Morris County, Kansas

Independent Auditors' Report and Regulatory Basis Financial Statement

For the Year Ended December 31, 2022

MORRIS COUNTY, KANSAS

Regulatory Basis Financial Statement
December 31, 2022

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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, 2022 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, 2022, 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, 2022, 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 2021 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, 2021 (not presented herein), and have issued my report dated June 14, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information has been subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.



Cindy Jensen, CPA
July 11, 2023

MORRIS COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & Accounts Payable	Ending Cash Balance
General Fund	$ 508,829	$ 0	$ 2,763,979	$ 2,803,510	$ 469,298	$ 75,819	$ 545,117
Special Purpose Funds							
Road and Bridge	483,998	0	3,547,834	3,581,844	449,988	50,240	500,228
Special Bridge	1,169,250	0	45,088	31,334	1,183,004	0	1,183,004
Reappraisal	40,766	0	193,205	201,039	32,932	3,265	36,197
County Health	3,028	0	242,761	242,623	3,166	0	3,166
Noxious Weed	63,335	0	154,990	107,617	110,708	931	111,639
Ambulance	6,463	0	236,099	234,342	8,220	0	8,220
Mental Health	2,434	0	71,793	71,500	2,727	0	2,727
Hospital Maintenance	5,252	0	164,601	164,426	5,427	0	5,427
Employee Benefits	69,663	0	1,589,172	1,444,009	214,826	8,053	222,879
Morris County 911	348,636	0	60,813	40,637	368,812	130	368,942
Capital Improvement Reserve	534,873	0	240,964	186,528	589,309	0	589,309
Equipment Reserve	2,371,243	0	675,000	1,031,645	2,014,598	10,620	2,025,218
ER-County Tech Fund	4,468	0	4,241	2,100	6,609	0	6,609
Diversion	9,385	0	7,625	10,659	6,351	0	6,351
Registered Offender	1,900	0	1,780	0	3,680	0	3,680
Register of Deeds Tech Fund	40,284	0	7,373	5,125	42,532	0	42,532
Treasurer Tech Fund	4,250	0	1,829	826	5,253	0	5,253
Clerk Tech Fund	2,508	0	1,822	3,460	870	0	870
ARPA Fund	0	0	1,090,029	81,733	1,008,296	0	1,008,296
LATCF	0	0	50,000	0	50,000	0	50,000
Bond & Interest Fund							
Bond and Interest	29,014	0	245,672	262,300	12,386	0	12,386
Business Fund							
Solid Waste Disposal	131,199	0	360,423	446,028	45,594	25,504	71,098
Capital Projects Fund							
Bridge Projects	2,878,319	0	302,297	1,360,915	1,819,701	45,922	1,865,623
Trust Funds							
Law Library	16,233	0	2,799	95	18,937	0	18,937
Prosecuting Attorney	5,005	0	431	1,903	3,533	0	3,533
County Atty Worthless Cks	584	0	0	0	584	0	584
Treasurer's Special Auto	4,241	0	53,755	45,444	12,552	1,462	14,014
Oil & Gas Trust Fund	22,729	0	0	0	22,729	0	22,729
Bond Supervision Fee	7,456	0	3,291	0	10,747	0	10,747
Juvenile Diversion Fee	2,864	0	90	0	2,954	0	2,954
Special Law Enforcement Funds	17,636	0	918	4,669	13,885	0	13,885
Related Municipal Entity							
Morris Co Public Building Comm	4	0	276,604	276,284	324	0	324
Total Reporting Entity(Excluding Agency Funds Schedule 3)	$ 8,785,849	$ 0	$ 12,397,278	$ 12,642,595	$ 8,540,532	$ 221,946	$ 8,762,478

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, 2022

Composition of Cash Balance:		
Cash & checks on Hand - County Treasurer	$	56,466
Checking accounts		
Farmers & Drovers - Treasurer		442,853
Farmers & Drovers - Law Library		18,937
Farmers & Drovers - County Attorney		129
Farmers & Drovers - Sheriff		2,643
Farmers & Drovers - Solid Waste & Recycling		697
Emprise		1,017,132
Farmers & Drovers - Money Market Account		8,617,404
The Citizens State Bank - Money Market Account		502,464
SBKC Money Market-PBC		324
State of Kansas Pooled Money Investment Portfolio		3,643,261
Certificates of Deposit		
Farmers & Drovers		1,600,000
Farmers State Bank		500,000
The Citizens State Bank		1,000,000
Bank of the Flint Hills		1,000,000
Total Cash Balance		18,402,310
Less: Agency Funds per Schedule 3		(9,639,832)
Total Reporting Entity	$	8,762,478

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. The county amended its General and Road & Bridge funds increasing theri expenditure authority from $2,761,552 and $3,191,000 to $2,961,552 and $3,691,000 respectively.

