

MARION COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2020

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July 23, 2021

County Commissioners
Marion County, Kansas

Independent Auditor's Report

We have audited the accompanying summary statement of cash receipts, expenditures, and unencumbered cash - regulatory basis of Marion County, Kansas (the County) and the related municipal entity, as of and for the year ended December 31, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2020, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters - Regulatory-Required and Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures, and unencumbered cash - regulatory basis (basic financial statement) as a whole. The summary of expenditures-actual and budget - regulatory basis, individual fund schedules of receipts and expenditures - actual and budget - regulatory basis, schedule of receipts and expenditures - regulatory basis - agency funds, schedules of regulatory basis receipts and expenditures - actual - related municipal entity, detailed receipts, disbursements and balances - agency funds, and reconciliation of 2019 tax roll (Schedules 1, 2, 3, 4, 5 and 6 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County and the related municipal entity, as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated May 31, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2019 (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 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

July 23, 2021
Marion County, Kansas
(Continued)

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statement of the County, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the financial statement. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2020 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

Vayney & 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, 2020

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	\$ 2,788,342	\$ -	\$ 5,324,954	\$ 5,361,401	\$ 2,751,895	\$ 100,513	\$ 2,852,408
Special Purpose Funds							
Ambulance	727,806	-	1,459,859	1,138,901	1,048,764	33,887	1,082,651
Appraiser's Cost	125,162	-	361,149	285,678	200,633	-	200,633
E911 Cell Fund #2	163,658	-	81,586	115,725	129,519	-	129,519
Department on Aging	38,632	-	126,088	105,362	59,358	3,186	62,544
Election	53,629	-	135,905	150,789	38,745	-	38,745
Employee Benefits	180,935	-	1,829,234	1,803,675	206,494	-	206,494
Health	196,814	-	371,408	320,380	247,842	-	247,842
Health - Morris County W.I.C.	361	-	34,618	32,992	1,987	-	1,987
Noxious Weed	69,247	-	140,717	96,270	113,694	-	113,694
Noxious Weed Capital Outlay	39,115	-	5,000	-	44,115	-	44,115
Park	176,524	-	300,112	270,934	205,702	10,644	216,346
Register of Deeds Technology	22,433	-	17,464	12,049	27,848	-	27,848
County Clerk Technology	9,474	-	4,372	3,456	10,390	-	10,390
County Treasurer Technology	11,539	-	3,937	2,988	12,488	-	12,488
Risk Management Reserve	438,459	-	631,197	604,540	465,116	1,588	466,704
Road and Bridge	2,461,209	-	4,567,614	5,278,945	1,749,878	181,514	1,931,392
Sheriff Concealed Weapons	7,344	-	4,618	3,552	8,410	-	8,410
Sheriff Drug	4,290	-	945	323	4,912	-	4,912
Solid Waste	28,518	-	52,829	26,326	55,021	-	55,021
Special Alcohol and Drug Program	-	-	5,238	5,238	-	-	-
Special Bridge (68-1135)	220,846	-	273,362	174,358	319,850	-	319,850
Special Bridge (68-1103)	-	-	158	158	-	-	-
Special Road Machinery and Equipment	221,958	-	425,004	225,432	421,530	3,299	424,829
EMT Class Grants	5,110	-	-	5,110	-	-	-
JOBS Grant	18,862	-	-	-	18,862	-	18,862
Lake Patrol	40,567	-	33,984	17,880	56,671	-	56,671
Capital Improvements Fund	4,276,481	-	1,270,962	745,668	4,801,775	-	4,801,775
SPARK Fund	-	-	2,389,886	2,389,886	-	-	-
Transfer Station Building Fund	-	-	1,757,539	1,757,539	-	-	-
CDBG-CV Grant Fund	-	-	101,158	101,158	-	-	-
Bond and Interest Funds							
Jail Bond and Interest	148,647	-	-	147,888	759	60,591	61,350

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, 2020

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business Fund							
Transfer Station	\$ 576,352	\$ -	\$ 746,455	\$ 947,484	\$ 375,323	\$ 614	\$ 375,937
Trust Funds							
Law Enforcement Trust Fund	1,903	-	-	-	1,903	-	1,903
Prosecutor Training Assistance	3,950	-	1,317	809	4,458	-	4,458
Special Prosecutor's Trust	990	-	785	-	1,775	-	1,775
Sheriff's Forfeiture Fund	1,600	-	2,857	1,600	2,857	-	2,857
Total County Funds	<u>\$ 13,060,757</u>	<u>\$ -</u>	<u>\$ 22,462,311</u>	<u>\$ 22,134,494</u>	<u>\$ 13,388,574</u>	<u>\$ 395,836</u>	<u>\$ 13,784,410</u>
Related Municipal Entity							
Marion County Extension Council	83,701	-	159,352	243,053	-	-	-
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 13,144,458</u>	<u>\$ -</u>	<u>\$ 22,621,663</u>	<u>\$ 22,377,547</u>	<u>\$ 13,388,574</u>	<u>\$ 395,836</u>	<u>\$ 13,784,410</u>
Composition of Cash:							
Cash and cash items							\$ 6,786
Checking - Marion National Bank, Marion							2,831,697
Checking - Central National Bank, Marion							18,173,499
Checking - Vintage State Bank, Peabody							203,666
Checking - Emprise Bank, Hillsboro							260,199
Checking - Tampa State Bank, Tampa							2,348,777
Checking - Hillsboro State Bank, Hillsboro							221,412
Certificates of Deposit							3,717,501
Kansas Municipal Investment Pool							919,945
Related Municipal Entity - Marion County Extension Council							-
Total Cash							<u>\$ 28,683,482</u>
Less: Agency Funds (per Schedule 3)							<u>(14,899,072)</u>
Total Reporting Entity (Excluding Agency Funds)							<u>\$ 13,784,410</u>

Composition of Cash:

Cash and cash items	\$ 6,786
Checking - Marion National Bank, Marion	2,831,697
Checking - Central National Bank, Marion	18,173,499
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Related Municipal Entity - Marion County Extension Council	-
Total Cash	<u>\$ 28,683,482</u>
Less: Agency Funds (per Schedule 3)	<u>(14,899,072)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 13,784,410</u>

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

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2020

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Marion County, Kansas (the County) is a municipal corporation governed by five elected commissioners. The financial statement presents the County (the primary government) and its related municipal entity. The Marion County Extension Council (the Extension Council) a related municipal entity, is included in the County's reporting entity because of the significance of its operational or financial relationship with the County.

The Extension Council provides services in such areas as agriculture, home economics, and 4-H club, to all persons in the County. The council is an elected nine-member executive board. The County annually provides significant operating subsidies to the Extension Council. Kansas State University provides the Extension Council non-cash receipts and disbursements related to salaries for operations of the Extension Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

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 2020:

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.

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 1: Summary of Significant Accounting Policies (Continued)

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.

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

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

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

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 2: Budgetary Information (Continued)

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 compliance violations noted for the year ended December 31, 2020.

Note 4: Deposits and Investments

As of December 31, 2020, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturities in Years</u>		<u>Rating</u>
		<u>Less Than 1</u>	<u>1-2</u>	
Kansas Municipal Investment Pool	\$ 919,945	\$ 919,945	\$ -	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.

<u>Investments</u>	<u>Percentage of Investments</u>
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, 2020.

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 4: Deposits and Investments (Continued)

At December 31, 2020, the County's carrying amount of deposits in financial institutions was \$27,756,751 and the bank balance was \$27,270,076. The bank balance was held by eight banks resulting in a concentration of credit risk. Of the bank balance, \$1,592,639 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, 2020, the County had invested \$919,945 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 year. 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: 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 6: Capital Project

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures to Date
Transfer Station Shop/Office	\$ 1,977,271	\$ 2,025,791

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 7: 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%	12-14-17	\$ 202,000	12-14-23	\$ 148,991	\$ -	\$ 27,854	\$ (27,854)	\$ 121,137	\$ 5,042
Kansas Department of Transportation										
Revolving Fund	3.91%	4-1-11	1,684,650	8-1-20	223,182	-	223,182	(223,182)	-	9,284
Capital Leases										
Window Restoration	2.24%	9-19-16	390,000	9-19-21	161,201	-	79,708	(79,708)	81,493	3,611
2013 Caterpillar Grader	3.20%	2-7-17	142,500	2-7-21	73,494	-	36,168	(36,168)	37,326	2,352
2018 Dump Truck	2.55%	11-20-17	146,997	11-20-21	75,349	-	37,195	(37,195)	38,154	1,922
2016 Ambulance	2.44%	9-28-18	155,225	9-28-21	105,003	-	51,727	(51,727)	53,276	2,562
2019 Backhoe Loader	3.48%	1-17-19	115,993	1-7-23	115,993	-	27,528	(27,528)	88,465	4,037
2019 Tire Cutter	3.43%	6-10-19	31,936	6-10-22	31,936	-	10,288	(10,288)	21,648	1,095
2019 Skid Steer	3.50%	11-21-19	64,904	11-21-23	56,904	-	5,975	(5,975)	50,929	2,025
2012 Caterpillar Motor Grader	2.11%	12-31-20	146,000	1-1-26	-	146,000	-	146,000	146,000	-
2019 Caterpillar Dozer	2.33%	5-11-20	147,189	5-11-25	-	147,189	-	147,189	147,189	-
Ventura Mower	1.84%	6-15-20	50,075	6-15-23	-	50,075	-	50,075	50,075	-
Transfer Station Lease Purchase	3.18%	9-1-20	1,755,000	3-1-2035	-	1,755,000	43,455	1,711,545	1,711,545	30,647
Total Contractual Indebtedness					<u>\$ 992,053</u>	<u>\$ 2,098,264</u>	<u>\$ 543,080</u>	<u>\$ 1,555,184</u>	<u>\$ 2,547,237</u>	<u>\$ 62,577</u>

