MARSHALL COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

MARSHALL COUNTY, KANSAS
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August 8, 2025

VARNEY
& ASSOCIATES, CPAs, LLC

County Commissioners
Marshall County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Marshall County (the County), as of and for the year ended December 31, 2024 and the related notes to the financial statement.

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 and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and 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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's 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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

MARSHALL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Adjustments	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 3,390,642	$ (1,115,000)	$ 4,026,313	$ 4,628,780	$ 1,673,175	$ 93,013	$ 1,766,188
Bond and Interest Funds							
Bond and Interest	348,727	-	109	-	348,836	-	348,836
Special Purpose Funds							
Road and Bridge	744,075	-	3,531,268	3,958,029	317,314	45,674	362,988
Health Nurse	565,985	-	904,195	792,619	677,561	251	677,812
Household Hazardous Waste	4,304	-	64,341	68,602	43	4,400	4,443
Agency on Aging	63,576	-	456,822	412,682	107,716	1,653	109,369
Appraiser	35,117	-	281,406	284,193	32,330	1,072	33,402
Noxious Weed	35,150	-	89,800	87,319	37,631	348	37,979
Election	57,583	-	94,718	111,163	41,138	-	41,138
Landfill (Solid Waste)	467,654	-	504,618	496,871	475,401	29,658	505,059
Ambulance	9,827	-	446,724	447,450	9,101	27,199	36,300
Employee Benefits	436,668	-	2,786,190	2,735,318	487,540	(2,420)	485,120
Special Parks & Recreation	18,648	-	4,156	1,500	21,304	-	21,304
Special Alcohol	49,138	-	7,949	24,057	33,030	-	33,030
KDOT (OAA) Grant	387,997	-	307,329	209,270	486,056	2,640	488,696
Health Capital Outlay	35,993	-	11,526	-	47,519	-	47,519
911 Local Fund	202,789	-	82,165	128,610	156,344	243	156,587
911 Special	30,019	-	-	-	30,019	-	30,019
Emergency Management Capital Outlay	33,544	-	-	-	33,544	-	33,544
Title III C Nutrition	306,931	-	358,488	372,716	292,703	14,390	307,093
Special Machinery	247,444	-	220,625	252,712	215,357	-	215,357
Motor Vehicle Operating Fund	26,414	-	114,190	50,528	90,076	-	90,076
Election Equipment Reserve	31,410	-	15,000	1,289	45,121	-	45,121
Noxious Weed Capital Outlay	84,185	-	-	-	84,185	-	84,185
Appraiser Capital Outlay	48,057	-	-	38,525	9,532	-	9,532
Health Department Building Fund	54,197	-	255,534	81,187	228,544	-	228,544
Special Road & Bridge	1,321,428	-	1,084,871	1,492,536	913,763	-	913,763
Risk Management Reserve	274,716	115,000	-	55,793	333,923	-	333,923
Capital Improvement	3,917,860	1,000,000	951,894	222,479	5,647,275	-	5,647,275

(continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

MARSHALL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Non-Budgeted Special Revenue Funds							
Register of Deeds	$ 30,128	$ -	$ 20,648	$ 15,493	$ 35,283	$ 2,805	$ 38,088
Prosecuting Attorney Training Fund	5,378	-	635	921	5,092	-	5,092
Road & Bridge Sales Tax	1,288	-	1,597	2,468	417	-	417
Tourism Promotion & Bed Tax	4,644	-	757	-	5,401	-	5,401
Special Law Enforcement Fund	709	-	5,425	6,134	-	-	-
Agency on Aging Special Fund	37,502	-	6,781	17,819	26,464	-	26,464
Special County Attorney Fund	12,626	-	11,139	9,483	14,282	-	14,282
Clerk's Technology Fund	25,490	-	2,975	740	27,725	-	27,725
Treasurer's Technology Fund	26,665	-	2,974	-	29,639	-	29,639
Sheriff Capital Outlay	207,365	-	102,011	171,299	138,077	-	138,077
Motor Vehicle Equipment	24,000	-	4,000	-	28,000	-	28,000
Hospital Sales Tax	-	-	1,216,927	1,216,927	-	-	-
Conceal Carry	3,615	-	977	-	4,592	-	4,592
Offender Registration	7,803	-	2,680	-	10,483	-	10,483
Home City Sewer District	133,915	-	31,851	23,239	142,527	-	142,527
Opioid Settlement	18,463		18,196	-	36,659	-	36,659
Grants							
Emergency Management Grant Fund	20,882	-	22,047	22,063	20,866	-	20,866
Safe Kids Grant	416	-	-	23	393	-	393
Maternal Child Health	11,039	-	32,484	38,019	5,504	2,125	7,629
Immunizations	676	-	4,950	5,600	26	-	26
State Formula Grant	4,026	-	16,921	22,537	(1,590)	1,887	297
WIC	15,512	-	37,158	37,252	15,418	1,145	16,563
Public Health Protection	8,979	-	14,950	14,908	9,021	390	9,411
Workforce Development	-	-	7,939	7,004	935	-	935
Federal Land Management	-	-	20,244	20,244	-	-	-
KDHE ELC Staffing Grant	(17,389)	-	51,924	33,770	765	-	765
American Rescue Plan Act	785,947	-	5	785,952	-	-	-
COVID-19 IAP	3,314	-	55,000	58,314	-	-	-
COVID-19 IAP Supp 3	(20,063)	-	39,375	19,312	-	-	-
LATCF Recovery	73,427		871	-	74,298	-	74,298
Universal Home Project	-	-	2,000	-	2,000	-	2,000
Total Special Funds	$ 14,656,435	$ -	$ 18,335,672	$ 19,483,749	$ 13,508,358	$ 226,473	$ 13,734,831

