MARION COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2023

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

MARION COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2023

	Page Number
Independent Auditor's Report	1 - 3
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis	4 - 5
Notes to Financial Statement	6 - 13
Regulatory-Required Supplementary Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	15
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
General Fund	16 - 21
Special Purpose Funds	
Ambulance	22
Appraiser's Cost	23
E911 Cell Fund #2	24
Department on Aging	25
Election	26
Employee Benefits	27
Health	28
Noxious Weed	29
Noxious Weed Capital Outlay	30
Park	31
Park Bait Shop	32
Register of Deeds Technology	33
County Clerk Technology	34
County Treasurer Technology	35
Risk Management Reserve	36
Road and Bridge	37 - 38
Sheriff Concealed Weapons	39
Sheriff Drug	40
Solid Waste	41
Special Alcohol and Drug Program	42
Special Bridge (68-1135)	43
Special Road Machinery and Equipment	44
JOBS Grant	45
Lake Patrol	46
Capital Improvements	47
American Rescue Plan (ARP)	48
LATCF Federal Fund	49
USDA Microloan	50
Transient Guest Tax	51
Marion County Leadership	52
Marion County Landbank	53

MARION COUNTY, KANSAS
TABLE OF CONTENTS (CONTINUED)
December 31, 2023

	Page Number
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
Bond and Interest Funds	
Jail Bond and Interest	54
Bond and Interest	55
Business Fund	
Transfer Station	56
Trust Funds	
Law Enforcement Trust	57
Prosecutor Training Assistance	58
Special Prosecutor's Trust	59
Sheriff's Forfeiture Trust Fund	60
Schedule 3	
Schedule and Receipts and Disbursements - Regulatory Basis	
Agency Funds	61

May 21, 2024

VARNEY
& ASSOCIATES, CPAs, LLC

County Commissioners
Marion County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Marion County, Kansas (the County), as of and for the year ended December 31, 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 audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

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

1501 Poyntz Avenue
Manhattan, KS 66502

785-537-2202 • fax 785-537-1877
http://www.varney.com

1020 Commercial St., Suite A
Emporia, KS 66801

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

Supplementary Information (Continued)
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated May 31, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 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 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

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

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 3,181,274	$ -	$ 7,079,596	$ 6,459,065	$ 3,801,805	$ 57,783	$ 3,859,588
Special Purpose Funds							
Ambulance	912,500	-	1,473,987	1,447,143	939,344	10,882	950,226
Appraiser's Cost	273,382	-	369,123	350,992	291,513	-	291,513
E911 Cell Fund #2	100,808	-	81,765	123,724	58,849	-	58,849
Department on Aging	91,241	-	131,190	127,700	94,731	-	94,731
Election	60,476	-	140,095	94,191	106,380	-	106,380
Employee Benefits	786,992	-	2,431,804	2,158,595	1,060,201	-	1,060,201
Health	254,169	-	482,232	501,710	234,691	-	234,691
Noxious Weed	192,737	-	167,824	154,515	206,046	-	206,046
Noxious Weed Capital Outlay	48,115	-	5,000	36,267	16,848	-	16,848
Park	206,652	-	329,617	320,717	215,552	65	215,617
Park Bait Shop	18,437	-	21,267	24,137	15,567	75	15,642
Register of Deeds Technology	26,687	-	13,645	20,234	20,098	439	20,537
County Clerk Technology	3,270	-	3,353	6,617	6	-	6
County Treasurer Technology	8,169	-	5,452	6,840	6,781	-	6,781
Risk Management Reserve	441,948	-	20,073	233,304	228,717	-	228,717
Road and Bridge	2,853,592	-	5,572,823	4,852,202	3,574,213	49,788	3,624,001
Sheriff Concealed Weapons	17,507	-	5,705	626	22,586	-	22,586
Sheriff Drug	3,716	-	8,732	52	12,396	-	12,396
Solid Waste	95,166	-	55,863	40,326	110,703	-	110,703
Special Alcohol and Drug Program	304	-	9,766	9,805	265	-	265
Special Bridge (68-1135)	390,535	-	281,345	264,915	406,965	-	406,965
Special Road Machinery and Equipment	800,334	-	350,033	523,900	626,467	-	626,467
JOBS Grant	19,248	-	811	-	20,059	-	20,059
Lake Patrol	49,259	-	40,234	17,019	72,474	-	72,474
Capital Improvements	7,323,811	-	877,183	4,034,462	4,166,532	-	4,166,532
American Rescue Plan (ARP)	1,297,689	-	68,887	97,884	1,268,692	-	1,268,692
LATCF Federal	50,000	-	50,000	50,000	50,000	-	50,000
USDA Microloan	35,202	-	5,775	-	40,977	-	40,977
Transient Guest Tax	34,617	-	4,349	26,603	12,363	8,174	20,537
Marion County Leadership	34,711	-	550	6,454	28,807	-	28,807
Marion County Landbank	23,717	-	-	6,478	17,239	-	17,239

(Continued)

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

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

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Funds							
Jail Bond and Interest	$ 759	$ -	$ -	$ -	$ 759	$ -	$ 759
Bond and Interest	25,875	-	638,177	645,417	18,635	-	18,635
Business Fund							
Transfer Station	329,673	-	763,912	843,830	249,755	-	249,755
Trust Funds							
Law Enforcement Trust Fund	1,903	-	3,175	-	5,078	-	5,078
Prosecutor Training Assistance	6,024	-	1,263	684	6,603	-	6,603
Special Prosecutor's Trust	2,458	-	2,607	-	5,065	-	5,065
Sheriff's Forfeiture Fund	1,395	-	14,773	200	15,968	-	15,968
Total County Funds (Excluding Agency Funds)	$ 20,004,352	$ -	$ 21,511,986	$ 23,486,608	$ 18,029,730	$ 127,206	$ 18,156,936

Composition of Cash:	
Cash and cash items	$ 20,668
Checking - Marion National Bank, Marion	2,858,882
Checking - Central National Bank, Marion	24,590,459
Checking - Vintage State Bank, Peabody	427,915
Checking - Emprise Bank, Hillsboro	264,414
Checking - Tampa State Bank, Tampa	3,002,564
Certificates of Deposit	3,881,656
Kansas Municipal Investment Pool	893,076
Total Cash	$ 35,939,634
Less: Agency Funds (per Schedule 3)	(17,782,698)
Total Reporting Entity (Excluding Agency Funds)	$ 18,156,936

STATEMENT 1
(continued)

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

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

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

Regulatory Basis Fund Types

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

The following types of funds comprise the financial activities of the County for the year 2023:

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

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

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

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

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

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

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

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

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

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

Note 2: Budgetary Information

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

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

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

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

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

A legal operating budget is not required for capital project funds, agency funds, trust funds and certain special purpose funds as noted in the presentation of the appropriate Schedule 2.

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

Note 3: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

There were no material compliance issues noted for year ended December 31, 2023.

Note 4: Deposits and Investments

As of December 31, 2023, the County had the following investments:

Investment Type	Fair Value	Maturities in Years: Less Than 1	Maturities in Years: 1-2	Rating
Kansas Municipal Investment Pool	$ 893,076	$ 893,076	$ -	N/A

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

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

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

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipts issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during "peak periods" when required coverage is 50%. The County has designated "peak periods" November 30 through January 30 and April 30 through June 30. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits in financial institutions was $35,025,890 and the bank balance was $30,867,329. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, $1,596,165 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name. These totals do not include outside entities.

