MORTON COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2025

MORTON COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2025

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Title Page	
Table of Contents	i-ii
FINANCIAL SECTION	
Independent Auditor's Report	1-3
STATEMENT 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
Notes to the Financial Statement	5-16
REGULATORY REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)	18
SCHEDULE 2	
Schedule of Receipts and Expenditures -	
A. General Fund	20
B. Airport Fund	25
C. Capital Improvement Fund	26
D. Council on Aging Fund	27
E. County Fair Fund	28
F. County Health Fund	29
G. Developmental Disabled Fund	30
H. Emergency Services Fund	31
I. Employee Benefits Fund	32
J. Extension Council Fund	33
K. Historical Records Fund	34
L. Hospital Fund	35
M. Library Fund	36
N. Mental Health Fund	37
O. Noxious Weed Fund	38
P. Opioids Settlement Fund	39
Q. Road and Bridge Fund	40
R. Rural Fire District Fund	41
S. Sheriff Fund	42
T. Soil Conservation Fund	43
U. Ambulance Gifts and Donations Fund	44
V. Bio-Terrorism Fund	45

(continued)

MORTON COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2025

TABLE OF CONTENTS

	Page
(continued)	
W. County Clerk's Technology Fund	46
X. County Treasurer's Technology Fund	47
Y. E-Community Loan Fund	48
Z. Emergency 911 Fund	49
AA. Equipment Reserve Fund	50
AB. Golf Course Gifts and Donations Fund	51
AC. Health Department Grants Fund	52
AD. Motor Vehicle Operating Fund	53
AE. Opportunity Program Fund	54
AF. Prosecutor's Training Fund	55
AG. Register of Deeds' Technology Fund	56
AH. Revolving Micro Loan Fund	57
AI. Special Alcohol and Drug Program Fund	58
AJ. Special Ambulance Fund	59
AK. Special Economic Development Fund	60
AL. Special Fire Equipment Fund	61
AM. Special Highway Fund	62
AN. Special Law Enforcement Trust Fund	63
AO. Special Prosecutor's Trust Fund	64
AP. Special Noxious Weed Equipment Fund	65
AQ. Special Road Machinery Fund	66
AR. Debt Service Fund	68
SCHEDULE 3	
Agency Funds - Schedule of Receipts and Disbursements	70
OTHER SUPPLEMENTARY INFORMATION	
SCHEDULE 4	
General Fund - Schedule of Receipts and Expenditures - Actual and Budget	72-75
SCHEDULE 5	
Reconciliation of 2024 Tax Roll	76

FINANCIAL

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Morton County Courthouse
Elkhart, Kansas 67950

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Morton County, Kansas (the County), a municipality, as of and for the year ended December 31, 2025, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide's (KMAAG)* regulatory basis of accounting and budget laws as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County, as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws, 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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (the financial statement) as a whole. The regulatory basis summary of expenditures – actual and budget and the regulatory basis individual fund schedules of receipts and expenditures, and the regulatory basis schedule of receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented under the provisions of the *KMAAG*. In addition, the other supplementary information (Schedules 4 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures

applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS and the *KMAAG*, the financial statement of the County as of and for the year ended December 31, 2024, (not presented herein), and have issued our report thereon dated July 3, 2025, which contained an unmodified opinion on the financial statement. The 2024 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2024 actual column (2024 comparative information) presented in the regulatory basis individual fund schedules of receipts and expenditures for the year ended December 31, 2025, (Schedules 2 and 4 as listed in the table of contents), is presented for purposes of additional analysis and is not a required part of the financial statement. Such 2024 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 2024 financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 financial statement or to the 2024 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

August 7, 2026

MORTON COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Unencumbered Cash Balance 01-01-25	Receipts	Expenditures	Unencumbered Cash Balance 12-31-25	Add Payables and Encumbrances	Treasurer's Cash Balance 12-31-25
General	$ 3,183,651	$ 2,980,504	$ 2,972,037	$ 3,192,118	$ 33,564	$ 3,225,682
Special Purpose Funds						
Airport	54,936	781,445	765,674	70,707	643	71,350
Capital Improvement	255,112	455,235	58,562	651,785	400	652,185
Council on Aging	66	79,634	79,700	-	-	-
County Fair	205	86,983	87,188	-	-	-
County Health	98,440	355,704	324,560	129,584	423	130,007
Developmental Disabled	32	4,876	4,908	-	-	-
Emergency Services	180,890	449,099	423,237	206,752	2,663	209,415
Employee Benefits	100,384	1,635,465	1,620,897	114,952	3,232	118,184
Extension Council	387	112,552	112,939	-	-	-
Historical Records	307	103,511	103,818	-	-	-
Hospital	6	1,080,746	1,080,752	-	-	-
Library	646	181,813	182,459	-	-	-
Mental Health	55	4,992	5,000	47	-	47
Noxious Weed	151,843	243,420	156,313	238,950	-	238,950
Opioids Settlement	14,052	3,998	7,500	10,550	-	10,550
Road and Bridge	680,549	1,220,334	1,407,920	492,963	96,550	589,513
Rural Fire District	42,159	31,956	58,968	15,147	1,736	16,883
Sheriff	165,059	626,655	528,508	263,206	2,896	266,102
Soil Conservation	80	17,603	17,683	-	-	-
Ambulance Gifts and Donations	7,827	2,771	695	9,903	-	9,903
Bio-Terrorism	9,864	8,345	8,247	9,962	1,526	11,488
County Clerk's Technology	9,166	1,214	400	9,980	-	9,980
County Treasurer's Technology	10,387	1,215	5,934	5,668	-	5,668
E-Community Loan	34,565	18,168	22,368	30,365	-	30,365
Emergency 911	328,177	70,059	56,758	341,478	-	341,478
Equipment Reserve	119,282	82,984	14,370	187,896	-	187,896
Golf Course Gifts and Donations	1,474	3,500	3,562	1,412	-	1,412
Health Department Grants	-	31,200	31,200	-	-	-
Motor Vehicle Operating	-	22,357	22,357	-	-	-
Opportunity Program	-	7,500	-	7,500	-	7,500
Prosecutor's Training	8,578	303	57	8,824	-	8,824
Register of Deeds' Technology	23,274	4,856	1,200	26,930	-	26,930
Revolving Micro Loan	1,723	-	-	1,723	-	1,723
Special Alcohol and Drug Program	2,660	1,775	-	4,435	-	4,435
Special Ambulance	237,520	-	2,330	235,190	-	235,190
Special Economic Development	128,015	5,000	5,373	127,642	-	127,642
Special Fire Equipment	186,459	-	-	186,459	-	186,459
Special Highway	6,019	150,000	-	156,019	-	156,019
Special Law Enforcement Trust	49,979	3,903	-	53,882	-	53,882
Special Prosecutor's Trust	574	-	-	574	-	574
Special Noxious Weed Equipment	128,962	-	-	128,962	-	128,962
Special Road Machinery	245,470	-	50,000	195,470	50,000	245,470
Total Special Purpose Funds	3,285,183	7,891,171	7,251,437	3,924,917	160,069	4,084,986
Bond and Interest Funds						
Debt Service	-	1,944,475	1,791,250	153,225	1,150,000	1,303,225
Total Reporting Entity (excluding Agency Funds) (memorandum only)	$ 6,468,834	$ 12,816,150	$ 12,014,724	$ 7,270,260	$ 1,343,633	$ 8,613,893

