MARSHALL COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2023

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

MARSHALL COUNTY, KANSAS
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June 7, 2024

VARNEY
& ASSOCIATES, CPAs, LLC

County Commissioners
Marshall County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Marshall County (the County), as of and for the year ended December 31, 2023 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, 2023, 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, 2023, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

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

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

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

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

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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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

MARSHALL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 3,295,520	$ -	$ 4,486,724	$ 4,391,602	$ 3,390,642	$ 71,041	$ 3,461,683
Bond and Interest Funds							
Bond and Interest	348,588	-	139	-	348,727	-	348,727
Special Purpose Funds							
Road and Bridge	1,195,993	-	3,524,634	3,976,552	744,075	56,993	801,068
Health Nurse	744,660	-	649,034	827,709	565,985	2,512	568,497
Household Hazardous Waste	29,311	-	48,966	73,973	4,304	3,450	7,754
Agency on Aging	92,444	-	308,458	337,326	63,576	2,479	66,055
Appraiser	39,520	-	259,633	264,036	35,117	1,889	37,006
Noxious Weed	22,580	-	100,965	88,395	35,150	392	35,542
Election	72,263	-	48,077	62,757	57,583	1,200	58,783
Landfill (Solid Waste)	266,977	-	617,345	416,668	467,654	28,187	495,841
Ambulance	30,296	-	388,541	409,010	9,827	-	9,827
Employee Benefits	405,241	-	2,490,307	2,458,880	436,668	(3,369)	433,299
Special Parks & Recreation	14,938	-	3,710	-	18,648	-	18,648
Special Alcohol	69,490	-	7,098	27,450	49,138	-	49,138
KDOT (OAA) Grant	338,514	-	255,887	206,404	387,997	2,254	390,251
Health Capital Outlay	48,037	-	-	12,044	35,993	5,075	41,068
911 Local Fund	175,170	-	79,553	51,934	202,789	1,388	204,177
911 Special	30,019	-	-	-	30,019	-	30,019
Emergency Management Capital Outlay	34,658	-	20,000	21,114	33,544	-	33,544
Title III C Nutrition	272,877	-	403,587	369,533	306,931	16,292	323,223
Special Machinery	526,733	-	-	279,289	247,444	-	247,444
Motor Vehicle Operating Fund	8,089	-	144,786	126,461	26,414	-	26,414
Election Equipment Reserve	31,410	-	-	-	31,410	-	31,410
Noxious Weed Capital Outlay	84,185	-	-	-	84,185	-	84,185
Appraiser Capital Outlay	48,057	-	-	-	48,057	-	48,057
Health Department Building Fund	948,362	-	77,100	971,265	54,197	4,921	59,118
Special Road & Bridge	2,312,327	-	748,155	1,739,054	1,321,428	-	1,321,428
Risk Management Reserve	274,716	-	-	-	274,716	-	274,716
Capital Improvement	4,005,566	-	703,276	790,982	3,917,860	128,938	4,046,798

(continued)

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

MARSHALL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Non-Budgeted Special Revenue Funds							
Register of Deeds	$ 21,981	$ -	$ 11,600	$ 3,453	$ 30,128	$ -	$ 30,128
Prosecuting Attorney Training Fund	5,719	-	548	889	5,378	-	5,378
Road & Bridge Sales Tax	524	-	2,089	1,325	1,288	-	1,288
Tourism Promotion & Bed Tax	4,036	-	608	-	4,644	-	4,644
Special Law Enforcement Fund	709	-	-	-	709	-	709
Agency on Aging Special Fund	71,239	-	159	33,896	37,502	-	37,502
Special County Attorney Fund	15,895	-	1,401	4,670	12,626	-	12,626
Clerk's Technology Fund	22,590	-	2,900	-	25,490	-	25,490
Treasurer's Technology Fund	23,765	-	2,900	-	26,665	-	26,665
Sheriff Capital Outlay	189,690	-	103,500	85,825	207,365	521	207,886
Motor Vehicle Equipment	20,000	-	4,000	-	24,000	-	24,000
Hospital Sales Tax	-	-	1,323,289	1,323,289	-	99,056	99,056
Conceal Carry	3,043	-	572	-	3,615	-	3,615
Offender Registration	4,703	-	3,100	-	7,803	-	7,803
Home City Sewer District	129,492	-	31,991	27,568	133,915	-	133,915
Opioid Settlement	1,805		16,658	-	18,463	-	18,463
Grants							
Emergency Management Grant Fund	20,882	-	25,313	25,313	20,882	-	20,882
Safe Kids Grant	526	-	-	110	416	-	416
Maternal Child Health	3,530	-	24,542	17,033	11,039	140	11,179
Immunizations	76	-	4,950	4,350	676	-	676
State Formula Grant	4,766	-	16,282	17,022	4,026	894	4,920
WIC	12,044	-	32,783	29,315	15,512	546	16,058
Public Health Protection	7,015	-	11,833	9,869	8,979	27	9,006
EBOLA Grant	937	-	-	937	-	-	-
Federal Land Management	-	-	19,035	19,035	-	-	-
KDHE ELC Staffing Grant	765	-	3,030	21,184	(17,389)	-	(17,389)
American Rescue Plan Act	1,203,312	-	24,701	442,066	785,947	-	785,947
COVID-19 IAP	53,052	-	-	49,738	3,314	-	3,314
COVID-19 IAP Supp 3	-	-	23,625	43,688	(20,063)	-	(20,063)
LATCF Recovery	-		100,449	27,022	73,427	-	73,427
Universal Home Project	37,140	-	36,056	73,196	-	-	-
Total Special Funds	$ 17,625,777	$ -	$ 17,193,889	$ 20,163,231	$ 14,656,435	$ 424,826	$ 15,081,261

