MARION COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

MARION COUNTY, KANSAS
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June 11, 2025

VARNEY
& ASSOCIATES, CPAs, LLC

County Commissioners
Marion 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 Marion County, Kansas (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 audits 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.

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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.

Supplementary Information (Continued)
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated May 21, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 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 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

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

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 3,801,805	$ -	$ 7,154,620	$ 7,273,486	$ 3,682,939	$ 100,747	$ 3,783,686
Special Purpose Funds							
Ambulance	939,344	-	1,588,091	1,338,186	1,189,249	70,987	1,260,236
Ambulance - Rescue Special Equipment	-	-	52,000	-	52,000	-	52,000
Appraiser's Cost	291,513	-	368,266	374,070	285,709	-	285,709
E911 Cell Fund #2	58,849	-	83,247	76,285	65,811	-	65,811
Department on Aging	94,731	-	94,262	121,569	67,424	-	67,424
Election	106,380	-	265,997	216,306	156,071	-	156,071
Employee Benefits	1,060,201	-	2,517,310	2,564,651	1,012,860	-	1,012,860
Health Insurance Claims Reserve	-	-	913,743	489,373	424,370	-	424,370
Public Health	234,691	-	579,157	552,685	261,163	-	261,163
Noxious Weed	206,046	-	166,341	149,570	222,817	2,547	225,364
Noxious Weed Capital Outlay	16,848	-	10,000	5,930	20,918	-	20,918
Park	215,552	-	315,114	399,893	130,773	19,876	150,649
Park Bait Shop	15,567	-	25,301	25,850	15,018	-	15,018
Register of Deeds Technology	20,098	-	13,955	9,765	24,288	-	24,288
County Clerk Technology	6	-	3,376	1,947	1,435	-	1,435
County Treasurer Technology	6,781	-	3,467	4,332	5,916	-	5,916
Risk Management Reserve	228,717	-	110,765	139,529	199,953	-	199,953
Road and Bridge	3,574,213	-	5,649,622	6,695,104	2,528,731	109,466	2,638,197
Sheriff Concealed Weapons	22,586	-	5,426	658	27,354	-	27,354
Sheriff Drug	12,396	-	-	509	11,887	-	11,887
LEPP Grant	-	-	50,000	-	50,000	-	50,000
Solid Waste	110,703	-	54,613	46,584	118,732	-	118,732
Special Alcohol and Drug Program	265	-	8,485	6,741	2,009	-	2,009
Special Bridge (68-1135)	406,965	-	293,198	307,035	393,128	-	393,128
Special Road Machinery and Equipment	626,467	-	393,140	625,460	394,147	-	394,147
Special General Fund Equipment Reserve	-	-	35,138	22,000	13,138	-	13,138
JOBS Grant	20,059	-	764	-	20,823	-	20,823
Lake Patrol	72,474	-	41,456	76,682	37,248	-	37,248
Capital Improvements	4,166,532	-	2,268,763	4,021,890	2,413,405	-	2,413,405
Capital Project - Health Department	-	-	1,252,638	1,077,413	175,225	-	175,225
American Rescue Plan (ARP)	1,268,692	-	60,218	1,328,910	-	-	-

(Continued)

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

MARION 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	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)							
LATCF Federal	$ 50,000	$ -	$ -	$ 50,000	$ -	$ -	$ -
USDA Microloan	40,977	-	3,289	-	44,266	-	44,266
Transient Guest Tax	12,363	-	6,075	5,000	13,438	-	13,438
Marion County Leadership	28,807	-	250	5,171	23,886	-	23,886
Marion County Landbank	17,239	-	-	-	17,239	-	17,239
Special Road & Bridge	-	-	11	11	-	-	-
Bond and Interest Funds							
Jail Bond and Interest	759	-	-	759	-	-	-
Bond and Interest	18,635	-	678,228	647,400	49,463	-	49,463
Business Fund							
Transfer Station	249,755	-	961,548	999,360	211,943	83,337	295,280
Trust Funds							
Law Enforcement Trust Fund	5,078	-	-	-	5,078	-	5,078
Prosecutor Training Assistance	6,603	-	1,781	870	7,514	-	7,514
Special Prosecutor's Trust	5,065	-	2,133	-	7,198	-	7,198
Sheriff's Forfeiture Fund	15,968	-	8,923	-	24,891	-	24,891
Total County Funds (Excluding Agency Funds)	$ 18,029,730	$ -	$ 26,040,711	$ 29,660,984	$ 14,409,457	$ 386,960	$ 14,796,417

Composition of Cash:	
Cash and cash items	$ 9,006
Checking - Marion National Bank, Marion	4,467,125
Checking - Central National Bank, Marion	18,226,581
Checking - Vintage State Bank, Peabody	429,427
Checking - Emprise Bank, Hillsboro	271,423
Checking - Tampa State Bank, Tampa	4,605,256
Certificates of Deposit	4,041,036
Kansas Municipal Investment Pool	931,393
Total Cash	$ 32,981,247
Less: Agency Funds (per Schedule 3)	(18,184,830)
Total Reporting Entity (Excluding Agency Funds)	$ 14,796,417

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

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Marion County, Kansas (the County), is a municipal corporation governed by an elected five 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 2024:

General Fund – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – 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 Fund - Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

Business Fund – 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.).

Trust Fund - 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 Fund - 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 adoption of the final budget has been adjusted to on or before September 20th, but at least ten days after all statutory notifications and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral relate 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, agency funds, trust funds and certain special purpose funds as noted in the presentation of the appropriate Schedule 2.

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

Note 3: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

There were no material compliance issues noted for year ended December 31, 2024.

Note 4: Deposits and Investments

As of December 31, 2024, the County had the following investments:

Investment Type	Cost	Maturities in Years: Less Than 1	Maturities in Years: 1-2	Rating
Kansas Municipal Investment Pool	$ 931,393	$ 931,393	$ -	N/A

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 deposits 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 policies that would further limit its investment choices.

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

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

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 receipts 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 "peak periods" when required coverage is 50%. The County has designated "peak periods" November 30 through January 30 and April 30 through June 30. All deposits were legally secured at December 31, 2024.

At December 31, 2024, the County's carrying amount of deposits in financial institutions was $32,040,848 and the bank balance was $29,437,209. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, $1,750,000 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. These totals do not include outside entities.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of 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.

At December 31, 2024, the County had invested $931,393 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The Board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 5: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2017-A	3.38%	12/14/2017	$ 202,000	12/14/2023	$ 31,811	$ -	$ 31,811	$ (31,811)	$ -	$ 1,059
Series 2022-A	3.00%	6/30/2022	5,000,000	9/1/2031	4,530,000	-	510,000	(510,000)	4,020,000	135,900
Capital Leases										
2019 Skid Steer	3.50%	11/21/2019	64,904	11/21/2023	31,684	-	31,684	(31,684)	-	1,127
2012 Caterpillar Motor Grader	2.11%	12/31/2020	146,000	1/1/2026	60,449	-	29,945	(29,945)	30,504	1,130
2019 Caterpillar Dozer	2.33%	5/11/2020	147,189	5/11/2025	60,915	-	30,105	(30,105)	30,810	1,423
Transfer Station Lease Purchase	3.18%	9/1/2020	1,755,000	3/1/2035	1,418,543	-	103,985	(103,985)	1,314,558	44,220
2022 Caterpillar Road Graders	2.15%	4/1/2022	754,515	4/1/2028	635,435	-	121,637	(121,637)	513,798	13,890
Used Caterpillar Road Graders	2.35%	4/18/2022	523,000	4/18/2026	396,825	-	129,156	(129,156)	267,669	9,481
2022 Ford Explorer	4.06%	11/10/2022	37,353	11/10/2028	31,737	-	5,843	(5,843)	25,894	1,310
Total Contractual Indebtedness					$ 7,197,399	$ -	$ 994,166	$ (994,166)	$ 6,203,233	$ 209,540