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

At December 31, 2023, the County had invested $893,076 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 5: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2017-A	3.38%	12/14/2017	$ 202,000	12/14/2023	$ 62,583	$ -	$ 30,772	$ (30,772)	$ 31,811	$ 2,112
Series 2022-A	3.00%	6/30/2022	5,000,000	9/1/2031	5,000,000	-	470,000	(470,000)	4,530,000	175,417
Capital Leases										
2019 Skid Steer	3.50%	11/21/2019	64,904	11/21/2023	38,324	-	6,640	(6,640)	31,684	1,360
2012 Caterpillar Motor Grader	2.11%	12/31/2020	146,000	1/1/2026	89,844	-	29,395	(29,395)	60,449	1,679
2019 Caterpillar Dozer	2.33%	5/11/2020	147,189	5/11/2025	90,338	-	29,423	(29,423)	60,915	2,105
Ventura Mower/ White Tractor	1.84%	6/15/2020	50,075	6/15/2023	16,997	-	16,997	(16,997)	-	313
Transfer Station Lease Purchase	3.18%	9/1/2020	1,755,000	3/1/2035	1,519,303	-	100,760	(100,760)	1,418,543	47,444
2022 Caterpillar Road Graders	2.15%	4/1/2022	754,515	4/1/2028	754,515	-	119,080	(119,080)	635,435	16,447
Used Caterpillar Road Graders	2.35%	4/18/2022	523,000	4/18/2026	523,000	-	126,175	(126,175)	396,825	12,461
2022 Ford Explorer	4.06%	11/10/2022	37,353	11/10/2028	37,353	-	5,616	(5,616)	31,737	1,538
Total Contractual Indebtedness					$ 8,132,257	$ -	$ 934,858	$ (934,858)	$ 7,197,399	$ 260,876

Note 6: Maturity of Long-Term Debt

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

	2024	2025	2026	2027	2028	2029-2033	2034-2038	Total
PRINCIPAL								
General Obligation Bonds								
Series 2017-A	$ 31,811	$ -	$ -	$ -	$ -	$ -	$ -	$ 31,811
Series 2022-A	510,000	525,000	540,000	555,000	575,000	1,825,000	-	4,530,000
Capital Leases								
2019 Skid Steer	31,684	-	-	-	-	-	-	31,684
2012 Caterpillar Motor Grader	29,945	30,504	-	-	-	-	-	60,449
2019 Caterpillar Dozer	30,105	30,810	-	-	-	-	-	60,915
Transfer Station lease purchase	103,985	107,312	110,746	114,290	117,947	648,830	215,433	1,418,543
2022 Caterpillar Road Graders	121,637	124,327	127,037	129,806	132,628	-	-	635,435
Used Caterpillar Road Graders	129,156	132,259	135,410	-	-	-	-	396,825
2022 Ford Explorer	5,843	6,087	6,338	6,599	6,870	-	-	31,737
Total Principal	$ 994,166	$ 956,299	$ 919,531	$ 805,695	$ 832,445	$ 2,473,830	$ 215,433	$ 7,197,399
INTEREST								
General obligation bond								
Series 2017-A	$ 1,077	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,077
Series 2022-A	135,900	120,600	104,850	88,650	72,000	110,550	-	632,550
Capital Leases								
2019 Skid Steer	1,127	-	-	-	-	-	-	1,127
2012 Caterpillar Motor Grader	1,130	570	-	-	-	-	-	1,700
2019 Caterpillar Dozer	1,423	718	-	-	-	-	-	2,141
Transfer Station lease purchase	44,220	40,893	37,458	33,914	30,257	92,191	6,872	285,805
2022 Caterpillar Road Graders	13,890	11,200	8,490	5,721	2,899	-	-	42,200
Used Caterpillar Road Graders	9,481	6,378	3,226	-	-	-	-	19,085
2022 Ford Explorer	1,310	1,066	815	554	284	-	-	4,029
Total Interest	$ 209,558	$ 181,425	$ 154,839	$ 128,839	$ 105,440	$ 202,741	$ 6,872	$ 989,714

Note 7: Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $509,100 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 $4,920,468. 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 previously.

Note 8: Other Long-Term Obligations from Operations

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

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

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

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

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

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

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

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

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

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

Note 9: Claims and Judgements

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

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2022 to 2023 and there were no settlements that exceeded insurance coverage in the past three years.

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

Note 10: Post-Closure Care Cost

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

Note 11: Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Capital Improvement	K.S.A. 19-120	$ 873,223
General	Bond and Interest	Commission Approval	353,042
Road and Bridge	Special Road Mach & Equip	K.S.A. 68-141g	350,000
Noxious Weed	Noxious Weed Capital	K.S.A. 2-1318	5,000
Park Bait Shop	Park	Commission Approval	5,000
LATCF Federal	General	Commission Approval	50,000
Total Transfers			$ 1,636,265

Note 12: Other Relationships

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

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

Note 13: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through May 21, 2024, which is the date at which the financial statement was available to be issued.

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

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

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

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 7,668,885	$ -	$ 7,668,885	$ 6,459,065	$ (1,209,820)
Special Purpose Funds					
Ambulance	2,258,809	-	2,258,809	1,447,143	(811,666)
Appraiser's Cost	580,592	-	580,592	350,992	(229,600)
E911 Cell Fund #2	177,873	-	177,873	123,724	(54,149)
Department on Aging	219,925	-	219,925	127,700	(92,225)
Election	219,803	-	219,803	94,191	(125,612)
Employee Benefits	3,083,027	-	3,083,027	2,158,595	(924,432)
Health	508,560	-	508,560	501,710	(6,850)
Noxious Weed	295,541	-	295,541	154,515	(141,026)
Noxious Weed Capital Outlay	59,115	-	59,115	36,267	(22,848)
Park	489,380	-	489,380	320,717	(168,663)
Park Bait Shop	38,006	-	38,006	24,137	(13,869)
Register of Deeds Technology	59,581	-	59,581	20,234	(39,347)
County Clerk Technology	6,692	-	6,692	6,617	(75)
County Treasurer Technology	10,995	-	10,995	6,840	(4,155)
Risk Management Reserve	440,034	-	440,034	233,304	(206,730)
Road and Bridge	7,784,866	-	7,784,866	4,852,202	(2,932,664)
Sheriff Drug	7,030	-	7,030	52	(6,978)
Solid Waste	135,344	-	135,344	40,326	(95,018)
Special Alcohol and Drug Program	8,556	-	8,556	9,805	1,249
Special Bridge (68-1135)	641,177	-	641,177	264,915	(376,262)
Special Road Machinery and Equipment	1,035,644	-	1,035,644	523,900	(511,744)
Lake Patrol	78,180	-	78,180	17,019	(61,161)
Capital Improvements Fund	7,840,440	-	7,840,440	4,034,462	(3,805,978)
Bond and Interest Funds					
Jail Bond and Interest	759	-	759	-	(759)
Bond and Interest	665,370	-	665,370	645,417	(19,953)
Business Funds					
Transfer Station	1,024,408	-	1,024,408	843,830	(180,578)
	$ 35,338,592	$ -	$ 35,338,592	$ 23,297,679	$ (12,040,913)

See Independent Auditor's Report.

MARION COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 3,846,748	$ 3,755,697	$ 3,447,492	$ 308,205
Delinquent	38,416	34,406	35,000	(594)
Motor vehicle	291,179	305,607	289,309	16,298
Recreational vehicle	6,180	6,392	5,770	622
16/20 vehicle	17,670	17,142	17,180	(38)
Commercial vehicle	17,240	16,971	15,425	1,546
Watercraft	2,600	2,497	2,387	110
Severance tax	5,203	1,009	1,500	(491)
Local Alcoholic Liquor Fund	249	301	200	101
Franchise tax - Cable	1,870	797	1,800	(1,003)
Antique motor vehicle tax	8,170	8,425	4,000	4,425
Total Taxes	$ 4,235,525	$ 4,149,244	$ 3,820,063	$ 329,181
Intergovernmental Revenue				
Flood control allocation	$ -	$ -	$ 400	$ (400)
Federal owned land entitlement	35,517	38,054	35,500	2,554
EMPG Grant - Emergency Preparedness	17,941	28,550	16,000	12,550
Local sales tax - Other 20%	218,283	332,159	170,000	162,159
Local sales tax - R&B 80%	873,132	847,316	680,000	167,316
Total Intergovernmental Revenue	$ 1,144,873	$ 1,246,079	$ 901,900	$ 344,179
Licenses and Fees				
Commercial vehicle fees	$ -	$ 140	$ -	$ 140
Driver license fees	3,261	7,150	3,000	4,150
Officer's fees (County officer and recording fees)	109,361	95,390	90,000	5,390
Diversion Fees	14,576	12,044	-	12,044
Environmental Fees	1,282	2,040	500	1,540
Bad Check Fund (010) Co Attorney	118	136	-	136
Motor vehicle sales collection fees	634	447	-	447
Sports license fees (Game license fees)	99	77	100	(23)
Booking/fingerprinting fees	3,568	2,739	2,500	239
Planning and zoning fees	48,902	10,305	3,500	6,805
Total Licenses and Fees	$ 181,801	$ 130,468	$ 99,600	$ 30,868
Use of Money and Property				
Interest on investments	$ 319,906	$ 757,855	$ 35,000	$ 722,855
Interest and charges on delinquent taxes	19,825	14,649	30,000	(15,351)
Total use of Money and Property	$ 339,731	$ 772,504	$ 65,000	$ 707,504