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

(continued)

MARSHALL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Fiduciary Type Funds							
Expendable Trust Funds							
Aging - Bertha Shum (KDOT)	$ 85,927	$ -	$ 286	$ 3,566	$ 82,647	$ -	$ 82,647
Non-Expendable Trust Funds							
Aging - Elsie Borck Fund (KDOT)	31,721	-	96	-	31,817	-	31,817
Total Fiduciary Type Funds	$ 117,648	$ -	$ 382	$ 3,566	$ 114,464	$ -	$ 114,464
Total Reporting Entity (Excluding Agency Funds)	$ 17,743,425	$ -	$ 17,194,271	$ 20,166,797	$ 14,770,899	$ 424,826	$ 15,195,725

Composition of Cash	
Checking Accounts	$ 10,013,704
Certificates of Deposit	12,428,325
Savings	12,056,208
Cash on Hand	107,776
Total Cash	$ 34,606,013
Agency Funds per Schedule 3	(19,410,288)
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 15,195,725

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

Note 1: Summary of Significant Accounting Policies

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

Regulatory Basis Fund Types

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

The following types of funds comprise the financial activities of the County for the year:

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

Special Purpose Funds – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds - Used to account for the accumulation of resources, including tax levies, transfer from other funds and payment of long-term debt.

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

Business Funds - Financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

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

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

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

Note 2 - Budgetary Information

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for this year.

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

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

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

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

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

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

Note 3: Special Assessments

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

Note 4: Cash and Investments

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

Note 5: Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for regulatory receipt recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Note 6: Reimbursements

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

Note 7: Stewardship, Compliance and Accountability

There were no amendments to the budget during 2023.

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

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

Note 8: Deposits and Investments

As of December 31, 2023, the County's investments consisted of short-term certificates of deposit.

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

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The County had no investments, other than certificates of deposit which are included in the bank deposits; therefore they do not have a rating.

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

Note 8: Deposits and Investments (Continued)

Custodial credit risk - deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federally depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County had no agreements for designated "peak periods." All deposits were legally secured at December 31, 2023.

At December 31, 2023, the carrying amount of the County's deposits, including certificates of deposit, was $34,498,237 and the bank balance was $33,812,637. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, $1,515,506 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name and lines of credit.

Note 9: Defined Benefit Pension Plan

Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $411,962 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $4,266,614. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 10: Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Note 11: Compensated Absences

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

Note 12: Commitments and Contingencies

Risk Management

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

Litigation

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

Note 13: Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Capital Improvement	K.S.A. 19-120	$ 150,000
General	Sheriff Capital Outlay	K.S.A. 19-119	100,000
General	Emergency Management Capital Outlay	K.S.A. 19-119	20,000
Road & Bridge	Special Road & Bridge	K.S.A. 68-141g	650,000
Agency on Aging	KDOT (OAA) Grant	Commission	73,755
Agency on Aging	Title IIIC	Commission	165,000
Motor Vehicle Operating	General	K.S.A. 8-145	2,197
Motor Vehicle Operating	Employee Benefit	K.S.A. 12-16, 102	17,337
Motor Vehicle Operating	Motor Vehicle Equipment	K.S.A. 19-119	4,000
			$ 1,182,289

Note 14: Management's Review of Subsequent Events

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through June 7, 2024, the date the financial statement was available to be issued.

Note 15: Long-Term Debt

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

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2021 Refunding	3.19%	7/6/2021	$ 187,000	3/1/2041	$ 181,000	$ -	$ 7,000	$ 174,000	$ 5,662

Note 15: Long Term Debt (Continued)

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

	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	Total
PRINCIPAL									
General obligation bonds									
Series 2021 Refunding	$ 7,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 46,000	$ 53,000	$ 36,000	$ 174,000
INTEREST									
General obligation bonds									
Series 2021 Refunding	$ 5,439	$ 5,200	$ 4,944	$ 4,689	$ 4,434	$ 17,929	$ 10,066	$ 1,722	$ 54,423