Note 6: Maturity of Long-Term Debt

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	Total
PRINCIPAL								
General Obligation Bonds								
Series 2022-A	$ 525,000	$ 540,000	$ 555,000	$ 575,000	$ 590,000	$ 1,235,000	$ -	$ 4,020,000
Capital Leases								
2012 Caterpillar Motor Grader	30,504	-	-	-	-	-	-	30,504
2019 Caterpillar Dozer	30,810	-	-	-	-	-	-	30,810
Transfer Station lease purchase	107,312	110,746	114,290	117,947	121,722	669,594	72,947	1,314,558
2022 Caterpillar Road Graders	124,327	127,037	129,806	132,628	-	-	-	513,798
Used Caterpillar Road Graders	132,259	135,410	-	-	-	-	-	267,669
2022 Ford Explorer	6,087	6,338	6,599	6,870	-	-	-	25,894
Total Principal	$ 956,299	$ 919,531	$ 805,695	$ 832,445	$ 711,722	$ 1,904,594	$ 72,947	$ 6,203,233
INTEREST								
General obligation bond								
Series 2022-A	$ 120,600	$ 104,850	$ 88,650	$ 72,000	$ 54,750	$ 55,800	$ -	$ 496,650
Capital Leases								
2012 Caterpillar Motor Grader	570	-	-	-	-	-	-	570
2019 Caterpillar Dozer	718	-	-	-	-	-	-	718
Transfer Station lease purchase	40,893	37,458	33,914	30,257	26,482	71,427	1,154	241,585
2022 Caterpillar Road Graders	11,200	8,490	5,721	2,899	-	-	-	28,310
Used Caterpillar Road Graders	6,378	3,226	-	-	-	-	-	9,604
2022 Ford Explorer	1,066	815	554	284	-	-	-	2,719
Total Interest	$ 181,425	$ 154,839	$ 128,839	$ 105,440	$ 81,232	$ 127,227	$ 1,154	$ 780,156

Note 7: Defined Benefit Pension Plan

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 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 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 $593,727 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 $5,117,503. 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.gov or can be obtained as described previously.

Note 8: Other Long-Term Obligations from Operations

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.

Vacation. Vacation leave shall be accrued from the employee's date of employment as stipulated hereinafter. No vacation leave shall be taken until a new employee has completed one year of service.

Note 8: Other Long-Term Obligations from Operations (Continued)

Vacation. Each permanent full-time employee will accrue vacation leave as follows:

		Ambulance Department	
Years of Service	**Per Year**	**Years of Service**	**Per Year**
0 to 1	5 days	0 to 4	144 hours
After 2 - 4	10 days	After 5 - 10	192 hours
After 5 - 14	15 days	After 10 - 15	240 hours
After 15	20 days	After 15	160 hours

Vacation days may be accrued up to a maximum of 20 days. Ambulance Department employees may accrue up to 432 hours. An employee shall be paid for all accumulated unused vacation leave upon termination after one year of employment.

Sick Leave. Part-time employees shall not be entitled to paid sick leave. Full-time employees shall earn sick leave at the rate of one (1) day per month beginning at date of employment and may be accumulated to a maximum of 130 days. Employees must work a minimum of 12 days in the pay period to earn sick leave for the month.

An employee who is sick shall notify the department head prior to normal working hours. If the department head is not notified, one day of vacation will be charged to the employee. However, exceptions for unusual circumstances will be considered. Twenty percent (20%) of accumulated sick leave shall be paid at the time of termination for employees hired prior to December 21, 2010. The maximum amount paid cannot exceed what the employee had on the books as of December 21, 2010. Employees hired after December 21, 2010 are not paid sick leave upon termination.

Compensatory time is earned at the discretion of the department head and with approval of the governing body. An employee may be given compensatory time off in lieu of cash payments for overtime worked. Any compensatory time given shall be at the same rate as that given for overtime cash payments. Compensatory time must be used prior to using vacation time.

Note 9: Claims and Judgements

The County participates in Federal, State and County programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2023 to 2024 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the County is a party to various claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material impact on the County.

Three lawsuits related to a search warrant that was executed jointly by the City of Marion and the Marion County Sheriff's office at a local newspaper office in August, 2023, were filed against Marion County on February 6th, March 29th and April 1st. While the County does have commercial insurance for these potential risks, it is unknown at this time whether these suits will have a material impact on the County.

Note 10: Post-Closure Care Cost

State and federal laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill discontinues accepting waste, the County reports a portion of these closure and post-closure care costs as an operating expenditure in the year these costs are incurred. Currently, the County has closed their landfill, placed the final cover over all the contents and is disposing of their solid waste through a transfer station. They will continue to perform certain maintenance and monitoring functions at least 20 years into the future.

Note 11: Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Capital Improvement	K.S.A. 19-120	$ 1,268,763
General	Capital Project - Health Dept	K.S.A. 19-120	257,855
American Rescue Plan	Capital Project - Health Dept	Commission Approval	906,185
LATCF Federal	Capital Project - Health Dept	Commission Approval	50,000
Road and Bridge	Special Road Mach & Equip	K.S.A. 68-141g	350,000
Noxious Weed	Noxious Weed Capital	K.S.A. 2-1318	10,000
Ambulance	Ambulance-Rescue Spec Equipment	K.S.A. 19-119	52,000
Park Bait Shop	Park	Commission Approval	5,000
Special Road & Bridge	Road & Bridge	K.S.A. 68-141g	11
Jail Bond & Interest	General	K.S.A. 10-117a	759
Total Transfers			$ 2,900,573

Note 12: Other Relationships

Fire District. The Board of County Commissioners, by State statute, serves as the governing body of each Fire District established in the County. State statutes further provide that the Board of County Commissioners may appoint a Board of not less than three members to serve as the governing body of such District and such Board shall have all the powers vested with the Board of County Commissioners. The County has established seven separate Fire Districts organized under the provisions of the state statutes discussed above, with all being defined as separate taxing entities. These Fire Districts provide fire protection services principally to the unincorporated areas of the County. The costs of providing such services are provided from property tax assessed to the property owners within the benefit District and such levies are established and levied by the respective Fire District Boards. The Fire Districts Boards also have the authority to issue general obligation bonds, which are secured by the full faith and credit of the Fire District.

Marion/Harvey/McPherson Counties Solid Waste Interlocal Agreement. The County has entered into an interlocal agreement with Harvey and McPherson counties for the purpose of coordinating solid waste planning in the region. The main purpose is to provide a cost effective, integrated solid waste plan which meets the needs of the aforementioned counties. This authority is constituted, created and established as an intergovernmental contractual association of the parties to this agreement pursuant to the laws of the State of Kansas. The authority hereby created is the Central Kansas Regional Solid Waste Authority.

Note 13: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through June 11, 2025, which is the date at which the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

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

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 8,695,786	$ -	$ 8,695,786	$ 7,273,486	$ (1,422,300)
Special Purpose Funds					
Ambulance	2,282,334	-	2,282,334	1,338,186	(944,148)
Appraiser's Cost	613,497	-	613,497	374,070	(239,427)
E911 Cell Fund #2	158,808	-	158,808	76,285	(82,523)
Department on Aging	184,706	-	184,706	121,569	(63,137)
Election	251,626	-	251,626	216,306	(35,320)
Employee Benefits	3,479,219	-	3,479,219	2,564,651	(914,568)
Health	614,287	-	614,287	552,685	(61,602)
Noxious Weed	312,991	-	312,991	149,570	(163,421)
Noxious Weed Capital Outlay	33,115	-	33,115	5,930	(27,185)
Park	480,798	-	480,798	399,893	(80,905)
Park Bait Shop	37,437	-	37,437	25,850	(11,587)
Register of Deeds Technology	51,687	-	51,687	9,765	(41,922)
County Clerk Technology	5,970	-	5,970	1,947	(4,023)
County Treasurer Technology	10,569	-	10,569	4,332	(6,237)
Risk Management Reserve	255,848	-	255,848	139,529	(116,319)
Road and Bridge	8,492,582	-	8,492,582	6,695,104	(1,797,478)
Sheriff Drug	13,666	-	13,666	509	(13,157)
Solid Waste	159,266	-	159,266	46,584	(112,682)
Special Alcohol and Drug Program	12,304	-	12,304	6,741	(5,563)
Special Bridge (68-1135)	692,899	-	692,899	307,035	(385,864)
Special Road Machinery and Equipment	938,259	-	938,259	625,460	(312,799)
Lake Patrol	107,783	-	107,783	76,682	(31,101)
Capital Improvements Fund	5,070,261	-	5,070,261	4,021,890	(1,048,371)
Bond and Interest Funds					
Jail Bond and Interest	759	-	759	759	-
Bond and Interest	709,202	-	709,202	647,400	(61,802)
Business Funds					
Transfer Station	1,045,469	-	1,045,469	999,360	(46,109)
	$ 34,711,128	$ -	$ 34,711,128	$ 26,681,578	$ (8,029,550)

See Independent Auditor's Report.