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

(continued)

MARSHALL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Fiduciary Type Funds							
Expendable Trust Funds							
Aging - Bertha Shum (KDOT)	$ 82,647	$ -	$ 3,767	$ 4,705	$ 81,709	$ -	$ 81,709
Non-Expendable Trust Funds							
Aging - Elsie Borck Fund (KDOT)	31,817	-	1,310	723	32,404	-	32,404
Total Fiduciary Type Funds	$ 114,464	$ -	$ 5,077	$ 5,428	$ 114,113	$ -	$ 114,113
Total Reporting Entity (Excluding Agency Funds)	$ 14,770,899	$ -	$ 18,340,749	$ 19,489,177	$ 13,622,471	$ 226,473	$ 13,848,944

Composition of Cash	
Checking Accounts	$ 7,428,963
Certificates of Deposit	13,421,554
Savings	10,036,775
Cash on Hand	848,159
Total Cash	$ 31,735,451
Agency Funds per Schedule 3	(17,886,507)
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 13,848,944

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

Marshall County, Kansas (the County) is a municipal corporation governed by an elected three member commission. This regulatory financial statement presents only the County (the primary government) and does not include the financial data of any related municipal entities. The accounting policies of the County conform to the cash-basis and budget laws of Kansas (regulatory basis). The following is a summary of the more significant policies:

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balanced 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 types of funds comprise the financial activities of the County for the year:

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 revenue 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, transfer from other funds and payment of 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 - Financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

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

Agency Funds - Used to report assets held by the municipal reporting entity in purely custodial capacity.

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 revenues 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.

Note 2 - 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 funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues 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 budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, grant funds and the following funds:

Register of Deeds	Agency on Aging Special	Motor Vehicle Equipment
Prosecuting Attorney Training	Special County Attorney	Hospital Sales Tax
Road and Bridge Sales Tax	Clerk's Technology	Conceal Carry
Tourism Promotion and Bed Tax	Treasurer's Technology	Offender Registration
Special Law Enforcement	Sheriff Capital Outlay	Home City Sewer
Opioid Settlement		

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.

Note 3: Special Assessments

Projects financed in part by special assessments are financed through general obligation bonds of the County and are retired from the bond and interest fund. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the bond and interest fund.

Note 4: Cash and Investments

The County uses an internally pooled cash system in which the cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments, unless specifically designated, are allocated to the general fund and the utility funds based upon their average cash balances. Investments are stated at cost, which approximates market.

Note 5: Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 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 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for regulatory receipt recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Note 6: Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the reimbursement is recorded as a qualifying budget credit in the fund receiving the reimbursement.

Note 7: Stewardship, Compliance and Accountability

There were no amendments to the budget during 2024.

Compliance with finance-related legal (including KSA's) and contractual provisions:

K.S.A. 79-2935, establishes that expenditures, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures plus any reimbursement (budget credits) of current year expenditures for such fund for that budget year. We noted the following funds in violation of K.S.A. 79-2935: Motor Vehicle Operating Fund.

Note 8: Deposits and Investments

As of December 31, 2024, the County's investments consisted of short-term certificates of deposit.

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 in which the County is located, 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. The County had no investments, other than certificates of deposit which are included in the bank deposits; therefore they do not have a rating.

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

Note 8: Deposits and Investments (Continued)

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 federally 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 had no agreements for designated "peak periods." All deposits were legally secured at December 31, 2024.

At December 31, 2024, the carrying amount of the County's deposits, including certificates of deposit, was $30,887,292 and the bank balance was $30,687,972. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, $1,514,933 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name and lines of credit.

Note 9: 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 Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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. 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 the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $484,967 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $4,305,006. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 10: Other Post Employment Benefits

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

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.

Note 11: Compensated Absences

The County provides certain vacation time benefits, i.e., paid time off, to full-time employees based upon length of service with the County. Unused vacation time up to a maximum of 320 hours (varies based upon length of service) is paid to the employee or legal representative of the employee upon termination of employment, retirement or death. Payment of unused vacation time is based upon the employee's rate of pay at the time of termination, retirement or death.

Note 12: Commitments and Contingencies

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County manages these various risks of loss through commercial insurance with varying deductibles. All deductibles are $1,000 or less. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Litigation

There are a number of claims and/or lawsuits to which the County is a party as a result of matters and complaints arising in the ordinary course of County activities. The County's management and legal counsel anticipate that the potential claims against the County not covered by insurance, if any, resulting from such matters would not materially affect the financial position of the County.

Note 13: Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Sheriff Capital Outlay	K.S.A. 19-119	$ 100,000
Road & Bridge	Special Road & Bridge	K.S.A. 68-141g	500,000
Road & Bridge	Special Machinery	K.S.A. 68-141g	150,000
Election	Election Equipment Reserve	K.S.A. 19-119	15,000
Risk Management Reserve	KDOT (OAA) Grant	Commission	11,558
Agency on Aging	Title IIIC Nutrition	Commission	150,000
Agency on Aging	KDOT (OAA) Grant	Commission	96,000
American Rescue Plan Act	Capital Improvement	Commission	458,000
Motor Vehicle Operating	General	K.S.A. 8-145	25,840
Motor Vehicle Operating	Employee Benefit	K.S.A. 12-16, 102	2,261
Motor Vehicle Operating	Motor Vehicle Equipment	K.S.A. 19-119	4,000
			$ 1,512,659

Note 14: Management's Review of Subsequent Events

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through the date of the financial statement, the date the financial statement was available to be issued.

