

Morris County, Kansas

**Independent Auditors' Report and
Regulatory Basis Financial Statement**

For the Year Ended December 31, 2018

MORRIS COUNTY, KANSAS

Regulatory Basis Financial Statement
December 31, 2018

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Cindy Jensen

Certified Public Accountant

218 W Main
Council Grove, KS 66846

620-767-5064
c.jensen@tctelco.net

Independent Auditors' Report

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

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Morris County, Kansas, the Municipal Financial Reporting Entity, as of and for the year ended December 31, 2018 and the related notes to the financial statement.

Management's Responsibility 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.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit and Accounting Guide. Those standards and the Kansas Municipal Audit and Accounting Guide require that I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis for Adverse Opinion on the U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, Morris County, Kansas prepared this financial statement to meet the requirements of the State of 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.

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 on the U.S. Generally Accepted Accounting Principles" paragraph, 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, 2018, 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, 2018, 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.

Other Matters

Report on 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 2017 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, 2017 (not presented herein), and have issued my report dated July 31, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2018 (Schedule 2 as listed in the table of contents) is presented for analysis and are not a required part of the basic financial statement. Such 2017 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 2017 basic financial statement. The 2017 comparative information has been subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note 1.



Cindy Jensen, CPA
June 6, 2019

MORRIS COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	\$ 327,908	\$ 290	\$ 2,677,279	\$ 2,677,325	\$ 328,152	\$ 81,239	\$ 409,391
Special Purpose Funds							
Road and Bridge	260,710	0	2,595,681	2,829,695	26,696	462,344	489,040
Special Bridge	538,818	0	253,233	456,545	335,506	0	335,506
Reappraisal	25,685	0	160,616	183,029	3,272	4,341	7,613
County Health	1,809	0	103,727	103,650	1,886	0	1,886
Noxious Weed	153,302	0	125,456	159,444	119,314	55,529	174,843
Ambulance	2,154	0	134,605	134,400	2,359	7,016	9,375
Mental Health	1,093	0	66,230	66,190	1,133	0	1,133
Hospital Maintenance	2,176	0	136,618	136,300	2,494	0	2,494
Employee Benefits	82,897	0	1,090,060	1,092,258	80,699	0	80,699
Morris County 911	310,999	0	50,525	41,567	319,957	0	319,957
Capital Improvement Reserve	368,409	0	100,000	5,250	463,159		463,159
Equipment Reserve	2,098,992	0	486,044	126,485	2,458,551	0	2,458,551
Diversion	3,552	0	7,475	3,806	7,221	0	7,221
Drug Forfeiture & Seizure	17,677	0	18	0	17,695	0	17,695
Register of Deeds Tech Fund	36,747	0	8,338	10,445	34,640	0	34,640
Treasurer Tech Fund	5,869	0	2,070	0	7,939	0	7,939
Clerk Tech Fund	3,546	0	2,070	1,224	4,392	0	4,392
Bond & Interest Fund							
Bond and Interest	30,275	0	0	0	30,275	0	30,275
Business Fund							
Solid Waste Disposal	331,075	0	336,500	354,973	312,602	17,551	330,153
Trust Funds							
Law Library	5,211	0	3,387	160	8,438	0	8,438
Prosecuting Attorney	4,283	0	354	177	4,460	0	4,460
County Atty Worthless Cks	567	0	17	0	584	0	584
Treasurer's Special Auto	44,959	0	54,152	53,013	46,098	0	46,098
Oil & Gas Trust Fund	22,729	0	0	0	22,729	0	22,729
Related Municipal Entity							
Morris Co Public Building Comm	105	0	6,331,489	6,329,990	1,604	153,585	155,189
Total Reporting Entity(Excluding Agency Funds Schedule 3)	<u>\$ 4,681,547</u>	<u>\$ 290</u>	<u>\$ 14,725,944</u>	<u>\$ 14,765,926</u>	<u>\$ 4,641,855</u>	<u>\$ 781,605</u>	<u>\$ 5,423,460</u>

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, 2018

Composition of Cash Balance:

Cash & checks on Hand-County Treasurer	\$	49,316
Checking accounts		
Farmers & Drovers - Treasurer		293,098
Farmers & Drovers - District Court		31,781
Farmers & Drovers - Law Library		8,438
Farmers & Drovers - County Attorney		118
Farmers & Drovers - Sheriff		2,632
Farmers & Drovers - Solid Waste & Recycling		881
Farmers & Drovers Money Market Account		9,016,957
SBKC Money Market-PBC		155,189
State of Kansas Pooled Money Investment Portfolio		3,042,107
Certificates of Deposit		
Farmers & Drovers		600,000
Farmers State Bank		250,000
Bank of the Flint Hills		1,000,000
Total Cash Balance		<u>14,450,517</u>
Less: Agency Funds per Schedule 3		<u>(9,027,057)</u>
Total Reporting Entity	\$	<u><u>5,423,460</u></u>

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

MORRIS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2018

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 #1 through #14, 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.

Governmental Funds:

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:

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:

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

Agency Funds:

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).

MORRIS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2018

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

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

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

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

Use of Estimates

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

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. 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.

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.

MORRIS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2018

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

Budgetary Information (Cont.)

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

Note 2 – Stewardship, Compliance, and Accountability

Compliance with Finance-Related Legal and Contractual Provisions

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports and legal representatives of the municipality.

K.S.A. 19-716 requires the county counselor to give approval of claims presented for payment. The county counselor did not sign all claims.