MARION COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 3,755,697	$ 3,683,678	$ 3,750,226	$ (66,548)
Delinquent	34,406	47,700	35,000	12,700
Motor vehicle	305,607	259,537	235,108	24,429
Recreational vehicle	6,392	5,014	4,908	106
16/20 vehicle	17,142	15,927	14,139	1,788
Commercial vehicle	16,971	14,720	13,761	959
Watercraft	2,497	2,386	1,913	473
Severance tax	1,009	2,406	1,500	906
Local Alcoholic Liquor Fund	301	432	200	232
Payment in lieu of taxes - Sunflower	-	401,200	-	401,200
Franchise tax - Cable	797	1,620	1,800	(180)
Antique motor vehicle tax	8,425	8,278	4,000	4,278
Total Taxes	$ 4,149,244	$ 4,442,898	$ 4,062,555	$ 380,343
Intergovernmental Revenue				
Flood control allocation	$ -	$ -	$ 400	$ (400)
Federal owned land entitlement	38,054	40,472	35,500	4,972
EMPG Grant - Emergency Preparedness	28,550	24,474	16,000	8,474
Local sales tax - Other 20%	332,159	212,934	190,000	22,934
Local sales tax - R&B 80%	847,316	851,736	760,000	91,736
Total Intergovernmental Revenue	$ 1,246,079	$ 1,129,616	$ 1,001,900	$ 127,716
Licenses and Fees				
Commercial vehicle fees	$ 140	$ 57	$ -	$ 57
Driver license fees	7,150	2,884	3,000	(116)
Officer's fees (County officer and recording fees)	95,390	97,432	90,000	7,432
Diversion Fees	12,044	21,045	-	21,045
Environmental Fees	2,040	2,940	500	2,440
Bad Check Fund (010) Co Attorney	136	100	-	100
Motor vehicle sales collection fees	447	617	-	617
Sports license fees (Game license fees)	77	74	100	(26)
Booking/fingerprinting fees	2,739	2,628	2,500	128
Planning and zoning fees	10,305	6,056	3,500	2,556
Total Licenses and Fees	$ 130,468	$ 133,833	$ 99,600	$ 34,233
Use of Money and Property				
Interest on investments	$ 757,855	$ 748,321	$ 250,000	$ 498,321
Interest and charges on delinquent taxes	14,649	309,849	30,000	279,849
Total use of Money and Property	$ 772,504	$ 1,058,170	$ 280,000	$ 778,170

(continued)

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS (CONTINUED)				
Other Receipts				
Reimbursed expenses	$ 59,880	$ 61,893	$ 60,000	$ 1,893
Judicial/Court related	14,760	19,700	20,000	(300)
Tax sale - attorney/abstract fees	1,800	18,050	-	18,050
Tax sale - proceeds	19,199	-	-	-
Miscellaneous (daily receipts)	24,496	32,839	35,000	(2,161)
Vehicle interest	1,161	1,666	-	1,666
Special auto close out	-	-	30,000	(30,000)
Vehicle rental excise tax	137	127	-	127
Law enforcement (civil/accident)	8,535	9,113	5,500	3,613
Sheriff prisoner fees and general reimbursements	13,742	10,657	-	10,657
Diamond Vista income	257,827	269,325	269,000	325
Sunflower Wind income	362,655	-	240,000	(240,000)
Transfers in - LATCF	50,000	759	-	759
Neighborhood revitalization rebate	(32,891)	(34,026)	(35,140)	1,114
Total Other Receipts	$ 781,301	$ 390,103	$ 624,360	$ (234,257)
Total Cash Receipts	$ 7,079,596	$ 7,154,620	$ 6,068,415	$ 1,086,205

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
EXPENDITURES				
County Commission				
Personnel services	$ 91,680	$ 92,040	$ 91,780	$ 260
Contractual services	4,549	3,638	6,000	(2,362)
Commodities	35	12	500	(488)
Capital outlay	375	5,233	2,000	3,233
Total County Commission	$ 96,639	$ 100,923	$ 100,280	$ 643
County Clerk				
Personnel services	$ 215,729	$ 155,379	$ 230,762	$ (75,383)
Contractual services	5,815	7,171	8,000	(829)
Commodities	4,842	2,769	4,200	(1,431)
Capital outlay	1,489.00	2,518	2,500	18
Total County Clerk	$ 227,875	$ 167,837	$ 245,462	$ (77,625)
County Treasurer				
Personnel services	$ 237,493	$ 234,019	$ 240,598	$ (6,579)
Contractual services	43,608	35,020	38,000	(2,980)
Commodities	-	2,370	4,000	(1,630)
Capital outlay	1,435	2,706	4,000	(1,294)
Total County Treasurer	$ 282,536	$ 274,115	$ 286,598	$ (12,483)
County Attorney				
Personnel services	$ 191,827	$ 186,880	$ 198,740	$ (11,860)
Contractual services	39,335	37,249	130,000	(92,751)
Commodities	7,614	5,960	5,000	960
Capital outlay	1,462	412	5,000	(4,588)
Juvenile detention	11,815	8,071	13,500	(5,429)
Total County Attorney	$ 252,053	$ 238,572	$ 352,240	$ (113,668)
Sheriff				
Personnel services	$ 662,299	$ 657,470	$ 655,535	$ 1,935
Contractual services	72,102	132,745	70,500	62,245
Commodities	76,421	63,895	104,400	(40,505)
Capital outlay	2,438	1,330	20,000	(18,670)
Sheriff vehicle	39,400	107,748	120,000	(12,252)
Total Sheriff	$ 852,660	$ 963,188	$ 970,435	$ (7,247)
Jail				
Personnel services	$ 323,851	$ 337,985	$ 333,782	$ 4,203
Contractual services	76,786	100,677	124,000	(23,323)
Commodities	49,331	70,037	51,000	19,037
Capital outlay	3,760	22,900	22,500	400
Total Jail	$ 453,728	$ 531,599	$ 531,282	$ 317

(continued)

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Judicial				
Contractual services	$ 180,810	$ 168,295	$ 187,784	$ (19,489)
Commodities	8,761	13,851	15,400	(1,549)
Capital outlay	4,004	7,353	2,000	5,353
Total Judicial	$ 193,575	$ 189,499	$ 205,184	$ (15,685)
Courthouse General				
Personnel services	$ 14,919	$ 78,662	$ 45,431	$ 33,231
Contractual services	544,390	510,669	475,000	35,669
Commodities	34,279	37,030	50,000	(12,970)
Capital outlay	17,131	13,567	5,000	8,567
Lease purchase - postage machine	141	2,858	5,000	(2,142)
Community corrections	2,398	3,619	3,145	474
Computer equipment	145,444	217,927	110,000	107,927
Heritage Trust Fund	6,552	6,396	8,000	(1,604)
Marion County Employees Fund	1,640	1,500	-	1,500
AS 400/TEAM	-	50,881	50,000	881
Other	-	1,206	-	1,206
Security	-	43,440	45,000	(1,560)
Diversion	5,207	7,771	-	7,771
Courthouse improvements	-	-	600,000	(600,000)
Total Courthouse General	$ 772,101	$ 975,526	$ 1,396,576	$ (421,050)
Planning and Zoning				
Personnel services	$ 124,373	$ 135,428	$ 144,426	$ (8,998)
Contractual services	37,969	31,675	43,310	(11,635)
Commodities	3,087	2,562	2,414	148
Capital outlay	4,579	2,235	5,000	(2,765)
Vehicle replacement	-	-	10,000	(10,000)
Total Planning and Zoning	$ 170,008	$ 171,900	$ 205,150	$ (33,250)
Emergency Management				
Personnel services	$ 80,703	$ 101,837	$ 107,894	$ (6,057)
Contractual services	17,864	34,691	22,000	12,691
Commodities	6,840	15,589	18,000	(2,411)
Capital outlay	5,077	8,457	50,950	(42,493)
Vehicle replacement	-	-	20,000	(20,000)
EMPG Grant	1,545	-	16,000	(16,000)
Total Emergency Management	$ 112,029	$ 160,574	$ 234,844	$ (74,270)
Communications				
Personnel services	$ 459,182	$ 453,442	$ 495,000	$ (41,558)
Contractual services	16,632	38,934	22,745	16,189
Commodities	1,900	589	3,200	(2,611)
Capital outlay	569	-	2,000	(2,000)
Total Communications	$ 478,283	$ 492,965	$ 522,945	$ (29,980)

(continued)