Composition of Cash		
Demand and savings deposits:		
Dream First Bank	$ 17,609,447	
Plus deposits in transit	1,078,307	
Less outstanding checks	(3,177,519)	
Total demand and savings deposits		$ 15,510,235
Change funds		950
Total cash		15,511,185
Less Agency Funds per Schedule 3		(6,897,292)
Total Treasurer's cash (excluding Agency Funds)		$ 8,613,893

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

1. Summary of significant accounting policies

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

A. Financial reporting entity

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

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

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

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

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

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

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

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

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

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

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

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

The balance of this page is intentionally blank.

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types

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

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

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

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

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

D. Cash and investments

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

E. Property taxes and special assessments

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

The balance of this page is intentionally blank.

1. Summary of significant accounting policies (continued)

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

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

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2025, the special assessment taxes levied are a lien on the property.

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

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

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

The balance of this page is intentionally blank.

2. Stewardship, compliance and accountability

A. Budgetary information

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for 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 County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments to the current year budget. There was a qualifying budget adjustment for grants resulting in additional budget authority for the Airport fund in the amount of $717,451. There was a qualifying budget adjustment for no fund warrants resulting in additional budget authority for the No Fund Warrants fund in the amount of $1,500,000.

The legal level of budgetary control is the fund level. The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds.

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

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

Ambulance Gifts and Donations
Bio-Terrorism
County Clerk's Technology
County Treasurer's Technology
E-Community Loan

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

Emergency 911
Equipment Reserve
Golf Course Gifts and Donations
Health Department Grants
Motor Vehicle Operating
Opportunity Program
Prosecutor's Training
Register of Deeds' Technology
Revolving Micro Loan
Special Alcohol and Drug Program
Special Ambulance
Special Economic Development
Special Fire Equipment
Special Highway
Special Law Enforcement Trust
Special Prosecutor's Trust
Special Noxious Weed Equipment
Special Road Machinery

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

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

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2025.

3. Detailed notes on all funds

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

Cash on hand	$	950
Carrying amount of deposits		15,510,235
Total cash	$	15,511,185

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county itself, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)
requires the banks to pledge securities for deposits in excess of FDIC coverage. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of credit risk
State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial credit risk - deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The County does not use designated "peak periods".

At December 31, 2025, the County's carrying amount of deposits was $15,510,235 and the bank balance was $17,609,447. The entire bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $17,609,447 was covered by federal depository insurance. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Dream First Bank
FDIC coverage	$ 17,609,447
Pledged securities at market value	-
Total coverage	$ 17,609,447
Funds on deposit	$ 17,609,447
Funds at risk	$ -

Custodial credit risk - investments
Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments of this type at December 31, 2025.

3. Detailed notes on all funds (continued)

B. Capital projects in process

Capital project authorizations with approved change orders compared to expenditures from inception to December 31, 2025, are as follows:

	Project Authorization	Expenditures to Date	Committed
Airport grant project	$ 797,182	$ 797,182	$ -
Landfill pit	119,108	119,108	-

C. Long-term contractual liabilities

Changes in long-term contractual liabilities for the County for the year ended December 31, 2025, were as follows:

Issue	Date of Issue	Maximum Interest Rate	Amount of Issue	Date of Final Maturity	Balance January 1, 2025	Additions	Reductions/ Payments	Balance December 31, 2025	Interest Paid
No fund warrants:									
Series 2023	11-28-23	4.63%	$ 500,000	12-01-27	$ 375,000	$ -	$ 125,000	$ 250,000	$ 17,344
Series A, 2024	02-01-24	5.00%	500,000	02-01-28	500,000	-	125,000	375,000	23,906
Series A, 2025	10-28-25	4.75%	1,500,000	11-01-29	-	1,500,000	-	1,500,000	-
Total no fund warrants					875,000	1,500,000	250,000	2,125,000	41,250
Finance leases:									
Caterpillar track loader	06-13-19	4.15%	174,225	06-13-26	86,704	-	19,743	66,961	3,598
Caterpillar wheel loader	08-10-20	2.60%	239,512	08-10-26	50,392	-	50,392	-	1,310
Body cameras	02-13-23	3.70%	111,545	02-13-27	59,397	-	19,084	40,313	2,516
Total finance leases					196,493	-	89,219	107,274	7,424
Total contractual indebtedness					$ 1,071,493	$ 1,500,000	$ 339,219	$ 2,232,274	$ 48,674

Current maturities of long-term contractual liabilities and interest through maturity are as follows:

	Year				
	2026	2027	2028	2029	Total
Principal:					
No fund warrants	$ 625,000	$ 625,000	$ 500,000	$ 375,000	$ 2,125,000
Finance leases	86,752	20,522	-	-	107,274
Total principal	711,752	645,522	500,000	375,000	2,232,274
Interest:					
No fund warrants	29,844	18,125	6,250	6,250	60,469
Finance leases	4,589	1,078	-	-	5,667
Total interest	34,433	19,203	6,250	6,250	66,136
Total principal and interest	$ 746,185	$ 664,725	$ 506,250	$ 381,250	$ 2,298,410

Legal debt margin

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

3. Detailed notes on all funds (continued)

D. Interfund transfers
Interfund operating transfers are as follows:

From	To	Regulatory Authority	Amount
General	Equipment Reserve	19-119	$ 50,000
Capital Improvement	General	19-120	25,000
Opioids Settlement	Opportunity Program	75-777	7,500
Road and Bridge	Special Highway	68-590	150,000
Sheriff	Equipment Reserve	19-119	18,221
Motor Vehicle Operating	General	8-145	3,168
Total			$ 253,889

4. Other information

A. Risk management and self-insurance
The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability, crime and surety insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 113 participating members.

