

MARSHALL COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2021

MARSHALL COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2021

	Page Number
Independent Auditor's Report	<u>1 - 2</u>
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis	3 - 5
Notes to Financial Statement	6 - 13
Regulatory-Required Supplementary Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	15
Schedule 2	
Schedule of Cash Receipts and Expenditures - Regulatory Basis - Actual and Budget	
General Fund	16 - 18
Bond and Interest Fund	19
Special Purpose Funds	
Road and Bridge	20
Health Nurse	21
Household Hazardous Waste	22
Agency on Aging	23
Appraiser	24
Noxious Weed	25
Election	26
Landfill (Solid Waste)	27
Ambulance	28
Employee Benefits	29
Special Parks and Recreation	30
Special Alcohol	31
KDOT (OAA) Grant	32
Health Capital Outlay	33
911 Local	34
911 Special	35
Emergency Management Capital Outlay	36
Title IIIC Nutrition	37
Special Machinery	38
Motor Vehicle Operating	39
Election Equipment Reserve	40
Noxious Weed Capital Outlay	41
Appraiser Capital Outlay	42
Health Department Building	43
Special Road & Bridge	44
Risk Management Reserve	45
Capital Improvement	46

MARSHALL COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2021

	<u>Page Number</u>
Schedule 2 (Continued)	
Schedule of Cash Receipts and Expenditures - Regulatory Basis - Actual Only	
Register of Deeds	47
Prosecuting Attorney Training Fund	47
Road & Bridge Sales Tax	47
Tourism Promotion & Bed Tax	47
Special Law Enforcement Fund	47
Agency on Aging Special Fund	47
Special County Attorney Fund	47
Clerk's Technology Fund	47
Treasurer's Technology Fund	48
Sheriff Capital Outlay	48
Motor Vehicle Equipment	48
Hospital Sales Tax	48
Conceal Carry	48
Offender Registration	48
Home City Sewer District	48
Emergency Management Grant	48
Safe Kids Grant	49
Maternal Child Health	49
Immunizations	49
State Formula Grant	49
WIC	49
Public Health Protection	49
EBOLA Grant	49
Federal Land Management	49
SPARK	50
COVID-19	50
KDHE ELC Staffing Grant	50
American Rescue Plan Act	50
Fiduciary Type Funds	
Aging - Bertha Shum (KDOT)	51
Aging - Elsie Borck (KDOT)	51
Schedule 3	
Summary of Cash Receipts and Disbursements - Regulatory Basis - Actual	
Agency Funds	52 - 53



August 4, 2022

County Commissioners
Marshall County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Marshall County (the County), as of and for the year ended December 31, 2021 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, 2021, 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, 2021, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

Varyney & 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, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	\$ 2,504,917	\$ -	\$ 5,140,628	\$ 4,385,103	\$ 3,260,442	\$ 156,441	\$ 3,416,883
Bond and Interest Funds							
Bond and Interest	345,352	-	3,014	-	348,366	-	348,366
Special Purpose Funds							
Road and Bridge	485,678	-	3,859,583	3,532,939	812,322	289,937	1,102,259
Health Nurse	582,197	-	687,865	525,736	744,326	17,945	762,271
Household Hazardous Waste	21,857	-	103,896	64,000	61,753	773	62,526
Agency on Aging	84,473	-	423,185	370,465	137,193	9,712	146,905
Appraiser	43,806	-	228,718	207,531	64,993	800	65,793
Noxious Weed	34,471	-	82,417	94,050	22,838	580	23,418
Election	91,578	-	85,922	67,304	110,196	-	110,196
Landfill (Solid Waste)	343,157	-	449,339	600,413	192,083	28,652	220,735
Ambulance	116,315	-	358,881	381,951	93,245	-	93,245
Employee Benefits	1,436,117	-	1,537,440	2,229,529	744,028	-	744,028
Special Parks & Recreation	49,642	-	2,550	35,000	17,192	-	17,192
Special Alcohol	99,018	-	4,878	5,000	98,896	-	98,896
KDOT (OAA) Grant	161,399	-	277,494	167,013	271,880	2,282	274,162
Health Capital Outlay	48,037	-	-	-	48,037	-	48,037
911 Local Fund	122,194	-	69,087	49,870	141,411	7,781	149,192
911 Specials	30,019	-	-	-	30,019	-	30,019
Emergency Management Capital Outlay	19,658	-	15,000	-	34,658	-	34,658
Title IIIC Nutrition	173,728	-	389,184	315,745	247,167	20,667	267,834
Special Machinery	348,579	-	300,000	173,356	475,223	173,356	648,579
Motor Vehicle Operating Fund	20,386	-	153,827	158,310	15,903	-	15,903
Election Equipment Reserve	13,496	-	20,000	2,086	31,410	-	31,410
Noxious Weed Capital Outlay	89,885	-	-	-	89,885	-	89,885
Appraiser Capital Outlay	48,057	-	-	-	48,057	-	48,057
Health Department Building Fund	168,432	-	-	10,184	158,248	-	158,248
Special Road & Bridge	1,374,148	-	1,756,451	1,401,353	1,729,246	-	1,729,246
Risk Management Reserve	274,716	-	-	-	274,716	-	274,716
Capital Improvement	3,240,704	-	1,541,106	982,439	3,799,371	-	3,799,371

(continued)