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 8: 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:

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026 - 2030</u>	<u>2031 - 2035</u>	<u>Total</u>
PRINCIPAL								
General Obligation Bonds								
Series 2017-A	\$ 28,794	\$ 29,765	\$ 30,770	\$ 31,808	\$ -	\$ -	\$ -	\$ 121,137
Capital Leases								
Window Restoration	81,493	-	-	-	-	-	-	81,493
2013 Caterpillar Grader	37,326	-	-	-	-	-	-	37,326
2018 Dump Truck	38,154	-	-	-	-	-	-	38,154
2016 Ambulance	53,276	-	-	-	-	-	-	53,276
2019 Backhoe Loader	28,486	29,477	30,502	-	-	-	-	88,465
2019 Tire Cutter	10,641	11,007	-	-	-	-	-	21,648
2019 Skid Steer	6,193	6,412	6,640	31,684	-	-	-	50,929
2012 Caterpillar Motor Grader	-	27,300	28,856	29,395	29,945	30,504	-	146,000
2019 Caterpillar Dozer	28,098	28,753	29,423	30,105	30,810	-	-	147,189
Ventura Mower	16,388	16,690	16,997	-	-	-	-	50,075
Transfer Station lease purchase	94,607	97,635	100,760	103,985	107,312	590,322	616,924	1,711,545
Total Principal	<u>\$ 423,456</u>	<u>\$ 247,039</u>	<u>\$ 67,912</u>	<u>\$ 226,977</u>	<u>\$ 168,067</u>	<u>\$ 620,826</u>	<u>\$ 616,924</u>	<u>\$ 2,547,237</u>
INTEREST								
General obligation bond								
Series 2017-A	\$ 4,089	\$ 3,117	\$ 2,112	\$ 1,076	\$ -	\$ -	\$ -	\$ 10,394
Capital Leases								
Window Restoration	1,826	-	-	-	-	-	-	1,826
2013 Caterpillar Grader	1,194	-	-	-	-	-	-	1,194
2018 Dump Truck	973	-	-	-	-	-	-	973
2016 Ambulance	1,294	-	-	-	-	-	-	1,294
2019 Backhoe Loader	3,079	2,087	1,061	-	-	-	-	6,227
2019 Tire Cutter	743	377	-	-	-	-	-	1,120
2019 Skid Steer	1,807	1,588	1,360	1,127	-	-	-	5,882
2012 Caterpillar Motor Grader	-	3,774	2,218	1,679	1,130	570	-	9,371
2019 Caterpillar Dozer	3,430	2,775	2,105	1,423	718	-	-	10,451
Ventura Mower	921	620	313	-	-	-	-	1,854
Transfer Station lease purchase	53,597	50,569	47,444	44,219	40,893	150,698	49,994	437,414
Total Interest	<u>\$ 72,953</u>	<u>\$ 64,907</u>	<u>\$ 56,613</u>	<u>\$ 49,524</u>	<u>\$ 42,741</u>	<u>\$ 151,268</u>	<u>\$ 49,994</u>	<u>\$ 488,000</u>

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 9: 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 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$432,354 for the year ended December 31, 2020.

Net Pension Liability. At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$4,031,560. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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 10: Other Long-Term Obligations from Operations

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the municipality 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.

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 10: Other Long-Term Obligations from Operations (Continued)

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

<u>Years of Service</u>	<u>Per Year</u>
0 to 1	5 days
After 2 - 4	10 days
After 5 - 14	15 days
After 15	20 days

Vacation days may be accrued up to a maximum of 20 days. 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.

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. New employees 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 11: 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 2019 to 2020 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.

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 12: Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Capital Improvement	K.S.A. 19-120	\$ 1,262,818
General	Risk Management	K.S.A. 12-2615	40,892
Road and Bridge	Special Road Mach & Equip	K.S.A. 68-141g	266,667
Noxious Weed	Noxious Weed Capital	K.S.A. 2-1318	5,000
Special R&B (68-1103)	Special R&B (68-1135)	K.S.A. 68-141g	158
Risk Management	General	K.S.A. 12-2615	25,709
Risk Management	Ambulance	K.S.A. 12-2615	4,846
Risk Management	Appraiser	K.S.A. 12-2615	4,570
Risk Management	Employee Benefit	K.S.A. 12-2615	25,570
Risk Management	Health	K.S.A. 12-2615	58,264
Risk Management	Noxious Weed	K.S.A. 12-2615	3,664
Risk Management	Road and Bridge	K.S.A. 12-2615	3,128
Total Transfers			<u><u>\$ 1,701,286</u></u>

Note 13: 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 14: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through July 23, 2021, which is the date at which 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 spreads 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 2020.

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2020

Note 16: CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. Marion County received CRF in the amount of \$2,389,886 during 2020. Counties were encouraged to share the CRF with cities, school districts and local businesses within the County. Marion County distributed CRF in the amount of \$1,831,467 during 2020. Marion County distributed CRF as follows:

Direct County Expenditures	\$ 558,419
Distributions to Cities/Schools/Local Municipalities	1,082,728
Grants to for-profit businesses	206,371
Grants to non-profits	542,369
Total	<u>\$ 2,389,887</u>

The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

MARION COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2020

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	\$ 7,128,153	\$ -	\$ 7,128,153	\$ 5,361,401	\$ (1,766,752)
Special Purpose Funds					
Ambulance	1,805,218	-	1,805,218	1,138,901	(666,317)
Appraiser's Cost	444,978	-	444,978	285,678	(159,300)
E911 Cell Fund #2	230,226	-	230,226	115,725	(114,501)
Department on Aging	154,310	-	154,310	105,362	(48,948)
Election	161,558	-	161,558	150,789	(10,769)
Employee Benefits	1,967,671	-	1,967,671	1,803,675	(163,996)
Health	357,745	-	357,745	320,380	(37,365)
Noxious Weed	180,480	-	180,480	96,270	(84,210)
Noxious Weed Capital Outlay	44,115	-	44,115	-	(44,115)
Park	409,380	-	409,380	270,934	(138,446)
Register of Deeds Technology	48,716	-	48,716	12,049	(36,667)
County Clerk Technology	18,230	-	18,230	3,456	(14,774)
County Treasurer Technology	15,293	-	15,293	2,988	(12,305)
Risk Management Reserve	479,351	558,419	1,037,770	604,540	(433,230)
Road and Bridge	6,650,018	-	6,650,018	5,278,945	(1,371,073)
Sheriff Drug	14,290	-	14,290	323	(13,967)
Solid Waste	79,970	-	79,970	26,326	(53,644)
Special Alcohol and Drug Program	5,904	-	5,904	5,238	(666)
Special Bridge (68-1135)	489,125	-	489,125	174,358	(314,767)
Special Road Machinery and Equipment	621,006	-	621,006	225,432	(395,574)
Lake Patrol	67,864	-	67,864	17,880	(49,984)
Bond and Interest Funds					
Jail Bond and Interest	217,111	-	217,111	147,888	(69,223)
Capital Improvements Fund	5,402,788	-	5,402,788	745,668	(4,657,120)
Business Funds					
Transfer Station	1,189,134	-	1,189,134	947,484	(241,650)
	<u>\$ 28,182,634</u>	<u>\$ 558,419</u>	<u>\$ 28,741,053</u>	<u>\$ 17,841,690</u>	<u>\$ (10,899,363)</u>

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual	Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property taxes	\$ 3,279,637	\$ 3,403,867	\$ 3,473,844	\$ (69,977)
Back tax collections	45,506	79,582	35,000	44,582
Motor vehicle tax	276,788	287,776	279,355	8,421
Recreational vehicle tax	4,532	5,458	4,790	668
16/20 vehicle tax	20,002	17,663	19,398	(1,735)
Commercial vehicle tax	14,827	16,602	14,446	2,156
Watercraft tax	2,632	2,920	2,582	338
Severance tax	2,782	1,864	1,500	364
Local Alcoholic Liquor Fund	328	214	6,812	(6,598)
Franchise tax - Cable	3,439	691	1,800	(1,109)
Antique motor vehicle tax	7,810	7,575	4,000	3,575
Total Taxes	\$ 3,658,283	\$ 3,824,212	\$ 3,843,527	\$ (19,315)
Intergovernmental Revenue				
Flood control allocation	\$ 861	\$ 863	\$ 400	\$ 463
Federal owned land entitlement	33,461	34,186	30,000	4,186
EMPG Grant - Emergency Preparedness	15,087	15,490	5,000	10,490
Local sales tax - Other 20%	148,054	155,364	130,000	25,364
Local sales tax - R&B 80%	592,216	621,456	520,000	101,456
Total Intergovernmental Revenue	\$ 789,679	\$ 827,359	\$ 685,400	\$ 141,959
Licenses and Fees				
Driver license fees	\$ 4,894	\$ 2,229	\$ 5,000	\$ (2,771)
Officer's fees (County officer and recording fees)	106,961	126,800	60,000	66,800
Diversion Fees	16,782	9,425	-	9,425
Environmental Fees	2,360	3,227	500	2,727
Bad Check Fund (010) Co Attorney	820	400	-	400
Motor vehicle sales collection fees	622	910	-	910
Sports license fees (Game license fees)	152	97	100	(3)
Booking/fingerprinting fees	4,393	3,547	2,500	1,047
Planning and zoning fees	5,325	9,745	3,500	6,245
Total Licenses and Fees	\$ 142,309	\$ 156,380	\$ 71,600	\$ 84,780
Use of Money and Property				
Interest on investments	\$ 294,216	\$ 96,589	\$ 60,000	\$ 36,589
Less: Interest paid to interest bearing accounts	(1,520)	(928)	-	(928)
Interest and charges on delinquent taxes	75,162	125,425	45,000	80,425
Total use of Money and Property	\$ 367,858	\$ 221,086	\$ 105,000	\$ 116,086

