MORTON COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2024

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MUNICIPALITY

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FINANCIAL

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Morton County Courthouse
Elkhart, Kansas 67950

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Morton County, Kansas (the County), a municipality, as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide's (KMAAG)* regulatory basis of accounting and budget laws as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County, as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

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

analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS and the *KMAAG*, the financial statement of the County as of and for the year ended December 31, 2023, (not presented herein), and have issued our report thereon dated June 28, 2024, which contained an unmodified opinion on the financial statement. The 2023 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2023 actual column (2023 comparative information) presented in the regulatory basis individual fund schedules of receipts and expenditures for the year ended December 31, 2024, (Schedules 2 and 4 as listed in the table of contents), is presented for purposes of additional analysis and is not a required part of the financial statement. Such 2023 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 2023 financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 financial statement or to the 2023 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

July 3, 2025

MORTON COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Unencumbered Cash Balance 01-01-24	Receipts	Expenditures	Unencumbered Cash Balance 12-31-24	Add Payables and Encumbrances	Treasurer's Cash Balance 12-31-24
General	$ 2,416,613	$ 3,382,960	$ 2,615,922	$ 3,183,651	$ 14,261	$ 3,197,912
Special Purpose Funds						
Airport	96,782	110,234	152,080	54,936	1,455	56,391
Capital Improvement	608,866	774,827	1,128,581	255,112	140	255,252
Council on Aging	-	112,606	112,540	66	-	66
County Fair	-	90,205	90,000	205	-	205
County Health	172,505	282,798	356,863	98,440	583	99,023
Developmental Disabled	-	5,032	5,000	32	-	32
Emergency Services	126,695	544,258	490,063	180,890	-	180,890
Employee Benefits	323,804	1,355,946	1,579,366	100,384	-	100,384
Extension Council	-	114,387	114,000	387	-	387
Historical Records	-	119,807	119,500	307	-	307
Hospital	-	1,000,006	1,000,000	6	-	6
Library	-	196,646	196,000	646	-	646
Mental Health	-	10,055	10,000	55	-	55
Noxious Weed	37,403	241,441	127,001	151,843	-	151,843
Opioids Settlement	6,904	7,148	-	14,052	-	14,052
Road and Bridge	492,980	1,941,185	1,753,616	680,549	12,702	693,251
Rural Fire District	38,335	113,005	109,181	42,159	42	42,201
Sheriff	86,854	762,469	684,264	165,059	6,488	171,547
Soil Conservation	-	24,580	24,500	80	-	80
Ambulance Gifts and Donations	5,497	8,490	6,160	7,827	-	7,827
Bio-Terrorism	3,919	23,901	17,956	9,864	127	9,991
County Clerk's Technology	7,505	1,661	-	9,166	-	9,166
County Treasurer's Technology	8,727	1,660	-	10,387	-	10,387
E-Community Loan	35,697	3,043	4,175	34,565	-	34,565
Emergency 911	304,048	64,750	40,621	328,177	-	328,177
Equipment Reserve	143,328	41,430	65,476	119,282	59,278	178,560
Golf Course Gifts and Donations	5,224	2,845	6,595	1,474	-	1,474
Health Department Grants	-	25,013	25,013	-	-	-
Motor Vehicle Operating	-	22,133	22,133	-	-	-
Prosecutor's Training	8,522	469	413	8,578	-	8,578
Register of Deeds' Technology	29,291	6,642	12,659	23,274	-	23,274
Revolving Micro Loan	1,723	-	-	1,723	-	1,723
Special Alcohol and Drug Program	1,540	1,120	-	2,660	-	2,660
Special Ambulance	221,847	76,000	60,327	237,520	-	237,520
Special Economic Development	137,299	-	9,284	128,015	-	128,015
Special Fire Equipment	186,459	-	-	186,459	-	186,459
Special Highway	222,924	-	216,905	6,019	-	6,019
Special Law Enforcement Trust	45,309	4,670	-	49,979	-	49,979
Special Prosecutor's Trust	574	-	-	574	-	574
Special Noxious Weed Equipment	138,212	-	9,250	128,962	-	128,962
Special Road Machinery	287,535	14,145	56,210	245,470	-	245,470
Total Special Purpose Funds	3,786,308	8,104,607	8,605,732	3,285,183	80,815	3,365,998
Total Reporting Entity (excluding Agency Funds) (memorandum only)	$ 6,202,921	$ 11,487,567	$ 11,221,654	$ 6,468,834	$ 95,076	$ 6,563,910

Composition of Cash		
Demand and savings deposits:		
Dream First Bank	$ 13,457,449	
Plus deposits in transit	23,179	
Less outstanding checks	(131,095)	
Total demand and savings deposits		$ 13,349,533
Change funds		950
Total cash		13,350,483
Less Agency Funds per Schedule 3		(6,786,573)
Total Treasurer's cash (excluding Agency Funds)		$ 6,563,910

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

1. Summary of significant accounting policies

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

A. Financial reporting entity

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

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

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

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

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

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

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

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

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

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

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

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

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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 (e.g., enterprise and internal service funds etc.).

Trust funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (e.g., 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 (e.g., payroll clearing fund, county treasurer tax collection funds, etc.).

D. Cash and investments

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

E. Property taxes and special assessments

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

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, 2024, 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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2. Stewardship, compliance and accountability

A. Budgetary information

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments to the current year budget. There was a qualifying budget adjustment for insurance proceeds resulting in additional budget authority for the Capital Improvement fund in the amount of $766,994.