Note 15: Long-Term Debt

Changes in long-term debt for the County for the year were as follows:

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2021 Refunding	3.19%	7/6/2021	$ 187,000	3/1/2041	$ 174,000	$ -	$ 7,000	$ 167,000	$ 5,439

Note 15: Long-Term Debt (Continued)

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

	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2044	Total
PRINCIPAL									
General obligation bonds									
Series 2021 Refunding	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 9,000	$ 47,000	$ 55,000	$ 24,000	$ 167,000
INTEREST									
General obligation bonds									
Series 2021 Refunding	$ 5,200	$ 4,944	$ 4,689	$ 4,434	$ 4,163	$ 16,446	$ 8,343	$ 765	$ 48,984

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

MARSHALL COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Certified Budget	Adj for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Funds	$ 4,923,485	$ -	$ 4,923,485	$ 4,628,780	$ (294,705)
Bond and Interest Funds					
Bond and Interest	348,588	-	348,588	-	(348,588)
Special Purpose Funds					
Road and Bridge	4,031,480	-	4,031,480	3,958,029	(73,451)
Health Nurse	800,450	-	800,450	792,619	(7,831)
Household Hazardous Waste	87,500	-	87,500	68,602	(18,898)
Agency on Aging	466,350	-	466,350	412,682	(53,668)
Appraiser	284,900	-	284,900	284,193	(707)
Noxious Weed	104,450	-	104,450	87,319	(17,131)
Election	115,800	-	115,800	111,163	(4,637)
Landfill (Solid Waste)	619,078	-	619,078	496,871	(122,207)
Ambulance	447,450	-	447,450	447,450	-
Employee Benefits	2,904,000	-	2,904,000	2,735,318	(168,682)
Special Parks & Recreation	17,938	-	17,938	1,500	(16,438)
Special Alcohol	61,490	-	61,490	24,057	(37,433)
KDOT (OAA) Grant	333,500	-	333,500	209,270	(124,230)
Health Capital Outlay	48,037	-	48,037	-	(48,037)
911 Local	195,170	-	195,170	128,610	(66,560)
911 Special	30,019	-	30,019	-	(30,019)
Emergency Mgmt CIP	34,658	-	34,658	-	(34,658)
Title III C Nutrition	466,900	-	466,900	372,716	(94,184)
Special Machinery	326,733	-	326,733	252,712	(74,021)
Motor Vehicle Operating	32,200	-	32,200	50,528	18,328
Election Equipment Reserve	26,410	-	26,410	1,289	(25,121)
Noxious Weed Capital Outlay	78,485	-	78,485	-	(78,485)
Appraiser Capital Outlay	48,057	-	48,057	38,525	(9,532)
Health Department Building	783,612		783,612	81,187	(702,425)
Special Road & Bridge	1,582,327	-	1,582,327	1,492,536	(89,791)
Risk Management Reserve	274,716	-	274,716	55,793	(218,923)
Capital Improvement	5,065,566	-	5,065,566	222,479	(4,843,087)
	$ 24,539,349	$ -	$ 24,539,349	$ 16,954,228	$ (7,585,121)

MARSHALL COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad Valorem tax	$ 2,840,395	$ 2,795,757	$ 44,638
Delinquent tax	5,907	-	5,907
Local alcohol liquor tax	4,156	3,000	1,156
Motor vehicle tax	245,476	201,809	43,667
Redemptions	26,962	10,000	16,962
Other taxes	18,872	66,898	(48,026)
Licenses, permits and fees	113,433	100,000	13,433
Use of money and property	653,039	120,000	533,039
Reimbursements and grants	60,220	100,000	(39,780)
Miscellaneous	32,013	-	32,013
Transfers in	25,840	-	25,840
Total Taxes and Shared Revenues	$ 4,026,313	$ 3,397,464	$ 628,849
EXPENDITURES			
County Commission			
Personnel services	$ 100,380	$ 97,600	$ 2,780
Contractual services	52,528	63,100	(10,572)
Commodities	6,149	5,000	1,149
Capital outlay	-	1,500	(1,500)
Total County Commission	$ 159,057	$ 167,200	$ (8,143)
County Clerk			
Personnel services	$ 194,624	$ 237,075	$ (42,451)
Contractual services	7,974	12,150	(4,176)
Commodities	5,890	2,500	3,390
Capital outlay	1,669	2,000	(331)
Total County Clerk	$ 210,157	$ 253,725	$ (43,568)
County Treasurer			
Personnel services	$ 295,513	$ 347,400	$ (51,887)
Contractual services	30,250	41,800	(11,550)
Commodities	3,874	6,000	(2,126)
Capital outlay	6,613	4,000	2,613
Total County Treasurer	$ 336,250	$ 399,200	$ (62,950)
Building and Equipment			
Contractual services	$ -	$ 110,000	$ (110,000)

(continued)

