

MORTON COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2019

MORTON COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2019

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FINANCIAL
SECTION



INDEPENDENT AUDITORS' REPORT

The County Commissioners
Morton County Courthouse
Elkhart, Kansas 67950

Report on the Financial Statements

We have audited the accompanying regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Morton County, Kansas, as of and for the year ended December 31, 2019, and the related notes to the financial statement, which collectively comprise Morton County's basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement

Morton County's 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 a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves 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, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1 of the financial statement, the financial statement is prepared by Morton County, Kansas, 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* of the State of Kansas, 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 U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Morton County, Kansas, as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Morton County, Kansas, as of December 31, 2019, 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* of the State of Kansas described in Note 1.

Other Matters

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Morton County, Kansas, as of and for the year ended December 31, 2018, (not presented herein), and have issued our report thereon dated July 2, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the regulatory basis individual fund schedules of receipts and expenditures—actual and budget for the year ended December 31, 2018, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 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, 2018, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The other supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statement. Such information has not been subjected to the auditing procedures applied in the audit of the financial statement, and accordingly, we do not express an opinion or provide any assurance on it.

A handwritten signature in black ink that reads "Lewis, Hooper & Dick, LLC". The signature is written in a cursive, flowing style.

LEWIS, HOOPER & DICK, LLC

August 18, 2020

MORTON COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

<u>Fund</u>	Unencumbered Cash Balance 01-01-19	Receipts	Expenditures	Unencumbered Cash Balance 12-31-19	Add Payables and Encumbrances	Cash Balance 12-31-19
General						
General	\$ 887,603	\$ 2,393,639	\$ 2,556,778	\$ 724,464	\$ 41,766	\$ 766,230
<u>Special Purpose Funds</u>						
Airport	74,937	45,646	57,378	63,205	1,008	64,213
Council on Aging	-	98,314	98,314	-	-	-
County Building	503,545	70,213	98,746	475,012	7,093	482,105
County Fair	-	89,469	89,469	-	-	-
County Health	30,262	418,283	350,175	98,370	3,697	102,067
Developmental Disabled	-	4,184	4,184	-	-	-
Emergency Services	8,577	312,155	265,767	54,965	-	54,965
Employee Benefits	70,248	1,649,063	1,405,608	313,703	-	313,703
Extension Council	-	119,157	119,157	-	-	-
Historical Records	-	109,408	109,408	-	-	-
Hospital	-	1,490,683	1,490,683	-	-	-
Library	-	200,819	200,819	-	-	-
Mental Health	213	15,937	16,000	150	-	150
Noxious Weed	22,576	173,307	118,447	77,436	-	77,436
Road and Bridge	297,021	1,678,385	846,148	1,129,258	62,396	1,191,654
Rural Fire District	25,920	90,043	65,934	50,029	375	50,404
Soil Conservation	-	24,875	24,875	-	-	-
Equipment Reserve	261,986	13,600	182,049	93,537	37,958	131,495
Bio-Terrorism	7,041	8,899	8,838	7,102	-	7,102
County Clerk's Technology	5,207	1,626	-	6,833	-	6,833
County Treasurer's Technology	5,207	1,752	-	6,959	-	6,959
E-Community Loan	4,002	11,900	12,118	3,784	-	3,784
Emergency 911	196,229	52,660	32,557	216,332	-	216,332
Golf Course Gifts and Donations	9,675	4,433	7,604	6,504	61	6,565
Motor Vehicle Operating	-	24,801	24,801	-	-	-
Prosecutor's Training	7,092	417	-	7,509	-	7,509
Register of Deeds' Technology	11,969	6,419	-	18,388	-	18,388
Revolving Micro Loan	1,723	-	-	1,723	-	1,723
Special Alcohol and Drug Program	278	269	430	117	-	117
Special Ambulance	258,828	-	72,924	185,904	-	185,904
Special Economic Development	140,493	10,442	13,845	137,090	313	137,403
Special Fire Equipment	207,731	-	49,019	158,712	49,019	207,731
Special Highway	1,380,032	-	311,635	1,068,397	-	1,068,397
Special Law Enforcement Trust	24,121	4,720	400	28,441	-	28,441
Special Noxious Weed Equipment	39,342	-	-	39,342	-	39,342
Special Road Machinery	679,802	-	23,874	655,928	-	655,928
Total Special Purpose Funds	4,274,057	6,731,879	6,101,206	4,904,730	161,920	5,066,650
<u>Bond and Interest Funds</u>						
Debt Service	12,522	250,985	260,500	3,007	-	3,007
Total (excluding Agency Funds) (memorandum only)	\$ 5,174,182	\$ 9,376,503	\$ 8,918,484	\$ 5,632,201	\$ 203,686	\$ 5,835,887
<u>Composition of Cash</u>						
Demand and savings deposits:						
Heartland Tri-State Bank					\$ 938,132	
Plus deposits in transit					28,596	
Less outstanding checks					(58,724)	
Total demand and savings deposits						\$ 908,004
Change funds						950
Time deposits:						
Heartland Tri-State Bank						12,403,187
Total cash						13,312,141
Agency Funds per Schedule 3						(7,476,254)
Total (excluding Agency Funds)						\$ 5,835,887

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

MORTON COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

1. Summary of significant accounting policies

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

A. Financial reporting entity

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

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

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

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

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

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

MORTON COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

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

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

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

The *Kansas Municipal Audit and Accounting Guide* 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 *Kansas Municipal Audit and Accounting Guide* regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

MORTON COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types

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

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

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

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

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

Business funds – funds financed in whole or in part by fees charged to users of the goods or services (i.e., enterprise and internal service funds etc.).

Trust funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

D. Cash and investments

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

E. Property taxes and special assessments

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

MORTON COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

1. Summary of significant accounting policies (continued)

E. Property taxes and special assessments (continued)

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

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

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2019, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

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

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

G. Memorandum totals

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

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MORTON COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

2. Stewardship, compliance and accountability

A. Budgetary information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments to the current year budget. There was a qualifying budget adjustment for a grant resulting in additional budget authority for the County Health fund of \$19,573.

The legal level of budgetary control is the fund level. The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval.