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

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

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

Ambulance Gifts and Donations
Bio-Terrorism
County Clerk's Technology
County Treasurer's Technology
E-Community Loan
Emergency 911
Equipment Reserve

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

Golf Course Gifts and Donations
Health Department Grants
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 Prosecutor's Trust
Special Noxious Weed Equipment
Special Road Machinery

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

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

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2024.

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		13,349,533
Total cash	$	13,350,483

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.

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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

Concentration of credit risk

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

Custodial credit risk - deposits

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

At December 31, 2024, the County's carrying amount of deposits was $13,349,533 and the bank balance was $13,457,449. The entire bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $13,457,449 was covered by federal depository insurance. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Dream First Bank
FDIC coverage	$ 13,457,449
Pledged securities at market value	-
Total coverage	$ 13,457,449
Funds on deposit	$ 13,457,449
Funds at risk	$ -

Custodial credit risk - investments

Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments of this type at December 31, 2024.

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, 2024, are as follows:

	Project Authorization	Expenditures to Date	Committed
Museum heating units	$ 37,500	$ 38,175	$ -
Syracuse Dairy project	1,096,085	1,074,870	-
Airport grant project	747,630	85,625	662,005
Roofing repairs	1,007,101	1,007,101	-
Chip and seal project	599,575	599,575	-
Golf Course well repairs	59,278	59,278	-

C. Long-term contractual liabilities

Changes in long-term contractual liabilities for the County for the year ended December 31, 2024, were as follows:

Issue	Date of Issue	Maximum Interest Rate	Amount of Issue	Date of Final Maturity	Balance January 1, 2024	Additions	Reductions/ Payments	Balance December 31, 2024	Interest Paid
No fund warrants:									
Series 2023	11-28-23	4.63%	$ 500,000	12-01-27	$ 500,000	$ -	$ 125,000	$ 375,000	$ 23,718
Series A, 2024	02-01-24	5.00%	500,000	02-01-28	-	500,000	-	500,000	-
Total no fund warrants					500,000	500,000	125,000	875,000	23,718
Finance leases:									
Caterpillar track loader	06-13-19	4.15%	174,225	06-13-26	105,660	-	18,956	86,704	4,385
Caterpillar wheel loader	08-10-20	2.60%	239,512	08-10-26	99,507	-	49,115	50,392	2,587
Body cameras	02-13-23	3.70%	111,545	02-13-27	77,800	-	18,403	59,397	3,197
Total finance leases					282,967	-	86,474	196,493	10,169
Total contractual indebtedness					$ 782,967	$ 500,000	$ 211,474	$ 1,071,493	$ 33,887

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

	Year				
	2025	2026	2027	2028	Total
Principal:					
No fund warrants	$ 250,000	$ 250,000	$ 250,000	$ 125,000	$ 875,000
Finance leases	89,219	86,752	20,522	-	196,493
Total principal	339,219	336,752	270,522	125,000	1,071,493
Interest:					
No fund warrants	41,250	29,844	18,125	6,250	95,469
Finance leases	7,424	4,589	1,078	-	13,091
Total interest	48,674	34,433	19,203	6,250	108,560
Total principal and interest	$ 387,893	$ 371,185	$ 289,725	$ 131,250	$ 1,180,053

Legal debt margin

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

3. Detailed notes on all funds (continued)

D. Interfund transfers

Interfund operating transfers are as follows:

From	To	Statutory Authority	Amount
Sheriff	Equipment Reserve	19-119	$ 30,000
Motor Vehicle Operating	General	8-145	5,478
Emergency Services	Special Ambulance	12-110d	76,000
Total			$ 111,478

4. Other information

A. Risk management and self-insurance

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

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

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

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

4. Other information (continued)

B. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care of $452,309 reported as landfill closure and post-closure care liability at December 31, 2024, represents the cumulative amount reported to date based on the use of 13 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $2,904,608 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 2024. The County estimates approximately 303.74 years remain prior to the closure of the landfill. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

C. Post-employment health care benefits

Other Post Employment Benefits

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

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

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

D. Compensated absences

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

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

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

4. Other information (continued)

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $213,483 for the year ended December 31, 2024.

Net pension liability: At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $2,047,205. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *KMAAG* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

4. Other information (continued)

F. Commitments and contingencies

Contingencies
The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state passthrough aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County at December 31, 2024.

G. Subsequent events
Subsequent to December 31, 2024, the County has entered into purchase contracts and capital projects in the total amount up to $230,627.

Regulatory Required Supplementary Information

MORTON COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 4,460,586	$ -	$ 4,460,586	$ 2,615,922	$ (1,844,664)
Special Purpose Funds					
Airport	153,378	-	153,378	152,080	(1,298)
Capital Improvement	978,126	766,994	1,745,120	1,128,581	(616,539)
Council on Aging	112,540	-	112,540	112,540	-
County Fair	90,000	-	90,000	90,000	-
County Health	382,000	-	382,000	356,863	(25,137)
Developmental Disabled	5,000	-	5,000	5,000	-
Emergency Services	490,437	-	490,437	490,063	(374)
Employee Benefits	1,754,691	-	1,754,691	1,579,366	(175,325)
Extension Council	114,000	-	114,000	114,000	-
Historical Records	119,500	-	119,500	119,500	-
Hospital	1,000,000	-	1,000,000	1,000,000	-
Library	196,000	-	196,000	196,000	-
Mental Health	10,000	-	10,000	10,000	-
Noxious Weed	281,772	-	281,772	127,001	(154,771)
Opioids Settlement	5,475	-	5,475	-	(5,475)
Road and Bridge	1,757,955	-	1,757,955	1,753,616	(4,339)
Rural Fire District	150,000	-	150,000	109,181	(40,819)
Sheriff	827,689	-	827,689	684,264	(143,425)
Soil Conservation	24,500	-	24,500	24,500	-