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

MARSHALL COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Certified Budget	Adj for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Funds	$ 6,583,021	$ -	$ 6,583,021	$ 4,391,602	$ (2,191,419)
Bond and Interest Funds					
Bond and Interest	351,418	-	351,418	-	(351,418)
Special Purpose Funds					
Road and Bridge	4,202,680	-	4,202,680	3,976,552	(226,128)
Health Nurse	1,201,250	-	1,201,250	827,709	(373,541)
Household Hazardous Waste	72,500	-	72,500	73,973	1,473
Agency on Aging	375,655	-	375,655	337,326	(38,329)
Appraiser	279,100	-	279,100	264,036	(15,064)
Noxious Weed	103,250	-	103,250	88,395	(14,855)
Election	82,600	-	82,600	62,757	(19,843)
Landfill (Solid Waste)	485,878	-	485,878	416,668	(69,210)
Ambulance	410,000	-	410,000	409,010	(990)
Employee Benefits	2,647,000	-	2,647,000	2,458,880	(188,120)
Special Parks & Recreation	6,550	-	6,550	-	(6,550)
Special Alcohol	85,396	-	85,396	27,450	(57,946)
KDOT (OAA) Grant	269,450	-	269,450	206,404	(63,046)
Health Capital Outlay	48,037	-	48,037	12,044	(35,993)
911 Local	216,411	-	216,411	51,934	(164,477)
911 Special	30,019	-	30,019	-	(30,019)
Emergency Mgmt CIP	34,658	-	34,658	21,114	(13,544)
Title III C Nutrition	443,850	-	443,850	369,533	(74,317)
Special Machinery	725,223	-	725,223	279,289	(445,934)
Motor Vehicle Operating	149,000	-	149,000	126,461	(22,539)
Election Equipment Reserve	26,410	-	26,410	-	(26,410)
Noxious Weed Capital Outlay	89,885	-	89,885	-	(89,885)
Appraiser Capital Outlay	48,057	-	48,057	-	(48,057)
Special Road & Bridge	2,549,306	-	2,549,306	1,739,054	(810,252)
Risk Management Reserve	274,716	-	274,716	-	(274,716)
Capital Improvement	3,449,371	-	3,449,371	790,982	(2,658,389)
	$ 25,240,691	$ -	$ 25,240,691	$ 16,931,173	$ (8,309,518)

MARSHALL COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad Valorem tax	$ 3,499,812	$ 3,518,378	$ (18,566)
Delinquent tax	2,628	-	2,628
Local alcohol liquor tax	3,711	3,000	711
Motor vehicle tax	253,446	181,144	72,302
Redemptions	19,822	5,000	14,822
Other taxes	16,186	45,259	(29,073)
Licenses, permits and fees	143,570	95,000	48,570
Use of money and property	435,632	150,000	285,632
Reimbursements and grants	91,709	100,000	(8,291)
Miscellaneous	18,011	-	18,011
Transfers in	2,197	-	2,197
Total Taxes and Shared Revenues	$ 4,486,724	$ 4,097,781	$ 388,943
EXPENDITURES			
County Commission			
Personnel services	$ 92,348	$ 94,000	$ (1,652)
Contractual services	57,933	65,100	(7,167)
Commodities	6,587	3,700	2,887
Capital outlay	-	2,000	(2,000)
Total County Commission	$ 156,868	$ 164,800	$ (7,932)
County Clerk			
Personnel services	$ 176,691	$ 179,960	$ (3,269)
Contractual services	6,052	8,300	(2,248)
Commodities	3,802	2,000	1,802
Capital outlay	-	2,000	(2,000)
Total County Clerk	$ 186,545	$ 192,260	$ (5,715)
County Treasurer			
Personnel services	$ 196,045	$ 242,000	$ (45,955)
Contractual services	27,983	40,500	(12,517)
Commodities	3,149	5,000	(1,851)
Capital outlay	-	4,000	(4,000)
Total County Treasurer	$ 227,177	$ 291,500	$ (64,323)
Building and Equipment			
Contractual services	$ 86,487	$ 125,000	$ (38,513)

(continued)

MARSHALL COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
County Attorney			
Personnel services	$ 204,611	$ 212,658	$ (8,047)
Contractual services and other charges	7,464	12,000	(4,536)
Materials and supplies	2,022	2,000	22
Capital outlay	1,389	2,000	(611)
Total County Attorney	$ 215,486	$ 228,658	$ (13,172)
Register of Deeds			
Personnel services	$ 134,217	$ 178,070	$ (43,853)
Contractual services	4,638	11,700	(7,062)
Commodities	19,052	870	18,182
Capital outlay	8,121	1,200	6,921
Total Register of Deeds	$ 166,028	$ 191,840	$ (25,812)
Sheriff			
Personnel services	$ 1,299,856	$ 1,431,760	$ (131,904)
Contractual services	250,364	299,500	(49,136)
Commodities	174,741	311,700	(136,959)
Capital outlay	125,576	114,300	11,276
Total Sheriff	$ 1,850,537	$ 2,157,260	$ (306,723)
District Court			
Contractual services	$ 141,981	$ 156,400	$ (14,419)
Commodities	11,058	5,200	5,858
Capital outlay	920	19,317	(18,397)
Total Clerk of the District	$ 153,959	$ 180,917	$ (26,958)
County General			
Contractual services	$ 96,880	$ 165,000	$ (68,120)
Commodities	5,579	20,000	(14,421)
Capital outlay	3,913	-	3,913
Total County General	$ 106,372	$ 185,000	$ (78,628)
Local Emergency Management			
Personnel services	$ 98,810	$ 90,200	$ 8,610
Contractual services	8,387	15,950	(7,563)
Commodities	9,900	22,750	(12,850)
Capital outlay	1,507	3,000	(1,493)
Total Local Emergency Management	$ 118,604	$ 131,900	$ (13,296)
District Coroner			
Personnel services	$ -	$ 5,000	$ (5,000)
Contractual services	34,533	30,000	4,533
Total District Coroner	$ 34,533	$ 35,000	$ (467)

(continued)

