Morris County, Kansas

Independent Auditors' Report and Regulatory Basis Financial Statement

For the Year Ended December 31, 2023

MORRIS COUNTY, KANSAS

Regulatory Basis Financial Statement
December 31, 2023

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Cindy Jensen
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Independent Auditors' Report

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

Adverse and Unmodified Opinions
I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Morris County, Kansas, a municipal financial reporting entity, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on the U.S. Generally Accepted Accounting Principles
In my opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion and Unmodified Opinions section of my report, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Morris County, Kansas, as of December 31, 2023, or the changes in its financial position or cash flows for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Morris County, Kansas, as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, and schedule of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, but are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. In addition, Schedule 5 – Reconciled 2022 Tax Roll is presented for analysis and is not a required part of the basic financial statement or the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Morris County, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued my report dated July 11, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and my report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/chief-financial-officer/municipal-services/municipal-audits. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for analysis and is not a required part of the basic financial statement. Such 2022 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 2022 basic financial statement. The 2022 comparative information has been subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2022 comparative information is fairly stated in all material respects, in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Cindy Jensen CPA

Cindy Jensen, CPA
July 19, 2024

MORRIS COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	$ 469,298	$ 0	$ 3,604,330	$ 3,364,085	$ 709,543	$ 104,144	$ 813,687
Special Purpose Funds							
Road and Bridge	449,988	0	3,258,270	3,328,983	379,275	39,926	419,201
Special Bridge	1,183,004	0	11,575	333,066	861,513	0	861,513
Reappraisal	32,932	0	186,832	174,463	45,301	3,314	48,615
County Health	3,166	0	241,154	238,298	6,022	0	6,022
Noxious Weed	110,708	0	212,796	197,695	125,809	1,682	127,491
Ambulance	8,220	0	238,673	247,227	(334)	2,938	2,604
Mental Health	2,727	0	69,756	71,500	983	0	983
Hospital Maintenance	5,427	0	170,945	174,016	2,356	0	2,356
Employee Benefits	214,826	0	1,786,368	1,386,405	614,789	9,559	624,348
Morris County 911	368,812	0	65,019	80,371	353,460	149	353,609
Capital Improvement Reserve	589,309	0	391,344	258,213	722,440	16,151	738,591
Equipment Reserve	2,014,598	0	561,625	1,401,591	1,174,632	866,242	2,040,874
ER-County Tech Fund	6,609	0	12,552	3,031	16,130	0	16,130
Diversion	6,351	0	7,713	5,630	8,434	0	8,434
Registered Offender	3,680	0	1,500	4,000	1,180	4,000	5,180
Register of Deeds Tech Fund	42,532	0	7,662	0	50,194	0	50,194
Treasurer Tech Fund	5,253	0	1,842	0	7,095	0	7,095
Clerk Tech Fund	870	0	1,752	475	2,147	0	2,147
ARPA Fund	1,008,296	0	0	980,401	27,895	419,906	447,801
LATCF	50,000	0	50,000	100,000	0	21,935	21,935
Bond & Interest Fund							
Bond and Interest	12,386	0	277,782	258,300	31,868		31,868
Business Fund							
Solid Waste Disposal	45,594	0	342,288	344,609	43,273	36,536	79,809
Capital Projects Fund							
Bridge Projects	1,819,701	0	1,051,845	1,734,095	1,137,451	0	1,137,451
Trust Funds							
Law Library	18,937	0	2,372	0	21,309	0	21,309
Prosecuting Attorney	3,533	0	354	211	3,676	0	3,676
County Atty Worthless Cks	584	0	0	0	584	0	584
Treasurer's Special Auto	12,552	0	52,989	48,122	17,419	1,687	19,106
Oil & Gas Trust Fund	22,729	0	0	0	22,729	0	22,729
Bond Supervision Fee	10,747	0	1,281	0	12,028	0	12,028
Juvenile Diversion Fee	2,954	0	234	0	3,188	0	3,188
Special Law Enforcement Funds	13,885	0	769	5,500	9,154	5,000	14,154
Related Municipal Entity							
Morris Co Public Building Comm	324	0	277,429	276,934	819	0	819
Total Reporting Entity(Excluding Agency Funds Schedule 3)	$ 8,540,532	$ 0	$ 12,889,051	$ 15,017,221	$ 6,412,362	$ 1,533,169	$ 7,945,531

