

**MARSHALL COUNTY, KANSAS**

**FINANCIAL STATEMENT**

**WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

**AND**

**INDEPENDENT AUDITOR'S REPORT**

December 31, 2019

**MARSHALL COUNTY, KANSAS**  
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August 21, 2020

County Commissioners  
Marshall County, Kansas

### Independent Auditor's Report

We have audited the accompanying summary statement of cash receipts, expenditures, and unencumbered cash balances of Marshall County, Kansas (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statement.

#### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the 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 the financial statement that is free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 to the financial statement, the financial statement is prepared by the County to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, 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.

# Independent Auditor's Report

August 21, 2020  
Marshall County, Kansas  
(Continued)

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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, 2019, or changes in financial position and cash flows thereof for the year then ended.

### **Opinion on Regulatory Basis of Accounting**

In our opinion, the 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, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Other Matters**

#### ***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, and schedules of receipts and expenditures-individual agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The other information reported in Schedule 4, as listed in the table of contents, is not part of the basic financial statement and is not required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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 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.

*Varny & 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, 2019

<b>Fund</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Prior Year Cancelled Encumbrances</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add: Outstanding Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
Governmental Funds							
General Fund	\$ 3,310,486	\$ -	\$ 3,600,478	\$ 3,269,503	\$ 3,641,461	\$ 97,534	\$ 3,738,995
Bond and Interest Funds							
Bond and Interest	99,470	-	243,088	-	342,558	-	342,558
Special Purpose Funds							
Road and Bridge	813,402	-	3,431,013	3,597,223	647,192	146,803	793,995
Health Nurse	248,487	-	834,445	623,684	459,248	939	460,187
Agency on Aging	115,587	-	88,774	182,527	21,834	8,344	30,178
Twin Valley Workshop	1,332	-	54,320	55,652	-	-	-
Pawnee Mental Health	1,918	-	112,689	114,607	-	-	-
Soil Conservation	202	-	30,054	30,256	-	-	-
Ambulance	95,102	-	408,332	371,508	131,926	-	131,926
Appraiser	11,543	-	210,775	199,376	22,942	1,225	24,167
Noxious Weed	37,720	-	71,527	70,269	38,978	540	39,518
Election	28,404	-	111,609	74,944	65,069	94	65,163
Extension	1,233	-	161,640	162,873	-	-	-
4-H Building	130	-	7,382	7,512	-	-	-
Landfill (Solid Waste)	525,916	-	413,272	456,504	482,684	129,556	612,240
Employee Benefits Funds							
Employee Benefits	1,886,053	-	1,888,752	1,348,999	2,425,806	161	2,425,967
Unemployment	6,388	-	3,131	9,519	-	-	-
KPERS	310,248	-	334,100	644,348	-	-	-
Workmen's Compensation	51,104	-	61,637	112,741	-	-	-
Social Security	153,674	-	259,413	413,087	-	-	-
Fair Grounds and Building	3,620	-	28,095	31,805	(90)	-	(90)
Tort Liability	32,787	-	53,235	86,022	-	-	-
Historical	192	-	15,192	15,384	-	-	-
Household Hazardous Waste	46,650	-	45,380	61,047	30,983	1,037	32,020

STATEMENT 1

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

# *Financial Statement*

**MARSHALL COUNTY, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

<b>Fund</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Prior Year Cancelled Encumbrances</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add: Outstanding Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
Special Parks & Recreation	\$ 55,780	\$ -	\$ 2,941	\$ -	\$ 58,721	\$ -	\$ 58,721
Special Alcohol	92,510	-	5,626	-	98,136	-	98,136
KDOT (OAA) Grant	14,653	-	301,826	220,880	95,599	2,065	97,664
Health Capital Outlay	57,058	-	-	589	56,469	-	56,469
911 Local Fund	134,078	-	73,331	33,200	174,209	154	174,363
911 Specials	20,868	-	-	3,980	16,888	-	16,888
Emergency Management Capital Outlay	40,000	-	10,000	30,342	19,658	-	19,658
Title IIIC Nutrition	21,310	-	256,888	242,233	35,965	9,033	44,998
Motor Vehicle Operating Fund	29,828	-	146,204	154,024	22,008	-	22,008
Election Equipment Reserve	13,496	-	-	-	13,496	-	13,496
Health Department Building Fund	135,206	-	-	13,877	121,329	-	121,329
Non-Budgeted Special Revenue Funds							
Register of Deeds	11,709	-	10,155	3,896	17,968	-	17,968
Prosecuting Attorney Training Fund	4,876	-	621	393	5,104	-	5,104
Special Road & Bridge	1,502,837	-	841,516	1,310,582	1,033,771	-	1,033,771
Road & Bridge Sales Tax	295	-	1,733	1,482	546	-	546
Tourism Promotion & Bed Tax	4,592	-	1,032	-	5,624	-	5,624
Special Law Enforcement Fund	5,877	-	1,832	-	7,709	-	7,709
Agency on Aging Special Fund	71,890	-	6,647	8,340	70,197	-	70,197
Special County Attorney Fund	18,205	-	2,007	16,312	3,900	-	3,900
Clerk's Technology Fund	11,047	-	2,539	1,573	12,013	-	12,013
Treasurer's Technology Fund	11,047	-	2,539	1,573	12,013	-	12,013
Building	16	-	-	-	16	-	16
Community College	3	-	-	-	3	-	3
Appraisers Capital Outlay	38,057	-	10,000	-	48,057	-	48,057
Noxious Weed Outlay	89,885	-	-	-	89,885	-	89,885
Equipment Reserve	52,978	-	-	10,708	42,270	7,157	49,427
Machinery	734,322	-	220,040	582,250	372,112	-	372,112
Sheriff Capital Outlay	237,726	-	108,309	138,711	207,324	-	207,324
Motor Vehicle Equipment	4,000	-	4,000	4,000	4,000	-	4,000

**STATEMENT 1**  
(continued)

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

# *Financial Statement*

**MARSHALL COUNTY, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

<b>Fund</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Prior Year Cancelled Encumbrances</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add: Outstanding Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
<b>Grants</b>							
Emergency Management Grant Fund	\$ 21,143	\$ -	\$ 23,143	\$ 23,144	\$ 21,142	\$ -	\$ 21,142
Medical Reserve Corp Grant	5,160	-	-	5,160	-	-	-
Safe Kids Grant	1,635	-	-	1,000	635	-	635
Maternal Child Health	4,869	-	19,468	16,297	8,040	-	8,040
Immunizations	1,000	-	2,189	2,642	547	-	547
Path Grant	1,204	-	-	-	1,204	-	1,204
State Formula Grant	2,108	-	7,000	7,447	1,661	25	1,686
WIC	10,103	-	31,133	28,186	13,050	955	14,005
Public Health Protection	6,462	-	13,664	11,192	8,934	-	8,934
EBOLA Grant	937	-	-	-	937	-	937
Federal Land Management	-	-	16,737	16,737	-	-	-
<b>Total Special Funds</b>	<b>\$ 11,250,418</b>	<b>\$ -</b>	<b>\$ 14,591,453</b>	<b>\$ 14,830,140</b>	<b>\$ 11,011,731</b>	<b>\$ 405,622</b>	<b>\$ 11,417,353</b>
<b>Fiduciary Type Funds</b>							
Expendable Trust Funds							
Aging - Bertha Shum (KDOT)	\$ 92,680	\$ -	\$ 1,227	\$ -	\$ 93,907	\$ -	\$ 93,907
Non-Expendable Trust Funds							
Aging - Elsie Borek Fund (KDOT)	30,627	-	-	-	30,627	-	30,627
<b>Total Fiduciary Type Funds</b>	<b>\$ 123,307</b>	<b>\$ -</b>	<b>\$ 1,227</b>	<b>\$ -</b>	<b>\$ 124,534</b>	<b>\$ -</b>	<b>\$ 124,534</b>
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 11,373,725</b>	<b>\$ -</b>	<b>\$ 14,592,680</b>	<b>\$ 14,830,140</b>	<b>\$ 11,136,265</b>	<b>\$ 405,622</b>	<b>\$ 11,541,887</b>