MARSHALL COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Custodial			
Personnel services	$ 45,885	$ 42,280	$ 3,605
Commodities	5,359	9,150	(3,791)
Total Custodial	$ 51,244	$ 51,430	$ (186)
Technology			
Contractual services	$ 128,592	$ 125,000	$ 3,592
Juvenile Detention			
Contractual services	$ 7,810	$ 15,000	$ (7,190)
County Counselor			
Personnel services	$ -	$ 39,000	$ (39,000)
Contractual services	39,600	10,000	29,600
Commodities	-	1,250	(1,250)
Total County Counselor	$ 39,600	$ 50,250	$ (10,650)
Appropriations			
Kansas National Guard	$ 1,934	$ 1,934	$ -
Economic Development	65,000	75,000	(10,000)
Soil Conservation	43,500	43,500	-
RSVP	20,000	20,000	-
Recycling/Household Hazardous Waste	11,673	-	11,673
Fair	30,000	30,000	-
4-H Building	10,500	10,500	-
Historical	15,000	15,000	-
Extension Council	207,616	207,616	-
Mental Health Ret Workshop	55,000	55,000	-
Pawnee Mental Health	121,492	121,492	-
NE KS Area Agency on Aging	-	2,164	(2,164)
Pony Express	10,000	-	10,000
Total Appropriations	$ 591,715	$ 582,206	$ 9,509
Miscellaneous	$ 45	$ -	$ 45
Transfers out	270,000	1,875,000	(1,605,000)
Total Expenditures	$ 4,391,602	$ 6,583,021	$ (2,191,419)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 95,122		
Beginning Unencumbered Cash Balance	3,295,520		
UNENCUMBERED CASH - DECEMBER 31	$ 3,390,642		

MARSHALL COUNTY, KANSAS
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 139	$ -	$ 139
EXPENDITURES			
Contractual and other expenditures	$ -	$ 351,418	$ (351,418)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 139		
UNENCUMBERED CASH - JANUARY 1	348,588		
UNENCUMBERED CASH - DECEMBER 31	$ 348,727		

MARSHALL COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 2,593,165	$ 2,561,286	$ 31,879
Delinquent tax	1,954	-	1,954
Motor vehicle tax	248,619	243,785	4,834
City and county highway fund	543,366	604,470	(61,104)
Other taxes	36,851	20,369	16,482
Reimbursements and grants	95,773	50,000	45,773
Miscellaneous	4,906	-	4,906
Total Cash Receipts	$ 3,524,634	$ 3,479,910	$ 44,724
EXPENDITURES			
Personnel services	$ 1,086,480	$ 1,187,780	$ (101,300)
Contractual	285,475	556,400	(270,925)
Commodities	1,665,509	1,948,500	(282,991)
Capital outlay	289,088	310,000	(20,912)
Transfers out	650,000	200,000	450,000
Total Expenditures	$ 3,976,552	$ 4,202,680	$ (226,128)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (451,918)		
UNENCUMBERED CASH - JANUARY 1	1,195,993		
UNENCUMBERED CASH - DECEMBER 31	$ 744,075		

MARSHALL COUNTY, KANSAS
HEALTH NURSE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 102,992	$ 103,904	$ (912)
Delinquent tax	100	-	100
Motor vehicle tax	19,127	18,140	987
Other taxes	2,803	1,515	1,288
Charges for services	524,012	400,000	124,012
Total Cash Receipts	$ 649,034	$ 523,559	$ 125,475
EXPENDITURES			
Personnel services	$ 282,465	$ 375,000	$ (92,535)
Contractual	35,815	26,950	8,865
Commodities	506,155	379,300	126,855
Capital outlay	3,274	-	3,274
Cash forward	-	420,000	(420,000)
Total Expenditures	$ 827,709	$ 1,201,250	$ (373,541)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (178,675)		
UNENCUMBERED CASH - JANUARY 1	744,660		
UNENCUMBERED CASH - DECEMBER 31	$ 565,985		

MARSHALL COUNTY, KANSAS
HOUSEHOLD HAZARDOUS WASTE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 45,614	$ 46,156	$ (542)
Delinquent tax	39	-	39
Motor vehicle tax	2,651	803	1,848
Miscellaneous tax revenue	252	67	185
Charges for services	283	10,000	(9,717)
Reimbursements and grants	127	-	127
Total Cash Receipts	$ 48,966	$ 57,026	$ (8,060)
EXPENDITURES			
Contractual	$ 73,973	$ 72,500	$ 1,473
RECEIPTS OVER (UNDER) EXPENDITURES	$ (25,007)		
UNENCUMBERED CASH - JANUARY 1	29,311		
UNENCUMBERED CASH - DECEMBER 31	$ 4,304		

MARSHALL COUNTY, KANSAS
AGENCY ON AGING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 278,510	$ 280,657	$ (2,147)
Delinquent tax	221	-	221
Motor vehicle tax	23,442	18,844	4,598
Other taxes	3,060	1,574	1,486
Miscellaneous	3,225	-	3,225
Total Cash Receipts	$ 308,458	$ 301,075	$ 7,383
EXPENDITURES			
Personnel services	$ 64,849	$ 66,000	$ (1,151)
Contractual	24,978	55,400	(30,422)
Commodities	8,310	15,500	(7,190)
Capital outlay	434	-	434
Transfers out	238,755	238,755	-
Total Expenditures	$ 337,326	$ 375,655	$ (38,329)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (28,868)		
UNENCUMBERED CASH - JANUARY 1	92,444		
UNENCUMBERED CASH - DECEMBER 31	$ 63,576		