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

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

- Bio-Terrorism
- County Clerk's Technology
- County Treasurer's Technology
- E-Community Loan
- Emergency 911
- Golf Course Gifts and Donations
- Motor Vehicle Operating
- Prosecutor's Training
- Register of Deeds' Technology
- Revolving Micro Loan
- Special Alcohol and Drug Program
- Special Ambulance

MORTON COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

Special Economic Development
Special Fire Equipment
Special Highway
Special Law Enforcement Trust
Special Noxious Weed Equipment
Special Road Machinery

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

B. 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 Kansas Department of Administration's Chief Financial Officer and interpretation by the County Attorney and the legal representative of the County.

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2019.

3. Detailed notes on all funds

A. Deposits and investments

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

Cash on hand	\$ 950
Carrying amount of deposits	<u>13,311,191</u>
Total cash	<u><u>\$ 13,312,141</u></u>

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

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

MORTON COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Concentration of credit risk

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

Custodial credit risk - deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are May 1st through June 30th, and December 1st through January 30th, during which time the County requires coverage of 60%.

At December 31, 2019, the County's carrying amount of deposits was \$13,311,191 and the bank balance was \$13,341,319. The entire bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and \$10,700,957 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The balance of \$2,140,362 was unsecured. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Heartland Tri-State Bank
FDIC coverage	\$ 500,000
Pledged securities at market value	<u>10,700,957</u>
Total coverage	<u>\$ 11,200,957</u>
Funds on deposit	<u>\$ 13,341,319</u>
Funds at risk	<u>\$ 2,140,362</u>

Credit risk - investments

Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments of this type at December 31, 2019.

MORTON COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

3. Detailed notes on all funds (continued)

B. Capital projects in process

Capital project authorizations with approved change orders compared to expenditures from inception to December 31, 2019, are as follows:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Chip sealing County Road P	\$ 347,180	\$ 347,180	\$ -
Airport CIP Project	76,000	-	76,000

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2019, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance January 1, 2019	Additions	Reductions/ Payments	Balance December 31, 2019	Interest Paid
No fund warrants payable: Series 2014-C	10-06-14	4.20%	1,000,000	02-01-19	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 10,500
Capital leases Caterpillar Track Loader	06-13-19	4.15%	174,225	06-13-26	-	174,225	100,000	74,225	-
Total long-term debt					\$ 250,000	\$ 174,225	\$ 350,000	\$ 74,225	\$ 10,500

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

	2020	2021	2022	2023	2024	2025	2026	Total
Principal:								
Capital leases payable	\$ 16,110	\$ 16,779	\$ 17,475	\$ 18,201	\$ 5,660	\$ 5,660	\$ 5,660	\$ 74,225
Interest:								
Capital leases payable	7,230	6,562	5,865	5,140	4,385	4,385	4,385	29,182
Total principal and interest	\$ 23,340	\$ 23,341	\$ 23,340	\$ 23,341	\$ 10,045	\$ 10,045	\$ 10,045	\$ 103,407

Legal debt margin

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

D. Interfund transfers

Interfund operating transfers are as follows:

From	To	Statutory Authority	
Motor Vehicle Operating	General	8-145	\$ 12,890
Special Ambulance	Emergency Services	12-110d	40,000
Total			\$ 52,890

MORTON COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

4. Other information

A. Risk management and self-insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability, crime and surety insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 95 participating members.

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

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pool currently operating as a common risk management and insurance program for 77 participating members.

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

B. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste. The \$219,692 reported as landfill closure and post-closure care liability at December 31, 2019, represents the cumulative amount reported to date based on the use of 10 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$1,965,585 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2019. The County estimates approximately 647.81 years remain prior to the closure of the landfill. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

C. Post-employment health care benefits

As provided by K.S.A. 12-5040, the local County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

MORTON COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

4. Other information (continued)

C. Post-employment health care benefits (continued)

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

D. Compensated absences

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

<u>Length of Service</u>	<u>Days of Vacation Accrued Annually</u>
1 st year	# of months worked previous year x .833
1-5 years	10 days
6-10 years	15 days
11+ years	20 days

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

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

E. Defined benefit pension plan

Plan description: Morton 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 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 can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

MORTON COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

4. Other information (continued)

E. Defined benefit pension plan (continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from Morton County, Kansas were \$198,707 for the year ended December 31, 2019.

Net pension liability: At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,468,359. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the *Kansas Municipal Audit and Accounting Guide* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

F. Subsequent events

Subsequent to December 31, 2019, the County entered into contracts for road projects totaling \$577,340.

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the County is located. It is unknown how long these conditions will last and what the complete financial impact will be to the County.

Regulatory Required Supplemental Information

MORTON COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2019

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General</u>					
General	\$ 2,957,406	\$ -	\$ 2,957,406	\$ 2,556,778	\$ (400,628)
<u>Special Purpose Funds</u>					
Airport	72,365	-	72,365	57,378	(14,987)
Council on Aging	99,000	-	99,000	98,314	(686)
County Building	597,000	-	597,000	98,746	(498,254)
County Fair	90,000	-	90,000	89,469	(531)
County Health	344,425	-	344,425	350,175	5,750
Developmental Disabled	4,200	-	4,200	4,184	(16)
Emergency Services	246,194	19,573	265,767	265,767	-
Employee Benefits	1,679,000	-	1,679,000	1,405,608	(273,392)
Extension Council	120,000	-	120,000	119,157	(843)
Historical Records	110,000	-	110,000	109,408	(592)
Hospital	1,500,000	-	1,500,000	1,490,683	(9,317)
Library	202,000	-	202,000	200,819	(1,181)
Mental Health	16,000	-	16,000	16,000	-
Noxious Weed	184,245	-	184,245	118,447	(65,798)
Road and Bridge	1,828,593	-	1,828,593	846,148	(982,445)
Rural Fire District	116,688	-	116,688	65,934	(50,754)
Soil Conservation	25,000	-	25,000	24,875	(125)
Equipment Reserve	590,000	-	590,000	182,049	(407,951)
<u>Bond and Interest Fund</u>					
Debt Service	260,500	-	260,500	260,500	-

General Fund

Fund Description

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

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

General Government

- *Courthouse general
- *County Commission
- *County Clerk
- *County Treasurer
- *County Appraiser
- *Register of Deeds
- *Election
- *Data Processing
- *Civic Center
- *Golf Course
- *Purchasing
- *Employee Benefits
- *Other