MARSHALL COUNTY, KANSAS
GENERAL (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
County Attorney			
Personnel services	$ 216,672	$ 216,360	$ 312
Contractual services and other charges	5,599	9,700	(4,101)
Materials and supplies	2,302	2,000	302
Capital outlay	1,215	2,000	(785)
Total County Attorney	$ 225,788	$ 230,060	$ (4,272)
Register of Deeds			
Personnel services	$ 145,069	$ 165,000	$ (19,931)
Contractual services	8,072	11,920	(3,848)
Commodities	974	870	104
Capital outlay	240	1,200	(960)
Total Register of Deeds	$ 154,355	$ 178,990	$ (24,635)
Sheriff			
Personnel services	$ 1,541,551	$ 1,494,460	$ 47,091
Contractual services	292,622	334,600	(41,978)
Commodities	175,200	250,500	(75,300)
Capital outlay	93,729	114,300	(20,571)
Total Sheriff	$ 2,103,102	$ 2,193,860	$ (90,758)
District Court			
Contractual services	$ 136,057	$ 173,046	$ (36,989)
Commodities	8,947	4,200	4,747
Capital outlay	519	10,000	(9,481)
Total Clerk of the District	$ 145,523	$ 187,246	$ (41,723)
County General			
Contractual services	$ 150,287	$ 150,000	$ 287
Commodities	7,834	20,000	(12,166)
Capital outlay	5,440	-	5,440
Total County General	$ 163,561	$ 170,000	$ (6,439)
Local Emergency Management			
Personnel services	$ 110,380	$ 93,630	$ 16,750
Contractual services	9,776	16,450	(6,674)
Commodities	19,437	22,750	(3,313)
Capital outlay	1,908	3,000	(1,092)
Total Local Emergency Management	$ 141,501	$ 135,830	$ 5,671
District Coroner			
Personnel services	$ -	$ 2,000	$ (2,000)
Contractual services	47,062	30,000	17,062
Total District Coroner	$ 47,062	$ 32,000	$ 15,062

(continued)

MARSHALL COUNTY, KANSAS
GENERAL (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Custodial			
Personnel services	$ 40,113	$ 43,480	$ (3,367)
Commodities	5,670	9,150	(3,480)
Total Custodial	$ 45,783	$ 52,630	$ (6,847)
Technology			
Contractual services	$ 142,192	$ 130,000	$ 12,192
Juvenile Detention			
Contractual services	$ 4,040	$ 13,000	$ (8,960)
County Counselor			
Contractual services	$ 42,900	$ 48,100	$ (5,200)
Commodities	-	1,000	(1,000)
Total County Counselor	$ 42,900	$ 49,100	$ (6,200)
Appropriations			
Kansas National Guard	$ 1,934	$ 1,934	$ -
Economic Development	55,000	65,000	(10,000)
Soil Conservation	44,500	44,500	-
RSVP	20,000	20,000	-
Recycling/Household Hazardous Waste	13,177	12,112	1,065
Fair	30,000	30,000	-
4-H Building	10,500	10,500	-
Historical	15,000	15,000	-
Extension Council	227,368	227,368	-
Mental Health Ret Workshop	55,000	55,000	-
Pawnee Mental Health	125,030	125,030	-
NE KS Area Agency on Aging	-	4,200	(4,200)
Pony Express	10,000	10,000	-
Total Appropriations	$ 607,509	$ 620,644	$ (13,135)
Transfers out	$ 100,000	$ -	$ 100,000
Total Expenditures	$ 4,628,780	$ 4,923,485	$ (294,705)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (602,467)		
Beginning Unencumbered Cash Balance	3,390,642		
UNENCUMBERED CASH - DECEMBER 31	$ 2,788,175		

MARSHALL COUNTY, KANSAS
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 109	$ -	$ 109
EXPENDITURES			
Contractual and other expenditures	$ -	$ 348,588	$ (348,588)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 109		
UNENCUMBERED CASH - JANUARY 1	348,727		
UNENCUMBERED CASH - DECEMBER 31	$ 348,836		

MARSHALL COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 2,637,000	$ 2,658,384	$ (21,384)
Delinquent tax	5,849	-	5,849
Motor vehicle tax	216,291	177,437	38,854
City and county highway fund	543,754	591,230	(47,476)
Other taxes	36,478	44,932	(8,454)
Reimbursements and grants	84,069	75,000	9,069
Miscellaneous	7,827	-	7,827
Total Cash Receipts	$ 3,531,268	$ 3,546,983	$ (15,715)
EXPENDITURES			
Personnel services	$ 1,053,928	$ 1,216,580	$ (162,652)
Contractual	498,019	576,400	(78,381)
Commodities	1,552,031	1,978,500	(426,469)
Capital outlay	204,051	260,000	(55,949)
Transfers out	650,000	-	650,000
Total Expenditures	$ 3,958,029	$ 4,031,480	$ (73,451)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (426,761)		
UNENCUMBERED CASH - JANUARY 1	744,075		
UNENCUMBERED CASH - DECEMBER 31	$ 317,314		

MARSHALL COUNTY, KANSAS
HEALTH NURSE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 251,745	$ 254,604	$ (2,859)
Delinquent tax	531	-	531
Motor vehicle tax	11,533	7,053	4,480
Other taxes	2,104	593	1,511
Charges for services	638,282	475,000	163,282
Total Cash Receipts	$ 904,195	$ 737,250	$ 166,945
EXPENDITURES			
Personnel services	$ 295,616	$ 382,200	$ (86,584)
Contractual	20,967	38,950	(17,983)
Commodities	476,036	379,300	96,736
Total Expenditures	$ 792,619	$ 800,450	$ (7,831)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 111,576		
UNENCUMBERED CASH - JANUARY 1	565,985		
UNENCUMBERED CASH - DECEMBER 31	$ 677,561		

MARSHALL COUNTY, KANSAS
HOUSEHOLD HAZARDOUS WASTE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 60,847	$ 61,403	$ (556)
Delinquent tax	111	-	111
Motor vehicle tax	2,591	3,119	(528)
Miscellaneous tax revenue	586	262	324
Charges for services	206	10,000	(9,794)
Total Cash Receipts	$ 64,341	$ 74,784	$ (10,443)
EXPENDITURES			
Contractual	$ 68,602	$ 87,500	$ (18,898)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,261)		
UNENCUMBERED CASH - JANUARY 1	4,304		
UNENCUMBERED CASH - DECEMBER 31	$ 43		