(continued)

**MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS (CONTINUED)				
Other Receipts				
Reimbursed expenses	\$ 132,687	\$ 97,459	\$ 60,000	\$ 37,459
Judicial/Court related	25,345	34,158	20,000	14,158
Close out MCCEDC	150,723	-	-	-
Miscellaneous (daily receipts)	38,104	64,325	35,000	29,325
Vehicle interest	1,608	1,528	-	1,528
Special auto close out	70,399	66,946	35,000	31,946
Vehicle rental excise tax	176	142	-	142
District radio project income	35,287	-	-	-
Diamond Vista income	713,974	26,010	-	26,010
Law enforcement (civil/accident)	13,777	9,554	-	9,554
Sheriff prisoner fees and gen reimbursements	28,939	15,760	5,500	10,260
Neighborhood revitalization rebate	(58,194)	(45,674)	(46,639)	965
Transfers in	-	25,709	-	25,709
Total Other Receipts	<u>\$ 1,152,825</u>	<u>\$ 295,917</u>	<u>\$ 108,861</u>	<u>\$ 187,056</u>
 Total Cash Receipts	 <u>\$ 6,110,954</u>	 <u>\$ 5,324,954</u>	 <u>\$ 4,814,388</u>	 <u>\$ 510,566</u>

**MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)**

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual	Budget	Variance Over (Under)
EXPENDITURES				
County Commission				
Personnel services	\$ 57,596	\$ 90,480	\$ 90,480	\$ -
Contractual services	6,055	1,287	11,500	(10,213)
Commodities	771	19	500	(481)
Capital outlay	4,110	-	500	(500)
Total County Commission	\$ 68,532	\$ 91,786	\$ 102,980	\$ (11,194)
County Clerk				
Personnel services	\$ 175,686	\$ 179,009	\$ 173,125	\$ 5,884
Contractual services	7,642	6,357	8,000	(1,643)
Commodities	3,706	3,973	3,500	473
Capital outlay	-	-	4,000	(4,000)
Total County Clerk	\$ 187,034	\$ 189,339	\$ 188,625	\$ 714
County Treasurer				
Personnel services	\$ 204,978	\$ 211,324	\$ 204,018	\$ 7,306
Contractual services	37,517	37,842	33,000	4,842
Commodities	1,650	656	4,000	(3,344)
Capital outlay	-	-	4,000	(4,000)
Total County Treasurer	\$ 244,145	\$ 249,822	\$ 245,018	\$ 4,804
County Attorney				
Personnel services	\$ 131,955	\$ 143,964	\$ 133,500	\$ 10,464
Contractual services	43,496	28,415	60,000	(31,585)
Commodities	6,008	6,799	4,000	2,799
Capital outlay	3,039	893	5,000	(4,107)
Juvenile detention	13,958	11,532	13,500	(1,968)
Total County Attorney	\$ 198,456	\$ 191,603	\$ 216,000	\$ (24,397)
Sheriff				
Personnel services	\$ 481,285	\$ 526,962	\$ 550,000	\$ (23,038)
Contractual services	48,108	89,234	55,450	33,784
Commodities	69,257	66,934	78,200	(11,266)
Capital outlay	25,507	27,787	27,000	787
Sheriff vehicle	31,985	32,119	60,000	(27,881)
Total Sheriff	\$ 656,142	\$ 743,036	\$ 770,650	\$ (27,614)
Jail				
Personnel services	\$ 183,452	\$ 175,444	\$ 170,000	\$ 5,444
Contractual services	52,517	45,801	87,000	(41,199)
Commodities	36,021	35,199	39,000	(3,801)
Capital outlay	-	39,834	2,500	37,334
Total Jail	\$ 271,990	\$ 296,278	\$ 298,500	\$ (2,222)

(continued)

**MARION COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis**

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
EXPENDITURES (CONTINUED)				
Judicial				
Contractual services	\$ 178,260	\$ 173,675	\$ 179,011	\$ (5,336)
Commodities	4,860	10,138	13,100	(2,962)
Capital outlay	10,123	7,273	2,000	5,273
Other	-	-	2,000	(2,000)
Total Judicial	\$ 193,243	\$ 191,086	\$ 196,111	\$ (5,025)
Courthouse General				
Personnel services	\$ 37,966	\$ 31,073	\$ 52,950	\$ (21,877)
Contractual services	558,640	367,755	350,000	17,755
Commodities	23,197	39,693	25,000	14,693
Capital outlay	107,054	-	1,500	(1,500)
Lease purchase - Postage machine	3,966	4,958	4,416	542
Community corrections	1,963	-	3,145	(3,145)
Computer equipment	49,792	74,861	50,000	24,861
Heritage Trust Fund	7,402	8,269	8,000	269
Marion County Employees Fund	1,063	711	-	711
AS 400/TEAM	-	-	50,000	(50,000)
Other	1,005	2,061	-	2,061
Diversion	3,712	113	-	113
Window lease purchase	83,319	83,319	83,319	-
Total Courthouse General	\$ 879,079	\$ 612,813	\$ 628,330	\$ (15,517)
Planning and Zoning				
Personnel services	\$ 75,778	\$ 76,057	\$ 95,178	\$ (19,121)
Contractual services	52,462	43,691	34,040	9,651
Commodities	1,646	882	3,050	(2,168)
Capital outlay	-	-	3,000	(3,000)
Vehicle replacement	-	-	24,500	(24,500)
Total Planning and Zoning	\$ 129,886	\$ 120,630	\$ 159,768	\$ (39,138)
Emergency Management				
Personnel services	\$ 46,590	\$ 75,813	\$ 48,458	\$ 27,355
Contractual services	9,558	15,081	18,200	(3,119)
Commodities	10,770	7,607	12,000	(4,393)
Capital outlay	-	-	5,000	(5,000)
Vehicle replacement	-	-	30,000	(30,000)
EMPG Grant	15,899	9,063	4,200	4,863
Total Emergency Preparedness	\$ 82,817	\$ 107,564	\$ 117,858	\$ (10,294)
Communications				
Personnel services	\$ 356,158	\$ 359,279	\$ 350,000	\$ 9,279
Contractual services	14,536	11,304	11,200	104
Commodities	4,369	3,754	3,000	754
Capital outlay	-	-	3,000	(3,000)
Total Communications	\$ 375,063	\$ 374,337	\$ 367,200	\$ 7,137

(continued)

**MARION COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual	2020 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Road and Bridge				
Sales Tax - 80%	\$ -	\$ 239,373	\$ 239,373	\$ -
Transfer to Capital Improvements Fund for:				
Road maintenance and improvements - 2 mill	91,007	280,627	280,627	-
Road maintenance and improvements - 7 mill	318,526	982,191	982,191	-
Total Road and Bridge	\$ 409,533	\$ 1,502,191	\$ 1,502,191	\$ -
Register of Deeds				
Personnel services	\$ 78,628	\$ 74,093	\$ 87,899	\$ (13,806)
Contractual services	1,585	1,306	2,000	(694)
Commodities	1,053	1,557	2,500	(943)
Capital outlay	-	-	2,100	(2,100)
Total Custodial	\$ 81,266	\$ 76,956	\$ 94,499	\$ (17,543)
Sales Tax - 20%				
Other	\$ 11,045	\$ 12,339	\$ 30,134	\$ (17,795)
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	4,000	4,000	-
Allocation - Restoration Center	-	-	12,000	(12,000)
Pictometry	35,087	36,470	36,470	-
New radios - County Offices	32,882	32,896	32,896	-
Total Sales Tax - 20%	\$ 95,014	\$ 97,705	\$ 130,000	\$ (32,295)
Tourism and Marketing				
Rural Opportunity Zone	\$ 3,000	\$ 4,418	\$ 4,500	\$ (82)

(continued)

**MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
EXPENDITURES (CONTINUED)				
Other				
County Counselor	\$ -	\$ 42,000	\$ 42,000	\$ -
Mental health contracts	65,000	65,000	65,000	-
Mentally handicapped contracts	65,000	65,000	65,000	-
County Extension Council appropriation	149,042	164,048	164,048	-
Soil Conservation District	33,000	36,425	36,425	-
Special Fair Building	16,700	16,700	16,700	-
Multi-purpose building	-	54,405	-	54,405
Tax sale expense	-	10,160	-	10,160
Diamond Vista expenses	371,247	17,207	-	17,207
District radio project lease purchase	217,603	-	-	-
Transfer to Risk Management Fund	189,614	40,892	40,892	-
Cash forward	-	-	1,675,858	(1,675,858)
Total Other	<u>\$ 1,107,206</u>	<u>\$ 511,837</u>	<u>\$ 2,105,923</u>	<u>\$ (1,594,086)</u>
Total Expenditures	<u>\$ 4,982,406</u>	<u>\$ 5,361,401</u>	<u>\$ 7,128,153</u>	<u>\$ (1,766,752)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,128,548	\$ (36,447)		
UNENCUMBERED CASH - JANUARY 1	<u>1,659,794</u>	<u>2,788,342</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 2,788,342</u>	<u>\$ 2,751,895</u>		

**MARION COUNTY, KANSAS
AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance Over (Under)
	Actual	Actual	Budget	
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 700,201	\$ 726,837	\$ 741,756	\$ (14,919)
Delinquent	5,422	15,512	470	15,042
Motor vehicle	62,879	63,464	59,648	3,816
Recreational vehicle	1,021	1,207	1,023	184
16/20M vehicle	2,847	4,405	4,142	263
Commercial vehicle	3,647	3,548	3,084	464
Watercraft	632	630	551	79
Crew receipts/donation	2,070	315	3,150	(2,835)
Reimbursed expenses	25,685	4,244	2,500	1,744
COVID stimulus	-	29,121	-	29,121
Services	657,612	615,483	500,000	115,483
Transfers in	-	4,846	-	4,846
Neighborhood revitalization rebates	(12,425)	(9,753)	(9,959)	206
Total Cash Receipts	\$ 1,449,591	\$ 1,459,859	\$ 1,306,365	\$ 153,494
EXPENDITURES				
Personnel services	\$ 836,009	\$ 860,695	\$ 905,000	\$ (44,305)
Contractual services	96,096	67,799	74,000	(6,201)
Commodities	73,708	60,402	84,000	(23,598)
Capital outlay	39,363	30,736	40,000	(9,264)
Ambulance replacement	-	-	60,000	(60,000)
Director vehicle replacement	-	33,887	35,000	(1,113)
Ambulance lease purchase	54,289	54,289	54,289	-
Ambulance building remodel	-	-	152,000	(152,000)
Rescue service	25,588	24,450	26,000	(1,550)
Training and education	1,850	3,846	10,000	(6,154)
Crew expenses	2,386	2,797	-	2,797
Cash forward	-	-	364,929	(364,929)
Total Expenditures	\$ 1,129,289	\$ 1,138,901	\$ 1,805,218	\$ (666,317)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 320,302	\$ 320,958		
UNENCUMBERED CASH - JANUARY 1	407,504	727,806		
UNENCUMBERED CASH - DECEMBER 31	\$ 727,806	\$ 1,048,764		

**MARION COUNTY, KANSAS
APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 303,349	\$ 310,173	\$ 321,274	\$ (11,101)
Delinquent	4,269	7,446	700	6,746
Motor vehicle	26,175	26,802	25,840	962
Recreational vehicle	428	509	443	66
16/20M vehicle	1,800	1,691	1,794	(103)
Commercial vehicle	1,417	1,536	1,336	200
Watercraft	251	271	239	32
Digital mapping/web subscriptions	3,500	3,869	-	3,869
Reimbursed expenses	1,511	8,505	-	8,505
Transfers in	-	4,570	-	4,570
Neighborhood revitalization rebates	(5,383)	(4,223)	(4,313)	90
Total Cash Receipts	\$ 337,317	\$ 361,149	\$ 347,313	\$ 13,836
EXPENDITURES				
Personnel services	\$ 246,208	\$ 225,802	\$ 265,844	\$ (40,042)
Contractual services	49,599	51,684	80,950	(29,266)
Commodities	4,030	4,497	7,000	(2,503)
Capital outlay	6,044	3,695	14,000	(10,305)
CAMA	-	-	1,500	(1,500)
Digital mapping expense	-	-	2,000	(2,000)
Cash forward	-	-	73,684	(73,684)
Total Expenditures	\$ 305,881	\$ 285,678	\$ 444,978	\$ (159,300)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 31,436	\$ 75,471		
UNENCUMBERED CASH - JANUARY 1	93,726	125,162		
UNENCUMBERED CASH - DECEMBER 31	\$ 125,162	\$ 200,633		

**MARION COUNTY, KANSAS
E911 CELL FUND #2
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Surcharges	\$ 78,166	\$ 81,238	\$ 75,000	\$ (75,000)
Reimbursed expenses	-	131	-	81,238
Interest	409	217	-	217
Total Cash Receipts	<u>\$ 78,575</u>	<u>\$ 81,586</u>	<u>\$ 75,000</u>	<u>\$ 6,455</u>
EXPENDITURES				
Contractual services	\$ 77,601	\$ 113,565	\$ 65,000	\$ 48,565
Commodities	1,542	2,160	2,000	160
Capital outlay	-	-	2,000	(2,000)
Cash forward	-	-	161,226	(161,226)
Total Expenditures	<u>\$ 79,143</u>	<u>\$ 115,725</u>	<u>\$ 230,226</u>	<u>\$ (114,501)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (568)	\$ (34,139)		
UNENCUMBERED CASH - JANUARY 1	<u>164,226</u>	<u>163,658</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 163,658</u>	<u>\$ 129,519</u>		

**MARION COUNTY, KANSAS
DEPARTMENT ON AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 108,493	\$ 112,614	\$ 114,920	\$ (2,306)
Delinquent	1,178	2,421	300	2,121
Motor vehicle	8,251	9,337	9,237	100
Recreational vehicle	135	177	159	18
16/20M vehicle	593	527	641	(114)
Commercial vehicle	442	549	478	71
Watercraft	78	96	85	11
Donations and reimbursed expenses	1,265	1,878	-	1,878
Neighborhood revitalization rebates	(1,925)	(1,511)	(1,543)	32
Total Cash Receipts	\$ 118,510	\$ 126,088	\$ 124,277	\$ 1,811
EXPENDITURES				
Personnel services	\$ 52,625	\$ 53,557	\$ 52,253	\$ 1,304
Contractual services	19,424	24,030	28,900	(4,870)
Commodities	1,659	2,024	7,500	(5,476)
Capital outlay	-	-	6,500	(6,500)
Local Match Senior Center	2,799	1,710	1,709	1
North Central Flint Hill/Insurance	19,012	24,041	20,391	3,650
Cash forward	-	-	37,057	(37,057)
Total Expenditures	\$ 95,519	\$ 105,362	\$ 154,310	\$ (48,948)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 22,991	\$ 20,726		
UNENCUMBERED CASH - JANUARY 1	15,641	38,632		
UNENCUMBERED CASH - DECEMBER 31	\$ 38,632	\$ 59,358		

**MARION COUNTY, KANSAS
ELECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 107,694	\$ 111,789	\$ 114,145	\$ (2,356)
Delinquent	1,344	2,622	400	2,222
Motor vehicle	10,108	9,690	9,172	518
Recreational vehicle	165	184	157	27
16/20M vehicle	686	655	637	18
Commercial vehicle	549	546	474	72
Watercraft	97	97	85	12
Reimbursed expenses	140	11,822	-	11,822
Neighborhood revitalization rebates	(1,911)	(1,500)	(1,532)	32
Total Cash Receipts	<u>\$ 118,872</u>	<u>\$ 135,905</u>	<u>\$ 123,538</u>	<u>\$ 12,367</u>
EXPENDITURES				
Personnel services	\$ 36,600	\$ 39,883	\$ 42,000	\$ (2,117)
Contractual services	39,735	83,069	65,000	18,069
Commodities	1,509	1,269	5,000	(3,731)
Capital outlay/voting equipment	42,344	26,568	13,300	13,268
Cash forward	-	-	36,258	(36,258)
Total Expenditures	<u>\$ 120,188</u>	<u>\$ 150,789</u>	<u>\$ 161,558</u>	<u>\$ (10,769)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,316)	\$ (14,884)		
UNENCUMBERED CASH - JANUARY 1	<u>54,945</u>	<u>53,629</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 53,629</u>	<u>\$ 38,745</u>		

