MORTON COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2023

MORTON COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2023

TABLE OF CONTENTS

INTRODUCTORY SECTION

Title Page
Table of Contents i-ii

FINANCIAL SECTION

Independent Auditor's Report 1-3

STATEMENT 1
Summary Statement of Receipts, Expenditures and Unencumbered Cash 4

Notes to the Financial Statement 5-16

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

SCHEDULE 1
Summary of Expenditures - Actual and Budget (Budgeted Funds Only) 18

SCHEDULE 2
Schedule of Receipts and Expenditures -

A. General Fund 20
B. Airport Fund 25
C. Capital Improvement Fund 26
D. Council on Aging Fund 27
E. County Fair Fund 28
F. County Health Fund 29
G. Developmental Disabled Fund 30
H. Emergency Services Fund 31
I. Employee Benefits Fund 32
J. Extension Council Fund 33
K. Historical Records Fund 34
L. Hospital Fund 35
M. Library Fund 36
N. Mental Health Fund 37
O. Noxious Weed Fund 38
P. Opioids Settlement Fund 39
Q. Road and Bridge Fund 40
R. Rural Fire District Fund 41
S. Sheriff Fund 42
T. Soil Conservation Fund 43
U. Ambulance Gifts and Donations Fund 44
V. Bio-Terrorism Fund 45
W. Coronavirus Grants Fund 46
X. County Clerk's Technology Fund 47

(continued)

MORTON COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2023

TABLE OF CONTENTS

(continued)

SCHEDULE 2 (continued)
Schedule of Receipts and Expenditures -

Y.	County Treasurer's Technology Fund	48
Z.	E-Community Loan Fund	49
AA.	Emergency 911 Fund	50
AB.	Equipment Reserve Fund	51
AC.	Golf Course Gifts and Donations Fund	52
AD.	Motor Vehicle Operating Fund	53
AE.	Prosecutor's Training Fund	54
AF.	Register of Deeds' Technology Fund	55
AG.	Revolving Micro Loan Fund	56
AH.	Special Alcohol and Drug Program Fund	57
AI.	Special Ambulance Fund	58
AJ.	Special Economic Development Fund	59
AK.	Special Fire Equipment Fund	60
AL.	Special Highway Fund	61
AM.	Special Law Enforcement Trust Fund	62
AN.	Special Prosecutor's Trust Fund	63
AO.	Special Noxious Weed Equipment Fund	64
AP.	Special Road Machinery Fund	65

SCHEDULE 3
Agency Funds - Schedule of Receipts and Disbursements 67

OTHER SUPPLEMENTAL INFORMATION

SCHEDULE 4
General Fund - Schedule of Receipts and Expenditures -
Actual and Budget 69-72

SCHEDULE 5
Reconciliation of 2022 Tax Roll 73

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, 2023, 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, 2023, 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, 2023, or changes in net 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 the 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.

Supplemental 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 supplemental 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 supplemental 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 supplemental 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, 2022, (not presented herein), and have issued our report thereon dated June 20, 2023, which contained an unmodified opinion on the financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the regulatory basis individual fund schedules of receipts and expenditures for the year ended December 31, 2023, (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 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 financial statement or to the 2022 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 28, 2024

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

Fund	Unencumbered Cash Balance 01-01-23	Receipts	Expenditures	Unencumbered Cash Balance 12-31-23	Add Payables and Encumbrances	Treasurer's Cash Balance 12-31-23
General	$ 1,047,052	$ 4,316,126	$ 2,946,565	$ 2,416,613	$ 57,189	$ 2,473,802
Special Purpose Funds						
Airport	66,671	89,153	59,042	96,782	1,576	98,358
Capital Improvement	591,524	132,880	115,538	608,866	8,927	617,793
Council on Aging	-	98,749	98,749	-	-	-
County Fair	-	92,524	92,524	-	-	-
County Health	223,090	290,792	341,377	172,505	5,227	177,732
Developmental Disabled	-	3,935	3,935	-	-	-
Emergency Services	125,523	480,514	479,342	126,695	5,956	132,651
Employee Benefits	835,671	1,010,392	1,522,259	323,804	557	324,361
Extension Council	-	112,129	112,129	-	-	-
Historical Records	-	105,622	105,622	-	-	-
Hospital	-	1,185,493	1,185,493	-	-	-
Library	-	188,084	188,084	-	-	-
Mental Health	-	14,971	14,971	-	-	-
Noxious Weed	34,894	221,584	219,075	37,403	-	37,403
Road and Bridge	204,516	2,354,270	2,065,806	492,980	139,217	632,197
Rural Fire District	25,880	97,850	85,395	38,335	689	39,024
Sheriff	44,404	732,496	690,046	86,854	81,697	168,551
Soil Conservation	-	24,617	24,617	-	-	-
Ambulance Gifts and Donations	1,984	7,203	3,690	5,497	-	5,497
Bio-Terrorism	11,722	87,176	94,979	3,919	5,651	9,570
Coronavirus Grants	200,449	82,892	283,341	-	-	-
County Clerk's Technology	8,460	1,165	2,120	7,505	-	7,505
County Treasurer's Technology	10,804	1,166	3,243	8,727	-	8,727
E-Community Loan	20,124	19,559	3,986	35,697	-	35,697
Emergency 911	283,024	59,970	38,946	304,048	642	304,690
Equipment Reserve	179,368	48,800	84,840	143,328	-	143,328
Golf Course Gifts and Donations	7,277	3,503	5,556	5,224	-	5,224
Motor Vehicle Operating	-	22,588	22,588	-	383	383
Opioids Settlement	475	6,429	-	6,904	-	6,904
Prosecutor's Training	7,911	611	-	8,522	-	8,522
Register of Deeds' Technology	25,529	4,662	900	29,291	-	29,291
Revolving Micro Loan	1,723	-	-	1,723	-	1,723
Special Alcohol and Drug Program	980	560	-	1,540	-	1,540
Special Ambulance	134,847	87,000	-	221,847	-	221,847
Special Economic Development	119,509	36,239	18,449	137,299	-	137,299
Special Fire Equipment	173,459	13,000	-	186,459	-	186,459
Special Highway	917,665	-	694,741	222,924	-	222,924
Special Law Enforcement Trust	41,879	3,930	500	45,309	-	45,309
Special Prosecutor's Trust	574	-	-	574	-	574
Special Noxious Weed Equipment	103,236	54,000	19,024	138,212	-	138,212
Special Road Machinery	751,777	-	464,242	287,535	-	287,535
Total Special Purpose Funds	5,154,949	7,776,508	9,145,149	3,786,308	250,522	4,036,830
Total (excluding Agency Funds) (memorandum only)	$ 6,202,001	$ 12,092,634	$ 12,091,714	$ 6,202,921	$ 307,711	$ 6,510,632