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

Note 3 – Deposits and Investments

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

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may not be returned to it. State statutes require the Government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Morris County designated two sixty-day "peak periods" for 2018 beginning May 1st and November 20th. all deposits were legally secured at December 31, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$11,359,094 and the bank balance was \$11,501,794. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$962,149 was covered by federal depository insurance, \$6,269,948 was collateralized with securities held by the pledging financial institutions' agents in Morris County's name, \$750,000 was collateralized with a Federal Home Loan Bank letter of credit, and the balance of \$3,519,697 was unsecured under a designated peak period agreement.

MORRIS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2018

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, 2018, the County had the following investment:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$3,042,107	\$3,042,107	N/A

The Municipal Investment Pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the Kansas State Treasurer and four additional members appointed by the Kansas State Governor. The boards report 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 2018, the County transferred monies between funds as allowed by applicable Kansas statutes. The following schedule details transfers made.

<u>Transferred from:</u>	<u>Transferred to:</u>	<u>Statute</u>	<u>Amount</u>
General	Equipment Reserve	19-119	\$ 336,044
General	Capital Improvement Reserve	19-120	100,000
Road & Bridge	Equipment Reserve	19-119	150,000
Special Auto	General	8-145	44,959
PBC 2018A P&I	PBC 2018A Issuance Costs	Res 2018-03	14,089
PBC 2018B P&I	PBC 2018B Project	Res 2018-03	2,432,241
PBC 2018B P&I	PBC 2018B Issuance Costs	Res 2018-03	43,551

MORRIS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2018

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 8.39% for the fiscal ended December 31, 2018. Contributions to the pension plan from the Morris County were \$188,208 for the year ended December 31, 2018.

Net Pension Liability - At December 31, 2018, Morris County's proportionate share of the collective net pension liability reported by KPERS was \$1,598,830. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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.

MORRIS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2018

Note 7 – Long-Term Debt

Changes in long term liabilities for the County for the year ended December 31, 2018 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
Public Building Commission									
Series 2011A	2-3.75%	12/1/2011	2,000,000	9/1/2026	\$ 1,305,000	\$ 0	\$ 1,305,000	\$ 0	\$ 41,506
Series 2018A	3%	8/28/2018	1,175,000	9/1/2026	0	1,175,000	0	1,175,000	0
Series 2018B	4.12-4.3%	8/29/2018	2,520,000	9/1/2038	0	2,520,000	0	2,520,000	0
Total Indebtedness					\$ 1,305,000	\$ 3,695,000	\$ 1,305,000	\$ 3,695,000	\$ 41,506

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	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034-2038	Total
Principal									
Series 2018A	\$ 130,000	\$ 135,000	\$ 140,000	\$ 145,000	\$ 150,000	\$ 475,000	\$ 0	\$ 0	\$ 1,175,000
Series 2018B	0	0	0	0	0	340,000	980,000	1,200,000	2,520,000
Total Principal	130,000	135,000	140,000	145,000	150,000	815,000	980,000	1,200,000	3,695,000
Interest									
Series 2018A	35,544	31,350	27,300	23,100	18,750	14,250	9,750	4,950	164,994
Series 2018B	106,573	105,984	105,984	105,984	105,984	523,122	382,218	159,100	1,594,949
Total Interest	142,117	137,334	133,284	129,084	124,734	537,372	391,968	164,050	1,759,943
Total Principal & Interest	\$ 272,117	\$ 272,334	\$ 273,284	\$ 274,084	\$ 274,734	\$ 1,352,372	\$ 1,371,968	\$ 1,364,050	\$ 5,454,943

Note 8 – Other Long-Term Obligations from Operations

The County's policies regarding vacation and sick pay permit full time employees to accumulate a maximum of ten days of vacation time per year. Full time employees receive one hour of vacation and sick leave time for each forty hours of time paid for the first two years of continuous employment. At the end of the second year, full time employees receive two hours of vacation and sick leave time for each forty hours of paid time. Ten days of unused vacation may be carried over to the next year and a maximum of 120 days sick leave may be accumulated. Upon separation of service, vacation leave is paid in full to the employee. Sick leave is payable to only retirees age 62 or older at a compensated rate of 10% of annual sick leave accumulated. All full-time employees are entitled to two days funeral leave per calendar year with pay. Morris County also has provisions for other types of leave as follows: maternity, paternity, military, leave of absence, juror or other service. 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.

MORRIS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2018

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.

Morris County pays an annual premium to KCAMP and KWORC for its workmen's compensation, property, liability, errors, omissions, crime, and surety 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. KWORC carries specific excess insurance, which pays all amounts exceeding \$350,000. In addition, KWORC carries aggregate excess insurance, which provides coverage should the pool experience losses in excess of the 125% of the audited premium during a policy year. KCAMP carries specific excess insurance to protect the pool from a single catastrophic loss. 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. KWORC has not assessed any amounts in addition to the annual contribution from member counties since its inception in 1992. KCAMP has not assessed any amounts in addition to the annual contribution from member counties since its inception in 1991.

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, 2018.

MORRIS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2018

Note 12 – Contingencies

A taxpayer 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 2019. 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. Tax appeals for 2017, 2018 and 2019 have no hearing date until the Court of Appeals case for the 2014, 2015 and 2016 tax appeals are decided. An unfavorable decision could have a material impact on the County.

Note 13 – Public Building Commission

The County created a public building commission (PBC) under the K.S.A. 12-1757 during 2011 for the purpose of issuing debt for the expansion of the Morris County Hospital (MCH). The County commissioners comprise the PBC board. Bonds were issued by the PBC in the amount of \$2,000,000. The bond proceeds of \$1,994,269 and \$69,493 of County funds were used to refund the remaining Series A-2002 County bond issue principal of \$840,000, Series A-2002 interest of \$10,750, and \$1,157,218 for the expansion project with the remaining proceeds being used for bond costs and interest. The State of Kansas received the payment for the bonds in December 2011 from the PBC, and in January 2012 the bonds were paid.