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

MORRIS COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Composition of Cash Balance:		
Cash & checks on Hand - County Treasurer	$	47,535
Checking accounts		
Farmers & Drovers - Treasurer		315,797
Farmers & Drovers - Law Library		21,309
Farmers & Drovers - County Attorney		417
Farmers & Drovers - Sheriff		2,565
Emprise		456,637
Farmers & Drovers - Money Market Account		11,064,020
The Citizens State Bank - Money Market Account		507,016
SBKC Money Market-PBC		819
State of Kansas Pooled Money Investment Portfolio		2,731,202
Certificates of Deposit		
Farmers & Drovers		600,000
Farmers State Bank		500,000
The Citizens State Bank		1,000,000
Bank of the Flint Hills		1,000,000
Total Cash Balance		18,247,317
Less: Agency Funds per Schedule 3		(10,301,786)
Total Reporting Entity	$	7,945,531

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

Note 1 – Summary of Significant Accounting Policies

Financial Reporting Entity

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

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

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

Use of Estimates

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

Budgetary Information

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality 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 regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

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

Budgetary Information (Cont.)
A legal operating budget is not required for capital project funds, trust funds, and certain special purpose funds as noted in the presentation of the appropriate Schedule 2. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other Kansas statutes, or by use of internal spending limits established by the governing body.

Note 2 – Stewardship, Compliance, and Accountability

Compliance with Finance-Related Legal and Contractual Provisions
References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports and legal representatives of the municipality.

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

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

Note 3 – Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Morris County has no other policies that would further limit interest rate risk.

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may not be returned to it. State statutes require the Government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Morris County designated two sixty-day "peak periods" for 2023 beginning May 1st and November 20th. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits was $15,468,580 and the bank balance was $15,896,865. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,531,145 was covered by federal depository insurance, $9,353,332 was collateralized with securities held by the pledging financial institutions' agents in Morris County's name, and $1,007,016 was collateralized with an irrevocable letter of credit, and the balance of $4,005,372 was unsecured under a designated peak period agreement.

Note 3 – Deposits and Investments (Cont.)

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counter party, the Government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

As of December 31, 2023, the County had the following investment with maturities of less than one year:

Investment Type	Carrying Value	Fair Value	Rating
Kansas Municipal Investment Pool Overnight Pool	$2,731,202	$2,731,202	N/A

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

Note 4 – Property Taxes

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

Note 5 – Transfers

During 2023, the County transferred monies between funds as allowed by applicable Kansas statutes. The following schedule details transfers made.

Transferred from:	Transferred to:	Statute	Amount
General	Equip Reserve	19-119	$ 200,000
General	Capital Improvement Reserve	19-120	250,000
Road & Bridge	Equipment Reserve	19-119	300,000
Road & Bridge	Capital Improvement Reserve	19-120	140,000

Note 6 – Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rate for KPERS 1, KPERS 2, and KPERS 3 to be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not Including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal ended December 31, 2023. Contributions to the pension plan from the Morris County were $230,494 for the year ended December 31, 2023.

Net Pension Liability - At December 31, 2023, Morris County's proportionate share of the collective net pension liability reported by KPERS was $2,497,514. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. Morris County's proportion of the net pension liability was based on the ratio of Morris County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 7 – Long-Term Debt

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

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Changes in long term liabilities for the County for the year ended December 31, 2023 are as follows:

	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Due January 1	Additions	Reductions/ Payments	Balance Due December 31	Interest Paid
General Obligation Bonds									
Series 2020	2%	6/8/2020	$ 3,300,000	9/1/2035	$2,915,000	$ 0	$ 200,000	$ 2,715,000	$ 58,300
Public Building Commission									
Series 2018A	3%	8/28/2018	1,175,000	9/1/2026	625,000	0	150,000	475,000	18,750
Series 2018B	4.12-4.3%	8/29/2018	2,520,000	9/1/2038	2,520,000	0	0	2,520,000	105,984
Finance lease									
EMS building	2%	5/17/2022	390,000	5/15/2026	312,000	0	78,000	234,000	0
Total Contractual Indebtedness					$ 6,372,000	$ 0	$ 428,000	$ 5,944,000	$ 183,034

