MARION COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2022

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

MARION COUNTY, KANSAS
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May 31, 2023

VARNEY
& ASSOCIATES, CPAs, LLC

County Commissioners
Marion County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Marion County (the County), as of and for the year ended December 31, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

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

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

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

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

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Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

Supplementary Information (Continued)
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated May 25, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (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 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 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 2021 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, 2022, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

MARION COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2022

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	$ 2,847,050	$ -	$ 6,345,283	$ 6,011,059	$ 3,181,274	$ 46,093	$ 3,227,367
Special Purpose Funds							
Ambulance	753,302	-	1,366,377	1,207,179	912,500	24,894	937,394
Appraiser's Cost	267,363	-	357,558	351,539	273,382	-	273,382
E911 Cell Fund #2	121,873	-	81,242	102,307	100,808	-	100,808
Department on Aging	76,088	-	126,301	111,148	91,241	1,718	92,959
Election	74,948	-	124,160	138,632	60,476	-	60,476
Employee Benefits	447,384	-	2,316,323	1,976,715	786,992	-	786,992
Health	204,511	-	424,305	374,647	254,169	-	254,169
Health - Morris County W.I.C.	2,310	-	26,137	28,447	-	-	-
Noxious Weed	162,038	-	146,583	115,884	192,737	-	192,737
Noxious Weed Capital Outlay	49,115	-	5,000	6,000	48,115	-	48,115
Park	216,391	-	301,762	311,501	206,652	-	206,652
Park Bait Shop	14,006	-	20,096	15,665	18,437	-	18,437
Register of Deeds Technology	34,581	-	15,676	23,570	26,687	-	26,687
County Clerk Technology	7,292	-	4,241	8,263	3,270	-	3,270
County Treasurer Technology	8,595	-	3,533	3,959	8,169	-	8,169
Risk Management Reserve	460,034	-	2,000	20,086	441,948	12,991	454,939
Road and Bridge	2,508,726	-	5,771,069	5,426,203	2,853,592	138,530	2,992,122
Sheriff Concealed Weapons	13,814	-	4,990	1,297	17,507	-	17,507
Sheriff Drug	5,540	-	1,985	3,809	3,716	-	3,716
Solid Waste	78,241	-	52,766	35,841	95,166	-	95,166
Special Alcohol and Drug Program	56	-	7,186	6,938	304	-	304
Special Bridge (68-1135)	359,790	-	285,608	254,863	390,535	26,695	417,230
Special Road Machinery and Equipment	583,556	-	675,546	458,768	800,334	-	800,334
JOBS Grant	18,862	-	386	-	19,248	-	19,248
Lake Patrol	60,544	-	37,858	49,143	49,259	-	49,259
Capital Improvements	4,594,660	-	6,443,159	3,714,008	7,323,811	-	7,323,811
American Rescue Plan (ARP)	1,154,338	-	1,185,651	1,042,300	1,297,689	-	1,297,689
LATCF Federal	-	-	50,000	-	50,000	-	50,000
USDA Microloan	29,426	-	5,776	-	35,202	-	35,202
Transient Guest Tax	64,836	-	2,165	32,384	34,617	-	34,617
Marion County Leadership	38,412	-	500	4,201	34,711	-	34,711
Marion County Landbank	-	-	25,000	1,283	23,717	-	23,717

(Continued)

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

MARION COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Funds							
Jail Bond and Interest	$ 759	$ -	$ -	$ -	$ 759	$ -	$ 759
Bond and Interest	-	-	122,532	96,657	25,875	-	25,875
Business Fund							
Transfer Station	410,342	-	759,884	840,553	329,673	-	329,673
Trust Funds							
Law Enforcement Trust Fund	1,903	-	-	-	1,903	-	1,903
Prosecutor Training Assistance	5,279	-	1,383	638	6,024	-	6,024
Special Prosecutor's Trust	1,588	-	870	-	2,458	-	2,458
Sheriff's Forfeiture Fund	-	-	1,395	-	1,395	-	1,395
Total County Funds (Excluding Agency Funds)	$ 15,677,553	$ -	$ 27,102,286	$ 22,775,487	$ 20,004,352	$ 250,921	$ 20,255,273

Composition of Cash:	
Cash and cash items	$ 8,310
Checking - Marion National Bank, Marion	4,086,039
Checking - Central National Bank, Marion	17,124,731
Checking - Vintage State Bank, Peabody	426,496
Checking - Emprise Bank, Hillsboro	260,576
Checking - Tampa State Bank, Tampa	6,019,345
Certificates of Deposit	3,754,202
Kansas Municipal Investment Pool	863,717
Total Cash	$ 32,543,416
Less: Agency Funds (per Schedule 3)	(12,288,143)
Total Reporting Entity (Excluding Agency Funds)	$ 20,255,273

STATEMENT 1
(continued)

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

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

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

Regulatory Basis Fund Types

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

The following types of funds comprise the financial activities of the County for the year 2022:

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

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

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

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

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

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

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

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

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

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

Note 2: Budgetary Information

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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.

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

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

Note 3: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

There were no material compliance issues noted for year ended December 31, 2022.

Note 4: Deposits and Investments

As of December 31, 2022, the County had the following investments:

Investment Type	Fair Value	Maturities in Years: Less Than 1	Maturities in Years: 1-2	Rating
Kansas Municipal Investment Pool	$ 863,717	$ 863,717	$ -	N/A

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

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

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

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipts issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during "peak periods" when required coverage is 50%. The County has designated "peak periods" November 30 through January 30 and April 30 through June 30. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the County's carrying amount of deposits in financial institutions was $31,671,389 and the bank balance was $32,489,426. The bank balance was held by eight banks resulting in a concentration of credit risk. Of the bank balance, $1,593,536 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, 2022, the County had invested $863,717 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 5: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2017-A	3.38%	12/14/2017	$ 202,000	12/14/2023	$ 92,343	$ -	$ 29,760	$ (29,760)	$ 62,583	$ 3,124
Series 2022-A	3.00%	6/30/2022	5,000,000	9/1/2031	-	5,000,000	-	5,000,000	5,000,000	-
Capital Leases										
2019 Backhoe Loader	3.48%	1/17/2019	115,993	1/7/2023	30,502	-	30,502	(30,502)	-	1,061
2019 Tire Cutter	3.43%	6/10/2019	31,936	6/10/2022	11,007	-	11,007	(11,007)	-	377
2019 Skid Steer	3.50%	11/21/2019	64,904	11/21/2023	44,736	-	6,412	(6,412)	38,324	1,588
2012 Caterpillar Motor Grader	2.11%	12/31/2020	146,000	1/1/2026	118,700	-	28,856	(28,856)	89,844	2,218
2019 Caterpillar Dozer	2.33%	5/11/2020	147,189	5/11/2025	119,091	-	28,753	(28,753)	90,338	2,775
Ventura Mower/ White Tractor	1.84%	6/15/2020	50,075	6/15/2023	33,687	-	16,690	(16,690)	16,997	620
Transfer Station Lease Purchase	3.18%	9/1/2020	1,755,000	3/1/2035	1,616,938	-	97,635	(97,635)	1,519,303	50,569
2022 Caterpiller Road Graders	2.15%	4/1/2022	754,515	4/1/2028	-	754,515	-	754,515	754,515	-
Used Caterpiller Road Graders	2.35%	4/18/2022	523,000	4/18/2026	-	523,000	-	523,000	523,000	-
2022 Ford Explorer	4.06%	11/10/2022	37,353	11/10/2028	-	37,353	-	37,353	37,353	-
Total Contractual Indebtedness					$ 2,067,004	$ 6,314,868	$ 249,615	$ 6,065,253	$ 8,132,257	$ 62,332