MARSHALL COUNTY, KANSAS
AGENCY ON AGING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 430,001	$ 434,265	$ (4,264)
Delinquent tax	849	-	849
Motor vehicle tax	20,675	19,052	1,623
Other taxes	3,886	1,604	2,282
Miscellaneous	1,411	-	1,411
Total Cash Receipts	$ 456,822	$ 454,921	$ 1,901
EXPENDITURES			
Personnel services	$ 69,529	$ 78,000	$ (8,471)
Contractual	53,215	57,050	(3,835)
Commodities	8,111	45,300	(37,189)
Capital outlay	35,827	40,000	(4,173)
Transfers out	246,000	246,000	-
Total Expenditures	$ 412,682	$ 466,350	$ (53,668)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 44,140		
UNENCUMBERED CASH - JANUARY 1	63,576		
UNENCUMBERED CASH - DECEMBER 31	$ 107,716		

MARSHALL COUNTY, KANSAS
APPRAISER
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 255,976	$ 257,755	$ (1,779)
Delinquent tax	520	-	520
Motor vehicle tax	16,913	16,134	779
Other taxes	3,048	1,358	1,690
Reimbursements and grants	4,216	-	4,216
Miscellaneous	733	-	733
Total Cash Receipts	$ 281,406	$ 275,247	$ 6,159
EXPENDITURES			
Personnel services	$ 237,749	$ 240,800	$ (3,051)
Contractual	33,590	30,800	2,790
Commodities	8,813	6,000	2,813
Capital outlay	4,041	7,300	(3,259)
Total Expenditures	$ 284,193	$ 284,900	$ (707)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,787)		
UNENCUMBERED CASH - JANUARY 1	35,117		
UNENCUMBERED CASH - DECEMBER 31	$ 32,330		

MARSHALL COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 80,772	$ 81,311	$ (539)
Delinquent tax	166	-	166
Motor vehicle tax	6,349	6,357	(8)
Other taxes	1,128	535	593
Reimbursements and grants	1,385	4,000	(2,615)
Total Cash Receipts	$ 89,800	$ 92,203	$ (2,403)
EXPENDITURES			
Personnel services	$ 46,867	$ 45,750	$ 1,117
Contractual	7,902	7,900	2
Commodities	32,550	50,800	(18,250)
Total Expenditures	$ 87,319	$ 104,450	$ (17,131)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,481		
UNENCUMBERED CASH - JANUARY 1	35,150		
UNENCUMBERED CASH - DECEMBER 31	$ 37,631		

MARSHALL COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 76,487	$ 77,354	$ (867)
Delinquent tax	142	-	142
Motor vehicle tax	2,803	3,050	(247)
Other taxes	694	256	438
Reimbursements and grants	14,592	-	14,592
Total Cash Receipts	$ 94,718	$ 80,660	$ 14,058
EXPENDITURES			
Personnel services	$ 18,350	$ 19,800	$ (1,450)
Contractual	34,855	40,000	(5,145)
Commodities	42,958	53,000	(10,042)
Capital outlay	-	3,000	(3,000)
Transfers out	15,000	-	15,000
Total Expenditures	$ 111,163	$ 115,800	$ (4,637)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (16,445)		
UNENCUMBERED CASH - JANUARY 1	57,583		
UNENCUMBERED CASH - DECEMBER 31	$ 41,138		

MARSHALL COUNTY, KANSAS
LANDFILL (SOLID WASTE)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 19,283	$ 18,834	$ 449
Delinquent tax	68	-	68
Motor vehicle tax	9,870	10,267	(397)
Other taxes	1,633	864	769
Charges for services	469,869	300,000	169,869
Miscellaneous	3,895	-	3,895
Total Cash Receipts	$ 504,618	$ 329,965	$ 174,653
EXPENDITURES			
Personnel services	$ 94,244	$ 72,128	$ 22,116
Contractual	376,525	395,600	(19,075)
Commodities	25,966	26,350	(384)
Capital outlay	136	125,000	(124,864)
Total Expenditures	$ 496,871	$ 619,078	$ (122,207)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,747		
UNENCUMBERED CASH - JANUARY 1	467,654		
UNENCUMBERED CASH - DECEMBER 31	$ 475,401		

MARSHALL COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 415,433	$ 419,176	$ (3,743)
Delinquent tax	836	-	836
Motor vehicle tax	25,731	24,731	1,000
Miscellaneous tax revenue	4,724	2,081	2,643
Total Cash Receipts	$ 446,724	$ 445,988	$ 736
EXPENDITURES			
Contractual	$ 447,450	$ 447,450	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (726)		
UNENCUMBERED CASH - JANUARY 1	9,827		
UNENCUMBERED CASH - DECEMBER 31	$ 9,101		

MARSHALL COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 2,576,582	$ 2,601,590	$ (25,008)
Delinquent tax	5,220	-	5,220
Motor vehicle tax	161,802	152,770	9,032
Other taxes	27,293	12,856	14,437
Reimbursements and grants	13,032	-	13,032
Transfers in	2,261	-	2,261
Total Cash Receipts	$ 2,786,190	$ 2,767,216	$ 18,974
EXPENDITURES			
Personnel services	$ 2,735,318	$ 2,904,000	$ (168,682)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 50,872		
UNENCUMBERED CASH - JANUARY 1	436,668		
UNENCUMBERED CASH - DECEMBER 31	$ 487,540		

MARSHALL COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue	$ 4,156	$ 2,500	$ 1,656
EXPENDITURES			
Contractual	$ 1,500	$ 17,938	$ (16,438)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,656		
UNENCUMBERED CASH - JANUARY 1	18,648		
UNENCUMBERED CASH - DECEMBER 31	$ 21,304		