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
- *Other

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

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

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 3,046,167	$ 2,335,213	$ 2,264,238	$ 70,975
Intergovernmental	63,096	39,080	15,000	24,080
Licenses and fees	381,335	438,250	123,001	315,249
Use of money and property	530,501	540,806	90,100	450,706
Other	2,722	24,133	25,000	(867)
Transfers in	292,305	5,478	-	5,478
Total receipts	4,316,126	3,382,960	$ 2,517,339	$ 865,621
Expenditures:				
General government:				
Courthouse general	822,192	433,049	$ 358,110	$ 74,939
County Commission	151,625	150,853	154,110	(3,257)
County Clerk	149,758	141,200	146,404	(5,204)
County Treasurer	154,843	161,411	161,420	(9)
County Appraiser	207,680	202,371	214,064	(11,693)
Register of Deeds	82,270	102,006	103,252	(1,246)
Election	11,631	27,973	51,625	(23,652)
Data processing	184,295	135,297	159,450	(24,153)
Civic Center	85,150	76,304	87,913	(11,609)
Golf Course	262,809	244,790	282,056	(37,266)
Purchasing	17,805	16,407	24,750	(8,343)
Other	-	-	6,500	(6,500)
Public safety:				
County Attorney	198,174	175,739	116,562	59,177
Sheriff	31,940	-	-	-
District Court	48,846	33,479	78,800	(45,321)
Diversion	17,226	4,852	30,001	(25,149)
Health and sanitation:				
Solid waste	211,277	303,003	439,572	(136,569)
Economic Development	34,859	38,456	45,486	(7,030)
Other	209,185	368,732	1,033,909	(665,177)
Transfers out	65,000	-	966,602	(966,602)
Total expenditures	2,946,565	2,615,922	$ 4,460,586	$ (1,844,664)
Receipts over expenditures	1,369,561	767,038		
Unencumbered cash, beginning of year	1,047,052	2,416,613		
Unencumbered cash, end of year	$ 2,416,613	$ 3,183,651		

Special Purpose Funds

Fund Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Special Purpose Funds

(continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Special Purpose Funds

(continued)

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

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

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

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

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

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

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

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

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

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

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.

(continued)

Special Purpose Funds

(continued)

Special Law Enforcement Trust:

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

Special Prosecutor's Trust:

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

Special Noxious Weed Equipment:

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

Special Road Machinery:

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

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

MORTON COUNTY, KANSAS
Airport Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 62,861	$ 85,536	$ 86,959	$ (1,423)
Motor vehicle	368	1,901	2,455	(554)
Recreational vehicle	2	42	34	8
Delinquent property	473	863	-	863
Fuel sales	15,089	11,532	-	11,532
Use of money and property	10,360	10,360	10,000	360
Total receipts	89,153	110,234	$ 99,448	$ 10,786
Expenditures:				
General government:				
Personnel services	9,517	9,803	$ 9,803	$ -
Contractual services	33,101	129,677	113,040	16,637
Commodities	16,424	12,600	27,035	(14,435)
Capital outlay	-	-	3,500	(3,500)
Total expenditures	59,042	152,080	$ 153,378	$ (1,298)
Receipts over (under) expenditures	30,111	(41,846)		
Unencumbered cash, beginning of year	66,671	96,782		
Unencumbered cash, end of year	$ 96,782	$ 54,936		

MORTON COUNTY, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Delinquent property	$ 123	$ 40	$ -	$ 40
Intergovernmental	56,056	-	-	-
Other	51,701	774,787	766,994	7,793
Transfer in	25,000	-	576,602	(576,602)
Total receipts	132,880	774,827	$ 1,343,596	$ (568,769)
Expenditures:				
General government:				
Commodities	-	140	$ -	$ 140
Capital outlay	115,538	1,128,441	1,745,120	(616,679)
Total expenditures	115,538	1,128,581	$ 1,745,120	$ (616,539)
Receipts over (under) expenditures	17,342	(353,754)		
Unencumbered cash, beginning of year	591,524	608,866		
Unencumbered cash, end of year	$ 608,866	$ 255,112		

MORTON COUNTY, KANSAS
Council on Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 93,138	$ 107,229	$ 109,012	$ (1,783)
Motor vehicle	4,279	3,880	3,636	244
Recreational vehicle	72	67	50	17
Delinquent property	1,260	1,430	-	1,430
Total receipts	98,749	112,606	$ 112,698	$ (92)
Expenditures:				
General government:				
Contractual services	98,749	112,540	$ 112,540	$ -
Total expenditures	98,749	112,540	$ 112,540	$ -
Receipts over expenditures	-	66		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ 66		

MORTON COUNTY, KANSAS
County Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 86,938	$ 85,171	$ 86,540	$ (1,369)
Motor vehicle	4,312	3,710	3,395	315
Recreational vehicle	73	63	47	16
Delinquent property	1,201	1,261	-	1,261
Total receipts	92,524	90,205	$ 89,982	$ 223
Expenditures:				
Culture and recreation:				
Contractual services	92,524	90,000	$ 90,000	$ -
Total expenditures	92,524	90,000	$ 90,000	$ -
Receipts over expenditures	-	205		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ 205		

