated Tax		(37,240)
	$	15,128,899
Tax Roll Collections		
2023 Collections	$	9,941,725
2024 Collections		4,984,745
Uncollected Tax		
Real Estate Redemptions		193,053
Personal Property Tax Warrants		9,376
Uncollected Current		0
	$	15,128,899

See Accompanying Auditors' Report.