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

***Financial Statement***



**MARSHALL COUNTY, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

<b>Composition of Cash</b>	
Checking Accounts	\$ 17,991,377
Certificates of Deposit	8,322,865
Savings	35,737
Investments	2,014,150
Cash on Hand	19,152
Total Cash	<u>\$ 28,383,281</u>
Agency Funds per Schedule 3	<u>(16,841,394)</u>
<b>Total Reporting Entity (Excluding Distributable and Agency Funds)</b>	<u><u>\$ 11,541,887</u></u>

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

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# *Financial Statement*

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**MARSHALL COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
December 31, 2019

**Notes to Financial Statement**

**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 2019:

*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.

**MARSHALL COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2019

**Notes to Financial Statement**

**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.

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 municipality 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.

Register of Deeds	911 Local Fund	Agency on Aging Special Fund
Special Parks and Recreation	Special Road and Bridge	Special County Attorney Fund
Special Alcohol	Road and Bridge Sales Tax	Motor Vehicle Operating Fund
Prosecuting Attorney Training Fund	Tourism Promotion and Bed Tax	
911 Specials	Special Law Enforcement Fund	

Spending in funds which are not subject to the legal annual operating budget requirement is 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.

**MARSHALL COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2019

**Notes to Financial Statement**

**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 2019.

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:

- Emergency Management CIP
- Motor Vehicle Operating

**Note 8: Deposits and Investments**

As of December 31, 2019, the County's investments consisted of short-term certificates of deposit and funds on deposit with the Kansas Municipal Investment Pool.

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.

**MARSHALL COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2019

**Notes to Financial Statement**

**Note 8: Deposits and Investments (Continued)**

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

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, 2019.

At December 31, 2019, the carrying amount of the County's deposits, including certificates of deposit, was \$26,349,981 and the bank balance was \$26,627,079. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, \$1,655,345 was covered by federal depository insurance and the remaining \$24,971,734 was collateralized with securities held by the pledging financial institutions' agents in the County's name and lines of credit.

Custodial credit risk - investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2019, the County had invested \$2,014,150 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 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](http://www.kpers.org) or by writing to KPERs (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

**MARSHALL COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2019

**Notes to Financial Statement**

**Note 9: Defined Benefit Pension Plan (Continued)**

**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 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$306,043 for the year ended December 31, 2019.

**Net Pension Liability**

At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,560,321. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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](http://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.

**MARSHALL COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2019

**Notes to Financial Statement**

**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.

***Solid Waste Landfill Post-Closure Care Costs***

The County closed its solid waste facility. Any liability for post-closure care costs associated with the landfill has not been determined. The County incurs costs annually to monitor the closed facility.

**Note 13: Transfers**

Operating transfers were as follows:

<b>From</b>	<b>To</b>	<b>Regulatory Authority</b>	<b>Amount</b>
Motor Vehicle	General Fund	K.S.A. 8-145	\$ 18,509
Twin Valley	General Fund	Commission Approved	652
Pawnee Mental Hlth	General Fund	Commission Approved	89
Soil Conservation	General Fund	Commission Approved	256
Fair Grounds & Bldg	General Fund	Commission Approved	8,431
Historical	General Fund	Commission Approved	384
Extension	General Fund	Commission Approved	987
Road and Bridge	Machinery	K.S.A. 68-141g	112
Motor Vehicle	Motor Vehicle Equipment	Commission Approved	4,000
General	Title III C	Commission Approved	99,753
General	Emergency Mgmt Capital Outlay	K.S.A. 19-120	10,000
General	Sheriff Capital Outlay	K.S.A. 19-120	100,000
Road and Bridge	Special Road and Bridge	K.S.A. 68-141g	400,000
Appraiser	Appraiser Capital Outlay	Commission Approved	10,000
Unemployment	Employee Benefit	Closing Fund	243
Tort Liability	Employee Benefit	Closing Fund	12,920
KPERS	Employee Benefit	Closing Fund	303,782
Work Comp	Employee Benefit	Closing Fund	59,099
Soc Security	Employee Benefit	Closing Fund	158,047
			<u>\$ 1,187,264</u>

**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 August 21, 2020, the date the financial statement was available to be issued.

**MARSHALL COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2019

**Note 15: Long-Term Debt**

Changes in long-term liabilities for the County for the year ended December 31, 2019 were as follows:

<b>ISSUE</b>	<b>Interest Rates</b>	<b>Date of Issue</b>	<b>Amount of Issue</b>	<b>Date of Final Maturity</b>	<b>Balance Beginning of Year</b>	<b>Additions</b>	<b>Reductions/ Payments</b>	<b>Balance End of Year</b>	<b>Interest Paid</b>
<b>General Obligation Bonds</b>									
2002B Sewer Project	4.75	3/4/2002	\$ 322,300	3/4/2021	\$ 202,000	\$ -	\$ 8,000	\$ 194,000	\$ 9,595
<b>Capital Leases</b>									
2015 Dodge Ram	2.49%	6/22/2015	\$ 24,004	6/20/2020	\$ 7,373	\$ -	\$ 7,373	\$ -	\$ -
2016 Dodge Pickup (2)	3.24%	2/22/2016	52,619	2/15/2021	23,834	-	23,834	-	-
2017 Dodge Ram	2.97%	4/10/2017	28,425	3/15/2022	18,917	-	18,917	-	-
2018 Ford Explorer	3.36%	1/30/2018	33,587	1/15/2023	27,809	-	27,809	-	-
<b>Total Capital Leases</b>			\$ 138,635		\$ 77,933	\$ -	\$ 77,933	\$ -	\$ -
<b>TOTAL INDEBTEDNESS</b>			\$ 460,935		\$ 279,933	\$ -	\$ 85,933	\$ 194,000	\$ 9,595



**MARSHALL COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2019

**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:

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025 - 2029</u>	<u>2030 - 2034</u>	<u>2035 - 2039</u>	<u>2040 - 2044</u>	<u>Total</u>
<b>PRINCIPAL</b>										
General obligation bonds										
2002B Sewer Project	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 9,000</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 18,000</u>	<u>\$ 194,000</u>
<b>INTEREST</b>										
General obligation bonds										
2002B Sewer Project	<u>\$ 9,215</u>	<u>\$ 8,835</u>	<u>\$ 8,835</u>	<u>\$ 8,075</u>	<u>\$ 7,695</u>	<u>\$ 32,064</u>	<u>\$ 21,376</u>	<u>\$ 10,689</u>	<u>\$ 1,283</u>	<u>\$ 108,067</u>

***REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION***

**MARSHALL COUNTY, KANSAS**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

<b>Fund</b>	<b>Certified Budget</b>	<b>Adj for Qualifying Budget Credits</b>	<b>Total Budget for Comparison</b>	<b>Expenditures Chargeable to Current Year</b>	<b>Variance Over (Under)</b>
Governmental Funds					
General Funds	\$ 4,642,779	\$ -	\$ 4,642,779	\$ 3,269,503	\$ (1,373,276)
Bond and Interest Funds					
Bond and Interest	246,538	-	246,538	-	(246,538)
Special Purpose Funds					
Road and Bridge	3,959,324	-	3,959,324	3,597,223	(362,101)
Health Nurse	629,387	-	629,387	623,684	(5,703)
Agency on Aging	223,864	-	223,864	182,527	(41,337)
Twin Valley Workshop	55,000	-	55,000	55,652	652 *
Pawnee Mental Health	114,518	-	114,518	114,607	89 *
Soil Conservation	30,000	-	30,000	30,256	256 *
Ambulance	443,908	-	443,908	371,508	(72,400)
Appraiser	209,990	-	209,990	189,376	(20,614)
Noxious Weed	97,250	-	97,250	70,269	(26,981)
Election	120,250	-	120,250	74,944	(45,306)
Extension	161,885	-	161,885	162,873	988 *
4-H Building	7,400	-	7,400	7,512	112 *
Landfill (Solid Waste)	579,150	-	579,150	456,504	(122,646)
Employee Benefits	2,187,500	-	2,187,500	1,348,999	(838,501)
Unemployment	6,300	-	6,300	9,519	3,219 *
KPERS	487,502	-	487,502	644,348	156,846 *
Workmen's Compensation	80,000	-	80,000	112,741	32,741 *
Social Security	325,000	-	325,000	413,087	88,087 *
Fair Grounds and Building	29,600	-	29,600	23,374	(6,226)
Tort Liability	75,000	-	75,000	86,022	11,022 *
Historical	15,000	-	15,000	15,384	384 *
Recycling/Household					
Hazardous Waste	71,300	-	71,300	61,047	(10,253)
Special Parks & Recreation	3,000	-	3,000	-	(3,000)
Special Alcohol	10,000	-	10,000	-	(10,000)
Aging-KDOT	100,000	-	100,000	220,880	120,880
Health Capital Outlay	25,000	-	25,000	589	(24,411)
911 Local	75,000	-	75,000	33,200	(41,800)
911 Special	10,000	-	10,000	3,980	(6,020)
Emergency Mgmt CIP	10,000	-	10,000	30,342	20,342
Title III C	253,400	-	253,400	242,233	(11,167)
Motor Vehicle Operating	109,000	-	109,000	154,024	45,024
Election Equipment Reserve	15,000	-	15,000	-	(15,000)
Health Department Building	20,000	-	20,000	13,877	(6,123)
	<u>\$ 15,428,845</u>	<u>\$ -</u>	<u>\$ 15,428,845</u>	<u>\$ 11,920,959</u>	<u>\$ (2,808,761)</u>

\* Fund closed by county commissioners.

**MARSHALL COUNTY, KANSAS**  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad Valorem tax	\$ 2,954,783	\$ 2,914,565	\$ 40,218
Delinquent tax	217	-	217
Local alcohol liquor tax	2,941	3,600	(659)
Motor vehicle tax	215,414	209,122	6,292
Redemptions	18,346	5,000	13,346
Other taxes	17,721	18,536	(815)
Licenses, permits and fees	92,626	83,300	9,326
Use of money and property	191,969	20,000	171,969
Reimbursements and grants	39,023	15,000	24,023
Miscellaneous	38,018	5,000	33,018
Operating transfer	29,420	-	29,420
<b>Total Taxes and Shared Revenues</b>	<u>\$ 3,600,478</u>	<u>\$ 3,274,123</u>	<u>\$ 326,355</u>
<b>EXPENDITURES</b>			
County Commission			
Personnel services	\$ 68,705	\$ 78,450	\$ (9,745)
Contractual services	81,558	57,500	24,058
Commodities	2,449	3,300	(851)
Capital outlay	1,900	25,250	(23,350)
<b>Total County Commission</b>	<u>\$ 154,612</u>	<u>\$ 164,500</u>	<u>\$ (9,888)</u>
County Clerk			
Personnel services	\$ 142,294	\$ 166,500	\$ (24,206)
Contractual services	3,613	16,000	(12,387)
Commodities	2,858	5,000	(2,142)
Capital outlay	130	2,500	(2,370)
<b>Total County Clerk</b>	<u>\$ 148,895</u>	<u>\$ 190,000</u>	<u>\$ (41,105)</u>
County Treasurer			
Personnel services	\$ 131,288	\$ 144,380	\$ (13,092)
Contractual services	9,343	11,800	(2,457)
Commodities	3,325	4,000	(675)
Capital outlay	4,941	2,000	2,941
<b>Total County Treasurer</b>	<u>\$ 148,897</u>	<u>\$ 162,180</u>	<u>\$ (13,283)</u>
Building and Equipment			
Contractual services	\$ 39,519	\$ 490,000	\$ (450,481)
<b>Total Building and Equipment</b>	<u>\$ 39,519</u>	<u>\$ 490,000</u>	<u>\$ (450,481)</u>

**MARSHALL COUNTY, KANSAS**  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>EXPENDITURES (CONTINUED)</b>			
County Attorney			
Personnel services	\$ 179,780	\$ 190,800	\$ (11,020)
Contractual services and other charges	30,805	26,200	4,605
Materials and supplies	2,204	3,700	(1,496)
Capital outlay	-	1,000	(1,000)
<b>Total County Attorney</b>	<u>\$ 212,789</u>	<u>\$ 221,700</u>	<u>\$ (8,911)</u>
Register of Deeds			
Personnel services	\$ 94,642	\$ 98,668	\$ (4,026)
Contractual services	5,459	6,870	(1,411)
Commodities	1,781	870	911
Capital outlay	4,986	1,200	3,786
<b>Total Register of Deeds</b>	<u>\$ 106,868</u>	<u>\$ 107,608</u>	<u>\$ (740)</u>
Sheriff			
Personnel services	\$ 1,123,617	\$ 1,255,220	\$ (131,603)
Contractual services	179,268	261,100	(81,832)
Commodities	144,728	195,500	(50,772)
Capital outlay	18,176	120,000	(101,824)
<b>Total Sheriff</b>	<u>\$ 1,465,789</u>	<u>\$ 1,831,820</u>	<u>\$ (366,031)</u>
Clerk of the District			
Contractual services	\$ 125,337	\$ 114,050	\$ 11,287
Commodities	7,093	6,650	443
Capital outlay	-	16,300	(16,300)
<b>Total Clerk of the District</b>	<u>\$ 132,430</u>	<u>\$ 137,000</u>	<u>\$ (4,570)</u>
County General			
Contractual services	\$ 317,953	\$ 175,000	\$ 142,953
Commodities	5,332	20,000	(14,668)
Capital outlay	12,500	424,000	(411,500)
<b>Total County General</b>	<u>\$ 335,785</u>	<u>\$ 619,000</u>	<u>\$ (283,215)</u>
Local Emergency Management			
Personnel services	\$ 72,183	\$ 67,127	\$ 5,056
Contractual services	14,760	18,490	(3,730)
Commodities	3,387	18,250	(14,863)
Capital outlay	1,815	3,000	(1,185)
<b>Total Local Emergency Management</b>	<u>\$ 92,145</u>	<u>\$ 106,867</u>	<u>\$ (14,722)</u>
District Coroner			
Personnel services	\$ -	\$ 4,000	\$ (4,000)
Contractual services	15,996	32,000	(16,004)
<b>Total District Coroner</b>	<u>\$ 15,996</u>	<u>\$ 36,000</u>	<u>\$ (20,004)</u>