**MARION COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 1,530,493	\$ 1,588,426	\$ 1,621,130	\$ (32,704)
Delinquent	19,109	37,197	17,000	20,197
Motor vehicle	140,462	137,712	130,372	7,340
Recreational vehicle	2,292	2,617	2,236	381
16/20M vehicle	8,640	9,312	9,053	259
Commercial vehicle	7,773	7,754	6,742	1,012
Watercraft	1,367	1,375	1,205	170
Reimbursed expenses	30,390	11,103	-	11,103
Flex accounts	-	29,483	-	29,483
Transfers in	-	25,570	-	25,570
Neighborhood revitalization rebates	(27,158)	(21,315)	(21,765)	450
Total Cash Receipts	\$ 1,713,368	\$ 1,829,234	\$ 1,765,973	\$ 63,261
EXPENDITURES				
Payments to KPERS	\$ 422,468	\$ 423,002	\$ 430,000	\$ (6,998)
Payment to Social Security	322,246	332,649	365,000	(32,351)
Payment of unemployment insurance	10,774	12,650	17,000	(4,350)
Workers' compensation insurance	120,129	112,885	120,000	(7,115)
Medical spending account	11,423	20,017	16,500	3,517
Dependent care	7,930	2,500	5,280	(2,780)
Payment of medical/life insurance	790,231	889,595	940,000	(50,405)
Uniforms/Employee benefit fees	1,768	2,377	1,980	397
Consultant - Contractual	-	8,000	-	8,000
Cash forward	-	-	71,911	(71,911)
Total Expenditures	\$ 1,686,969	\$ 1,803,675	\$ 1,967,671	\$ (163,996)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 26,399	\$ 25,559		
UNENCUMBERED CASH - JANUARY 1	154,536	180,935		
UNENCUMBERED CASH - DECEMBER 31	\$ 180,935	\$ 206,494		

**MARION COUNTY, KANSAS
HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 94,447	\$ 98,039	\$ 100,028	\$ (1,989)
Delinquent	1,388	2,398	300	2,098
Motor vehicle	8,871	8,499	8,048	451
Recreational vehicle	145	162	138	24
16/20M vehicle	603	575	559	16
Commercial vehicle	482	478	416	62
Watercraft	85	85	74	11
Receipts from State of Kansas				
Immunization Grants (IAP)	2,705	3,191	2,418	773
C-19 Grant	-	28,014	-	28,014
ELC Grant/St of Ks	-	16,825	-	16,825
GHS Formula Grant (State formula)	8,159	8,086	8,312	(226)
W.I.C. Grant	38,651	54,940	32,600	22,340
Child Care Facility License Grant	7,316	3,402	6,806	(3,404)
Bioterrorism Grant	15,157	18,741	15,346	3,395
Special Ed/School contract	5,783	3,000	5,566	(2,566)
Service fees and miscellaneous	76,532	63,229	40,000	23,229
Safe Kids Grant	4,995	3,175	-	3,175
Reimbursements	3,266	1,621	-	1,621
Transfers in	-	58,264	-	58,264
Neighborhood revitalization rebate	(1,676)	(1,316)	(1,343)	27
Total Cash Receipts	<u>\$ 266,909</u>	<u>\$ 371,408</u>	<u>\$ 219,268</u>	<u>\$ 152,140</u>
EXPENDITURES				
Health Services				
Personnel services	\$ 156,560	\$ 203,108	\$ 200,000	\$ 3,108
Contractual services	80,118	71,955	73,556	(1,601)
Commodities	7,929	4,249	7,000	(2,751)
Capital outlay	-	-	30,000	(30,000)
W.I.C.	10,321	7,408	8,580	(1,172)
CCL expenses	-	359	-	359
Safe Kids expenses	-	3,189	-	3,189
IAP expenses	-	1,533	-	1,533
C-19 Grant expenses	-	1,140	-	1,140
ELC Grant expenses	-	17,275	-	17,275
Bioterrorism Grant expense	8,815	10,164	14,645	(4,481)
Cash forward	-	-	23,964	(23,964)
Total Expenditures	<u>\$ 263,743</u>	<u>\$ 320,380</u>	<u>\$ 357,745</u>	<u>\$ (37,365)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,166	\$ 51,028		
UNENCUMBERED CASH - JANUARY 1	<u>193,648</u>	<u>196,814</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 196,814</u>	<u>\$ 247,842</u>		

**MARION COUNTY, KANSAS
HEALTH - MORRIS COUNTY W.I.C. FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
RECEIPTS		
State of Kansas - W.I.C.	\$ 18,801	\$ 34,618
EXPENDITURES		
Contractual services	\$ 18,440	\$ 32,992
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 361	\$ 1,626
UNENCUMBERED CASH - JANUARY 1	-	361
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 361</u>	<u>\$ 1,987</u>

**MARION COUNTY, KANSAS
NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 86,632	\$ 89,926	\$ 91,745	\$ (1,819)
Delinquent	1,178	2,164	930	1,234
Motor vehicle	8,423	7,795	7,380	415
Recreational vehicle	138	148	127	21
16/20M vehicle	653	527	512	15
Commercial vehicle	444	439	382	57
Watercraft	79	78	68	10
Reimbursements for sale of chemicals	57,370	37,183	40,000	(2,817)
Transfers in	-	3,664	-	3,664
Neighborhood revitalization rebates	(1,537)	(1,207)	(1,232)	25
Total Cash Receipts	\$ 153,380	\$ 140,717	\$ 139,912	\$ 805
EXPENDITURES				
Personnel services	\$ 53,341	\$ 39,355	\$ 61,940	\$ (22,585)
Contractual services	9,900	11,691	12,000	(309)
Commodities	68,547	40,224	80,000	(39,776)
Capital outlay	-	-	5,323	(5,323)
Transfer to Noxious Weed Capital Outlay Fund	5,000	5,000	5,000	-
Cash forward	-	-	16,217	(16,217)
Total Expenditures	\$ 136,788	\$ 96,270	\$ 180,480	\$ (84,210)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 16,592	\$ 44,447		
UNENCUMBERED CASH - JANUARY 1	52,655	69,247		
UNENCUMBERED CASH - DECEMBER 31	\$ 69,247	\$ 113,694		

**MARION COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019 Actual	2020 Actual	2020 Budget	Variance Over (Under)
RECEIPTS				
Transfer from Noxious Weed Fund	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
EXPENDITURES				
Capital outlay	\$ -	\$ -	\$ 44,115	\$ (44,115)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,000	\$ 5,000		
UNENCUMBERED CASH - JANUARY 1	34,115	39,115		
UNENCUMBERED CASH - DECEMBER 31	\$ 39,115	\$ 44,115		

**MARION COUNTY, KANSAS
PARK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 111,270	\$ 115,502	\$ 117,809	\$ (2,307)
Delinquent	1,660	2,834	250	2,584
Motor vehicle	10,443	10,013	9,478	535
Recreational vehicle	171	190	163	27
16/20M vehicle	707	677	658	19
Commercial vehicle	567	564	490	74
Watercraft	100	100	88	12
Local Alcoholic Liquor Fund	327	214	150	64
County permits	107,769	115,010	100,000	15,010
State of Kansas Fisheries payment	25,177	25,177	25,177	-
Memorials/Donations/Tree reimbursement	11,127	18,869	3,000	15,869
Miscellaneous	100	-	-	-
Reimbursed expenses	650	12,512	500	12,012
Neighborhood revitalization rebates	(1,974)	(1,550)	(1,582)	32
Total Cash Receipts	\$ 268,094	\$ 300,112	\$ 256,181	\$ 43,931
EXPENDITURES				
Personnel services	\$ 95,382	\$ 95,910	\$ 104,922	\$ (9,012)
Contractual services	101,373	101,214	110,000	(8,786)
Commodities	15,696	21,374	20,000	1,374
Capital outlay	-	38,988	100,000	(61,012)
Electrical/Water upgrades	74,059	-	-	-
Trees/Memorials	512	13,448	6,000	7,448
Cash forward	-	-	68,458	(68,458)
Total Expenditures	\$ 287,022	\$ 270,934	\$ 409,380	\$ (138,446)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (18,928)	\$ 29,178		
UNENCUMBERED CASH - JANUARY 1	195,452	176,524		
UNENCUMBERED CASH - DECEMBER 31	\$ 176,524	\$ 205,702		

**MARION COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019 Actual	2020 Actual	2020 Budget	Variance Over (Under)
RECEIPTS				
Fees	\$ 15,381	\$ 17,464	\$ 20,000	\$ (2,536)
EXPENDITURES				
Capital outlay	\$ 10,664	\$ 12,049	\$ 48,716	\$ (36,667)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 4,717	\$ 5,415		
UNENCUMBERED CASH - JANUARY 1	17,716	22,433		
UNENCUMBERED CASH - DECEMBER 31	\$ 22,433	\$ 27,848		

**MARION COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019 Actual	2020 Actual	2020 Budget	Variance Over (Under)
RECEIPTS				
Fees	\$ 3,850	\$ 4,372	\$ 5,000	\$ (628)
EXPENDITURES				
Contractual	\$ -	\$ 2,583	\$ -	\$ 2,583
Capital outlay	2,606	873	11,368	(10,495)
Cash forward	-	-	6,862	(6,862)
Total Expenditures	<u>\$ 2,606</u>	<u>\$ 3,456</u>	<u>\$ 18,230</u>	<u>\$ (14,774)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,244	\$ 916		
UNENCUMBERED CASH - JANUARY 1	<u>8,230</u>	<u>9,474</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 9,474</u>	<u>\$ 10,390</u>		

**MARION COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019 Actual	2020 Actual	2020 Budget	Variance Over (Under)
RECEIPTS				
Fees	\$ 4,657	\$ 3,937	\$ 4,200	\$ (263)
EXPENDITURES				
Capital outlay	\$ 6,047	\$ 2,988	\$ 12,293	\$ (9,305)
Cash forward	-	-	3,000	(3,000)
Total Expenditures	<u>\$ 6,047</u>	<u>\$ 2,988</u>	<u>\$ 15,293</u>	<u>\$ (12,305)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,390)	\$ 949		
UNENCUMBERED CASH - JANUARY 1	<u>12,929</u>	<u>11,539</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 11,539</u>	<u>\$ 12,488</u>		