Note 6: Maturity of Long-Term Debt

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

	2023	2024	2025	2026	2027	2028-2032	2033-2037	Total
PRINCIPAL								
General Obligation Bonds								
Series 2017-A	$ 30,772	$ 31,811	$ -	$ -	$ -	$ -	$ -	$ 62,583
Series 2022-A	470,000	510,000	525,000	540,000	555,000	2,400,000	-	5,000,000
Capital Leases								
2019 Skid Steer	6,640	31,684	-	-	-	-	-	38,324
2012 Caterpillar Motor Grader	29,395	29,945	30,504	-	-	-	-	89,844
2019 Caterpillar Dozer	29,423	30,105	30,810	-	-	-	-	90,338
Ventura Mower/ White Tractor	16,997	-	-	-	-	-	-	16,997
Transfer Station lease purchase	100,760	103,985	107,312	110,746	114,290	628,709	353,501	1,519,303
2022 Caterpillar Road Graders	119,080	121,637	124,327	127,037	129,806	132,628	-	754,515
Used Caterpiller Road Graders	126,175	129,156	132,259	135,410	-	-	-	523,000
2022 Ford Explorer	5,616	5,843	6,087	6,338	6,599	6,870	-	37,353
Total Principal	$ 934,858	$ 994,166	$ 956,299	$ 919,531	$ 805,695	$ 3,168,207	$ 353,501	$ 8,132,257
INTEREST								
General obligation bond								
Series 2017-A	$ 2,112	$ 1,076	$ -	$ -	$ -	$ -	$ -	$ 3,188
Series 2022-A	175,417	135,900	120,600	104,850	88,650	182,550	-	807,967
Capital Leases								
2019 Skid Steer	1,360	1,127	-	-	-	-	-	2,487
2012 Caterpillar Motor Grader	1,679	1,130	570	-	-	-	-	3,379
2019 Caterpillar Dozer	2,105	1,423	718	-	-	-	-	4,246
Ventura Mower/ White Tractor	313	-	-	-	-	-	-	313
Transfer Station lease purchase	47,444	44,220	40,893	37,458	33,914	112,311	17,009	333,249
2022 Caterpillar Road Graders	16,447	13,890	11,200	8,490	5,721	2,899	-	58,647
Used Caterpiller Road Graders	12,461	9,481	6,378	3,226	-	-	-	31,546
2022 Ford Explorer	1,538	1,310	1,066	815	554	284	-	5,567
Total Interest	$ 260,876	$ 209,557	$ 181,425	$ 154,839	$ 128,839	$ 298,044	$ 17,009	$ 1,250,589

Note 7: Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $500,178 for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $5,262,831. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 8: Other Long-Term Obligations from Operations

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

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

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

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

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

Years of Service	Per Year
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 9: Claims and Judgements

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

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2021 to 2022 and there were no settlements that exceeded insurance coverage in the past three years.

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

Note 10: Post-Closure Care Cost

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

Note 11: Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Capital Improvement	K.S.A. 19-120	$ 1,443,159
General	Marion County Landbank	Commission Approval	25,000
Road and Bridge	Special Road Mach & Equip	K.S.A. 68-141g	350,000
Noxious Weed	Noxious Weed Capital	K.S.A. 2-1318	5,000
Special Road & Bridge	Road & Bridge	K.S.A. 68-141g	33
Total Transfers			$ 1,823,192

Note 12: Other Relationships

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

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

Note 13: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through May 31, 2023, which is the date at which the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

MARION COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 7,582,540	$ -	$ 7,582,540	$ 6,011,059	$ (1,571,481)
Special Purpose Funds					
Ambulance	2,169,719	-	2,169,719	1,207,179	(962,540)
Appraiser's Cost	620,530	-	620,530	351,539	(268,991)
E911 Cell Fund #2	197,568	-	197,568	102,307	(95,261)
Department on Aging	181,045	-	181,045	111,148	(69,897)
Election	177,689	-	177,689	138,632	(39,057)
Employee Benefits	2,607,348	-	2,607,348	1,976,715	(630,633)
Health	526,916	-	526,916	374,647	(152,269)
Noxious Weed	258,876	-	258,876	115,884	(142,992)
Noxious Weed Capital Outlay	54,115	-	54,115	6,000	(48,115)
Park	474,034	-	474,034	311,501	(162,533)
Bait Shop	23,128	-	23,128	15,665	(7,463)
Register of Deeds Technology	60,348	-	60,348	23,570	(36,778)
County Clerk Technology	11,190	-	11,190	8,263	(2,927)
County Treasurer Technology	14,450	-	14,450	3,959	(10,491)
Risk Management Reserve	443,027	-	443,027	20,086	(422,941)
Road and Bridge	6,219,172	-	6,219,172	5,426,203	(792,969)
Sheriff Drug	13,912	-	13,912	3,809	(10,103)
Solid Waste	122,565	-	122,565	35,841	(86,724)
Special Alcohol and Drug Program	8,500	-	8,500	6,938	(1,562)
Special Bridge (68-1135)	591,817	-	591,817	254,863	(336,954)
Special Road Machinery and Equipment	835,976	-	835,976	458,768	(377,208)
Lake Patrol	112,307	-	112,307	49,143	(63,164)
Capital Improvements Fund	10,407,753	-	10,407,753	3,714,008	(6,693,745)
Bond and Interest Funds					
Jail Bond and Interest	759	-	759	-	(759)
Business Funds					
Transfer Station	1,080,079	-	1,080,079	840,553	(239,526)
	$ 34,795,363	$ -	$ 34,795,363	$ 21,568,280	$ (13,227,083)

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 3,428,928	$ 3,846,748	$ 3,888,292	$ (41,544)
Delinquent	62,700	38,416	35,000	3,416
Motor vehicle	310,343	291,179	287,555	3,624
Recreational vehicle	6,354	6,180	5,239	941
16/20 vehicle	18,237	17,670	17,880	(210)
Commercial vehicle	15,958	17,240	16,722	518
Watercraft	2,865	2,600	2,520	80
Severance tax	2,202	5,203	1,500	3,703
Local Alcoholic Liquor Fund	137	249	1,809	(1,560)
Franchise tax - Cable	3,916	1,870	1,800	70
Antique motor vehicle tax	7,980	8,170	4,000	4,170
Total Taxes	$ 3,859,620	$ 4,235,525	$ 4,262,317	$ (26,792)
Intergovernmental Revenue				
Flood control allocation	$ -	$ -	$ 400	$ (400)
Federal owned land entitlement	34,669	35,517	30,000	5,517
EMPG Grant - Emergency Preparedness	15,490	17,941	5,000	12,941
Local sales tax - Other 20%	190,945	218,283	155,200	63,083
Local sales tax - R&B 80%	763,780	873,132	620,800	252,332
Total Intergovernmental Revenue	$ 1,004,884	$ 1,144,873	$ 811,400	$ 333,473
Licenses and Fees				
Driver license fees	$ 3,137	$ 3,261	$ 5,000	$ (1,739)
Officer's fees (County officer and recording fees)	131,306	109,361	90,000	19,361
Diversion Fees	12,835	14,576	-	14,576
Environmental Fees	2,250	1,282	500	782
Bad Check Fund (010) Co Attorney	239	118	-	118
Motor vehicle sales collection fees	778	634	-	634
Sports license fees (Game license fees)	109	99	100	(1)
Booking/fingerprinting fees	3,210	3,568	2,500	1,068
Planning and zoning fees	9,860	48,902	3,500	45,402
Total Licenses and Fees	$ 163,724	$ 181,801	$ 101,600	$ 80,201
Use of Money and Property				
Interest on investments	$ 26,885	$ 319,906	$ 35,000	$ 284,906
Interest and charges on delinquent taxes	85,043	19,825	85,000	(65,175)
Total use of Money and Property	$ 111,928	$ 339,731	$ 120,000	$ 219,731