**MARSHALL COUNTY, KANSAS**  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>EXPENDITURES (CONTINUED)</b>			
Custodial			
Personnel services	\$ 24,363	\$ 39,420	\$ (15,057)
Commodities	6,622	9,150	(2,528)
<b>Total Custodial</b>	<u>\$ 30,985</u>	<u>\$ 48,570</u>	<u>\$ (17,585)</u>
Technology			
Contractual services	\$ 64,096	\$ 80,000	\$ (15,904)
<b>Total Technology</b>	<u>\$ 64,096</u>	<u>\$ 80,000</u>	<u>\$ (15,904)</u>
Juvenile Detention			
Contractual services	\$ 11,154	\$ 30,000	\$ (18,846)
<b>Total Juvenile Detention</b>	<u>\$ 11,154</u>	<u>\$ 30,000</u>	<u>\$ (18,846)</u>
County Counselor			
Personnel services	\$ -	\$ 42,900	\$ (42,900)
Contractual services	54,197	12,500	41,697
Commodities	-	2,000	(2,000)
Capital outlay	-	500	(500)
<b>Total County Counselor</b>	<u>\$ 54,197</u>	<u>\$ 57,900</u>	<u>\$ (3,703)</u>
Appropriations			
Kansas National Guard	\$ 1,934	\$ 1,934	\$ -
Economic Development	7,500	25,000	(17,500)
Soil Conservation	10,000	10,000	-
RSVP	15,000	15,000	-
Recycling/Household Hazardous Waste	-	9,000	(9,000)
Big Lakes Regional Council	11,159	-	11,159
<b>Total Appropriations</b>	<u>\$ 45,593</u>	<u>\$ 60,934</u>	<u>\$ (15,341)</u>
Special projects	\$ -	\$ 298,700	\$ (298,700)
Transfers out	209,753	-	209,753
<b>Total Expenditures</b>	<u>\$ 3,269,503</u>	<u>\$ 4,642,779</u>	<u>\$ (1,373,276)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 330,975		
<b>Beginning Unencumbered Cash Balance</b>	<u>3,310,486</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 3,641,461</u>		

**MARSHALL COUNTY, KANSAS**  
**BOND AND INTEREST FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad valorem tax	\$ 238,549	\$ 240,418	\$ (1,869)
Motor vehicle tax	3,642	4,290	(648)
Other taxes	897	1,119	(222)
<b>Total Cash Receipts</b>	<u>\$ 243,088</u>	<u>\$ 245,827</u>	<u>\$ (2,739)</u>
<b>EXPENDITURES</b>			
Contractual and other expenditures	<u>\$ -</u>	<u>\$ 246,538</u>	<u>\$ (246,538)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 243,088		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>99,470</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 342,558</u>		

**MARSHALL COUNTY, KANSAS**  
**ROAD AND BRIDGE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 2,542,881	2,561,151	\$ (18,270)
Delinquent tax	227	-	227
Motor vehicle tax	215,593	204,432	11,161
City and county highway fund	537,180	425,000	112,180
Other taxes	36,438	15,138	21,300
Reimbursements and grants	86,522	50,000	36,522
Miscellaneous	12,172	-	12,172
<b>Total Cash Receipts</b>	<u>\$ 3,431,013</u>	<u>3,255,721</u>	<u>\$ 175,292</u>
<b>EXPENDITURES</b>			
Personnel services	\$ 920,647	\$ 940,674	\$ (20,027)
Contractual	259,386	581,150	(321,764)
Commodities	1,593,336	1,799,500	(206,164)
Capital outlay	423,854	196,000	227,854
Transfer out	400,000	442,000	(42,000)
<b>Total Expenditures</b>	<u>\$ 3,597,223</u>	<u>3,959,324</u>	<u>\$ (362,101)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (166,210)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>813,402</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 647,192</u>		



**MARSHALL COUNTY, KANSAS**  
**HEALTH NURSE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 243,223	\$ 245,007	\$ (1,784)
Delinquent tax	11	-	11
Motor vehicle tax	11,306	15,250	(3,944)
Other taxes	2,388	1,129	1,259
Charges for services	577,517	300,000	277,517
<b>Total Cash Receipts</b>	<u>\$ 834,445</u>	<u>\$ 561,386</u>	<u>\$ 273,059</u>
<b>EXPENDITURES</b>			
Personnel services	\$ 226,966	\$ 260,227	\$ (33,261)
Contractual	16,163	15,500	663
Commodities	380,555	353,660	26,895
<b>Total Expenditures</b>	<u>\$ 623,684</u>	<u>\$ 629,387</u>	<u>\$ (5,703)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 210,761		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>248,487</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 459,248</u>		

**MARSHALL COUNTY, KANSAS**  
**AGENCY ON AGING**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 65,472	\$ 65,919	\$ (447)
Delinquent tax	11	-	11
Motor vehicle tax	15,148	12,640	2,508
Other taxes	2,081	936	1,145
Reimbursements and grants	1,570	-	1,570
Miscellaneous	4,492	-	4,492
<b>Total Cash Receipts</b>	<u>\$ 88,774</u>	<u>\$ 79,495</u>	<u>\$ 9,279</u>
<b>EXPENDITURES</b>			
Personnel services	\$ 44,909	\$ 83,000	\$ (38,091)
Contractual	131,099	43,364	87,735
Commodities	6,519	97,500	(90,981)
<b>Total Expenditures</b>	<u>\$ 182,527</u>	<u>\$ 223,864</u>	<u>\$ (41,337)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (93,753)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>115,587</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 21,834</u>		

**MARSHALL COUNTY, KANSAS**  
**TWIN VALLEY WORKSHOP**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 49,431	\$ 49,765	\$ (334)
Delinquent tax	5	-	5
Motor vehicle tax	4,247	3,889	358
Other taxes	637	288	349
<b>Total Cash Receipts</b>	<u>\$ 54,320</u>	<u>\$ 53,942</u>	<u>\$ 378</u>
<b>EXPENDITURES</b>			
Contractual	\$ 55,000	\$ 55,000	\$ -
Transfers out	652	-	652
<b>Total Expenditures</b>	<u>\$ 55,652</u>	<u>\$ 55,000</u>	<u>\$ 652</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (1,332)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,332</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>		

**MARSHALL COUNTY, KANSAS**  
**PAWNEE MENTAL HEALTH**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 103,485	\$ 104,156	\$ (671)
Delinquent tax	8	-	8
Motor vehicle tax	7,918	8,146	(228)
Other taxes	1,278	603	675
<b>Total Cash Receipts</b>	<u>\$ 112,689</u>	<u>\$ 112,905</u>	<u>\$ (216)</u>
<b>EXPENDITURES</b>			
Contractual	<u>\$ 114,607</u>	<u>\$ 114,518</u>	<u>\$ 89</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (1,918)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,918</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>		

**MARSHALL COUNTY, KANSAS**  
**SOIL CONSERVATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 27,737	\$ 27,843	\$ (106)
Delinquent tax	2	-	2
Motor vehicle tax	2,001	1,862	139
Other taxes	314	138	176
<b>Total Cash Receipts</b>	<u>\$ 30,054</u>	<u>\$ 29,843</u>	<u>\$ 211</u>
<b>EXPENDITURES</b>			
Contractual	\$ 30,000	\$ 30,000	\$ -
Transfers out	256	-	256
<b>Total Expenditures</b>	<u>\$ 30,256</u>	<u>\$ 30,000</u>	<u>\$ 256</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (202)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>202</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>		