Composition of Cash		
Demand and savings deposits:		
Dream First Bank	$ 15,457,138	
Plus deposits in transit	32,729	
Less outstanding checks	(1,112,997)	
Total demand and savings deposits		$ 14,376,870
Change funds		950
Total cash		14,377,820
Agency Funds per Schedule 3		(7,867,188)
Total (excluding Agency Funds)		$ 6,510,632

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.

The balance of this page is intentionally blank.

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, 2023, 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.

The balance of this page is intentionally blank.

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 adoption of the final budget has been adjusted to on or before September 20th. 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 grants resulting in additional budget authority for the Road and Bridge fund in the amount of $1,092,085.

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
Coronavirus Grants
County Clerk's Technology
County Treasurer's Technology
E-Community Loan
Emergency 911
Equipment Reserve
Golf Course Gifts and Donations
Motor Vehicle Operating

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

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, 2023.

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		14,376,870
Total cash	$	14,377,820

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

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

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Concentration of credit risk
State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 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's designated "peak periods" are May 1st through June 30th, and December 1st through January 30th, during which time the County requires coverage of 60%.

At December 31, 2023, the County's carrying amount of deposits was $14,376,870 and the bank balance was $15,457,138. The entire bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $14,208,939 was covered by federal depository insurance and $1,248,199 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Dream First Bank
FDIC coverage	$ 14,208,939
Pledged securities at market value	2,149,499
Total coverage	$ 16,358,438
Funds on deposit	$ 15,457,138
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, 2023.

Balance of this page left intentionally blank.

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, 2023, are as follows:

	Project Authorization	Expenditures to Date	Committed
Airport taxiway and apron upgrades	$ 566,340	$ 522,751	$ 43,589
Manter bridge repair	217,285	217,285	-
Museum heating units	37,500	-	37,500
Syracuse Dairy project	1,096,085	973,421	122,664

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2023, were as follows:

Issue	Date of Issue	Maximum Interest Rate	Amount of Issue	Date of Final Maturity	Balance January 1, 2023	Additions	Reductions/ Payments	Balance December 31, 2023	Interest Paid
Finance leases									
Caterpillar track loader	06-13-19	4.15%	$ 174,225	06-13-26	$ 23,861	$ -	$ 18,201	$ 5,660	$ 5,140
Caterpillar wheel loader	08-10-20	2.60%	239,512	08-10-26	147,378	-	47,871	99,507	3,832
Body cameras	02-13-23	3.70%	111,545	02-13-27	-	102,945	25,145	77,800	-
Total long-term debt					$ 171,239	$ 102,945	$ 91,217	$ 182,967	$ 8,972

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

	Year				
	2024	2025	2026	2027	Total
Principal:					
Finance leases payable	$ 73,179	$ 69,476	$ 19,790	$ 20,522	$ 182,967
Interest:					
Finance leases payable	10,169	3,826	1,810	1,078	16,883
Total principal and interest	$ 83,348	$ 73,302	$ 21,600	$ 21,600	$ 199,850

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.

Balance of this page left intentionally blank.

3. Detailed notes on all funds (continued)

D. Interfund transfers

Interfund operating transfers are as follows:

From	To	Statutory Authority	Amount
General	Equipment Reserve	19-119	$ 40,000
General	Capital Improvement	19-120	25,000
Noxious Weed	Special Noxious Weed Equipment	2-1318	54,000
Rural Fire District	Special Fire Equipment	19-119	13,000
Motor Vehicle Operating	General	8-145	8,964
Emergency Services	Special Ambulance	12-110d	87,000
Total			$ 227,964

4. Other information

A. Risk management and self-insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability, crime and surety insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 110 participating members.

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

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pool currently operating as a common risk management and insurance program for 92 participating members.

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

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 $407,894 reported as landfill closure and post-closure care liability at December 31, 2023, 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 $2,691,092 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 2023. The County estimates approximately 304.83 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, 2023.

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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $193,406 for the year ended December 31, 2023.

Net pension liability: At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $2,287,031. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023.

G. Subsequent events

Subsequent to December 31, 2023, the County has entered into purchase and repair contracts and capital projects in the total amount up to $1,144,079.