(continued)

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS (CONTINUED)				
Other Receipts				
Reimbursed expenses	$ 62,824	$ 100,469	$ 60,000	$ 40,469
Judicial/Court related	10,849	10,867	20,000	(9,133)
Tax sale - attorney/abstract fees	-	7,450	-	7,450
Miscellaneous (daily receipts)	29,510	122,443	35,000	87,443
Vehicle interest	1,535	1,157	-	1,157
Special auto close out	65,212	-	30,000	(30,000)
Vehicle rental excise tax	100	122	-	122
Diamond Vista income	633,720	100,000	100,000	-
Sunflower Wind income	-	100,000	-	100,000
Law enforcement (civil/accident)	8,743	9,540	-	9,540
Sheriff prisoner fees and gen reimbursements	5,618	31,139	5,500	25,639
Prior year voided check	101,500	-	-	-
Neighborhood revitalization rebate	(41,190)	(39,834)	(41,590)	1,756
Total Other Receipts	$ 878,421	$ 443,353	$ 208,910	$ 234,443
Total Cash Receipts	$ 6,018,577	$ 6,345,283	$ 5,504,227	$ 841,056

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
EXPENDITURES				
County Commission				
Personnel services	$ 90,480	$ 90,480	$ 90,480	$ -
Contractual services	5,657	4,616	6,000	(1,384)
Commodities	125	31	500	(469)
Capital outlay	-	1,451	500	951
Total County Commission	$ 96,262	$ 96,578	$ 97,480	$ (902)
County Clerk				
Personnel services	$ 176,843	$ 183,057	$ 181,156	$ 1,901
Contractual services	5,669	9,314	8,000	1,314
Commodities	3,973	5,558	3,500	2,058
Capital outlay	-	-	3,525	(3,525)
Total County Clerk	$ 186,485	$ 197,929	$ 196,181	$ 1,748
County Treasurer				
Personnel services	$ 219,052	$ 216,156	$ 215,000	$ 1,156
Contractual services	33,626	46,210	38,000	8,210
Commodities	687	1,061	4,000	(2,939)
Capital outlay	-	-	4,000	(4,000)
Total County Treasurer	$ 253,365	$ 263,427	$ 261,000	$ 2,427
County Attorney				
Personnel services	$ 156,740	$ 169,959	$ 171,182	$ (1,223)
Contractual services	32,853	39,389	50,000	(10,611)
Commodities	6,351	10,221	5,000	5,221
Capital outlay	-	-	4,000	(4,000)
Juvenile detention	14,530	12,739	13,500	(761)
Total County Attorney	$ 210,474	$ 232,308	$ 243,682	$ (11,374)
Sheriff				
Personnel services	$ 552,281	$ 580,776	$ 602,499	$ (21,723)
Contractual services	60,567	73,565	58,400	15,165
Commodities	78,664	89,769	94,700	(4,931)
Capital outlay	3,612	16,252	15,000	1,252
Sheriff vehicle	70,000	29,350	70,000	(40,650)
Total Sheriff	$ 765,124	$ 789,712	$ 840,599	$ (50,887)
Jail				
Personnel services	$ 195,691	$ 272,817	$ 269,089	$ 3,728
Contractual services	118,827	142,475	105,000	37,475
Commodities	39,904	49,272	44,000	5,272
Capital outlay	1,049	-	2,000	(2,000)
Total Jail	$ 355,471	$ 464,564	$ 420,089	$ 44,475

(continued)

MARION COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Judicial				
Contractual services	$ 167,163	$ 172,729	$ 184,111	$ (11,382)
Commodities	18,326	13,043	13,100	(57)
Capital outlay	2,035	6,301	2,000	4,301
Other	-	50	-	50
Total Judicial	$ 187,524	$ 192,123	$ 199,211	$ (7,088)
Courthouse General				
Personnel services	$ 24,862	$ 19,258	$ 28,000	$ (8,742)
Contractual services	443,351	456,336	468,470	(12,134)
Commodities	47,439	37,712	25,000	12,712
Capital outlay	325,485	41,049	1,500	39,549
Lease purchase - Postage machine	2,975	4,243	4,416	(173)
Community corrections	-	3,167	3,145	22
Computer equipment	67,405	120,963	50,000	70,963
Heritage Trust Fund	10,513	8,450	8,000	450
Marion County Employees Fund	1,115	1,595	-	1,595
AS 400/TEAM	27,040	-	50,000	(50,000)
Other	4,327	1,976	-	1,976
Diversion	1,756	2,635	-	2,635
Window lease purchase	83,016	-	-	-
Security	-	-	25,000	(25,000)
Courthouse improvements	-	-	600,000	(600,000)
Total Courthouse General	$ 1,039,284	$ 697,384	$ 1,263,531	$ (566,147)
Planning and Zoning				
Personnel services	$ 76,468	$ 79,329	$ 90,546	$ (11,217)
Contractual services	38,950	36,161	48,950	(12,789)
Commodities	1,255	2,327	3,150	(823)
Capital outlay	1,114	2,491	15,500	(13,009)
Vehicle replacement	-	35,294	35,000	294
Total Planning and Zoning	$ 117,787	$ 155,602	$ 193,146	$ (37,544)
Emergency Management				
Personnel services	$ 79,966	$ 71,855	$ 86,585	$ (14,730)
Contractual services	18,612	17,664	20,200	(2,536)
Commodities	9,625	8,754	12,000	(3,246)
Capital outlay	6,053	2,423	10,000	(7,577)
Vehicle replacement	34,012	-	5,000	(5,000)
EMPG Grant	4,711	6,347	5,000	1,347
Total Emergency Management	$ 152,979	$ 107,043	$ 138,785	$ (31,742)
Communications				
Personnel services	$ 367,040	$ 379,567	$ 383,389	$ (3,822)
Contractual services	18,718	21,148	20,526	622
Commodities	3,886	2,656	2,500	156
Capital outlay	1,790	1,559	2,000	(441)
Total Communications	$ 391,434	$ 404,930	$ 408,415	$ (3,485)

(continued)