On August 28, 2018, the PBC issued Series 2018A bonds in the amount of \$1,175,000. Proceeds of \$1,189,089 were received which was comprised of the bond principal of \$1,175,000 and bond premium of \$25,839 less the underwriter's fee of \$11,750. The proceeds were used to refund the Series 2011A bond principal in the amount of \$1,175,000 with the remaining \$14,089 earmarked for issuance costs. 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.

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. Proceeds of \$2,475,792 were received which was composed of the bond principal of \$2,520,000 and bond discount of \$19,008 less the underwriter's fee of \$25,200. The proceeds were placed in the project account in the amount of \$2,432,241 with the remaining \$43,551 earmarked for issuance costs. 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. As of December 31, 2018, the PBC project was complete, and it had expended \$2,436,049 on the project.

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 – 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.

**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, 2018

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 2,778,950	\$ 0	\$ 2,778,950	\$ 2,677,325	\$ (101,625)
Special Purpose Funds					
Road & Bridge	2,905,000	0	2,905,000	2,829,695	(75,305)
Special Bridge	465,000	0	465,000	456,545	(8,455)
Reappraisal	191,094	0	191,094	183,029	(8,065)
County Health	113,274	0	113,274	103,650	(9,624)
Noxious Weed	184,500	0	184,500	159,444	(25,056)
Ambulance	145,274	0	145,274	134,400	(10,874)
Mental Health	69,000	0	69,000	66,190	(2,810)
Hospital Maintenance	146,584	0	146,584	136,300	(10,284)
Employee Benefits	1,249,700	0	1,249,700	1,092,258	(157,442)
Consolidated 911	235,000	0	235,000	41,567	(193,433)
Bond & Interest Fund					
Bond & Interest	0	0	0	0	0
Business Fund					
Solid Waste Disposal	430,100	0	430,100	354,973	(75,127)

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, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

GENERAL FUND

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem	\$ 1,430,186	\$ 1,606,440	\$ 1,764,050	\$ (157,610)
Delinquent	25,147	23,413	25,000	(1,587)
Motor Vehicle	124,120	125,700	120,785	4,915
Recreational Vehicle	3,218	3,007	2,958	49
Mineral Production	461	0	0	0
Excise	5	5	0	5
16/20M	15,611	12,783	11,870	913
Commercial Vehicle	3,084	3,148	3,332	(184)
Watercraft	4,672	4,856	4,582	274
Transient Guest	9,334	15,910	11,000	4,910
Penalty and Interest	32,114	27,108	15,000	12,108
Total Taxes	<u>1,647,952</u>	<u>1,822,370</u>	<u>1,958,577</u>	<u>(136,207)</u>
Intergovernmental				
Sales Tax	399,690	433,400	402,655	30,745
Flood Control	0	66	100	(34)
Grants	0	2,000	0	2,000
Public transportation-KDOT	52,552	114,636	53,000	61,636
Federal Share-Lake Patrol	21,330	22,584	20,000	2,584
Total Intergovernmental	<u>473,572</u>	<u>572,686</u>	<u>475,755</u>	<u>96,931</u>
Licenses & fees				
Mortgage Registration Fees	23,866	11,283	30,000	(18,717)
Officer Fees	70,510	83,602	35,000	48,602
Public Trans fares & donations	21,322	22,316	13,000	9,316
Miscellaneous fees	435	1,550	0	1,550
Total Licenses & fees	<u>116,133</u>	<u>118,751</u>	<u>78,000</u>	<u>40,751</u>
Use of Money & Property				
Interest on Investments	36,521	75,297	0	75,297
Prisoner Care	2,250	2,285	1,000	1,285
Leased Lands	5,300	5,300	5,000	300
Copy & Fax	3,456	5,381	3,000	2,381
Total Use of Money & Prop	<u>47,527</u>	<u>88,263</u>	<u>9,000</u>	<u>79,263</u>
Other Reimbursements & misc	<u>26,466</u>	<u>30,250</u>	<u>0</u>	<u>30,250</u>
Treasurer Special Auto Transfers	<u>42,682</u>	<u>44,959</u>	<u>25,000</u>	<u>19,959</u>
Total Receipts	<u>\$ 2,354,332</u>	<u>\$ 2,677,279</u>	<u>\$ 2,546,332</u>	<u>\$ 130,947</u>

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, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

GENERAL FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
County Commission				
Personal Services	\$ 51,291	\$ 53,288	\$ 55,000	\$ (1,712)
Commodities	291	215	750	(535)
Contractual	7,593	10,399	10,000	399
Total County Commission	<u>59,175</u>	<u>63,902</u>	<u>65,750</u>	<u>(1,848)</u>
County Clerk				
Personal Services	100,728	101,959	113,000	(11,041)
Commodities	593	724	500	224
Contractual	2,953	1,854	3,200	(1,346)
Capital Outlay	1,015	0	500	(500)
Total County Clerk	<u>105,289</u>	<u>104,537</u>	<u>117,200</u>	<u>(12,663)</u>
County Treasurer				
Personal Services	115,321	137,851	124,700	13,151
Commodities	451	283	2,400	(2,117)
Contractual	11,861	11,903	15,000	(3,097)
Capital Outlay	0	0	0	0
Total County Treasurer	<u>127,633</u>	<u>150,037</u>	<u>142,100</u>	<u>7,937</u>
County Attorney				
Personal Services	122,201	130,033	129,000	1,033
Commodities	4,756	5,579	6,000	(421)
Contractual	19,645	16,270	15,000	1,270
Capital Outlay	2,599	0	4,500	(4,500)
Total County Attorney	<u>149,201</u>	<u>151,882</u>	<u>154,500</u>	<u>(2,618)</u>
County Register of Deeds				
Personal Services	68,157	72,532	70,000	2,532
Commodities	2,001	1,832	3,900	(2,068)
Contractual	8,931	8,723	12,000	(3,277)
Capital Outlay	0	0	0	0
Total County Reg of Deeds	<u>79,089</u>	<u>83,087</u>	<u>85,900</u>	<u>(2,813)</u>
Courthouse - General Expense				
Personal Services	57,439	60,339	63,000	(2,661)
Commodities	30,456	38,452	40,000	(1,548)
Contractual	225,989	251,634	360,000	(108,366)
Indigent defense	61,164	59,056	26,000	33,056
Interest paid on city tax refund	32,950	0	0	0
Capital Outlay	926	702	5,000	(4,298)
Total Courthouse-Gen	<u>408,924</u>	<u>410,183</u>	<u>494,000</u>	<u>(83,817)</u>
Total Expenditures-Forward	<u>\$ 929,311</u>	<u>\$ 963,628</u>	<u>\$ 1,059,450</u>	<u>\$ (95,822)</u>