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

Public Building Commission	2024	2025	2026	2027	2028	2029-2033	2034-2038	Total
Principal								
Public Building Commission								
Series 2018A	$ 150,000	$ 160,000	$ 165,000	$ 0	$ 0	$ 0	$ 0	$ 475,000
Series 2018B	0	0	0	165,000	175,000	980,000	1,200,000	2,520,000
Morris County								
Series 2020	205,000	205,000	210,000	215,000	220,000	1,155,000	505,000	2,715,000
EMS building	78,000	78,000	78,000	0	0	0	0	234,000
Total Principal	433,000	443,000	453,000	380,000	395,000	2,135,000	1,705,000	5,944,000
Interest								
Public Building Commission								
Series 2018A	14,250	9,750	4,950	0	0	0	0	28,950
Series 2018B	105,984	105,984	105,984	105,984	99,186	382,218	159,100	1,064,440
Morris County								
Series 2020	54,300	50,200	46,100	41,900	37,600	120,600	15,200	365,900
EMS building	4,680	3,120	1,560	0	0	0	0	9,360
Total Interest	179,214	169,054	158,594	147,884	136,786	502,818	174,300	1,468,650
Total Principal & Interest	$ 612,214	$ 612,054	$ 611,594	$ 527,884	$ 531,786	$ 2,637,818	$ 1,879,300	$ 7,412,650

Note 8 – Other Long-Term Obligations from Operations

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

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

Death and Disability Other Post Employment Benefits – As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

Note 9 – Health Department and Ambulance Service

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

Note 10 – Morris County Fair Association

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

Note 11 – Risk Management

Morris County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain workmen's compensation, property, liability, errors, omissions, crime, and surety insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the state to participate in the KCAMP and KWORC risk pools currently operating as a common risk management and insurance program for the KCAMP and KWORC participating members. Morris County joined the Kansas County Association Multi-Line Pool (KCAMP), and the Kansas Workers Risk Cooperative for Counties (KWORC) municipal group funded pools in September 2002 under the authority of the Kansas Municipal Group-Funded Pool Act K.S.A 75-2616, et seq., as amended, the Interlocal Cooperation Act, K.S.A.12-290, et seq., as amended, and the Kansas Tort Claims Act, K.S.A. 75-6101, et seq., as amended.

Note 11 – Risk Management (Cont)

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

The County participates in Federal and State programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulation, the County may be required to reimburse the grantor government. Any disallowed claim resulting from such audit could become a liability of the County. However, in the opinion of management, any such disallowed claim would not have a material effect on the financial statements of the County at December 31, 2023.

Note 12 – Claims & Judgments

The City of Council Grove has appealed the property valuation methodology used by the County in valuing the Council Grove City Lake property for the tax years of 2014 through 2024. The Board of Tax Appeals decided the 2014, 2015, and 2016 tax appeals by upholding the county's valuation methodology, but reduced the valuation amount. In April 2019, the county refunded $527,745 including interest for those three years. The City of Council Grove has appealed those cases to the Court of Appeals. All other tax years are still pending. An unfavorable decision could have a material impact on the County.

Note 13 – Public Building Commission

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

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

Note 14 – Capital Projects

The County is in completed various bridge building projects in the County which were estimated at a cost of $3,300,000. As of December 31, 2023, the County had completed the projects and expended $3,459,495 on these projects.

The County is in the process of remodeling and adding to the sheriff's office and jail. The estimated cost of the project is $1,036,600. As of December 31, 2023, the County had expended $622,345.

Note 15 – Grants

During 2021, the county was notified that it had been awarded a Kansas Department of Transportation Cost Share grant of up to $1,000,000 to assist with a bridge replacement. These funds were drawn down upon expenditure in 2023.

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

In 2023, the county was notified that it had been awarded a Kansas Department of Transportation High-Risk Rural Roads FY2025 grant in the amount of $365,000 to assist in a signage project. No funds have been expended to date.