Regulatory Required Supplemental Information

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

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 3,783,113	$ -	$ 3,783,113	$ 2,946,565	$ (836,548)
Special Purpose Funds					
Airport	85,590	-	85,590	59,042	(26,548)
Capital Improvement	690,000	-	690,000	115,538	(574,462)
Council on Aging	100,000	-	100,000	98,749	(1,251)
County Fair	93,913	-	93,913	92,524	(1,389)
County Health	369,493	-	369,493	341,377	(28,116)
Developmental Disabled	3,990	-	3,990	3,935	(55)
Emergency Services	479,821	-	479,821	479,342	(479)
Employee Benefits	1,566,500	-	1,566,500	1,522,259	(44,241)
Extension Council	114,000	-	114,000	112,129	(1,871)
Historical Records	107,300	-	107,300	105,622	(1,678)
Hospital	1,200,000	-	1,200,000	1,185,493	(14,507)
Library	191,156	-	191,156	188,084	(3,072)
Mental Health	15,200	-	15,200	14,971	(229)
Opioids Settlement	-	-	-	-	-
Noxious Weed	241,080	-	241,080	219,075	(22,005)
Road and Bridge	1,258,626	1,092,085	2,350,711	2,065,806	(284,905)
Rural Fire District	124,301	-	124,301	85,395	(38,906)
Sheriff	698,974	-	698,974	690,046	(8,928)
Soil Conservation	25,000	-	25,000	24,617	(383)

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
- *Emergency management
- *Economic Development
- *Other

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 1,990,379	$ 3,046,167	$ 3,050,306	$ (4,139)
Intergovernmental	102,181	63,096	15,000	48,096
Licenses and fees	328,714	381,335	126,000	255,335
Use of money and property	158,275	530,501	90,100	440,401
Other	19,523	286,063	25,000	261,063
Transfers in	21,027	8,964	-	8,964
Total receipts	2,620,099	4,316,126	$ 3,306,406	$ 1,009,720
Expenditures:				
General government:				
Courthouse general	320,958	822,192	$ 285,557	$ 536,635
County Commission	138,432	151,625	151,281	344
County Clerk	138,493	149,758	141,885	7,873
County Treasurer	150,925	154,843	151,741	3,102
County Appraiser	208,756	207,680	210,333	(2,653)
Register of Deeds	90,273	82,270	105,762	(23,492)
Election	26,374	11,631	26,885	(15,254)
Data processing	180,945	184,295	188,822	(4,527)
Civic Center	117,689	85,150	84,119	1,031
Golf Course	228,616	262,809	250,365	12,444
Purchasing	21,183	17,805	24,750	(6,945)
Other	-	-	6,500	(6,500)
Public safety:				
County Attorney	105,456	198,174	115,713	82,461
Sheriff	59,766	31,940	-	31,940
District Court	38,995	48,846	78,610	(29,764)
Juvenile Detention	-	-	-	-
Diversion	-	17,226	33,000	(15,774)
Health and sanitation:				
Solid waste	202,251	211,277	297,200	(85,923)
Emergency management	44,130	-	-	-
Economic Development	-	34,859	36,590	(1,731)
Other	271,572	209,185	527,398	(318,213)
Transfers out	70,000	65,000	1,066,602	(1,001,602)
Total expenditures	2,414,814	2,946,565	$ 3,783,113	$ (836,548)
Receipts over expenditures	205,285	1,369,561		
Unencumbered cash, beginning of year	841,767	1,047,052		
Unencumbered cash, end of year	$ 1,047,052	$ 2,416,613		

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.

Coronavirus Grants:
This fund is used to account for grant funds received to help cover local expenditures incurred due to the public health emergency caused by the Coronavirus Disease 2019 (COVID-19).

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.

(continued)

Special Purpose Funds

(continued)

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

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

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

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

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, Coronavirus Grants, County Clerk's Technology, County Treasurer's Technology, E-Community Loan, Emergency 911, Equipment Reserve, Golf Course Gifts and Donations, Motor Vehicle Operating, Prosecutor's Training, Register of Deeds' Technology, Revolving Micro Loan, Special Alcohol and Drug Program, Special Ambulance, Special Economic Development, Special Fire Equipment, Special Highway, Special Law Enforcement Trust, Special 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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ -	$ 62,861	$ 63,795	$ (934)
Motor vehicle	1,596	368	-	368
Recreational vehicle	25	2	-	2
Delinquent property	420	473	-	473
Intergovernmental	137,745	-	-	-
Fuel sales	27,375	15,089	-	15,089
Use of money and property	7,400	10,360	10,000	360
Total receipts	174,561	89,153	$ 73,795	$ 15,358
Expenditures:				
General government:				
Personnel	9,240	9,517	$ 9,240	$ 277
Contractual	128,628	33,101	41,850	(8,749)
Commodities	28,936	16,424	28,500	(12,076)
Capital outlay	-	-	6,000	(6,000)
Total expenditures	166,804	59,042	$ 85,590	$ (26,548)
Receipts over expenditures	7,757	30,111		
Unencumbered cash, beginning of year	58,914	66,671		
Unencumbered cash, end of year	$ 66,671	$ 96,782		

MORTON COUNTY, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Delinquent property	$ 267	$ 123	$ -	$ 123
Intergovernmental	134,076	56,056	-	56,056
Other	1,140	51,701	-	51,701
Transfer in	-	25,000	576,602	(551,602)
Total receipts	135,483	132,880	$ 576,602	$ (443,722)
Expenditures:				
General government:				
Capital outlay	57,957	115,538	$ 690,000	$ (574,462)
Total expenditures	57,957	115,538	$ 690,000	$ (574,462)
Receipts over expenditures	77,526	17,342		
Unencumbered cash, beginning of year	513,998	591,524		
Unencumbered cash, end of year	$ 591,524	$ 608,866		