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, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

GENERAL FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures-Forward	\$ 929,311	\$ 963,628	\$ 1,059,450	\$ (95,822)
District Court				
Commodities	13,628	10,789	12,482	(1,693)
Contractual	29,419	24,265	30,250	(5,985)
Capital Outlay	3,539	4,500	1,800	2,700
Total District Court	<u>46,586</u>	<u>39,554</u>	<u>44,532</u>	<u>(4,978)</u>
Election				
Personal Services	21,360	21,442	23,000	(1,558)
Commodities	0	1,290	1,000	290
Contractual	6,462	31,447	35,000	(3,553)
Capital Outlay	16,000	0	5,000	(5,000)
Total Election	<u>43,822</u>	<u>54,179</u>	<u>64,000</u>	<u>(9,821)</u>
Dispatch				
Personal Services	152,084	165,331	152,000	13,331
Commodities	25	589	400	189
Contractual	2,289	5,153	550	4,603
Capital Outlay	499	0	7,100	(7,100)
Total Dispatch	<u>154,897</u>	<u>171,073</u>	<u>160,050</u>	<u>11,023</u>
Sheriff				
Personal Services	297,724	309,693	298,700	10,993
Commodities	45,273	57,473	60,000	(2,527)
Contractual	45,412	29,552	42,000	(12,448)
Capital Outlay	5,579	59,039	60,900	(1,861)
Total Sheriff	<u>393,988</u>	<u>455,757</u>	<u>461,600</u>	<u>(5,843)</u>
Jail				
Personal Services	69,929	72,253	90,000	(17,747)
Commodities	23,760	19,120	20,000	(880)
Contractual	116,156	92,846	89,600	3,246
Capital Outlay	3,347	0	13,200	(13,200)
Total Jail	<u>213,192</u>	<u>184,219</u>	<u>212,800</u>	<u>(28,581)</u>
Emergency Preparedness				
Personal Services	18,468	19,183	19,200	(17)
Commodities	646	465	1,000	(535)
Contractual	2,637	1,806	2,100	(294)
Capital Outlay	0	0	0	0
Total Emergency Prep	<u>21,751</u>	<u>21,454</u>	<u>22,300</u>	<u>(846)</u>
Total Expenditures-Forward	<u>\$ 1,803,547</u>	<u>\$ 1,889,864</u>	<u>\$ 2,024,732</u>	<u>\$ (134,868)</u>

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, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

GENERAL

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Expenditures-Forward	\$ 1,803,547	\$ 1,889,864	\$ 2,024,732	\$ (134,868)
Juvenile Detention	10,658	13,073	11,000	2,073
Public Transportation				
Personal Services	84,894	101,468	92,000	9,468
Commodities	16,398	16,018	20,000	(3,982)
Contractual	10,847	21,500	17,000	4,500
Capital Outlay	0	0	0	0
Total Public Transportation	112,139	138,986	129,000	9,986
Appropriations				
Fair Premium	4,000	4,000	4,000	0
Fair Buildings	22,500	22,500	22,500	0
Conservation	27,000	27,000	27,000	0
Services for the Elderly	71,324	73,274	73,274	0
Industrial Development	20,000	20,000	20,000	0
Tourism	20,000	20,000	20,000	0
Historical Society	0	10,000	10,000	0
Rural Lakes Region	5,000	5,000	5,000	0
Other	22,603	17,584	32,444	(14,860)
Total Appropriations	192,427	199,358	214,218	(14,860)
Transfers				
Transfer to Capital Improvement	100,000	100,000	100,000	0
Transfer to Equipment Reserve	344,044	336,044	300,000	36,044
Total Transfers	444,044	436,044	400,000	36,044
Adjustments for Qualifying Budget Credits	0	0	0	0
Total Expenditures	\$ 2,562,815	\$ 2,677,325	2,778,950	(101,625)
Receipts Over (Under) Expenditures	(208,483)	(46)	\$ (232,618)	\$ 232,572
Unencumbered Cash, January 1	526,391	327,908		
Prior Year Cancelled Encumbrances	10,000	290		
Unencumbered Cash, December 31	\$ 327,908	\$ 328,152		

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, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