(continued)

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS (CONTINUED)				
Other Receipts				
Reimbursed expenses	$ 100,469	$ 59,880	$ 60,000	$ (120)
Judicial/Court related	10,867	14,760	20,000	(5,240)
Tax sale - attorney/abstract fees	7,450	1,800	-	1,800
Tax sale - proceeds	-	19,199	-	19,199
Miscellaneous (daily receipts)	122,443	24,496	35,000	(10,504)
Vehicle interest	1,157	1,161	-	1,161
Special auto close out	-	-	30,000	(30,000)
Vehicle rental excise tax	122	137	-	137
Diamond Vista income	100,000	257,827	100,000	157,827
Sunflower Wind income	100,000	362,655	-	362,655
Law enforcement (civil/accident)	9,540	8,535	-	8,535
Sheriff prisoner fees and gen reimbursements	31,139	13,742	5,500	8,242
Transfers in - LATCF	-	50,000	-	50,000
Neighborhood revitalization rebate	(39,834)	(32,891)	(34,084)	1,193
Total Other Receipts	$ 443,353	$ 781,301	$ 216,416	$ 564,885
Total Cash Receipts	$ 6,345,283	$ 7,079,596	$ 5,102,979	$ 1,976,617

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
EXPENDITURES				
County Commission				
Personnel services	$ 90,480	$ 91,680	$ 90,480	$ 1,200
Contractual services	4,616	4,549	6,000	(1,451)
Commodities	31	35	500	(465)
Capital outlay	1,451	375	2,000	(1,625)
Total County Commission	$ 96,578	$ 96,639	$ 98,980	$ (2,341)
County Clerk				
Personnel services	$ 183,057	$ 215,729	$ 184,798	$ 30,931
Contractual services	9,314	5,815	8,000	(2,185)
Commodities	5,558	4,842	3,500	1,342
Capital outlay	-	1,489	3,525	(2,036)
Total County Clerk	$ 197,929	$ 227,875	$ 199,823	$ 28,052
County Treasurer				
Personnel services	$ 216,156	$ 237,493	$ 222,420	$ 15,073
Contractual services	46,210	43,608	38,000	5,608
Commodities	1,061	-	4,000	(4,000)
Capital outlay	-	1,435	4,000	(2,565)
Total County Treasurer	$ 263,427	$ 282,536	$ 268,420	$ 14,116
County Attorney				
Personnel services	$ 169,959	$ 191,827	$ 174,506	$ 17,321
Contractual services	39,389	39,335	60,000	(20,665)
Commodities	10,221	7,614	5,000	2,614
Capital outlay	-	1,462	4,000	(2,538)
Juvenile detention	12,739	11,815	13,500	(1,685)
Total County Attorney	$ 232,308	$ 252,053	$ 257,006	$ (4,953)
Sheriff				
Personnel services	$ 580,776	$ 662,299	$ 574,610	$ 87,689
Contractual services	73,565	72,102	57,500	14,602
Commodities	89,769	76,421	114,400	(37,979)
Capital outlay	16,252	2,438	15,000	(12,562)
Sheriff vehicle	29,350	39,400	75,000	(35,600)
Total Sheriff	$ 789,712	$ 852,660	$ 836,510	$ 16,150
Jail				
Personnel services	$ 272,817	$ 323,851	$ 314,900	$ 8,951
Contractual services	142,475	76,786	116,000	(39,214)
Commodities	49,272	49,331	49,000	331
Capital outlay	-	3,760	2,500	1,260
Total Jail	$ 464,564	$ 453,728	$ 482,400	$ (28,672)

(continued)

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Judicial				
Contractual services	$ 172,729	$ 180,810	$ 180,000	$ 810
Commodities	13,043	8,761	16,596	(7,835)
Capital outlay	6,301	4,004	2,000	2,004
Other	50	-	-	-
Total Judicial	$ 192,123	$ 193,575	$ 198,596	$ (5,021)
Courthouse General				
Personnel services	$ 19,258	$ 14,919	$ 39,214	$ (24,295)
Contractual services	456,336	544,390	475,000	69,390
Commodities	37,712	34,279	50,000	(15,721)
Capital outlay	41,049	17,131	1,500	15,631
Lease purchase - postage machine	4,243	141	5,000	(4,859)
Community corrections	3,167	2,398	3,145	(747)
Computer equipment	120,963	145,444	110,000	35,444
Heritage Trust Fund	8,450	6,552	8,000	(1,448)
Marion County Employees Fund	1,595	1,640	-	1,640
AS 400/TEAM	-	-	50,000	(50,000)
Other	1,976	-	-	-
Diversion	2,635	5,207	-	5,207
Security	-	-	25,000	(25,000)
Courthouse improvements	-	-	300,000	(300,000)
Total Courthouse General	$ 697,384	$ 772,101	$ 1,066,859	$ (294,758)
Planning and Zoning				
Personnel services	$ 79,329	$ 124,373	$ 126,108	$ (1,735)
Contractual services	36,161	37,969	39,325	(1,356)
Commodities	2,327	3,087	3,150	(63)
Capital outlay	2,491	4,579	3,500	1,079
Vehicle replacement	35,294	-	5,000	(5,000)
Total Planning and Zoning	$ 155,602	$ 170,008	$ 177,083	$ (7,075)
Emergency Management				
Personnel services	$ 71,855	$ 80,703	$ 90,547	$ (9,844)
Contractual services	17,664	17,864	21,700	(3,836)
Commodities	8,754	6,840	12,000	(5,160)
Capital outlay	2,423	5,077	10,000	(4,923)
Vehicle replacement	-	-	10,000	(10,000)
EMPG Grant	6,347	1,545	16,000	(14,455)
Total Emergency Management	$ 107,043	$ 112,029	$ 160,247	$ (48,218)
Communications				
Personnel services	$ 379,567	$ 459,182	$ 385,383	$ 73,799
Contractual services	21,148	16,632	22,745	(6,113)
Commodities	2,656	1,900	3,200	(1,300)
Capital outlay	1,559	569	2,000	(1,431)
Total Communications	$ 404,930	$ 478,283	$ 413,328	$ 64,955

(continued)

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Road and Bridge				
Sales Tax - 80%	$ 364,784	$ 761,311	$ 342,524	$ 418,787
Transfer to Capital Improvements Fund for:				
Road maintenance and improvements - 2 mill	320,702	337,474	337,476	(2)
Road maintenance and improvements - 7 mill	1,122,457	535,749	535,749	-
Total Road and Bridge	$ 1,807,943	$ 1,634,534	$ 1,215,749	$ 418,785
County Counselor				
Contractual services	$ 42,000	$ 42,000	$ 42,000	$ -
Register of Deeds				
Personnel services	$ 90,932	$ 109,682	$ 115,286	$ (5,604)
Contractual services	1,814	929	2,000	(1,071)
Commodities	1,480	1,434	2,000	(566)
Capital outlay	1,987	2,000	2,000	-
Total Register of Deeds	$ 96,213	$ 114,045	$ 121,286	$ (7,241)
Sales Tax - 20%				
Other	$ 2,977	$ 19,941	$ 70,134	$ (50,193)
Allocation - Food Bank	6,000	6,000	6,000	-
Allocation - Safe Hope	-	-	2,500	(2,500)
Allocation - FACT	6,000	6,000	6,000	-
Allocation - Kansas Legal Svcs.	4,000	4,500	4,500	-
Allocation - Restoration Center	-	-	12,000	(12,000)
Pictometry	36,470	48,932	36,470	12,462
New radios - County Offices	32,884	32,884	32,896	(12)
Total Sales Tax - 20%	$ 88,331	$ 118,257	$ 170,500	$ (52,243)
Tourism and Marketing				
Rural Opportunity Zone	$ 4,418	$ 4,500	$ 4,500	$ -
County Administrator				
Personnel services	$ -	$ -	$ 90,000	$ (90,000)
Contractual services	-	6,348	20,000	(13,652)
Commodities	-	-	10,000	(10,000)
Capital outlay	-	-	20,000	(20,000)
Total County Administrator	$ -	$ 6,348	$ 140,000	$ (133,652)