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

MARSHALL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Non-Budgeted Special Revenue Funds							
Register of Deeds	\$ 14,042	\$ -	\$ 17,850	\$ 13,424	\$ 18,468	\$ -	\$ 18,468
Prosecuting Attorney Training Fund	5,255	-	496	260	5,491	-	5,491
Road & Bridge Sales Tax	512	-	1,648	1,875	285	-	285
Tourism Promotion & Bed Tax	5,946	-	407	3,000	3,353	-	3,353
Special Law Enforcement Fund	7,709	-	500	7,500	709	-	709
Agency on Aging Special Fund	70,197	-	993	-	71,190	-	71,190
Special County Attorney Fund	9,074	-	8,768	10,525	7,317	2,266	9,583
Clerk's Technology Fund	14,595	-	4,463	-	19,058	-	19,058
Treasurer's Technology Fund	15,770	-	4,463	-	20,233	-	20,233
Sheriff Capital Outlay	115,501	-	119,669	51,017	184,153	6,759	190,912
Motor Vehicle Equipment	12,000	-	4,000	-	16,000	-	16,000
Hospital Sales Tax	-	-	1,144,713	1,144,713	-	115,020	115,020
Conceal Carry	910	-	683	-	1,593	-	1,593
Offender Registration	880	-	1,600	-	2,480	-	2,480
Home City Sewer District	133,435	-	37,540	43,765	127,210	-	127,210
Grants							
Emergency Management Grant Fund	20,558	-	24,016	24,016	20,558	-	20,558
Safe Kids Grant	635	-	-	109	526	-	526
Maternal Child Health	6,853	-	12,439	13,286	6,006	-	6,006
Immunizations	1,702	-	5,569	6,795	476	-	476
State Formula Grant	1,119	-	12,000	8,239	4,880	1,487	6,367
WIC	13,280	-	28,923	29,370	12,833	1,548	14,381
Public Health Protection	10,445	-	11,770	13,640	8,575	-	8,575
EBOLA Grant	937	-	-	-	937	-	937
Federal Land Management	-	-	17,342	17,342	-	-	-
SPARK	71,945	-	130	72,075	-	-	-
COVID-19	(20)	-	20	-	-	-	-
KDHE ELC Staffing Grant	(3,460)	-	98,162	101,123	(6,421)	513	(5,908)
American Rescue Plan Act	-	-	943,640	-	943,640	-	943,640
Total Special Funds	\$ 12,901,836	\$ -	\$ 19,992,269	\$ 17,321,451	\$ 15,572,654	\$ 836,519	\$ 16,409,173

(continued)

MARSHALL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Fiduciary Type Funds							
Expendable Trust Funds							
Aging - Bertha Shum (KDOT)	\$ 94,681	\$ -	\$ 359	\$ 3,291	\$ 91,749	\$ -	\$ 91,749
Non-Expendable Trust Funds							
Aging - Elsie Borek Fund (KDOT)	31,157	-	500	-	31,657	-	31,657
Total Fiduciary Type Funds	<u>\$ 125,838</u>	<u>\$ -</u>	<u>\$ 859</u>	<u>3,291</u>	<u>\$ 123,406</u>	<u>\$ -</u>	<u>\$ 123,406</u>
 Total Reporting Entity (Excluding Agency Funds)	 <u>\$ 13,027,674</u>	 <u>\$ -</u>	 <u>\$ 19,993,128</u>	 <u>\$ 17,324,742</u>	 <u>\$ 15,696,060</u>	 <u>\$ 836,519</u>	 <u>\$ 16,532,579</u>
Composition of Cash							
Checking Accounts							\$ 23,779,877
Certificates of Deposit							10,377,551
Savings							33,973
Cash on Hand							141,373
Total Cash							<u>\$ 34,332,774</u>
Agency Funds per Schedule 3							<u>(17,800,195)</u>
Total Reporting Entity (Excluding Distributable and Agency Funds)							<u><u>\$ 16,532,579</u></u>

MARSHALL COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2021

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 2021:

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, 2021

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

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

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

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

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

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

Note 3: Special Assessments

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

Note 4: Cash and Investments

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

MARSHALL COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

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 2021.

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: Capital Improvement Fund; Motor Vehicle Operating.

Note 8: Deposits and Investments

As of December 31, 2021, the County's investments consisted of short-term certificates of deposit.

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

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

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

MARSHALL COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

Note 8: Deposits and Investments (Continued)

Custodial credit risk - deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federally depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County had no agreements for designated "peak periods." All deposits were legally secured at December 31, 2021.

At December 31, 2021, the carrying amount of the County's deposits, including certificates of deposit, was \$34,332,774 and the bank balance was \$34,542,924. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, \$1,735,338 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name and lines of credit.

Note 9: Defined Benefit Pension Plan

Plan Description

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

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were \$363,622 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,457,774. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

MARSHALL COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

Note 10: Other Post Employment Benefits

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

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

Note 11: Compensated Absences

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

Note 12: Commitments and Contingencies

Risk Management

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

Litigation

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

Note 13: Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Capital Improvement	K.S.A. 19-120	\$ 100,000
General	Sheriff's Reserve	K.S.A. 19-119	100,000
General	Emergency Management Capital Outlay	K.S.A. 19-119	15,000
General	Employee Benefits	K.S.A. 12-16, 102	500,000
Road & Bridge	Special Road & Bridge	K.S.A. 68-141g	250,000
Road & Bridge	Special Machinery	K.S.A. 19-119	300,000
Election	Election Equipment Reserve	K.S.A. 19-119	20,000
Agency on Aging	Title IIIC	Commission Approved	190,000
Agency on Aging	KDOT (OAA) Grant	Commission Approved	61,830
Motor Vehicle Operating	General	K.S.A. 8-145	15,337
Motor Vehicle Operating	Motor Vehicle Equipment	K.S.A. 19-119	4,000
			<u>\$ 1,556,167</u>

MARSHALL COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

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 4, 2022, the date the financial statement was available to be issued.

Note 15: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spread globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

MARSHALL COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

Note 16: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2021 were as follows:

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
2002B Sewer Project	4.75	3/4/2002	\$ 322,300	3/4/2041	\$ 186,000	\$ -	\$ 186,000	\$ -	\$ 11,653
Series 2021 Refunding	3.19	7/6/2021	187,000	3/1/2041	-	187,000	-	187,000	-
Total General Obligation Bonds			<u>\$ 509,300</u>		<u>\$ 186,000</u>	<u>\$ 187,000</u>	<u>\$ 186,000</u>	<u>\$ 187,000</u>	<u>\$ 11,653</u>
Capital Leases									
John Deere Track Loader (2)	0.00%	11/2/2020	<u>\$ 12,900</u>	11/8/2021	<u>\$ -</u>	<u>\$ 12,900</u>	<u>\$ 12,900</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL INDEBTEDNESS			<u><u>\$ 522,200</u></u>		<u><u>\$ 186,000</u></u>	<u><u>\$ 199,900</u></u>	<u><u>\$ 198,900</u></u>	<u><u>\$ 187,000</u></u>	<u><u>\$ 11,653</u></u>