MORTON COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 114,476	$ 138,313	$ 140,626	$ (2,313)
Motor vehicle	6,200	4,858	4,472	386
Recreational vehicle	98	83	62	21
Delinquent property	1,888	1,956	-	1,956
Intergovernmental	26,186	24,620	5,000	19,620
Charges for services	141,944	112,968	125,000	(12,032)
Total receipts	290,792	282,798	$ 275,160	$ 7,638
Expenditures:				
Health and sanitation:				
Personnel services	222,022	233,075	$ 225,000	$ 8,075
Contractual services	39,630	38,804	50,000	(11,196)
Commodities	78,869	82,856	100,000	(17,144)
Capital outlay	856	2,128	7,000	(4,872)
Total expenditures	341,377	356,863	$ 382,000	$ (25,137)
Receipts under expenditures	(50,585)	(74,065)		
Unencumbered cash, beginning of year	223,090	172,505		
Unencumbered cash, end of year	$ 172,505	$ 98,440		

MORTON COUNTY, KANSAS
Developmental Disabled Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 3,677	$ 4,805	$ 4,867	$ (62)
Motor vehicle	199	161	143	18
Recreational vehicle	3	3	2	1
Delinquent property	56	63	-	63
Total receipts	3,935	5,032	$ 5,012	$ 20
Expenditures:				
General government:				
Contractual services	3,935	5,000	$ 5,000	$ -
Total expenditures	3,935	5,000	$ 5,000	$ -
Receipts over expenditures	-	32		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ 32		

MORTON COUNTY, KANSAS
Emergency Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 299,743	$ 340,541	$ 346,197	$ (5,656)
Motor vehicle	8,692	10,734	11,704	(970)
Recreational vehicle	125	207	161	46
Delinquent property	3,424	4,357	-	4,357
Licenses and fees	168,530	188,419	88,000	100,419
Total receipts	480,514	544,258	$ 446,062	$ 98,196
Expenditures:				
Health and sanitation:				
Personnel services	322,633	336,468	$ 364,427	$ (27,959)
Contractual services	37,343	41,944	37,710	4,234
Commodities	32,366	35,651	48,300	(12,649)
Capital outlay	-	-	40,000	(40,000)
Transfer out	87,000	76,000	-	76,000
Total expenditures	479,342	490,063	$ 490,437	$ (374)
Receipts over expenditures	1,172	54,195		
Unencumbered cash, beginning of year	125,523	126,695		
Unencumbered cash, end of year	$ 126,695	$ 180,890		

MORTON COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 908,238	$ 1,286,538	$ 1,308,088	$ (21,550)
Motor vehicle	82,617	50,872	35,473	15,399
Recreational vehicle	1,509	710	489	221
Delinquent property	18,028	17,778	-	17,778
Other	-	48	-	48
Total receipts	1,010,392	1,355,946	$ 1,344,050	$ 11,896
Expenditures:				
General government:				
Social Security	189,051	192,253	$ 198,489	$ (6,236)
KPERS	254,156	271,543	261,127	10,416
Unemployment	2,277	1,857	46,575	(44,718)
Workers compensation	69,451	85,558	45,000	40,558
Life insurance	11,265	11,349	9,500	1,849
Health insurance	996,059	1,016,806	1,159,000	(142,194)
Retirement benefits	-	-	35,000	(35,000)
Total expenditures	1,522,259	1,579,366	$ 1,754,691	$ (175,325)
Receipts under expenditures	(511,867)	(223,420)		
Unencumbered cash, beginning of year	835,671	323,804		
Unencumbered cash, end of year	$ 323,804	$ 100,384		

MORTON COUNTY, KANSAS
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 104,744	$ 108,102	$ 109,893	$ (1,791)
Motor vehicle	5,749	4,609	4,090	519
Recreational vehicle	97	76	56	20
Delinquent property	1,539	1,600	-	1,600
Total receipts	112,129	114,387	$ 114,039	$ 348
Expenditures:				
General government:				
Contractual services	112,129	114,000	$ 114,000	$ -
Total expenditures	112,129	114,000	$ 114,000	$ -
Receipts over expenditures	-	387		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ 387		

MORTON COUNTY, KANSAS
Historical Records Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 98,833	$ 113,854	$ 115,757	$ (1,903)
Motor vehicle	5,271	4,310	3,858	452
Recreational vehicle	89	72	53	19
Delinquent property	1,429	1,571	-	1,571
Total receipts	105,622	119,807	$ 119,668	$ 139
Expenditures:				
Culture and recreation:				
Contractual services	105,622	119,500	$ 119,500	$ -
Total expenditures	105,622	119,500	$ 119,500	$ -
Receipts over expenditures	-	307		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ 307		

MORTON COUNTY, KANSAS
Hospital Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,121,474	$ 937,892	$ 953,582	$ (15,690)
Motor vehicle	47,551	45,965	43,803	2,162
Recreational vehicle	807	802	604	198
Delinquent property	15,661	15,347	-	15,347
Total receipts	1,185,493	1,000,006	$ 997,989	$ 2,017
Expenditures:				
Health and sanitation:				
Contractual services	1,185,493	1,000,000	$ 1,000,000	$ -
Total expenditures	1,185,493	1,000,000	$ 1,000,000	$ -
Receipts over expenditures	-	6		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ 6		