MORTON COUNTY, KANSAS
Council on Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 76,201	$ 93,138	$ 94,494	$ (1,356)
Motor vehicle	4,285	4,279	6,439	(2,160)
Recreational vehicle	68	72	95	(23)
Delinquent property	1,539	1,260	-	1,260
Total receipts	82,093	98,749	$ 101,028	$ (2,279)
Expenditures:				
General government:				
Contractual	82,093	98,749	$ 100,000	$ (1,251)
Total expenditures	82,093	98,749	$ 100,000	$ (1,251)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

MORTON COUNTY, KANSAS
County Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 77,420	$ 86,938	$ 88,235	$ (1,297)
Motor vehicle	4,107	4,312	6,542	(2,230)
Recreational vehicle	67	73	96	(23)
Delinquent property	1,469	1,201	-	1,201
Total receipts	83,063	92,524	$ 94,873	$ (2,349)
Expenditures:				
Culture and recreation:				
Contractual	83,063	92,524	$ 93,913	$ (1,389)
Total expenditures	83,063	92,524	$ 93,913	$ (1,389)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

MORTON COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 99,960	$ 114,476	$ 116,199	$ (1,723)
Motor vehicle	8,067	6,200	8,449	(2,249)
Recreational vehicle	128	98	125	(27)
Delinquent property	2,646	1,888	-	1,888
Intergovernmental	36,509	26,186	5,000	21,186
Charges for services	172,805	141,944	125,000	16,944
Total receipts	320,115	290,792	$ 254,773	$ 36,019
Expenditures:				
Health and sanitation:				
Personnel	215,893	222,022	$ 215,013	$ 7,009
Contractual	38,799	39,630	46,330	(6,700)
Commodities	84,810	78,869	98,150	(19,281)
Capital outlay	-	856	10,000	(9,144)
Total expenditures	339,502	341,377	$ 369,493	$ (28,116)
Receipts under expenditures	(19,387)	(50,585)		
Unencumbered cash, beginning of year	242,477	223,090		
Unencumbered cash, end of year	$ 223,090	$ 172,505		

MORTON COUNTY, KANSAS
Developmental Disabled Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 3,556	$ 3,677	$ 3,728	$ (51)
Motor vehicle	194	199	299	(100)
Recreational vehicle	3	3	4	(1)
Delinquent property	75	56	-	56
Total receipts	3,828	3,935	$ 4,031	$ (96)
Expenditures:				
General government:				
Contractual	3,828	3,935	$ 3,990	$ (55)
Total expenditures	3,828	3,935	$ 3,990	$ (55)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

MORTON COUNTY, KANSAS
Emergency Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 119,429	$ 299,743	$ 304,193	$ (4,450)
Motor vehicle	15,935	8,692	10,098	(1,406)
Recreational vehicle	242	125	149	(24)
Delinquent property	4,180	3,424	-	3,424
Intergovernmental	6,210	-	-	-
Licenses and fees	129,755	168,530	88,000	80,530
Total receipts	275,751	480,514	$ 402,440	$ 78,074
Expenditures:				
Health and sanitation:				
Salaries	292,255	322,633	$ 353,813	$ (31,180)
Contractual	33,412	37,343	37,708	(365)
Commodities	34,039	32,366	48,300	(15,934)
Capital outlay	-	-	40,000	(40,000)
Transfer out	-	87,000	-	87,000
Total expenditures	359,706	479,342	$ 479,821	$ (479)
Receipts over (under) expenditures	(83,955)	1,172		
Unencumbered cash, beginning of year	209,478	125,523		
Unencumbered cash, end of year	$ 125,523	$ 126,695		

MORTON COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,677,385	$ 908,238	$ 921,870	$ (13,632)
Motor vehicle	48,526	82,617	141,743	(59,126)
Recreational vehicle	750	1,509	2,089	(580)
Delinquent property	22,638	18,028	-	18,028
Total receipts	1,749,299	1,010,392	$ 1,065,702	$ (55,310)
Expenditures:				
General government:				
Social Security	187,095	189,051	$ 135,000	$ 54,051
KPERS	246,137	254,156	200,000	54,156
Unemployment	43,901	2,277	5,000	(2,723)
Workmans compensation	33,689	69,451	45,000	24,451
Life insurance	10,651	11,265	9,500	1,765
Health insurance	847,921	996,059	1,137,000	(140,941)
Retirement benefits	-	-	35,000	(35,000)
Total expenditures	1,369,394	1,522,259	$ 1,566,500	$ (44,241)
Receipts over (under) expenditures	379,905	(511,867)		
Unencumbered cash, beginning of year	455,766	835,671		
Unencumbered cash, end of year	$ 835,671	$ 323,804		

MORTON COUNTY, KANSAS
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 103,228	$ 104,744	$ 106,305	$ (1,561)
Motor vehicle	5,473	5,749	8,723	(2,974)
Recreational vehicle	89	97	129	(32)
Delinquent property	1,946	1,539	-	1,539
Total receipts	110,736	112,129	$ 115,157	$ (3,028)
Expenditures:				
General government:				
Contractual	110,736	112,129	$ 114,000	$ (1,871)
Total expenditures	110,736	112,129	$ 114,000	$ (1,871)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

MORTON COUNTY, KANSAS
Historical Records Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 94,643	$ 98,833	$ 100,277	$ (1,444)
Motor vehicle	5,018	5,271	7,996	(2,725)
Recreational vehicle	82	89	118	(29)
Delinquent property	1,806	1,429	-	1,429
Total receipts	101,549	105,622	$ 108,391	$ (2,769)
Expenditures:				
Culture and recreation:				
Contractual	101,549	105,622	$ 107,300	$ (1,678)
Total expenditures	101,549	105,622	$ 107,300	$ (1,678)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