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

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

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. 19-716 requires the county counselor to review and give approval of all claims presented for payment.

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 2022 beginning May 1st and November 20th. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the County's carrying amount of deposits was $14,702,583 and the bank balance was $15,173,794. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,279,264 was covered by federal depository insurance, $10,518,986 was collateralized with securities held by the pledging financial institutions' agents in Morris County's name, and $1,252,464 was collateralized with an irrevocable letter of credit, and the balance of $2,123,080 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, 2022, the County had the following investment:

Investment Type	Carrying Value	Fair Value	Rating
Kansas Municipal Investment Pool Overnight Pool	$3,643,261	$3,643,261	N/A

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

Note 4 – Property Taxes

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

Note 5 – Transfers

During 2022, 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	$ 50,000
General	Capital Improvement Reserve	19-120	100,000
Road & Bridge	Equipment Reserve	19-119	600,000
Reappraisal	Equipment Reserve	19-119	25,000
Road & Bridge	Capital Improvement Reserve	19-120	100,000

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 8.90% for the fiscal ended December 31, 2022. Contributions to the pension plan from the Morris County were $234,514 for the year ended December 31, 2022.

Net Pension Liability - At December 31, 2022, Morris County's proportionate share of the collective net pension liability reported by KPERS was $2,422,551. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022 are as follows:

	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Due January 1	Additions	Reductions/ Payments	Balance Due December 31	Interest Paid
General Obligation Bonds									
Series 2020	2%	6/8/2020	$ 3,300,000	9/1/2035	$3,115,000	$ 0	$ 200,000	$ 2,915,000	$ 62,300
Public Building Commission									
Series 2018A	3%	8/28/2018	1,175,000	9/1/2026	770,000	0	145,000	625,000	23,100
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	0	390,000	78,000	312,000	0
Total Contractual Indebtedness					$ 6,405,000	$ 390,000	$ 423,000	$ 6,372,000	$ 191,384

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	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038	Total
Principal									
Public Building Commission									
Series 2018A	$ 150,000	$ 150,000	$ 160,000	$ 165,000	$ 0	$ 0	$ 0	$ 0	$ 625,000
Series 2018B	0	0	0	0	$ 165,000	$ 945,000	$ 1,150,000	$ 260,000	2,520,000
Morris County									
Series 2020	200,000	205,000	205,000	210,000	215,000	1,135,000	745,000	0	2,915,000
EMS building	78,000	78,000	78,000	78,000	0	0	0	0	312,000
Total Principal	428,000	433,000	443,000	453,000	380,000	2,080,000	1,895,000	260,000	6,372,000
Interest									
Public Building Commission									
Series 2018A	18,750	14,250	9,750	4,950	0	0	0	0	47,700
Series 2018B	105,984	105,984	105,984	105,984	105,984	421,152	208,172	11,180	1,170,424
Morris County									
Series 2020	58,300	54,300	50,200	46,100	41,900	143,300	30,100	0	424,200
EMS building	6,240	4,680	3,120	1,560	0	0	0	0	15,600
Total Interest	189,274	179,214	169,054	158,594	147,884	564,452	238,272	11,180	1,657,924
Total Principal & Interest	$ 617,274	$ 612,214	$ 612,054	$ 611,594	$ 527,884	$ 2,644,452	$ 2,133,272	$ 271,180	$ 8,029,924

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, 2022.

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, 2022.

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 2022. 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 – American Rescue Plan Act

On March 11, 2021, the American Rescue Plan Act of 2021 (ARPA) was signed by the President. ARPA is a $1.9 trillion economic stimulus plan which allocates to the State of Kansas $5 billion in funds. Included in those funds are $1,091,619 of funds available to Morris County. To date, the County has received all of the funds. The County's uses of these funds are currently being planned based on developing federal guidance.