MORTON COUNTY, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 175,679	$ 186,067	$ 189,164	$ (3,097)
Motor vehicle	9,647	7,728	6,859	869
Recreational vehicle	163	128	95	33
Delinquent property	2,595	2,723	-	2,723
Total receipts	188,084	196,646	$ 196,118	$ 528
Expenditures:				
General government:				
Contractual services	188,084	196,000	$ 196,000	$ -
Total expenditures	188,084	196,000	$ 196,000	$ -
Receipts over expenditures	-	646		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ 646		

MORTON COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 13,985	$ 9,244	$ 9,394	$ (150)
Motor vehicle	767	615	546	69
Recreational vehicle	13	10	8	2
Delinquent property	206	186	-	186
Total receipts	14,971	10,055	$ 9,948	$ 107
Expenditures:				
Health and sanitation:				
Contractual services	14,971	10,000	$ 10,000	$ -
Total expenditures	14,971	10,000	$ 10,000	$ -
Receipts over expenditures	-	55		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ 55		

MORTON COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 198,315	$ 205,212	$ 208,606	$ (3,394)
Motor vehicle	6,905	7,866	7,745	121
Recreational vehicle	122	141	107	34
Delinquent property	2,175	2,594	-	2,594
Intergovernmental	6,720	3,271	-	3,271
Charges for services	5,503	21,764	30,500	(8,736)
Miscellaneous	1,844	593	-	593
Total receipts	221,584	241,441	$ 246,958	$ (5,517)
Expenditures:				
Public works:				
Personnel services	95,957	73,138	$ 105,872	$ (32,734)
Contractual services	1,889	1,709	3,900	(2,191)
Commodities	67,229	52,154	162,000	(109,846)
Capital outlay	-	-	10,000	(10,000)
Transfer out	54,000	-	-	-
Total expenditures	219,075	127,001	$ 281,772	$ (154,771)
Receipts over expenditures	2,509	114,440		
Unencumbered cash, beginning of year	34,894	37,403		
Unencumbered cash, end of year	$ 37,403	$ 151,843		

MORTON COUNTY, KANSAS
Opioids Settlement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental	$ 6,429	$ 7,148	$ 5,000	$ 2,148
Total receipts	6,429	7,148	$ 5,000	$ 2,148
Expenditures:				
Public safety:				
Contractual services	-	-	$ 5,475	$ (5,475)
Total expenditures	-	-	$ 5,475	$ (5,475)
Receipts over expenditures	6,429	7,148		
Unencumbered cash, beginning of year	475	6,904		
Unencumbered cash, end of year	$ 6,904	$ 14,052		

MORTON COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 852,586	$ 1,290,034	$ 1,311,616	$ (21,582)
Motor vehicle	4,535	25,996	33,298	(7,302)
Recreational vehicle	37	570	459	111
Delinquent property	7,802	12,605	-	12,605
Intergovernmental	1,457,568	467,503	206,430	261,073
Other	31,742	144,477	100,000	44,477
Total receipts	2,354,270	1,941,185	$ 1,651,803	$ 289,382
Expenditures:				
Public works:				
Personnel services	455,128	513,827	$ 474,489	$ 39,338
Contractual services	1,141,598	49,620	162,466	(112,846)
Commodities	469,027	590,594	650,000	(59,406)
Capital outlay	53	599,575	-	599,575
Transfers out	-	-	471,000	(471,000)
Total expenditures	2,065,806	1,753,616	$ 1,757,955	$ (4,339)
Receipts over expenditures	288,464	187,569		
Unencumbered cash, beginning of year	204,516	492,980		
Unencumbered cash, end of year	$ 492,980	$ 680,549		

MORTON COUNTY, KANSAS
Rural Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 93,066	$ 107,812	$ 109,557	$ (1,745)
Motor vehicle	3,537	3,777	3,635	142
Recreational vehicle	63	66	50	16
Delinquent property	1,184	1,350	-	1,350
Total receipts	97,850	113,005	$ 113,242	$ (237)
Expenditures:				
Public safety:				
Personnel services	23,998	24,717	$ 24,000	$ 717
Contractual services	25,777	26,151	24,000	2,151
Commodities	9,716	27,514	45,000	(17,486)
Capital outlay	12,904	30,799	57,000	(26,201)
Transfer out	13,000	-	-	-
Total expenditures	85,395	109,181	$ 150,000	$ (40,819)
Receipts over expenditures	12,455	3,824		
Unencumbered cash, beginning of year	25,880	38,335		
Unencumbered cash, end of year	$ 38,335	$ 42,159		

MORTON COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 658,380	$ 686,102	$ 697,603	$ (11,501)
Motor vehicle	28,573	25,672	25,716	(44)
Recreational vehicle	421	465	355	110
Delinquent property	8,031	9,787	-	9,787
Intergovernmental	-	1,920	-	1,920
Licenses and fees	35,381	37,789	-	37,789
Other	1,710	734	-	734
Total receipts	732,496	762,469	$ 723,674	$ 38,795
Expenditures:				
Public safety:				
Personnel services	489,879	509,872	$ 544,689	$ (34,817)
Contractual services	63,202	60,227	78,000	(17,773)
Commodities	66,115	68,640	72,500	(3,860)
Capital outlay	70,850	15,525	132,500	(116,975)
Transfer out	-	30,000	-	30,000
Total expenditures	690,046	684,264	$ 827,689	$ (143,425)
Receipts over expenditures	42,450	78,205		
Unencumbered cash, beginning of year	44,404	86,854		
Unencumbered cash, end of year	$ 86,854	$ 165,059		