Note 16 – Subsequent Events

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

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Regulatory-Required
Supplementary Information

MORRIS COUNTY, KANSAS

Schedule 1

Summary of Expenditures-Actual and Budget
Regulatory Basis
Budgeted Funds Only
For the Year Ended December 31, 2023

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 3,622,853	$ 0	$ 3,622,853	$ 3,364,085	$ (258,768)
Special Purpose Funds					
Road & Bridge	3,505,000	0	3,505,000	3,328,983	(176,017)
Special Bridge	800,000	0	800,000	333,066	(466,934)
Reappraisal	211,000	0	211,000	174,463	(36,537)
County Health	127,008	111,296	238,304	238,298	(6)
Noxious Weed	210,250	0	210,250	197,695	(12,555)
Ambulance	248,008	0	248,008	247,227	(781)
Mental Health	72,500	0	72,500	71,500	(1,000)
Hospital Maintenance	174,016	0	174,016	174,016	0
Employee Benefits	1,855,000	0	1,855,000	1,386,405	(468,595)
Consolidated 911	300,000	0	300,000	80,371	(219,629)
Bond & Interest Fund					
Bond & Interest	293,800	0	293,800	258,300	(35,500)
Business Fund					
Solid Waste Disposal	422,700	0	422,700	344,609	(78,091)

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2A

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

GENERAL FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes				
Property Taxes	$ 1,786,448	$ 2,445,317	$ 2,468,111	$ (22,794)
Transient Guest	19,648	19,651	10,000	9,651
Penalty & Int Rec'd and Paid Out	36,568	40,493	15,000	25,493
Total Taxes	1,842,664	2,505,461	2,493,111	12,350
Intergovernmental				
Sales Tax	627,949	594,164	500,000	94,164
Flood	0	3,327	0	3,327
Public transportation-KDOT	90,249	103,751	100,000	3,751
Lake Patrol	25,640	26,276	24,850	1,426
Total Intergovernmental	743,838	727,518	624,850	102,668
Licenses & fees				
Officer Fees	76,600	79,725	70,000	9,725
Public Trans fares & donations	18,162	22,333	17,000	5,333
Miscellaneous fees & reimbursement	2,189	32,253	0	32,253
Total Licenses & fees	96,951	134,311	87,000	47,311
Use of Money & Property				
Interest on Investments	45,979	214,539	0	214,539
Prisoner Care	80	0	3,000	(3,000)
Leased Lands	5,300	5,300	5,300	0
Copy & Fax	0	7,993	4,000	3,993
Total Use of Money & Prop	51,359	227,832	12,300	215,532
Other Reimbursements & misc	29,167	9,208	37,000	(27,792)
Total Receipts	$ 2,763,979	$ 3,604,330	$ 3,254,261	$ 350,069

MORRIS COUNTY, KANSAS

Schedule 2A

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

GENERAL FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures				
County Commission	$ 68,151	$ 72,518	$ 74,000	$ (1,482)
County Clerk	117,667	123,156	131,600	(8,444)
County Treasurer	180,128	194,966	185,400	9,566
County Attorney	177,432	162,975	249,000	(86,025)
County Register of Deeds	97,493	108,188	112,960	(4,772)
Courthouse - General Expense	472,124	616,934	529,000	87,934
District Court	45,774	47,328	49,600	(2,272)
Election	58,906	51,032	63,000	(11,968)
Dispatch	223,279	246,952	242,200	4,752
Sheriff	595,790	595,080	532,000	63,080
Jail	199,109	234,668	280,500	(45,832)
Emergency Preparedness	24,544	24,207	24,260	(53)
Juvenile Detention	19,609	5,819	25,000	(19,181)
Public Transportation	132,025	156,142	196,000	(39,858)
Sanitarian	18,588	20,421	25,200	(4,779)
Appropriations	222,891	253,699	238,233	15,466
Cash Forward	0	0	418,000	(418,000)
Solid Waste	0	0	162,900	(162,900)
Transfers out	150,000	450,000	84,000	366,000
Adjustments for Budget Credits	0	0	0	0
Total Expenditures	2,803,510	3,364,085	3,622,853	(258,768)
Receipts Over (Under) Expenditures	(39,531)	240,245	$ (368,592)	$ 608,837
Unencumbered Cash, January 1	508,829	469,298		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, December 31	$ 469,298	$ 709,543		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2B

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

ROAD & BRIDGE

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 2,672,618	$ 2,530,607	$ 2,522,648	$ 7,959
State of Kansas-Special City/County	319,023	318,208	300,000	18,208
State of Kansas-Equalization	5,882	2,546	0	2,546
Federal Entitlement	17,562	18,818	15,000	3,818
FEMA/KDEM grants	144,948	0	0	0
Fuel Reimbursements	87,286	88,844	75,000	13,844
Other reimbursements	300,515	299,247	50,000	249,247
Total Receipts	3,547,834	3,258,270	2,962,648	295,622
Expenditures				
Personal Services	688,475	728,812	830,000	(101,188)
Commodities	1,774,353	1,690,048	2,000,000	(309,952)
Contractual Services	274,276	234,298	315,000	(80,702)
Capital Outlay	144,740	235,825	60,000	175,825
Transfers Out	700,000	440,000	300,000	140,000
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	3,581,844	3,328,983	3,505,000	(176,017)
Receipts Over (Under) Expenditures	(34,010)	(70,713)	$ (542,352)	$ 471,639
Unencumbered Cash, January 1	483,998	449,988		
Unencumbered Cash, December 31	$ 449,988	$ 379,275		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2C