The County pays an annual premium to the Kansas County Association Multi-Line Pool for its insurance coverage. The agreement to participate provides that the Kansas County Association Multi-Line Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas County Association Multi-Line Pool.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties, a public entity risk pool currently operating as a common risk management and insurance program for 97 participating members.

The County pays an annual premium to the Kansas Workers Risk Cooperative for Counties for its insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative of Kansas will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas Workers Risk Cooperative of Kansas management.

4. Other information (continued)

B. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care of $583,790 reported as landfill closure and post-closure care liability at December 31, 2025, represents the cumulative amount reported to date based on the use of 14 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $3,659,239 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2025. The County estimates approximately 302.74 years remain prior to the closure of the landfill. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

C. Post-employment health care benefits

Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no direct cost to the County under this program.

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2025.

D. Compensated absences

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

Length of Service	Days of Vacation Accrued Annually
0-1 year	# of months worked previous year x .833
2-5 years	10 days
6-10 years	15 days
11+ years	20 days

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

4. Other information (continued)

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

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $225,980 for the year ended December 31, 2025.

Net pension liability: At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $1,868,519. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *KMAAG* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

4. Other information (continued)

F. Commitments and contingencies

Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state passthrough aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County at December 31, 2025.

Litigation

The County is a party to various claims, none of which are expected to have a material financial impact on the financial statement.

G. Subsequent events

Subsequent to December 31, 2025, the County entered into a subscription based technology arrangement in the amount of $41,012, and an equipment lease for a motor grader in the amount of $209,125.

Maturities of principal and interest through maturity are as follows:

	Year						
	2026	2027	2028	2029	2030	2031	Total
Principal:							
Finance lease	$ 111,502	$ 39,650	$ 41,864	$ 44,471	$ 6,601	$ 2,288	$ 246,376
Interest:							
Finance lease	841	6,610	4,644	2,295	370	66	14,826
Total principal and interest	$ 112,343	$ 46,260	$ 46,508	$ 46,766	$ 6,971	$ 2,354	$ 261,202

Regulatory Required Supplementary Information

MORTON COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 4,130,701	$ -	$ 4,130,701	$ 2,972,037	$ (1,158,664)
Special Purpose Funds					
Airport	79,100	717,451	796,551	765,674	(30,877)
Capital Improvement	693,530	-	693,530	58,562	(634,968)
Council on Aging	82,038	-	82,038	79,700	(2,338)
County Fair	88,829	-	88,829	87,188	(1,641)
County Health	374,250	-	374,250	324,560	(49,690)
Developmental Disabled	5,000	-	5,000	4,908	(92)
Emergency Services	463,068	-	463,068	423,237	(39,831)
Employee Benefits	1,707,132	-	1,707,132	1,620,897	(86,235)
Extension Council	115,000	-	115,000	112,939	(2,061)
Historical Records	106,250	-	106,250	103,818	(2,432)
Hospital	1,100,000	-	1,100,000	1,080,752	(19,248)
Library	186,000	-	186,000	182,459	(3,541)
Mental Health	5,000	-	5,000	5,000	-
Noxious Weed	253,626	-	253,626	156,313	(97,313)
Opioids Settlement	11,429	-	11,429	7,500	(3,929)
Road and Bridge	1,417,249	-	1,417,249	1,407,920	(9,329)
Rural Fire District	92,236	-	92,236	58,968	(33,268)
Sheriff	693,250	-	693,250	528,508	(164,742)
Soil Conservation	18,000	-	18,000	17,683	(317)
Bond and Interest Fund					
Debt Service	291,250	1,500,000	1,791,250	1,791,250	-

General Fund

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

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

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

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

Health and Sanitation
- *Solid Waste
- *Economic Development
- *Other

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 2,335,213	$ 2,117,814	$ 2,001,211	$ 116,603
Intergovernmental	39,080	29,067	15,000	14,067
Licenses and fees	438,250	362,932	111,000	251,932
Use of money and property	540,806	413,800	90,100	323,700
Other	24,133	28,723	25,000	3,723
Transfers in	5,478	28,168	-	28,168
Total receipts	3,382,960	2,980,504	$ 2,242,311	$ 738,193
Expenditures:				
General government:				
Courthouse general	433,049	477,953	$ 589,878	$ (111,925)
County Commission	150,853	152,893	152,329	564
County Clerk	141,200	179,337	170,503	8,834
County Treasurer	161,411	184,720	183,668	1,052
County Appraiser	202,371	207,217	215,274	(8,057)
Register of Deeds	102,006	103,708	103,617	91
Election	27,973	15,343	28,724	(13,381)
Data processing	135,297	134,274	126,806	7,468
Civic Center	76,304	80,628	93,246	(12,618)
Golf Course	244,790	266,901	275,211	(8,310)
Purchasing	16,407	17,425	23,275	(5,850)
Public safety:				
County Attorney	175,739	235,888	155,492	80,396
District Court	33,479	30,031	82,000	(51,969)
Diversion	4,852	6,647	18,000	(11,353)
Health and sanitation:				
Solid waste	303,003	437,296	551,702	(114,406)
Economic Development	38,456	39,147	46,580	(7,433)
Other	368,732	352,629	661,606	(308,977)
Transfers out	-	50,000	652,790	(602,790)
Total expenditures	2,615,922	2,972,037	$ 4,130,701	$ (1,158,664)
Receipts over expenditures	767,038	8,467		
Unencumbered cash, beginning of year	2,416,613	3,183,651		
Unencumbered cash, end of year	$ 3,183,651	$ 3,192,118		

Special Purpose Funds

Fund Descriptions

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

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

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

Capital Improvement:
This fund is used to account for monies levied to finance capital improvement projects within the County.

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

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

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

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

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

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

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

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

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

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

(continued)

Special Purpose Funds

(continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Special Purpose Funds

(continued)

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

Health Department Grants:
This fund is used to account for grant funds received by the health department.

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

Opportunity Program:
This fund is used to account for monies used for outreach efforts to education and assist county residents in pursuing vocational education.