MORTON COUNTY, KANSAS
Soil Conservation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 23,069	$ 23,222	$ 23,590	$ (368)
Motor vehicle	1,199	998	900	98
Recreational vehicle	20	17	12	5
Delinquent property	329	343	-	343
Total receipts	24,617	24,580	$ 24,502	$ 78
Expenditures:				
General government:				
Contractual services	24,617	24,500	$ 24,500	$ -
Total expenditures	24,617	24,500	$ 24,500	$ -
Receipts over expenditures	-	80		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ 80		

MORTON COUNTY, KANSAS
Ambulance Gifts and Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 7,203	$ 8,490
Total receipts	7,203	8,490
Expenditures:		
General government:		
Contractual services	2,240	4,600
Commodities	1,450	1,560
Total expenditures	3,690	6,160
Receipts over expenditures	3,513	2,330
Unencumbered cash, beginning of year	1,984	5,497
Unencumbered cash, end of year	$ 5,497	$ 7,827

MORTON COUNTY, KANSAS
Bio-Terrorism Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 87,176	$ 18,963
Miscellaneous	-	4,938
Total receipts	87,176	23,901
Expenditures:		
Public safety:		
Contractual services	7,664	13,466
Commodities	3,433	4,490
Capital outlay	83,882	-
Total expenditures	94,979	17,956
Receipts over (under) expenditures	(7,803)	5,945
Unencumbered cash, beginning of year	11,722	3,919
Unencumbered cash, end of year	$ 3,919	$ 9,864

MORTON COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,165	$ 1,661
Total receipts	1,165	1,661
Expenditures:		
General government:		
Contractual services	2,120	-
Total expenditures	2,120	-
Receipts over (under) expenditures	(955)	1,661
Unencumbered cash, beginning of year	8,460	7,505
Unencumbered cash, end of year	$ 7,505	$ 9,166

MORTON COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,166	$ 1,660
Total receipts	1,166	1,660
Expenditures:		
General government:		
Contractual services	3,243	-
Total expenditures	3,243	-
Receipts over (under) expenditures	(2,077)	1,660
Unencumbered cash, beginning of year	10,804	8,727
Unencumbered cash, end of year	$ 8,727	$ 10,387

MORTON COUNTY, KANSAS
E-Community Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 19,559	$ 3,043
Total receipts	19,559	3,043
Expenditures:		
Other public service:		
Contractual services	3,986	4,175
Total expenditures	3,986	4,175
Receipts over (under) expenditures	15,573	(1,132)
Unencumbered cash, beginning of year	20,124	35,697
Unencumbered cash, end of year	$ 35,697	$ 34,565

MORTON COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 59,970	$ 64,750
Total receipts	59,970	64,750
Expenditures:		
Public safety:		
Contractual services	38,946	40,621
Total expenditures	38,946	40,621
Receipts over expenditures	21,024	24,129
Unencumbered cash, beginning of year	283,024	304,048
Unencumbered cash, end of year	$ 304,048	$ 328,177

MORTON COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Miscellaneous	$ 8,800	$ 11,430
Transfer in	40,000	30,000
Total receipts	48,800	41,430
Expenditures:		
General government:		
Capital outlay	84,840	65,476
Total expenditures	84,840	65,476
Receipts over (under) expenditures	(36,040)	(24,046)
Unencumbered cash, beginning of year	179,368	143,328
Unencumbered cash, end of year	$ 143,328	$ 119,282

MORTON COUNTY, KANSAS
Golf Course Gifts and Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 3,503	$ 2,845
Total receipts	3,503	2,845
Expenditures:		
General government:		
Commodities	5,556	6,595
Total expenditures	5,556	6,595
Receipts under expenditures	(2,053)	(3,750)
Unencumbered cash, beginning of year	7,277	5,224
Unencumbered cash, end of year	$ 5,224	$ 1,474

MORTON COUNTY, KANSAS
Health Department Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

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

MORTON COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 22,588	$ 22,133
Total receipts	22,588	22,133
Expenditures:		
General government:		
Personnel services	6,225	6,002
Contractual services	4,859	5,227
Commodities	2,540	4,231
Capital outlay	-	1,195
Transfer out	8,964	5,478
Total expenditures	22,588	22,133
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ -

MORTON COUNTY, KANSAS
Prosecutor's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 611	$ 469
Total receipts	611	469
Expenditures:		
Public safety:		
Contractual services	-	413
Total expenditures	-	413
Receipts over expenditures	611	56
Unencumbered cash, beginning of year	7,911	8,522
Unencumbered cash, end of year	$ 8,522	$ 8,578

MORTON COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 4,662	$ 6,642
Total receipts	4,662	6,642
Expenditures:		
General government:		
Contractual services	900	2,220
Commodities	-	10,439
Total expenditures	900	12,659
Receipts over (under) expenditures	3,762	(6,017)
Unencumbered cash, beginning of year	25,529	29,291
Unencumbered cash, end of year	$ 29,291	$ 23,274

MORTON COUNTY, KANSAS
Revolving Micro Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

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

MORTON COUNTY, KANSAS
Special Alcohol and Drug Program Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 560	$ 1,120
Total receipts	560	1,120
Expenditures:		
Health and sanitation:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	560	1,120
Unencumbered cash, beginning of year	980	1,540
Unencumbered cash, end of year	$ 1,540	$ 2,660