MARSHALL COUNTY, KANSAS
SPECIAL ALCOHOL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue	$ 7,949	$ 7,000	$ 949
EXPENDITURES			
Contractual	$ 24,057	$ 61,490	$ (37,433)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (16,108)		
UNENCUMBERED CASH - JANUARY 1	49,138		
UNENCUMBERED CASH - DECEMBER 31	$ 33,030		

MARSHALL COUNTY, KANSAS
KDOT (OAA) GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Use of money and property	$ 195,066	$ 175,000	$ 20,066
Reimbursements	4,705	-	4,705
Transfers in	107,558	96,000	11,558
Total Cash Receipts	$ 307,329	$ 271,000	$ 36,329
EXPENDITURES			
Contractual	$ 209,270	$ 333,500	$ (124,230)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 98,059		
UNENCUMBERED CASH - JANUARY 1	387,997		
UNENCUMBERED CASH - DECEMBER 31	$ 486,056		

MARSHALL COUNTY, KANSAS
HEALTH CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursement	$ 11,526	$ -	$ 11,526
EXPENDITURES			
Capital outlay	$ -	$ 48,037	$ (48,037)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 11,526		
UNENCUMBERED CASH - JANUARY 1	35,993		
UNENCUMBERED CASH - DECEMBER 31	$ 47,519		

MARSHALL COUNTY, KANSAS
911 LOCAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue	$ 82,165	$ -	$ 82,165
EXPENDITURES			
Commodities	$ 128,610	$ 195,170	$ (66,560)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (46,445)		
UNENCUMBERED CASH - JANUARY 1	202,789		
UNENCUMBERED CASH - DECEMBER 31	$ 156,344		

MARSHALL COUNTY, KANSAS
911 SPECIAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ -	$ -
EXPENDITURES			
Contractual	$ -	$ 30,019	$ (30,019)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	30,019		
UNENCUMBERED CASH - DECEMBER 31	$ 30,019		

MARSHALL COUNTY, KANSAS
EMERGENCY MANAGEMENT CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfer in	$ -	$ -	$ -
EXPENDITURES			
Capital outlay	$ -	$ 34,658	$ (34,658)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	33,544		
UNENCUMBERED CASH - DECEMBER 31	$ 33,544		

MARSHALL COUNTY, KANSAS
TITLE III C Nutrition
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements and grants	$ 208,488	$ 200,000	$ 8,488
Transfers in	150,000	150,000	-
Total Cash Receipts	$ 358,488	$ 350,000	$ 8,488
EXPENDITURES			
Personnel services	$ 193,771	$ 237,000	$ (43,229)
Contractual	32,560	44,700	(12,140)
Commodities	146,385	185,200	(38,815)
Total Expenditures	$ 372,716	$ 466,900	$ (94,184)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (14,228)		
UNENCUMBERED CASH - JANUARY 1	306,931		
UNENCUMBERED CASH - DECEMBER 31	$ 292,703		

MARSHALL COUNTY, KANSAS
SPECIAL MACHINERY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 70,625	$ -	$ 70,625
Transfers in	150,000	-	150,000
Total Cash Receipts	$ 220,625	$ -	$ 220,625
EXPENDITURES			
Capital outlay	$ 252,712	$ 326,733	$ (74,021)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (32,087)		
UNENCUMBERED CASH - JANUARY 1	247,444		
UNENCUMBERED CASH - DECEMBER 31	$ 215,357		

MARSHALL COUNTY, KANSAS
MOTOR VEHICLE OPERATING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenues	$ 2,543	$ 5,000	$ (2,457)
License, permits and fees	111,647	150,000	(38,353)
Total Cash Receipts	$ 114,190	$ 155,000	$ (40,810)
EXPENDITURES			
Personnel services	$ 12,625	$ 10,200	$ 2,425
Contractual	4,368	6,000	(1,632)
Commodities	1,434	3,000	(1,566)
Capital outlay	-	3,000	(3,000)
Transfers out	32,101	10,000	22,101
Total Expenditures	$ 50,528	$ 32,200	$ 18,328
RECEIPTS OVER (UNDER) EXPENDITURES	$ 63,662		
UNENCUMBERED CASH - JANUARY 1	26,414		
UNENCUMBERED CASH - DECEMBER 31	$ 90,076		

MARSHALL COUNTY, KANSAS
ELECTION EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ 15,000	$ -	$ 15,000
EXPENDITURES			
Capital outlay	$ 1,289	$ 26,410	$ (25,121)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13,711		
UNENCUMBERED CASH - JANUARY 1	31,410		
UNENCUMBERED CASH - DECEMBER 31	$ 45,121		

MARSHALL COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ -	$ -
EXPENDITURES			
Miscellaneous	$ -	$ 78,485	$ (78,485)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	84,185		
UNENCUMBERED CASH - DECEMBER 31	$ 84,185		

MARSHALL COUNTY, KANSAS
APPRAISER CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ -	$ -
EXPENDITURES			
Capital outlay	$ 38,525	$ 48,057	$ (9,532)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (38,525)		
UNENCUMBERED CASH - JANUARY 1	48,057		
UNENCUMBERED CASH - DECEMBER 31	$ 9,532		

MARSHALL COUNTY, KANSAS
HEALTH DEPARTMENT BUILDING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Income	$ 255,534	$ -	$ 255,534
EXPENDITURES			
Capital outlay	$ 81,187	$ 783,612	$ (702,425)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 174,347		
UNENCUMBERED CASH - JANUARY 1	54,197		
UNENCUMBERED CASH - DECEMBER 31	$ 228,544		