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Road and Bridge				
Sales Tax - 80%	$ 761,311	$ 651,585	$ 412,444	$ 239,141
Transfer to Capital Improvements Fund for:				
Road maintenance and improvements - 2 mill	337,474	347,556	347,556	-
Road maintenance and improvements - 7 mill	535,749	571,207	571,207	-
Total Road and Bridge	$ 1,634,534	$ 1,570,348	$ 1,331,207	$ 239,141
County Counselor				
Contractual services	$ 42,000	$ 42,000	$ 55,000	$ (13,000)
Register of Deeds				
Personnel services	$ 109,682	$ 97,959	$ 112,386	$ (14,427)
Contractual services	929	569	2,000	(1,431)
Commodities	1,434	1,154	2,000	(846)
Refunds	-	101	-	101
Capital outlay	2,000	-	2,000	(2,000)
Total Register of Deeds	$ 114,045	$ 99,783	$ 118,386	$ (18,603)
Sales Tax - 20%				
Other	$ 19,941	$ 27,455	$ 83,672	$ (56,217)
Allocation - Food Bank	6,000	6,000	6,000	-
Allocation - Safe Hope	-	-	2,500	(2,500)
Allocation - FACT	6,000	6,000	6,000	-
Allocation - CORE	-	5,000	5,000	-
Allocation - Kansas Legal Svcs.	4,500	5,000	5,000	-
Pictometry	48,932	48,932	48,932	-
New radios - County Offices	32,884	32,870	32,896	(26)
Total Sales Tax - 20%	$ 118,257	$ 131,257	$ 190,000	$ (58,743)
Tourism and Marketing				
Rural Opportunity Zone	$ 4,500	$ 4,500	$ 4,500	$ -
County Administrator				
Personnel services	$ -	$ 131,301	$ 120,000	$ 11,301
Contractual services	6,348	17,627	15,000	2,627
Commodities	-	2,664	15,000	(12,336)
Capital outlay	-	12,859	15,000	(2,141)
Total County Administrator	$ 6,348	$ 164,451	$ 165,000	$ (549)

(continued)

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Other				
Mental health contracts	$ 95,325	$ 97,232	$ 97,232	$ -
Developmental Disability (CDDO)	70,000	75,000	75,000	-
Soil Conservation District	39,500	39,500	39,500	-
Special fair building	16,700	16,700	16,700	-
Multi-purpose building	42,872	106,519	500,000	(393,481)
Tax sale expense	7,500	30,711	-	30,711
Diamond Vista expenses	10,300	-	-	-
Sunflower Wind expenses	12,655	350,000	-	350,000
Transfer tax to Bond and Interest	353,042	-	-	-
Transfer to Health Capital Project	-	257,855	-	257,855
Transfer to Risk Management Fund	-	20,044	-	20,044
Transfers out - miscellaneous	-	393	-	393
Miscellaneous	-	495	-	495
Cash forward	-	-	1,052,265	(1,052,265)
Total Other	$ 647,894	$ 994,449	$ 1,780,697	$ (786,248)
Total Expenditures	$ 6,459,065	$ 7,273,486	$ 8,695,786	$ (1,422,300)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 620,531	$ (118,866)		
UNENCUMBERED CASH - JANUARY 1	3,181,274	3,801,805		
UNENCUMBERED CASH - DECEMBER 31	$ 3,801,805	$ 3,682,939		

MARION COUNTY, KANSAS
AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 770,582	$ 789,611	$ 803,940	$ (14,329)
Delinquent	7,116	10,037	470	9,567
Motor vehicle	59,724	56,872	53,244	3,628
Recreational vehicle	1,244	1,102	1,111	(9)
16/20M vehicle	3,660	3,820	3,202	618
Commercial vehicle	3,230	3,327	3,116	211
Watercraft	477	540	433	107
Crew receipts/donation	1,400	475	3,150	(2,675)
Reimbursed expenses	3,263	9,225	8,600	625
EMS grant	-	50,000	-	50,000
Services	629,565	670,396	629,782	40,614
Neighborhood revitalization rebates	(6,274)	(7,314)	(7,533)	219
Total Cash Receipts	$ 1,473,987	$ 1,588,091	$ 1,499,515	$ 88,576
EXPENDITURES				
Personnel services	$ 973,132	$ 1,019,187	$ 1,413,395	$ (394,208)
Contractual services	100,886	121,144	97,440	23,704
Commodities	83,009	80,137	92,400	(12,263)
Capital outlay	29,424	49,375	73,600	(24,225)
Ambulance replacement	223,500	-	275,000	(275,000)
Ambulance building	24,332	13,363	50,000	(36,637)
Transfer to Ambulance-Rescue Special Equipment Fund	-	52,000	26,000	26,000
Maintenance	-	-	11,000	(11,000)
Training and education	4,103	1,185	10,000	(8,815)
Director vehicle replacement	-	-	25,000	(25,000)
CPR class expense	2,666	-	-	-
Crew expenses	6,091	1,795	-	1,795
Cash forward	-	-	208,499	(208,499)
Total Expenditures	$ 1,447,143	$ 1,338,186	$ 2,282,334	$ (944,148)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 26,844	$ 249,905		
UNENCUMBERED CASH - JANUARY 1	912,500	939,344		
UNENCUMBERED CASH - DECEMBER 31	$ 939,344	$ 1,189,249		

MARION COUNTY, KANSAS
AMBULANCE-RESCUE SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Transfer from Ambulance Fund	$ -	$ 52,000
EXPENDITURES		
Purchase of rescue equipment	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 52,000
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 52,000

MARION COUNTY, KANSAS
APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 333,652	$ 332,021	$ 338,080	$ (6,059)
Delinquent	3,092	4,376	700	3,676
Motor vehicle	25,866	24,626	23,061	1,565
Recreational vehicle	539	477	481	(4)
16/20M vehicle	1,585	1,655	1,387	268
Commercial vehicle	1,399	1,441	1,350	91
Watercraft	206	234	188	46
Digital mapping/web subscriptions	4,026	3,750	-	3,750
Reimbursed expenses	1,474	2,766	-	2,766
Neighborhood revitalization rebates	(2,716)	(3,080)	(3,168)	88
Total Cash Receipts	$ 369,123	$ 368,266	$ 362,079	$ 6,187
EXPENDITURES				
Personnel services	$ 278,333	$ 288,030	$ 330,317	$ (42,287)
Contractual services	67,505	67,460	84,000	(16,540)
Commodities	5,154	6,695	6,500	195
Capital outlay	-	11,885	4,000	7,885
Digital mapping expense	-	-	2,000	(2,000)
Vehicle replacement	-	-	15,000	(15,000)
Cash forward	-	-	171,680	(171,680)
Total Expenditures	$ 350,992	$ 374,070	$ 613,497	$ (239,427)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 18,131	$ (5,804)		
UNENCUMBERED CASH - JANUARY 1	273,382	291,513		
UNENCUMBERED CASH - DECEMBER 31	$ 291,513	$ 285,709		

MARION COUNTY, KANSAS
E911 CELL FUND #2
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Surcharges	$ 80,765	$ 81,008	$ 75,000	$ 6,008
Reimbursed expenses	1,000	-	-	-
Interest	-	2,239	-	2,239
Total Cash Receipts	$ 81,765	$ 83,247	$ 75,000	$ 8,247
EXPENDITURES				
Contractual services	$ 122,784	$ 74,134	$ 114,260	$ (40,126)
Commodities	-	-	2,000	(2,000)
Capital outlay	940	2,151	2,000	151
Cash forward	-	-	40,548	(40,548)
Total Expenditures	$ 123,724	$ 76,285	$ 158,808	$ (82,523)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (41,959)	$ 6,962		
UNENCUMBERED CASH - JANUARY 1	100,808	58,849		
UNENCUMBERED CASH - DECEMBER 31	$ 58,849	$ 65,811		

MARION COUNTY, KANSAS
DEPARTMENT ON AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 119,102	$ 81,742	$ 83,341	$ (1,599)
Delinquent	1,101	1,470	300	1,170
Motor vehicle	9,245	8,792	8,239	553
Recreational vehicle	193	170	172	(2)
16/20M vehicle	567	591	496	95
Commercial vehicle	500	514	482	32
Watercraft	74	84	67	17
Donations and reimbursed expenses	1,378	1,676	-	1,676
Neighborhood revitalization rebates	(970)	(777)	(781)	4
Total Cash Receipts	$ 131,190	$ 94,262	$ 92,316	$ 1,946
EXPENDITURES				
Personnel services	$ 69,981	$ 66,100	$ 64,940	$ 1,160
Contractual services	24,560	19,822	17,800	2,022
Commodities	2,444	2,301	6,900	(4,599)
Capital outlay	7,832	4,808	10,000	(5,192)
Local Match Senior Center	1,106	1,168	1,168	-
North Central Flint Hill/Insurance	21,777	27,370	30,000	(2,630)
Vehicle replacement	-	-	20,000	(20,000)
Cash forward	-	-	33,898	(33,898)
Total Expenditures	$ 127,700	$ 121,569	$ 184,706	$ (63,137)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,490	$ (27,307)		
UNENCUMBERED CASH - JANUARY 1	91,241	94,731		
UNENCUMBERED CASH - DECEMBER 31	$ 94,731	$ 67,424		