MORTON COUNTY, KANSAS
Hospital Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 863,123	$ 1,121,474	$ 1,138,366	$ (16,892)
Motor vehicle	48,798	47,551	72,945	(25,394)
Recreational vehicle	730	807	1,075	(268)
Delinquent property	19,421	15,661	-	15,661
Total receipts	932,072	1,185,493	$ 1,212,386	$ (26,893)
Expenditures:				
Health and sanitation:				
Contractual	932,072	1,185,493	$ 1,200,000	$ (14,507)
Total expenditures	932,072	1,185,493	$ 1,200,000	$ (14,507)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

MORTON COUNTY, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 173,028	$ 175,679	$ 178,259	$ (2,580)
Motor vehicle	9,215	9,647	14,621	(4,974)
Recreational vehicle	149	163	216	(53)
Delinquent property	3,310	2,595	-	2,595
Total receipts	185,702	188,084	$ 193,096	$ (5,012)
Expenditures:				
General government:				
Contractual	185,702	188,084	$ 191,156	$ (3,072)
Total expenditures	185,702	188,084	$ 191,156	$ (3,072)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

MORTON COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 13,767	$ 13,985	$ 14,175	$ (190)
Motor vehicle	729	767	1,162	(395)
Recreational vehicle	12	13	17	(4)
Delinquent property	264	206	-	206
Total receipts	14,772	14,971	$ 15,354	$ (383)
Expenditures:				
Health and sanitation:				
Contractual	14,772	14,971	$ 15,200	$ (229)
Total expenditures	14,772	14,971	$ 15,200	$ (229)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

MORTON COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 133,875	$ 198,315	$ 201,290	$ (2,975)
Motor vehicle	5,256	6,905	11,313	(4,408)
Recreational vehicle	81	122	167	(45)
Delinquent property	2,057	2,175	-	2,175
Intergovernmental	-	6,720	-	6,720
Charges for services	45,886	5,503	30,500	(24,997)
Miscellaneous	2,080	1,844	-	1,844
Total receipts	189,235	221,584	$ 243,270	$ (21,686)
Expenditures:				
Public works:				
Personnel	92,709	95,957	$ 95,680	$ 277
Contractual	1,938	1,889	3,400	(1,511)
Commodities	56,007	67,229	137,000	(69,771)
Capital outlay	-	-	5,000	(5,000)
Transfer out	20,000	54,000	-	54,000
Total expenditures	170,654	219,075	$ 241,080	$ (22,005)
Receipts over expenditures	18,581	2,509		
Unencumbered cash, beginning of year	16,313	34,894		
Unencumbered cash, end of year	$ 34,894	$ 37,403		

MORTON COUNTY, KANSAS
Opioids Settlement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

MORTON COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 14,836	$ 852,586	$ 865,381	$ (12,795)
Motor vehicle	20,021	4,535	1,258	3,277
Recreational vehicle	274	37	19	18
Delinquent property	7,736	7,802	-	7,802
Intergovernmental	484,270	1,457,568	1,308,047	149,521
Other	44,754	31,742	100,000	(68,258)
Total receipts	571,891	2,354,270	$ 2,274,705	$ 79,565
Expenditures:				
Public works:				
Salaries	406,490	455,128	$ 467,666	$ (12,538)
Contractual	79,860	1,141,598	1,239,782	(98,184)
Commodities	407,399	469,027	643,263	(174,236)
Capital outlay	-	53	-	53
Transfers out	268,490	-	-	-
Total expenditures	1,162,239	2,065,806	$ 2,350,711	$ (284,905)
Receipts over (under) expenditures	(590,348)	288,464		
Unencumbered cash, beginning of year	794,864	204,516		
Unencumbered cash, end of year	$ 204,516	$ 492,980		

MORTON COUNTY, KANSAS
Rural Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 68,945	$ 93,066	$ 94,459	$ (1,393)
Motor vehicle	3,131	3,537	5,826	(2,289)
Recreational vehicle	42	63	86	(23)
Delinquent property	1,243	1,184	-	1,184
Total receipts	73,361	97,850	$ 100,371	$ (2,521)
Expenditures:				
Public safety:				
Salaries	23,301	23,998	$ 23,301	$ 697
Contractual	26,363	25,777	23,000	2,777
Commodities	12,167	9,716	42,000	(32,284)
Capital outlay	8,224	12,904	36,000	(23,096)
Transfer out	15,000	13,000	-	13,000
Total expenditures	85,055	85,395	$ 124,301	$ (38,906)
Receipts over (under) expenditures	(11,694)	12,455		
Unencumbered cash, beginning of year	37,574	25,880		
Unencumbered cash, end of year	$ 25,880	$ 38,335		

MORTON COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 412,302	$ 658,380	$ 668,301	$ (9,921)
Motor vehicle	43,743	28,573	34,860	(6,287)
Recreational vehicle	718	421	514	(93)
Delinquent property	10,533	8,031	-	8,031
Intergovernmental	2,660	-	-	-
Licenses and fees	36,127	35,381	-	35,381
Other	577	1,710	-	1,710
Total receipts	506,660	732,496	$ 703,675	$ 28,821
Expenditures:				
Public safety:				
Salaries	469,829	489,879	$ 495,974	$ (6,095)
Contractual	65,752	63,202	73,000	(9,798)
Commodities	54,647	66,115	67,500	(1,385)
Capital outlay	-	70,850	62,500	8,350
Total expenditures	590,228	690,046	$ 698,974	$ (8,928)
Receipts over (under) expenditures	(83,568)	42,450		
Unencumbered cash, beginning of year	127,972	44,404		
Unencumbered cash, end of year	$ 44,404	$ 86,854		