MARSHALL COUNTY, KANSAS
APPRAISER
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 235,840	$ 237,625	$ (1,785)
Delinquent tax	165	-	165
Motor vehicle tax	15,245	14,243	1,002
Other taxes	2,303	1,190	1,113
Reimbursements and grants	5,279	-	5,279
Miscellaneous	801	-	801
Total Cash Receipts	$ 259,633	$ 253,058	$ 6,575
EXPENDITURES			
Personnel	$ 228,771	$ 232,375	$ (3,604)
Contractual	27,168	33,425	(6,257)
Commodities	5,020	6,000	(980)
Capital outlay	3,077	7,300	(4,223)
Total Expenditures	$ 264,036	$ 279,100	$ (15,064)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,403)		
UNENCUMBERED CASH - JANUARY 1	39,520		
UNENCUMBERED CASH - DECEMBER 31	$ 35,117		

MARSHALL COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 92,907	$ 94,075	$ (1,168)
Delinquent tax	64	-	64
Motor vehicle tax	5,224	4,715	509
Other taxes	772	394	378
Reimbursements and grants	1,998	4,000	(2,002)
Total Cash Receipts	$ 100,965	$ 103,184	$ (2,219)
EXPENDITURES			
Personnel	$ 44,134	$ 44,550	$ (416)
Contractual	4,499	7,900	(3,401)
Commodities	39,762	50,800	(11,038)
Total Expenditures	$ 88,395	$ 103,250	$ (14,855)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12,570		
UNENCUMBERED CASH - JANUARY 1	22,580		
UNENCUMBERED CASH - DECEMBER 31	$ 35,150		

MARSHALL COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 44,561	$ 44,934	$ (373)
Delinquent tax	37	-	37
Motor vehicle tax	3,029	1,559	1,470
Other taxes	450	130	320
Total Cash Receipts	$ 48,077	$ 46,623	$ 1,454
EXPENDITURES			
Personnel	$ 20,485	$ 17,400	$ 3,085
Contractual	27,764	33,200	(5,436)
Commodities	14,508	25,000	(10,492)
Capital outlay	-	7,000	(7,000)
Total Expenditures	$ 62,757	$ 82,600	$ (19,843)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (14,680)		
UNENCUMBERED CASH - JANUARY 1	72,263		
UNENCUMBERED CASH - DECEMBER 31	$ 57,583		

MARSHALL COUNTY, KANSAS
LANDFILL (SOLID WASTE)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 150,081	$ 151,252	$ (1,171)
Delinquent tax	98	-	98
Motor vehicle tax	6,829	6,506	323
Other taxes	1,062	544	518
Charges for services	457,634	300,000	157,634
Miscellaneous	1,641	-	1,641
Total Cash Receipts	$ 617,345	$ 458,302	$ 159,043
EXPENDITURES			
Personnel	$ 51,600	$ 70,928	$ (19,328)
Contractual	334,139	385,600	(51,461)
Commodities	29,415	26,350	3,065
Capital outlay	1,514	3,000	(1,486)
Total Expenditures	$ 416,668	$ 485,878	$ (69,210)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 200,677		
UNENCUMBERED CASH - JANUARY 1	266,977		
UNENCUMBERED CASH - DECEMBER 31	$ 467,654		

MARSHALL COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 361,327	$ 364,307	$ (2,980)
Delinquent tax	256	-	256
Motor vehicle tax	23,422	21,297	2,125
Miscellaneous tax revenue	3,536	1,780	1,756
Total Cash Receipts	$ 388,541	$ 387,384	$ 1,157
EXPENDITURES			
Contractual	$ 409,010	$ 410,000	$ (990)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (20,469)		
UNENCUMBERED CASH - JANUARY 1	30,296		
UNENCUMBERED CASH - DECEMBER 31	$ 9,827		

MARSHALL COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 2,232,706	$ 2,251,749	$ (19,043)
Delinquent tax	1,398	-	1,398
Motor vehicle tax	122,433	139,694	(17,261)
Other taxes	20,385	11,672	8,713
Reimbursements and grants	96,048	14,000	82,048
Transfers in	17,337	-	17,337
Total Cash Receipts	$ 2,490,307	$ 2,417,115	$ 73,192
EXPENDITURES			
Personnel services	$ 2,458,880	$ 2,647,000	$ (188,120)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 31,427		
UNENCUMBERED CASH - JANUARY 1	405,241		
UNENCUMBERED CASH - DECEMBER 31	$ 436,668		

MARSHALL COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue	$ 3,710	$ 2,500	$ 1,210
EXPENDITURES			
Contractual	$ -	$ 6,550	$ (6,550)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,710		
UNENCUMBERED CASH - JANUARY 1	14,938		
UNENCUMBERED CASH - DECEMBER 31	$ 18,648		

MARSHALL COUNTY, KANSAS
SPECIAL ALCOHOL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue	$ 7,098	$ 5,000	$ 2,098
EXPENDITURES			
Contractual	$ 27,450	$ 85,396	$ (57,946)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (20,352)		
UNENCUMBERED CASH - JANUARY 1	69,490		
UNENCUMBERED CASH - DECEMBER 31	$ 49,138		