Note 15 – Capital Projects

The County is in various stages of performing several bridge building projects in the County which are estimated at a cost of $3,300,000. As of December 31, 2022, the County had expended $1,862,972 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, 2022, the County had expended $81,733.

Note 16 – 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. No funds were drawn in 2022.

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 were expended in 2022.

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.

Note 17 – Subsequent Events

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

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Regulatory-Required
Supplementary Information

MORRIS COUNTY, KANSAS

Schedule 1

Summary of Expenditures-Actual and Budget
Regulatory Basis
Budgeted Funds Only
For the Year Ended December 31, 2022

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 2,961,552	$ 0	$ 2,961,552	$ 2,803,510	$ (158,042)
Special Purpose Funds					
Road & Bridge	3,691,000	0	3,691,000	3,581,844	(109,156)
Special Bridge	700,000	0	700,000	31,334	(668,666)
Reappraisal	211,000	0	211,000	201,039	(9,961)
County Health	123,213	120,410	243,623	242,623	(1,000)
Noxious Weed	162,275	0	162,275	107,617	(54,658)
Ambulance	234,213	0	234,213	234,342	129
Mental Health	72,500	0	72,500	71,500	(1,000)
Hospital Maintenance	165,926	0	165,926	164,426	(1,500)
Employee Benefits	1,616,000	0	1,616,000	1,444,009	(171,991)
Consolidated 911	325,000	0	325,000	40,637	(284,363)
Bond & Interest Fund					
Bond & Interest	292,575	0	292,575	262,300	(30,275)
Business Fund					
Solid Waste Disposal	473,400	0	473,400	446,028	(27,372)

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, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

GENERAL FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes				
Ad Valorem	$ 1,395,645	$ 1,620,178	$ 1,602,087	$ 18,091
Delinquent	26,276	23,060	23,060	0
Motor Vehicle	185,508	120,683	120,683	0
Recreational Vehicle	4,266	2,784	2,784	0
Mineral Production	366	710	0	710
Excise	14	5	0	5
16/20M	17,455	15,531	15,531	0
Commercial Vehicle	3,821	3,497	3,497	0
Watercraft	5,555	0	0	0
Transient Guest	17,872	19,648	19,648	0
Penalty & Int Rec'd and Paid Out	45,537	36,568	32,263	4,305
Total Taxes	1,702,315	1,842,664	1,819,553	23,111
Intergovernmental				
Sales Tax	577,231	627,949	531,433	96,516
Public transportation-KDOT	118,055	90,249	90,000	249
Lake Patrol	24,850	25,640	18,890	6,750
Total Intergovernmental	720,136	743,838	640,323	103,515
Licenses & fees				
Officer Fees	96,527	76,600	70,000	6,600
Public Trans fares & donations	17,274	18,162	17,000	1,162
Miscellaneous fees	4,767	2,189	0	2,189
Total Licenses & fees	118,568	96,951	87,000	9,951
Use of Money & Property				
Interest on Investments	13,056	45,979	15,270	30,709
Prisoner Care	4,120	80	500	(420)
Leased Lands	5,300	5,300	5,500	(200)
Copy & Fax	6,353	0	3,000	(3,000)
Total Use of Money & Prop	28,829	51,359	24,270	27,089
Other Reimbursements & misc	17,915	29,167	28,360	807
Treasurer Special Auto Transfers	42,690	0	27,000	(27,000)
Total Receipts	$ 2,630,453	$ 2,763,979	$ 2,626,506	$ 137,473

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, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

GENERAL FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures				
County Commission	$ 65,615	$ 68,151	$ 70,500	$ (2,349)
County Clerk	118,935	117,667	128,500	(10,833)
County Treasurer	173,979	180,128	182,900	(2,772)
County Attorney	170,056	177,432	185,000	(7,568)
County Register of Deeds	96,194	97,493	108,360	(10,867)
Courthouse - General Expense	412,300	472,124	526,000	(53,876)
District Court	30,987	45,774	47,813	(2,039)
Election	41,828	58,906	70,500	(11,594)
Dispatch	216,034	223,279	216,400	6,879
Sheriff	547,200	595,790	550,000	45,790
Jail	255,940	199,109	222,500	(23,391)
Emergency Preparedness	22,174	24,544	25,400	(856)
Juvenile Detention	19,035	19,609	21,788	(2,179)
Employee Benefits	0	0	0	0
Public Transportation	126,565	132,025	153,000	(20,975)
Sanitarian	11,802	18,588	20,000	(1,412)
Appropriations	200,454	222,891	222,891	0
Transfers out	75,716	150,000	210,000	(60,000)
Adjustments for Budget Credits	0	0	0	0
Total Expenditures	2,584,814	2,803,510	2,961,552	(158,042)
Receipts Over (Under) Expenditures	45,639	(39,531)	$ (335,046)	$ 295,515
Unencumbered Cash, January 1	463,190	508,829		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, December 31	$ 508,829	$ 469,298		