MORTON COUNTY, KANSAS
Soil Conservation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 21,539	$ 23,069	$ 23,411	$ (342)
Motor vehicle	1,141	1,199	1,817	(618)
Recreational vehicle	18	20	27	(7)
Delinquent property	408	329	-	329
Total receipts	23,106	24,617	$ 25,255	$ (638)
Expenditures:				
General government:				
Contractual	23,106	24,617	$ 25,000	$ (383)
Total expenditures	23,106	24,617	$ 25,000	$ (383)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

MORTON COUNTY, KANSAS
Ambulance Gifts and Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 6,546	$ 7,203
Total receipts	6,546	7,203
Expenditures:		
General government:		
Contractual	4,562	2,240
Commodities	-	1,450
Total expenditures	4,562	3,690
Receipts over expenditures	1,984	3,513
Unencumbered cash, beginning of year	-	1,984
Unencumbered cash, end of year	$ 1,984	$ 5,497

MORTON COUNTY, KANSAS
Bio-Terrorism Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 16,985	$ 87,176
Total receipts	16,985	87,176
Expenditures:		
Public safety:		
Contractual	8,525	7,664
Commodities	3,958	3,433
Capital outlay	-	83,882
Total expenditures	12,483	94,979
Receipts over (under) expenditures	4,502	(7,803)
Unencumbered cash, beginning of year	7,220	11,722
Unencumbered cash, end of year	$ 11,722	$ 3,919

MORTON COUNTY, KANSAS
Coronavirus Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 334,139	$ 82,892
Total receipts	334,139	82,892
Expenditures:		
Public safety:		
Contractual	218,008	283,341
Total expenditures	218,008	283,341
Receipts over (under) expenditures	116,131	(200,449)
Unencumbered cash, beginning of year	84,318	200,449
Unencumbered cash, end of year	$ 200,449	$ -

MORTON COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,556	$ 1,165
Total receipts	1,556	1,165
Expenditures:		
General government:		
Contractual	-	2,120
Commodities	1,012	-
Total expenditures	1,012	2,120
Receipts over (under) expenditures	544	(955)
Unencumbered cash, beginning of year	7,916	8,460
Unencumbered cash, end of year	$ 8,460	$ 7,505

MORTON COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,556	$ 1,166
Total receipts	1,556	1,166
Expenditures:		
General government:		
Contractual	-	3,243
Commodities	470	-
Total expenditures	470	3,243
Receipts over (under) expenditures	1,086	(2,077)
Unencumbered cash, beginning of year	9,718	10,804
Unencumbered cash, end of year	$ 10,804	$ 8,727

MORTON COUNTY, KANSAS
E-Community Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 18,650	$ 19,559
Total receipts	18,650	19,559
Expenditures:		
Other public service:		
Contractual	3,979	3,986
Total expenditures	3,979	3,986
Receipts over expenditures	14,671	15,573
Unencumbered cash, beginning of year	5,453	20,124
Unencumbered cash, end of year	$ 20,124	$ 35,697

MORTON COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 60,055	$ 59,970
Total receipts	60,055	59,970
Expenditures:		
Public safety:		
Contractual	31,518	38,946
Commodities	1,360	-
Total expenditures	32,878	38,946
Receipts over expenditures	27,177	21,024
Unencumbered cash, beginning of year	255,847	283,024
Unencumbered cash, end of year	$ 283,024	$ 304,048

MORTON COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Miscellaneous	$ 9,478	$ 8,800
Transfer in	70,000	40,000
Total receipts	79,478	48,800
Expenditures:		
General government:		
Capital outlay	31,946	84,840
Total expenditures	31,946	84,840
Receipts over (under) expenditures	47,532	(36,040)
Unencumbered cash, beginning of year	131,836	179,368
Unencumbered cash, end of year	$ 179,368	$ 143,328

MORTON COUNTY, KANSAS
Golf Course Gifts and Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 3,500	$ 3,503
Total receipts	3,500	3,503
Expenditures:		
General government:		
Commodities	3,398	5,556
Total expenditures	3,398	5,556
Receipts over (under) expenditures	102	(2,053)
Unencumbered cash, beginning of year	7,175	7,277
Unencumbered cash, end of year	$ 7,277	$ 5,224

MORTON COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 22,945	$ 22,588
Total receipts	22,945	22,588
Expenditures:		
General government:		
Contractual	6,308	6,225
Commodities	2,626	4,859
Capital outlay	1,038	2,540
Transfer out	12,973	8,964
Total expenditures	22,945	22,588
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 506	$ 611
Total receipts	506	611
Expenditures:		
Public safety:		
Contractual	777	-
Total expenditures	777	-
Receipts over (under) expenditures	(271)	611
Unencumbered cash, beginning of year	8,182	7,911
Unencumbered cash, end of year	$ 7,911	$ 8,522

MORTON COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 6,224	$ 4,662
Total receipts	6,224	4,662
Expenditures:		
General government:		
Contractual	1,045	900
Commodities	2,319	-
Total expenditures	3,364	900
Receipts over expenditures	2,860	3,762
Unencumbered cash, beginning of year	22,669	25,529
Unencumbered cash, end of year	$ 25,529	$ 29,291

MORTON COUNTY, KANSAS
Revolving Micro Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

MORTON COUNTY, KANSAS
Special Alcohol and Drug Program Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 295	$ 560
Total receipts	295	560
Expenditures:		
Health and sanitation:		
Contractual	-	-
Total expenditures	-	-
Receipts over expenditures	295	560
Unencumbered cash, beginning of year	685	980
Unencumbered cash, end of year	$ 980	$ 1,540