(continued)

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Other				
Mental health contracts	$ 93,000	$ 95,325	$ 95,325	$ -
Developmental Disability (CDDO)	65,000	70,000	70,000	-
Soil Conservation District	39,500	39,500	39,500	-
Special fair building	19,200	16,700	16,700	-
Multi-purpose building	110,854	42,872	200,000	(157,128)
Tax sale expense	18,000	7,500	-	7,500
Diamond Vista expenses	25,000	10,300	-	10,300
Sunflower Wind expenses	-	12,655	-	12,655
Transfer tax to Bond and Interest	-	353,042	-	353,042
Cash forward	-	-	1,394,073	(1,394,073)
Total Other	$ 370,554	$ 647,894	$ 1,815,598	$ (1,167,704)
Total Expenditures	$ 6,011,059	$ 6,459,065	$ 7,668,885	$ (1,209,820)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 334,224	$ 620,531		
UNENCUMBERED CASH - JANUARY 1	2,847,050	3,181,274		
UNENCUMBERED CASH - DECEMBER 31	$ 3,181,274	$ 3,801,805		

MARION COUNTY, KANSAS
AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 733,794	$ 770,582	$ 780,751	$ (10,169)
Delinquent	7,774	7,116	470	6,646
Motor vehicle	62,174	59,724	55,191	4,533
Recreational vehicle	1,320	1,244	1,101	143
16/20M vehicle	3,773	3,660	3,277	383
Commercial vehicle	3,681	3,230	2,943	287
Watercraft	555	477	455	22
Crew receipts/donation	10,105	1,400	3,150	(1,750)
Reimbursed expenses	653	3,263	2,500	763
Services	550,147	629,565	600,000	29,565
Neighborhood revitalization rebates	(7,599)	(6,274)	(7,719)	1,445
Total Cash Receipts	$ 1,366,377	$ 1,473,987	$ 1,442,119	$ 31,868
EXPENDITURES				
Personnel services	$ 953,560	$ 973,132	$ 1,200,000	$ (226,868)
Contractual services	76,888	100,886	92,800	8,086
Commodities	87,251	83,009	88,000	(4,991)
Capital outlay	-	29,424	40,000	(10,576)
Ambulance replacement	-	223,500	270,000	(46,500)
Ambulance building	62,407	24,332	75,000	(50,668)
Rescue service	24,894	-	26,000	(26,000)
Maintenance	-	-	11,000	(11,000)
Training and education	260	4,103	10,000	(5,897)
Director vehicle replacement	-	-	20,000	(20,000)
CPR class expense	-	2,666	-	2,666
Crew expenses	1,919	6,091	-	6,091
Cash forward	-	-	426,009	(426,009)
Total Expenditures	$ 1,207,179	$ 1,447,143	$ 2,258,809	$ (811,666)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 159,198	$ 26,844		
UNENCUMBERED CASH - JANUARY 1	753,302	912,500		
UNENCUMBERED CASH - DECEMBER 31	$ 912,500	$ 939,344		

MARION COUNTY, KANSAS
APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 317,814	$ 333,652	$ 338,151	$ (4,499)
Delinquent	3,535	3,092	700	2,392
Motor vehicle	26,925	25,866	23,905	1,961
Recreational vehicle	571	539	477	62
16/20M vehicle	1,634	1,585	1,420	165
Commercial vehicle	1,594	1,399	1,274	125
Watercraft	240	206	197	9
Digital mapping/web subscriptions	3,290	4,026	-	4,026
Reimbursed expenses	5,246	1,474	-	1,474
Neighborhood revitalization rebates	(3,291)	(2,716)	(3,343)	627
Total Cash Receipts	$ 357,558	$ 369,123	$ 362,781	$ 6,342
EXPENDITURES				
Personnel services	$ 254,589	$ 278,333	$ 294,035	$ (15,702)
Contractual services	62,656	67,505	78,210	(10,705)
Commodities	4,383	5,154	6,500	(1,346)
Capital outlay	29,911	-	4,000	(4,000)
Digital mapping expense	-	-	2,000	(2,000)
Vehicle	-	-	5,000	(5,000)
Cash forward	-	-	190,847	(190,847)
Total Expenditures	$ 351,539	$ 350,992	$ 580,592	$ (229,600)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,019	$ 18,131		
UNENCUMBERED CASH - JANUARY 1	267,363	273,382		
UNENCUMBERED CASH - DECEMBER 31	$ 273,382	$ 291,513		

MARION COUNTY, KANSAS
E911 CELL FUND #2
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Surcharges	$ 80,955	$ 80,765	$ 75,000	$ 5,765
Reimbursed expenses	-	1,000	-	1,000
Interest	287	-	-	-
Total Cash Receipts	$ 81,242	$ 81,765	$ 75,000	$ 6,765
EXPENDITURES				
Contractual services	$ 101,549	$ 122,784	$ 90,000	$ 32,784
Commodities	758	-	2,000	(2,000)
Capital outlay	-	940	2,000	(1,060)
Cash forward	-	-	83,873	(83,873)
Total Expenditures	$ 102,307	$ 123,724	$ 177,873	$ (54,149)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (21,065)	$ (41,959)		
UNENCUMBERED CASH - JANUARY 1	121,873	100,808		
UNENCUMBERED CASH - DECEMBER 31	$ 100,808	$ 58,849		

MARION COUNTY, KANSAS
DEPARTMENT ON AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 113,550	$ 119,102	$ 120,816	$ (1,714)
Delinquent	1,216	1,101	300	801
Motor vehicle	9,636	9,245	8,551	694
Recreational vehicle	204	193	171	22
16/20M vehicle	585	567	508	59
Commercial vehicle	571	500	456	44
Watercraft	86	74	71	3
Donations and reimbursed expenses	1,629	1,378	-	1,378
Neighborhood revitalization rebates	(1,176)	(970)	(1,194)	224
Total Cash Receipts	$ 126,301	$ 131,190	$ 129,679	$ 1,511
EXPENDITURES				
Personnel services	$ 56,590	$ 69,981	$ 57,874	$ 12,107
Contractual services	24,714	24,560	27,550	(2,990)
Commodities	3,639	2,444	6,900	(4,456)
Capital outlay	-	7,832	26,100	(18,268)
Local Match Senior Center	1,847	1,106	1,106	-
North Central Flint Hill/Insurance	24,358	21,777	49,550	(27,773)
Cash forward	-	-	50,845	(50,845)
Total Expenditures	$ 111,148	$ 127,700	$ 219,925	$ (92,225)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 15,153	$ 3,490		
UNENCUMBERED CASH - JANUARY 1	76,088	91,241		
UNENCUMBERED CASH - DECEMBER 31	$ 91,241	$ 94,731		