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, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

ROAD & BRIDGE

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem	$ 2,430,128	$ 2,454,902	$ 2,453,117	$ 1,785
Delinquent	35,407	35,464	35,463	1
Motor Vehicle	242,363	153,275	153,275	0
Recreational Vehicle	5,593	3,571	3,571	0
Excise	17	6	5	1
16/20M	21,315	21,122	21,122	0
Commercial Vehicle	5,115	4,278	4,278	0
Watercraft	7,556	0	0	0
State of Kansas-Special City/County	340,763	319,023	319,022	1
State of Kansas-Equalization	13,600	5,882	5,882	0
Federal Entitlement	17,144	17,562	17,562	0
FEMA/KDEM grants	417,570	144,948	144,948	0
Fuel Reimbursements	57,717	87,286	77,868	9,418
Other reimbursements	85,337	300,515	332,206	(31,691)
Total Receipts	3,679,625	3,547,834	3,568,319	(20,485)
Expenditures				
Personal Services	683,165	688,475	790,000	(101,525)
Commodities	1,869,834	1,774,353	1,741,000	33,353
Contractual Services	391,332	274,276	300,000	(25,724)
Capital Outlay	6,750	144,740	60,000	84,740
Transfers Out	400,000	700,000	800,000	(100,000)
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	3,351,081	3,581,844	3,691,000	(109,156)
Receipts Over (Under) Expenditures	328,544	(34,010)	$ (122,681)	$ 88,671
Unencumbered Cash, January 1	155,454	483,998		
Unencumbered Cash, December 31	$ 483,998	$ 449,988		

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, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

SPECIAL BRIDGE

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Ad Valorem	$ 392,291	$ 0	$ 0	$ 0
Delinquent	5,806	5,127	0	5,127
Motor Vehicle	48,964	14,080	30,760	(16,680)
Recreational Vehicle	1,152	358	658	(300)
Excise	1	0	0	0
16/20M	1,631	5,187	3,251	1,936
Commercial Vehicle	1,169	336	664	(328)
Watercraft	1,858	0	0	0
Sale of Materials & Reimbursements	54,969	20,000	5,000	15,000
Total Receipts	507,841	45,088	40,333	4,755
Expenditures				
Commodities	0	0	100,000	(100,000)
Contractual Services	9,171	31,334	600,000	(568,666)
Bond payments	160,000	0	0	0
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	169,171	31,334	700,000	(668,666)
Receipts Over (Under) Expenditures	338,670	13,754	$ (659,667)	$ 673,421
Unencumbered Cash, January 1	830,580	1,169,250		
Unencumbered Cash, December 31	$ 1,169,250	$ 1,183,004		

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, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

REAPPRAISAL

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Ad Valorem	$ 199,929	$ 174,631	$ 175,995	$ (1,364)
Delinquent	2,766	2,830	0	2,830
Motor Vehicle	19,418	11,705	15,829	(4,124)
Recreational Vehicle	449	274	335	(61)
Excise	1	0	0	0
16/20M	1,607	1,711	1,658	53
Commercial Vehicle	413	323	338	(15)
Watercraft	612	0	0	0
Copies, Maps, Printouts	6,841	1,731	0	1,731
Total Receipts	232,036	193,205	194,155	(950)
Expenditures				
Personal Services	156,382	152,889	165,000	(12,111)
Commodities	8,733	6,057	8,000	(1,943)
Contractual Services	23,011	17,093	30,000	(12,907)
Capital Outlay	0	0	8,000	(8,000)
Transfer out	20,000	25,000	0	25,000
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	208,126	201,039	211,000	(9,961)
Receipts Over (Under) Expenditures	23,910	(7,834)	$ (16,845)	$ 9,011
Unencumbered Cash, January 1	16,856	40,766		
Prior year cancelled encumbrance	0	0		
Unencumbered Cash, December 31	$ 40,766	$ 32,932		