MARION COUNTY, KANSAS
ELECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 118,436	$ 189,404	$ 192,932	$ (3,528)
Delinquent	1,099	1,708	400	1,308
Motor vehicle	9,190	8,743	8,193	550
Recreational vehicle	191	169	171	(2)
16/20M vehicle	563	588	493	95
Commercial vehicle	497	511	480	31
Watercraft	73	83	67	16
Reimbursed expenses	11,010	66,512	-	66,512
Neighborhood revitalization rebates	(964)	(1,721)	(1,808)	87
Total Cash Receipts	$ 140,095	$ 265,997	$ 200,928	$ 65,069
EXPENDITURES				
Personnel services	$ 42,788	$ 74,062	$ 58,632	$ 15,430
Contractual services	49,423	88,160	98,000	(9,840)
Commodities	835	1,608	5,000	(3,392)
Capital outlay/voting equipment	1,145	52,476	35,000	17,476
Cash forward	-	-	54,994	(54,994)
Total Expenditures	$ 94,191	$ 216,306	$ 251,626	$ (35,320)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 45,904	$ 49,691		
UNENCUMBERED CASH - JANUARY 1	60,476	106,380		
UNENCUMBERED CASH - DECEMBER 31	$ 106,380	$ 156,071		

MARION COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 2,205,671	$ 2,260,826	$ 2,301,688	$ (40,862)
Delinquent	18,559	26,636	17,000	9,636
Motor vehicle	166,080	162,783	152,392	10,391
Recreational vehicle	3,476	3,154	3,180	(26)
16/20M vehicle	9,148	10,923	9,165	1,758
Commercial vehicle	9,224	9,523	8,920	603
Watercraft	1,362	1,545	1,240	305
Reimbursed expenses	1,553	19,904	4,000	15,904
Flex accounts	34,688	42,956	24,000	18,956
Neighborhood revitalization rebates	(17,957)	(20,940)	(21,567)	627
Total Cash Receipts	$ 2,431,804	$ 2,517,310	$ 2,500,018	$ 17,292
EXPENDITURES				
Payments to KPERS	$ 495,041	$ 577,573	$ 591,000	$ (13,427)
Payment to Social Security	404,621	433,111	485,000	(51,889)
Payment of unemployment insurance	4,615	22,830	30,000	(7,170)
Workers' compensation insurance	139,566	144,754	130,000	14,754
Medical spending account	36,031	36,952	30,000	6,952
Dependent care	-	-	5,280	(5,280)
Payment of medical/life insurance	1,076,046	1,346,478	1,500,000	(153,522)
Uniforms/employee benefit fees	2,675	2,953	1,980	973
Cash forward	-	-	705,959	(705,959)
Total Expenditures	$ 2,158,595	$ 2,564,651	$ 3,479,219	$ (914,568)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 273,209	$ (47,341)		
UNENCUMBERED CASH - JANUARY 1	786,992	1,060,201		
UNENCUMBERED CASH - DECEMBER 31	$ 1,060,201	$ 1,012,860		

MARION COUNTY, KANSAS
HEALTH INSURANCE CLAIMS RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Payment from Employee Benefit Fund	$ -	$ 913,743
EXPENDITURES		
Health insurance claims paid to BCBS	$ -	$ 489,373
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 424,370
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 424,370

MARION COUNTY, KANSAS
PUBLIC HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 103,944	$ 103,489	$ 105,439	$ (1,950)
Delinquent	965	1,367	300	1,067
Motor vehicle	8,063	7,673	7,192	481
Recreational vehicle	168	149	150	(1)
16/20M vehicle	493	516	433	83
Commercial vehicle	436	449	421	28
Watercraft	64	73	59	14
Receipts from State of Kansas				
Immunization Grants (IAP)	2,993	3,194	3,181	13
IAP 4 Immunization Grant (IAP4)	42,078	20,091	41,000	(20,909)
IAP 3 Immunization Grant (IAP 3)	28,645	18,604	31,500	(12,896)
ELC Expand Infrastructure/St of KS	27,084	11,178	58,182	(47,004)
Health Rural Vaccination Grant	-	-	6,231	(6,231)
General Health Services				
GHS Formula Grant (State formula)	16,153	19,822	15,563	4,259
W.I.C. Grant	67,047	98,021	80,000	18,021
Bioterrorism Grant (PHEP)	14,363	14,636	14,549	87
CDDR Grant	7,090	15,822	14,180	1,642
Special Ed/School contract	3,000	15,000	6,000	9,000
Service fees and miscellaneous	152,097	232,462	80,000	152,462
Work Force Development Grant	-	8,079	-	8,079
Safe Kids Grant	3,350	5,466	2,450	3,016
Reimbursements	5,045	4,026	1,000	3,026
Neighborhood revitalization rebate	(846)	(960)	(988)	28
Total Cash Receipts	$ 482,232	$ 579,157	$ 466,842	$ 112,315
EXPENDITURES				
Health Services				
Personnel services	$ 264,523	$ 267,559	$ 303,953	$ (36,394)
Contractual services	174,895	176,218	125,123	51,095
Commodities	5,253	3,128	3,000	128
Capital outlay	-	-	7,000	(7,000)
W.I.C.	22,926	31,618	19,500	12,118
State formula expenses	3,419	4,110	-	4,110
Safe Kids expenses	2,700	5,942	4,000	1,942
IAP expenses	350	250	700	(450)
IAP 3 expenses	1,089	14,643	8,000	6,643
IAP4 expenses	3,651	14,993	10,000	4,993
ELC Expand Infrastructure grant expenses	10,823	11,178	58,182	(47,004)
Bioterrorism Grant expense (PHEP)	4,928	4,013	4,000	13
Rural Vaccination grant expenses (Patterson)	-	3,985	6,231	(2,246)
CDDR expenses	-	3,816	4,180	(364)
Workforce Development grant expense	-	3,755	-	3,755
Ford Explorer lease purchase	7,153	7,153	7,153	-
Vehicle/computer replacement	-	-	6,000	(6,000)
Other	-	324	-	324
Cash forward	-	-	47,265	(47,265)
Total Expenditures	$ 501,710	$ 552,685	$ 614,287	$ (61,602)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (19,478)	$ 26,472		
UNENCUMBERED CASH - JANUARY 1	254,169	234,691		
UNENCUMBERED CASH - DECEMBER 31	$ 234,691	$ 261,163		

See Independent Auditor's Report.

MARION COUNTY, KANSAS
NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 95,115	$ 94,765	$ 96,498	$ (1,733)
Delinquent	886	1,251	930	321
Motor vehicle	7,383	7,022	6,582	440
Recreational vehicle	154	136	137	(1)
16/20M vehicle	453	472	396	76
Commercial vehicle	399	411	385	26
Watercraft	59	67	54	13
Reimbursements/sale of chemicals	64,149	63,096	40,000	23,096
Neighborhood revitalization rebates	(774)	(879)	(904)	25
Total Cash Receipts	$ 167,824	$ 166,341	$ 144,078	$ 22,263
EXPENDITURES				
Personnel services	$ 56,670	$ 53,558	$ 58,930	$ (5,372)
Contractual services	16,607	14,667	20,000	(5,333)
Commodities	75,426	69,620	100,000	(30,380)
Capital outlay	812	1,725	5,323	(3,598)
Transfer to Noxious Weed Capital Outlay Fund	5,000	10,000	10,000	-
Cash forward	-	-	118,738	(118,738)
Total Expenditures	$ 154,515	$ 149,570	$ 312,991	$ (163,421)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13,309	$ 16,771		
UNENCUMBERED CASH - JANUARY 1	192,737	206,046		
UNENCUMBERED CASH - DECEMBER 31	$ 206,046	$ 222,817		

MARION COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Transfer from Noxious Weed Fund	$ 5,000	$ 10,000	$ 10,000	$ -
EXPENDITURES				
Capital outlay	$ 36,267	$ 5,930	$ 33,115	$ (27,185)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (31,267)	$ 4,070		
UNENCUMBERED CASH - JANUARY 1	48,115	16,848		
UNENCUMBERED CASH - DECEMBER 31	$ 16,848	$ 20,918		