MARION COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Road and Bridge				
Sales Tax - 80%	$ 434,680	$ 364,784	$ 300,098	$ 64,686
Transfer to Capital Improvements Fund for:				
Road maintenance and improvements - 2 mill	280,626	320,702	320,702	-
Road maintenance and improvements - 7 mill	982,191	1,122,457	1,122,457	-
Total Road and Bridge	$ 1,697,497	$ 1,807,943	$ 1,743,257	$ 64,686
County Counselor				
Contractual services	$ 42,000	$ 42,000	$ 42,000	$ -
Register of Deeds				
Personnel services	$ 79,715	$ 90,932	$ 97,812	$ (6,880)
Contractual services	758	1,814	2,000	(186)
Commodities	1,174	1,480	2,000	(520)
Capital outlay	-	1,987	2,100	(113)
Total Register of Deeds	$ 81,647	$ 96,213	$ 103,912	$ (7,699)
Sales Tax - 20%				
Other	$ 4,377	$ 2,977	$ 55,334	$ (52,357)
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	8,525	-	12,000	(12,000)
Pictometry	36,470	36,470	36,470	-
New radios - County Offices	32,884	32,884	32,896	(12)
Total Sales Tax - 20%	$ 98,256	$ 88,331	$ 155,200	$ (66,869)
Tourism and Marketing				
Rural Opportunity Zone	$ 4,418	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Other				
Mental health contracts	$ 93,798	$ 93,000	$ 93,000	$ -
Mentally handicapped contracts	65,000	65,000	65,000	-
Soil Conservation District	39,500	39,500	39,500	-
Special Fair Building	16,700	19,200	16,700	2,500
Multi-purpose building	17,431	110,854	100,000	10,854
Tax sale expense	8,350	18,000	-	18,000
Diamond Vista expenses	-	25,000	-	25,000
County administrator	-	-	140,000	(140,000)
Transfer - interest	2,636	-	-	-
Cash forward	-	-	817,352	(817,352)
Total Other	$ 243,415	$ 370,554	$ 1,271,552	$ (900,998)
Total Expenditures	$ 5,923,422	$ 6,011,059	$ 7,582,540	$ (1,571,481)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 95,155	$ 334,224		
UNENCUMBERED CASH - JANUARY 1	2,751,895	2,847,050		
UNENCUMBERED CASH - DECEMBER 31	$ 2,847,050	$ 3,181,274		

MARION COUNTY, KANSAS
AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 732,144	$ 733,794	$ 741,756	$ (7,962)
Delinquent	12,785	7,774	470	7,304
Motor vehicle	66,269	62,174	61,400	774
Recreational vehicle	1,356	1,320	1,119	201
16/20M vehicle	3,894	3,773	3,818	(45)
Commercial vehicle	3,408	3,681	3,571	110
Watercraft	610	555	538	17
Crew receipts/donation	1,100	10,105	3,150	6,955
Reimbursed expenses	12,622	653	2,500	(1,847)
Services	618,103	550,147	550,000	147
Neighborhood revitalization rebates	(8,795)	(7,599)	(7,934)	335
Total Cash Receipts	$ 1,443,496	$ 1,366,377	$ 1,360,388	$ 5,989
EXPENDITURES				
Personnel services	$ 929,045	$ 953,560	$ 1,027,246	$ (73,686)
Contractual services	63,765	76,888	78,000	(1,112)
Commodities	80,948	87,251	84,000	3,251
Capital outlay	118,517	-	40,000	(40,000)
Ambulance replacement	-	-	200,000	(200,000)
Ambulance lease purchase	54,289	-	-	-
Ambulance building	453,903	-	20,000	(20,000)
Ambulance building lease purchase	-	62,407	65,000	(2,593)
Rescue service	34,940	24,894	26,000	(1,106)
Training and education	3,424	260	10,000	(9,740)
Director vehicle replacement	-	-	10,000	(10,000)
Crew expenses	127	1,919	-	1,919
Cash forward	-	-	609,473	(609,473)
Total Expenditures	$ 1,738,958	$ 1,207,179	$ 2,169,719	$ (962,540)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (295,462)	$ 159,198		
UNENCUMBERED CASH - JANUARY 1	1,048,764	753,302		
UNENCUMBERED CASH - DECEMBER 31	$ 753,302	$ 912,500		

MARION COUNTY, KANSAS
APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 317,074	$ 317,814	$ 321,274	$ (3,460)
Delinquent	5,841	3,535	700	2,835
Motor vehicle	28,699	26,925	26,594	331
Recreational vehicle	587	571	484	87
16/20M vehicle	1,687	1,634	1,654	(20)
Commercial vehicle	1,476	1,594	1,547	47
Watercraft	265	240	233	7
Digital mapping/web subscriptions	3,869	3,290	-	3,290
Reimbursed expenses	1,910	5,246	-	5,246
Neighborhood revitalization rebates	(3,809)	(3,291)	(3,436)	145
Total Cash Receipts	$ 357,599	$ 357,558	$ 349,050	$ 8,508
EXPENDITURES				
Personnel services	$ 233,860	$ 254,589	$ 303,474	$ (48,885)
Contractual services	48,925	62,656	78,300	(15,644)
Commodities	8,084	4,383	6,500	(2,117)
Capital outlay	-	29,911	7,500	22,411
Digital mapping expense	-	-	2,000	(2,000)
Cash forward	-	-	222,756	(222,756)
Total Expenditures	$ 290,869	$ 351,539	$ 620,530	$ (268,991)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 66,730	$ 6,019		
UNENCUMBERED CASH - JANUARY 1	200,633	267,363		
UNENCUMBERED CASH - DECEMBER 31	$ 267,363	$ 273,382		

MARION COUNTY, KANSAS
E911 CELL FUND #2
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Surcharges	$ 80,025	$ 80,955	$ 75,000	$ 5,955
Reimbursed expenses	625	-	-	-
Interest	-	287	-	287
Total Cash Receipts	$ 80,650	$ 81,242	$ 75,000	$ 6,242
EXPENDITURES				
Contractual services	$ 86,362	$ 101,549	$ 70,850	$ 30,699
Commodities	1,934	758	2,000	(1,242)
Capital outlay	-	-	2,000	(2,000)
Cash forward	-	-	122,718	(122,718)
Total Expenditures	$ 88,296	$ 102,307	$ 197,568	$ (95,261)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (7,646)	$ (21,065)		
UNENCUMBERED CASH - JANUARY 1	129,519	121,873		
UNENCUMBERED CASH - DECEMBER 31	$ 121,873	$ 100,808		

MARION COUNTY, KANSAS
DEPARTMENT ON AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 113,477	$ 113,550	$ 114,920	$ (1,370)
Delinquent	1,975	1,216	300	916
Motor vehicle	10,268	9,636	9,513	123
Recreational vehicle	210	204	173	31
16/20M vehicle	603	585	592	(7)
Commercial vehicle	528	571	553	18
Watercraft	95	86	83	3
Donations and reimbursed expenses	743	1,629	-	1,629
Neighborhood revitalization rebates	(1,363)	(1,176)	(1,229)	53
Total Cash Receipts	$ 126,536	$ 126,301	$ 124,905	$ 1,396
EXPENDITURES				
Personnel services	$ 55,290	$ 56,590	$ 56,744	$ (154)
Contractual services	26,858	24,714	26,300	(1,586)
Commodities	2,241	3,639	5,900	(2,261)
Capital outlay	-	-	26,100	(26,100)
Local Match Senior Center	1,998	1,847	1,847	-
North Central Flint Hill/Insurance	23,419	24,358	46,645	(22,287)
Cash forward	-	-	17,509	(17,509)
Total Expenditures	$ 109,806	$ 111,148	$ 181,045	$ (69,897)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,730	$ 15,153		
UNENCUMBERED CASH - JANUARY 1	59,358	76,088		
UNENCUMBERED CASH - DECEMBER 31	$ 76,088	$ 91,241		

MARION COUNTY, KANSAS
ELECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 112,648	$ 112,916	$ 114,145	$ (1,229)
Delinquent	2,081	1,254	400	854
Motor vehicle	10,192	9,565	9,449	116
Recreational vehicle	209	203	172	31
16/20M vehicle	599	580	588	(8)
Commercial vehicle	524	566	549	17
Watercraft	94	85	83	2
Reimbursed expenses	20	159	-	159
Neighborhood revitalization rebates	(1,353)	(1,168)	(1,221)	53
Total Cash Receipts	$ 125,014	$ 124,160	$ 124,165	$ (5)
EXPENDITURES				
Personnel services	$ 40,072	$ 43,139	$ 44,208	$ (1,069)
Contractual services	40,151	92,118	65,000	27,118
Commodities	4,479	1,462	5,000	(3,538)
Capital outlay/voting equipment	4,109	1,913	12,754	(10,841)
Cash forward	-	-	50,727	(50,727)
Total Expenditures	$ 88,811	$ 138,632	$ 177,689	$ (39,057)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 36,203	$ (14,472)		
UNENCUMBERED CASH - JANUARY 1	38,745	74,948		
UNENCUMBERED CASH - DECEMBER 31	$ 74,948	$ 60,476		