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

SPECIAL BRIDGE

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 25,088	$ 11,575	$ 0	$ 11,575
Sale of Materials & Reimbursements	20,000	0	0	0
Other	0	0	0	0
Total Receipts	45,088	11,575	0	11,575
Expenditures				
Bridge expense	31,334	333,066	800,000	(466,934)
Other	0	0	0	0
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	31,334	333,066	800,000	(466,934)
Receipts Over (Under) Expenditures	13,754	(321,491)	$ (800,000)	$ 478,509
Unencumbered Cash, January 1	1,169,250	1,183,004		
Unencumbered Cash, December 31	$ 1,183,004	$ 861,513		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2D

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

REAPPRAISAL

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 191,474	$ 181,531	$ 180,145	$ 1,386
Copies, Maps, Printouts	1,731	5,301	5,000	301
Total Receipts	193,205	186,832	185,145	1,687
Expenditures				
Personal Services	152,889	157,390	165,000	(7,610)
Commodities	6,057	4,404	8,000	(3,596)
Contractual Services	17,093	9,971	30,000	(20,029)
Capital Outlay	0	2,698	8,000	(5,302)
Transfer out	25,000	0	0	0
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	201,039	174,463	211,000	(36,537)
Receipts Over (Under) Expenditures	(7,834)	12,369	$ (25,855)	$ 38,224
Unencumbered Cash, January 1	40,766	32,932		
Prior year cancelled encumbrance	0	0		
Unencumbered Cash, December 31	$ 32,932	$ 45,301		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2E

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

COUNTY HEALTH

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 122,351	$ 123,832	$ 123,559	$ 273
Flow thru receipts	120,410	117,322	0	117,322
Other receipts	0	0	0	0
Total Receipts	242,761	241,154	123,559	117,595
Expenditures				
Appropriation to Morris Co Hospital	122,213	127,002	127,008	(6)
Paid to MCH-flow thru funds	120,410	111,296	0	111,296
Adjustments for budget credits	0	0	111,296	(111,296)
Total Expenditures	242,623	238,298	238,304	(6)
Receipts Over (Under) Expenditures	138	2,856	$ (114,745)	$ 117,601
Unencumbered Cash, January 1	3,028	3,166		
Unencumbered Cash, December 31	$ 3,166	$ 6,022		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2F

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

NOXIOUS WEED

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 71,963	$ 133,441	$ 133,439	$ 2
Sales/reim	83,027	79,355	50,000	29,355
Total Receipts	154,990	212,796	183,439	29,357
Expenditures				
Personal Services	29,217	58,698	43,750	14,948
Commodities	64,616	129,499	150,000	(20,501)
Contractual Services	10,420	7,825	8,100	(275)
Capital Outlay	3,364	1,673	8,400	(6,727)
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	107,617	197,695	210,250	(12,555)
Receipts Over (Under) Expenditures	47,373	15,101	$ (26,811)	$ 41,912
Unencumbered Cash, January 1	63,335	110,708		
Unencumbered Cash, December 31	$ 110,708	$ 125,809		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2G

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

AMBULANCE

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 222,734	$ 224,532	$ 226,160	$ (1,628)
Other Counties Tax	13,365	14,141	12,000	2,141
Total Receipts	236,099	238,673	238,160	513
Expenditures				
Appropriation to Morris Co Hospital	234,342	247,227	248,008	(781)
Other	0	0	0	0
Total Expenditures	234,342	247,227	248,008	(781)
Receipts Over (Under) Expenditures	1,757	(8,554)	$ (9,848)	$ 1,294
Unencumbered Cash, January 1	6,463	8,220		
Unencumbered Cash, December 31	$ 8,220	$ (334)		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2H