MORTON COUNTY, KANSAS
Special Ambulance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ -	$ 87,000
Total receipts	-	87,000
Expenditures:		
Health and sanitation:		
Contractual	-	-
Total expenditures	-	-
Receipts over expenditures	-	87,000
Unencumbered cash, beginning of year	134,847	134,847
Unencumbered cash, end of year	$ 134,847	$ 221,847

MORTON COUNTY, KANSAS
Special Economic Development Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ -	$ 36,239
Total receipts	-	36,239
Expenditures:		
General government:		
Contractual	2,910	18,449
Total expenditures	2,910	18,449
Receipts over (under) expenditures	(2,910)	17,790
Unencumbered cash, beginning of year	122,419	119,509
Unencumbered cash, end of year	$ 119,509	$ 137,299

MORTON COUNTY, KANSAS
Special Fire Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer in	$ 15,000	$ 13,000
Total receipts	15,000	13,000
Expenditures:		
Public safety:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	15,000	13,000
Unencumbered cash, beginning of year	158,459	173,459
Unencumbered cash, end of year	$ 173,459	$ 186,459

MORTON COUNTY, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer in	$ 268,490	$ -
Total receipts	268,490	-
Expenditures:		
Public works:		
Contractual	136,336	-
Commodities	457,469	694,741
Total expenditures	593,805	694,741
Receipts under expenditures	(325,315)	(694,741)
Unencumbered cash, beginning of year	1,242,980	917,665
Unencumbered cash, end of year	$ 917,665	$ 222,924

MORTON COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 4,578	$ 3,930
Total receipts	4,578	3,930
Expenditures:		
Public safety:		
Commodities	-	500
Total expenditures	-	500
Receipts over expenditures	4,578	3,430
Unencumbered cash, beginning of year	37,301	41,879
Unencumbered cash, end of year	$ 41,879	$ 45,309

MORTON COUNTY, KANSAS
Special Prosecutor's Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 574	$ -
Total receipts	574	-
Expenditures:		
Public safety:		
Contractual	-	-
Total expenditures	-	-
Receipts over expenditures	574	-
Unencumbered cash, beginning of year	-	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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfer in	$ 20,000	$ 54,000
Total receipts	20,000	54,000
Expenditures:		
Public safety:		
Commodities	-	19,024
Total expenditures	-	19,024
Receipts over expenditures	20,000	34,976
Unencumbered cash, beginning of year	83,236	103,236
Unencumbered cash, end of year	$ 103,236	$ 138,212

MORTON COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Sale of equipment	$ -	$ -
Total receipts	-	-
Expenditures:		
Public works:		
Capital outlay	210,360	464,242
Total expenditures	210,360	464,242
Receipts under expenditures	(210,360)	(464,242)
Unencumbered cash, beginning of year	962,137	751,777
Unencumbered cash, end of year	$ 751,777	$ 287,535

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, 2023

	Balance 01-01-23	Receipts	Disburse-ments	Balance 12-31-23
Agency Funds:				
District Court	$ 8,889	$ 22,787	$ 21,771	$ 9,905
Law Library	284	2,923	2,923	284
Sheriff Special Investigations	173	-	-	173
County Treasurer:				
Check Clearance	-	9,126	9,126	-
Civic Center Deposits	3,135	15,030	13,660	4,505
Payroll	29,227	753,387	747,292	35,322
Motor Vehicle Fees and Sales Tax Collections	27,500	562,667	569,450	20,717
Tax Collections	7,450,351	12,969,703	12,639,027	7,781,027
Tax Distributions	35,522	4,196,841	4,217,108	15,255
Total Agency Funds	$ 7,555,081	$ 18,532,464	$ 18,220,357	$ 7,867,188

Other Supplemental Information

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,585,391	$ 2,654,355	$ 2,694,344	$ (39,989)
Motor vehicle	80,023	86,682	133,988	(47,306)
Recreational vehicle	2,343	2,569	1,974	595
Delinquent property	31,674	29,418	-	29,418
Interest and fees:				
Current	38,774	47,425	20,000	27,425
Local sales	252,174	225,718	200,000	25,718
Total taxes	1,990,379	3,046,167	3,050,306	(4,139)
Intergovernmental:				
Contract law	51	-	-	-
Mineral production tax	90,989	55,675	15,000	40,675
Federal and State grants	11,141	7,421	-	7,421
Total intergovernmental	102,181	63,096	15,000	48,096
Licenses and fees:				
Diversion fees	-	-	33,000	(33,000)
Golf fees	69,051	73,086	35,000	38,086
Court fees	10,677	8,491	-	8,491
Landfill fees	165,580	221,739	5,000	216,739
Miscellaneous fees	8,889	15,845	-	15,845
Civic Center fees	11,155	10,050	5,000	5,050
Officers' fees	63,362	52,124	48,000	4,124
Total licenses and fees	328,714	381,335	126,000	255,335
Use of money and property:				
Lease income	43,945	56,777	38,500	18,277
Royalties	12,004	5,071	1,600	3,471
Interest on investments	102,326	468,653	50,000	418,653
Total use of money and property	158,275	530,501	90,100	440,401
Other:				
Other	19,523	2,722	25,000	(22,278)
Transfers in	21,027	292,305	-	292,305
Total receipts	**$ 2,620,099**	**$ 4,316,126**	**$ 3,306,406**	**$ 1,009,720**

(continued)