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, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

COUNTY HEALTH

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Ad Valorem	$ 108,865	$ 112,429	$ 113,329	$ (900)
Delinquent	1,569	1,580	0	1,580
Motor Vehicle	10,398	7,120	8,615	(1,495)
Recreational Vehicle	239	165	183	(18)
Excise	1	0	0	0
16/20M	999	857	902	(45)
Commercial Vehicle	212	200	184	16
Watercraft	307	0	0	0
State of Kansas	135,722	120,410	0	120,410
Other receipts	0	0	0	0
Total Receipts	258,312	242,761	123,213	119,548
Expenditures				
Appropriation to Morris Co Hospital	119,562	122,213	123,213	(1,000)
Paid to MCH-flow thru funds	135,722	120,410	0	120,410
Adjustments for budget credits	0	0	120,410	(120,410)
Total Expenditures	255,284	242,623	243,623	(1,000)
Receipts Over (Under) Expenditures	3,028	138	$ (120,410)	$ 120,548
Unencumbered Cash, January 1	0	3,028		
Unencumbered Cash, December 31	$ 3,028	$ 3,166		

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, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

NOXIOUS WEED

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Ad Valorem	$ 70,125	$ 69,483	$ 69,969	$ (486)
Delinquent	934	952	0	952
Motor Vehicle	8,412	704	5,553	(4,849)
Recreational Vehicle	196	24	118	(94)
Excise	0	0	0	0
16/20M	(2)	798	581	217
Commercial Vehicle	187	2	119	(117)
Watercraft	286	0	0	0
Sales/reim	71,524	83,027	50,000	33,027
Total Receipts	151,662	154,990	126,340	28,650
Expenditures				
Personal Services	27,385	29,217	26,775	2,442
Commodities	125,067	64,616	120,000	(55,384)
Contractual Services	6,659	10,420	7,500	2,920
Capital Outlay	1,211	3,364	8,000	(4,636)
Adjustment for Budget Credits	0	0	0	0
Total Expenditures	160,322	107,617	162,275	(54,658)
Receipts Over (Under) Expenditures	(8,660)	47,373	$ (35,935)	$ 83,308
Unencumbered Cash, January 1	71,995	63,335		
Unencumbered Cash, December 31	$ 63,335	$ 110,708		

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, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

AMBULANCE

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Ad Valorem	$ 128,625	$ 210,852	$ 212,535	$ (1,683)
Delinquent	1,865	1,969	0	1,969
Motor Vehicle	12,349	8,461	10,178	(1,717)
Recreational Vehicle	284	196	216	(20)
Excise	1	0	0	0
16/20M	1,189	1,018	1,066	(48)
Commercial Vehicle	252	238	218	20
Watercraft	364	0	0	0
Other Counties Tax	13,096	13,365	10,000	3,365
Total Receipts	158,025	236,099	234,213	1,886
Expenditures				
Appropriation to Morris Co Hospital	151,562	234,342	233,213	1,129
Other	0	0	1,000	(1,000)
Total Expenditures	151,562	234,342	234,213	129
Receipts Over (Under) Expenditures	6,463	1,757	$ 0	$ 1,757
Unencumbered Cash, January 1	0	6,463		
Unencumbered Cash, December 31	$ 6,463	$ 8,220		

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, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

MENTAL HEALTH

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Ad Valorem	$ 63,532	$ 65,728	$ 66,234	$ (506)
Delinquent	996	956	500	456
Motor Vehicle	7,033	4,296	5,026	(730)
Recreational Vehicle	162	100	107	(7)
Excise	1	0	0	0
16/20M	603	592	526	66
Commercial Vehicle	145	121	107	14
Watercraft	212	0	0	0
Other		0	0	0
Total Receipts	72,684	71,793	72,500	(707)
Expenditures				
Mental Health	62,750	64,000	64,000	0
Hetlinger	7,500	7,500	7,500	0
Other	0	0	1,000	(1,000)
Total Expenditures	70,250	71,500	72,500	(1,000)
Receipts Over (Under) Expenditures	2,434	293	$ 0	$ 293
Unencumbered Cash, January 1	0	2,434		
Unencumbered Cash, December 31	$ 2,434	$ 2,727		

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, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