**MARSHALL COUNTY, KANSAS**  
**AMBULANCE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 372,859	\$ 375,574	\$ (2,715)
Delinquent tax	34	-	34
Motor vehicle tax	30,502	27,892	2,610
Miscellaneous tax revenue	4,937	2,065	2,872
<b>Total Cash Receipts</b>	<u>\$ 408,332</u>	<u>\$ 405,531</u>	<u>\$ 2,801</u>
<b>EXPENDITURES</b>			
Contractual	<u>\$ 371,508</u>	<u>\$ 443,908</u>	<u>\$ (72,400)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 36,824		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>95,102</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 131,926</u>		

**MARSHALL COUNTY, KANSAS**  
**APPRAISER**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 179,229	\$ 180,535	\$ (1,306)
Delinquent tax	16	-	16
Motor vehicle tax	13,864	13,372	492
Other taxes	2,322	990	1,332
Reimbursements and grants	3,925	-	3,925
Miscellaneous	11,419	-	11,419
<b>Total Cash Receipts</b>	<u>\$ 210,775</u>	<u>\$ 194,897</u>	<u>\$ 15,878</u>
<b>EXPENDITURES</b>			
Personnel	\$ 152,617	\$ 164,590	\$ (11,973)
Contractual	29,621	10,500	19,121
Commodities	6,338	19,400	(13,062)
Capital outlay	800	15,500	(14,700)
Transfers out	10,000	-	10,000
<b>Total Expenditures</b>	<u>\$ 199,376</u>	<u>\$ 209,990</u>	<u>\$ (10,614)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 11,399		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>11,543</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 22,942</u>		

**MARSHALL COUNTY, KANSAS**  
**NOXIOUS WEED**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 62,949	\$ 63,465	\$ (516)
Delinquent tax	7	-	7
Motor vehicle tax	5,134	5,898	(764)
Other taxes	983	436	547
Reimbursements and grants	2,454	-	2,454
<b>Total Cash Receipts</b>	<u>\$ 71,527</u>	<u>\$ 69,799</u>	<u>\$ 1,728</u>
<b>EXPENDITURES</b>			
Personnel	\$ 35,450	\$ 36,400	\$ (950)
Contractual	3,093	8,900	(5,807)
Commodities	31,726	51,950	(20,224)
<b>Total Expenditures</b>	<u>\$ 70,269</u>	<u>\$ 97,250</u>	<u>\$ (26,981)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 1,258		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>37,720</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 38,978</u>		



**MARSHALL COUNTY, KANSAS**  
**ELECTION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 101,177	\$ 101,964	\$ (787)
Delinquent tax	10	-	10
Motor vehicle tax	8,945	8,760	185
Other taxes	1,477	649	828
<b>Total Cash Receipts</b>	<u>\$ 111,609</u>	<u>\$ 111,373</u>	<u>\$ 236</u>
<b>EXPENDITURES</b>			
Personnel	\$ 10,850	\$ 17,600	\$ (6,750)
Contractual	29,561	42,000	(12,439)
Commodities	18,857	50,650	(31,793)
Capital outlay	15,676	10,000	5,676
<b>Total Expenditures</b>	<u>\$ 74,944</u>	<u>\$ 120,250</u>	<u>\$ (45,306)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 36,665		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>28,404</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 65,069</u>		

**MARSHALL COUNTY, KANSAS**  
**EXTENSION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 147,934	\$ 148,924	\$ (990)
Delinquent tax	14	-	14
Motor vehicle tax	11,870	10,895	975
Other taxes	1,822	806	1,016
<b>Total Cash Receipts</b>	<u>\$ 161,640</u>	<u>\$ 160,625</u>	<u>\$ 1,015</u>
<b>EXPENDITURES</b>			
Contractual	\$ 161,885	\$ 161,885	\$ -
Transfers out	988	-	988
<b>Total Expenditures</b>	<u>\$ 162,873</u>	<u>\$ 161,885</u>	<u>\$ 988</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (1,233)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,233</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>		

**MARSHALL COUNTY, KANSAS**  
**4-H BUILDING**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 6,757	\$ 6,823	\$ (66)
Motor vehicle tax	545	481	64
Other taxes	80	35	45
<b>Total Cash Receipts</b>	<u>\$ 7,382</u>	<u>\$ 7,339</u>	<u>\$ 43</u>
<b>EXPENDITURES</b>			
Contractual	\$ 7,400	\$ 7,400	\$ -
Transfers out	112	-	112
<b>Total Expenditures</b>	<u>\$ 7,512</u>	<u>\$ 7,400</u>	<u>\$ 112</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (130)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>130</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>		

**MARSHALL COUNTY, KANSAS**  
**LANDFILL (SOLID WASTE)**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 86,074	\$ 86,755	\$ (681)
Delinquent tax	9	-	9
Motor vehicle tax	10,906	9,373	1,533
Other taxes	1,523	694	829
Charges for services	314,580	200,000	114,580
Miscellaneous	180	-	180
<b>Total Cash Receipts</b>	<u>\$ 413,272</u>	<u>\$ 296,822</u>	<u>\$ 116,450</u>
<b>EXPENDITURES</b>			
Personnel	\$ 46,782	\$ 45,800	\$ 982
Contractual	270,183	364,150	(93,967)
Commodities	19,474	16,700	2,774
Capital outlay	120,065	152,500	(32,435)
<b>Total Expenditures</b>	<u>\$ 456,504</u>	<u>\$ 579,150</u>	<u>\$ (122,646)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (43,232)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>525,916</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 482,684</u>		

**MARSHALL COUNTY, KANSAS**  
**EMPLOYEE BENEFITS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 1,230,211	\$ 1,239,130	\$ (8,919)
Delinquent tax	123	-	123
Motor vehicle tax	98,800	86,044	12,756
Other taxes	15,972	6,372	9,600
Reimbursements and grants	9,555	-	9,555
Transfers in	534,091	-	534,091
<b>Total Cash Receipts</b>	<u>\$ 1,888,752</u>	<u>\$ 1,331,546</u>	<u>\$ 557,206</u>
<b>EXPENDITURES</b>			
Personnel services	<u>\$ 1,348,999</u>	<u>\$ 2,187,500</u>	<u>\$ (838,501)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>\$ 539,753</u>		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,886,053</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 2,425,806</u>		

**MARSHALL COUNTY, KANSAS**  
**UNEMPLOYMENT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 2,845	\$ 2,927	\$ (82)
Motor vehicle tax	221	206	15
Miscellaneous tax revenue	36	15	21
Reimbursements and grants	29	-	29
<b>Total Cash Receipts</b>	<u>\$ 3,131</u>	<u>\$ 3,148</u>	<u>\$ (17)</u>
<b>EXPENDITURES</b>			
Contractual	\$ 9,276	\$ 6,300	\$ 2,976
Neighborhood revitalization rebate	243	-	243
<b>Total Expenditures</b>	<u>\$ 9,519</u>	<u>\$ 6,300</u>	<u>\$ 3,219</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (6,388)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>6,388</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>		