Public Safety

- *County Attorney
- *Sheriff
- *District Court
- *Juvenile Detention
- *Diversion

Health and Sanitation

- *Solid Waste
- *Emergency Management
- *Other

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
Receipts:				
Taxes	\$ 2,464,146	\$ 1,832,012	\$ 1,831,324	\$ 688
Intergovernmental	87,839	77,213	45,000	32,213
Licenses and fees	164,207	195,341	193,000	2,341
Use of money and property	172,956	223,395	112,100	111,295
Other	98,458	52,788	50,000	2,788
Transfers in	15,248	12,890	-	12,890
Total receipts	<u>3,002,854</u>	<u>2,393,639</u>	<u>\$ 2,231,424</u>	<u>\$ 162,215</u>
Expenditures:				
General government:				
Courthouse general	283,041	265,124	\$ 431,925	\$ (166,801)
County Commission	106,236	114,712	108,281	6,431
County Clerk	119,337	117,536	117,225	311
County Treasurer	128,654	130,094	139,708	(9,614)
County Appraiser	263,367	245,628	263,022	(17,394)
Register of Deeds	84,353	87,084	89,151	(2,067)
Election	28,621	14,275	26,915	(12,640)
Data Processing	94,173	108,576	115,122	(6,546)
Civic Center	102,922	96,390	115,163	(18,773)
Golf Course	171,910	174,897	176,355	(1,458)
Purchasing	26,230	25,600	22,500	3,100
Employee benefits	2,366	-	-	-
Other	75,173	-	6,500	(6,500)
Public safety:				
County Attorney	129,478	135,485	133,045	2,440
Sheriff	536,732	536,492	482,722	53,770
District Court	56,963	44,370	74,000	(29,630)
Juvenile Detention	18,953	13,286	16,000	(2,714)
Diversion	7,038	17,099	-	17,099
Health and sanitation:				
Solid waste	165,343	167,485	220,252	(52,767)
Emergency management	83,063	83,465	69,520	13,945
Other	196,146	179,180	200,000	(20,820)
Transfers out	<u>226,557</u>	<u>-</u>	<u>150,000</u>	<u>(150,000)</u>
Total expenditures	<u>2,906,656</u>	<u>2,556,778</u>	<u>\$ 2,957,406</u>	<u>\$ (400,628)</u>
Receipts over (under) expenditures	96,198	(163,139)		
Unencumbered cash, beginning	<u>791,405</u>	<u>887,603</u>		
Unencumbered cash, ending	<u>\$ 887,603</u>	<u>\$ 724,464</u>		

Special Purpose Funds

Fund Descriptions

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

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

Airport:

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

Council on Aging:

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

County Building:

This fund is used to account for monies levied to maintain County buildings.

County Fair:

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

County Health:

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

Developmental Disabled:

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

Emergency Services:

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

Employee Benefits:

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

Extension Council:

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

Historical Records:

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

Hospital:

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

Library:

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

Mental Health:

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

Special Purpose Funds

(continued)

Noxious Weed:

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

Road and Bridge:

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

Rural Fire District:

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

Soil Conservation:

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

Equipment Reserve:

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

Bio-Terrorism:

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

County Clerk's Technology:

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

County Treasurer's Technology:

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

E-Community Loan:

This fund is used to account for e-community loans.

Emergency 911:

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

Golf Course Gifts and Donations:

This fund is used to account for monies received which are to be used for the purchase, establishment, maintenance or expansion of the golf course.

Motor Vehicle Operating:

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

Prosecutor's Training:

This fund is used to account for fees used exclusively for the training of prosecutor attorneys and costs related thereto.

Special Purpose Funds

(continued)

Register of Deeds' Technology:

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

Revolving Micro Loan:

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

Special Alcohol and Drug Program:

This fund is used to account for monies used to provide education and assistance for alcohol and drug programs.

Special Ambulance:

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

Special Economic Development:

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

Special Fire Equipment:

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

Special Highway:

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

Special Law Enforcement Trust:

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

Special Noxious Weed Equipment:

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

Special Road Machinery:

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

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

MORTON COUNTY, KANSAS
 Airport Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 42,626	\$ 11,736	\$ 11,839	\$ (103)
Motor vehicle	2,348	2,349	2,194	155
Recreational vehicle	39	39	-	39
Delinquent property	473	546	600	(54)
Intergovernmental	29,065	-	-	-
Fuel sales	24,640	18,716	-	18,716
Use of money and property	9,560	12,260	10,000	2,260
Total receipts	<u>108,751</u>	<u>45,646</u>	<u>\$ 24,633</u>	<u>\$ 21,013</u>
Expenditures:				
General government:				
Personnel	6,000	7,915	\$ 6,365	\$ 1,550
Contractual	29,316	38,600	30,000	8,600
Commodities	21,500	7,995	5,000	2,995
Capital outlay	-	2,868	31,000	(28,132)
Total expenditures	<u>56,816</u>	<u>57,378</u>	<u>\$ 72,365</u>	<u>\$ (14,987)</u>
Receipts over (under) expenditures	51,935	(11,732)		
Unencumbered cash, beginning	<u>23,002</u>	<u>74,937</u>		
Unencumbered cash, ending	<u>\$ 74,937</u>	<u>\$ 63,205</u>		

MORTON COUNTY, KANSAS
 Council on Aging Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 84,771	\$ 92,455	\$ 93,712	\$ (1,257)
Motor vehicle	4,184	4,417	4,363	54
Recreational vehicle	67	76	-	76
Delinquent property	708	1,366	925	441
Total receipts	<u>89,730</u>	<u>98,314</u>	<u>\$ 99,000</u>	<u>\$ (686)</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>89,730</u>	<u>98,314</u>	<u>\$ 99,000</u>	<u>\$ (686)</u>
Total expenditures	<u>89,730</u>	<u>98,314</u>	<u>\$ 99,000</u>	<u>\$ (686)</u>
Receipts over expenditures	-	-		
Unencumbered cash, beginning	<u>-</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>		