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

MENTAL HEALTH

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 71,793	$ 69,756	$ 69,538	$ 218
Other	0	0	0	0
Total Receipts	71,793	69,756	69,538	218
Expenditures				
Mental Health	64,000	64,000	64,000	0
Hetlinger	7,500	7,500	7,500	0
Other	0	0	1,000	(1,000)
Total Expenditures	71,500	71,500	72,500	(1,000)
Receipts Over (Under) Expenditures	293	(1,744)	$ (2,962)	$ 1,218
Unencumbered Cash, January 1	2,434	2,727		
Unencumbered Cash, December 31	$ 2,727	$ 983		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2I

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

HOSPITAL MAINTENANCE FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 164,601	$ 170,945	$ 170,597	$ 348
Other	0	0	0	0
Total Receipts	164,601	170,945	170,597	348
Expenditures				
Appropriation to Morris Co Hospital	164,426	174,016	174,016	0
Receipts Over (Under) Expenditures	175	(3,071)	$ (3,419)	$ 348
Unencumbered Cash, January 1	5,252	5,427		
Unencumbered Cash, December 31	$ 5,427	$ 2,356		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2J

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

EMPLOYEE BENEFITS

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 1,579,149	$ 1,767,997	$ 1,767,967	$ 30
Other	10,023	18,371	30,000	(11,629)
Total Receipts	1,589,172	1,786,368	1,797,967	(11,599)
Expenditures				
KPERS	235,079	250,546	300,000	(49,454)
Social Security & Medicare	186,537	200,480	215,000	(14,520)
Unemployment	2,564	2,667	3,000	(333)
Worker's Compensation	34,292	29,533	38,000	(8,467)
Health Insurance	985,537	903,179	1,175,000	(271,821)
Other	0	0	124,000	(124,000)
Total Expenditures	1,444,009	1,386,405	1,855,000	(468,595)
Receipts Over (Under) Expenditures	145,163	399,963	$ (57,033)	$ 456,996
Unencumbered Cash, January 1	69,663	214,826		
Unencumbered Cash, December 31	$ 214,826	$ 614,789		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2K

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

MORRIS COUNTY 911

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Telephone tax & interest	$ 60,813	$ 65,019	$ 50,000	$ 15,019
Other	0	0	0	0
Total Receipts	60,813	65,019	50,000	15,019
Expenditures				
911 Expense	40,637	80,371	300,000	(219,629)
Other	0	0	0	0
Total Expenditures	40,637	80,371	300,000	(219,629)
Receipts Over (Under) Expenditures	20,176	(15,352)	$ (250,000)	$ 234,648
Unencumbered Cash, January 1	348,636	368,812		
Unencumbered Cash, December 31	$ 368,812	$ 353,460		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2L

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

CAPITAL IMPROVEMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ 200,000	$ 390,000
Other reimbursements	40,964	1,344
Transfer from General	240,964	391,344
Expenditures		
Capital Improvements	186,528	258,213
Other	0	0
Total Expenditures	186,528	258,213
Receipts Over (Under) Expenditures	54,436	133,131
Unencumbered Cash, January 1	534,873	589,309
Unencumbered Cash, December 31	$ 589,309	$ 722,440

MORRIS COUNTY, KANSAS

Schedule 2M

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

EQUIPMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ 675,000	$ 500,000
Other receipts	0	61,625
Total Receipts	675,000	561,625
Expenditures		
Equipment	1,031,645	1,401,591
Other	0	0
Total Expenditures	1,031,645	1,401,591
Receipts Over (Under) Expenditures	(356,645)	(839,966)
Unencumbered Cash, January 1	2,371,243	2,014,598
Unencumbered Cash, December 31	$ 2,014,598	$ 1,174,632

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2N

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

EQUIPMENT RESERVE-COUNTY TECH

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ 0	$ 0
Other receipts	4,241	12,552
Total Receipts	4,241	12,552
Expenditures		
Technology expenditures	2,100	3,031
Other expenditures	0	0
Total Expenditures	2,100	3,031
Receipts Over (Under) Expenditures	2,141	9,521
Unencumbered Cash, January 1	4,468	6,609
Unencumbered Cash, December 31	$ 6,609	$ 16,130

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2O

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

DIVERSION

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 7,625	$ 7,713
Other receipts	0	0
Total Receipts	7,625	7,713
Expenditures		
Diversion expenditures	10,659	5,630
Other	0	0
Total Expenditures	10,659	5,630
Receipts Over (Under) Expenditures	(3,034)	2,083
Unencumbered Cash, January 1	9,385	6,351
Unencumbered Cash, December 31	$ 6,351	$ 8,434