MARSHALL COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

Note 16: 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>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027-2031</u>	<u>2032-2036</u>	<u>2037-2041</u>	<u>Total</u>
PRINCIPAL									
General obligation bonds									
Series 2021 Refunding	<u>\$ 6,000</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 43,000</u>	<u>\$ 50,000</u>	<u>\$ 58,000</u>	<u>\$ 187,000</u>
INTEREST									
General obligation bonds									
Series 2021 Refunding	<u>\$ 6,781</u>	<u>\$ 5,662</u>	<u>\$ 5,439</u>	<u>\$ 5,200</u>	<u>\$ 4,944</u>	<u>\$ 20,751</u>	<u>\$ 13,368</u>	<u>\$ 4,721</u>	<u>\$ 66,866</u>

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

MARSHALL COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Certified Budget	Adj for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Funds	\$ 6,266,697	\$ -	\$ 6,266,697	\$ 4,385,103	\$ (1,881,594)
Bond and Interest Funds					
Bond and Interest	361,998	-	361,998	-	(361,998)
Special Purpose Funds					
Road and Bridge	4,172,779	-	4,172,779	3,532,939	(639,840)
Health Nurse	1,158,428	-	1,158,428	525,736	(632,692)
Household Hazardous Waste	100,905	-	100,905	64,000	(36,905)
Agency on Aging	454,268	-	454,268	370,465	(83,803)
Appraiser	259,673	-	259,673	207,531	(52,142)
Noxious Weed	113,752	-	113,752	94,050	(19,702)
Election	143,925	-	143,925	67,304	(76,621)
Landfill (Solid Waste)	687,346	-	687,346	600,413	(86,933)
Ambulance	451,240	-	451,240	381,951	(69,289)
Employee Benefits	3,079,573	-	3,079,573	2,229,529	(850,044)
Special Parks & Recreation	65,721	-	65,721	35,000	(30,721)
Special Alcohol	111,136	-	111,136	5,000	(106,136)
KDOT (OAA) Grant	252,429	-	252,429	167,013	(85,416)
Health Capital Outlay	56,469	-	56,469	-	(56,469)
911 Local	274,209	-	274,209	49,870	(224,339)
911 Special	16,888	-	16,888	-	(16,888)
Emergency Mgmt CIP	19,658	-	19,658	-	(19,658)
Title III C Nutrition	498,670	-	498,670	315,745	(182,925)
Special Machinery	812,192	-	812,192	173,356	(638,836)
Motor Vehicle Operating	139,108	-	139,108	158,310	19,202
Election Equipment Reserve	13,496	-	13,496	2,086	(11,410)
Noxious Weed Capital Outlay	89,885	-	89,885	-	(89,885)
Appraiser Capital Outlay	48,057	-	48,057	-	(48,057)
Health Department Building	121,329	-	121,329	10,184	(111,145)
Special Road & Bridge	1,603,771	-	1,603,771	1,390,575	(213,196)
Risk Management Reserve	282,666	-	282,666	-	(282,666)
Capital Improvement	3,099,095	-	3,099,095	982,439	(2,116,656)
	<u>\$ 24,755,363</u>	<u>\$ -</u>	<u>\$ 24,755,363</u>	<u>\$ 15,748,599</u>	<u>\$ (9,006,764)</u>

MARSHALL COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad Valorem tax	\$ 4,330,915	\$ 4,286,597	\$ 44,318
Delinquent tax	90	-	90
Local alcohol liquor tax	2,550	3,600	(1,050)
Motor vehicle tax	332,988	296,006	36,982
Redemptions	38,134	5,000	33,134
Other taxes	27,798	28,952	(1,154)
Licenses, permits and fees	159,197	83,300	75,897
Use of money and property	110,492	120,000	(9,508)
Reimbursements and grants	51,351	15,000	36,351
Miscellaneous	71,776	5,000	66,776
Transfers in	15,337	-	15,337
Total Taxes and Shared Revenues	<u>\$ 5,140,628</u>	<u>\$ 4,843,455</u>	<u>\$ 297,173</u>
EXPENDITURES			
County Commission			
Personnel services	\$ 80,624	\$ 88,000	\$ (7,376)
Contractual services	58,489	60,500	(2,011)
Commodities	5,119	3,300	1,819
Capital outlay	67	5,000	(4,933)
Total County Commission	<u>\$ 144,299</u>	<u>\$ 156,800</u>	<u>\$ (12,501)</u>
County Clerk			
Personnel services	\$ 170,411	\$ 177,100	\$ (6,689)
Contractual services	4,838	6,250	(1,412)
Commodities	3,810	3,000	810
Capital outlay	780	2,500	(1,720)
Total County Clerk	<u>\$ 179,839</u>	<u>\$ 188,850</u>	<u>\$ (9,011)</u>
County Treasurer			
Personnel services	\$ 144,305	\$ 153,000	\$ (8,695)
Contractual services	21,975	17,700	4,275
Commodities	4,091	4,000	91
Capital outlay	-	4,000	(4,000)
Total County Treasurer	<u>\$ 170,371</u>	<u>\$ 178,700</u>	<u>\$ (8,329)</u>
Building and Equipment			
Contractual services	\$ 84,203	\$ 250,000	\$ (165,797)
Total Building and Equipment	<u>\$ 84,203</u>	<u>\$ 250,000</u>	<u>\$ (165,797)</u>

MARSHALL COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
County Attorney			
Personnel services	\$ 153,805	\$ 167,600	\$ (13,795)
Contractual services and other charges	16,341	32,550	(16,209)
Materials and supplies	578	3,200	(2,622)
Capital outlay	1,435	8,500	(7,065)
Total County Attorney	<u>\$ 172,159</u>	<u>\$ 211,850</u>	<u>\$ (39,691)</u>
Register of Deeds			
Personnel services	\$ 113,975	\$ 119,044	\$ (5,069)
Contractual services	10,753	7,200	3,553
Commodities	848	870	(22)
Capital outlay	1,887	1,200	687
Total Register of Deeds	<u>\$ 127,463</u>	<u>\$ 128,314</u>	<u>\$ (851)</u>
Sheriff			
Personnel services	\$ 1,194,921	\$ 1,284,700	\$ (89,779)
Contractual services	189,632	261,700	(72,068)
Commodities	159,225	210,700	(51,475)
Capital outlay	75,321	95,000	(19,679)
Total Sheriff	<u>\$ 1,619,099</u>	<u>\$ 1,852,100</u>	<u>\$ (233,001)</u>
Clerk of the District			
Contractual services	\$ 136,060	\$ 142,960	\$ (6,900)
Commodities	12,857	6,950	5,907
Capital outlay	17,898	29,277	(11,379)
Total Clerk of the District	<u>\$ 166,815</u>	<u>\$ 179,187</u>	<u>\$ (12,372)</u>
County General			
Contractual services	\$ 132,965	\$ 300,000	\$ (167,035)
Commodities	4,532	20,000	(15,468)
Total County General	<u>\$ 137,497</u>	<u>\$ 320,000</u>	<u>\$ (182,503)</u>
Local Emergency Management			
Personnel services	\$ 81,187	\$ 77,000	\$ 4,187
Contractual services	10,886	19,190	(8,304)
Commodities	4,074	18,250	(14,176)
Capital outlay	-	3,000	(3,000)
Total Local Emergency Management	<u>\$ 96,147</u>	<u>\$ 117,440</u>	<u>\$ (21,293)</u>
District Coroner			
Personnel services	\$ -	\$ 4,749	\$ (4,749)
Contractual services	28,452	28,966	(514)
Total District Coroner	<u>\$ 28,452</u>	<u>\$ 33,715</u>	<u>\$ (5,263)</u>