MARION COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 1,829,885	$ 2,100,205	$ 2,122,871	$ (22,666)
Delinquent	29,543	19,075	17,000	2,075
Motor vehicle	144,829	151,602	153,461	(1,859)
Recreational vehicle	2,964	3,234	2,796	438
16/20M vehicle	8,510	8,246	9,543	(1,297)
Commercial vehicle	7,447	9,183	8,925	258
Watercraft	1,336	1,387	1,345	42
Reimbursed expenses	5,859	10,789	4,000	6,789
Flex accounts	26,084	34,350	24,000	10,350
Neighborhood revitalization rebates	(21,952)	(21,748)	(22,707)	959
Total Cash Receipts	$ 2,034,505	$ 2,316,323	$ 2,321,234	$ (4,911)
EXPENDITURES				
Payments to KPERS	$ 424,919	$ 438,900	$ 497,000	$ (58,100)
Payment to Social Security	340,640	357,932	410,000	(52,068)
Payment of unemployment insurance	7,744	11,847	16,743	(4,896)
Workers' compensation insurance	86,295	106,918	120,000	(13,082)
Medical spending account	30,658	28,209	16,500	11,709
Dependent care	417	-	5,280	(5,280)
Payment of medical/life insurance	900,378	1,030,271	1,141,000	(110,729)
Uniforms/Employee benefit fees	2,564	2,638	1,980	658
Cash forward	-	-	398,845	(398,845)
Total Expenditures	$ 1,793,615	$ 1,976,715	$ 2,607,348	$ (630,633)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 240,890	$ 339,608		
UNENCUMBERED CASH - JANUARY 1	206,494	447,384		
UNENCUMBERED CASH - DECEMBER 31	$ 447,384	$ 786,992		

MARION COUNTY, KANSAS
HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 98,688	$ 99,119	$ 100,231	$ (1,112)
Delinquent	1,864	1,119	300	819
Motor vehicle	8,939	8,382	8,280	102
Recreational vehicle	183	178	151	27
16/20M vehicle	525	509	515	(6)
Commercial vehicle	460	496	482	14
Watercraft	83	75	73	2
Receipts from State of Kansas				
Immunization Grants (IAP)	3,181	2,784	3,181	(397)
IAP 4 Immunization Grant (IAP4)	35,580	12,049	-	12,049
C-19 Grant	-	15,751	-	15,751
ELC Grant/St of Ks	56,971	12,622	108,000	(95,378)
ELC Expand Infrastructure/St of KS	9,745	38,390	-	38,390
GHS Formula Grant (State formula)	12,000	13,694	12,000	1,694
W.I.C. Grant	35,988	40,857	45,500	(4,643)
Child Care Facility License Grant	-	-	6,806	(6,806)
Bioterrorism Grant (PHEP)	12,870	20,958	14,709	6,249
Rural vaccination grant (Patterson)	15,000	-	-	-
Special Ed/School contract	3,000	-	6,000	(6,000)
Service fees and miscellaneous	64,562	151,964	60,000	91,964
Safe Kids Grant	2,362	1,000	5,000	(4,000)
Reimbursements	5,918	5,384	-	5,384
Neighborhood revitalization rebate	(1,185)	(1,026)	(1,072)	46
Total Cash Receipts	$ 366,734	$ 424,305	$ 370,156	$ 54,149
EXPENDITURES				
Health Services				
Personnel services	$ 237,120	$ 236,701	$ 248,622	$ (11,921)
Contractual services	86,479	87,657	104,500	(16,843)
Commodities	5,226	2,374	6,750	(4,376)
Capital outlay	-	-	38,000	(38,000)
W.I.C.	8,444	16,700	8,154	8,546
Safe Kids expenses	2,525	1,489	6,000	(4,511)
IAP expenses	-	204	3,181	(2,977)
IAP4 expenses	4,788	10,338	-	10,338
ELC Grant expenses	43,518	33	97,000	(96,967)
ELC Expand Infrastructure grant expenses	7,924	9,642	-	9,642
Bioterrorism Grant expense (PHEP)	5,681	9,099	14,709	(5,610)
Rural Vaccination Grant Expense (Patterson)	8,360	410	-	410
Total Expenditures	$ 410,065	$ 374,647	$ 526,916	$ (152,269)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (43,331)	$ 49,658		
UNENCUMBERED CASH - JANUARY 1	247,842	204,511		
UNENCUMBERED CASH - DECEMBER 31	$ 204,511	$ 254,169		

MARION COUNTY, KANSAS
HEALTH - MORRIS COUNTY W.I.C. FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
RECEIPTS		
State of Kansas - W.I.C.	$ 22,208	$ 26,137
EXPENDITURES		
Contractual services	$ 21,885	$ 28,447
RECEIPTS OVER (UNDER) EXPENDITURES	$ 323	$ (2,310)
UNENCUMBERED CASH - JANUARY 1	1,987	2,310
UNENCUMBERED CASH - DECEMBER 31	$ 2,310	$ -

MARION COUNTY, KANSAS
NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 90,533	$ 90,713	$ 91,745	$ (1,032)
Delinquent	1,717	1,027	930	97
Motor vehicle	8,199	7,689	7,594	95
Recreational vehicle	168	163	138	25
16/20M vehicle	482	467	472	(5)
Commercial vehicle	422	455	442	13
Watercraft	76	69	67	2
Reimbursements for sale of chemicals	41,901	46,939	40,000	6,939
Neighborhood revitalization rebates	(1,088)	(939)	(981)	42
Total Cash Receipts	$ 142,410	$ 146,583	$ 140,407	$ 6,176
EXPENDITURES				
Personnel services	$ 40,264	$ 45,538	$ 58,166	$ (12,628)
Contractual services	10,803	13,313	15,000	(1,687)
Commodities	37,999	52,033	80,000	(27,967)
Capital outlay	-	-	5,323	(5,323)
Transfer to Noxious Weed Capital Outlay Fund	5,000	5,000	5,000	-
Cash forward	-	-	95,387	(95,387)
Total Expenditures	$ 94,066	$ 115,884	$ 258,876	$ (142,992)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 48,344	$ 30,699		
UNENCUMBERED CASH - JANUARY 1	113,694	162,038		
UNENCUMBERED CASH - DECEMBER 31	$ 162,038	$ 192,737		

MARION COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Transfer from Noxious Weed Fund	$ 5,000	$ 5,000	$ 5,000	$ -
EXPENDITURES				
Capital outlay	$ -	$ 6,000	$ 54,115	$ (48,115)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,000	$ (1,000)		
UNENCUMBERED CASH - JANUARY 1	44,115	49,115		
UNENCUMBERED CASH - DECEMBER 31	$ 49,115	$ 48,115		