MORTON COUNTY, KANSAS
Special Ambulance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 87,000	$ 76,000
Total receipts	87,000	76,000
Expenditures:		
Health and sanitation:		
Contractual services	-	5,958
Commodities	-	54,369
Total expenditures	-	60,327
Receipts over expenditures	87,000	15,673
Unencumbered cash, beginning of year	134,847	221,847
Unencumbered cash, end of year	$ 221,847	$ 237,520

MORTON COUNTY, KANSAS
Special Economic Development Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 36,239	$ -
Total receipts	36,239	-
Expenditures:		
General government:		
Contractual services	18,449	5,284
Capital outlay	-	4,000
Total expenditures	18,449	9,284
Receipts over (under) expenditures	17,790	(9,284)
Unencumbered cash, beginning of year	119,509	137,299
Unencumbered cash, end of year	$ 137,299	$ 128,015

MORTON COUNTY, KANSAS
Special Fire Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer in	$ 13,000	$ -
Total receipts	13,000	-
Expenditures:		
Public safety:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	13,000	-
Unencumbered cash, beginning of year	173,459	186,459
Unencumbered cash, end of year	$ 186,459	$ 186,459

MORTON COUNTY, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer in	$ -	$ -
Total receipts	-	-
Expenditures:		
Public works:		
Commodities	694,741	205,501
Capital outlay	-	11,404
Total expenditures	694,741	216,905
Receipts under expenditures	(694,741)	(216,905)
Unencumbered cash, beginning of year	917,665	222,924
Unencumbered cash, end of year	$ 222,924	$ 6,019

MORTON COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 3,930	$ 4,670
Total receipts	3,930	4,670
Expenditures:		
Public safety:		
Commodities	500	-
Total expenditures	500	-
Receipts over expenditures	3,430	4,670
Unencumbered cash, beginning of year	41,879	45,309
Unencumbered cash, end of year	$ 45,309	$ 49,979

MORTON COUNTY, KANSAS
Special Prosecutor's Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

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

MORTON COUNTY, KANSAS
Special Noxious Weed Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer in	$ 54,000	$ -
Total receipts	54,000	-
Expenditures:		
Public safety:		
Commodities	19,024	9,250
Total expenditures	19,024	9,250
Receipts over (under) expenditures	34,976	(9,250)
Unencumbered cash, beginning of year	103,236	138,212
Unencumbered cash, end of year	$ 138,212	$ 128,962

MORTON COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ -	$ 14,145
Total receipts	-	14,145
Expenditures:		
Public works:		
Capital outlay	464,242	56,210
Total expenditures	464,242	56,210
Receipts under expenditures	(464,242)	(42,065)
Unencumbered cash, beginning of year	751,777	287,535
Unencumbered cash, end of year	$ 287,535	$ 245,470

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, 2024

	Balance 01-01-24	Receipts	Disburse-ments	Balance 12-31-24
Agency Funds:				
District Court	$ 9,905	$ 29,367	$ 30,403	$ 8,869
Law Library	284	2,771	2,936	119
Sheriff Special Investigations	173	-	-	173
County Treasurer:				
Check Clearance	-	26,931	26,931	-
Civic Center Deposits	4,505	16,445	13,650	7,300
Payroll	35,322	777,400	745,232	67,490
Motor Vehicle Fees and Sales Tax Collections	20,717	556,723	566,496	10,944
Tax Collections	7,781,027	11,385,046	12,490,416	6,675,657
Tax Distributions	15,255	4,218,422	4,217,656	16,021
Total Agency Funds	$ 7,867,188	$ 17,013,105	$ 18,093,720	$ 6,786,573

Other Supplementary Information

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 2,654,355	$ 1,907,141	$ 1,939,137	$ (31,996)
Motor vehicle	86,682	102,406	103,672	(1,266)
Recreational vehicle	2,569	2,919	1,429	1,490
Delinquent property	29,418	30,960	-	30,960
Interest and fees:				
Current	47,425	70,724	20,000	50,724
Local sales	225,718	221,063	200,000	21,063
Total taxes	3,046,167	2,335,213	2,264,238	70,975
Intergovernmental:				
Mineral production tax	55,675	33,166	15,000	18,166
Federal and State grants	7,421	5,914	-	5,914
Total intergovernmental	63,096	39,080	15,000	24,080
Licenses and fees:				
Diversion fees	-	-	30,001	(30,001)
Golf fees	73,086	88,687	35,000	53,687
Court fees	8,491	4,105	-	4,105
Landfill fees	221,739	252,436	5,000	247,436
Miscellaneous fees	15,845	9,836	-	9,836
Mortgage registration fees	-	24	-	24
Civic Center fees	10,050	10,505	5,000	5,505
Officers' fees	52,124	72,657	48,000	24,657
Total licenses and fees	381,335	438,250	123,001	315,249
Use of money and property:				
Lease income	56,777	53,107	38,500	14,607
Royalties	5,071	3,727	1,600	2,127
Interest on investments	468,653	483,972	50,000	433,972
Total use of money and property	530,501	540,806	90,100	450,706
Other:				
Other	2,722	24,133	25,000	(867)
Transfers in	292,305	5,478	-	5,478
Total receipts	**$ 4,316,126**	**$ 3,382,960**	**$ 2,517,339**	**$ 865,621**

(continued)