MARSHALL COUNTY, KANSAS
KDOT (OAA) GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Use of money and property	$ 178,566	$ 175,000	$ 3,566
Reimbursements	3,566	-	3,566
Transfers in	73,755	73,755	-
Total Cash Receipts	$ 255,887	$ 248,755	$ 7,132
EXPENDITURES			
Contractual	$ 206,404	$ 269,450	$ (63,046)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 49,483		
UNENCUMBERED CASH - JANUARY 1	338,514		
UNENCUMBERED CASH - DECEMBER 31	$ 387,997		

MARSHALL COUNTY, KANSAS
HEALTH CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursement	$ -	$ -	$ -
EXPENDITURES			
Capital outlay	$ 12,044	$ 48,037	$ (35,993)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (12,044)		
UNENCUMBERED CASH - JANUARY 1	48,037		
UNENCUMBERED CASH - DECEMBER 31	$ 35,993		

MARSHALL COUNTY, KANSAS
911 LOCAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue	$ 79,553	$ 70,000	$ 9,553
EXPENDITURES			
Commodities	$ 51,934	$ 216,411	$ (164,477)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 27,619		
UNENCUMBERED CASH - JANUARY 1	175,170		
UNENCUMBERED CASH - DECEMBER 31	$ 202,789		

MARSHALL COUNTY, KANSAS
911 SPECIAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

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

MARSHALL COUNTY, KANSAS
EMERGENCY MANAGEMENT CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfer in	$ 20,000	$ -	$ 20,000
EXPENDITURES			
Capital outlay	$ 21,114	$ 34,658	$ (13,544)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,114)		
UNENCUMBERED CASH - JANUARY 1	34,658		
UNENCUMBERED CASH - DECEMBER 31	$ 33,544		

MARSHALL COUNTY, KANSAS
TITLE III C Nutrition
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements and grants	$ 238,587	$ 200,000	$ 38,587
Transfers in	165,000	165,000	-
Total Cash Receipts	$ 403,587	$ 365,000	$ 38,587
EXPENDITURES			
Personnel services	$ 190,583	$ 200,000	$ (9,417)
Contractual	23,772	44,650	(20,878)
Commodities	155,178	199,200	(44,022)
Total Expenditures	$ 369,533	$ 443,850	$ (74,317)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 34,054		
UNENCUMBERED CASH - JANUARY 1	272,877		
UNENCUMBERED CASH - DECEMBER 31	$ 306,931		

MARSHALL COUNTY, KANSAS
SPECIAL MACHINERY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ 200,000	$ (200,000)
EXPENDITURES			
Capital outlay	$ 279,289	$ 725,223	$ (445,934)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (279,289)		
UNENCUMBERED CASH - JANUARY 1	526,733		
UNENCUMBERED CASH - DECEMBER 31	$ 247,444		

MARSHALL COUNTY, KANSAS
MOTOR VEHICLE OPERATING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenues	$ 2,336	$ 35,000	$ (32,664)
License, permits and fees	142,450	95,000	47,450
Total Cash Receipts	$ 144,786	$ 130,000	$ 14,786
EXPENDITURES			
Personnel services	$ 97,093	$ 110,000	$ (12,907)
Contractual	4,640	6,000	(1,360)
Commodities	1,194	6,000	(4,806)
Capital outlay	-	7,000	(7,000)
Transfers out	23,534	20,000	3,534
Total Expenditures	$ 126,461	$ 149,000	$ (22,539)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 18,325		
UNENCUMBERED CASH - JANUARY 1	8,089		
UNENCUMBERED CASH - DECEMBER 31	$ 26,414		

MARSHALL COUNTY, KANSAS
ELECTION EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ -	$ -	$ -
EXPENDITURES			
Capital outlay	$ -	$ 26,410	$ (26,410)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	31,410		
UNENCUMBERED CASH - DECEMBER 31	$ 31,410		

MARSHALL COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ -	$ -
EXPENDITURES			
Miscellaneous	$ -	$ 89,885	$ (89,885)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	84,185		
UNENCUMBERED CASH - DECEMBER 31	$ 84,185		

MARSHALL COUNTY, KANSAS
APPRAISER CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

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

MARSHALL COUNTY, KANSAS
HEALTH DEPARTMENT BUILDING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
RECEIPTS	
Income	$ 77,100
EXPENDITURES	
Capital outlay	$ 971,265
RECEIPTS OVER (UNDER) EXPENDITURES	$ (894,165)
UNENCUMBERED CASH - JANUARY 1	948,362
UNENCUMBERED CASH - DECEMBER 31	$ 54,197

MARSHALL COUNTY, KANSAS
SPECIAL ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements	$ 97,830	$ -	$ 97,830
Permits	325	-	325
Windfarm receipts	-	285,000	(285,000)
Transfers in	650,000	-	650,000
Total Cash Receipts	$ 748,155	$ 285,000	$ 463,155
EXPENDITURES			
Contractual	$ 34,627	$ 2,549,306	$ (2,514,679)
Capital Outlay	1,704,427	-	1,704,427
Total Expenditures	$ 1,739,054	$ 2,549,306	$ (810,252)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (990,899)		
UNENCUMBERED CASH - JANUARY 1	2,312,327		
UNENCUMBERED CASH - DECEMBER 31	$ 1,321,428		