MORTON COUNTY, KANSAS
County Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 75,933	\$ 65,135	\$ 66,031	\$ (896)
Motor vehicle	3,472	3,833	3,913	(80)
Recreational vehicle	54	67	-	67
Delinquent property	704	1,178	1,735	(557)
Total receipts	80,163	70,213	\$ 71,679	\$ (1,466)
Expenditures:				
General government:				
Capital outlay	97,333	98,746	\$ 597,000	\$ (498,254)
Total expenditures	97,333	98,746	\$ 597,000	\$ (498,254)
Receipts under expenditures	(17,170)	(28,533)		
Unencumbered cash, beginning	520,715	503,545		
Unencumbered cash, ending	\$ 503,545	\$ 475,012		

MORTON COUNTY, KANSAS
County Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 84,264	\$ 83,914	\$ 85,037	\$ (1,123)
Motor vehicle	3,474	4,218	4,338	(120)
Recreational vehicle	56	74	-	74
Delinquent property	598	1,263	625	638
Total receipts	88,392	89,469	\$ 90,000	\$ (531)
Expenditures:				
Culture and recreation:				
Contractual	88,392	89,469	\$ 90,000	\$ (531)
Total expenditures	88,392	89,469	\$ 90,000	\$ (531)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ -		

MORTON COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 136,537	\$ 191,757	\$ 194,425	\$ (2,668)
Motor vehicle	-	5,368	-	5,368
Recreational vehicle	-	106	1	105
Delinquent property	1	1,803	-	1,803
Intergovernmental	19,703	24,391	25,000	(609)
Charges for services	156,380	194,858	125,000	69,858
Total receipts	312,621	418,283	\$ 344,426	\$ 73,857
Expenditures:				
Health and sanitation:				
Personnel	208,625	211,170	\$ 215,342	\$ (4,172)
Contractual	31,380	30,247	82,750	(52,503)
Commodities	63,912	108,169	43,333	64,836
Capital outlay	-	589	3,000	(2,411)
Total expenditures	303,917	350,175	\$ 344,425	\$ 5,750
Receipts over expenditures	8,704	68,108		
Unencumbered cash, beginning	21,558	30,262		
Unencumbered cash, ending	\$ 30,262	\$ 98,370		

MORTON COUNTY, KANSAS
 Developmental Disabled Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 7,778	\$ 3,651	\$ 3,686	\$ (35)
Motor vehicle	438	415	399	16
Recreational vehicle	7	7	-	7
Delinquent property	83	111	115	(4)
Total receipts	8,306	4,184	\$ 4,200	\$ (16)
Expenditures:				
General government:				
Contractual	8,306	4,184	\$ 4,200	\$ (16)
Total expenditures	8,306	4,184	\$ 4,200	\$ (16)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ -		

MORTON COUNTY, KANSAS
Emergency Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year	Current Year		Variance Over (Under)
	Actual	Actual	Budget	(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 95,736	\$ 107,843	\$ 109,333	\$ (1,490)
Motor vehicle	-	3,764	-	3,764
Recreational vehicle	-	74	-	74
Delinquent property	2	1,126	-	1,126
Intergovernmental	9,393	25,429	19,573	5,856
Licenses and fees	113,372	133,919	125,000	8,919
Transfer in	-	40,000	-	40,000
Total receipts	218,503	312,155	\$ 253,906	\$ 58,249
Expenditures:				
Health and sanitation:				
Salaries	211,709	223,851	\$ 193,644	\$ 30,207
Contractual	17,933	15,669	28,300	(12,631)
Commodities	28,289	26,247	43,823	(17,576)
Total expenditures	257,931	265,767	\$ 265,767	\$ -
Receipts over (under) expenditures	(39,428)	46,388		
Unencumbered cash, beginning	48,005	8,577		
Unencumbered cash, ending	\$ 8,577	\$ 54,965		

MORTON COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,303,612	\$ 1,542,331	\$ 1,564,129	\$ (21,798)
Motor vehicle	69,526	69,906	67,115	2,791
Recreational vehicle	1,130	1,179	-	1,179
Delinquent property	11,084	21,439	14,000	7,439
Other	2,313	14,208	-	14,208
Total receipts	<u>1,387,665</u>	<u>1,649,063</u>	<u>\$ 1,645,244</u>	<u>\$ 3,819</u>
Expenditures:				
General government:				
Social Security	171,613	178,396	\$ 185,000	\$ (6,604)
KPERs	216,124	238,009	200,000	38,009
Unemployment	2,530	8,787	2,500	6,287
Workmans compensation	41,168	43,093	50,000	(6,907)
Life insurance	11,096	10,721	6,500	4,221
Health insurance	975,355	926,602	1,200,000	(273,398)
Retirement benefits	-	-	35,000	(35,000)
Total expenditures	<u>1,417,886</u>	<u>1,405,608</u>	<u>\$ 1,679,000</u>	<u>\$ (273,392)</u>
Receipts over (under) expenditures	(30,221)	243,455		
Unencumbered cash, beginning	<u>100,469</u>	<u>70,248</u>		
Unencumbered cash, ending	<u>\$ 70,248</u>	<u>\$ 313,703</u>		

MORTON COUNTY, KANSAS
 Extension Council Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 97,757	\$ 112,472	\$ 114,017	\$ (1,545)
Motor vehicle	4,515	5,021	5,033	(12)
Recreational vehicle	73	86	-	86
Delinquent property	770	1,578	950	628
Total receipts	103,115	119,157	\$ 120,000	\$ (843)
Expenditures:				
General government:				
Contractual	103,115	119,157	\$ 120,000	\$ (843)
Total expenditures	103,115	119,157	\$ 120,000	\$ (843)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ -		

MORTON COUNTY, KANSAS
Historical Records Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 96,474	\$ 102,496	\$ 103,882	\$ (1,386)
Motor vehicle	5,504	5,233	4,968	265
Recreational vehicle	89	88	-	88
Delinquent property	901	1,591	1,150	441
Total receipts	<u>102,968</u>	<u>109,408</u>	<u>\$ 110,000</u>	<u>\$ (592)</u>
Expenditures:				
Culture and recreation:				
Contractual	<u>102,968</u>	<u>109,408</u>	<u>\$ 110,000</u>	<u>\$ (592)</u>
Total expenditures	<u>102,968</u>	<u>109,408</u>	<u>\$ 110,000</u>	<u>\$ (592)</u>
Receipts over expenditures	-	-		
Unencumbered cash, beginning	<u>-</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>		