MARION COUNTY, KANSAS
PARK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 116,242	$ 116,405	$ 117,809	$ (1,404)
Delinquent	2,190	1,317	250	1,067
Motor vehicle	10,531	9,873	9,752	121
Recreational vehicle	215	210	178	32
16/20M vehicle	619	600	606	(6)
Commercial vehicle	541	584	567	17
Watercraft	97	88	85	3
Local Alcoholic Liquor Fund	137	249	1,809	(1,560)
County permits	119,802	124,007	100,000	24,007
State of Kansas Fisheries payment	25,177	31,157	25,177	5,980
Memorials/Donations/Tree reimbursement	6,004	2,280	3,000	(720)
Events	13,966	13,233	-	13,233
Reimbursed expenses	520	2,964	500	2,464
Neighborhood revitalization rebates	(1,396)	(1,205)	(1,260)	55
Total Cash Receipts	$ 294,645	$ 301,762	$ 258,473	$ 43,289
EXPENDITURES				
Personnel services	$ 99,237	$ 101,646	$ 113,782	$ (12,136)
Contractual services	107,731	161,793	110,000	51,793
Commodities	45,083	35,099	20,000	15,099
Capital outlay	2,190	-	130,000	(130,000)
Trees/Memorials	1,950	1,530	6,000	(4,470)
Events	12,765	11,433	-	11,433
Transfers out - bait shop	15,000	-	-	-
Cash forward	-	-	94,252	(94,252)
Total Expenditures	$ 283,956	$ 311,501	$ 474,034	$ (162,533)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 10,689	$ (9,739)		
UNENCUMBERED CASH - JANUARY 1	205,702	216,391		
UNENCUMBERED CASH - DECEMBER 31	$ 216,391	$ 206,652		

MARION COUNTY, KANSAS
PARK BAIT SHOP FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Transfers in	$ 15,000	$ -	$ -	$ -
Sales	11,049	20,096	14,128	5,968
Reimbursed expenses	78	-	-	-
Total Cash Receipts	$ 26,127	$ 20,096	$ 14,128	$ 5,968
EXPENDITURES				
Contractual services	$ 329	$ 1,008	$ 6,128	$ (5,120)
Commodities	11,792	14,657	8,000	6,657
Cash forward	-	-	9,000	(9,000)
Total Expenditures	$ 12,121	$ 15,665	$ 23,128	$ (7,463)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 14,006	$ 4,431		
UNENCUMBERED CASH - JANUARY 1	-	14,006		
UNENCUMBERED CASH - DECEMBER 31	$ 14,006	$ 18,437		

MARION COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Fees	$ 19,289	$ 15,676	$ 20,000	$ (4,324)
EXPENDITURES				
Capital outlay	$ 12,556	$ 23,570	$ 60,348	$ (36,778)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,733	$ (7,894)		
UNENCUMBERED CASH - JANUARY 1	27,848	34,581		
UNENCUMBERED CASH - DECEMBER 31	$ 34,581	$ 26,687		

MARION COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Fees	$ 4,840	$ 4,241	$ 3,500	$ 741
EXPENDITURES				
Contractual	$ 6,451	$ 5,677	$ -	$ 5,677
Capital outlay	1,487	2,586	11,190	(8,604)
Total Expenditures	$ 7,938	$ 8,263	$ 11,190	$ (2,927)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,098)	$ (4,022)		
UNENCUMBERED CASH - JANUARY 1	10,390	7,292		
UNENCUMBERED CASH - DECEMBER 31	$ 7,292	$ 3,270		

MARION COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Fees	$ 4,849	$ 3,533	$ 4,200	$ (667)
EXPENDITURES				
Capital outlay	$ 8,742	$ 3,959	$ 14,450	$ (10,491)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,893)	$ (426)		
UNENCUMBERED CASH - JANUARY 1	12,488	8,595		
UNENCUMBERED CASH - DECEMBER 31	$ 8,595	$ 8,169		

MARION COUNTY, KANSAS
RISK MANAGEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Grants				
KCAMP Risk Avd	$ -	$ 2,000	$ -	$ 2,000
CESF	15,687	-	-	-
Total Receipts	$ 15,687	$ 2,000	$ -	$ 2,000
EXPENDITURES				
Contractual services	$ 299	$ 16,579	$ 204,027	$ (187,448)
Expenditures related to disasters	9,283	3,507	-	3,507
CESF grant expenditures	11,187	-	-	-
Cash forward	-	-	239,000	(239,000)
Total Expenditures	$ 20,769	$ 20,086	$ 443,027	$ (422,941)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,082)	$ (18,086)		
UNENCUMBERED CASH - JANUARY 1	465,116	460,034		
UNENCUMBERED CASH - DECEMBER 31	$ 460,034	$ 441,948		

MARION COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 3,378,202	$ 4,071,786	$ 4,115,811	$ (44,025)
Delinquent	63,197	38,604	40,000	(1,396)
Motor vehicle	305,755	286,871	283,307	3,564
Recreational vehicle	6,258	6,089	5,161	928
16/20M vehicle	17,965	17,409	17,617	(208)
Commercial vehicle	15,722	16,985	16,476	509
Watercraft	2,823	2,562	2,483	79
Special Street and Highway	711,718	664,972	611,342	53,630
FEMA	8,645	286,679	-	286,679
KDOT Federal Exchange - local projects	109,536	115,853	-	115,853
NRCS reimb (USDA)	82,400	-	-	-
Reimbursed expenses	124,628	16,186	15,000	1,186
Project reimbursement - State of Kansas	-	150,000	-	150,000
Flood Control allocation	-	-	250	(250)
Fuel reimbursement	89,698	139,205	55,000	84,205
Transfers in	-	33	-	33
Neighborhood revitalization rebates	(40,580)	(42,165)	(44,024)	1,859
Total Cash Receipts	$ 4,875,967	$ 5,771,069	$ 5,118,423	$ 652,646
EXPENDITURES				
Administration				
Personnel services	$ 197,289	$ 193,851	$ 195,714	$ (1,863)
Contractual services	92,764	66,428	140,000	(73,572)
Commodities	3,493	2,471	3,500	(1,029)
Capital outlay	60,481	27,450	7,500	19,950
Total Administration	$ 354,027	$ 290,200	$ 346,714	$ (56,514)
Blacktop Roads				
Personnel services	$ 128,223	$ 87,628	$ 161,012	$ (73,384)
Contractual services	117,518	182,943	30,000	152,943
Commodities	282,512	1,243,444	950,000	293,444
Road bond payment	-	-	495,000	(495,000)
Total Blacktop Roads	$ 528,253	$ 1,514,015	$ 1,636,012	$ (121,997)
Gravel Roads				
Personnel services	$ 512,344	$ 534,579	$ 596,444	$ (61,865)
Contractual services	454,216	454,197	400,000	54,197
Commodities	598,549	1,179,715	1,500,000	(320,285)
Total Gravel Roads	$ 1,565,109	$ 2,168,491	$ 2,496,444	$ (327,953)

(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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Bridge Construction				
Commodities	$ 342,975	$ -	$ 200,000	$ (200,000)
Maintenance Shop				
Personnel services	$ 122,061	$ 121,680	$ 192,998	$ (71,318)
Contractual services	160,272	113,933	120,000	(6,067)
Commodities	306,028	315,406	300,000	15,406
Fuel	340,714	543,148	500,000	43,148
Road signs	47,681	9,330	75,000	(65,670)
Total Maintenance Shop	$ 976,756	$ 1,103,497	$ 1,187,998	$ (84,501)
Transfer to Special Road Machinery and Equipment Fund	$ 349,999	$ 350,000	$ 350,000	$ -
Cash forward	-	-	2,004	(2,004)
Total Expenditures	$ 4,117,119	$ 5,426,203	$ 6,219,172	$ (792,969)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 758,848	$ 344,866		
UNENCUMBERED CASH - JANUARY 1	1,749,878	2,508,726		
UNENCUMBERED CASH - DECEMBER 31	$ 2,508,726	$ 2,853,592		