MARION COUNTY, KANSAS
PARK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 122,100	$ 121,621	$ 123,829	$ (2,208)
Delinquent	1,135	1,603	250	1,353
Motor vehicle	9,476	9,013	8,446	567
Recreational vehicle	198	175	176	(1)
16/20M vehicle	581	606	508	98
Commercial vehicle	512	527	494	33
Watercraft	76	86	69	17
Local Alcoholic Liquor Fund	301	432	250	182
County permits	148,053	138,015	120,000	18,015
Fishing fees	25,177	25,260	25,177	83
Memorials/donations/tree reimbursement	230	174	3,000	(2,826)
Events	17,364	13,730	5,000	8,730
Reimbursed expenses	408	-	500	(500)
Neighborhood revitalization rebates	(994)	(1,128)	(1,160)	32
Transfer from bait shop	5,000	5,000	5,000	-
Total Cash Receipts	$ 329,617	$ 315,114	$ 291,539	$ 23,575
EXPENDITURES				
Personnel services	$ 120,259	$ 124,865	$ 136,004	$ (11,139)
Contractual services	135,166	133,966	120,000	13,966
Commodities	34,710	26,366	35,000	(8,634)
Capital outlay and projects	16,090	96,748	170,000	(73,252)
Trees/memorials	106	-	6,000	(6,000)
Events	14,386	17,948	5,000	12,948
Cash forward	-	-	8,794	(8,794)
Total Expenditures	$ 320,717	$ 399,893	$ 480,798	$ (80,905)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,900	$ (84,779)		
UNENCUMBERED CASH - JANUARY 1	206,652	215,552		
UNENCUMBERED CASH - DECEMBER 31	$ 215,552	$ 130,773		

MARION COUNTY, KANSAS
PARK BAIT SHOP FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Sales	$ 21,267	$ 25,301	$ 20,000	$ 5,301
EXPENDITURES				
Contractual services	$ 1,772	$ 2,158	$ 1,000	$ 1,158
Commodities	17,365	18,692	19,000	(308)
Transfer to park	5,000	5,000	5,000	-
Lake improvements	-	-	12,437	(12,437)
Total Expenditures	$ 24,137	$ 25,850	$ 37,437	$ (11,587)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,870)	$ (549)		
UNENCUMBERED CASH - JANUARY 1	18,437	15,567		
UNENCUMBERED CASH - DECEMBER 31	$ 15,567	$ 15,018		

MARION COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Fees	$ 13,645	$ 13,955	$ 20,000	$ (6,045)
EXPENDITURES				
Capital outlay	$ 20,234	$ 9,765	$ 30,000	$ (20,235)
Cash forward	-	-	21,687	(21,687)
Total Expenditures	$ 20,234	$ 9,765	$ 51,687	$ (41,922)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,589)	$ 4,190		
UNENCUMBERED CASH - JANUARY 1	26,687	20,098		
UNENCUMBERED CASH - DECEMBER 31	$ 20,098	$ 24,288		

MARION COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Fees	$ 3,353	$ 3,376	$ 4,200	$ (824)
EXPENDITURES				
Contractual	$ 5,582	$ 1,947	$ 5,970	$ (4,023)
Capital outlay	1,035	-	-	-
Total Expenditures	$ 6,617	$ 1,947	$ 5,970	$ (4,023)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,264)	$ 1,429		
UNENCUMBERED CASH - JANUARY 1	3,270	6		
UNENCUMBERED CASH - DECEMBER 31	$ 6	$ 1,435		

MARION COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Fees	$ 5,452	$ 3,467	$ 4,200	$ (733)
EXPENDITURES				
Commodities	$ -	$ 4,332	$ 6,569	$ (2,237)
Capital outlay	6,840	-	4,000	(4,000)
Total Expenditures	$ 6,840	$ 4,332	$ 10,569	$ (6,237)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,388)	$ (865)		
UNENCUMBERED CASH - JANUARY 1	8,169	6,781		
UNENCUMBERED CASH - DECEMBER 31	$ 6,781	$ 5,916		

MARION COUNTY, KANSAS
RISK MANAGEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
KCAMP Risk Avoidance Grant	$ -	$ 4,000	$ -	$ 4,000
Daily receipts	-	3,242	-	3,242
Radio grant	-	103,523	-	103,523
Grant - KDEM passthrough - Tabor	20,073	-	-	-
Transfers in	-	-	50,000	(50,000)
Total Receipts	$ 20,073	$ 110,765	$ 50,000	$ 60,765
EXPENDITURES				
Contractual services	$ 21,049	$ 24,503	$ 20,000	$ 4,503
Expenditures related to disasters	502	-	4,000	(4,000)
Dam repair	191,680	-	-	-
Radio grant expense	-	115,026	-	115,026
Passthrough - Tabor	20,073	-	-	-
Cash forward	-	-	231,848	(231,848)
Total Expenditures Before Budget Credit	$ 233,304	$ 139,529	$ 255,848	$ (116,319)
Adjustment for Qualifying Budget Credit	-	-	-	-
Total Expenditures	$ 233,304	$ 139,529	$ 255,848	$ (116,319)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (213,231)	$ (28,764)		
UNENCUMBERED CASH - JANUARY 1	441,948	228,717		
UNENCUMBERED CASH - DECEMBER 31	$ 228,717	$ 199,953		

MARION COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 4,276,228	$ 4,382,175	$ 4,461,286	$ (79,111)
Delinquent	36,318	52,552	40,000	12,552
Motor vehicle	318,890	315,596	295,451	20,145
Recreational vehicle	6,686	6,114	6,166	(52)
16/20M vehicle	16,889	21,178	17,769	3,409
Commercial vehicle	17,870	18,463	17,293	1,170
Watercraft	2,642	2,996	2,404	592
Special street and highway	675,451	677,290	651,053	26,237
FEMA	-	-	-	-
KDOT Federal Exchange - local projects	107,825	96,068	-	96,068
Reimbursed expenses	32,170	10,799	15,000	(4,201)
Project reimbursement - State of Kansas	-	-	-	-
Flood control allocation	-	-	250	(250)
Fuel reimbursement	116,669	106,970	55,000	51,970
Transfers in	-	11	-	11
Neighborhood revitalization rebates	(34,815)	(40,590)	(41,803)	1,213
Total Cash Receipts	$ 5,572,823	$ 5,649,622	$ 5,519,869	$ 129,753
EXPENDITURES				
Administration				
Personnel services	$ 177,618	$ 206,910	$ 249,044	$ (42,134)
Contractual services	63,090	76,586	150,000	(73,414)
Commodities	1,214	2,145	3,000	(855)
Capital outlay	33,025	1,823	7,500	(5,677)
Total Administration	$ 274,947	$ 287,464	$ 409,544	$ (122,080)
Blacktop Roads				
Personnel services	$ 90,126	$ 119,425	$ 175,000	$ (55,575)
Contractual services	75,959	69,748	60,000	9,748
Commodities	1,410,840	1,941,555	1,000,000	941,555
Total Blacktop Roads	$ 1,576,925	$ 2,130,728	$ 1,235,000	$ 895,728
Gravel Roads				
Personnel services	$ 632,618	$ 691,534	$ 666,062	$ 25,472
Contractual services	75,320	235,165	400,000	(164,835)
Commodities	721,490	1,152,917	1,500,000	(347,083)
Gravel road projects	-	57,589	200,000	(142,411)
Total Gravel Roads	$ 1,429,428	$ 2,137,205	$ 2,766,062	$ (628,857)

(continued)

MARION COUNTY, KANSAS
ROAD AND BRIDGE FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Bridge Construction				
Commodities	$ -	$ 237,236	$ 400,000	$ (162,764)
Maintenance Shop				
Personnel services	$ 144,378	$ 178,024	$ 215,422	$ (37,398)
Contractual services	257,469	136,399	130,000	6,399
Commodities	268,734	433,088	350,000	83,088
Fuel	471,111	527,379	550,000	(22,621)
Road signs	12,619	26,227	30,000	(3,773)
Total Maintenance Shop	$ 1,154,311	$ 1,301,117	$ 1,275,422	$ 25,695
Transfer to Special Road Machinery and Equipment Fund	$ 350,000	$ 350,000	$ 350,000	$ -
Road & bridge building	66,591	251,354	500,000	(248,646)
Cash forward	-	-	1,556,554	(1,556,554)
Total Expenditures	$ 4,852,202	$ 6,695,104	$ 8,492,582	$ (1,797,478)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 720,621	$ (1,045,482)		
UNENCUMBERED CASH - JANUARY 1	2,853,592	3,574,213		
UNENCUMBERED CASH - DECEMBER 31	$ 3,574,213	$ 2,528,731		

MARION COUNTY, KANSAS
SHERIFF CONCEALED WEAPONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Fees	$ 5,705	$ 5,426
EXPENDITURES		
Contractual services	$ 626	$ 658
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,079	$ 4,768
UNENCUMBERED CASH - JANUARY 1	17,507	22,586
UNENCUMBERED CASH - DECEMBER 31	$ 22,586	$ 27,354