MORTON COUNTY, KANSAS
Hospital Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,382,166	\$ 1,392,695	\$ 1,412,345	\$ (19,650)
Motor vehicle	89,135	73,459	71,155	2,304
Recreational vehicle	1,329	1,245	-	1,245
Delinquent property	13,687	23,284	16,500	6,784
Total receipts	<u>1,486,317</u>	<u>1,490,683</u>	<u>\$ 1,500,000</u>	<u>\$ (9,317)</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>1,486,317</u>	<u>1,490,683</u>	<u>\$ 1,500,000</u>	<u>\$ (9,317)</u>
Total expenditures	<u>1,486,317</u>	<u>1,490,683</u>	<u>\$ 1,500,000</u>	<u>\$ (9,317)</u>
Receipts over expenditures	-	-		
Unencumbered cash, beginning	<u>-</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>		

MORTON COUNTY, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 186,479	\$ 187,910	\$ 190,544	\$ (2,634)
Motor vehicle	9,080	9,737	9,606	131
Recreational vehicle	147	166	-	166
Delinquent property	1,680	3,006	1,850	1,156
Total receipts	197,386	200,819	\$ 202,000	\$ (1,181)
Expenditures:				
General government:				
Contractual	197,386	200,819	\$ 202,000	\$ (1,181)
Total expenditures	197,386	200,819	\$ 202,000	\$ (1,181)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ -		

MORTON COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 15,230	\$ 14,866	\$ 15,016	\$ (150)
Motor vehicle	822	809	784	25
Recreational vehicle	13	14	-	14
Delinquent property	148	248	200	48
Total receipts	16,213	15,937	\$ 16,000	\$ (63)
Expenditures:				
Health and sanitation:				
Contractual	16,000	16,000	\$ 16,000	\$ -
Total expenditures	16,000	16,000	\$ 16,000	\$ -
Receipts over (under) expenditures	213	(63)		
Unencumbered cash, beginning	-	213		
Unencumbered cash, ending	\$ 213	\$ 150		

MORTON COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 100,004	\$ 131,184	\$ 132,982	\$ (1,798)
Motor vehicle	895	4,225	5,140	(915)
Recreational vehicle	16	80	-	80
Delinquent property	155	1,346	225	1,121
Intergovernmental	10,122	-	-	-
Charges for services	46,534	35,612	45,000	(9,388)
Miscellaneous	860	860	-	860
Total receipts	158,586	173,307	\$ 183,347	\$ (10,040)
Expenditures:				
Public works:				
Personnel	45,572	45,716	\$ 79,995	\$ (34,279)
Contractual	1,474	1,662	4,250	(2,588)
Commodities	89,607	71,069	91,000	(19,931)
Capital outlay	-	-	9,000	(9,000)
Total expenditures	136,653	118,447	\$ 184,245	\$ (65,798)
Receipts over expenditures	21,933	54,860		
Unencumbered cash, beginning	643	22,576		
Unencumbered cash, ending	\$ 22,576	\$ 77,436		

MORTON COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 899,556	\$ 1,013,551	\$ 1,027,842	\$ (14,291)
Motor vehicle	5,219	35,369	46,238	(10,869)
Recreational vehicle	50	699	-	699
Delinquent property	1,113	11,565	1,550	10,015
Intergovernmental	538,379	588,765	208,000	380,765
Other	171,179	28,436	272,500	(244,064)
Total receipts	<u>1,615,496</u>	<u>1,678,385</u>	<u>\$ 1,556,130</u>	<u>\$ 122,255</u>
Expenditures:				
Public works:				
Salaries	477,363	419,537	\$ 505,356	\$ (85,819)
Contractual	64,697	44,862	197,697	(152,835)
Commodities	404,728	347,840	855,540	(507,700)
Capital outlay	206,821	33,909	270,000	(236,091)
Transfers out	671,930	-	-	-
Total expenditures	<u>1,825,539</u>	<u>846,148</u>	<u>\$ 1,828,593</u>	<u>\$ (982,445)</u>
Receipts over (under) expenditures	(210,043)	832,237		
Unencumbered cash, beginning	<u>507,064</u>	<u>297,021</u>		
Unencumbered cash, ending	<u>\$ 297,021</u>	<u>\$ 1,129,258</u>		

MORTON COUNTY, KANSAS
Rural Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 70,614	\$ 86,196	\$ 87,387	\$ (1,191)
Motor vehicle	87	2,781	3,633	(852)
Recreational vehicle	-	55	-	55
Delinquent property	220	1,011	350	661
Other	500	-	-	-
Total receipts	<u>71,421</u>	<u>90,043</u>	<u>\$ 91,370</u>	<u>\$ (1,327)</u>
Expenditures:				
Public safety:				
Salaries	20,809	21,181	\$ 20,688	\$ 493
Contractual	25,957	34,990	53,000	(18,010)
Commodities	28,474	9,763	23,000	(13,237)
Capital outlay	<u>12,292</u>	<u>-</u>	<u>20,000</u>	<u>(20,000)</u>
Total expenditures	<u>87,532</u>	<u>65,934</u>	<u>\$ 116,688</u>	<u>\$ (50,754)</u>
Receipts over (under) expenditures	(16,111)	24,109		
Unencumbered cash, beginning	<u>42,031</u>	<u>25,920</u>		
Unencumbered cash, ending	<u>\$ 25,920</u>	<u>\$ 50,029</u>		

MORTON COUNTY, KANSAS
Soil Conservation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 23,563	\$ 23,342	\$ 23,615	\$ (273)
Motor vehicle	908	1,165	1,210	(45)
Recreational vehicle	15	20	-	20
Delinquent property	160	348	175	173
Total receipts	<u>24,646</u>	<u>24,875</u>	<u>\$ 25,000</u>	<u>\$ (125)</u>
Expenditures:				
General government:				
Contractual	<u>24,646</u>	<u>24,875</u>	<u>\$ 25,000</u>	<u>\$ (125)</u>
Total expenditures	<u>24,646</u>	<u>24,875</u>	<u>\$ 25,000</u>	<u>\$ (125)</u>
Receipts over expenditures	-	-		
Unencumbered cash, beginning	<u>-</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>		

MORTON COUNTY, KANSAS
 Equipment Reserve Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Miscellaneous	\$ -	\$ 13,600	\$ -	\$ 13,600
Transfer in	226,557	-	150,000	(150,000)
Total receipts	226,557	13,600	\$ 150,000	\$ (136,400)
Expenditures:				
General government:				
Capital outlay	304,597	182,049	\$ 590,000	\$ (407,951)
Total expenditures	304,597	182,049	\$ 590,000	\$ (407,951)
Receipts under expenditures	(78,040)	(168,449)		
Unencumbered cash, beginning	340,026	261,986		
Unencumbered cash, ending	\$ 261,986	\$ 93,537		