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

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

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

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

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

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

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

(continued)

Special Purpose Funds

(continued)

Special Highway:

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

Special Law Enforcement Trust:

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

Special Prosecutor's Trust:

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

Special Noxious Weed Equipment:

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

Special Road Machinery:

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

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

MORTON COUNTY, KANSAS
Airport Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 85,536	$ 20,468	$ 21,064	$ (596)
Motor vehicle	1,901	3,226	5,359	(2,133)
Recreational vehicle	42	53	75	(22)
Delinquent property	863	734	-	734
Intergovernmental	-	738,997	717,451	21,546
Fuel sales	11,532	7,807	-	7,807
Use of money and property	10,360	10,160	10,000	160
Total receipts	110,234	781,445	$ 753,949	$ 27,496
Expenditures:				
General government:				
Personnel services	9,803	10,097	$ 10,100	$ (3)
Contractual services	129,677	748,101	749,451	(1,350)
Commodities	12,600	7,476	17,000	(9,524)
Capital outlay	-	-	20,000	(20,000)
Total expenditures	152,080	765,674	$ 796,551	$ (30,877)
Receipts over (under) expenditures	(41,846)	15,771		
Unencumbered cash, beginning of year	96,782	54,936		
Unencumbered cash, end of year	$ 54,936	$ 70,707		

MORTON COUNTY, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Delinquent property	$ 40	$ 88	$ -	$ 88
Intergovernmental	-	220,239	-	220,239
Other	774,787	234,908	-	234,908
Transfer in	-	-	262,790	(262,790)
Total receipts	774,827	455,235	$ 262,790	$ 192,445
Expenditures:				
General government:				
Commodities	140	-	$ -	$ -
Capital outlay	1,128,441	33,562	693,530	(659,968)
Transfer out	-	25,000	-	25,000
Total expenditures	1,128,581	58,562	$ 693,530	$ (634,968)
Receipts over (under) expenditures	(353,754)	396,673		
Unencumbered cash, beginning of year	608,866	255,112		
Unencumbered cash, end of year	$ 255,112	$ 651,785		

MORTON COUNTY, KANSAS
Council on Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 107,229	$ 73,744	$ 75,970	$ (2,226)
Motor vehicle	3,880	4,194	6,717	(2,523)
Recreational vehicle	67	67	94	(27)
Delinquent property	1,430	1,629	-	1,629
Total receipts	112,606	79,634	$ 82,781	$ (3,147)
Expenditures:				
General government:				
Contractual services	112,540	79,700	$ 82,038	$ (2,338)
Total expenditures	112,540	79,700	$ 82,038	$ (2,338)
Receipts over (under) expenditures	66	(66)		
Unencumbered cash, beginning of year	-	66		
Unencumbered cash, end of year	$ 66	$ -		

MORTON COUNTY, KANSAS
County Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 85,171	$ 81,922	$ 84,421	$ (2,499)
Motor vehicle	3,710	3,467	5,334	(1,867)
Recreational vehicle	63	54	75	(21)
Delinquent property	1,261	1,540	-	1,540
Total receipts	90,205	86,983	$ 89,830	$ (2,847)
Expenditures:				
Culture and recreation:				
Contractual services	90,000	87,188	$ 88,829	$ (1,641)
Total expenditures	90,000	87,188	$ 88,829	$ (1,641)
Receipts over (under) expenditures	205	(205)		
Unencumbered cash, beginning of year	-	205		
Unencumbered cash, end of year	$ 205	$ -		

MORTON COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 138,313	$ 159,878	$ 164,751	$ (4,873)
Motor vehicle	4,858	5,351	8,667	(3,316)
Recreational vehicle	83	86	121	(35)
Delinquent property	1,956	2,556	-	2,556
Intergovernmental	24,620	31,779	5,000	26,779
Charges for services	112,968	156,054	125,000	31,054
Total receipts	282,798	355,704	$ 303,539	$ 52,165
Expenditures:				
Health and sanitation:				
Personnel services	233,075	221,375	$ 231,750	$ (10,375)
Contractual services	38,804	37,997	47,500	(9,503)
Commodities	82,856	65,188	95,000	(29,812)
Capital outlay	2,128	-	-	-
Total expenditures	356,863	324,560	$ 374,250	$ (49,690)
Receipts over (under) expenditures	(74,065)	31,144		
Unencumbered cash, beginning of year	172,505	98,440		
Unencumbered cash, end of year	$ 98,440	$ 129,584		

MORTON COUNTY, KANSAS
Developmental Disabled Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 4,805	$ 4,609	$ 4,741	$ (132)
Motor vehicle	161	183	299	(116)
Recreational vehicle	3	3	4	(1)
Delinquent property	63	81	-	81
Total receipts	5,032	4,876	$ 5,044	$ (168)
Expenditures:				
General government:				
Contractual services	5,000	4,908	$ 5,000	$ (92)
Total expenditures	5,000	4,908	$ 5,000	$ (92)
Receipts over (under) expenditures	32	(32)		
Unencumbered cash, beginning of year	-	32		
Unencumbered cash, end of year	$ 32	$ -		

MORTON COUNTY, KANSAS
Emergency Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 340,541	$ 246,558	$ 254,126	$ (7,568)
Motor vehicle	10,734	13,361	21,336	(7,975)
Recreational vehicle	207	213	299	(86)
Delinquent property	4,357	4,697	-	4,697
Licenses and fees	188,419	184,270	88,000	96,270
Total receipts	544,258	449,099	$ 363,761	$ 85,338
Expenditures:				
Health and sanitation:				
Personnel services	336,468	345,157	$ 379,949	$ (34,792)
Contractual services	41,944	33,310	36,284	(2,974)
Commodities	35,651	44,770	46,835	(2,065)
Transfer out	76,000	-	-	-
Total expenditures	490,063	423,237	$ 463,068	$ (39,831)
Receipts over expenditures	54,195	25,862		
Unencumbered cash, beginning of year	126,695	180,890		
Unencumbered cash, end of year	$ 180,890	$ 206,752		

MORTON COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,286,538	$ 1,561,415	$ 1,609,472	$ (48,057)
Motor vehicle	50,872	48,146	80,615	(32,469)
Recreational vehicle	710	788	1,130	(342)
Delinquent property	17,778	25,116	-	25,116
Other	48	-	-	-
Total receipts	1,355,946	1,635,465	$ 1,691,217	$ (55,752)
Expenditures:				
General government:				
Social Security	192,253	198,916	$ 200,564	$ (1,648)
KPERS	271,543	293,434	269,634	23,800
Unemployment	1,857	13,547	2,416	11,131
Workers compensation	85,558	81,755	45,000	36,755
Life insurance	11,349	10,484	9,500	984
Health insurance	1,016,806	1,022,761	1,145,018	(122,257)
Retirement benefits	-	-	35,000	(35,000)
Total expenditures	1,579,366	1,620,897	$ 1,707,132	$ (86,235)
Receipts over (under) expenditures	(223,420)	14,568		
Unencumbered cash, beginning of year	323,804	100,384		
Unencumbered cash, end of year	$ 100,384	$ 114,952		