MARSHALL COUNTY, KANSAS
SPECIAL ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements	$ 284,671	$ -	$ 284,671
Permits	200	-	200
Windfarm receipts	285,000	285,000	-
Miscellaneous	15,000	-	15,000
Transfers in	500,000	-	500,000
Total Cash Receipts	$ 1,084,871	$ 285,000	$ 799,871
EXPENDITURES			
Contractual	$ 8,195	$ 1,582,327	$ (1,574,132)
Capital outlay	1,484,341	-	1,484,341
Total Expenditures	$ 1,492,536	$ 1,582,327	$ (89,791)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (407,665)		
UNENCUMBERED CASH - JANUARY 1	1,321,428		
UNENCUMBERED CASH - DECEMBER 31	$ 913,763		

MARSHALL COUNTY, KANSAS
RISK MANAGEMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ -	$ -	$ -
EXPENDITURES			
Disaster expenses unreimbursed	$ 44,235	$ 274,716	$ (230,481)
Transfers out	11,558	-	11,558
Total Expenditures	$ 55,793	$ 274,716	$ (218,923)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (55,793)		
UNENCUMBERED CASH - JANUARY 1	274,716		
UNENCUMBERED CASH - DECEMBER 31	$ 218,923		

MARSHALL COUNTY, KANSAS
CAPITAL IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Windfarm receipts	$ 485,000	$ 400,000	$ 85,000
Miscellaneous	8,894	-	8,894
Transfers in	458,000	-	458,000
Total Cash Receipts	$ 951,894	$ 400,000	$ 551,894
EXPENDITURES			
Capital improvement plan	$ 222,479	$ 5,065,566	$ (4,843,087)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 729,415		
UNENCUMBERED CASH - JANUARY 1	3,917,860		
UNENCUMBERED CASH - DECEMBER 31	$ 4,647,275		

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2024

	Register of Deeds	Prosecuting Attorney Training	Road and Bridge Sales Tax	Tourism Promotion and Bed Tax	Special Law Enforcement	Agency on Aging Special	Special County Attorney	Clerk's Technology
RECEIPTS								
Taxes and shared revenue	$ -	$ -	$ -	$ 757	$ -	$ -	$ -	$ 2,975
Licenses, permits and fees	20,648	-	-	-	-	-	-	-
Interest	-	-	-	-	-	896	-	-
Reimbursements and grants	-	-	1,595	-	-	-	-	-
Miscellaneous	-	635	2	-	5,425	5,885	11,139	-
Total Cash Receipts	$ 20,648	$ 635	$ 1,597	$ 757	$ 5,425	$ 6,781	$ 11,139	$ 2,975
EXPENDITURES								
Contractual services	$ -	$ -	$ 2,468	$ -	$ -	$ -	$ -	$ 740
Miscellaneous	15,493	921	-	-	6,134	17,819	9,483	-
Total Expenditures	$ 15,493	$ 921	$ 2,468	$ -	$ 6,134	$ 17,819	$ 9,483	$ 740
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,155	$ (286)	$ (871)	$ 757	$ (709)	$ (11,038)	$ 1,656	$ 2,235
UNENCUMBERED CASH - JANUARY 1	30,128	5,378	1,288	4,644	709	37,502	12,626	25,490
UNENCUMBERED CASH - DECEMBER 31	$ 35,283	$ 5,092	$ 417	$ 5,401	$ -	$ 26,464	$ 14,282	$ 27,725

(continued)

See Independent Auditor's Report.

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2024

	Treasurer's Technology	Sheriff Capital Outlay	Motor Vehicle Equipment	Hospital Sales Tax	Conceal Carry	Offender Registration	Home City Sewer District	Opioid Settlement
RECEIPTS								
Licenses, permits and fees	$ 2,974	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ad valorem tax	-	-	-	-	-	-	1,125	-
Charges for services	-	-	-	-	-	-	25,949	-
Interest	-	-	-	-	-	-	3,829	-
Miscellaneous	-	2,011	-	1,216,927	977	2,680	948	18,196
Transfers in	-	100,000	4,000	-	-	-	-	-
Total Cash Receipts	$ 2,974	$ 102,011	$ 4,000	$ 1,216,927	$ 977	$ 2,680	$ 31,851	$ 18,196
EXPENDITURES								
Capital outlay	$ -	$ 171,299	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	-	-	-	1,216,927	-	-	23,239	-
Total Expenditures	$ -	$ 171,299	$ -	$ 1,216,927	$ -	$ -	$ 23,239	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,974	$ (69,288)	$ 4,000	$ -	$ 977	$ 2,680	$ 8,612	$ 18,196
UNENCUMBERED CASH - JANUARY 1	26,665	207,365	24,000	-	3,615	7,803	133,915	18,463
UNENCUMBERED CASH - DECEMBER 31	$ 29,639	$ 138,077	$ 28,000	$ -	$ 4,592	$ 10,483	$ 142,527	$ 36,659

(continued)

See Independent Auditor's Report.

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2024

	Emergency Management Grant	Safe Kids Grant	Maternal Child Health	Immunizations	State Formula Grant	WIC	Public Health Protection	Workforce Development
RECEIPTS								
Reimbursements and grants	$ 22,047	$ -	$ 32,484	$ 4,950	$ 16,921	$ 37,158	$ 14,950	$ 7,939
EXPENDITURES								
Personnel	$ -	$ -	$ 25,557	$ 5,600	$ 8,856	$ 23,617	$ 3,541	$ -
Contractual services	22,063	-	205	-	-	2,642	5,838	7,004
Commodities	-	23	12,257	-	13,681	10,993	-	-
Capital outlay	-	-	-	-	-	-	5,529	-
Total Expenditures	$ 22,063	$ 23	$ 38,019	$ 5,600	$ 22,537	$ 37,252	$ 14,908	$ 7,004
RECEIPTS OVER (UNDER) EXPENDITURES	$ (16)	$ (23)	$ (5,535)	$ (650)	$ (5,616)	$ (94)	$ 42	$ 935
UNENCUMBERED CASH - JANUARY 1	20,882	416	11,039	676	4,026	15,512	8,979	-
UNENCUMBERED CASH - DECEMBER 31	$ 20,866	$ 393	$ 5,504	$ 26	$ (1,590)	$ 15,418	$ 9,021	$ 935

(continued)

See Independent Auditor's Report.