MORTON COUNTY, KANSAS
 Bio-Terrorism Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ 8,315	\$ 8,899
Total receipts	<u>8,315</u>	<u>8,899</u>
Expenditures:		
Public safety:		
Contractual	8,374	5,785
Commodities	<u>2,859</u>	<u>3,053</u>
Total expenditures	<u>11,233</u>	<u>8,838</u>
Receipts over (under) expenditures	(2,918)	61
Unencumbered cash, beginning of year	<u>9,959</u>	<u>7,041</u>
Unencumbered cash, end of year	<u>\$ 7,041</u>	<u>\$ 7,102</u>

MORTON COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 1,101	\$ 1,626
Total receipts	<u>1,101</u>	<u>1,626</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	1,101	1,626
Unencumbered cash, beginning of year	<u>4,106</u>	<u>5,207</u>
Unencumbered cash, end of year	<u>\$ 5,207</u>	<u>\$ 6,833</u>

MORTON COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 1,101	\$ 1,752
Total receipts	<u>1,101</u>	<u>1,752</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	1,101	1,752
Unencumbered cash, beginning of year	<u>4,106</u>	<u>5,207</u>
Unencumbered cash, end of year	<u>\$ 5,207</u>	<u>\$ 6,959</u>

MORTON COUNTY, KANSAS
E-Community Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ 20,233	\$ 11,900
Total receipts	<u>20,233</u>	<u>11,900</u>
Expenditures:		
Other public service:		
Contractual	<u>16,231</u>	<u>12,118</u>
Total expenditures	<u>16,231</u>	<u>12,118</u>
Receipts over (under) expenditures	4,002	(218)
Unencumbered cash, beginning of year	<u>-</u>	<u>4,002</u>
Unencumbered cash, end of year	<u><u>\$ 4,002</u></u>	<u><u>\$ 3,784</u></u>

MORTON COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 50,233	\$ 52,660
Total receipts	<u>50,233</u>	<u>52,660</u>
Expenditures:		
Public safety:		
Contractual	34,200	32,557
Commodities	<u>4,714</u>	<u>-</u>
Total expenditures	<u>38,914</u>	<u>32,557</u>
Receipts over expenditures	11,319	20,103
Unencumbered cash, beginning of year	<u>184,910</u>	<u>196,229</u>
Unencumbered cash, end of year	<u><u>\$ 196,229</u></u>	<u><u>\$ 216,332</u></u>

MORTON COUNTY, KANSAS
 Golf Course Gifts and Donations Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	\$ 3,590	\$ 4,433
Total receipts	<u>3,590</u>	<u>4,433</u>
Expenditures:		
General government:		
Contractual	-	116
Commodities	546	7,488
Total expenditures	<u>546</u>	<u>7,604</u>
Receipts over (under) expenditures	3,044	(3,171)
Unencumbered cash, beginning of year	<u>6,631</u>	<u>9,675</u>
Unencumbered cash, end of year	<u><u>\$ 9,675</u></u>	<u><u>\$ 6,504</u></u>

MORTON COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 25,173	\$ 24,801
Total receipts	<u>25,173</u>	<u>24,801</u>
Expenditures:		
General government:		
Contractual	6,629	6,474
Commodities	2,289	2,543
Capital outlay	1,007	2,894
Transfers out	<u>15,248</u>	<u>12,890</u>
Total expenditures	<u>25,173</u>	<u>24,801</u>
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>
Unencumbered cash, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

MORTON COUNTY, KANSAS
Prosecutor's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 405	\$ 417
Total receipts	<u>405</u>	<u>417</u>
Expenditures:		
Public safety:		
Contractual	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	405	417
Unencumbered cash, beginning of year	<u>6,687</u>	<u>7,092</u>
Unencumbered cash, end of year	<u><u>\$ 7,092</u></u>	<u><u>\$ 7,509</u></u>

MORTON COUNTY, KANSAS
 Register of Deeds' Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 4,382	\$ 6,376
Use of money and property	-	43
Total receipts	<u>4,382</u>	<u>6,419</u>
Expenditures:		
General government:		
Contractual	1,095	-
Commodities	<u>2,500</u>	<u>-</u>
Total expenditures	<u>3,595</u>	<u>-</u>
Receipts over expenditures	787	6,419
Unencumbered cash, beginning of year	<u>11,182</u>	<u>11,969</u>
Unencumbered cash, end of year	<u><u>\$ 11,969</u></u>	<u><u>\$ 18,388</u></u>

MORTON COUNTY, KANSAS
 Revolving Micro Loan Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019

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

MORTON COUNTY, KANSAS
Special Alcohol and Drug Program Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ 304	\$ 269
Total receipts	<u>304</u>	<u>269</u>
Expenditures:		
Health and sanitation:		
Contractual	<u>177</u>	<u>430</u>
Total expenditures	<u>177</u>	<u>430</u>
Receipts over (under) expenditures	127	(161)
Unencumbered cash, beginning of year	<u>151</u>	<u>278</u>
Unencumbered cash, end of year	<u><u>\$ 278</u></u>	<u><u>\$ 117</u></u>

MORTON COUNTY, KANSAS
Special Ambulance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenue	\$ -	\$ -
Total receipts	-	-
Expenditures:		
Health and sanitation:		
Contractual	-	24,000
Commodities	-	8,924
Transfers out	-	40,000
Total expenditures	-	72,924
Receipts over (under) expenditures	-	(72,924)
Unencumbered cash, beginning of year	258,828	258,828
Unencumbered cash, end of year	<u>\$ 258,828</u>	<u>\$ 185,904</u>

MORTON COUNTY, KANSAS
Special Economic Development Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 4,800	\$ 10,442
Total receipts	<u>4,800</u>	<u>10,442</u>
Expenditures:		
General government:		
Contractual	<u>21,130</u>	<u>13,845</u>
Total expenditures	<u>21,130</u>	<u>13,845</u>
Receipts under expenditures	(16,330)	(3,403)
Unencumbered cash, beginning of year	<u>156,823</u>	<u>140,493</u>
Unencumbered cash, end of year	<u><u>\$ 140,493</u></u>	<u><u>\$ 137,090</u></u>