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures:				
General government:				
Courthouse general:				
Personnel services	$ 97,546	$ 97,153	$ 66,836	$ 30,317
Contractual services	715,254	325,524	276,274	49,250
Commodities	9,392	10,372	15,000	(4,628)
Total courthouse general	822,192	433,049	358,110	74,939
County Commission:				
Personnel services	90,026	92,664	90,000	2,664
Contractual services	59,623	56,734	63,660	(6,926)
Commodities	1,976	1,455	450	1,005
Total County Commission	151,625	150,853	154,110	(3,257)
County Clerk:				
Personnel services	141,397	130,446	137,777	(7,331)
Contractual services	4,963	7,859	5,562	2,297
Commodities	1,926	2,895	3,065	(170)
Capital outlay	1,472	-	-	-
Total County Clerk	149,758	141,200	146,404	(5,204)
County Treasurer:				
Personnel services	137,493	139,499	137,420	2,079
Contractual services	15,811	20,449	20,000	449
Commodities	1,539	1,463	2,500	(1,037)
Capital outlay	-	-	1,500	(1,500)
Total County Treasurer	154,843	161,411	161,420	(9)
County Appraiser:				
Personnel services	145,152	149,982	148,668	1,314
Contractual services	61,795	51,454	42,480	8,974
Commodities	733	935	22,516	(21,581)
Capital outlay	-	-	400	(400)
Total County Appraiser	207,680	202,371	214,064	(11,693)
Register of Deeds:				
Personnel services	69,834	87,561	88,562	(1,001)
Contractual services	11,374	12,588	12,612	(24)
Commodities	53	-	2,078	(2,078)
Capital outlay	1,009	1,857	-	1,857
Total Register of Deeds	82,270	102,006	103,252	(1,246)

(continued)

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
General government (continued):				
Election:				
Personnel services	$ -	$ 4,200	$ -	$ 4,200
Contractual services	11,325	22,591	50,860	(28,269)
Commodities	306	1,182	765	417
Total election	11,631	27,973	51,625	(23,652)
Data processing:				
Personnel services	5,004	5,191	26,667	(21,476)
Contractual services	144,928	100,962	102,733	(1,771)
Commodities	6,127	1,380	5,050	(3,670)
Capital outlay	28,236	27,764	25,000	2,764
Total data processing	184,295	135,297	159,450	(24,153)
Civic Center:				
Personnel services	32,903	36,099	44,413	(8,314)
Contractual services	39,576	36,743	42,000	(5,257)
Commodities	12,671	3,462	1,500	1,962
Total Civic Center	85,150	76,304	87,913	(11,609)
Golf Course:				
Personnel services	144,598	159,583	158,076	1,507
Contractual services	51,788	44,898	49,730	(4,832)
Commodities	41,423	40,309	49,250	(8,941)
Capital outlay	25,000	-	25,000	(25,000)
Total Golf Course	262,809	244,790	282,056	(37,266)
Purchasing:				
Commodities	17,805	16,407	24,750	(8,343)
Other:				
WeKanDO	-	-	6,500	(6,500)
Total general government	**2,130,058**	**1,691,661**	**1,749,654**	**(57,993)**
Public safety:				
County Attorney:				
Personnel services	-	41,662	41,662	-
Contractual services	195,752	133,630	74,900	58,730
Commodities	2,422	447	-	447
Total County Attorney	198,174	175,739	116,562	59,177
Sheriff:				
Personnel services	31,392	-	-	-
Contractual services	548	-	-	-
Total Sheriff	31,940	-	-	-

(continued)

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
Public safety (continued):				
District Court:				
Contractual services	$ 26,337	$ 25,980	$ 68,300	$ (42,320)
Commodities	15,812	7,499	4,500	2,999
Capital outlay	6,697	-	6,000	(6,000)
Total District Court	48,846	33,479	78,800	(45,321)
Diversion	17,226	4,852	30,001	(25,149)
Total public safety	**296,186**	**214,070**	**225,363**	**(11,293)**
Health and sanitation:				
Solid waste:				
Personnel services	59,332	82,668	64,272	18,396
Contractual services	35,879	92,567	161,800	(69,233)
Commodities	41,023	52,725	88,500	(35,775)
Capital outlay	75,043	75,043	125,000	(49,957)
Total solid waste	211,277	303,003	439,572	(136,569)
Economic Development				
Personnel services	32,321	37,086	37,106	(20)
Contractual services	2,000	151	8,000	(7,849)
Commodities	538	806	380	426
Capital outlay	-	413	-	413
Total Economic Development	34,859	38,456	45,486	(7,030)
Other:				
Other	-	-	72,303	(72,303)
Hospital	209,185	368,732	500,000	(131,268)
Landfill closure	-	-	461,606	(461,606)
Total other	209,185	368,732	1,033,909	(665,177)
Total health and sanitation	**455,321**	**710,191**	**1,518,967**	**(808,776)**
Transfers out:				
Equipment Reserve	40,000	-	390,000	(390,000)
Capital Improvement	25,000	-	576,602	(576,602)
Total transfers out	**65,000**	**-**	**966,602**	**(966,602)**
Total expenditures	**$ 2,946,565**	**$ 2,615,922**	**$ 4,460,586**	**$ (1,844,664)**

MORTON COUNTY, KANSAS
Reconciliation of 2023 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2024

2023 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 11,730,893
Supplemental tax roll		36,874
2023 taxes abated		(13,575)
2023 tax roll as adjusted		$ 11,754,192
2023 Tax Roll Accounted For:		
2023 current tax collections		$ 11,572,833
Delinquent taxes:		
Personal property tax warrants	$ 18,268	
Real estate taxes	163,091	181,359
2023 total tax roll		$ 11,754,192