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2P

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022

REGISTERED OFFENDER

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 1,780	$ 1,500
Other receipts	0	0
Total Receipts	1,780	1,500
Expenditures		
Law enforcement & criminal prosecution	0	4,000
Other	0	0
Total Expenditures	0	4,000
Receipts Over (Under) Expenditures	1,780	(2,500)
Unencumbered Cash, January 1	1,900	3,680
Unencumbered Cash, December 31	$ 3,680	$ 1,180

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2Q

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

REGISTER OF DEEDS TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 7,373	$ 7,662
Other receipts	0	0
Total Receipts	7,373	7,662
Expenditures		
Technology equipment	5,125	0
Other	0	0
Total Expenditures	5,125	0
Receipts Over (Under) Expenditures	2,248	7,662
Unencumbered Cash, January 1	40,284	42,532
Unencumbered Cash, December 31	$ 42,532	$ 50,194

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2R

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

TREASURER TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 1,829	$ 1,842
Other receipts	0	0
Total Receipts	1,829	1,842
Expenditures		
Technology equipment	826	0
Other	0	0
Total Expenditures	826	0
Receipts Over (Under) Expenditures	1,003	1,842
Unencumbered Cash, January 1	4,250	5,253
Unencumbered Cash, December 31	$ 5,253	$ 7,095

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2S

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

CLERK TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 1,822	$ 1,752
Other receipts	0	0
Total Receipts	1,822	1,752
Expenditures		
Technology equipment	3,460	475
Other	0	0
Total Expenditures	3,460	475
Receipts Over (Under) Expenditures	(1,638)	1,277
Unencumbered Cash, January 1	2,508	870
Unencumbered Cash, December 31	$ 870	$ 2,147

MORRIS COUNTY, KANSAS

Schedule 2T

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

FEDERAL GRANT PROGRAMS

	ARPA Actual	LATCF Actual
Receipts		
Grant proceeds	$ 0	$ 50,000
Other receipts	0	0
Total Receipts	0	50,000
Expenditures		
Program expenditures	980,401	100,000
Other	0	0
Total Expenditures	980,401	100,000
Receipts Over (Under) Expenditures	(980,401)	(50,000)
Unencumbered Cash, January 1	1,008,296	50,000
Unencumbered Cash, December 31	$ 27,895	$ 0

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2U

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

BOND & INTEREST

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 245,672	$ 277,782	$ 281,168	$ (3,386)
Other	0	0	0	0
Total Receipts	245,672	277,782	281,168	(3,386)
Expenditures				
Principal & Interest	262,300	258,300	258,300	0
Other	0	0	35,500	(35,500)
Total Expenditures	262,300	258,300	293,800	(35,500)
Receipts Over (Under) Expenditures	(16,628)	19,482	$ (12,632)	$ 32,114
Unencumbered Cash, January 1	29,014	12,386		
Unencumbered Cash, December 31	$ 12,386	$ 31,868		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2V

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

SOLID WASTE DISPOSAL

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
User fees	$ 304,023	$ 241,938	$ 310,000	$ (68,062)
Sale of scrap & reim	56,400	100,350	102,901	(2,551)
Total Receipts	360,423	342,288	412,901	(70,613)
Expenditures				
Transfer Station				
Personal Service	37,413	43,113	56,000	(12,887)
Commodities	3,643	2,888	6,500	(3,612)
Contractual	201,576	130,799	130,000	799
Capital Outlay	10,127	13,917	32,400	(18,483)
Recycling Center				
Personal Service	138,547	127,133	130,000	(2,867)
Commodities	15,774	9,769	21,600	(11,831)
Contractual	22,608	10,440	16,200	(5,760)
Capital Outlay	16,340	6,550	30,000	(23,450)
Total Expenditures	446,028	344,609	422,700	(78,091)
Receipts Over (Under) Expenditures	(85,605)	(2,321)	$ (9,799)	$ 7,478
Unencumbered Cash, January 1	131,199	45,594		
Unencumbered Cash, December 31	$ 45,594	$ 43,273		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2W

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Totals for the Prior Year Ended December 31, 2022