MARION COUNTY, KANSAS
SHERIFF DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Drug control payment	$ 2,053	$ -	$ 5,000	$ (5,000)
Donations/miscellaneous	6,679	-	-	-
Total Cash Receipts	$ 8,732	$ -	$ 5,000	$ (5,000)
EXPENDITURES				
Commodities	$ 52	$ 509	$ 200	$ 309
Capital outlay	-	-	6,150	(6,150)
Cash forward	-	-	7,316	(7,316)
Total Expenditures	$ 52	$ 509	$ 13,666	$ (13,157)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,680	$ (509)		
UNENCUMBERED CASH - JANUARY 1	3,716	12,396		
UNENCUMBERED CASH - DECEMBER 31	$ 12,396	$ 11,887		

MARION COUNTY, KANSAS
LEPP GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Grant receipts	$ -	$ 50,000
EXPENDITURES		
Grant payments	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 50,000
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 50,000

MARION COUNTY, KANSAS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 50,473	$ 50,119	$ 51,117	$ (998)
Delinquent	465	659	-	659
Motor vehicle	3,914	3,725	3,487	238
Recreational vehicle	82	72	73	(1)
16/20M vehicle	240	250	210	40
Commercial vehicle	212	218	204	14
Watercraft	31	35	28	7
Miscellaneous	857	-	-	-
Neighborhood revitalization rebates	(411)	(465)	(479)	14
Total Cash Receipts	$ 55,863	$ 54,613	$ 54,640	$ (27)
EXPENDITURES				
Solid Waste Services				
Contractual services	$ 2,200	$ 2,200	$ 4,200	$ (2,000)
Household Hazardous Waste				
Personnel services	22,282	22,924	22,924	-
Contractual services	15,746	20,333	30,000	(9,667)
Commodities	98	598	1,200	(602)
Capital outlay	-	529	5,687	(5,158)
Cash forward	-	-	95,255	(95,255)
Total Expenditures	$ 40,326	$ 46,584	$ 159,266	$ (112,682)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 15,537	$ 8,029		
UNENCUMBERED CASH - JANUARY 1	95,166	110,703		
UNENCUMBERED CASH - DECEMBER 31	$ 110,703	$ 118,732		

MARION COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
State Liquor Fund	$ 9,766	$ 8,485	$ 8,500	$ (15)
EXPENDITURES				
Alcoholic rehabilitation	$ 9,805	$ 6,741	$ 6,611	$ 130
Cash forward	-	-	5,693	(5,693)
Total Expenditures	$ 9,805	$ 6,741	$ 12,304	$ (5,563)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (39)	$ 1,744		
UNENCUMBERED CASH - JANUARY 1	304	265		
UNENCUMBERED CASH - DECEMBER 31	$ 265	$ 2,009		

MARION COUNTY, KANSAS
SPECIAL BRIDGE FUND (68-1135)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 258,027	$ 256,756	$ 261,489	$ (4,733)
Delinquent	2,393	3,378	1,400	1,978
Motor vehicle	20,008	19,045	17,836	1,209
Recreational vehicle	417	369	372	(3)
16/20M vehicle	1,227	1,280	1,073	207
Commercial vehicle	1,082	1,114	1,044	70
Watercraft tax	160	181	145	36
Reimbursed expenses	132	13,457	5,000	8,457
Neighborhood revitalization rebate	(2,101)	(2,382)	(2,450)	68
Total Cash Receipts	$ 281,345	$ 293,198	$ 285,909	$ 7,289
EXPENDITURES				
Personnel services	$ 79,245	$ 106,165	$ 116,092	$ (9,927)
Contractual services	207	27,621	40,000	(12,379)
Commodities	185,463	173,249	300,000	(126,751)
Cash forward	-	-	236,807	(236,807)
Total Expenditures	$ 264,915	$ 307,035	$ 692,899	$ (385,864)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,430	$ (13,837)		
UNENCUMBERED CASH - JANUARY 1	390,535	406,965		
UNENCUMBERED CASH - DECEMBER 31	$ 406,965	$ 393,128		

MARION COUNTY, KANSAS
SPECIAL ROAD MACHINERY AND EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Transfer from Road and Bridge Fund	$ 350,000	$ 350,000	$ 350,000	$ -
Refund overpayment	33	-	-	-
Sale of equipment	-	43,140	-	43,140
Total Cash Receipts	$ 350,033	$ 393,140	$ 350,000	$ 43,140
EXPENDITURES				
Purchase of equipment	$ 147,939	$ 207,320	$ 367,340	$ (160,020)
Equipment repairs	-	2,500	-	2,500
Lease purchase - 2019 Cat Dozer	31,528	31,528	31,528	-
Lease purchase - Tractor/mower	17,310	-	-	-
Lease purchase - 12 Cat Grader	31,074	31,074	31,074	-
Lease purchase - Skid steer	8,000	32,812	32,811	1
Equipment rental	13,886	46,063	50,000	(3,937)
2 new motor graders	135,527	135,527	135,527	-
2 used graders	138,636	138,636	138,636	-
Cash forward	-	-	151,343	(151,343)
Total Expenditures	$ 523,900	$ 625,460	$ 938,259	$ (312,799)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (173,867)	$ (232,320)		
UNENCUMBERED CASH - JANUARY 1	800,334	626,467		
UNENCUMBERED CASH - DECEMBER 31	$ 626,467	$ 394,147		

MARION COUNTY, KANSAS
SPECIAL GENERAL FUND EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Insurance claims/Sheriff	$ -	$ 35,138
EXPENDITURES		
Sheriff vehicle	$ -	$ 22,000
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 13,138
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 13,138

MARION COUNTY, KANSAS
JOBS GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Interest	$ 811	$ 764
EXPENDITURES		
JOBS grant expense	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 811	$ 764
UNENCUMBERED CASH - JANUARY 1	19,248	20,059
UNENCUMBERED CASH - DECEMBER 31	$ 20,059	$ 20,823

MARION COUNTY, KANSAS
LAKE PATROL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Federal government contract	$ 40,234	$ 41,456	$ 41,456	$ -
EXPENDITURES				
Contractual services	$ 16,234	$ 17,111	$ 20,000	$ (2,889)
Commodities	785	2,122	1,000	1,122
Lake patrol vehicle	-	57,449	45,000	12,449
Cash forward	-	-	41,783	(41,783)
Total Expenditures	$ 17,019	$ 76,682	$ 107,783	$ (31,101)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 23,215	$ (35,226)		
UNENCUMBERED CASH - JANUARY 1	49,259	72,474		
UNENCUMBERED CASH - DECEMBER 31	$ 72,474	$ 37,248		

MARION COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Transfer from General Fund - 2 mill sales tax	$ 337,474	$ 347,556	$ 337,476	$ 10,080
Transfer from General Fund - 7 mill sales tax	535,749	571,207	535,749	35,458
Cost share and reimbursements	3,960	1,350,000	-	1,350,000
Total Cash Receipts	$ 877,183	$ 2,268,763	$ 873,225	$ 1,395,538
EXPENDITURES				
Road project	$ 4,034,462	$ 4,021,890	$ 5,070,261	$ (1,048,371)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,157,279)	$ (1,753,127)		
UNENCUMBERED CASH - JANUARY 1	7,323,811	4,166,532		
UNENCUMBERED CASH - DECEMBER 31	$ 4,166,532	$ 2,413,405		

MARION COUNTY, KANSAS
CAPITAL PROJECT - HEALTH DEPARTMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Grant proceeds	$ -	$ 38,598
Transfer LATCF funds	-	50,000
Transfer interest from General Fund	-	257,855
Transfer from ARPA	-	906,185
Total Cash Receipts	$ -	$ 1,252,638
EXPENDITURES		
Building project	$ -	$ 1,077,413
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 175,225
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 175,225

MARION COUNTY, KANSAS
AMERICAN RESCUE PLAN (ARP) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Interest	$ 68,887	$ 60,218
EXPENDITURES		
Administrative services	$ 7,681	$ 37,677
Projects/Revenue replacement	90,203	1,291,233
Total Expenditures	$ 97,884	$ 1,328,910
RECEIPTS OVER (UNDER) EXPENDITURES	$ (28,997)	$ (1,268,692)
UNENCUMBERED CASH - JANUARY 1	1,297,689	1,268,692
UNENCUMBERED CASH - DECEMBER 31	$ 1,268,692	$ -

MARION COUNTY, KANSAS
LATCF FEDERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Federal aid	$ 50,000	$ -
EXPENDITURES		
Transfers out	$ -	$ 50,000
RECEIPTS OVER (UNDER) EXPENDITURES	$ 50,000	$ (50,000)
UNENCUMBERED CASH - JANUARY 1	-	50,000
UNENCUMBERED CASH - DECEMBER 31	$ 50,000	$ -