MORTON COUNTY, KANSAS
Special Fire Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ -	\$ -
Total receipts	-	-
Expenditures:		
Public safety:		
Capital outlay	6,710	49,019
Total expenditures	6,710	49,019
Receipts under expenditures	(6,710)	(49,019)
Unencumbered cash, beginning of year	214,441	207,731
Unencumbered cash, end of year	\$ 207,731	\$ 158,712

MORTON COUNTY, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 456,385	\$ -
Total receipts	<u>456,385</u>	<u>-</u>
Expenditures:		
Public works:		
Contractual	108,471	167,620
Commodities	<u>-</u>	<u>144,015</u>
Total expenditures	<u>108,471</u>	<u>311,635</u>
Receipts over (under) expenditures	347,914	(311,635)
Unencumbered cash, beginning of year	<u>1,032,118</u>	<u>1,380,032</u>
Unencumbered cash, end of year	<u><u>\$ 1,380,032</u></u>	<u><u>\$ 1,068,397</u></u>

MORTON COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 5,615	\$ 4,720
Total receipts	<u>5,615</u>	<u>4,720</u>
Expenditures:		
Public safety:		
Contractual	590	-
Commodities	<u>-</u>	<u>400</u>
Total expenditures	<u>590</u>	<u>400</u>
Receipts over expenditures	5,025	4,320
Unencumbered cash, beginning of year	<u>19,096</u>	<u>24,121</u>
Unencumbered cash, end of year	<u><u>\$ 24,121</u></u>	<u><u>\$ 28,441</u></u>

MORTON COUNTY, KANSAS
Special Noxious Weed Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ -	\$ -
Total receipts	-	-
Expenditures:		
Public safety:		
Commodities	350	-
Total expenditures	350	-
Receipts over (under) expenditures	(350)	-
Unencumbered cash, beginning of year	39,692	39,342
Unencumbered cash, end of year	\$ 39,342	\$ 39,342

MORTON COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 215,545	\$ -
Total receipts	<u>215,545</u>	<u>-</u>
Expenditures:		
Public works:		
Capital outlay	<u>-</u>	<u>23,874</u>
Total expenditures	<u>-</u>	<u>23,874</u>
Receipts over (under) expenditures	215,545	(23,874)
Unencumbered cash, beginning of year	<u>464,257</u>	<u>679,802</u>
Unencumbered cash, end of year	<u><u>\$ 679,802</u></u>	<u><u>\$ 655,928</u></u>

Bond and Interest Funds

Bond and Interest Description

The Bond and Interest Fund is used to account for the accumulation of resources to be used for the payment of principal, interest and related costs of the general obligation bonds and certain other long-term obligations of the County.

MORTON COUNTY, KANSAS
Debt Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 619,236	\$ 206,362	\$ 209,248	\$ (2,886)
Motor vehicle	46,916	34,920	31,883	3,037
Recreational vehicle	712	576	-	576
Delinquent property	7,408	9,127	8,500	627
Total receipts	<u>674,272</u>	<u>250,985</u>	<u>\$ 249,631</u>	<u>\$ 1,354</u>
Expenditures:				
General government:				
Principal	625,000	250,000	\$ 250,000	\$ -
Interest	<u>36,750</u>	<u>10,500</u>	<u>10,500</u>	<u>-</u>
Total expenditures	<u>661,750</u>	<u>260,500</u>	<u>\$ 260,500</u>	<u>\$ -</u>
Receipts over (under) expenditures	12,522	(9,515)		
Unencumbered cash, beginning	<u>-</u>	<u>12,522</u>		
Unencumbered cash, ending	<u>\$ 12,522</u>	<u>\$ 3,007</u>		

Agency Funds

Fund Description

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

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

District Court:

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

Law Library:

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

Sheriff Special Investigations:

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

County Treasurer – Check Clearance:

This fund is used to account for returned checks received back as a result of insufficient funds.

County Treasurer – Civic Center Deposits:

This fund is used to account for the fees collected from and remitted to individuals for use of the Civic Center.

County Treasurer – Payroll:

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

County Treasurer – Motor Vehicle Fees and Sales Tax Collections:

This fund is used to account for fees assessed to register certain motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for taxes collected on the sale of motor vehicles and trailers.

County Treasurer – Tax Collections:

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

County Treasurer – Tax Distributions:

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

MORTON COUNTY, KANSAS
 Agency Funds
 Schedule of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2019

	Balance 01-01-19	Receipts	Disburse- ments	Balance 12-31-19
<u>Agency Funds</u>				
District Court	\$ 130,483	\$ 125,357	\$ 248,741	\$ 7,099
Law Library	284	3,126	3,126	284
Sheriff Special Investigations	173	-	-	173
County Treasurer:				
Check Clearance	-	19,752	19,752	-
Civic Center Deposits	1,790	21,205	19,610	3,385
Payroll	51,390	659,629	662,094	48,925
Motor Vehicle Fees and Sales Tax Collections	6,294	561,001	551,198	16,097
Tax Collections	7,006,277	12,416,173	12,036,587	7,385,863
Tax Distributions	18,767	4,295,729	4,300,068	14,428
	<u>\$ 7,215,458</u>	<u>\$ 18,101,972</u>	<u>\$ 17,841,176</u>	<u>\$ 7,476,254</u>
Total				

Other Supplemental Information

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over Under
	Actual	Actual	Budget	(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 2,066,526	\$ 1,449,419	\$ 1,469,872	\$ (20,453)
Motor vehicle	153,262	120,442	106,452	13,990
Recreational vehicle	3,593	3,085	-	3,085
Delinquent property	24,410	32,691	35,000	(2,309)
Interest and fees:				
Current	20,209	28,340	20,000	8,340
Local sales	196,146	198,035	200,000	(1,965)
Total taxes	2,464,146	1,832,012	1,831,324	688
Intergovernmental:				
Contract law	27,500	30,000	-	30,000
Mineral production tax	51,780	44,085	45,000	(915)
Federal and State grants	8,559	3,128	-	3,128
Total intergovernmental	87,839	77,213	45,000	32,213
Licenses and fees:				
Golf fees	55,580	55,799	60,000	(4,201)
Law enforcement	2,650	1,010	30,000	(28,990)
Jail fees	11,184	10,701	-	10,701
Landfill fees	9,296	34,824	5,000	29,824
Miscellaneous fees	13,192	15,039	10,000	5,039
Mortgage registration fees	9,306	-	25,000	(25,000)
Officers' fees	62,999	77,968	63,000	14,968
Total licenses and fees	164,207	195,341	193,000	2,341
Use of money and property:				
Lease income	40,041	53,037	38,500	14,537
Royalties	3,352	2,249	3,600	(1,351)
Interest on investments	129,563	168,109	70,000	98,109
Total use of money and property	172,956	223,395	112,100	111,295
Other:				
Other	98,458	52,788	50,000	2,788
Transfers in	15,248	12,890	-	12,890
Total receipts	\$ 3,002,854	\$ 2,393,639	\$ 2,231,424	\$ 162,215