MORTON COUNTY, KANSAS
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 108,102	$ 106,156	$ 109,391	$ (3,235)
Motor vehicle	4,609	4,342	6,772	(2,430)
Recreational vehicle	76	69	95	(26)
Delinquent property	1,600	1,985	-	1,985
Total receipts	114,387	112,552	$ 116,258	$ (3,706)
Expenditures:				
General government:				
Contractual services	114,000	112,939	$ 115,000	$ (2,061)
Total expenditures	114,000	112,939	$ 115,000	$ (2,061)
Receipts over (under) expenditures	387	(387)		
Unencumbered cash, beginning of year	-	387		
Unencumbered cash, end of year	$ 387	$ -		

MORTON COUNTY, KANSAS
Historical Records Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 113,854	$ 97,087	$ 100,034	$ (2,947)
Motor vehicle	4,310	4,453	7,134	(2,681)
Recreational vehicle	72	71	100	(29)
Delinquent property	1,571	1,900	-	1,900
Total receipts	119,807	103,511	$ 107,268	$ (3,757)
Expenditures:				
Culture and recreation:				
Contractual services	119,500	103,818	$ 106,250	$ (2,432)
Total expenditures	119,500	103,818	$ 106,250	$ (2,432)
Receipts over (under) expenditures	307	(307)		
Unencumbered cash, beginning of year	-	307		
Unencumbered cash, end of year	$ 307	$ -		

MORTON COUNTY, KANSAS
Hospital Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 937,892	$ 1,021,467	$ 1,052,894	$ (31,427)
Motor vehicle	45,965	39,899	58,767	(18,868)
Recreational vehicle	802	612	824	(212)
Delinquent property	15,347	18,768	-	18,768
Total receipts	1,000,006	1,080,746	$ 1,112,485	$ (31,739)
Expenditures:				
Health and sanitation:				
Contractual services	1,000,000	1,080,752	$ 1,100,000	$ (19,248)
Total expenditures	1,000,000	1,080,752	$ 1,100,000	$ (19,248)
Receipts over (under) expenditures	6	(6)		
Unencumbered cash, beginning of year	-	6		
Unencumbered cash, end of year	$ 6	$ -		

MORTON COUNTY, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 186,067	$ 170,930	$ 176,150	$ (5,220)
Motor vehicle	7,728	7,426	11,658	(4,232)
Recreational vehicle	128	118	163	(45)
Delinquent property	2,723	3,339	-	3,339
Total receipts	196,646	181,813	$ 187,971	$ (6,158)
Expenditures:				
General government:				
Contractual services	196,000	182,459	$ 186,000	$ (3,541)
Total expenditures	196,000	182,459	$ 186,000	$ (3,541)
Receipts over (under) expenditures	646	(646)		
Unencumbered cash, beginning of year	-	646		
Unencumbered cash, end of year	$ 646	$ -		

MORTON COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 9,244	$ 4,361	$ 4,466	$ (105)
Motor vehicle	615	424	579	(155)
Recreational vehicle	10	6	8	(2)
Delinquent property	186	201	-	201
Total receipts	10,055	4,992	$ 5,053	$ (61)
Expenditures:				
Health and sanitation:				
Contractual services	10,000	5,000	$ 5,000	$ -
Total expenditures	10,000	5,000	$ 5,000	$ -
Receipts over (under) expenditures	55	(8)		
Unencumbered cash, beginning of year	-	55		
Unencumbered cash, end of year	$ 55	$ 47		

MORTON COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 205,212	$ 194,917	$ 200,883	$ (5,966)
Motor vehicle	7,866	8,236	12,856	(4,620)
Recreational vehicle	141	130	180	(50)
Delinquent property	2,594	3,089	-	3,089
Intergovernmental	3,271	-	-	-
Charges for services	21,764	36,306	10,000	26,306
Miscellaneous	593	742	-	742
Total receipts	241,441	243,420	$ 223,919	$ 19,501
Expenditures:				
Public works:				
Personnel services	73,138	40,009	$ 108,846	$ (68,837)
Contractual services	1,709	13,249	5,130	8,119
Commodities	52,154	103,055	139,650	(36,595)
Total expenditures	127,001	156,313	$ 253,626	$ (97,313)
Receipts over expenditures	114,440	87,107		
Unencumbered cash, beginning of year	37,403	151,843		
Unencumbered cash, end of year	$ 151,843	$ 238,950		

MORTON COUNTY, KANSAS
Opioids Settlement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental	$ 7,148	$ 3,998	$ 5,000	$ (1,002)
Total receipts	7,148	3,998	$ 5,000	$ (1,002)
Expenditures:				
Public safety:				
Contractual services	-	-	$ 11,429	$ (11,429)
Transfers out	-	7,500	-	7,500
Total expenditures	-	7,500	$ 11,429	$ (3,929)
Receipts over (under) expenditures	7,148	(3,502)		
Unencumbered cash, beginning of year	6,904	14,052		
Unencumbered cash, end of year	$ 14,052	$ 10,550		

MORTON COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,290,034	$ 648,830	$ 668,785	$ (19,955)
Motor vehicle	25,996	47,655	80,832	(33,177)
Recreational vehicle	570	785	1,133	(348)
Delinquent property	12,605	12,557	-	12,557
Intergovernmental	467,503	464,527	196,938	267,589
Other	144,477	45,980	100,000	(54,020)
Total receipts	1,941,185	1,220,334	$ 1,047,688	$ 172,646
Expenditures:				
Public Works:				
Personnel services	513,827	561,725	$ 521,939	$ 39,786
Contractual services	49,620	137,143	169,985	(32,842)
Commodities	590,594	559,052	725,325	(166,273)
Capital outlay	599,575	-	-	-
Transfers out	-	150,000	-	150,000
Total expenditures	1,753,616	1,407,920	$ 1,417,249	$ (9,329)
Receipts over (under) expenditures	187,569	(187,586)		
Unencumbered cash, beginning of year	492,980	680,549		
Unencumbered cash, end of year	$ 680,549	$ 492,963		