MARSHALL COUNTY, KANSAS
RISK MANAGEMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ -	$ -	$ -
EXPENDITURES			
Disaster expenses unreimbursed	$ -	$ 274,716	$ (274,716)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	274,716		
UNENCUMBERED CASH - DECEMBER 31	$ 274,716		

MARSHALL COUNTY, KANSAS
CAPITAL IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Windfarm receipts	$ 485,000	$ -	$ 485,000
Miscellaneous	21,568	-	21,568
Transfers in	196,708	-	196,708
Total Cash Receipts	$ 703,276	$ -	$ 703,276
EXPENDITURES			
Capital improvement plan	$ 790,982	$ 3,449,371	$ (2,658,389)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (87,706)		
UNENCUMBERED CASH - JANUARY 1	4,005,566		
UNENCUMBERED CASH - DECEMBER 31	$ 3,917,860		

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2023

	Register of Deeds	Prosecuting Attorney Training	Road and Bridge Sales Tax	Tourism Promotion and Bed Tax	Special Law Enforcement	Agency on Aging Special	Special County Attorney	Clerk's Technology
RECEIPTS								
Taxes and shared revenue	$ -	$ -	$ -	$ 608	$ -	$ -	$ -	$ 2,900
Licenses, permits and fees	11,600	-	-	-	-	-	-	-
Reimbursements and grants	-	-	1,390	-	-	-	-	-
Miscellaneous	-	548	699	-	-	159	1,401	-
Total Cash Receipts	$ 11,600	$ 548	$ 2,089	$ 608	$ -	$ 159	$ 1,401	$ 2,900
EXPENDITURES								
Contractual services	$ -	$ -	$ 1,325	$ -	$ -	$ -	$ -	$ -
Miscellaneous	3,453	889	-	-	-	33,896	4,670	-
Total Expenditures	$ 3,453	$ 889	$ 1,325	$ -	$ -	$ 33,896	$ 4,670	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,147	$ (341)	$ 764	$ 608	$ -	$ (33,737)	$ (3,269)	$ 2,900
UNENCUMBERED CASH - JANUARY 1	21,981	5,719	524	4,036	709	71,239	15,895	22,590
UNENCUMBERED CASH - DECEMBER 31	$ 30,128	$ 5,378	$ 1,288	$ 4,644	$ 709	$ 37,502	$ 12,626	$ 25,490

(continued)

See Independent Auditor's Report.

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2023

	Treasurer's Technology	Sheriff Capital Outlay	Motor Vehicle Equipment	Hospital Sales Tax	Conceal Carry	Offender Registration	Home City Sewer District	Opioid Settlement
RECEIPTS								
Licenses, permits and fees	$ 2,900	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ad valorem tax	-	-	-	-	-	-	535	-
Charges for services	-	-	-	-	-	-	29,323	-
Interest	-	-	-	-	-	-	2,092	-
Miscellaneous	-	3,500	-	1,323,289	572	3,100	41	16,658
Transfers in	-	100,000	4,000	-	-	-	-	-
Total Cash Receipts	$ 2,900	$ 103,500	$ 4,000	$ 1,323,289	$ 572	$ 3,100	$ 31,991	$ 16,658
EXPENDITURES								
Capital outlay	$ -	$ 85,825	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	-	-	-	1,323,289	-	-	27,568	-
Total Expenditures	$ -	$ 85,825	$ -	$ 1,323,289	$ -	$ -	$ 27,568	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,900	$ 17,675	$ 4,000	$ -	$ 572	$ 3,100	$ 4,423	$ 16,658
UNENCUMBERED CASH - JANUARY 1	23,765	189,690	20,000	-	3,043	4,703	129,492	1,805
UNENCUMBERED CASH - DECEMBER 31	$ 26,665	$ 207,365	$ 24,000	$ -	$ 3,615	$ 7,803	$ 133,915	$ 18,463

See Independent Auditor's Report.

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
December 31, 2023

	Emergency Management Grant	Safe Kids Grant	Maternal Child Health	Immunizations	State Formula Grant	WIC	Public Health Protection	EBOLA Grant
RECEIPTS								
Reimbursements and grants	$ 25,313	$ -	$ 24,542	$ 4,950	$ 13,622	$ 32,783	$ 11,833	$ -
Transfers in	-	-	-	-	2,660	-	-	-
Total Cash Receipts	$ 25,313	$ -	$ 24,542	$ 4,950	$ 16,282	$ 32,783	$ 11,833	$ -
EXPENDITURES								
Personnel	$ -	$ -	$ 15,509	$ 4,350	4,919	$ 21,877	$ 4,801	$ -
Contractual services	25,313	-	954	-	-	913	904	-
Commodities	-	110	570	-	12,103	6,525	104	937
Capital outlay	-	-	-	-	-	-	4,060	-
Total Expenditures	$ 25,313	$ 110	$ 17,033	$ 4,350	$ 17,022	$ 29,315	$ 9,869	$ 937
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (110)	$ 7,509	$ 600	$ (740)	$ 3,468	$ 1,964	$ (937)
UNENCUMBERED CASH - JANUARY 1	20,882	526	3,530	76	4,766	12,044	7,015	937
UNENCUMBERED CASH - DECEMBER 31	$ 20,882	$ 416	$ 11,039	$ 676	$ 4,026	$ 15,512	$ 8,979	$ -

(continued)

See Independent Auditor's Report.