MARSHALL COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
Custodial			
Personnel services	\$ 36,423	\$ 36,200	\$ 223
Commodities	7,159	9,150	(1,991)
Total Custodial	<u>\$ 43,582</u>	<u>\$ 45,350</u>	<u>\$ (1,768)</u>
Technology			
Contractual services	\$ 96,965	\$ 80,000	\$ 16,965
Total Technology	<u>\$ 96,965</u>	<u>\$ 80,000</u>	<u>\$ 16,965</u>
Juvenile Detention			
Contractual services	\$ 8,546	\$ 15,000	\$ (6,454)
Total Juvenile Detention	<u>\$ 8,546</u>	<u>\$ 15,000</u>	<u>\$ (6,454)</u>
County Counselor			
Personnel services	\$ -	\$ 36,000	\$ (36,000)
Contractual services	40,605	12,500	28,105
Commodities	-	2,000	(2,000)
Capital outlay	-	500	(500)
Total County Counselor	<u>\$ 40,605</u>	<u>\$ 51,000</u>	<u>\$ (10,395)</u>
Appropriations			
Kansas National Guard	\$ 1,934	\$ 1,934	\$ -
Economic Development	62,500	75,000	(12,500)
Soil Conservation	43,000	43,000	-
RSVP	20,000	20,000	-
Recycling/Household Hazardous Waste	11,541	11,541	-
Fair	30,865	29,600	1,265
4-H Building	10,500	10,500	-
Historical	15,000	15,000	-
Extension Council	184,492	184,492	-
Mental Health Ret Workshop	55,000	55,000	-
Pawnee Mental Health	117,954	117,954	-
NE KS Area Agency on Aging	-	2,164	(2,164)
Total Appropriations	<u>\$ 552,786</u>	<u>\$ 566,185</u>	<u>\$ (13,399)</u>
Miscellaneous	\$ 1,275	\$ -	\$ 1,275
Transfers out	715,000	1,892,206	(1,177,206)
Total Expenditures	<u>\$ 4,385,103</u>	<u>\$ 6,266,697</u>	<u>\$ (1,882,869)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 755,525		
Beginning Unencumbered Cash Balance	<u>2,504,917</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 3,260,442</u></u>		

MARSHALL COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Motor vehicle tax	\$ 2,440	\$ -	\$ 2,440
Other taxes	574	-	574
Total Cash Receipts	<u>\$ 3,014</u>	<u>\$ -</u>	<u>\$ 3,014</u>
EXPENDITURES			
Contractual and other expenditures	<u>\$ -</u>	<u>\$ 361,998</u>	<u>\$ (361,998)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,014		
UNENCUMBERED CASH - JANUARY 1	<u>345,352</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 348,366</u>		

MARSHALL COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Ad Valorem tax	\$ 2,953,455	\$ 2,968,008	\$ (14,553)
Delinquent tax	67	-	67
Motor vehicle tax	207,556	159,871	47,685
City and county highway fund	572,039	484,987	87,052
Other taxes	41,122	13,990	27,132
Reimbursements and grants	67,653	50,000	17,653
Miscellaneous	17,691	-	17,691
Total Cash Receipts	<u>\$ 3,859,583</u>	<u>\$ 3,676,856</u>	<u>\$ 182,727</u>
EXPENDITURES			
Personnel services	\$ 1,029,236	\$ 1,045,100	\$ (15,864)
Contractual	183,359	531,150	(347,791)
Commodities	1,728,565	1,854,500	(125,935)
Capital outlay	41,779	310,000	(268,221)
Transfers out	550,000	-	550,000
Cash forward	-	432,029	(432,029)
Total Expenditures	<u>\$ 3,532,939</u>	<u>\$ 4,172,779</u>	<u>\$ (639,840)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 326,644		
UNENCUMBERED CASH - JANUARY 1	<u>485,678</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 812,322</u>		

MARSHALL COUNTY, KANSAS
HEALTH NURSE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Ad Valorem tax	\$ 244,699	\$ 245,861	\$ (1,162)
Delinquent tax	6	-	6
Motor vehicle tax	15,781	15,294	487
Other taxes	3,547	1,339	2,208
Charges for services	423,832	400,000	23,832
Total Cash Receipts	<u>\$ 687,865</u>	<u>\$ 662,494</u>	<u>\$ 25,371</u>
EXPENDITURES			
Personnel services	\$ 202,371	\$ 285,409	\$ (83,038)
Contractual	17,925	19,450	(1,525)
Commodities	305,440	377,700	(72,260)
Cash forward	-	475,869	(475,869)
Total Expenditures	<u>\$ 525,736</u>	<u>\$ 1,158,428</u>	<u>\$ (632,692)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 162,129		
UNENCUMBERED CASH - JANUARY 1	<u>582,197</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 744,326</u>		