(continued)

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Expenditures:				
General government:				
Courthouse general:				
Personnel services	\$ 51,203	\$ 52,085	\$ 51,925	\$ 160
Contractual services	219,517	194,535	350,000	(155,465)
Commodities	12,321	18,504	30,000	(11,496)
Total courthouse general	283,041	265,124	431,925	(166,801)
County Commission:				
Personnel services	62,550	62,550	62,550	-
Contractual services	43,053	51,055	45,281	5,774
Commodities	633	1,107	450	657
Total County Commission	106,236	114,712	108,281	6,431
County Clerk:				
Personnel services	111,685	110,895	108,204	2,691
Contractual services	5,156	4,474	6,005	(1,531)
Commodities	2,496	2,167	3,016	(849)
Total County Clerk	119,337	117,536	117,225	311
County Treasurer:				
Personnel services	117,535	118,186	124,543	(6,357)
Contractual services	8,299	9,202	11,665	(2,463)
Commodities	2,820	2,706	3,500	(794)
Total County Treasurer	128,654	130,094	139,708	(9,614)
County Appraiser:				
Personnel services	165,389	191,055	202,622	(11,567)
Contractual services	95,245	53,098	58,400	(5,302)
Commodities	2,733	1,475	2,000	(525)
Total County Appraiser	263,367	245,628	263,022	(17,394)
Register of Deeds:				
Personnel services	73,069	73,733	75,577	(1,844)
Contractual services	11,284	12,531	11,894	637
Commodities	-	820	1,680	(860)
Total Register of Deeds	84,353	87,084	89,151	(2,067)
Election:				
Contractual services	24,424	12,349	26,315	(13,966)
Commodities	4,197	1,926	600	1,326
Total election	28,621	14,275	26,915	(12,640)

(continued)

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
(continued)				
Expenditures (continued):				
General government (continued):				
Data processing:				
Personnel services	\$ 47,709	\$ 47,264	\$ 49,177	\$ (1,913)
Contractual services	44,771	59,046	60,915	(1,869)
Commodities	1,271	2,266	5,030	(2,764)
Capital outlay	422	-	-	-
Total data processing	94,173	108,576	115,122	(6,546)
Civic Center:				
Personnel services	58,137	57,242	66,570	(9,328)
Contractual services	40,995	35,694	39,593	(3,899)
Commodities	3,790	3,454	9,000	(5,546)
Total civic center	102,922	96,390	115,163	(18,773)
Golf Course:				
Personnel services	99,162	98,818	98,125	693
Contractual services	42,473	39,015	39,430	(415)
Commodities	30,275	37,064	38,800	(1,736)
Total golf course	171,910	174,897	176,355	(1,458)
Purchasing:				
Commodities	26,230	25,600	22,500	3,100
Employee benefits:				
Personnel services	2,366	-	-	-
Other:				
WEKANDO	75,173	-	6,500	(6,500)
Total general government	1,486,383	1,379,916	1,611,867	(231,951)
Public safety:				
County Attorney:				
Personnel services	78,513	75,334	80,965	(5,631)
Contractual services	50,965	60,151	52,080	8,071
Total County Attorney	129,478	135,485	133,045	2,440
Sheriff:				
Personnel services	447,424	453,590	402,722	50,868
Contractual services	51,430	54,427	40,000	14,427
Commodities	37,878	28,475	40,000	(11,525)
Total Sheriff	536,732	536,492	482,722	53,770

(continued)

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Expenditures (continued):				
Public safety (continued):				
District Court:				
Contractual services	\$ 53,746	\$ 39,010	\$ 72,000	\$ (32,990)
Commodities	3,217	5,360	2,000	3,360
Total district court	56,963	44,370	74,000	(29,630)
Juvenile detention	18,953	13,286	16,000	(2,714)
Diversion	7,038	17,099	-	17,099
Total public safety	749,164	746,732	705,767	40,965
Health and sanitation:				
Solid waste:				
Personnel services	63,307	66,406	65,702	704
Contractual services	54,728	74,273	72,050	2,223
Commodities	47,308	26,806	82,500	(55,694)
Total solid waste	165,343	167,485	220,252	(52,767)
Emergency management:				
Personnel services	40,742	54,458	43,220	11,238
Contractual services	31,734	23,487	10,000	13,487
Commodities	10,587	5,520	16,300	(10,780)
Total emergency management	83,063	83,465	69,520	13,945
Other:				
Hospital	196,146	179,180	200,000	(20,820)
Total health and sanitation	444,552	430,130	489,772	(59,642)
Transfers out:				
Equipment Reserve	226,557	-	150,000	(150,000)
Total transfers out	226,557	-	150,000	(150,000)
Total expenditures	\$ 2,906,656	\$ 2,556,778	\$ 2,957,406	\$ (400,628)

MORTON COUNTY, KANSAS
 Reconciliation of 2018 Tax Roll
 Regulatory Basis
 For the Year Ended December 31, 2019

2018 Tax Roll as Adjusted:		
County clerk's abstract of taxes levied		\$ 10,871,407
Supplemental tax roll		35,571
2018 taxes abated		<u>659</u>
2018 tax roll as adjusted		<u>\$ 10,907,637</u>
2018 Tax Roll Accounted For:		
2018 current tax collections		\$ 10,721,507
Delinquent taxes:		
Personal property tax warrants	\$ 60,683	
Real estate taxes	<u>125,447</u>	<u>186,130</u>
2018 total tax roll		<u>\$ 10,907,637</u>