**MARSHALL COUNTY, KANSAS**  
**KANSAS PUBLIC EMPLOYEE'S RETIREMENT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 302,799	\$ 305,000	\$ (2,201)
Delinquent tax	27	-	27
Motor vehicle tax	24,457	21,608	2,849
Miscellaneous tax revenue	3,889	1,600	2,289
Reimbursements and grants	2,928	-	2,928
<b>Total Cash Receipts</b>	<u>\$ 334,100</u>	<u>\$ 328,208</u>	<u>\$ 5,892</u>
<b>EXPENDITURES</b>			
Personnel services	\$ 340,566	\$ 487,502	\$ (146,936)
Transfers out	303,782	-	303,782
<b>Total Expenditures</b>	<u>\$ 644,348</u>	<u>\$ 487,502</u>	<u>\$ 156,846</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (310,248)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>310,248</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>		

**MARSHALL COUNTY, KANSAS**  
**WORKMEN'S COMPENSATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 55,480	\$ 55,862	\$ (382)
Delinquent tax	4	-	4
Motor vehicle tax	5,369	4,956	413
Miscellaneous tax revenue	784	367	417
<b>Total Cash Receipts</b>	<u>\$ 61,637</u>	<u>\$ 61,185</u>	<u>\$ 452</u>
<b>EXPENDITURES</b>			
Contractual	\$ 53,642	\$ 80,000	\$ (26,358)
Transfers out	59,099	-	59,099
<b>Total Expenditures</b>	<u>\$ 112,741</u>	<u>\$ 80,000</u>	<u>\$ 32,741</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (51,104)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>51,104</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>		



**MARSHALL COUNTY, KANSAS**  
**SOCIAL SECURITY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 236,831	\$ 238,501	\$ (1,670)
Delinquent tax	20	-	20
Motor vehicle tax	17,417	16,412	1,005
Miscellaneous tax revenue	2,912	1,215	1,697
Reimbursements and grants	2,233	-	2,233
<b>Total Cash Receipts</b>	<u>\$ 259,413</u>	<u>\$ 256,128</u>	<u>\$ 3,285</u>
<b>EXPENDITURES</b>			
Personnel services	\$ 255,040	\$ 325,000	\$ (69,960)
Neighborhood revitalization rebate	158,047	-	158,047
<b>Total Expenditures</b>	<u>\$ 413,087</u>	<u>\$ 325,000</u>	<u>\$ 88,087</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (153,674)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>153,674</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>		

**MARSHALL COUNTY, KANSAS**  
**FAIR GROUNDS AND BUILDING**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 25,605	\$ 25,717	\$ (112)
Delinquent tax	2	-	2
Motor vehicle tax	2,140	1,992	148
Miscellaneous tax revenue	348	148	200
<b>Total Cash Receipts</b>	<u>\$ 28,095</u>	<u>\$ 27,857</u>	<u>\$ 238</u>
<b>EXPENDITURES</b>			
Contractual	\$ 23,374	\$ 29,600	\$ (6,226)
Transfers out	8,431	-	8,431
<b>Total Expenditures</b>	<u>\$ 31,805</u>	<u>\$ 29,600</u>	<u>\$ 2,205</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (3,710)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>3,620</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ (90)</u>		

**MARSHALL COUNTY, KANSAS**  
**TORT LIABILITY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 47,658	\$ 48,067	\$ (409)
Delinquent tax	5	-	5
Motor vehicle tax	4,841	4,666	175
Miscellaneous tax revenue	731	345	386
<b>Total Cash Receipts</b>	<u>\$ 53,235</u>	<u>\$ 53,078</u>	<u>\$ 157</u>
<b>EXPENDITURES</b>			
Capital outlay	\$ 73,102	\$ 75,000	\$ (1,898)
Transfers out	12,920	-	12,920
<b>Total Expenditures</b>	<u>\$ 86,022</u>	<u>\$ 75,000</u>	<u>\$ 11,022</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (32,787)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>32,787</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>		

**MARSHALL COUNTY, KANSAS**  
**HISTORICAL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 13,870	\$ 13,877	\$ (7)
Motor vehicle tax	1,147	1,046	101
Miscellaneous tax revenue	175	77	98
<b>Total Cash Receipts</b>	<u>\$ 15,192</u>	<u>\$ 15,000</u>	<u>\$ 192</u>
<b>EXPENDITURES</b>			
Contractual	\$ 15,000	\$ 15,000	\$ -
Transfers out	384	-	384
<b>Total Expenditures</b>	<u>\$ 15,384</u>	<u>\$ 15,000</u>	<u>\$ 384</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (192)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>192</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>		

**MARSHALL COUNTY, KANSAS**  
**HOUSEHOLD HAZARDOUS WASTE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Ad Valorem tax	\$ 32,895	\$ 33,134	\$ (239)
Delinquent tax	3	-	3
Motor vehicle tax	2,753	2,561	192
Miscellaneous tax revenue	741	190	551
Charges for services	7,131	10,000	(2,869)
Reimbursements and grants	1,857	-	1,857
<b>Total Cash Receipts</b>	<u>\$ 45,380</u>	<u>\$ 45,885</u>	<u>\$ (505)</u>
<b>EXPENDITURES</b>			
Contractual	<u>\$ 61,047</u>	<u>\$ 71,300</u>	<u>\$ (10,253)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (15,667)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>46,650</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 30,983</u>		

**MARSHALL COUNTY, KANSAS**  
**SPECIAL PARKS AND RECREATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue	\$ 2,941	\$ 3,500	\$ (559)
<b>EXPENDITURES</b>			
Contractual	\$ -	\$ 3,000	\$ (3,000)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 2,941		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>55,780</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 58,721</u>		

**MARSHALL COUNTY, KANSAS**  
**SPECIAL ALCOHOL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue	\$ 5,626	\$ 6,500	\$ (874)
<b>EXPENDITURES</b>			
Contractual	\$ -	\$ 10,000	\$ (10,000)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 5,626		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>92,510</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 98,136</u>		

**MARSHALL COUNTY, KANSAS**  
**KDOT (OAA) Grant**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Miscellaneous	\$ 301,826	\$ 100,000	\$ 201,826
<b>EXPENDITURES</b>			
Contractual	\$ 220,880	\$ 100,000	\$ 120,880
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 80,946		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>14,653</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 95,599</u>		



**MARSHALL COUNTY, KANSAS**  
**HEALTH CAPITAL OUTLAY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Reimbursement	\$       -	\$       -	\$       -
<b>EXPENDITURES</b>			
Capital outlay	\$       589	\$   25,000	\$   (24,411)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$       (589)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>57,058</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$   56,469</u>		

**MARSHALL COUNTY, KANSAS**  
**911 LOCAL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue	\$ 73,331	\$ 70,000	\$ 3,331
<b>EXPENDITURES</b>			
Commodities	\$ 33,200	\$ 75,000	\$ (41,800)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 40,131		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>134,078</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 174,209</u>		

**MARSHALL COUNTY, KANSAS**  
**911 SPECIAL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue	\$       -	\$       -	\$       -
<b>EXPENDITURES</b>			
Contractual	\$     3,980	\$   10,000	\$    (6,020)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$   (3,980)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>20,868</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$   16,888</u>		

**MARSHALL COUNTY, KANSAS**  
**EMERGENCY MANAGEMENT CAPITAL OUTLAY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Transfer in	\$ 10,000	\$ -	\$ 10,000
<b>EXPENDITURES</b>			
Capital outlay	\$ 30,342	\$ 10,000	\$ 20,342
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (20,342)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>40,000</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 19,658</u>		