ROAD & BRIDGE

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 2,058,722	\$ 1,845,828	\$ 2,063,079	\$ (217,251)
Delinquent	31,546	31,404	30,000	1,404
Motor Vehicle	175,046	180,942	173,868	7,074
Recreational Vehicle	4,538	4,329	4,259	70
Excise	7	7	0	7
16/20M	15,697	18,119	17,088	1,031
Commercial Vehicle	4,349	4,531	4,798	(267)
Watercraft	6,589	6,990	6,592	398
State of Kansas-Special City/County	316,546	321,827	313,000	8,827
State of Kansas-Equalization	1,690	1,379	5,000	(3,621)
Federal Entitlement	15,856	16,186	15,000	1,186
FEMA & KS Emergency Aid	9,964	0	0	0
Fuel Reimbursements	49,109	61,789	40,000	21,789
Other reimbursements	49,595	102,350	0	102,350
Total Receipts	2,739,254	2,595,681	2,672,684	(77,003)
Expenditures				
Personal Services	646,901	688,560	670,000	18,560
Commodities	1,664,863	1,625,585	1,700,000	(74,415)
Contractual Services	291,738	271,668	260,000	11,668
Capital Outlay	49,545	93,882	125,000	(31,118)
Transfers Out	150,000	150,000	150,000	0
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	2,803,047	2,829,695	2,905,000	(75,305)
Receipts Over (Under) Expenditures	(63,793)	(234,014)	\$ (232,316)	\$ (1,698)
Unencumbered Cash, January 1	324,503	260,710		
Unencumbered Cash, December 31	\$ 260,710	\$ 26,696		

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, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

SPECIAL BRIDGE

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 156,049	\$ 132,603	\$ 148,864	\$ (16,261)
Delinquent	2,645	2,555	2,500	55
Motor Vehicle	18,043	13,716	13,181	535
Recreational Vehicle	468	328	323	5
Excise	1	1	0	1
16/20M	863	1,878	1,295	583
Commercial Vehicle	448	343	364	(21)
Watercraft	679	530	500	30
DOT reimbursements	333,666	92,821	0	92,821
Sale of Materials & Reimbursements	4,955	8,458	0	8,458
Total Receipts	<u>517,817</u>	<u>253,233</u>	<u>167,027</u>	<u>86,206</u>
Expenditures				
Commodities	88,776	64,735	45,000	19,735
Contractual Services	100,169	391,810	420,000	(28,190)
Capital Outlay	2,830	0	0	0
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	<u>191,775</u>	<u>456,545</u>	<u>465,000</u>	<u>(8,455)</u>
Receipts Over (Under) Expenditures	326,042	(203,312)	<u>\$ (297,973)</u>	<u>\$ 94,661</u>
Unencumbered Cash, January 1	<u>212,776</u>	<u>538,818</u>		
Unencumbered Cash, December 31	<u>\$ 538,818</u>	<u>\$ 335,506</u>		

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, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

REAPPRAISAL

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 109,702	\$ 145,085	\$ 159,904	\$ (14,819)
Delinquent	2,025	1,895	2,000	(105)
Motor Vehicle	10,406	9,642	9,265	377
Recreational Vehicle	270	231	227	4
Excise	0	0	0	0
16/20M	1,218	1,073	911	162
Commercial Vehicle	259	242	256	(14)
Watercraft	392	372	351	21
Copies, Maps, Printouts	4,510	2,076	3,000	(924)
Total Receipts	<u>128,782</u>	<u>160,616</u>	<u>175,914</u>	<u>(15,298)</u>
Expenditures				
Personal Services	96,648	113,720	115,094	(1,374)
Commodities	6,348	6,620	7,500	(880)
Contractual Services	59,683	57,660	60,000	(2,340)
Capital Outlay	3,127	5,029	8,500	(3,471)
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	<u>165,806</u>	<u>183,029</u>	<u>191,094</u>	<u>(8,065)</u>
Receipts Over (Under) Expenditures	(37,024)	(22,413)	<u>\$ (15,180)</u>	<u>\$ (7,233)</u>
Unencumbered Cash, January 1	43,209	25,685		
Prior year cancelled encumbrance	19,500	0		
Unencumbered Cash, December 31	<u>\$ 25,685</u>	<u>\$ 3,272</u>		

MORRIS COUNTY, KANSAS

Schedule 2E

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

COUNTY HEALTH

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Ad Valorem	\$ 95,602	\$ 92,240	\$ 97,848	\$ (5,608)
Delinquent	1,568	1,505	2,100	(595)
Motor Vehicle	8,163	8,403	8,077	326
Recreational Vehicle	212	201	198	3
Excise	0	0	0	0
16/20M	867	843	794	49
Commercial Vehicle	203	210	223	(13)
Watercraft	307	325	306	19
Other receipts	0	0	0	0
Total Receipts	<u>106,922</u>	<u>103,727</u>	<u>109,546</u>	<u>(5,819)</u>
Expenditures				
Appropriation to Morris Co Hospital	<u>106,860</u>	<u>103,650</u>	<u>113,274</u>	<u>(9,624)</u>
Receipts Over (Under) Expenditures	62	77	<u>\$ (3,728)</u>	<u>\$ 3,805</u>
Unencumbered Cash, January 1	<u>1,747</u>	<u>1,809</u>		
Unencumbered Cash, December 31	<u>\$ 1,809</u>	<u>\$ 1,886</u>		

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, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

NOXIOUS WEED

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 49,788	\$ 48,150	\$ 52,266	\$ (4,116)
Delinquent	1,392	1,049	800	249
Motor Vehicle	9,544	4,376	4,205	171
Recreational Vehicle	247	105	103	2
Excise	0	0	0	0
16/20M	618	991	413	578
Commercial Vehicle	237	110	116	(6)
Watercraft	359	169	159	10
Sales	81,262	70,506	70,000	506
Total Receipts	<u>143,447</u>	<u>125,456</u>	<u>128,062</u>	<u>(2,606)</u>
Expenditures				
Personal Services	16,059	17,032	22,000	(4,968)
Commodities	69,258	115,519	150,000	(34,481)
Contractual Services	5,448	6,893	7,500	(607)
Capital Outlay	2,411	20,000	5,000	15,000
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	<u>93,176</u>	<u>159,444</u>	<u>184,500</u>	<u>(25,056)</u>
Receipts Over (Under) Expenditures	50,271	(33,988)	<u>\$ (56,438)</u>	<u>\$ 22,450</u>
Unencumbered Cash, January 1	<u>103,031</u>	<u>153,302</u>		
Unencumbered Cash, December 31	<u>\$ 153,302</u>	<u>\$ 119,314</u>		