BRIDGE PROJECTS FUND

	Prior Year Actual	Current Year Actual
Receipts		
KDOT reimbursement	$ 281,150	$ 1,000,000
Interest income	21,147	51,845
Total Receipts	302,297	1,051,845
Expenditures		
Bridge projects	1,360,915	1,734,095
Bond costs	0	0
Total Expenditures	1,360,915	1,734,095
Receipts Over (Under) Expenditures	(1,058,618)	(682,250)
Unencumbered Cash, January 1	2,878,319	1,819,701
Unencumbered Cash, December 31	$ 1,819,701	$ 1,137,451

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2X

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

TRUST FUNDS

	Law Library	Prosecuting Attorney	County Atty Worthless Checks	Treasurer's Special Auto	Oil & Gas Trust Fund	Bond Supervision Fee	Juvenile Diversion Fee	Special Law Enforcement
Receipts								
Fees	$ 2,372	$ 354	$ 0	$ 52,989	$ 0	$ 1,281	$ 234	$ 769
Other	0	0	0	0	0	0	0	0
Total Receipts	2,372	354	0	52,989	0	1,281	234	769
Expenditures								
Program Expenditures	0	211	0	48,122	0	0	0	5,500
Transfer to General	0	0	0	0	0	0	0	0
Total Expenditures	0	211	0	48,122	0	0	0	5,500
Receipts Over (Under) Expenditures	2,372	143	0	4,867	0	1,281	234	(4,731)
Unencumbered Cash, January 1	18,937	3,533	584	12,552	22,729	10,747	2,954	13,885
Unencumbered Cash, December 31	$ 21,309	$ 3,676	$ 584	$ 17,419	$ 22,729	$ 12,028	$ 3,188	$ 9,154

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 3

Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

AGENCY FUNDS

Fund	Cash Balance Jan 1	Cash Receipts	Cash Disbursements	Cash Balance Dec 31
Alcohol & Drug Program	$ 12,276	$ 12,448	$ 12,276	$ 12,448
Anti-Drug Program	56	0	0	56
Court Trustee Fees	5,996	0	0	5,996
Sales Tax Collections	0	185,408	185,408	0
Drivers Licenses	0	21,304	21,304	0
Payroll Withholding-misc ins	229	0	0	229
Fish & Game Licenses	0	1,862	1,862	0
State Motor Vehicle Fees	(20)	534,865	534,845	0
Fees & Permits	0	2,639	2,639	0
Stray Animal Sale	1,807	0	0	1,807
Sheriff Sale	1,193	500	500	1,193
Tax Collections	9,613,420	16,083,440	15,431,111	10,265,749
State Buildings	0	141,756	141,756	0
Schools	0	4,945,499	4,939,039	6,460
Cities	262	1,459,345	1,459,790	(183)
Townships	0	50,404	50,404	0
Cemeteries	86	89,680	89,742	24
Special Districts	4,527	559,452	555,972	8,007
Total	$ 9,639,832	$ 24,088,602	$ 23,426,648	$ 10,301,786

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 4

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

RELATED MUNICIPAL ENTITY
MORRIS COUNTY PUBLIC BUILDING COMMISSION

	2018A P&I Account	2018B P&I Account	Total
Receipts			
Morris County Hospital	$ 169,028	$ 107,392	$ 276,420
Transfer in	0	0	0
Other receipts	644	365	1,009
Total Receipts	169,672	107,757	277,429
Expenditures			
Bond, interest & fees	169,300	107,634	276,934
Transfer out	0	0	0
Project expenditures	0	0	0
Total Expenditures	169,300	107,634	276,934
Receipts Over (Under) Expenditures	372	123	495
Unencumbered Cash, January 1	242	82	324
Unencumbered Cash, December 31	$ 614	$ 205	$ 819

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 5

Reconciled 2022 Tax Roll
For the Year Ended December 31, 2023

Original Tax Roll Abstract		
Ad Valorem	$	10,343,215
Specials		254,375
16/20M		99,540
Personal Property		489,457
Oil		100,411
State Assessed		3,166,458
Subsequent Adjustments		
Added Tax		6,239
Abated Tax		(22,070)
	$	14,437,625
Tax Roll Collections		
2022 Collections	$	9,379,207
2023 Collections		4,889,347
Uncollected Tax		
Real Estate Redemptions		161,446
Personal Property Tax Warrants		7,625
Uncollected Current		0
	$	14,437,625

See Accompanying Auditors' Report.