**MARSHALL COUNTY, KANSAS**  
**TITLE III C Nutrition**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Reimbursements and grants	\$ 157,135	\$ 260,000	\$ (102,865)
Transfers in	99,753	-	99,753
<b>Total Cash Receipts</b>	<u>\$ 256,888</u>	<u>\$ 260,000</u>	<u>\$ (3,112)</u>
<b>EXPENDITURES</b>			
Personnel services	\$ 121,311	\$ 125,000	\$ (3,689)
Contractual	23,526	48,400	(24,874)
Commodities	97,396	80,000	17,396
<b>Total Expenditures</b>	<u>\$ 242,233</u>	<u>\$ 253,400</u>	<u>\$ (11,167)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 14,655		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>21,310</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 35,965</u>		

**MARSHALL COUNTY, KANSAS**  
**MOTOR VEHICLE OPERATING**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenues	\$ 40,899	\$ 25,000	\$ 15,899
License, permits and fees	6,810	3,000	3,810
Reimbursements	-	50	(50)
Miscellaneous	98,495	85,000	13,495
<b>Total Cash Receipts</b>	<u>\$ 146,204</u>	<u>\$ 113,050</u>	<u>\$ 33,154</u>
<b>EXPENDITURES</b>			
Personnel services	\$ 101,928	\$ 90,000	\$ 11,928
Contractual	19,853	6,000	13,853
Commodities	1,197	6,000	(4,803)
Capital outlay	8,537	7,000	1,537
Transfers out	22,509	-	22,509
<b>Total Expenditures</b>	<u>\$ 154,024</u>	<u>\$ 109,000</u>	<u>\$ 45,024</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (7,820)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>29,828</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 22,008</u>		

**MARSHALL COUNTY, KANSAS**  
**ELECTION EQUIPMENT RESERVE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Miscellaneous	\$       -	\$       -	\$       -
<b>EXPENDITURES</b>			
Capital outlay	\$       -	\$   15,000	\$   (15,000)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$       -		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>13,496</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$   13,496</u>		

**MARSHALL COUNTY, KANSAS**  
**HEALTH DEPARTMENT BUILDING**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Miscellaneous	\$       -	\$       -	\$       -
<b>EXPENDITURES</b>			
Capital outlay	\$  13,877	\$  20,000	\$     (6,123)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$  (13,877)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>135,206</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$  121,329</u>		



**MARSHALL COUNTY, KANSAS**  
**NON-BUDGETED SPECIAL PURPOSE FUNDS**  
**Regulatory Basis**  
For the Year Ended December 31, 2018

	<b>Register of Deeds</b>	<b>Prosecuting Attorney Training Fund</b>	<b>Special Road and Bridge</b>	<b>Road and Bridge Sales Tax</b>	<b>Tourism Promotion and Bed Tax</b>	<b>Special Law Enforcement Fund</b>	<b>Agency on Aging Special Fund</b>	<b>Special County Attorney Fund</b>
<b>RECEIPTS</b>								
Taxes and shared revenue	\$ -	\$ -	\$ -	\$ -	\$ 1,032	\$ -	\$ -	\$ -
Licenses, permits and fees	10,155	-	-	-	-	1,832	-	1,932
Charges for services	-	621	-	-	-	-	-	-
Reimbursements and grants	-	-	156,516	1,733	-	-	-	75
Miscellaneous	-	-	285,000	-	-	-	6,647	-
Transfers in	-	-	400,000	-	-	-	-	-
<b>Total Cash Receipts</b>	<b>\$ 10,155</b>	<b>\$ 621</b>	<b>\$ 841,516</b>	<b>\$ 1,733</b>	<b>\$ 1,032</b>	<b>\$ 1,832</b>	<b>\$ 6,647</b>	<b>\$ 2,007</b>
<b>EXPENDITURES</b>								
Contractual	\$ -	\$ 393	\$ -	\$ 1,482	\$ -	\$ -	\$ -	\$ -
Materials and supplies	-	-	1,310,582	-	-	-	-	-
Miscellaneous	3,896	-	-	-	-	-	8,340	16,312
<b>Total Expenditures</b>	<b>\$ 3,896</b>	<b>\$ 393</b>	<b>\$ 1,310,582</b>	<b>\$ 1,482</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,340</b>	<b>\$ 16,312</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ 6,259</b>	<b>\$ 228</b>	<b>\$ (469,066)</b>	<b>\$ 251</b>	<b>\$ 1,032</b>	<b>\$ 1,832</b>	<b>\$ (1,693)</b>	<b>\$ (14,305)</b>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>11,709</b>	<b>4,876</b>	<b>1,502,837</b>	<b>295</b>	<b>4,592</b>	<b>5,877</b>	<b>71,890</b>	<b>18,205</b>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 17,968</b>	<b>\$ 5,104</b>	<b>\$ 1,033,771</b>	<b>\$ 546</b>	<b>\$ 5,624</b>	<b>\$ 7,709</b>	<b>\$ 70,197</b>	<b>\$ 3,900</b>

(continued)

**MARSHALL COUNTY, KANSAS**  
**NON-BUDGETED SPECIAL PURPOSE FUNDS**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<b>Clerk's Technology Fund</b>	<b>Treasurer's Technology Fund</b>	<b>Building</b>	<b>Community College</b>	<b>Appraisers Capital Outlay</b>	<b>Noxious Weed Outlay</b>
<b>RECEIPTS</b>						
Licenses, permits and fees	\$ 2,539	\$ 2,539	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-
Transfers in	-	-	-	-	10,000	-
<b>Total Cash Receipts</b>	<u>\$ 2,539</u>	<u>\$ 2,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>
<b>EXPENDITURES</b>						
Contractual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and supplies	-	-	-	-	-	-
Miscellaneous	1,573	1,573	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 1,573</u>	<u>\$ 1,573</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 966	\$ 966	\$ -	\$ -	\$ 10,000	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	11,047	11,047	16	3	38,057	89,885
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 12,013</u>	<u>\$ 12,013</u>	<u>\$ 16</u>	<u>\$ 3</u>	<u>\$ 48,057</u>	<u>\$ 89,885</u>

See Independent Auditor's Report.

**MARSHALL COUNTY, KANSAS**  
**NON-BUDGETED SPECIAL PURPOSE FUNDS**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<b>Equipment Reserve</b>	<b>Machinery</b>	<b>Sheriff Capital Outlay</b>	<b>Motor Vehicle Equipment</b>	<b>Emergency Management Grant</b>	<b>Medical Reserve Corp Grant</b>	<b>Safe Kids Grant</b>	<b>Maternal Child Health</b>
<b>RECEIPTS</b>								
Reimbursements and grants	\$ -	\$ -	7,129	\$ -	23,143	\$ -	\$ -	\$ 19,468
Miscellaneous	-	220,040	1,180	-	-	-	-	-
Transfer	-	-	100,000	4,000	-	-	-	-
<b>Total Cash Receipts</b>	<u>\$ -</u>	<u>\$ 220,040</u>	<u>\$ 108,309</u>	<u>\$ 4,000</u>	<u>\$ 23,143</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,468</u>
<b>EXPENDITURES</b>								
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,264
Contractual services	10,708	-	138,711	-	23,144	-	-	1,033
Commodities	-	582,250	-	\$ 4,000	-	5,160	\$ 1,000	-
Capital outlay	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 10,708</u>	<u>\$ 582,250</u>	<u>\$ 138,711</u>	<u>\$ 4,000</u>	<u>\$ 23,144</u>	<u>\$ 5,160</u>	<u>\$ 1,000</u>	<u>\$ 16,297</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (10,708)	\$ (362,210)	\$ (30,402)	\$ -	\$ (1)	\$ (5,160)	\$ (1,000)	\$ 3,171
<b>UNENCUMBERED CASH - JANUARY 1</b>	52,978	734,322	237,726	4,000	21,143	5,160	1,635	4,869
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 42,270</u>	<u>\$ 372,112</u>	<u>\$ 207,324</u>	<u>\$ 4,000</u>	<u>\$ 21,142</u>	<u>\$ -</u>	<u>\$ 635</u>	<u>\$ 8,040</u>