MORRIS COUNTY, KANSAS

Schedule 2G

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

AMBULANCE

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Ad Valorem	\$ 115,708	\$ 109,306	\$ 116,100	\$ (6,794)
Delinquent	1,880	1,808	2,000	(192)
Motor Vehicle	9,733	10,170	9,771	399
Recreational Vehicle	252	243	239	4
Excise	0	0	0	0
16/20M	1,043	1,005	960	45
Commercial Vehicle	242	255	270	(15)
Watercraft	367	393	370	23
Other Counties Tax	11,727	11,425	10,500	925
Total Receipts	<u>140,952</u>	<u>134,605</u>	<u>140,210</u>	<u>(5,605)</u>
Expenditures				
Appropriation to Morris Co Hospital	141,015	134,400	145,274	(10,874)
Other	0			0
Total Expenditures	<u>141,015</u>	<u>134,400</u>	<u>145,274</u>	<u>(10,874)</u>
Receipts Over (Under) Expenditures	(63)	205	<u>\$ (5,064)</u>	<u>\$ 5,269</u>
Unencumbered Cash, January 1	<u>2,217</u>	<u>2,154</u>		
Unencumbered Cash, December 31	<u>\$ 2,154</u>	<u>\$ 2,359</u>		

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, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

MENTAL HEALTH

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 55,661	\$ 59,485	\$ 62,633	\$ (3,148)
Delinquent	908	890	700	190
Motor Vehicle	5,159	4,892	4,702	190
Recreational Vehicle	134	117	115	2
Excise	0	0	0	0
16/20M	449	534	462	72
Commercial Vehicle	128	123	130	(7)
Watercraft	194	189	178	11
Other	0	0	0	0
Total Receipts	<u>62,633</u>	<u>66,230</u>	<u>68,920</u>	<u>(2,690)</u>
Expenditures				
Mental Health	48,444	52,190	55,000	(2,810)
Hetlinger	14,000	14,000	14,000	0
Total Expenditures	<u>62,444</u>	<u>66,190</u>	<u>69,000</u>	<u>(2,810)</u>
Receipts Over (Under) Expenditures	189	40	<u>(80)</u>	<u>120</u>
Unencumbered Cash, January 1	<u>904</u>	<u>1,093</u>		
Unencumbered Cash, December 31	<u>\$ 1,093</u>	<u>\$ 1,133</u>		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 21

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

HOSPITAL MAINTENANCE FUND

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Ad Valorem	\$ 123,129	\$ 121,864	\$ 128,996	\$ (7,132)
Delinquent	1,968	1,922	1,900	22
Motor Vehicle	10,276	10,822	10,396	426
Recreational Vehicle	267	259	255	4
Excise	0	0	0	0
16/20M	1,076	1,062	1,022	40
Commercial Vehicle	255	271	287	(16)
Watercraft	387	418	394	24
Other	0	0	0	0
Total Receipts	<u>137,358</u>	<u>136,618</u>	<u>143,250</u>	<u>(6,632)</u>
Expenditures				
Appropriation to Morris Co Hospital	<u>137,351</u>	<u>136,300</u>	<u>146,584</u>	<u>(10,284)</u>
Receipts Over (Under) Expenditures	7	318	<u>\$ (3,334)</u>	<u>\$ 3,652</u>
Unencumbered Cash, January 1	<u>2,169</u>	<u>2,176</u>		
Unencumbered Cash, December 31	<u>\$ 2,176</u>	<u>\$ 2,494</u>		

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, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

EMPLOYEE BENEFITS

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 976,949	\$ 972,892	\$ 1,068,314	\$ (95,422)
Delinquent	12,879	14,151	5,000	9,151
Motor Vehicle	70,462	85,863	82,507	3,356
Recreational Vehicle	1,827	2,054	2,021	33
Excise	3	3	0	3
16/20M	6,562	7,290	8,109	(819)
Commercial Vehicle	1,751	2,150	2,277	(127)
Watercraft	2,652	3,317	3,128	189
Other	0	2,340	0	2,340
Total Receipts	<u>1,073,085</u>	<u>1,090,060</u>	<u>1,171,356</u>	<u>(81,296)</u>
Expenditures				
KPERS	172,067	203,480	165,000	38,480
Social Security & Medicare	152,330	163,391	250,000	(86,609)
Unemployment	3,225	1,838	8,000	(6,162)
Worker's Compensation	48,464	39,230	75,000	(35,770)
Health Insurance	669,028	684,319	751,700	(67,381)
Total Expenditures	<u>1,045,114</u>	<u>1,092,258</u>	<u>1,249,700</u>	<u>(157,442)</u>
Receipts Over (Under) Expenditures	27,971	(2,198)	<u>\$ (78,344)</u>	<u>\$ 76,146</u>
Unencumbered Cash, January 1	<u>54,926</u>	<u>82,897</u>		
Unencumbered Cash, December 31	<u>\$ 82,897</u>	<u>\$ 80,699</u>		

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, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

MORRIS COUNTY 911

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Telephone tax & interest	\$ 52,731	\$ 50,525	\$ 50,000	\$ 525
Other	0	0	0	0
Total Receipts	<u>52,731</u>	<u>50,525</u>	<u>50,000</u>	<u>525</u>
Expenditures				
911 Expense	40,011	41,567	235,000	(193,433)
Other	0	0	0	0
Total Expenditures	<u>40,011</u>	<u>41,567</u>	<u>235,000</u>	<u>(193,433)</u>
Receipts Over (Under) Expenditures	12,720	8,958	<u>\$ (185,000)</u>	<u>\$ 193,958</u>
Unencumbered Cash, January 1	<u>298,279</u>	<u>310,999</u>		
Unencumbered Cash, December 31	<u>\$ 310,999</u>	<u>\$ 319,957</u>		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2L