**MARION COUNTY, KANSAS
RISK MANAGEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
SPARK reimbursements	\$ -	\$ 558,419	\$ -	\$ 558,419
Grants				
KSSOS - Election	-	7,050	-	7,050
CTCL - Election	-	2,474	-	2,474
Peabody CKCF - PPE (EM)	-	750	-	750
Hillsboro CKCF - PPE (EM)	-	1,000	-	1,000
CESF	-	20,612	-	20,612
Transfers in	189,614	40,892	40,892	-
Total Receipts	<u>\$ 189,614</u>	<u>\$ 631,197</u>	<u>\$ 40,892</u>	<u>\$ 590,305</u>
EXPENDITURES				
Contractual services	\$ -	\$ 478,789	\$ 248,845	\$ 229,944
Expenditures related to disasters	-	-	230,506	(230,506)
Transfers out	-	125,751	-	125,751
Total Expenditures Before Budget Credit	\$ -	\$ 604,540	\$ 479,351	\$ 125,189
Adjustment for Qualifying Budget Credit	-	-	558,419	(558,419)
Total Expenditures	<u>\$ -</u>	<u>\$ 604,540</u>	<u>\$ 1,037,770</u>	<u>\$ (433,230)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 189,614	\$ 26,657		
UNENCUMBERED CASH - JANUARY 1	<u>248,845</u>	<u>438,459</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 438,459</u>	<u>\$ 465,116</u>		

**MARION COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 3,231,070	\$ 3,353,405	\$ 3,422,518	\$ (69,113)
Delinquent	44,671	80,654	40,000	40,654
Motor vehicle	303,003	290,733	275,231	15,502
Recreational vehicle	4,954	5,524	4,720	804
16/20M vehicle	20,487	19,661	19,111	550
Commercial vehicle	16,464	16,369	14,233	2,136
Watercraft	2,909	2,902	2,543	359
Special Street and Highway	655,741	626,347	642,821	(16,474)
Federal exchange - Local project	126,714	109,677	-	109,677
Reimbursed expenses	43,111	44,164	15,000	29,164
Flood control allocation	287	288	250	38
Fuel reimbursement	79,120	59,761	55,000	4,761
Transfers in	-	3,128	-	3,128
Neighborhood revitalization rebates	(57,334)	(44,999)	(45,949)	950
Total Cash Receipts	\$ 4,471,197	\$ 4,567,614	\$ 4,445,478	\$ 122,136
EXPENDITURES				
Administration				
Personnel services	\$ 155,882	\$ 189,446	\$ 199,308	\$ (9,862)
Contractual services	57,632	89,079	140,000	(50,921)
Commodities	3,946	3,279	3,000	279
Capital outlay	999	81,206	7,500	73,706
Total Administration	\$ 218,459	\$ 363,010	\$ 349,808	\$ 13,202
Blacktop Roads				
Personnel services	\$ 181,875	\$ 172,832	\$ 198,332	\$ (25,500)
Contractual services	2,869	24,403	-	24,403
Commodities	629,044	712,028	950,000	(237,972)
Blacktop projects	12,000	-	500,000	(500,000)
Tampa Road KDOT loan payment	232,743	232,466	223,182	9,284
Total Blacktop Roads	\$ 1,058,531	\$ 1,141,729	\$ 1,871,514	\$ (729,785)
Gravel Roads				
Personnel services	\$ 523,209	\$ 528,702	\$ 532,112	\$ (3,410)
Contractual services	120,072	472,836	100,000	372,836
Commodities	1,613,445	1,580,645	900,000	680,645
Gravel road projects	-	-	200,000	(200,000)
Total Gravel Roads	\$ 2,256,726	\$ 2,582,183	\$ 1,732,112	\$ 850,071

(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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
EXPENDITURES (CONTINUED)				
Bridge Construction				
Commodities	\$ -	\$ -	\$ 200,000	\$ (200,000)
Maintenance Shop				
Personnel services	\$ 131,373	\$ 163,354	\$ 149,228	\$ 14,126
Contractual services	122,243	115,083	75,000	40,083
Commodities	301,340	321,861	300,000	21,861
Fuel	365,679	259,522	500,000	(240,478)
Road signs	50,783	65,536	75,000	(9,464)
Total Maintenance Shop	\$ 971,418	\$ 925,356	\$ 1,099,228	\$ (173,872)
Transfer to Special Road Machinery and Equipment Fund	\$ 133,333	\$ 266,667	\$ 400,000	\$ (133,333)
Cash forward	-	-	997,356	(997,356)
Total Expenditures	\$ 4,638,467	\$ 5,278,945	\$ 6,650,018	\$ (1,371,073)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (167,270)	\$ (711,331)		
UNENCUMBERED CASH - JANUARY 1	2,628,479	2,461,209		
UNENCUMBERED CASH - DECEMBER 31	\$ 2,461,209	\$ 1,749,878		

**MARION COUNTY, KANSAS
SHERIFF CONCEALED WEAPONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>
RECEIPTS		
Fees	\$ 4,138	\$ 4,618
EXPENDITURES		
Contractual services	\$ 3,212	\$ 3,552
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 926	\$ 1,066
UNENCUMBERED CASH - JANUARY 1	<u>6,418</u>	<u>7,344</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 7,344</u></u>	<u><u>\$ 8,410</u></u>

**MARION COUNTY, KANSAS
SHERIFF DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019 Actual	2020 Actual	2020 Budget	Variance Over (Under)
RECEIPTS				
Miscellaneous	\$ -	\$ 945	\$ 5,000	\$ (4,055)
EXPENDITURES				
Capital outlay	\$ -	\$ 323	\$ 14,290	\$ (13,967)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ 622		
UNENCUMBERED CASH - JANUARY 1	4,290	4,290		
UNENCUMBERED CASH - DECEMBER 31	\$ 4,290	\$ 4,912		

**MARION COUNTY, KANSAS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 45,967	\$ 47,713	\$ 48,675	\$ (962)
Delinquent	560	1,062	-	1,062
Motor vehicle	3,466	4,016	3,917	99
Recreational vehicle	56	76	67	9
16/20M vehicle	161	242	272	(30)
Commercial vehicle	200	233	203	30
Watercraft	35	41	36	5
Miscellaneous	2,159	86	-	86
Neighborhood revitalization rebates	(816)	(640)	(653)	13
Total Cash Receipts	<u>\$ 51,788</u>	<u>\$ 52,829</u>	<u>\$ 52,517</u>	<u>\$ 312</u>
EXPENDITURES				
Solid Waste Services				
Contractual services	\$ 6,370	\$ 2,915	\$ 4,200	\$ (1,285)
Household Hazardous Waste				
Personnel services	18,266	11,567	22,000	(10,433)
Contractual services	11,884	10,798	17,000	(6,202)
Commodities	1,891	1,046	1,200	(154)
Capital outlay	-	-	5,687	(5,687)
Cash forward	-	-	29,883	(29,883)
Total Expenditures	<u>\$ 38,411</u>	<u>\$ 26,326</u>	<u>\$ 79,970</u>	<u>\$ (53,644)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 13,377	\$ 26,503		
UNENCUMBERED CASH - JANUARY 1	<u>15,141</u>	<u>28,518</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 28,518</u>	<u>\$ 55,021</u>		

**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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019 Actual	2020 Actual	2020 Budget	Variance Over (Under)
RECEIPTS				
State Liquor Fund	\$ 6,115	\$ 5,238	\$ 5,904	\$ (666)
EXPENDITURES				
Alcoholic rehabilitation	\$ 10,390	\$ 5,238	\$ 5,904	\$ (666)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (4,275)	\$ -		
UNENCUMBERED CASH - JANUARY 1	4,275	-		
UNENCUMBERED CASH - DECEMBER 31	\$ -	\$ -		

**MARION COUNTY, KANSAS
SPECIAL BRIDGE FUND (68-1135)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance
	Actual	Actual	Budget	Over Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 234,594	\$ 243,516	\$ 248,518	\$ (5,002)
Delinquent	3,025	5,756	1,400	4,356
Motor vehicle	21,929	21,109	19,984	1,125
Recreational vehicle	358	401	343	58
16/20M vehicle	1,463	1,428	1,388	40
Commercial vehicle	1,195	1,188	1,033	155
Watercraft tax	211	211	185	26
Reimbursed expenses	646	2,863	5,000	(2,137)
Transfer from Special Road and Bridge Fund (68-1103)	337.00	158	-	158
Neighborhood revitalization rebate	(4,163)	(3,268)	(3,337)	69
Total Cash Receipts	<u>\$ 259,595</u>	<u>\$ 273,362</u>	<u>\$ 274,514</u>	<u>\$ (1,152)</u>
EXPENDITURES				
Personnel services	\$ 115,112	\$ 93,900	\$ 161,717	\$ (67,817)
Contractual services	-	3,819	-	3,819
Commodities	74,760	76,639	207,749	(131,110)
Cash forward	-	-	119,659	(119,659)
Total Expenditures	<u>\$ 189,872</u>	<u>\$ 174,358</u>	<u>\$ 489,125</u>	<u>\$ (314,767)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 69,723	\$ 99,004		
UNENCUMBERED CASH - JANUARY 1	<u>151,123</u>	<u>220,846</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 220,846</u>	<u>\$ 319,850</u>		