MORTON COUNTY, KANSAS
Rural Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 107,812	$ 26,365	$ 27,134	$ (769)
Motor vehicle	3,777	4,211	6,752	(2,541)
Recreational vehicle	66	67	95	(28)
Delinquent property	1,350	1,294	-	1,294
Other	-	19	-	19
Total receipts	113,005	31,956	$ 33,981	$ (2,025)
Expenditures:				
Public safety:				
Personnel services	24,717	25,466	$ 24,720	$ 746
Contractual services	26,151	21,265	23,484	(2,219)
Commodities	27,514	12,237	44,032	(31,795)
Capital outlay	30,799	-	-	-
Total expenditures	109,181	58,968	$ 92,236	$ (33,268)
Receipts over (under) expenditures	3,824	(27,012)		
Unencumbered cash, beginning of year	38,335	42,159		
Unencumbered cash, end of year	$ 42,159	$ 15,147		

MORTON COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 686,102	$ 524,585	$ 540,728	$ (16,143)
Motor vehicle	25,672	27,489	42,992	(15,503)
Recreational vehicle	465	434	603	(169)
Delinquent property	9,787	10,775	-	10,775
Intergovernmental	1,920	2,600	-	2,600
Licenses and fees	37,789	37,488	-	37,488
Other	734	23,284	-	23,284
Total receipts	762,469	626,655	$ 584,323	$ 42,332
Expenditures:				
Public safety:				
Personnel services	509,872	411,560	$ 546,000	$ (134,440)
Contractual services	60,227	70,024	76,000	(5,976)
Commodities	68,640	28,703	71,250	(42,547)
Capital outlay	15,525	-	-	-
Transfer out	30,000	18,221	-	18,221
Total expenditures	684,264	528,508	$ 693,250	$ (164,742)
Receipts over expenditures	78,205	98,147		
Unencumbered cash, beginning of year	86,854	165,059		
Unencumbered cash, end of year	$ 165,059	$ 263,206		

MORTON COUNTY, KANSAS
Soil Conservation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 23,222	$ 16,255	$ 16,722	$ (467)
Motor vehicle	998	939	1,454	(515)
Recreational vehicle	17	15	20	(5)
Delinquent property	343	394	-	394
Total receipts	24,580	17,603	$ 18,196	$ (593)
Expenditures:				
General government:				
Contractual services	24,500	17,683	$ 18,000	$ (317)
Total expenditures	24,500	17,683	$ 18,000	$ (317)
Receipts over (under) expenditures	80	(80)		
Unencumbered cash, beginning of year	-	80		
Unencumbered cash, end of year	$ 80	$ -		

MORTON COUNTY, KANSAS
Ambulance Gifts and Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 8,490	$ 2,771
Total receipts	8,490	2,771
Expenditures:		
General government:		
Contractual services	4,600	-
Commodities	1,560	695
Total expenditures	6,160	695
Receipts over expenditures	2,330	2,076
Unencumbered cash, beginning of year	5,497	7,827
Unencumbered cash, end of year	$ 7,827	$ 9,903

MORTON COUNTY, KANSAS
Bio-Terrorism Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 18,963	$ 8,345
Miscellaneous	4,938	-
Total receipts	23,901	8,345
Expenditures:		
Public safety:		
Contractual services	13,466	6,661
Commodities	4,490	1,586
Total expenditures	17,956	8,247
Receipts over expenditures	5,945	98
Unencumbered cash, beginning of year	3,919	9,864
Unencumbered cash, end of year	$ 9,864	$ 9,962

MORTON COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,661	$ 1,214
Total receipts	1,661	1,214
Expenditures:		
General government:		
Commodities	-	400
Total expenditures	-	400
Receipts over expenditures	1,661	814
Unencumbered cash, beginning of year	7,505	9,166
Unencumbered cash, end of year	$ 9,166	$ 9,980

MORTON COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,660	$ 1,215
Total receipts	1,660	1,215
Expenditures:		
General government:		
Commodities	-	5,934
Total expenditures	-	5,934
Receipts over (under) expenditures	1,660	(4,719)
Unencumbered cash, beginning of year	8,727	10,387
Unencumbered cash, end of year	$ 10,387	$ 5,668

MORTON COUNTY, KANSAS
E-Community Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 3,043	$ 18,168
Total receipts	3,043	18,168
Expenditures:		
Other public service:		
Contractual services	4,175	22,368
Total expenditures	4,175	22,368
Receipts under expenditures	(1,132)	(4,200)
Unencumbered cash, beginning of year	35,697	34,565
Unencumbered cash, end of year	$ 34,565	$ 30,365

MORTON COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 64,750	$ 70,059
Total receipts	64,750	70,059
Expenditures:		
Public safety:		
Contractual services	40,621	55,309
Commodities	-	1,449
Total expenditures	40,621	56,758
Receipts over expenditures	24,129	13,301
Unencumbered cash, beginning of year	304,048	328,177
Unencumbered cash, end of year	$ 328,177	$ 341,478

MORTON COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Miscellaneous	$ 11,430	$ 14,763
Transfer in	30,000	68,221
Total receipts	41,430	82,984
Expenditures:		
General government:		
Capital outlay	65,476	14,370
Total expenditures	65,476	14,370
Receipts over (under) expenditures	(24,046)	68,614
Unencumbered cash, beginning of year	143,328	119,282
Unencumbered cash, end of year	$ 119,282	$ 187,896

MORTON COUNTY, KANSAS
Golf Course Gifts and Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 2,845	$ 3,500
Total receipts	2,845	3,500
Expenditures:		
General government:		
Commodities	6,595	3,562
Total expenditures	6,595	3,562
Receipts under expenditures	(3,750)	(62)
Unencumbered cash, beginning of year	5,224	1,474
Unencumbered cash, end of year	$ 1,474	$ 1,412

MORTON COUNTY, KANSAS
Health Department Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 25,013	$ 31,200
Total receipts	25,013	31,200
Expenditures:		
Public safety:		
Contractual services	20,800	31,200
Commodities	4,213	-
Total expenditures	25,013	31,200
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ -

MORTON COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 22,133	$ 22,355
Other	-	2
Total receipts	22,133	22,357
Expenditures:		
General government:		
Personnel services	6,002	5,340
Contractual services	5,227	7,511
Commodities	4,231	6,338
Capital outlay	1,195	-
Transfer out	5,478	3,168
Total expenditures	22,133	22,357
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ -

MORTON COUNTY, KANSAS
Opportunity Program Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer in	$ -	$ 7,500
Total receipts	-	7,500
Expenditures:		
Public safety:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	-	7,500
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 7,500

MORTON COUNTY, KANSAS
Prosecutor's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 469	$ 303
Total receipts	469	303
Expenditures:		
Public safety:		
Contractual services	413	57
Total expenditures	413	57
Receipts over expenditures	56	246
Unencumbered cash, beginning of year	8,522	8,578
Unencumbered cash, end of year	$ 8,578	$ 8,824

MORTON COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 6,642	$ 4,856
Total receipts	6,642	4,856
Expenditures:		
General government:		
Contractual services	2,220	1,200
Commodities	10,439	-
Total expenditures	12,659	1,200
Receipts over (under) expenditures	(6,017)	3,656
Unencumbered cash, beginning of year	29,291	23,274
Unencumbered cash, end of year	$ 23,274	$ 26,930

MORTON COUNTY, KANSAS
Revolving Micro Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

MORTON COUNTY, KANSAS
Special Alcohol and Drug Program Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 1,120	$ 1,775
Total receipts	1,120	1,775
Expenditures:		
Health and sanitation:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	1,120	1,775
Unencumbered cash, beginning of year	1,540	2,660
Unencumbered cash, end of year	$ 2,660	$ 4,435

MORTON COUNTY, KANSAS
Special Ambulance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 76,000	$ -
Total receipts	76,000	-
Expenditures:		
Health and sanitation:		
Contractual services	5,958	2,330
Commodities	54,369	-
Total expenditures	60,327	2,330
Receipts over (under) expenditures	15,673	(2,330)
Unencumbered cash, beginning of year	221,847	237,520
Unencumbered cash, end of year	$ 237,520	$ 235,190

MORTON COUNTY, KANSAS
Special Economic Development Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ -	$ 5,000
Total receipts	-	5,000
Expenditures:		
General government:		
Contractual services	5,284	5,373
Capital outlay	4,000	-
Total expenditures	9,284	5,373
Receipts under expenditures	(9,284)	(373)
Unencumbered cash, beginning of year	137,299	128,015
Unencumbered cash, end of year	$ 128,015	$ 127,642

MORTON COUNTY, KANSAS
Special Fire Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer in	$ -	$ -
Total receipts	-	-
Expenditures:		
Public safety:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	186,459	186,459
Unencumbered cash, end of year	$ 186,459	$ 186,459

MORTON COUNTY, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer in	$ -	$ 150,000
Total receipts	-	150,000
Expenditures:		
Public works:		
Commodities	205,501	-
Capital outlay	11,404	-
Total expenditures	216,905	-
Receipts over (under) expenditures	(216,905)	150,000
Unencumbered cash, beginning of year	222,924	6,019
Unencumbered cash, end of year	$ 6,019	$ 156,019

MORTON COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 4,670	$ 3,903
Total receipts	4,670	3,903
Expenditures:		
Public safety:		
Commodities	-	-
Total expenditures	-	-
Receipts over expenditures	4,670	3,903
Unencumbered cash, beginning of year	45,309	49,979
Unencumbered cash, end of year	$ 49,979	$ 53,882

MORTON COUNTY, KANSAS
Special Prosecutor's Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

MORTON COUNTY, KANSAS
Special Noxious Weed Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer in	$ -	$ -
Total receipts	-	-
Expenditures:		
Public safety:		
Commodities	9,250	-
Total expenditures	9,250	-
Receipts over (under) expenditures	(9,250)	-
Unencumbered cash, beginning of year	138,212	128,962
Unencumbered cash, end of year	$ 128,962	$ 128,962

MORTON COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 14,145	$ -
Total receipts	14,145	-
Expenditures:		
Public works:		
Commodities	-	50,000
Capital outlay	56,210	-
Total expenditures	56,210	50,000
Receipts under expenditures	(42,065)	(50,000)
Unencumbered cash, beginning of year	287,535	245,470
Unencumbered cash, end of year	$ 245,470	$ 195,470

Bond and Interest Funds

Fund Description
Bond and Interest funds are used to account for the accumulation of resources for the payment of general long-term debt.

The Bond and Interest Funds used by Morton County, Kansas, are:

Debt Service Fund:
This fund is used to account for the accumulation of resources to be used for the payment of principal, interest and related costs of the general obligation bonds and certain other long-term obligations of the County.

MORTON COUNTY, KANSAS
Debt Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ -	$ 285,957	$ 294,745	$ (8,788)
Motor vehicle	-	3	-	3
Delinquent property	-	1,275	-	1,275
Intergovernmental	-	1,657,240	1,500,000	157,240
Total receipts	-	1,944,475	$ 1,794,745	$ 149,730
Expenditures:				
General government:				
Principal	-	250,000	$ 250,000	$ -
Interest	-	41,250	41,250	-
Contractual services	-	1,500,000	1,500,000	-
Total expenditures	-	1,791,250	$ 1,791,250	$ -
Receipts over expenditures	-	153,225		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ 153,225		

Agency Funds

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

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

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

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

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

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

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

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

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

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

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

MORTON COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

	Balance 01-01-25	Receipts	Disburse-ments	Balance 12-31-25
Agency Funds:				
District Court	$ 8,869	$ 12,511	$ 21,180	$ 200
Law Library	119	2,220	2,160	179
Sheriff Special Investigations	173	-	-	173
County Treasurer:				
Check Clearance	-	8,326	8,326	-
Civic Center Deposits	7,300	19,115	24,230	2,185
Payroll	67,490	749,643	749,221	67,912
Motor Vehicle Fees and Sales Tax Collections	10,944	503,919	467,273	47,590
Tax Collections	6,675,657	11,256,118	11,165,525	6,766,250
Tax Distributions	16,021	3,547,658	3,550,876	12,803
Total Agency Funds	$ 6,786,573	$ 16,099,510	$ 15,988,791	$ 6,897,292