MARION COUNTY, KANSAS
ELECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 112,916	$ 118,436	$ 120,141	$ (1,705)
Delinquent	1,254	1,099	400	699
Motor vehicle	9,565	9,190	8,493	697
Recreational vehicle	203	191	169	22
16/20M vehicle	580	563	504	59
Commercial vehicle	566	497	453	44
Watercraft	85	73	70	3
Reimbursed expenses	159	11,010	-	11,010
Neighborhood revitalization rebates	(1,168)	(964)	(1,188)	224
Total Cash Receipts	$ 124,160	$ 140,095	$ 129,042	$ 11,053
EXPENDITURES				
Personnel services	$ 43,139	$ 42,788	$ 53,820	$ (11,032)
Contractual services	92,118	49,423	60,000	(10,577)
Commodities	1,462	835	5,000	(4,165)
Capital outlay/voting equipment	1,913	1,145	38,508	(37,363)
Cash forward	-	-	62,475	(62,475)
Total Expenditures	$ 138,632	$ 94,191	$ 219,803	$ (125,612)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (14,472)	$ 45,904		
UNENCUMBERED CASH - JANUARY 1	74,948	60,476		
UNENCUMBERED CASH - DECEMBER 31	$ 60,476	$ 106,380		

MARION COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 2,100,205	$ 2,205,671	$ 2,234,597	$ (28,926)
Delinquent	19,075	18,559	17,000	1,559
Motor vehicle	151,602	166,080	157,953	8,127
Recreational vehicle	3,234	3,476	3,151	325
16/20M vehicle	8,246	9,148	9,380	(232)
Commercial vehicle	9,183	9,224	8,421	803
Watercraft	1,387	1,362	1,303	59
Reimbursed expenses	10,789	1,553	4,000	(2,447)
Flex accounts	34,350	34,688	24,000	10,688
Neighborhood revitalization rebates	(21,748)	(17,957)	(22,093)	4,136
Total Cash Receipts	$ 2,316,323	$ 2,431,804	$ 2,437,712	$ (5,908)
EXPENDITURES				
Payments to KPERS	$ 438,900	$ 495,041	$ 510,000	$ (14,959)
Payment to Social Security	357,932	404,621	425,000	(20,379)
Payment of unemployment insurance	11,847	4,615	16,743	(12,128)
Workers' compensation insurance	106,918	139,566	120,000	19,566
Medical spending account	28,209	36,031	16,500	19,531
Dependent care	-	-	5,280	(5,280)
Payment of medical/life insurance	1,030,271	1,076,046	1,450,000	(373,954)
Uniforms/employee benefit fees	2,638	2,675	1,980	695
Cash forward	-	-	537,524	(537,524)
Total Expenditures	$ 1,976,715	$ 2,158,595	$ 3,083,027	$ (924,432)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 339,608	$ 273,209		
UNENCUMBERED CASH - JANUARY 1	447,384	786,992		
UNENCUMBERED CASH - DECEMBER 31	$ 786,992	$ 1,060,201		

MARION COUNTY, KANSAS
HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 99,119	$ 103,944	$ 105,461	$ (1,517)
Delinquent	1,119	965	300	665
Motor vehicle	8,382	8,063	7,458	605
Recreational vehicle	178	168	149	19
16/20M vehicle	509	493	443	50
Commercial vehicle	496	436	398	38
Watercraft	75	64	62	2
Receipts from State of Kansas				
Immunization Grants (IAP)	2,784	2,993	3,181	(188)
IAP 3 Immunization Grant (IAP 3)	15,751	28,645	31,500	(2,855)
IAP 4 Immunization Grant (IAP4)	12,049	42,078	38,643	3,435
ELC Grant/St of Ks	12,622	-	-	-
ELC Expand Infrastructure/St of KS	38,390	27,084	-	27,084
General Health Services				
GHS Formula Grant (State formula)	13,694	16,153	14,415	1,738
W.I.C. Grant	40,857	67,047	86,662	(19,615)
Bioterrorism Grant (PHEP)	20,958	14,363	18,792	(4,429)
CDDR Grant	-	7,090	-	7,090
Special Ed/School contract	-	3,000	6,000	(3,000)
Service fees and miscellaneous	151,964	152,097	70,000	82,097
Safe Kids Grant	1,000	3,350	3,000	350
Reimbursements	5,384	5,045	-	5,045
Neighborhood revitalization rebate	(1,026)	(846)	(1,043)	197
Total Cash Receipts	$ 424,305	$ 482,232	$ 385,421	$ 96,811
EXPENDITURES				
Health Services				
Personnel services	$ 236,701	$ 264,523	$ 256,299	$ 8,224
Contractual services	87,657	174,895	98,000	76,895
Commodities	2,374	5,253	6,000	(747)
W.I.C.	16,700	22,926	86,662	(63,736)
State formula expenses	-	3,419	-	3,419
Safe Kids expenses	1,489	2,700	5,000	(2,300)
IAP expenses	204	350	3,500	(3,150)
IAP 3 expenses	-	1,089	-	1,089
IAP4 expenses	10,338	3,651	3,500	151
ELC grant expenses	33	-	-	-
ELC Expand Infrastructure grant expenses	9,642	10,823	13,000	(2,177)
Bioterrorism Grant expense (PHEP)	9,099	4,928	6,800	(1,872)
Vehicle/Computer replacement	-	7,153	6,000	1,153
Rural Vaccination Grant expense (Patterson)	410	-	6,230	(6,230)
Cash forward	-	-	17,569	(17,569)
Total Expenditures	$ 374,647	$ 501,710	$ 508,560	$ (6,850)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 49,658	$ (19,478)		
UNENCUMBERED CASH - JANUARY 1	204,511	254,169		
UNENCUMBERED CASH - DECEMBER 31	$ 254,169	$ 234,691		

MARION COUNTY, KANSAS
NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 90,713	$ 95,115	$ 96,518	$ (1,403)
Delinquent	1,027	886	930	(44)
Motor vehicle	7,689	7,383	6,826	557
Recreational vehicle	163	154	136	18
16/20M vehicle	467	453	405	48
Commercial vehicle	455	399	364	35
Watercraft	69	59	56	3
Reimbursements/sale of chemicals	46,939	64,149	40,000	24,149
Neighborhood revitalization rebates	(939)	(774)	(954)	180
Total Cash Receipts	$ 146,583	$ 167,824	$ 144,281	$ 23,543
EXPENDITURES				
Personnel services	$ 45,538	$ 56,670	$ 59,282	$ (2,612)
Contractual services	13,313	16,607	15,000	1,607
Commodities	52,033	75,426	100,000	(24,574)
Capital outlay	-	812	5,323	(4,511)
Transfer to Noxious Weed Capital Outlay Fund	5,000	5,000	5,000	-
Cash forward	-	-	110,936	(110,936)
Total Expenditures	$ 115,884	$ 154,515	$ 295,541	$ (141,026)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 30,699	$ 13,309		
UNENCUMBERED CASH - JANUARY 1	162,038	192,737		
UNENCUMBERED CASH - DECEMBER 31	$ 192,737	$ 206,046		

MARION COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Transfer from Noxious Weed Fund	$ 5,000	$ 5,000	$ 5,000	$ -
EXPENDITURES				
Capital outlay	$ 6,000	$ 36,267	$ -	$ 36,267
Cash forward	-	-	59,115	(59,115)
Total Expenditures	$ 6,000	$ 36,267	$ 59,115	$ (22,848)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,000)	$ (31,267)		
UNENCUMBERED CASH - JANUARY 1	49,115	48,115		
UNENCUMBERED CASH - DECEMBER 31	$ 48,115	$ 16,848		

MARION COUNTY, KANSAS
PARK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 116,405	$ 122,100	$ 123,854	$ (1,754)
Delinquent	1,317	1,135	250	885
Motor vehicle	9,873	9,476	8,766	710
Recreational vehicle	210	198	175	23
16/20M vehicle	600	581	521	60
Commercial vehicle	584	512	467	45
Watercraft	88	76	72	4
Local Alcoholic Liquor Fund	249	301	1,809	(1,508)
County permits	124,007	148,053	100,000	48,053
Fishing fees	31,157	25,177	25,177	-
Memorials/donations/tree reimbursement	2,280	230	3,000	(2,770)
Events	13,233	17,364	-	17,364
Reimbursed expenses	2,964	408	500	(92)
Neighborhood revitalization rebates	(1,205)	(994)	(1,225)	231
Transfer from bait shop	-	5,000	5,000	-
Total Cash Receipts	$ 301,762	$ 329,617	$ 268,366	$ 61,251
EXPENDITURES				
Personnel services	$ 101,646	$ 120,259	$ 115,810	$ 4,449
Contractual services	161,793	135,166	110,000	25,166
Commodities	35,099	34,710	20,000	14,710
Capital outlay and projects	-	16,090	155,000	(138,910)
Trees/memorials	1,530	106	6,000	(5,894)
Events	11,433	14,386	-	14,386
Cash forward	-	-	82,570	(82,570)
Total Expenditures	$ 311,501	$ 320,717	$ 489,380	$ (168,663)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (9,739)	$ 8,900		
UNENCUMBERED CASH - JANUARY 1	216,391	206,652		
UNENCUMBERED CASH - DECEMBER 31	$ 206,652	$ 215,552		