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

CAPITAL IMPROVEMENT RESERVE

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Transfer from General	\$ 100,000	\$ 100,000
Expenditures		
Capital Improvements	62,372	5,250
Other	<u>0</u>	<u>0</u>
Total Expenditures	<u>62,372</u>	<u>5,250</u>
Receipts Over (Under) Expenditures	37,628	94,750
Unencumbered Cash, January 1	<u>330,781</u>	<u>368,409</u>
Unencumbered Cash, December 31	<u>\$ 368,409</u>	<u>\$ 463,159</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2M

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

EQUIPMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 494,044	\$ 486,044
Other receipts	0	0
Total Receipts	<u>494,044</u>	<u>486,044</u>
Expenditures		
Equipment	217,623	126,485
Other	0	0
Total Expenditures	<u>217,623</u>	<u>126,485</u>
Receipts Over (Under) Expenditures	276,421	359,559
Unencumbered Cash, January 1	<u>1,822,571</u>	<u>2,098,992</u>
Unencumbered Cash, December 31	<u>\$ 2,098,992</u>	<u>\$ 2,458,551</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2N

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

DIVERSION

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Fees	\$ 5,091	\$ 7,475
Other receipts	0	0
Total Receipts	<u> 5,091</u>	<u> 7,475</u>
 Expenditures		
Diversion expenditures	11,165	3,806
Other	0	0
Total Expenditures	<u> 11,165</u>	<u> 3,806</u>
 Receipts Over (Under) Expenditures	(6,074)	3,669
 Unencumbered Cash, January 1	<u> 9,626</u>	<u> 3,552</u>
 Unencumbered Cash, December 31	<u> \$ 3,552</u>	<u> \$ 7,221</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 20

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

DRUG FORFEITURE & SEIZURE

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Forfeitures & seizures	\$ 0	\$ 0
Interest	27	18
Total Receipts	<u> 27</u>	<u> 18</u>
Expenditures		
Law expenditures	0	0
Other	0	0
Total Expenditures	<u> 0</u>	<u> 0</u>
Receipts Over (Under) Expenditures	27	18
Unencumbered Cash, January 1	<u> 17,650</u>	<u> 17,677</u>
Unencumbered Cash, December 31	<u><u> \$ 17,677</u></u>	<u><u> \$ 17,695</u></u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2P

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

REGISTER OF DEEDS TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 7,864	\$ 8,338
Other receipts	0	0
Total Receipts	<u>7,864</u>	<u>8,338</u>
Expenditures		
Technology equipment	4,542	10,445
Other	0	0
Total Expenditures	<u>4,542</u>	<u>10,445</u>
Receipts Over (Under) Expenditures	3,322	(2,107)
Unencumbered Cash, January 1	<u>33,425</u>	<u>36,747</u>
Unencumbered Cash, December 31	<u>\$ 36,747</u>	<u>\$ 34,640</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2Q

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

TREASURER TECHNOLOGY

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Fees	\$ 1,950	\$ 2,070
Other receipts	0	0
Total Receipts	<u>1,950</u>	<u>2,070</u>
 Expenditures		
Technology equipment	0	0
Other	0	0
Total Expenditures	<u>0</u>	<u>0</u>
 Receipts Over (Under) Expenditures	1,950	2,070
 Unencumbered Cash, January 1	<u>3,919</u>	<u>5,869</u>
 Unencumbered Cash, December 31	<u>\$ 5,869</u>	<u>\$ 7,939</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2R

Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

CLERK TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 1,950	\$ 2,070
Other receipts	0	0
Total Receipts	<u>1,950</u>	<u>2,070</u>
Expenditures		
Technology equipment	2,323	1,224
Other	0	0
Total Expenditures	<u>2,323</u>	<u>1,224</u>
Receipts Over (Under) Expenditures	(373)	846
Unencumbered Cash, January 1	<u>3,919</u>	<u>3,546</u>
Unencumbered Cash, December 31	<u>\$ 3,546</u>	<u>\$ 4,392</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2S

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

BOND & INTEREST

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem	\$ 0	\$ 0	\$ 0	\$ 0
Delinquent	1	0	0	0
Motor Vehicle	0	0	0	0
Recreational Vehicle	0	0	0	0
Excise	0	0	0	0
16/20M	0	0	0	0
Commercial Vehicle	0	0	0	0
Watercraft	0	0	0	0
Other	0	0	0	0
Total Receipts	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Interest	0	0	0	0
Principal	0	0	0	0
Transfer to General	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	1	0	<u>\$ 0</u>	<u>\$ 0</u>
Unencumbered Cash, January 1	<u>30,274</u>	<u>30,275</u>		
Unencumbered Cash, December 31	<u>\$ 30,275</u>	<u>\$ 30,275</u>		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2T

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Totals for the Prior Year Ended December 31, 2017