MARSHALL COUNTY, KANSAS
HOUSEHOLD HAZARDOUS WASTE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Ad Valorem tax	\$ 82,527	\$ 82,992	\$ (465)
Delinquent tax	1	-	1
Motor vehicle tax	2,684	2,068	616
Miscellaneous tax revenue	546	181	365
Charges for services	9,719	10,000	(281)
Reimbursements and grants	8,419	-	8,419
Total Cash Receipts	<u>\$ 103,896</u>	<u>\$ 95,241</u>	<u>\$ 8,655</u>
EXPENDITURES			
Contractual	\$ 64,000	\$ 71,300	\$ (7,300)
Cash forward	-	29,605	(29,605)
Total Expenditures	<u>\$ 64,000</u>	<u>\$ 100,905</u>	<u>\$ (36,905)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 39,896		
UNENCUMBERED CASH - JANUARY 1	<u>21,857</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 61,753</u>		

MARSHALL COUNTY, KANSAS
AGENCY ON AGING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Ad Valorem tax	\$ 396,261	\$ 398,260	\$ (1,999)
Delinquent tax	3	-	3
Motor vehicle tax	21,254	16,399	4,855
Other taxes	4,002	4,900	(898)
Miscellaneous	1,665	-	1,665
Total Cash Receipts	<u>\$ 423,185</u>	<u>\$ 419,559</u>	<u>\$ 3,626</u>
EXPENDITURES			
Personnel services	\$ 54,192	\$ 62,000	\$ (7,808)
Contractual	36,495	56,000	(19,505)
Commodities	7,080	13,075	(5,995)
Capital outlay	20,868	24,000	(3,132)
Transfers out	251,830	251,830	-
Cash forward	-	47,363	(47,363)
Total Expenditures	<u>\$ 370,465</u>	<u>\$ 454,268</u>	<u>\$ (83,803)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 52,720		
UNENCUMBERED CASH - JANUARY 1	<u>84,473</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 137,193</u>		

MARSHALL COUNTY, KANSAS
APPRAISER
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Ad Valorem tax	\$ 201,096	\$ 202,089	\$ (993)
Delinquent tax	5	-	5
Motor vehicle tax	17,600	15,291	2,309
Other taxes	3,494	1,338	2,156
Reimbursements and grants	4,125	-	4,125
Miscellaneous	2,398	-	2,398
Total Cash Receipts	<u>\$ 228,718</u>	<u>\$ 218,718</u>	<u>\$ 10,000</u>
EXPENDITURES			
Personnel	\$ 186,147	\$ 168,000	\$ 18,147
Contractual	15,424	28,285	(12,861)
Commodities	5,960	6,200	(240)
Capital outlay	-	7,300	(7,300)
Cash forward	-	49,888	(49,888)
Total Expenditures	<u>\$ 207,531</u>	<u>\$ 259,673</u>	<u>\$ (52,142)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 21,187		
UNENCUMBERED CASH - JANUARY 1	<u>43,806</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 64,993</u>		

MARSHALL COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Ad Valorem tax	\$ 73,739	\$ 74,095	\$ (356)
Delinquent tax	2	-	2
Motor vehicle tax	4,446	3,961	485
Other taxes	1,047	347	700
Reimbursements and grants	3,183	4,000	(817)
Total Cash Receipts	<u>\$ 82,417</u>	<u>\$ 82,403</u>	<u>\$ 14</u>
EXPENDITURES			
Personnel	\$ 37,891	\$ 38,800	\$ (909)
Contractual	3,733	6,900	(3,167)
Commodities	52,426	47,800	4,626
Cash forward	-	20,252	(20,252)
Total Expenditures	<u>\$ 94,050</u>	<u>\$ 113,752</u>	<u>\$ (19,702)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (11,633)		
UNENCUMBERED CASH - JANUARY 1	<u>34,471</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 22,838</u>		

MARSHALL COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Ad Valorem tax	\$ 76,099	\$ 76,453	\$ (354)
Delinquent tax	3	-	3
Motor vehicle tax	8,181	6,365	1,816
Other taxes	1,639	557	1,082
Total Cash Receipts	<u>\$ 85,922</u>	<u>\$ 83,375</u>	<u>\$ 2,547</u>
EXPENDITURES			
Personnel	\$ 15,000	\$ 17,600	\$ (2,600)
Contractual	18,613	46,500	(27,887)
Commodities	7,751	21,500	(13,749)
Capital outlay	5,940	15,000	(9,060)
Transfers out	20,000	-	20,000
Cash forward	-	43,325	(43,325)
Total Expenditures	<u>\$ 67,304</u>	<u>\$ 143,925</u>	<u>\$ (76,621)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 18,618		
UNENCUMBERED CASH - JANUARY 1	<u>91,578</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 110,196</u>		

MARSHALL COUNTY, KANSAS
LANDFILL (SOLID WASTE)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Ad Valorem tax	\$ 86,652	\$ 87,057	\$ (405)
Delinquent tax	2	-	2
Motor vehicle tax	8,189	5,416	2,773
Other taxes	1,477	474	1,003
Charges for services	344,192	300,000	44,192
Reimbursements	2,655	-	2,655
Miscellaneous	6,172	-	6,172
Total Cash Receipts	<u>\$ 449,339</u>	<u>\$ 392,947</u>	<u>\$ 56,392</u>
EXPENDITURES			
Personnel	\$ 57,631	\$ 51,200	\$ 6,431
Contractual	287,067	370,850	(83,783)
Commodities	43,473	18,200	25,273
Capital outlay	212,242	203,000	9,242
Cash forward	-	44,096	(44,096)
Total Expenditures	<u>\$ 600,413</u>	<u>\$ 687,346</u>	<u>\$ (86,933)</u>
RECEIPTS OVER (UNDER) EXPENDITURES			\$ (151,074)
UNENCUMBERED CASH - JANUARY 1	<u>343,157</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 192,083</u>		

MARSHALL COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Ad Valorem tax	\$ 325,484	\$ 327,140	\$ (1,656)
Delinquent tax	10	-	10
Motor vehicle tax	27,912	20,350	7,562
Miscellaneous tax revenue	5,475	1,781	3,694
Total Cash Receipts	<u>\$ 358,881</u>	<u>\$ 349,271</u>	<u>\$ 9,610</u>
EXPENDITURES			
Contractual	\$ 381,951	\$ 388,000	\$ (6,049)
Cash forward	-	63,240	(63,240)
Total Expenditures	<u>\$ 381,951</u>	<u>\$ 451,240</u>	<u>\$ (69,289)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (23,070)		
UNENCUMBERED CASH - JANUARY 1	<u>116,315</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 93,245</u>		