MARION COUNTY, KANSAS
PARK BAIT SHOP FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Sales	$ 20,096	$ 21,267	$ 20,000	$ 1,267
EXPENDITURES				
Contractual services	$ 1,008	$ 1,772	$ 1,000	$ 772
Commodities	14,657	17,365	12,000	5,365
Transfer to park	-	5,000	5,000	-
Cash forward	-	-	20,006	(20,006)
Total Expenditures	$ 15,665	$ 24,137	$ 38,006	$ (13,869)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,431	$ (2,870)		
UNENCUMBERED CASH - JANUARY 1	14,006	18,437		
UNENCUMBERED CASH - DECEMBER 31	$ 18,437	$ 15,567		

MARION COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Fees	$ 15,676	$ 13,645	$ 20,000	$ (6,355)
EXPENDITURES				
Capital outlay	$ 23,570	$ 20,234	$ 15,000	$ 5,234
Cash forward	-	-	44,581	(44,581)
Total Expenditures	$ 23,570	$ 20,234	$ 59,581	$ (39,347)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (7,894)	$ (6,589)		
UNENCUMBERED CASH - JANUARY 1	34,581	26,687		
UNENCUMBERED CASH - DECEMBER 31	$ 26,687	$ 20,098		

MARION COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Fees	$ 4,241	$ 3,353	$ 3,500	$ (147)
EXPENDITURES				
Contractual	$ 5,677	$ 5,582	$ 5,000	$ 582
Capital outlay	2,586	1,035	-	1,035
Cash forward	-	-	1,692	(1,692)
Total Expenditures	$ 8,263	$ 6,617	$ 6,692	$ (75)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,022)	$ (3,264)		
UNENCUMBERED CASH - JANUARY 1	7,292	3,270		
UNENCUMBERED CASH - DECEMBER 31	$ 3,270	$ 6		

MARION COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Fees	$ 3,534	$ 5,452	$ 4,200	$ 1,252
EXPENDITURES				
Capital outlay	$ 3,960	$ 6,840	$ 10,995	$ (4,155)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (426)	$ (1,388)		
UNENCUMBERED CASH - JANUARY 1	8,595	8,169		
UNENCUMBERED CASH - DECEMBER 31	$ 8,169	$ 6,781		

MARION COUNTY, KANSAS
RISK MANAGEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
KCAMP Risk Avoidance Grant	$ 2,000	$ -	$ -	$ -
Grant - KDEM passthrough - Tabor	-	20,073	-	20,073
Total Receipts	$ 2,000	$ 20,073	$ -	$ 20,073
EXPENDITURES				
Contractual services	$ 16,579	$ 21,049	$ 175,000	$ (153,951)
Expenditures related to disasters	3,507	502	30,000	(29,498)
Dam repair	-	191,680	200,000	(8,320)
Passthrough - Tabor	-	20,073	-	20,073
Cash forward	-	-	35,034	(35,034)
Total Expenditures	$ 20,086	$ 233,304	$ 440,034	$ (206,730)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (18,086)	$ (213,231)		
UNENCUMBERED CASH - JANUARY 1	460,034	441,948		
UNENCUMBERED CASH - DECEMBER 31	$ 441,948	$ 228,717		

MARION COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 4,071,786	$ 4,276,228	$ 4,332,348	$ (56,120)
Delinquent	38,604	36,318	40,000	(3,682)
Motor vehicle	286,871	318,890	306,239	12,651
Recreational vehicle	6,089	6,686	6,109	577
16/20M vehicle	17,409	16,889	18,186	(1,297)
Commercial vehicle	16,985	17,870	16,327	1,543
Watercraft	2,562	2,642	2,527	115
Special street and highway	664,972	675,451	660,139	15,312
FEMA	286,679	-	-	-
KDOT Federal Exchange - local projects	115,853	107,825	-	107,825
Reimbursed expenses	16,186	32,170	15,000	17,170
Project reimbursement - State of Kansas	150,000	-	-	-
Flood control allocation	-	-	250	(250)
Fuel reimbursement	139,205	116,669	55,000	61,669
Transfers in	33	-	-	-
Neighborhood revitalization rebates	(42,165)	(34,815)	(42,833)	8,018
Total Cash Receipts	$ 5,771,069	$ 5,572,823	$ 5,409,292	$ 163,531
EXPENDITURES				
Administration				
Personnel services	$ 193,851	$ 177,618	$ 235,944	$ (58,326)
Contractual services	66,428	63,090	120,500	(57,410)
Commodities	2,471	1,214	3,500	(2,286)
Capital outlay	27,450	33,025	7,500	25,525
Total Administration	$ 290,200	$ 274,947	$ 367,444	$ (92,497)
Blacktop Roads				
Personnel services	$ 87,628	$ 90,126	$ 151,916	$ (61,790)
Contractual services	182,943	75,959	50,000	25,959
Commodities	1,243,444	1,410,840	950,000	460,840
Total Blacktop Roads	$ 1,514,015	$ 1,576,925	$ 1,151,916	$ 425,009
Gravel Roads				
Personnel services	$ 534,579	$ 632,618	$ 613,646	$ 18,972
Contractual services	454,197	75,320	400,000	(324,680)
Commodities	1,179,715	721,490	1,500,000	(778,510)
Gravel road projects	-	-	200,000	(200,000)
Total Gravel Roads	$ 2,168,491	$ 1,429,428	$ 2,713,646	$ (1,284,218)

(continued)

MARION COUNTY, KANSAS
ROAD AND BRIDGE FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Bridge Construction				
Commodities	$ -	$ -	$ 200,000	$ (200,000)
Maintenance Shop				
Personnel services	$ 121,680	$ 144,378	$ 192,584	$ (48,206)
Contractual services	113,933	257,469	120,000	137,469
Commodities	315,406	268,734	300,000	(31,266)
Fuel	543,148	471,111	500,000	(28,889)
Road signs	9,330	12,619	30,000	(17,381)
Total Maintenance Shop	$ 1,103,497	$ 1,154,311	$ 1,142,584	$ 11,727
Transfer to Special Road Machinery and Equipment Fund	$ 350,000	$ 350,000	$ 350,000	$ -
Road & bridge building	-	66,591	250,000	(183,409)
Cash forward	-	-	1,609,276	(1,609,276)
Total Expenditures	$ 5,426,203	$ 4,852,202	$ 7,784,866	$ (2,932,664)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 344,866	$ 720,621		
UNENCUMBERED CASH - JANUARY 1	2,508,726	2,853,592		
UNENCUMBERED CASH - DECEMBER 31	$ 2,853,592	$ 3,574,213		

MARION COUNTY, KANSAS
SHERIFF CONCEALED WEAPONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
RECEIPTS		
Fees	$ 4,990	$ 5,705
EXPENDITURES		
Contractual services	$ 1,297	$ 626
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,693	$ 5,079
UNENCUMBERED CASH - JANUARY 1	13,814	17,507
UNENCUMBERED CASH - DECEMBER 31	$ 17,507	$ 22,586

MARION COUNTY, KANSAS
SHERIFF DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Drug control payment	$ -	$ 2,053	$ 5,000	$ (2,947)
Donations/miscellaneous	1,985	6,679	-	6,679
Total Cash Receipts	$ 1,985	$ 8,732	$ 5,000	$ 3,732
EXPENDITURES				
Commodities	$ -	$ 52	$ 200	$ (148)
Capital outlay	3,809	-	6,830	(6,830)
Total Expenditures	$ 3,809	$ 52	$ 7,030	$ (6,978)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,824)	$ 8,680		
UNENCUMBERED CASH - JANUARY 1	5,540	3,716		
UNENCUMBERED CASH - DECEMBER 31	$ 3,716	$ 12,396		