SOLID WASTE DISPOSAL

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Receipts				
User fees	\$ 239,249	\$ 274,360	\$ 245,000	\$ 29,360
Sale of scrap & commodities	54,739	62,140	20,000	42,140
Total Receipts	<u>293,988</u>	<u>336,500</u>	<u>265,000</u>	<u>71,500</u>
Expenditures				
Transfer Station				
Personal Service	44,267	49,913	48,100	1,813
Commodities	2,440	4,326	6,000	(1,674)
Contractual	168,460	179,436	180,000	(564)
Capital Outlay	0	0	30,000	(30,000)
Recycling Center				
Personal Service	94,587	101,192	96,000	5,192
Commodities	10,897	11,440	25,000	(13,560)
Contractual	6,859	8,666	15,000	(6,334)
Capital Outlay	0	0	30,000	(30,000)
Total Expenditures	<u>327,510</u>	<u>354,973</u>	<u>430,100</u>	<u>(75,127)</u>
Receipts Over (Under) Expenditures	(33,522)	(18,473)	<u>\$ (165,100)</u>	<u>\$ 146,627</u>
Unencumbered Cash, January 1	<u>364,597</u>	<u>331,075</u>		
Unencumbered Cash, December 31	<u>\$ 331,075</u>	<u>\$ 312,602</u>		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2U

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

TRUST FUNDS

	Law Library	Prosecuting Attorney	County Atty Worthless Checks	Treasurer's Special Auto	Oil & Gas Trust Fund
Receipts					
State of Kansas	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other fees	3,387	354	17	54,152	0
Total Receipts	<u>3,387</u>	<u>354</u>	<u>17</u>	<u>54,152</u>	<u>0</u>
Expenditures					
Program Expenditures	160	177	0	8,054	0
Transfer to General	0	0	0	44,959	0
Total Expenditures	<u>160</u>	<u>177</u>	<u>0</u>	<u>53,013</u>	<u>0</u>
Receipts Over (Under) Expenditures	3,227	177	17	1,139	0
Unencumbered Cash, January 1	<u>5,211</u>	<u>4,283</u>	<u>567</u>	<u>44,959</u>	<u>22,729</u>
Unencumbered Cash, December 31	<u>\$ 8,438</u>	<u>\$ 4,460</u>	<u>\$ 584</u>	<u>\$ 46,098</u>	<u>\$ 22,729</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 3

Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2018

AGENCY FUNDS

Fund	Cash	Cash	Cash	Cash
	Balance Jan 1, 2018	Receipts	Disbursements	Balance Dec 31, 2018
Alcohol & Drug Program	\$ 3,540	\$ 5,686	\$ 3,540	\$ 5,686
Anti-Drug Program	56	0	0	56
Court Trustee Fees	5,996	0	0	5,996
District Court	27,817	129,093	125,129	31,781
Sales Tax Collections	0	241,754	241,754	0
Drivers Licenses	0	22,533	22,533	0
Payroll Withholding	0	291,542	291,430	112
Fish & Game Licenses	337	2,647	2,984	0
State Motor Vehicle Fees	0	531,496	531,496	0
Fees & Permits	0	2,439	2,439	0
Stray Animal Sale	3,843	891	206	4,528
Sheriff Sale	262	1,344	1,344	262
Tax Collections	7,802,336	13,060,510	11,996,470	8,866,376
State Buildings	1,875	111,099	110,988	1,986
Schools	44,587	4,016,829	4,016,117	45,299
Cities	34,129	1,263,631	1,260,149	37,611
Townships	525	41,520	41,454	591
Cemeteries	1,047	82,012	81,591	1,468
Special Districts	20,052	469,768	464,515	25,305
Total	<u>\$ 7,946,402</u>	<u>\$ 20,274,794</u>	<u>\$ 19,194,139</u>	<u>\$ 9,027,057</u>

MORRIS COUNTY, KANSAS

Schedule 4

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

RELATED MUNICIPAL ENTITY
MORRIS COUNTY PUBLIC BUILDING COMMISSION

	2011A P&I Account	2018A P&I Account	2018B P&I Account	2018A Issuance Costs	2018B Issuance Costs	2018B Project Fund	Total
Receipts							
Morris County Hospital	\$ 172,484	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 172,484
Bond proceeds, net	0	1,189,089	2,475,792	0	0	0	3,664,881
Transfer in	0	0	0	14,089	43,551	2,432,241	2,489,881
Other receipts	141	362	213	3	3	3,521	4,243
Total Receipts	<u>172,625</u>	<u>1,189,451</u>	<u>2,476,005</u>	<u>14,092</u>	<u>43,554</u>	<u>2,435,762</u>	<u>6,331,489</u>
Expenditures							
Bond, interest & fees	172,606	0	0	0	0	0	172,606
2011A redemption	0	1,175,000	0	0	0	0	1,175,000
Bond issuance fees	0	0	0	13,524	42,930	0	56,454
Transfer out	0	14,089	2,475,792	0	0	0	2,489,881
Project expenditures	0	0	0	0	0	2,436,049	2,436,049
Total Expenditures	<u>172,606</u>	<u>1,189,089</u>	<u>2,475,792</u>	<u>13,524</u>	<u>42,930</u>	<u>2,436,049</u>	<u>6,329,990</u>
Receipts Over (Under) Expenditures	19	362	213	568	624	(287)	1,499
Unencumbered Cash, January 1	<u>105</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>105</u>
Unencumbered Cash, December 31	<u>\$ 124</u>	<u>\$ 362</u>	<u>\$ 213</u>	<u>\$ 568</u>	<u>\$ 624</u>	<u>\$ (287)</u>	<u>\$ 1,604</u>

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 5

Reconciled 2017 Tax Roll
For the Year Ended December 31, 2018

Original Tax Roll Abstract	
Ad Valorem	\$ 11,552,449
Specials	250,430
16/20M	85,723
Watercraft	35,773
Subsequent Adjustments	
Added Tax	2,758
Abated Tax	(84,288)
Tax Sale-Uncollected Tax	0
	<u>\$ 11,842,845</u>
Tax Roll Collections	
2017 Collections	\$ 7,735,927
2018 Collections	3,922,608
Uncollected Tax	
Real Estate Redemptions	151,545
Personal Property Tax Warrants	32,765
Uncollected Current	0
	<u>\$ 11,842,845</u>

See Accompanying Auditors' Report.