MARSHALL COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	\$ 896,838	\$ 901,216	\$ (4,378)
Delinquent tax	46	-	46
Motor vehicle tax	102,150	56,060	46,090
Other taxes	19,985	4,906	15,079
Reimbursements and grants	18,421	-	18,421
Transfers in	500,000	530,000	(30,000)
Total Cash Receipts	<u>\$ 1,537,440</u>	<u>\$ 1,492,182</u>	<u>\$ 45,258</u>
EXPENDITURES			
Personnel services	<u>\$ 2,229,529</u>	<u>\$ 3,079,573</u>	<u>\$ (850,044)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (692,089)		
UNENCUMBERED CASH - JANUARY 1	<u>1,436,117</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 744,028</u>		

MARSHALL COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue	\$ 2,550	\$ 3,500	\$ (950)
EXPENDITURES			
Contractual	\$ 35,000	\$ 65,721	\$ (30,721)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (32,450)		
UNENCUMBERED CASH - JANUARY 1	<u>49,642</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 17,192</u>		

MARSHALL COUNTY, KANSAS
SPECIAL ALCOHOL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue	\$ 4,878	\$ 6,500	\$ (1,622)
EXPENDITURES			
Contractual	\$ 5,000	\$ 111,136	\$ (106,136)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (122)		
UNENCUMBERED CASH - JANUARY 1	<u>99,018</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 98,896</u>		

MARSHALL COUNTY, KANSAS
KDOT (OAA) GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Use of money and property	\$ 212,373	\$ 110,000	\$ 102,373
Reimbursements	3,291	61,830	(58,539)
Transfers in	61,830	-	61,830
Total Cash Receipts	<u>\$ 277,494</u>	<u>\$ 171,830</u>	<u>\$ 105,664</u>
EXPENDITURES			
Contractual	\$ -	\$ 218,835	\$ (218,835)
Other	167,013	33,594	133,419
Total Expenditures	<u>\$ 167,013</u>	<u>\$ 252,429</u>	<u>\$ (85,416)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 110,481		
UNENCUMBERED CASH - JANUARY 1	<u>161,399</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 271,880</u>		

MARSHALL COUNTY, KANSAS
HEALTH CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Reimbursement	\$ -	\$ -	\$ -
EXPENDITURES			
Capital outlay	\$ -	\$ 25,000	\$ (25,000)
Cash forward	-	31,469	(31,469)
Total Expenditures	<u>\$ -</u>	<u>\$ 56,469</u>	<u>\$ (56,469)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	<u>48,037</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 48,037</u>		

MARSHALL COUNTY, KANSAS
911 LOCAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue	\$ 69,087	\$ 70,000	\$ (913)
EXPENDITURES			
Commodities	\$ -	\$ 75,000	\$ (75,000)
Other	49,870	199,209	(149,339)
Total Expenditures	<u>\$ 49,870</u>	<u>\$ 274,209</u>	<u>\$ (224,339)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 19,217		
UNENCUMBERED CASH - JANUARY 1	<u>122,194</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 141,411</u>		

MARSHALL COUNTY, KANSAS
911 SPECIAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Miscellaneous	\$ -	\$ -	\$ -
EXPENDITURES			
Contractual	\$ -	\$ 16,888	\$ (16,888)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	<u>30,019</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 30,019</u>		

MARSHALL COUNTY, KANSAS
EMERGENCY MANAGEMENT CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Transfer in	\$ 15,000	\$ -	\$ 15,000
EXPENDITURES			
Capital outlay	\$ -	\$ 19,658	\$ (19,658)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 15,000		
UNENCUMBERED CASH - JANUARY 1	<u>19,658</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 34,658</u>		

MARSHALL COUNTY, KANSAS
TITLE III C Nutrition
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Reimbursements and grants	\$ 459	\$ 200,000	\$ (199,541)
Other	198,725	190,000	8,725
Transfers in	190,000	-	190,000
Total Cash Receipts	<u><u>\$ 389,184</u></u>	<u><u>\$ 390,000</u></u>	<u><u>\$ (816)</u></u>
EXPENDITURES			
Personnel services	\$ 150,438	\$ 145,000	\$ 5,438
Contractual	27,196	33,608	(6,412)
Commodities	138,111	144,100	(5,989)
Cash forward	-	175,962	(175,962)
Total Expenditures	<u><u>\$ 315,745</u></u>	<u><u>\$ 498,670</u></u>	<u><u>\$ (182,925)</u></u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 73,439		
UNENCUMBERED CASH - JANUARY 1	<u>173,728</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 247,167</u></u>		

MARSHALL COUNTY, KANSAS
SPECIAL MACHINERY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Transfers in	\$ 300,000	\$ 220,040	\$ 79,960
EXPENDITURES			
Capital outlay	\$ 173,356	\$ 812,192	\$ (638,836)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 126,644		
UNENCUMBERED CASH - JANUARY 1	<u>348,579</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 475,223</u>		

MARSHALL COUNTY, KANSAS
MOTOR VEHICLE OPERATING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenues	\$ 39,215	\$ -	\$ 39,215
License, permits and fees	114,612	113,000	1,612
Reimbursements	-	50	(50)
Total Cash Receipts	<u>\$ 153,827</u>	<u>\$ 113,050</u>	<u>\$ 40,777</u>
EXPENDITURES			
Personnel services	\$ 113,407	\$ 90,000	\$ 23,407
Contractual	24,357	6,000	18,357
Commodities	884	6,000	(5,116)
Capital outlay	325	7,000	(6,675)
Transfers out	19,337	30,108	(10,771)
Total Expenditures	<u>\$ 158,310</u>	<u>\$ 139,108</u>	<u>\$ 19,202</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (4,483)		
UNENCUMBERED CASH - JANUARY 1	<u>20,386</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 15,903</u>		

MARSHALL COUNTY, KANSAS
ELECTION EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Transfers in	\$ 20,000	\$ -	\$ 20,000
EXPENDITURES			
Capital outlay	\$ 2,086	\$ 13,496	\$ (11,410)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 17,914		
UNENCUMBERED CASH - JANUARY 1	<u>13,496</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 31,410</u>		

MARSHALL COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Miscellaneous	\$ -	\$ -	\$ -
EXPENDITURES			
Capital outlay	\$ -	\$ 89,885	\$ (89,885)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	<u>89,885</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 89,885</u>		