MARION COUNTY, KANSAS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 48,053	$ 50,473	$ 51,128	$ (655)
Delinquent	514	465	-	465
Motor vehicle	4,084	3,914	3,622	292
Recreational vehicle	87	82	72	10
16/20M vehicle	248	240	215	25
Commercial vehicle	242	212	193	19
Watercraft	36	31	30	1
Miscellaneous	-	857	-	857
Neighborhood revitalization rebates	(498)	(411)	(505)	94
Total Cash Receipts	$ 52,766	$ 55,863	$ 54,755	$ 1,108
EXPENDITURES				
Solid Waste Services				
Contractual services	$ 3,830	$ 2,200	$ 4,200	$ (2,000)
Household Hazardous Waste				
Personnel services	19,341	22,282	19,895	2,387
Contractual services	12,446	15,746	20,000	(4,254)
Commodities	224	98	1,200	(1,102)
Capital outlay	-	-	5,687	(5,687)
Cash forward	-	-	84,362	(84,362)
Total Expenditures	$ 35,841	$ 40,326	$ 135,344	$ (95,018)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,925	$ 15,537		
UNENCUMBERED CASH - JANUARY 1	78,241	95,166		
UNENCUMBERED CASH - DECEMBER 31	$ 95,166	$ 110,703		

MARION COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
State Liquor Fund	$ 7,187	$ 9,766	$ 8,500	$ 1,266
EXPENDITURES				
Alcoholic rehabilitation	$ 6,939	$ 9,805	$ 8,556	$ 1,249
RECEIPTS OVER (UNDER) EXPENDITURES	$ 248	$ (39)		
UNENCUMBERED CASH - JANUARY 1	56	304		
UNENCUMBERED CASH - DECEMBER 31	$ 304	$ 265		

MARION COUNTY, KANSAS
SPECIAL BRIDGE FUND (68-1135)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 245,814	$ 258,027	$ 261,544	$ (3,517)
Delinquent	2,737	2,393	1,400	993
Motor vehicle	20,833	20,008	18,491	1,517
Recreational vehicle	442	417	369	48
16/20M vehicle	1,264	1,227	1,098	129
Commercial vehicle	1,233	1,082	986	96
Watercraft tax	186	160	153	7
Reimbursed expenses	15,644	132	5,000	(4,868)
Neighborhood revitalization rebate	(2,545)	(2,101)	(2,586)	485
Total Cash Receipts	$ 285,608	$ 281,345	$ 286,455	$ (5,110)
EXPENDITURES				
Personnel services	$ 70,898	$ 79,245	$ 104,382	$ (25,137)
Contractual services	37,976	207	40,000	(39,793)
Commodities	145,989	185,463	325,000	(139,537)
Cash forward	-	-	171,795	(171,795)
Total Expenditures	$ 254,863	$ 264,915	$ 641,177	$ (376,262)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 30,745	$ 16,430		
UNENCUMBERED CASH - JANUARY 1	359,790	390,535		
UNENCUMBERED CASH - DECEMBER 31	$ 390,535	$ 406,965		

MARION COUNTY, KANSAS
SPECIAL ROAD MACHINERY AND EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Transfer from Road and Bridge Fund	$ 350,000	$ 350,000	$ 350,000	$ -
Refund overpayment	-	33	-	33
Sale of equipment	325,546	-	-	-
Total Cash Receipts	$ 675,546	$ 350,033	$ 350,000	$ 33
EXPENDITURES				
Purchase of equipment	$ 303,344	$ 147,939	$ 350,000	$ (202,061)
Lease purchase - 2019 Cat Dozer	31,528	31,528	31,528	-
Lease purchase - Tractor/mower	17,310	17,310	17,310	-
Lease purchase - 12 Cat Grader	31,074	31,074	31,074	-
Lease purchase - Skid steer	8,000	8,000	8,000	-
Equipment rental	67,512	13,886	50,000	(36,114)
2 new motorgraders	-	135,527	135,557	(30)
2 used graders	-	138,636	138,636	-
Cash forward	-	-	273,539	(273,539)
Total Expenditures	$ 458,768	$ 523,900	$ 1,035,644	$ (511,744)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 216,778	$ (173,867)		
UNENCUMBERED CASH - JANUARY 1	583,556	800,334		
UNENCUMBERED CASH - DECEMBER 31	$ 800,334	$ 626,467		

MARION COUNTY, KANSAS
JOBS GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
RECEIPTS		
Interest	$ 386	$ 811
EXPENDITURES		
JOBS grant expense	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 386	$ 811
UNENCUMBERED CASH - JANUARY 1	18,862	19,248
UNENCUMBERED CASH - DECEMBER 31	$ 19,248	$ 20,059

MARION COUNTY, KANSAS
LAKE PATROL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Federal government contract	$ 37,858	$ 40,234	$ 35,568	$ 4,666
EXPENDITURES				
Contractual services	$ 19,155	$ 16,234	$ 15,000	$ 1,234
Commodities	388	785	3,500	(2,715)
Capital outlay	29,600	-	-	-
Lake patrol vehicle	-	-	35,000	(35,000)
Cash forward	-	-	24,680	(24,680)
Total Expenditures	$ 49,143	$ 17,019	$ 78,180	$ (61,161)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (11,285)	$ 23,215		
UNENCUMBERED CASH - JANUARY 1	60,544	49,259		
UNENCUMBERED CASH - DECEMBER 31	$ 49,259	$ 72,474		

MARION COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Transfer from General Fund - 2 mill sales tax	$ 320,702	$ 337,474	$ 337,476	$ (2)
Transfer from General Fund - 7 mill sales tax	1,122,457	535,749	535,749	-
Cost share and reimbursements	-	3,960	-	3,960
Bond proceeds	5,000,000	-	-	-
Total Cash Receipts	$ 6,443,159	$ 877,183	$ 873,225	$ 3,958
EXPENDITURES				
Road project	$ 3,714,008	$ 4,034,462	$ 7,840,440	$ (3,805,978)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,729,151	$ (3,157,279)		
UNENCUMBERED CASH - JANUARY 1	4,594,660	7,323,811		
UNENCUMBERED CASH - DECEMBER 31	$ 7,323,811	$ 4,166,532		

MARION COUNTY, KANSAS
AMERICAN RESCUE PLAN (ARP) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
RECEIPTS		
Federal aid	$ 1,154,164	$ -
Interest	31,487	68,887
Total Receipts	$ 1,185,651	$ 68,887
EXPENDITURES		
Administrative services	$ 70,058	$ 7,681
Premium pay	705,465	-
Projects/Revenue replacement	266,777	90,203
Total Expenditures	$ 1,042,300	$ 97,884
RECEIPTS OVER (UNDER) EXPENDITURES	$ 143,351	$ (28,997)
UNENCUMBERED CASH - JANUARY 1	1,154,338	1,297,689
UNENCUMBERED CASH - DECEMBER 31	$ 1,297,689	$ 1,268,692

MARION COUNTY, KANSAS
LATCF FEDERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
RECEIPTS		
Federal aid	$ 50,000	$ 50,000
EXPENDITURES		
Transfers out	$ -	$ 50,000
RECEIPTS OVER (UNDER) EXPENDITURES	$ 50,000	$ -
UNENCUMBERED CASH - JANUARY 1	-	50,000
UNENCUMBERED CASH - DECEMBER 31	$ 50,000	$ 50,000

MARION COUNTY, KANSAS
USDA MICROLOAN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
RECEIPTS		
Loan payments received	$ 5,776	$ 5,775
EXPENDITURES		
Microloans issued	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,776	$ 5,775
UNENCUMBERED CASH - JANUARY 1	29,426	35,202
UNENCUMBERED CASH - DECEMBER 31	$ 35,202	$ 40,977