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures:				
General government:				
Courthouse general:				
Personnel services	$ 62,356	$ 97,546	$ 63,161	$ 34,385
Contractual services	241,364	715,254	211,476	503,778
Commodities	17,238	9,392	10,920	(1,528)
Total courthouse general	320,958	822,192	285,557	536,635
County Commission:				
Personnel services	87,360	90,026	87,360	2,666
Contractual services	50,092	59,623	63,421	(3,798)
Commodities	980	1,976	500	1,476
Total County Commission	138,432	151,625	151,281	344
County Clerk:				
Personnel services	129,217	141,397	131,874	9,523
Contractual services	5,820	4,963	5,511	(548)
Commodities	3,456	1,926	3,000	(1,074)
Capital outlay	-	1,472	1,500	(28)
Total County Clerk	138,493	149,758	141,885	7,873
County Treasurer:				
Personnel services	133,459	137,493	133,416	4,077
Contractual services	16,687	15,811	15,000	811
Commodities	779	1,539	3,325	(1,786)
Total County Treasurer	150,925	154,843	151,741	3,102
County Appraiser:				
Personnel services	157,197	145,152	144,338	814
Contractual services	50,964	61,795	43,500	18,295
Commodities	595	733	20,800	(20,067)
Capital outlay	-	-	1,695	(1,695)
Total County Appraiser	208,756	207,680	210,333	(2,653)
Register of Deeds:				
Personnel services	76,929	69,834	91,431	(21,597)
Contractual services	12,390	11,374	12,253	(879)
Commodities	954	53	2,078	(2,025)
Capital outlay	-	1,009	-	1,009
Total Register of Deeds	90,273	82,270	105,762	(23,492)
Election:				
Contractual services	25,950	11,325	26,335	(15,010)
Commodities	424	306	550	(244)
Total election	26,374	11,631	26,885	(15,254)

(continued)

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
General government (continued):				
Data processing:				
Personnel services	$ 24,993	$ 5,004	$ -	$ 5,004
Contractual services	110,354	144,928	137,029	7,899
Commodities	7,310	6,127	5,050	1,077
Capital outlay	38,288	28,236	46,743	(18,507)
Total data processing	180,945	184,295	188,822	(4,527)
Civic Center:				
Personnel services	73,440	32,903	43,119	(10,216)
Contractual services	41,489	39,576	40,000	(424)
Commodities	2,760	12,671	1,000	11,671
Total Civic Center	117,689	85,150	84,119	1,031
Golf Course:				
Personnel services	129,925	144,598	135,585	9,013
Contractual services	54,622	51,788	47,330	4,458
Commodities	29,859	41,423	42,450	(1,027)
Capital outlay	14,210	25,000	25,000	-
Total Golf Course	228,616	262,809	250,365	12,444
Purchasing:				
Commodities	21,183	17,805	24,750	(6,945)
Other:				
WEKANDO	-	-	6,500	(6,500)
Total general government	**1,622,644**	**2,130,058**	**1,628,000**	**502,058**
Public safety:				
County Attorney:				
Personnel services	39,270	-	40,448	(40,448)
Contractual services	66,035	195,752	73,265	122,487
Commodities	151	2,422	-	2,422
Capital outlay	-	-	2,000	(2,000)
Total County Attorney	105,456	198,174	115,713	82,461
Sheriff:				
Personnel services	43,593	31,392	-	31,392
Contractual services	8,789	548	-	548
Commodities	7,384	-	-	-
Total Sheriff	59,766	31,940	-	31,940

(continued)

MORTON COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued):				
Public safety (continued):				
District Court:				
Contractual services	$ 26,673	$ 26,337	$ 64,110	$ (37,773)
Commodities	12,322	15,812	4,500	11,312
Capital outlay	-	6,697	10,000	(3,303)
Total District Court	38,995	48,846	78,610	(29,764)
Diversion	-	17,226	33,000	(15,774)
Total public safety	**204,217**	**296,186**	**227,323**	**68,863**
Health and sanitation:				
Solid waste:				
Personnel services	60,822	59,332	62,400	(3,068)
Contractual services	41,251	35,879	61,800	(25,921)
Commodities	48,475	41,023	73,000	(31,977)
Capital outlay	51,703	75,043	100,000	(24,957)
Total solid waste	202,251	211,277	297,200	(85,923)
Emergency management:				
Personnel services	27,155	-	-	-
Contractual services	14,207	-	-	-
Commodities	2,768	-	-	-
Total emergency management	44,130	-	-	-
Economic Development				
Personnel services	-	32,321	29,120	3,201
Contractual services	-	2,000	7,110	(5,110)
Commodities	-	538	360	178
Total Economic Development	-	34,859	36,590	(1,731)
Other:				
Hospital	271,572	209,185	200,000	9,185
Landfill closure	-	-	327,398	(327,398)
Total other	271,572	209,185	527,398	(318,213)
Total health and sanitation	**517,953**	**455,321**	**861,188**	**(405,867)**
Transfers out:				
Equipment Reserve	70,000	40,000	490,000	(450,000)
Capital Improvement	-	25,000	576,602	(551,602)
Total transfers out	**70,000**	**65,000**	**1,066,602**	**(1,001,602)**
Total expenditures	**$ 2,414,814**	**$ 2,946,565**	**$ 3,783,113**	**$ (836,548)**

SCHEDULE 5

MORTON COUNTY, KANSAS
Reconciliation of 2022 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2023

2022 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 11,587,977
Supplemental tax roll		50,846
2022 taxes abated		(16,534)
2022 tax roll as adjusted		$ 11,622,289
2022 Tax Roll Accounted For:		
2022 current tax collections		$ 11,423,163
Delinquent taxes:		
Personal property tax warrants	$ 166,922	
Real estate taxes	32,204	199,126
2022 total tax roll		$ 11,622,289