HOSPITAL MAINTENANCE FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Ad Valorem	$ 145,886	$ 151,540	$ 152,679	$ (1,139)
Delinquent	2,090	2,113	0	2,113
Motor Vehicle	14,068	9,300	11,546	(2,246)
Recreational Vehicle	324	216	245	(29)
Excise	1	0	0	0
16/20M	1,299	1,172	1,209	(37)
Commercial Vehicle	289	260	247	13
Watercraft	419	0	0	0
Other	0	0	0	0
Total Receipts	164,376	164,601	165,926	(1,325)
Expenditures				
Appropriation to Morris Co Hospital	159,124	164,426	165,926	(1,500)
Receipts Over (Under) Expenditures	5,252	175	$ 0	$ 175
Unencumbered Cash, January 1	0	5,252		
Unencumbered Cash, December 31	$ 5,252	$ 5,427		

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, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

EMPLOYEE BENEFITS

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Ad Valorem	$ 1,355,509	$ 1,475,083	$ 1,486,980	$ (11,897)
Delinquent	16,657	18,618	6,000	12,618
Motor Vehicle	111,753	72,443	107,226	(34,783)
Recreational Vehicle	1,575	1,691	2,273	(582)
Excise	9	2	0	2
16/20M	9,845	9,335	11,229	(1,894)
Commercial Vehicle	2,299	1,977	2,292	(315)
Watercraft	3,339	0	0	0
Other	46,235	10,023	0	10,023
Total Receipts	1,547,221	1,589,172	1,616,000	(26,828)
Expenditures				
KPERS	242,483	235,079	245,000	(9,921)
Social Security & Medicare	195,457	186,537	180,000	6,537
Unemployment	2,175	2,564	3,000	(436)
Worker's Compensation	29,567	34,292	38,000	(3,708)
Health Insurance	1,016,320	985,537	1,110,000	(124,463)
Other	0	0	40,000	(40,000)
Total Expenditures	1,486,002	1,444,009	1,616,000	(171,991)
Receipts Over (Under) Expenditures	61,219	145,163	$ 0	$ 145,163
Unencumbered Cash, January 1	8,444	69,663		
Unencumbered Cash, December 31	$ 69,663	$ 214,826		

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, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

MORRIS COUNTY 911

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Telephone tax & interest	$ 59,816	$ 60,813	$ 50,000	$ 10,813
Other	0	0	0	0
Total Receipts	59,816	60,813	50,000	10,813
Expenditures				
911 Expense	39,360	40,637	325,000	(284,363)
Other	0	0	0	0
Total Expenditures	39,360	40,637	325,000	(284,363)
Receipts Over (Under) Expenditures	20,456	20,176	$ (275,000)	$ 295,176
Unencumbered Cash, January 1	328,180	348,636		
Unencumbered Cash, December 31	$ 348,636	$ 368,812		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2L

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

CAPITAL IMPROVEMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ 50,000	$ 200,000
Other reimbursements	0	40,964
Transfer from General	50,000	240,964
Expenditures		
Capital Improvements	79,481	186,528
Other	0	0
Total Expenditures	79,481	186,528
Receipts Over (Under) Expenditures	(29,481)	54,436
Unencumbered Cash, January 1	564,354	534,873
Unencumbered Cash, December 31	$ 534,873	$ 589,309

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2M

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

EQUIPMENT RESERVE

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ 420,000	$ 675,000
Other receipts	0	0
Total Receipts	420,000	675,000
Expenditures		
Equipment	312,224	1,031,645
Other	0	0
Total Expenditures	312,224	1,031,645
Receipts Over (Under) Expenditures	107,776	(356,645)
Unencumbered Cash, January 1	2,263,467	2,371,243
Unencumbered Cash, December 31	$ 2,371,243	$ 2,014,598

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2N

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

EQUIPMENT RESERVE-COUNTY TECH

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ 25,716	$ 0
Other receipts	0	4,241
Total Receipts	25,716	4,241
Expenditures		
Equipment	29,247	2,100
Other expenditures	0	0
Total Expenditures	29,247	2,100
Receipts Over (Under) Expenditures	(3,531)	(2,100)
Unencumbered Cash, January 1	7,999	4,468
Unencumbered Cash, December 31	$ 4,468	$ 2,368