MARION COUNTY, KANSAS
TRANSIENT GUEST TAX
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
RECEIPTS		
Transient guest tax	$ 2,165	$ 4,349
EXPENDITURES		
Tourism related expense	$ 32,384	$ 26,603
RECEIPTS OVER (UNDER) EXPENDITURES	$ (30,219)	$ (22,254)
UNENCUMBERED CASH - JANUARY 1	64,836	34,617
UNENCUMBERED CASH - DECEMBER 31	$ 34,617	$ 12,363

MARION COUNTY, KANSAS
MARION COUNTY LEADERSHIP
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
RECEIPTS		
Revenue - LMK classes/CKCF	$ -	$ 550
EXPENDITURES		
Leadership program expense	$ -	$ 6,454
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (5,904)
UNENCUMBERED CASH - JANUARY 1	34,711	34,711
UNENCUMBERED CASH - DECEMBER 31	$ 34,711	$ 28,807

MARION COUNTY, KANSAS
MARION COUNTY LANDBANK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
RECEIPTS		
Transfers in	$ 25,000	$ -
EXPENDITURES		
Contractual services	$ 1,000	$ 6,478
Commodities	283	-
Total Expenditures	$ 1,283	$ 6,478
RECEIPTS OVER (UNDER) EXPENDITURES	$ 23,717	$ (6,478)
UNENCUMBERED CASH - JANUARY 1	-	23,717
UNENCUMBERED CASH - DECEMBER 31	$ 23,717	$ 17,239

MARION COUNTY, KANSAS
JAIL BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Sales tax .5%	$ -	$ -	$ -	$ -
EXPENDITURES				
Law related expenses	$ -	$ -	$ 759	$ (759)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - JANUARY 1	759	759		
UNENCUMBERED CASH - DECEMBER 31	$ 759	$ 759		

MARION COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Ad valorem tax	$ -	$ 284,140	$ 645,417	$ (361,277)
Delinquent tax	-	995	-	995
Bond premium revenue	122,532	-	-	-
Transfer from General	-	353,042	-	353,042
Neighborhood revitalization rebate	-	-	(6,381)	6,381
Total Cash Receipts	$ 122,532	$ 638,177	$ 639,036	$ (859)
EXPENDITURES				
Debt service - Principal	$ -	$ 470,000	$ 470,000	$ -
Debt service - Interest	-	175,417	175,417	-
Bond related expenses	96,657	-	-	-
Cash basis reserve	-	-	19,953	(19,953)
Total Expenditures	$ 96,657	$ 645,417	$ 665,370	$ (19,953)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25,875	$ (7,240)		
UNENCUMBERED CASH - JANUARY 1	-	25,875		
UNENCUMBERED CASH - DECEMBER 31	$ 25,875	$ 18,635		

MARION COUNTY, KANSAS
TRANSFER STATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Solid waste assessment fees	$ 644,684	$ 646,023	$ 652,000	$ (5,977)
Service fees				
Construction/demolition	73,941	65,676	35,000	30,676
White goods	10,344	12,991	12,000	991
Tires	2,229	3,153	1,500	1,653
Recycling fees	21,840	24,353	20,000	4,353
Reimbursement	6,846	11,696	-	11,696
Miscellaneous	-	20	-	20
Total Cash Receipts	$ 759,884	$ 763,912	$ 720,500	$ 43,412
EXPENDITURES				
Administrative				
Personnel services	$ 163,299	$ 213,382	$ 244,662	$ (31,280)
Contractual services	285,949	309,722	300,000	9,722
Commodities	78,369	62,537	55,000	7,537
Capital outlay	92,825	76,250	100,000	(23,750)
Lease purchase - new transfer station	148,204	148,204	148,204	-
Lease purchases - tire cutter/skid steer	42,948	11,384	-	11,384
Maintenance	-	-	20,000	(20,000)
Recycling				
Contractual services	28,204	21,981	45,000	(23,019)
Commodities	755	370	-	370
Cash forward	-	-	111,542	(111,542)
Total Expenditures	$ 840,553	$ 843,830	$ 1,024,408	$ (180,578)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (80,669)	$ (79,918)		
UNENCUMBERED CASH - JANUARY 1	410,342	329,673		
UNENCUMBERED CASH - DECEMBER 31	$ 329,673	$ 249,755		

MARION COUNTY, KANSAS
LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
RECEIPTS		
Miscellaneous	$ -	$ 3,175
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 3,175
UNENCUMBERED CASH - JANUARY 1	1,903	1,903
UNENCUMBERED CASH - DECEMBER 31	$ 1,903	$ 5,078

MARION COUNTY, KANSAS
PROSECUTOR TRAINING ASSISTANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
RECEIPTS		
Court fees	$ 1,383	$ 1,263
EXPENDITURES		
Contractual services	$ 638	$ 684
RECEIPTS OVER (UNDER) EXPENDITURES	$ 745	$ 579
UNENCUMBERED CASH - JANUARY 1	5,279	6,024
UNENCUMBERED CASH - DECEMBER 31	$ 6,024	$ 6,603

MARION COUNTY, KANSAS
SPECIAL PROSECUTOR'S TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
RECEIPTS		
Fees	$ 870	$ 2,607
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 870	$ 2,607
UNENCUMBERED CASH - JANUARY 1	1,588	2,458
UNENCUMBERED CASH - DECEMBER 31	$ 2,458	$ 5,065

MARION COUNTY, KANSAS
SHERIFF'S FORFEITURE TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
RECEIPTS		
Court fees	$ 1,395	$ 14,773
EXPENDITURES		
Commodities	$ -	$ 200
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,395	$ 14,573
UNENCUMBERED CASH - JANUARY 1	-	1,395
UNENCUMBERED CASH - DECEMBER 31	$ 1,395	$ 15,968

MARION COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 10,352,560	$ 31,757,539	$ 26,341,948	$ 15,768,151
Delinquent Personal Tax	8,738	47,887	46,568	10,057
Delinquent Real Estate Tax	169,124	380,177	274,580	274,721
Local Alcoholic Liquor Tax	-	10,367	10,367	-
Mineral Tax	-	5,432	2,017	3,415
Motor Vehicle Tax	384,939	1,820,266	1,879,349	325,856
Recreational Vehicle Tax	6,425	38,626	39,480	5,571
Commercial Vehicle Tax	1,394	99,778	99,828	1,344
Vehicle Rental Excise Tax	918	351	351	918
Total Distributable Funds	$ 10,924,098	$ 34,160,423	$ 28,694,488	$ 16,390,033
State Funds:				
Educational Building	$ 1	$ 182,464	$ 182,463	$ 2
Institutional Building	-	91,231	91,230	1
Total State Funds	$ 1	$ 273,695	$ 273,693	$ 3
Subdivision Funds:				
Cemetery Districts	$ 95	$ 129,987	$ 129,967	$ 115
Cities	37	3,017,739	3,017,682	94
Drainage Districts	102,015	17,250	1,800	117,465
Fire Districts	102,233	608,280	601,298	109,215
Hospital Districts	1	919,949	919,945	5
Improvement Districts	706,252	388,865	377,511	717,606
School Districts	1,830	8,578,477	8,580,200	107
Townships	-	209,568	209,568	-
Watershed Districts	150	87,640	87,639	151
Chisholm Trail Extension	-	310,656	310,653	3
North Central Kansas Library - General	-	138,107	138,107	-
North Central Kansas Library - Retirement	-	26,830	26,830	-
Total Subdivision Funds	$ 912,613	$ 14,433,348	$ 14,401,200	$ 944,761
Other Agency Funds:				
Tax Holding Account	$ 236,048	$ 765,389	$ 807,931	$ 193,506
Employees Tax Holding Account	25,013	29,171	2,866	51,318
Fish and Game Licenses	12	2,228	2,052	188
Sheriff's Office	1,606	46,290	45,920	1,976
Law Library	6,465	2,314	3,346	5,433
Special Auto Fund	182,287	3,702,834	3,689,641	195,480
Total Other Agency Funds	$ 451,431	$ 4,548,226	$ 4,551,756	$ 447,901
Total Agency Funds	$ 12,288,143	$ 53,415,692	$ 47,921,137	$ 17,782,698