MARION COUNTY, KANSAS
SHERIFF CONCEALED WEAPONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
RECEIPTS		
Fees	$ 5,404	$ 4,990
EXPENDITURES		
Contractual services	$ -	$ 1,297
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,404	$ 3,693
UNENCUMBERED CASH - JANUARY 1	8,410	13,814
UNENCUMBERED CASH - DECEMBER 31	$ 13,814	$ 17,507

MARION COUNTY, KANSAS
SHERIFF DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Miscellaneous	$ 2,922	$ 1,985	$ 5,000	$ (3,015)
EXPENDITURES				
Commodities	$ 115	$ -	$ -	$ -
Contractual services	2,179	-	-	-
Capital outlay	-	3,809	13,912	(10,103)
Total Expenditures	$ 2,294	$ 3,809	$ 13,912	$ (10,103)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 628	$ (1,824)		
UNENCUMBERED CASH - JANUARY 1	4,912	5,540		
UNENCUMBERED CASH - DECEMBER 31	$ 5,540	$ 3,716		

MARION COUNTY, KANSAS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 48,100	$ 48,053	$ 48,675	$ (622)
Delinquent	841	514	-	514
Motor vehicle	4,350	4,084	4,029	55
Recreational vehicle	89	87	73	14
16/20M vehicle	256	248	251	(3)
Commercial vehicle	224	242	234	8
Watercraft	40	36	35	1
Miscellaneous	51	-	-	-
Neighborhood revitalization rebates	(578)	(498)	(521)	23
Total Cash Receipts	$ 53,373	$ 52,766	$ 52,776	$ (10)
EXPENDITURES				
Solid Waste Services				
Contractual services	$ 2,853	$ 3,830	$ 4,200	$ (370)
Household Hazardous Waste				
Personnel services	17,709	19,341	19,391	(50)
Contractual services	9,460	12,446	20,000	(7,554)
Commodities	131	224	1,200	(976)
Capital outlay	-	-	5,687	(5,687)
Cash forward	-	-	72,087	(72,087)
Total Expenditures	$ 30,153	$ 35,841	$ 122,565	$ (86,724)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 23,220	$ 16,925		
UNENCUMBERED CASH - JANUARY 1	55,021	78,241		
UNENCUMBERED CASH - DECEMBER 31	$ 78,241	$ 95,166		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
State Liquor Fund	$ 6,637	$ 7,186	$ 8,500	$ (1,314)
EXPENDITURES				
Alcoholic rehabilitation	$ 6,581	$ 6,938	$ 8,500	$ (1,562)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 56	$ 248		
UNENCUMBERED CASH - JANUARY 1	-	56		
UNENCUMBERED CASH - DECEMBER 31	$ 56	$ 304		

MARION COUNTY, KANSAS
SPECIAL BRIDGE FUND (68-1135)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 245,338	$ 245,814	$ 248,518	$ (2,704)
Delinquent	4,537	2,737	1,400	1,337
Motor vehicle	22,202	20,833	20,572	261
Recreational vehicle	454	442	375	67
16/20M vehicle	1,304	1,264	1,279	(15)
Commercial vehicle	1,142	1,233	1,196	37
Watercraft tax	205	186	180	6
Miscellaneous	33,186	-	-	-
Reimbursed expenses	4,232	15,644	5,000	10,644
Neighborhood revitalization rebate	(2,947)	(2,545)	(2,658)	113
Total Cash Receipts	$ 309,653	$ 285,608	$ 275,862	$ 9,746
EXPENDITURES				
Personnel services	$ 45,562	$ 70,898	$ 103,878	$ (32,980)
Contractual services	98,575	37,976	40,000	(2,024)
Commodities	125,576	145,989	200,000	(54,011)
Cash forward	-	-	247,939	(247,939)
Total Expenditures	$ 269,713	$ 254,863	$ 591,817	$ (336,954)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 39,940	$ 30,745		
UNENCUMBERED CASH - JANUARY 1	319,850	359,790		
UNENCUMBERED CASH - DECEMBER 31	$ 359,790	$ 390,535		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Transfer from Road and Bridge Fund	$ 349,999	$ 350,000	$ 350,000	$ -
Insurance Claims	51,372	-	-	-
Sale of equipment	-	325,546	-	325,546
Total Cash Receipts	$ 401,371	$ 675,546	$ 350,000	$ 325,546
EXPENDITURES				
Purchase of equipment	$ 73,790	$ 303,344	$ 350,000	$ (46,656)
Lease purchase - 2013 120M2 grader	38,521	-	-	-
Lease purchase - 2019 Cat Dozer	31,528	31,528	31,528	-
Lease purchase - Tractor/mower	17,310	17,310	17,310	-
Lease purchase - 2018 Intl dump truck	39,122	-	-	-
Lease purchase - 12 Cat Grader	31,074	31,074	31,074	-
Lease purchase - Skid steer	8,000	8,000	8,000	-
Equipment rental	-	67,512	50,000	17,512
2 motorgraders	-	-	133,000	(133,000)
Cash forward	-	-	215,064	(215,064)
Total Expenditures	$ 239,345	$ 458,768	$ 835,976	$ (377,208)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 162,026	$ 216,778		
UNENCUMBERED CASH - JANUARY 1	421,530	583,556		
UNENCUMBERED CASH - DECEMBER 31	$ 583,556	$ 800,334		

MARION COUNTY, KANSAS
JOBS GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
RECEIPTS		
Interest	$ -	$ 386
EXPENDITURES		
JOBS grant expense	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 386
UNENCUMBERED CASH - JANUARY 1	18,862	18,862
UNENCUMBERED CASH - DECEMBER 31	$ 18,862	$ 19,248

MARION COUNTY, KANSAS
LAKE PATROL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Federal government contract	$ 36,163	$ 37,858	$ 35,568	$ 2,290
EXPENDITURES				
Contractual services	$ 12,655	$ 19,155	$ 10,000	$ 9,155
Commodities	1,585	388	3,500	(3,112)
Capital outlay	18,050	29,600	-	29,600
Lake patrol vehicle	-	-	35,000	(35,000)
Cash forward	-	-	63,807	(63,807)
Total Expenditures	$ 32,290	$ 49,143	$ 112,307	$ (63,164)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,873	$ (11,285)		
UNENCUMBERED CASH - JANUARY 1	56,671	60,544		
UNENCUMBERED CASH - DECEMBER 31	$ 60,544	$ 49,259		

MARION COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Transfer from General Fund - 2 mill sales tax	$ 280,626	$ 320,702	$ 320,702	$ -
Transfer from General Fund - 7 mill sales tax	982,191	1,122,457	1,122,457	-
Cost share and reimbursements	1,842,845	-	-	-
Bond proceeds	-	5,000,000	4,500,000	500,000
Total Cash Receipts	$ 3,105,662	$ 6,443,159	$ 5,943,159	$ 500,000
EXPENDITURES				
Road project	$ 3,312,777	$ 3,714,008	$ 4,050,000	$ (335,992)
Cash Forward	-	-	6,357,753	(6,357,753)
Total Expenditures	$ 3,312,777	$ 3,714,008	$ 10,407,753	$ (6,693,745)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (207,115)	$ 2,729,151		
UNENCUMBERED CASH - JANUARY 1	4,801,775	4,594,660		
UNENCUMBERED CASH - DECEMBER 31	$ 4,594,660	$ 7,323,811		