MARSHALL COUNTY, KANSAS
APPRAISER CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

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

MARSHALL COUNTY, KANSAS
HEALTH DEPARTMENT BUILDING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Transfers in	\$ -	\$ -	\$ -
EXPENDITURES			
Capital outlay	\$ 10,184	\$ 26,124	\$ (15,940)
Cash forward	-	95,205	(95,205)
Total Expenditures	<u>\$ 10,184</u>	<u>\$ 121,329</u>	<u>\$ (111,145)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (10,184)		
UNENCUMBERED CASH - JANUARY 1	<u>168,432</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 158,248</u>		

MARSHALL COUNTY, KANSAS
SPECIAL ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Reimbursements	\$ 1,178,851	\$ -	\$ 1,178,851
Windfarm receipts	285,000	285,000	-
Miscellaneous	42,600	-	42,600
Transfers in	250,000	-	250,000
Total Cash Receipts	<u>\$ 1,756,451</u>	<u>\$ 285,000</u>	<u>\$ 1,471,451</u>
EXPENDITURES			
Contractual	\$ 10,778	\$ -	\$ 10,778
Capital Outlay	1,390,575	1,603,771	(213,196)
Total Expenditures	<u>\$ 1,401,353</u>	<u>\$ 1,603,771</u>	<u>\$ (202,418)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 355,098		
UNENCUMBERED CASH - JANUARY 1	<u>1,374,148</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,729,246</u>		

MARSHALL COUNTY, KANSAS
RISK MANAGEMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Transfer from general fund	\$ -	\$ -	\$ -
EXPENDITURES			
Disaster expenses unreimbursed	\$ -	\$ 282,666	\$ (282,666)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	<u>274,716</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 274,716</u>		

MARSHALL COUNTY, KANSAS
CAPITAL IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Windfarm receipts	\$ 1,436,106	\$ -	\$ 1,436,106
Miscellaneous	5,000	-	5,000
Transfers in	100,000	-	100,000
Total Cash Receipts	<u>\$ 1,541,106</u>	<u>\$ -</u>	<u>\$ 1,541,106</u>
EXPENDITURES			
Capital improvement plan	<u>\$ 982,439</u>	<u>\$ 3,099,095</u>	<u>\$ (2,116,656)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 558,667		
UNENCUMBERED CASH - JANUARY 1	<u>3,240,704</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 3,799,371</u>		

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2021

	Register of Deeds	Prosecuting Attorney Training Fund	Road and Bridge Sales Tax	Tourism Promotion and Bed Tax	Special Law Enforcement Fund	Agency on Aging Special Fund	Special County Attorney Fund	Clerk's Technology Fund
RECEIPTS								
Taxes and shared revenue	\$ -	\$ -	\$ -	\$ 407	\$ -	\$ -	\$ -	\$ 4,463
Licenses, permits and fees	17,850	-	-	-	-	-	30	-
Reimbursements and grants	-	-	1,648	-	-	-	7,500	-
Miscellaneous	-	496	-	-	500	993	1,238	-
Total Cash Receipts	\$ 17,850	\$ 496	\$ 1,648	\$ 407	\$ 500	\$ 993	\$ 8,768	\$ 4,463
EXPENDITURES								
Contractual	\$ -	\$ -	\$ 1,875	\$ 3,000	\$ -	\$ -	\$ -	\$ -
Miscellaneous	13,424	260	-	-	7,500	-	10,525	-
Total Expenditures	\$ 13,424	\$ 260	\$ 1,875	\$ 3,000	\$ 7,500	\$ -	\$ 10,525	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 4,426	\$ 236	\$ (227)	\$ (2,593)	\$ (7,000)	\$ 993	\$ (1,757)	\$ 4,463
UNENCUMBERED CASH - JANUARY 1	14,042	5,255	512	5,946	7,709	70,197	9,074	14,595
UNENCUMBERED CASH - DECEMBER 31	\$ 18,468	\$ 5,491	\$ 285	\$ 3,353	\$ 709	\$ 71,190	\$ 7,317	\$ 19,058

(continued)

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2021

	Treasurer's Technology Fund	Sheriff Capital Outlay	Motor Vehicle Equipment	Hospital Sales Tax	Conceal Carry	Offender Registration	Home City Sewer District	Emergency Management Grant
RECEIPTS								
Licenses, permits and fees	\$ 4,463	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,016
Charges for services	-	-	-	-	-	-	30,780	-
Reimbursements and grants	-	-	-	-	-	-	6,182	-
Miscellaneous	-	19,069	-	1,144,713	683	1,600	578	-
Transfers in	-	100,000	4,000	-	-	-	-	-
Total Cash Receipts	\$ 4,463	\$ 119,669	\$ 4,000	\$ 1,144,713	\$ 683	\$ 1,600	\$ 37,540	\$ 24,016
EXPENDITURES								
Miscellaneous	\$ -	\$ -	\$ -	\$ 1,144,713	\$ -	\$ -	\$ 43,765	\$ 24,016
Commodities	-	-	-	-	-	-	-	-
Capital outlay	-	51,017	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 51,017	\$ -	\$ 1,144,713	\$ -	\$ -	\$ 43,765	\$ 24,016
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 4,463	\$ 68,652	\$ 4,000	\$ -	\$ 683	\$ 1,600	\$ (6,225)	\$ -
UNENCUMBERED CASH - JANUARY 1	15,770	115,501	12,000	-	910	880	133,435	\$ 20,558
UNENCUMBERED CASH - DECEMBER 31	\$ 20,233	\$ 184,153	\$ 16,000	\$ -	\$ 1,593	\$ 2,480	\$ 127,210	\$ 20,558

(continued)