**MARION COUNTY, KANSAS
SPECIAL BRIDGE FUND (68-1103)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
RECEIPTS		
Taxes and shared revenue	\$ 337	\$ 158
EXPENDITURES		
Transfer to Special Bridge Fund (68-1135)	\$ 337	158
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>

**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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance Over (Under)
	Actual	Actual	Budget	
RECEIPTS				
Transfer from Road and Bridge Fund	\$ 133,333	\$ 266,667	\$ 400,000	\$ (133,333)
Sale of equipment	-	158,337	-	158,337
Total Cash Receipts	<u>\$ 133,333</u>	<u>\$ 425,004</u>	<u>\$ 400,000</u>	<u>\$ 25,004</u>
EXPENDITURES				
Purchase of equipment	\$ 137,047	\$ 134,609	\$ 400,000	\$ (265,391)
Lease purchase - 2015 Intl dump truck	27,784	-	-	-
Lease purchase - 2014 Volvo graders (2)	74,582	-	-	-
Lease purchase - 2013 120M2 grader	38,520	38,520	38,520	-
Lease purchase - 2018 Intl dump truck	39,122	39,122	39,122	-
Lease purchase - Skid steer	-	8,000	-	8,000
Equipment rental	-	5,181	50,000	(44,819)
Cash forward	-	-	93,364	(93,364)
Total Expenditures	<u>\$ 317,055</u>	<u>\$ 225,432</u>	<u>\$ 621,006</u>	<u>\$ (395,574)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (183,722)	\$ 199,572		
UNENCUMBERED CASH - JANUARY 1	<u>405,680</u>	<u>221,958</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 221,958</u>	<u>\$ 421,530</u>		

**MARION COUNTY, KANSAS
EMT CLASS GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
RECEIPTS		
State grant	\$ 5,110	\$ -
EXPENDITURES		
EMT class grants	\$ 3,020	\$ 5,110
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,090	\$ (5,110)
UNENCUMBERED CASH - JANUARY 1	3,020	5,110
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 5,110</u>	<u>\$ -</u>

**MARION COUNTY, KANSAS
JOBS GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
RECEIPTS		
Miscellaneous	\$ -	\$ -
EXPENDITURES		
JOBS grant expense	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	18,862	18,862
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 18,862</u>	<u>\$ 18,862</u>

**MARION COUNTY, KANSAS
LAKE PATROL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Federal government contract	\$ 40,731	\$ 33,984	\$ 34,487	\$ (503)
EXPENDITURES				
Contractual services	\$ 10,950	\$ 16,809	\$ 12,000	\$ 4,809
Commodities	1,919	1,071	3,500	(2,429)
Capital outlay	31,985	-	47,000	(47,000)
Cash forward	-	-	5,364	(5,364)
Total Expenditures	\$ 44,854	\$ 17,880	\$ 67,864	\$ (49,984)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (4,123)	\$ 16,104		
UNENCUMBERED CASH - JANUARY 1	44,690	40,567		
UNENCUMBERED CASH - DECEMBER 31	\$ 40,567	\$ 56,671		

**MARION COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance Over (Under)
	Actual	Actual	Budget	
RECEIPTS				
Transfer from General Fund - 2 mill sales tax	\$ 91,007	\$ 280,627	\$ 280,627	\$ -
Transfer from General Fund - 7 mill sales tax	318,526	982,191	982,191	-
Project sales tax refund	-	8,144	-	8,144
Total Cash Receipts	<u>\$ 409,533</u>	<u>\$ 1,270,962</u>	<u>\$ 1,262,818</u>	<u>\$ 8,144</u>
EXPENDITURES				
Road project	\$ -	\$ 248,008	\$ 5,402,788	\$ (5,154,780)
R&B blacktop roads	-	497,660	-	497,660
Total Expenditures	<u>\$ -</u>	<u>\$ 745,668</u>	<u>\$ 5,402,788</u>	<u>\$ (4,657,120)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 409,533	\$ 525,294		
UNENCUMBERED CASH - JANUARY 1	<u>3,866,948</u>	<u>4,276,481</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 4,276,481</u>	<u>\$ 4,801,775</u>		

**MARION COUNTY, KANSAS
SPARK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019 Actual	2020 Actual
RECEIPTS		
SPARK federal aid	\$ -	\$ 2,389,886
EXPENDITURES		
Reimbursements to county	\$ -	\$ 558,419
Business and non-profit grants	-	748,739
Reimbursements to outside agencies	-	1,082,728
Total Expenditures	\$ -	\$ 2,389,886
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	\$ -	\$ -

**MARION COUNTY, KANSAS
TRANSFER STATION BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>
RECEIPTS		
Escrow fund proceeds	\$ -	\$ 1,757,539
EXPENDITURES		
Project expenditures	\$ -	\$ 1,757,539
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>

**MARION COUNTY, KANSAS
CDBG-CV GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>
RECEIPTS		
State grant	\$ -	\$ 101,158
EXPENDITURES		
CDBG grant expense	\$ -	\$ 101,158
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>

**MARION COUNTY, KANSAS
JAIL BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019 Actual	2020 Actual	2020 Budget	Variance Over (Under)
RECEIPTS				
Sales tax .5	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Building expenses from excess sales tax	\$ 108,267	\$ 147,888	\$ 217,111	\$ (69,223)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (108,267)	\$ (147,888)		
UNENCUMBERED CASH - JANUARY 1	256,914	148,647		
UNENCUMBERED CASH - DECEMBER 31	\$ 148,647	\$ 759		

**MARION COUNTY, KANSAS
TRANSFER STATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

	2019	2020		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Solid waste assessment fees	\$ 636,876	\$ 644,394	\$ 630,000	\$ 14,394
Service fees			22,000	(22,000)
Construction/demolition	41,418	81,550	-	81,550
White goods	4,551	6,411	-	6,411
Tires	718	1,037	1,500	(463)
Recycling fees	1,771	9,748	-	9,748
Reimbursement	742	372	-	372
Miscellaneous	-	2,943	-	2,943
Total Cash Receipts	<u>\$ 686,076</u>	<u>\$ 746,455</u>	<u>\$ 653,500</u>	<u>\$ 92,955</u>
EXPENDITURES				
Administrative				
Personnel services	\$ 149,081	\$ 147,142	\$ 161,000	\$ (13,858)
Contractual services	263,265	323,797	300,000	23,797
Commodities	54,961	50,114	44,000	6,114
Capital outlay	699	52,400	140,000	(87,600)
New transfer station	399,795	221,975	200,000	21,975
Lease purchase - new transfer station	-	74,102	-	74,102
Lease purchases - tire cutter/skid steer	-	42,948	42,948	-
Recycling				
Contractual services	2,160	33,010	25,000	8,010
Commodities	6,126	1,996	25,000	(23,004)
Capital outlay	-	-	10,000	(10,000)
Cash forward	-	-	241,186	(241,186)
Total Expenditures	<u>\$ 876,087</u>	<u>\$ 947,484</u>	<u>\$ 1,189,134</u>	<u>\$ (241,650)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (190,011)	\$ (201,029)		
UNENCUMBERED CASH - JANUARY 1	<u>766,363</u>	<u>576,352</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 576,352</u>	<u>\$ 375,323</u>		

**MARION COUNTY, KANSAS
LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
RECEIPTS		
Miscellaneous	\$ -	\$ -
EXPENDITURES		
Contractual services	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	1,903	1,903
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,903</u>	<u>\$ 1,903</u>

**MARION COUNTY, KANSAS
PROSECUTOR TRAINING ASSISTANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
RECEIPTS		
Court fees	\$ 1,425	\$ 1,317
EXPENDITURES		
Contractual services	\$ 635	809
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 790	\$ 508
UNENCUMBERED CASH - JANUARY 1	3,160	3,950
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 3,950</u>	<u>\$ 4,458</u>

**MARION COUNTY, KANSAS
SPECIAL PROSECUTOR'S TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
RECEIPTS		
Fees	\$ 247	\$ 785
EXPENDITURES		
Contractual services	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 247	\$ 785
UNENCUMBERED CASH - JANUARY 1	743	990
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 990</u>	<u>\$ 1,775</u>

**MARION COUNTY, KANSAS
SHERIFF'S FORFEITURE TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
RECEIPTS		
Court fees	\$ 1,600	\$ 2,857
EXPENDITURES		
Contractual services	\$ -	\$ 1,600
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,600	\$ 1,257
UNENCUMBERED CASH - JANUARY 1	-	1,600
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,600</u>	<u>\$ 2,857</u>