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2O

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

DIVERSION

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 6,575	$ 7,625
Other receipts	0	0
Total Receipts	6,575	7,625
Expenditures		
Diversion expenditures	7,691	10,659
Other	0	0
Total Expenditures	7,691	10,659
Receipts Over (Under) Expenditures	(1,116)	(3,034)
Unencumbered Cash, January 1	10,501	9,385
Unencumbered Cash, December 31	$ 9,385	$ 6,351

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2P

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021

REGISTERED OFFENDER

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

MORRIS COUNTY, KANSAS

Schedule 2Q

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

REGISTER OF DEEDS TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 10,941	$ 7,373
Other receipts	0	0
Total Receipts	10,941	7,373
Expenditures		
Technology equipment	5,460	5,125
Other	0	0
Total Expenditures	5,460	5,125
Receipts Over (Under) Expenditures	5,481	2,248
Unencumbered Cash, January 1	34,803	40,284
Unencumbered Cash, December 31	$ 40,284	$ 42,532

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2R

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

TREASURER TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 2,717	$ 1,829
Other receipts	0	0
Total Receipts	2,717	1,829
Expenditures		
Technology equipment	9,796	826
Other	0	0
Total Expenditures	9,796	826
Receipts Over (Under) Expenditures	(7,079)	1,003
Unencumbered Cash, January 1	11,329	4,250
Unencumbered Cash, December 31	$ 4,250	$ 5,253

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2S

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

CLERK TECHNOLOGY

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 2,717	$ 1,822
Other receipts	0	0
Total Receipts	2,717	1,822
Expenditures		
Technology equipment	9,080	3,460
Other	0	0
Total Expenditures	9,080	3,460
Receipts Over (Under) Expenditures	(6,363)	(1,638)
Unencumbered Cash, January 1	8,871	2,508
Unencumbered Cash, December 31	$ 2,508	$ 870

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2T

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

FEDERAL PROGRAMS

	ARPA Actual	LATCF Actual
Receipts		
Grant proceeds	$ 545,810	$ 50,000
Other receipts	0	0
Total Receipts	545,810	50,000
Expenditures		
Program expenditures	81,733	0
Other	0	0
Total Expenditures	81,733	0
Receipts Over (Under) Expenditures	464,077	50,000
Unencumbered Cash, January 1	544,219	0
Unencumbered Cash, December 31	$ 1,008,296	$ 50,000

MORRIS COUNTY, KANSAS

Schedule 2U

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

BOND & INTEREST

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Ad Valorem	$ 104,694	$ 243,697	$ 246,709	$ (3,012)
Delinquent	262	1,176	0	1,176
Motor Vehicle	0	778	8,290	(7,512)
Recreational Vehicle	0	21	176	(155)
Excise	0	0	0	0
16/20M	0	0	0	0
Commercial Vehicle	0	0	177	(177)
Watercraft	0	0	0	0
Other	0	0	0	0
Total Receipts	104,956	245,672	255,352	(9,680)
Expenditures				
Principal & Interest	106,217	262,300	262,300	0
Other	0	0	30,275	(30,275)
Total Expenditures	106,217	262,300	292,575	(30,275)
Receipts Over (Under) Expenditures	(1,261)	(16,628)	$ (37,223)	$ 20,595
Unencumbered Cash, January 1	30,275	29,014		
Unencumbered Cash, December 31	$ 29,014	$ 12,386		

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, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

SOLID WASTE DISPOSAL

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
User fees	$ 235,720	$ 304,023	$ 280,000	$ 24,023
Sale of scrap & reim	115,581	56,400	40,000	16,400
Total Receipts	351,301	360,423	320,000	40,423
Expenditures				
Transfer Station				
Personal Service	42,555	37,413	60,900	(23,487)
Commodities	3,777	3,643	6,000	(2,357)
Contractual	238,315	201,576	201,000	576
Capital Outlay	10,221	10,127	30,000	(19,873)
Recycling Center				
Personal Service	151,000	161,155	115,500	45,655
Commodities	10,935	15,774	20,000	(4,226)
Contractual	8,784	0	15,000	(15,000)
Capital Outlay	51,206	16,340	25,000	(8,660)
Total Expenditures	516,793	446,028	473,400	(27,372)
Receipts Over (Under) Expenditures	(165,492)	(85,605)	$ (153,400)	$ 67,795
Unencumbered Cash, January 1	296,691	131,199		
Unencumbered Cash, December 31	$ 131,199	$ 45,594		