MARION COUNTY, KANSAS
USDA MICROLOAN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Loan payments received	$ 5,775	$ 3,289
EXPENDITURES		
Microloans issued	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,775	$ 3,289
UNENCUMBERED CASH - JANUARY 1	35,202	40,977
UNENCUMBERED CASH - DECEMBER 31	$ 40,977	$ 44,266

MARION COUNTY, KANSAS
TRANSIENT GUEST TAX
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Transient guest tax	$ 4,349	$ 6,075
EXPENDITURES		
Tourism related expense	$ 26,603	$ 5,000
RECEIPTS OVER (UNDER) EXPENDITURES	$ (22,254)	$ 1,075
UNENCUMBERED CASH - JANUARY 1	34,617	12,363
UNENCUMBERED CASH - DECEMBER 31	$ 12,363	$ 13,438

MARION COUNTY, KANSAS
MARION COUNTY LEADERSHIP
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Revenue - LMK classes/CKCF	$ 550	$ 250
EXPENDITURES		
Leadership program expense	$ 6,454	$ 5,171
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,904)	$ (4,921)
UNENCUMBERED CASH - JANUARY 1	34,711	28,807
UNENCUMBERED CASH - DECEMBER 31	$ 28,807	$ 23,886

MARION COUNTY, KANSAS
MARION COUNTY LANDBANK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Transfers in	$ -	$ -
EXPENDITURES		
Contractual services	$ 6,478	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,478)	$ -
UNENCUMBERED CASH - JANUARY 1	23,717	17,239
UNENCUMBERED CASH - DECEMBER 31	$ 17,239	$ 17,239

MARION COUNTY, KANSAS
SPECIAL ROAD & BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Delinquent tax	$ -	$ 11
EXPENDITURES		
Transfers out	$ -	$ 11
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ -

MARION COUNTY, KANSAS
JAIL BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Sales tax .5%	$ -	$ -	$ -	$ -
EXPENDITURES				
Transfer out	$ -	$ 759	$ 759	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (759)		
UNENCUMBERED CASH - JANUARY 1	759	759		
UNENCUMBERED CASH - DECEMBER 31	$ 759	$ -		

MARION COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Ad valorem tax	$ 284,140	$ 633,886	$ 645,239	$ (11,353)
Delinquent tax	995	3,590	-	3,590
Motor vehicle tax	-	38,614	44,015	(5,401)
Recreational vehicle tax	-	763	919	(156)
16/20M vehicle tax	-	4,088	2,647	1,441
Commercial vehicle tax	-	2,723	2,576	147
Watercraft tax	-	444	358	86
Transfer from General	353,042	-	-	-
Neighborhood revitalization rebate	-	(5,880)	(6,046)	166
Total Cash Receipts	$ 638,177	$ 678,228	$ 689,708	$ (11,480)
EXPENDITURES				
Debt service - Principal	$ 470,000	$ 510,000	$ 510,000	$ -
Debt service - Interest	175,417	135,900	135,900	-
Bond related expenses	-	1,500	-	1,500
Cash basis reserve	-	-	63,302	(63,302)
Total Expenditures	$ 645,417	$ 647,400	$ 709,202	$ (61,802)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (7,240)	$ 30,828		
UNENCUMBERED CASH - JANUARY 1	25,875	18,635		
UNENCUMBERED CASH - DECEMBER 31	$ 18,635	$ 49,463		

MARION COUNTY, KANSAS
TRANSFER STATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Solid waste assessment fees	$ 646,023	$ 813,885	$ 750,000	$ 63,885
Service fees				
Construction/demolition	65,676	51,978	35,000	16,978
White goods	12,991	14,937	12,000	2,937
Tires	3,153	2,933	1,500	1,433
Recycling fees	24,353	22,464	20,000	2,464
Reimbursement	11,696	51,916	-	51,916
Mattress disposal fees	-	3,435	-	3,435
Miscellaneous	20	-	-	-
Total Cash Receipts	$ 763,912	$ 961,548	$ 818,500	$ 143,048
EXPENDITURES				
Administrative				
Personnel services	$ 213,382	$ 242,261	$ 274,068	$ (31,807)
Contractual services	309,722	346,598	300,000	46,598
Commodities	62,537	76,574	80,000	(3,426)
Capital outlay	76,250	159,964	100,000	59,964
Lease purchase - new transfer station	148,204	148,204	148,204	-
Lease purchases - tire cutter/skid steer	11,384	-	-	-
Recycling				
Contractual services	21,981	25,196	35,000	(9,804)
Commodities	370	563	-	563
Cash forward	-	-	108,197	(108,197)
Total Expenditures	$ 843,830	$ 999,360	$ 1,045,469	$ (46,109)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (79,918)	$ (37,812)		
UNENCUMBERED CASH - JANUARY 1	329,673	249,755		
UNENCUMBERED CASH - DECEMBER 31	$ 249,755	$ 211,943		

MARION COUNTY, KANSAS
LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Miscellaneous	$ 3,175	$ -
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,175	$ -
UNENCUMBERED CASH - JANUARY 1	1,903	5,078
UNENCUMBERED CASH - DECEMBER 31	$ 5,078	$ 5,078

MARION COUNTY, KANSAS
PROSECUTOR TRAINING ASSISTANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Court fees	$ 1,263	$ 1,781
EXPENDITURES		
Contractual services	$ 684	$ 870
RECEIPTS OVER (UNDER) EXPENDITURES	$ 579	$ 911
UNENCUMBERED CASH - JANUARY 1	6,024	6,603
UNENCUMBERED CASH - DECEMBER 31	$ 6,603	$ 7,514

MARION COUNTY, KANSAS
SPECIAL PROSECUTOR'S TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Court fees	$ 2,607	$ 2,133
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,607	$ 2,133
UNENCUMBERED CASH - JANUARY 1	2,458	5,065
UNENCUMBERED CASH - DECEMBER 31	$ 5,065	$ 7,198

MARION COUNTY, KANSAS
SHERIFF'S FORFEITURE TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Court fees	$ 14,773	$ 8,923
EXPENDITURES		
Contractual services	$ 200	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 14,573	$ 8,923
UNENCUMBERED CASH - JANUARY 1	1,395	15,968
UNENCUMBERED CASH - DECEMBER 31	$ 15,968	$ 24,891

MARION COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 15,768,151	$ 28,204,531	$ 27,752,005	$ 16,220,677
Delinquent Personal Tax	10,057	35,330	44,910	477
Delinquent Real Estate Tax	274,721	183,664	393,668	64,717
Mineral Tax	3,415	-	3,415	-
Motor Vehicle Tax	325,856	1,874,422	1,817,172	383,106
Recreational Vehicle Tax	5,571	36,918	35,252	7,237
Commercial Vehicle Tax	1,344	102,720	102,996	1,068
Vehicle Rental Excise Tax	918	-	-	918
Total Distributable Funds	$ 16,390,033	$ 30,437,585	$ 30,149,418	$ 16,678,200
State Funds:				
Educational Building	$ 2	$ 187,466	$ 187,467	$ 1
Institutional Building	1	93,733	93,734	-
Total State Funds	$ 3	$ 281,199	$ 281,201	$ 1
Subdivision Funds:				
Cemetery Districts	$ 115	$ 130,079	$ 129,994	$ 200
Cities	94	3,213,636	3,213,695	35
Drainage Districts	117,465	17,133	4,760	129,838
Fire Districts	109,215	653,024	626,189	136,050
Hospital Districts	5	928,099	928,101	3
Improvement Districts	717,606	408,867	398,718	727,755
School Districts	107	8,942,510	8,942,426	191
Townships	-	231,143	231,143	-
Watershed Districts	151	87,960	87,866	245
Chisholm Trail Extension	3	310,702	310,701	4
North Central Kansas Library - General	-	138,406	138,406	-
North Central Kansas Library - Retirement	-	26,977	26,977	-
Total Subdivision Funds	$ 944,761	$ 15,088,536	$ 15,038,976	$ 994,321
Other Agency Funds:				
Tax Holding Account	$ 193,506	$ 837,608	$ 883,355	$ 147,759
Employees Tax Holding Account	51,318	35,057	-	86,375
Fish and Game Licenses	188	1,980	2,120	48
Sheriff's Office	1,976	76,625	75,735	2,866
Law Library	5,433	3,909	3,267	6,075
Special Auto Fund	195,480	3,576,629	3,502,924	269,185
Total Other Agency Funds	$ 447,901	$ 4,531,808	$ 4,467,401	$ 512,308
Total Agency Funds	$ 17,782,698	$ 50,339,128	$ 49,936,996	$ 18,184,830