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2024

	Federal Land Management	KDHE ELC Staffing Grant	American Rescue Plan Act	COVID-19 IAP	COVID-19 IAP Supp 3	LATCF Recovery	Universal Home Project
RECEIPTS							
Reimbursements and grants	$ 20,244	$ 51,924	$ 5	$ 55,000	$ 39,375	$ -	$ 2,000
Interest	-	-	-	-	-	871	-
Total Cash Receipts	$ 20,244	$ 51,924	$ 5	$ 55,000	$ 39,375	$ 871	$ 2,000
EXPENDITURES							
Contractual services	$ 20,244	$ 450	$ 25,399	$ -	$ -	$ -	$ -
Commodities	-	33,320	-	13,297	12,641	-	-
Capital outlay	-	-	-	45,017	6,671	-	-
Grant expenditures	-	-	302,553	-	-	-	-
Transfers out	-	-	458,000	-	-	-	-
Total Expenditures	$ 20,244	$ 33,770	$ 785,952	$ 58,314	$ 19,312	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 18,154	$ (785,947)	$ (3,314)	$ 20,063	$ 871	$ 2,000
UNENCUMBERED CASH - JANUARY 1	-	(17,389)	785,947	3,314	(20,063)	73,427	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 765	$ -	$ -	$ -	$ 74,298	$ 2,000

STATEMENT 2
(continued)

See Independent Auditor's Report.

MARSHALL COUNTY, KANSAS
FIDUCIARY TYPE FUNDS
For the Year Ended December 31, 2024

	Aging-Bertha Shum (KDOT)	Aging-Elsie Borck Fund (KDOT)
RECEIPTS		
Miscellaneous	$ 3,767	$ 1,310
EXPENDITURES		
Contractual	$ 4,705	$ 723
RECEIPTS OVER (UNDER) EXPENDITURES	$ (938)	$ 587
UNENCUMBERED CASH - JANUARY 1	82,647	31,817
UNENCUMBERED CASH - DECEMBER 31	$ 81,709	$ 32,404

MARSHALL COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS - ACTUAL
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current ad valorem taxes	$ 18,737,683	$ 25,958,579	$ 27,514,692	$ 17,181,570
Motor vehicle tax	369,450	1,669,894	1,646,032	393,312
RV tax	7,039	35,728	35,394	7,373
Commercial vehicle tax	6,559	402,577	400,256	8,880
Neighborhood Revitalization	-	112,013	112,013	-
Redemption	74,172	224,317	237,500	60,989
Delinquent personal property tax	381	55,784	54,614	1,551
Escrow taxes	20,860	-	408	20,452
County Highway	-	593,001	593,001	-
Total Distributable Funds	$ 19,216,144	$ 29,051,893	$ 30,593,910	$ 17,674,127
State Funds				
State education building tax	$ -	$ 233,978	$ 233,978	$ -
State institution building	-	116,990	116,990	-
Total State Funds	$ -	$ 350,968	$ 350,968	$ -
Subdivision Funds				
Library	$ -	$ 216,501	$ 216,501	$ -
School districts	(3)	11,326,279	11,326,276	-
Townships	(11)	1,963,884	1,963,873	-
Cities	-	4,430,075	4,430,075	-
Fire districts	-	424,577	424,577	-
Watershed districts	37	295,681	295,711	7
Cemeteries	21	138,846	138,840	27
Total Subdivision Funds	$ 44	$ 18,795,843	$ 18,795,853	$ 34
Total	$ 19,216,188	$ 48,198,704	$ 49,740,731	$ 17,674,161

(continued)

MARSHALL COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SUMMARY OF RECEIPTS AND DISBURSEMENTS - ACTUAL
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds				
Heritage Trust Fund	$ 1,371	$ 5,949	$ 5,858	$ 1,462
Returned items	(605)	4,408	4,256	(453)
Strategic planning	2,084	-	-	2,084
Payroll clearing	-	1,450,531	1,441,314	9,217
Survey funds	88,280	986	435	88,831
Stray animal	1,370	-	711	659
Drivers license	-	22,560	22,560	-
Vehicle	-	1,020,028	1,020,028	-
Vehicle sales tax	-	1,283,711	1,283,711	-
Antique tag fee	5,665	6,085	5,665	6,085
Game license	148	1,091	1,239	-
Cereal Malt Beverage Stamp	-	175	175	-
Overpayment	153	26,565	26,585	133
Total Other Agency Funds	$ 98,466	$ 3,822,089	$ 3,812,537	$ 108,018
Outside Accounts Considered to be Agency Funds				
District Court	$ 34,382	$ 28,929	$ 31,856	$ 31,455
Sheriff's VIN Account	3,665	21,333	21,671	3,327
Law Library	20,440	5,469	4,929	20,980
Attorney	3,626	-	3,626	-
Sheriff's Inmate Account	26,803	148,607	138,459	36,951
Sheriff's Profits Account	6,718	5,896	999	11,615
Total Outside Accounts Considered to be Agency Funds	$ 95,634	$ 210,234	$ 201,540	$ 104,328
TOTAL AGENCY FUNDS	$ 19,410,288	$ 52,231,027	$ 53,754,808	$ 17,886,507