MARION COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 13,581,879	\$ 21,758,410	\$ 22,509,790	\$ 12,830,499
Delinquent Personal Tax	23,264	34,870	27,618	30,516
Delinquent Real Estate Tax	680,067	404,629	753,171	331,525
Local Alcoholic Liquor Tax	-	5,665	5,665	-
Mineral Tax	-	3,728	3,728	-
Motor Vehicle Tax	365,651	1,770,090	1,771,479	364,262
Recreational Vehicle Tax	6,991	32,631	33,710	5,912
Commercial Vehicle Tax	540	99,038	98,631	947
Vehicle Rental Excise Tax	-	358	358	-
Flood Control	-	2,878	2,878	-
Transient Guest Tax	47,585	16,759	7,367	56,977
Total Distributable Funds	<u>\$ 14,705,977</u>	<u>\$ 24,129,056</u>	<u>\$ 25,214,395</u>	<u>\$ 13,620,638</u>
State Funds:				
Educational Building	\$ -	\$ 154,427	\$ 154,427	\$ -
Institutional Building	-	77,214	77,214	-
Total State Funds	<u>\$ -</u>	<u>\$ 231,641</u>	<u>\$ 231,641</u>	<u>\$ -</u>
Subdivision Funds:				
Cemetery Districts	\$ 79	\$ 99,103	\$ 99,063	\$ 119
Cities	22	2,983,932	2,983,923	31
Drainage Districts	109,412	15,126	1,549	122,989
Fire Districts	157,675	446,933	387,202	217,406
Hospital Districts	2	871,754	871,754	2
Improvement Districts	641,929	364,668	338,007	668,590
School Districts	2,351	7,737,805	7,738,046	2,110
Townships	-	190,914	190,914	-
Watershed Districts	182	67,280	67,269	193
North Central Kansas Library - General	-	126,026	126,026	-
North Central Kansas Library - Retirement	-	23,201	23,201	-
Total Subdivision Funds	<u>\$ 911,652</u>	<u>\$ 12,926,742</u>	<u>\$ 12,826,954</u>	<u>\$ 1,011,440</u>
Other Agency Funds:				
Tax Holding Account	\$ 172,856	\$ 719,337	\$ 704,550	\$ 187,643
Employees Tax Holding Account	12,736	40,838	41,423	12,151
Fish and Game Licenses	11	2,834	2,697	148
USDA RBEG Microloan Program	29,633	7,068	15,000	21,701
Marion County Leadership	38,412	-	-	38,412
Law Library	6,781	2,932	2,774	6,939
Total Other Agency Funds	<u>\$ 260,429</u>	<u>\$ 773,009</u>	<u>\$ 766,444</u>	<u>\$ 266,994</u>
Total Agency Funds	<u>\$ 15,878,058</u>	<u>\$ 38,060,448</u>	<u>\$ 39,039,434</u>	<u>\$ 14,899,072</u>

**MARION COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
MARION COUNTY EXTENSION COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
RECEIPTS		
County appropriation	\$ 149,042	\$ 123,036
KSU salary participation	35,594	18,018
Reimbursed services and supplies	7,637	2,151
Interest and miscellaneous income	1,638	315
Transfer	-	15,832
Total Cash Receipts	<u>\$ 193,911</u>	<u>\$ 159,352</u>
EXPENDITURES		
Audit, printing and treasury bond	\$ 3,922	\$ 3,219
Telephone	3,373	1,705
Utilities	100	-
Postage and supplies	2,632	4,688
Equipment	1,434	192
Education program support miscellaneous	3,464	120,191
Transportation	5,814	1,808
Subsistence	1,461	133
Salaries	136,353	74,344
Social Security and retirement	30,954	20,062
Miscellaneous	6,242	16,711
Total Expenditures	<u>\$ 195,749</u>	<u>\$ 243,053</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,838)	\$ (83,701)
UNENCUMBERED CASH - JANUARY 1	<u>85,539</u>	<u>83,701</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 83,701</u></u>	<u><u>\$ -</u></u>

OTHER SUPPLEMENTAL INFORMATION

MARION COUNTY, KANSAS
COUNTY TREASURER - SPECIAL AUTO FUND
DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS
Regulatory Basis
For the Year Ended December 31, 2020

Cash Balance - January 1 \$ 89,773

RECEIPTS

Auto fees	\$ 1,034,120	
Property tax collections	1,808,466	
Sales tax fees	424,372	
County service fees	101,407	
Drivers license fees	20,995	
Special tag fees	6,355	
Wildlife and parks	3,900	
Commercial heavy truck fees	2,391	
Miscellaneous	8,399	
	3,410,405	3,410,405

DISBURSEMENTS

Refunds	\$ 25,464	
Paid to the State	1,065,076	
Paid to the County - Property taxes	1,784,497	
Paid to the County - Special auto fees	66,946	
Paid to the County - Drivers license fees	2,712	
Sales taxes	423,683	
Special auto compensation	10,380	
Special auto Social Security	788	
Special auto KPERS	973	
Supplies	7,078	
Meeting expenses	3,339	
Computer office expenses	8,539	
Miscellaneous	27	
	3,399,502	3,399,502

Cash Balance - December 31 \$ 100,676

MARION COUNTY, KANSAS
RECONCILIATION OF 2019 TAX ROLL
For the Year Ended December 31, 2020

2019 Tax Roll - As Adjusted

County Clerk's abstract of 2019 Tax Roll		\$ 23,012,588
Adjustments to original tax roll		
Added Taxes	\$ 5,350	
Abated Taxes	(159,626)	(154,276)
		<u>\$ 22,858,312</u>
Adjusted 2019 Tax Roll		<u>\$ 22,858,312</u>

2019 Tax Roll - Accounted For

Collections During 2019 and 2020		\$ 22,432,742
Add (Deduct) Refunds and Cancellations - 2019 and 2020		<u>-</u>
Net Tax Roll Collections		<u>\$ 22,432,742</u>
Delinquent Personal Property Taxes for Which Tax Warrants were Issued		68,505
Delinquent Real Estate Taxes Entered on the Tax Sale Record		357,065
Uncollected Current Tax - Tax Sale Foreclosure Sale		<u>-</u>
2019 Tax Roll Accounted For		<u>\$ 22,858,312</u>
Difference		<u><u>\$ -</u></u>



July 23, 2021

County Commissioners
Marion County, Kansas

**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statement
Performed in Accordance with Government Auditing Standards**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Marion County, Kansas (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated July 23, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

July 23, 2021
Marion County, Kansas
(Continued)

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas



July 23, 2021

County Commissioners
Marion County, Kansas

**Independent Auditor's Report on Compliance for Each
Major Program and on Internal Control Over
Compliance In Accordance with the Uniform Guidance**

Report on Compliance for Each Major Federal Program

We have audited the compliance of Marion County, Kansas (the County) compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on each major federal program have occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

July 23, 2021
Marion County, Kansas
(Continued)

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. According, this report is not suitable for any other purpose.

Varyney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

MARION COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title	<u>CFDA Number</u>	<u>Federal Award Expenditures</u>	<u>Subrecipient Expenditures</u>
Department of Health and Human Services			
Passed through Kansas Department of Health and Environment			
Public Health Emergency Preparedness	93.069	\$ 10,164	\$ -
Epidemiology and Lab Capacity	93.323	17,275	-
COVID - 19 Coronavirus Relief Fund	21.019	14,188	-
Child Care Licensing	93.575	3,402	-
Immunization Action Plan	93.268	3,191	-
Total Department of Health and Human Services		<u>\$ 48,220</u>	<u>\$ -</u>
Department of Agriculture			
Passed through Kansas Department of Health and Environment			
WIC Grants to States	10.557	<u>\$ 84,895</u>	<u>\$ -</u>
Department of the Treasury			
Passed through the Kansas Governor's Office			
COVID - 19 Coronavirus Relief Fund	21.019	\$ 2,389,886	\$ 1,831,467
Passed through Kansas Judicial System			
COVID - 19 Coronavirus Relief Fund	21.019	390	-
Total Department of the Treasury		<u>\$ 2,390,276</u>	<u>\$ 1,831,467</u>
Department of Transportation			
Passed through Kansas Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205	<u>\$ 2,575</u>	<u>\$ -</u>
Department of Housing and Urban Development			
Passed through the Kansas Department of Commerce			
Community Development Block Grants	14.228	<u>\$ 101,158</u>	<u>\$ -</u>
Department of Justice			
Passed through the Kansas Office of Recovery			
Coronavirus Emergency Supplemental Funding Program	16.034	<u>\$ 17,913</u>	<u>\$ -</u>
Department of Homeland Security			
Passed through the Kansas Division of Emergency Management			
Emergency Management Performance Grants	97.042	\$ 9,603	\$ -
Passed through the Kansas Department of Health and Environment			
Safe Kids	97.095	2,900	-
Total Department of Homeland Security		<u>\$ 12,503</u>	<u>\$ -</u>
Total Federal Expenditures		<u><u>\$ 2,657,540</u></u>	<u><u>\$ 1,831,467</u></u>

MARION COUNTY, KANSAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2020

Note 1: Organization

Marion County, Kansas, (the County), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

Note 2: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The County elected not to use the 10% de minimis indirect cost rate.

Note 3: Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4: Additional Audits

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy and efficiency and program results that may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County's financial position at December 31, 2020.

Note 5: Outstanding Loans

The County did not have any outstanding loans under any federal grants at December 31, 2020.

MARION COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2020

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None
Reportable conditions identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statement noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reportable conditions identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Identification of major programs:

Name of Federal program	CFDA Number
Coronavirus Relief Fund	21.019

Dollar threshold used to distinguish between Type A and Type B programs:	\$	750,000
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Auditee qualified as a low-risk auditee?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Note:

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The County elected not to use the 10% de minimis indirect cost rate.

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.