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2W

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

BRIDGE PROJECTS FUND

	Prior Year Actual	Current Year Actual
Receipts		
KDOT reimbursement	$ 0	$ 281,150
Interest income	16,044	21,147
Total Receipts	16,044	302,297
Expenditures		
Bridge projects	162,720	1,360,915
Bond costs	0	0
Total Expenditures	162,720	1,360,915
Receipts Over (Under) Expenditures	(146,676)	(1,058,618)
Unencumbered Cash, January 1	3,024,995	2,878,319
Unencumbered Cash, December 31	$ 2,878,319	$ 1,819,701

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 2X

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

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	$ 2,799	$ 431	$ 0	$ 53,755	$ 0	$ 3,291	$ 90	$ 918
Other	0	0	0	0	0	0	0	0
Total Receipts	2,799	431	0	53,755	0	3,291	90	918
Expenditures								
Program Expenditures	95	1,903	0	45,444	0	0	0	4,669
Transfer to General	0	0	0	0	0	0	0	0
Total Expenditures	95	1,903	0	45,444	0	0	0	4,669
Receipts Over (Under) Expenditures	2,704	(1,472)	0	8,311	0	3,291	90	(3,751)
Unencumbered Cash, January 1	16,233	5,005	584	4,241	22,729	7,456	2,864	17,636
Unencumbered Cash, December 31	$ 18,937	$ 3,533	$ 584	$ 12,552	$ 22,729	$ 10,747	$ 2,954	$ 13,885

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 3

Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

AGENCY FUNDS

Fund	Cash Balance Jan 1	Cash Receipts	Cash Disbursements	Cash Balance Dec 31
Alcohol & Drug Program	$ 9,574	$ 12,276	$ 9,574	$ 12,276
Anti-Drug Program	56	0	0	56
Court Trustee Fees	5,996	0	0	5,996
Sales Tax Collections	0	318,689	318,689	0
Drivers Licenses	0	22,822	22,822	0
Payroll Withholding-misc ins	(256)	671	186	229
Fish & Game Licenses	90	2,766	2,856	0
State Motor Vehicle Fees	0	568,448	568,468	(20)
Fees & Permits	0	50	50	0
Stray Animal Sale	1,178	1,013	384	1,807
Sheriff Sale	993	3,163	2,963	1,193
Tax Collections	8,841,066	15,111,651	14,339,297	9,613,420
State Buildings	3,046	133,417	136,463	0
Schools	77,760	4,796,244	4,874,004	0
Cities	52,876	1,349,775	1,402,389	262
Townships	2,789	40,363	43,152	0
Cemeteries	6,400	99,900	106,214	86
Special Districts	46,645	535,653	577,771	4,527
Total	$ 9,048,213	$ 22,996,901	$ 22,405,282	$ 9,639,832

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 4

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

RELATED MUNICIPAL ENTITY
MORRIS COUNTY PUBLIC BUILDING COMMISSION

	2018A P&I Account	2018B P&I Account	Total
Receipts			
Morris County Hospital	$ 168,647	$ 107,632	$ 276,279
Transfer in	0	0	0
Other receipts	242	83	325
Total Receipts	168,889	107,715	276,604
Expenditures			
Bond, interest & fees	168,650	107,634	276,284
Transfer out	0	0	0
Project expenditures	0	0	0
Total Expenditures	168,650	107,634	276,284
Receipts Over (Under) Expenditures	239	81	320
Unencumbered Cash, January 1	3	1	4
Unencumbered Cash, December 31	$ 242	$ 82	$ 324

See Accompanying Auditors' Report.

MORRIS COUNTY, KANSAS

Schedule 5

Reconciled 2021 Tax Roll
For the Year Ended December 31, 2022

Original Tax Roll Abstract		
Ad Valorem	$	9,597,483
Specials		282,415
16/20M		98,290
Personal Property		424,705
Oil		73,052
State Assessed		3,075,981
Subsequent Adjustments		
Added Tax		7,241
Abated Tax		(62,526)
Tax Sale-Uncollected Tax		0
	$	13,496,641
Tax Roll Collections		
2021 Collections	$	8,746,561
2022 Collections		4,589,518
Uncollected Tax		
Real Estate Redemptions		154,212
Personal Property Tax Warrants		6,350
Uncollected Current		0
	$	13,496,641

See Accompanying Auditors' Report.