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
December 31, 2023

	Federal Land Management	KDHE ELC Staffing Grant	American Rescue Plan Act	COVID-19 IAP	COVID-19 IAP Supp 3	LATCF Recovery	Universal Home Project
RECEIPTS							
Reimbursements and grants	$ 19,035	$ 3,030	$ 24,701	$ -	$ 23,625	$ 100,000	$ 36,056
Interest	-	-	-	-	-	449	-
Total Cash Receipts	$ 19,035	$ 3,030	$ 24,701	$ -	$ 23,625	$ 100,449	$ 36,056
EXPENDITURES							
Personnel services	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,324
Contractual services	19,035	21,184	43,138	-	-	2,500	913
Commodities	-	-	-	46,708	12,666	-	-
Capital outlay	-	-	-	3,030	31,022	-	60,959
Grant expenditures	-	-	398,928	-	-	24,522	-
Transfers out	-	-	-	-	-	-	-
Total Expenditures	$ 19,035	$ 21,184	$ 442,066	$ 49,738	$ 43,688	$ 27,022	$ 73,196
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (18,154)	$ (417,365)	$ (49,738)	$ (20,063)	$ 73,427	$ (37,140)
UNENCUMBERED CASH - JANUARY 1	-	765	1,203,312	53,052	-	-	37,140
UNENCUMBERED CASH - DECEMBER 31	$ -	$ (17,389)	$ 785,947	$ 3,314	$ (20,063)	$ 73,427	$ -

STATEMENT 2
(continued)

See Independent Auditor's Report.

MARSHALL COUNTY, KANSAS
FIDUCIARY TYPE FUNDS
For the Year Ended December 31, 2023

	Aging-Bertha Shum (KDOT)	Aging-Elsie Borck Fund (KDOT)
RECEIPTS		
Miscellaneous	$ 286	$ 96
EXPENDITURES		
Contractual	$ 3,566	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,280)	$ 96
UNENCUMBERED CASH - JANUARY 1	85,927	31,721
UNENCUMBERED CASH - DECEMBER 31	$ 82,647	$ 31,817

MARSHALL COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS - ACTUAL
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current ad valorem taxes	$ 18,432,039	$ 27,412,950	$ 27,107,306	$ 18,737,683
Motor vehicle tax	367,000	1,635,780	1,633,330	369,450
RV tax	7,129	36,850	36,940	7,039
Commercial vehicle tax	6,250	2,696,847	2,696,538	6,559
Neighborhood Revitalization	-	112,257	112,257	-
Redemption	43,032	208,740	177,600	74,172
Delinquent personal property tax	239	394	252	381
Vehicle excise tax	21	-	21	-
Escrow taxes	18,282	5,445	2,867	20,860
County Highway	-	592,578	592,578	-
Total Distributable Funds	$ 18,873,992	$ 32,701,841	$ 32,359,689	$ 19,216,144
State Funds				
State education building tax	$ -	$ 228,675	$ 228,675	$ -
State institution building	-	114,338	114,338	-
Total State Funds	$ -	$ 343,013	$ 343,013	$ -
Subdivision Funds				
Library	$ -	$ 216,625	$ 216,625	$ -
School districts	-	11,119,327	11,119,330	(3)
Townships	-	1,923,838	1,923,849	(11)
Cities	-	4,187,305	4,187,305	-
Fire districts	-	389,611	389,611	-
Watershed districts	26	300,558	300,547	37
Cemeteries	23	125,289	125,291	21
Total Subdivision Funds	$ 49	$ 18,262,553	$ 18,262,558	$ 44
Total	$ 18,874,041	$ 51,307,407	$ 50,965,260	$ 19,216,188

(continued)

MARSHALL COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS - ACTUAL
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds				
Heritage Trust Fund	$ 1,479	$ 5,800	$ 5,908	$ 1,371
Returned items	(1,302)	11,817	11,120	(605)
Strategic planning	2,084	-	-	2,084
Payroll clearing	-	1,333,374	1,333,374	-
Survey funds	99,752	1,081	12,553	88,280
Stray animal	-	1,370	-	1,370
Drivers license	834	25,174	26,008	-
Vehicle	-	986,276	986,276	-
Vehicle sales tax	-	1,563,443	1,563,443	-
Antique tag fee	5,690	5,665	5,690	5,665
Game license	(47)	1,758	1,563	148
Cereal Malt Beverage Stamp	25	125	150	-
Overpayment	153	49,830	49,830	153
Total Other Agency Funds	$ 108,668	$ 3,985,713	$ 3,995,915	$ 98,466
Outside Accounts Considered to be Agency Funds				
District Court	$ 31,859	$ 30,669	$ 28,146	$ 34,382
Sheriff's VIN Account	3,717	22,281	22,333	3,665
Law Library	26,506	5,506	11,572	20,440
Attorney	3,656	-	30	3,626
Sheriff's Inmate Account	33,348	142,652	149,197	26,803
Sheriff's Profits Account	6,366	2,024	1,672	6,718
Total Outside Accounts Considered to be Agency Funds	$ 105,452	$ 203,132	$ 212,950	$ 95,634
TOTAL AGENCY FUNDS	$ 19,088,161	$ 55,496,252	$ 55,174,125	$ 19,410,288