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2021

	Safe Kids Grant	Maternal Child Health	Immunizations	State Formula Grant	WIC	Public Health Protection	EBOLA Grant	Federal Land Management
RECEIPTS								
Reimbursements and grants	\$ -	\$ 12,439	\$ 5,569	\$ 12,000	\$ 28,923	\$ 11,770	\$ -	\$ 17,342
Miscellaneous	-	-	-	-	-	-	-	-
Total Cash Receipts	<u>\$ -</u>	<u>\$ 12,439</u>	<u>\$ 5,569</u>	<u>\$ 12,000</u>	<u>\$ 28,923</u>	<u>\$ 11,770</u>	<u>\$ -</u>	<u>\$ 17,342</u>
EXPENDITURES								
Personnel	\$ -	\$ 13,286	\$ 6,795	\$ -	\$ 23,197	\$ 4,105	\$ -	\$ -
Contractual services	-	-	-	-	624	1,331	-	17,342
Commodities	109	-	-	8,239	5,549	-	-	-
Capital outlay	-	-	-	-	-	8,204	-	-
Total Expenditures	<u>\$ 109</u>	<u>\$ 13,286</u>	<u>\$ 6,795</u>	<u>\$ 8,239</u>	<u>\$ 29,370</u>	<u>\$ 13,640</u>	<u>\$ -</u>	<u>\$ 17,342</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (109)	\$ (847)	\$ (1,226)	\$ 3,761	\$ (447)	\$ (1,870)	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>\$ 635</u>	<u>6,853</u>	<u>1,702</u>	<u>1,119</u>	<u>13,280</u>	<u>10,445</u>	<u>937</u>	<u>-</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 526</u></u>	<u><u>\$ 6,006</u></u>	<u><u>\$ 476</u></u>	<u><u>\$ 4,880</u></u>	<u><u>\$ 12,833</u></u>	<u><u>\$ 8,575</u></u>	<u><u>\$ 937</u></u>	<u><u>\$ -</u></u>

(continued)

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2020

	SPARK Grant	COVID-19	KDHE ELC Staffing Grant	American Rescue Plan Act
RECEIPTS				
Reimbursements and grants				
Miscellaneous	\$ 130	\$ 20	\$ 98,162	942,736
Total Cash Receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>904</u>
	<u>\$ 130</u>	<u>\$ 20</u>	<u>\$ 98,162</u>	<u>\$ 943,640</u>
EXPENDITURES				
Personnel services	\$ 13,529	\$ -	\$ 100,610	\$ -
Capital outlay	58,546	-	513	-
Total Expenditures	<u>\$ 72,075</u>	<u>\$ -</u>	<u>\$ 101,123</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES				
	\$ 130	\$ 20	\$ 98,162	\$ 943,640
UNENCUMBERED CASH - JANUARY 1				
	71,945	(20)	(3,460)	-
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 72,075</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 94,702</u></u>	<u><u>\$ 943,640</u></u>

MARSHALL COUNTY, KANSAS
FIDUCIARY TYPE FUNDS
For the Year Ended December 31, 2021

	<u>Aging- Bertha Shum (KDOT)</u>	<u>Aging- Elsie Borck Fund (KDOT)</u>
RECEIPTS		
Miscellaneous	<u>\$ 359</u>	<u>\$ 500</u>
EXPENDITURES		
Contractual	<u>\$ 3,291</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ (2,932)</u>	<u>\$ 500</u>
UNENCUMBERED CASH - JANUARY 1	<u>94,681</u>	<u>31,157</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 91,749</u></u>	<u><u>\$ 31,657</u></u>

MARSHALL COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS - ACTUAL
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current ad valorem taxes	\$ 15,433,558	\$ 28,281,151	\$ 26,504,058	\$ 17,210,651
Motor vehicle tax	379,283	1,670,552	1,667,933	381,902
RV tax	4,958	35,592	33,002	7,548
Commercial vehicle tax	3,595	3,453,325	3,449,299	7,621
Bankruptcy tax account	735	648	1,383	-
Redemption	104,605	187,672	264,496	27,781
Delinquent personal property tax	753	3,327	1,572	2,508
Delinquent personal property other	-	262	262	-
Escrow taxes	28,913	211,035	215,977	23,971
Total Distributable Funds	\$ 15,956,400	\$ 33,843,564	\$ 32,137,982	\$ 17,661,982
State Funds				
State education building tax	\$ -	\$ 200,120	\$ 200,120	\$ -
State education vehicle	-	13,946	13,946	-
State institution building	-	100,060	100,060	-
State institution vehicle	-	6,973	6,973	-
Total State Funds	\$ -	\$ 321,099	\$ 321,099	\$ -
Subdivision Funds				
Library	\$ -	\$ 228,589	\$ 228,589	\$ -
School districts	(6)	10,817,252	10,817,246	-
Townships	-	1,904,850	1,904,850	-
Cities	-	3,919,241	3,919,241	-
Fire districts	-	396,551	396,551	-
Watershed districts	12	291,627	291,639	-
Cemeteries	2	110,892	110,887	7
Total Subdivision Funds	\$ 8	\$ 17,669,002	\$ 17,669,003	\$ 7
Total	\$ 15,956,408	\$ 51,833,665	\$ 50,128,084	\$ 17,661,989

(continued)

**MARSHALL COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS - ACTUAL
For the Year Ended December 31, 2021**

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds				
Heritage Trust Fund	\$ 2,131	\$ 8,925	\$ 8,797	\$ 2,259
Returned items	(508)	6,682	6,545	(371)
Strategic planning	2,084	-	-	2,084
Payroll clearing	1,184	5,712,741	5,713,392	533
Survey funds	8,761	38,810	1,811	45,760
Stray animal	-	1,378	-	1,378
Drivers license	467	21,239	20,999	707
Vehicle	(20)	975,118	975,098	-
Escrow vehicle	1,427	600	1,262	765
Vehicle sales tax	-	1,399,119	1,399,119	-
Antique tag fee	5,715	21	86	5,650
Game license	126	2,846	2,994	(22)
Cereal Malt Beverage Stamp	175	150	200	125
Overpayment	177	36,303	36,347	133
Total Other Agency Funds	\$ 21,719	\$ 8,203,932	\$ 8,166,650	\$ 59,001
Outside Accounts Considered to be Agency Funds				
District Court	\$ 26,383	\$ 559,037	\$ 563,017	\$ 22,403
Sheriff's VIN Account	3,826	20,770	22,300	2,296
Law Library	26,899	4,318	5,433	25,784
Attorney	2,246	14,077	12,681	3,642
Sheriff's Inmate Account	16,139	115,916	109,108	22,947
Sheriff's Profits Account	-	34,091	31,958	2,133
Total Outside Accounts Considered to be Agency Funds	\$ 75,493	\$ 748,209	\$ 744,497	\$ 79,205
TOTAL AGENCY FUNDS	\$ 16,053,620	\$ 60,785,806	\$ 59,039,231	\$ 17,800,195