(continued)

**MARSHALL COUNTY, KANSAS**  
**NON-BUDGETED SPECIAL PURPOSE FUNDS**  
**CAPITAL EQUIPMENT RESERVE FUNDS**  
**Regulatory Basis**  
For the Year Ended December 31, 2019

	<b>Immunizations</b>	<b>Path Grant</b>	<b>State Formula Grant</b>	<b>WIC</b>	<b>Public Health Protection</b>	<b>EBOLA Grant</b>	<b>Federal Land Management</b>
<b>RECEIPTS</b>							
Reimbursements and grants	\$ 2,189	\$ -	\$ 7,000	31,133	\$ 13,664	\$ -	\$ 16,737
Miscellaneous	-	-	-	-	-	-	-
<b>Total Cash Receipts</b>	<u>\$ 2,189</u>	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ 31,133</u>	<u>\$ 13,664</u>	<u>\$ -</u>	<u>\$ 16,737</u>
<b>EXPENDITURES</b>							
Personnel	\$ 2,642	\$ -	\$ -	\$ 22,948	\$ 6,350	\$ -	\$ -
Contractual services	-	-	-	555	744	-	16,737
Commodities	-	-	7,447	4,683	-	-	-
Capital outlay	-	-	-	-	4,098	-	-
<b>Total Expenditures</b>	<u>\$ 2,642</u>	<u>\$ -</u>	<u>\$ 7,447</u>	<u>\$ 28,186</u>	<u>\$ 11,192</u>	<u>\$ -</u>	<u>\$ 16,737</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (453)	\$ -	\$ (447)	\$ 2,947	\$ 2,472	\$ -	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,000</u>	<u>1,204</u>	<u>2,108</u>	<u>10,103</u>	<u>6,462</u>	<u>937</u>	<u>-</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 547</u>	<u>\$ 1,204</u>	<u>\$ 1,661</u>	<u>\$ 13,050</u>	<u>\$ 8,934</u>	<u>\$ 937</u>	<u>\$ -</u>

**MARSHALL COUNTY, KANSAS**  
**FIDUCIARY TYPE FUNDS**  
For the Year Ended December 31, 2019

	<b><u>Aging- Bertha Shum (KDOT)</u></b>	<b><u>Aging- Elsie Borck Fund (KDOT)</u></b>
<b>RECEIPTS</b>		
Miscellaneous	<u>\$ 1,227</u>	<u>\$ -</u>
<b>EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>\$ 1,227</u>	<u>\$ -</u>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>92,680</u>	<u>30,627</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 93,907</u></u>	<u><u>\$ 30,627</u></u>

**MARSHALL COUNTY, KANSAS**  
**AGENCY FUNDS**  
**SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL**  
For the Year Ended December 31, 2019

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
<b>Distributable Funds</b>				
Current ad valorem taxes	\$ 15,564,140	\$ 25,298,241	\$ 24,764,404	\$ 16,097,977
Vehicle excise tax	59	472	453	78
Motor vehicle tax	369,060	1,595,231	1,588,608	375,683
RV tax	4,621	28,211	28,705	4,127
Commercial vehicle tax	8,247	2,951,530	2,951,508	8,269
Bankruptcy tax account	1,489	730	-	2,219
Redemption	50,310	193,636	189,210	54,736
Partial payment real estate	33	-	-	33
Tax foreclosure	49,268	1,350	20,678	29,940
Delinquent personal property tax	1,726	1,216	1,978	964
Escrow taxes	21,261	919	1,629	20,551
Home City sewer	121,779	34,528	28,111	128,196
<b>Total Distributable Funds</b>	<u>\$ 16,191,993</u>	<u>\$ 30,106,064</u>	<u>\$ 29,575,284</u>	<u>\$ 16,722,773</u>
<b>State Funds</b>				
State education building tax	\$ -	\$ 182,140	\$ 182,130	\$ 10
State education vehicle	-	12,977	12,977	-
State institution building	-	91,070	91,065	5
State institution vehicle	-	6,488	6,488	-
<b>Total State Funds</b>	<u>\$ -</u>	<u>\$ 292,675</u>	<u>\$ 292,660</u>	<u>\$ 15</u>
<b>Subdivision Funds</b>				
Library	\$ -	\$ 210,510	\$ 210,510	\$ -
School districts	(7)	10,045,616	10,045,042	567
Townships	-	1,641,158	1,641,158	-
Cities	-	3,650,656	3,650,005	651
Fire districts	-	378,606	378,606	-
Watershed districts	19	282,673	282,692	-
Cemeteries	4	102,965	102,967	2
<b>Total Subdivision Funds</b>	<u>\$ 16</u>	<u>\$ 16,312,184</u>	<u>\$ 16,310,980</u>	<u>\$ 1,220</u>
<b>Total</b>	<u>\$ 16,192,009</u>	<u>\$ 46,710,923</u>	<u>\$ 46,178,924</u>	<u>\$ 16,724,008</u>

**MARSHALL COUNTY, KANSAS**  
**SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL**  
For the Year Ended December 31, 2019

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
<b>Other Agency Funds</b>				
Heritage Trust Fund	\$ 1,124	\$ 5,077	\$ 4,970	\$ 1,231
Joint Mortgage Registration Fund	12	-	-	12
Returned items	(371)	11,205	11,205	(371)
Strategic planning	2,084	-	-	2,084
Payroll clearing	2,454	2,568,819	2,570,482	791
Survey funds	4,818	618	-	5,436
Blue Cross Blue Shield	5,329	-	-	5,329
Drivers license	437	30,625	30,679	383
Vehicle	85	899,714	899,761	38
Escrow vehicle	942	1,710	1,543	1,109
Vehicle sales tax	-	810,088	810,088	-
Antique tag fee	5,615	50	-	5,665
Game license	(1)	3,557	3,509	47
Cereal Malt Beverage Stamp	175	125	175	125
Overpayment	163	25,159	25,180	142
<b>Total Other Agency Funds</b>	<b>\$ 22,866</b>	<b>\$ 4,356,747</b>	<b>\$ 4,357,592</b>	<b>\$ 22,021</b>
<b>Outside Accounts Considered to be Agency Funds</b>				
District Court	\$ 19,770	\$ 746,152	\$ 724,660	\$ 41,262
Sheriff's VIN Account	1,152	33,718	32,445	2,425
Law Library	26,248	5,653	4,798	27,103
Attorney	3,979	29,591	29,336	4,234
Inmate Fund	14,111	19,963	13,733	20,341
<b>Total Outside Accounts Considered to be Agency Funds</b>	<b>\$ 65,260</b>	<b>\$ 835,077</b>	<b>\$ 804,972</b>	<b>\$ 95,365</b>
<b>TOTAL AGENCY FUNDS</b>	<b>\$ 16,280,135</b>	<b>\$ 51,902,747</b>	<b>\$ 51,341,488</b>	<b>\$ 16,841,394</b>