Other Supplementary Information

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,907,141	$ 1,610,479	$ 1,660,034	$ (49,555)
Motor vehicle	102,406	85,029	119,502	(34,473)
Recreational vehicle	2,919	2,274	1,675	599
Delinquent property	30,960	34,615	-	34,615
Interest and fees:				
Current	70,724	49,970	20,000	29,970
Local sales	221,063	335,447	200,000	135,447
Total taxes	2,335,213	2,117,814	2,001,211	116,603
Intergovernmental:				
Mineral production tax	33,166	29,067	15,000	14,067
Federal and State grants	5,914	-	-	-
Total intergovernmental	39,080	29,067	15,000	14,067
Licenses and fees:				
Diversion fees	14,177	10,150	18,000	(7,850)
Golf fees	88,687	103,933	35,000	68,933
Court fees	4,105	7,210	-	7,210
Landfill fees	252,436	172,254	5,000	167,254
Miscellaneous fees	9,836	13,902	-	13,902
Mortgage registration fees	24	-	-	-
Civic Center fees	10,505	10,745	5,000	5,745
Officers' fees	58,480	44,738	48,000	(3,262)
Total licenses and fees	438,250	362,932	111,000	251,932
Use of money and property:				
Lease income	53,107	46,701	38,500	8,201
Royalties	3,727	4,965	1,600	3,365
Interest on investments	483,972	362,134	50,000	312,134
Total use of money and property	540,806	413,800	90,100	323,700
Other:				
Other	24,133	28,723	25,000	3,723
Transfers in	5,478	28,168	-	28,168
Total receipts	**$ 3,382,960**	**$ 2,980,504**	**$ 2,242,311**	**$ 738,193**

(continued)

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures:				
General government:				
Courthouse general:				
Personnel services	$ 97,153	$ 95,517	$ 110,128	$ (14,611)
Contractual services	325,524	369,152	465,500	(96,348)
Commodities	10,372	13,284	14,250	(966)
Total courthouse general	433,049	477,953	589,878	(111,925)
County Commission:				
Personnel services	92,664	92,896	90,000	2,896
Contractual services	56,734	58,803	61,902	(3,099)
Commodities	1,455	1,194	427	767
Total County Commission	150,853	152,893	152,329	564
County Clerk:				
Personnel services	130,446	168,096	159,545	8,551
Contractual services	7,859	8,158	7,918	240
Commodities	2,895	3,083	3,040	43
Total County Clerk	141,200	179,337	170,503	8,834
County Treasurer:				
Personnel services	139,499	157,995	156,043	1,952
Contractual services	20,449	25,366	23,750	1,616
Commodities	1,463	1,359	2,375	(1,016)
Capital outlay	-	-	1,500	(1,500)
Total County Treasurer	161,411	184,720	183,668	1,052
County Appraiser:				
Personnel services	149,982	129,397	153,128	(23,731)
Contractual services	51,454	74,194	40,356	33,838
Commodities	935	3,626	21,390	(17,764)
Capital outlay	-	-	400	(400)
Total County Appraiser	202,371	207,217	215,274	(8,057)
Register of Deeds:				
Personnel services	87,561	89,850	90,028	(178)
Contractual services	12,588	13,858	11,852	2,006
Commodities	-	-	1,737	(1,737)
Capital outlay	1,857	-	-	-
Total Register of Deeds	102,006	103,708	103,617	91

(continued)

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
General government (continued):				
Election:				
Personnel services	$ 4,200	$ 4,200	$ 6,300	$ (2,100)
Contractual services	22,591	10,647	22,068	(11,421)
Commodities	1,182	496	356	140
Total election	27,973	15,343	28,724	(13,381)
Data processing:				
Personnel services	5,191	427	-	427
Contractual services	100,962	110,745	97,009	13,736
Commodities	1,380	2,616	4,797	(2,181)
Capital outlay	27,764	20,486	25,000	(4,514)
Total data processing	135,297	134,274	126,806	7,468
Civic Center:				
Personnel services	36,099	36,438	45,746	(9,308)
Contractual services	36,743	40,764	42,750	(1,986)
Commodities	3,462	3,426	4,750	(1,324)
Total Civic Center	76,304	80,628	93,246	(12,618)
Golf Course:				
Personnel services	159,583	147,999	163,141	(15,142)
Contractual services	44,898	48,430	50,283	(1,853)
Commodities	40,309	48,180	46,787	1,393
Capital outlay	-	22,292	15,000	7,292
Total Golf Course	244,790	266,901	275,211	(8,310)
Purchasing:				
Commodities	16,407	17,425	23,275	(5,850)
Total general government	**1,691,661**	**1,820,399**	**1,962,531**	**(142,132)**
Public safety:				
County Attorney:				
Personnel services	41,662	46,010	41,662	4,348
Contractual services	133,630	189,513	111,830	77,683
Commodities	447	365	2,000	(1,635)
Total County Attorney	175,739	235,888	155,492	80,396

(continued)

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures (continued):				
Public safety (continued):				
District Court:				
Contractual services	$ 25,980	$ 23,894	$ 69,500	$ (45,606)
Commodities	7,499	6,137	5,000	1,137
Capital outlay	-	-	7,500	(7,500)
Total District Court	33,479	30,031	82,000	(51,969)
Diversion	4,852	6,647	18,000	(11,353)
Total public safety	**214,070**	**272,566**	**255,492**	**17,074**
Health and sanitation:				
Solid waste:				
Personnel services	82,668	101,323	93,267	8,056
Contractual services	92,567	217,173	273,410	(56,237)
Commodities	52,725	67,097	85,025	(17,928)
Capital outlay	75,043	51,703	100,000	(48,297)
Total solid waste	303,003	437,296	551,702	(114,406)
Economic Development				
Personnel services	37,086	38,305	38,219	86
Contractual services	151	100	361	(261)
Commodities	806	742	7,600	(6,858)
Capital outlay	413	-	400	(400)
Total Economic Development	38,456	39,147	46,580	(7,433)
Other:				
Hospital	368,732	352,629	200,000	152,629
Landfill closure	-	-	461,606	(461,606)
Total other	368,732	352,629	661,606	(308,977)
Total health and sanitation	**710,191**	**829,072**	**1,259,888**	**(430,816)**
Transfers out:				
Equipment Reserve	-	50,000	390,000	(340,000)
Capital Improvement	-	-	262,790	(262,790)
Total transfers out	**-**	**50,000**	**652,790**	**(602,790)**
Total expenditures	**$ 2,615,922**	**$ 2,972,037**	**$ 4,130,701**	**$ (1,158,664)**

MORTON COUNTY, KANSAS
Reconciliation of 2024 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2025

2024 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 10,392,053
Supplemental tax roll		43,687
2024 taxes abated		(47,239)
2024 tax roll as adjusted		$ 10,388,501
2024 Tax Roll Accounted For:		
2024 current tax collections		$ 10,120,538
Delinquent taxes:		
Personal property tax warrants	$ 71,478	
Real estate taxes	196,485	267,963
2024 total tax roll		$ 10,388,501