MARION COUNTY, KANSAS
AMERICAN RESCUE PLAN (ARP) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
RECEIPTS		
Federal aid	$ 1,154,164	$ 1,154,164
Interest	174	31,487
Total Receipts	$ 1,154,338	$ 1,185,651
EXPENDITURES		
Administrative services	$ -	$ 70,058
Premium pay	-	705,465
Projects/Revenue replacement	-	266,777
Total Expenditures	$ -	$ 1,042,300
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,154,338	$ 143,351
UNENCUMBERED CASH - JANUARY 1	-	1,154,338
UNENCUMBERED CASH - DECEMBER 31	$ 1,154,338	$ 1,297,689

MARION COUNTY, KANSAS
LATCF FEDERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
RECEIPTS		
Federal aid	$ -	$ 50,000
EXPENDITURES		
LATCF grant expense	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 50,000
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 50,000

MARION COUNTY, KANSAS
USDA MICROLOAN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
RECEIPTS		
Loan payments received	$ 7,725	$ 5,776
EXPENDITURES		
Microloans issued	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,725	$ 5,776
UNENCUMBERED CASH - JANUARY 1	21,701	29,426
UNENCUMBERED CASH - DECEMBER 31	$ 29,426	$ 35,202

MARION COUNTY, KANSAS
TRANSIENT GUEST TAX
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
RECEIPTS		
Transient guest tax	$ 16,604	$ 2,165
EXPENDITURES		
Tourism related expense	$ 8,745	$ 32,384
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,859	$ (30,219)
UNENCUMBERED CASH - JANUARY 1	56,977	64,836
UNENCUMBERED CASH - DECEMBER 31	$ 64,836	$ 34,617

MARION COUNTY, KANSAS
MARION COUNTY LEADERSHIP
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
RECEIPTS		
Revenue - LMK classes/CKCF	$ -	$ 500
EXPENDITURES		
Leadership program expense	$ -	$ 4,201
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (3,701)
UNENCUMBERED CASH - JANUARY 1	38,412	38,412
UNENCUMBERED CASH - DECEMBER 31	$ 38,412	$ 34,711

MARION COUNTY, KANSAS
MARION COUNTY LANDBANK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
RECEIPTS		
Transfers in	$ -	$ 25,000
EXPENDITURES		
Contractual	$ -	$ 1,000
Commodities	-	283
Total Expenditures	$ -	$ 1,283
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 23,717
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 23,717

MARION COUNTY, KANSAS
JAIL BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Sales tax .5%	$ -	$ -	$ -	$ -
EXPENDITURES				
Law related expenses	$ -	$ -	$ 759	$ (759)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - JANUARY 1	759	759		
UNENCUMBERED CASH - DECEMBER 31	$ 759	$ 759		

MARION COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
RECEIPTS		
Bond premium revenue	$ -	$ 122,532
EXPENDITURES		
Bond related expenses	$ -	$ 96,657
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 25,875
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 25,875

MARION COUNTY, KANSAS
TRANSFER STATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Solid waste assessment fees	$ 668,388	$ 644,684	$ 652,000	$ (7,316)
Service fees				
Construction/demolition	68,408	73,941	25,000	48,941
White goods	12,572	10,344	12,000	(1,656)
Tires	1,531	2,229	1,500	729
Recycling fees	28,610	21,840	20,000	1,840
Reimbursement	7,195	6,846	-	6,846
Miscellaneous	108,845	-	-	-
Total Cash Receipts	$ 895,549	$ 759,884	$ 710,500	$ 49,384
EXPENDITURES				
Administrative				
Personnel services	$ 174,021	$ 163,299	$ 226,061	$ (62,762)
Contractual services	293,044	285,949	300,000	(14,051)
Commodities	62,324	78,369	55,000	23,369
Capital outlay	68,301	92,825	140,000	(47,175)
Lease purchase - new transfer station	148,204	148,204	148,204	-
Lease purchases - tire cutter/skid steer	74,512	42,948	42,948	-
Recycling				
Contractual services	39,993	28,204	50,000	(21,796)
Commodities	131	755	-	755
Cash forward	-	-	117,866	(117,866)
Total Expenditures	$ 860,530	$ 840,553	$ 1,080,079	$ (239,526)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 35,019	$ (80,669)		
UNENCUMBERED CASH - JANUARY 1	375,323	410,342		
UNENCUMBERED CASH - DECEMBER 31	$ 410,342	$ 329,673		

MARION COUNTY, KANSAS
LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
RECEIPTS		
Miscellaneous	$ -	$ -
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	1,903	1,903
UNENCUMBERED CASH - DECEMBER 31	$ 1,903	$ 1,903

MARION COUNTY, KANSAS
PROSECUTOR TRAINING ASSISTANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
RECEIPTS		
Court fees	$ 1,493	$ 1,383
EXPENDITURES		
Contractual services	$ 672	$ 638
RECEIPTS OVER (UNDER) EXPENDITURES	$ 821	$ 745
UNENCUMBERED CASH - JANUARY 1	4,458	5,279
UNENCUMBERED CASH - DECEMBER 31	$ 5,279	$ 6,024

MARION COUNTY, KANSAS
SPECIAL PROSECUTOR'S TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
RECEIPTS		
Fees	$ 113	$ 870
EXPENDITURES		
Contractual services	$ 300	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (187)	$ 870
UNENCUMBERED CASH - JANUARY 1	1,775	1,588
UNENCUMBERED CASH - DECEMBER 31	$ 1,588	$ 2,458

MARION COUNTY, KANSAS
SHERIFF'S FORFEITURE TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
RECEIPTS		
Court fees	$ 298	$ 1,395
EXPENDITURES		
Contractual services	$ 3,155	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,857)	$ 1,395
UNENCUMBERED CASH - JANUARY 1	2,857	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 1,395

MARION COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 14,261,718	$ 21,674,279	$ 25,583,437	$ 10,352,560
Delinquent Personal Tax	2,432	46,269	39,963	8,738
Delinquent Real Estate Tax	86,146	349,761	266,783	169,124
Local Alcoholic Liquor Tax	-	7,684	7,684	-
Mineral Tax	-	10,406	10,406	-
Motor Vehicle Tax	339,724	1,830,115	1,784,900	384,939
Recreational Vehicle Tax	5,412	39,571	38,558	6,425
Commercial Vehicle Tax	1,604	105,476	105,686	1,394
Vehicle Rental Excise Tax	132	1,097	311	918
Total Distributable Funds	$ 14,697,168	$ 24,064,658	$ 27,837,728	$ 10,924,098
State Funds:				
Educational Building	$ 1	$ 173,807	$ 173,807	$ 1
Institutional Building	-	86,904	86,904	-
Total State Funds	$ 1	$ 260,711	$ 260,711	$ 1
Subdivision Funds:				
Cemetery Districts	$ 92	$ 120,821	$ 120,818	$ 95
Cities	41	2,939,251	2,939,255	37
Drainage Districts	126,630	17,237	41,852	102,015
Fire Districts	248,260	519,325	665,352	102,233
Hospital Districts	3	887,669	887,671	1
Improvement Districts	712,259	345,398	351,405	706,252
School Districts	940	8,528,432	8,527,542	1,830
Townships	-	206,865	206,865	-
Watershed Districts	(391)	81,879	81,338	150
North Central Kansas Library - General	-	134,578	134,578	-
North Central Kansas Library - Retirement	-	31,558	31,558	-
Total Subdivision Funds	$ 1,087,834	$ 13,813,013	$ 13,988,234	$ 912,613
Other Agency Funds:				
Tax Holding Account	$ 188,044	$ 746,632	$ 698,628	$ 236,048
Employees Tax Holding Account	23,480	39,110	37,577	25,013
Fish and Game Licenses	147	2,711	2,846	12
Sheriff's Office	-	100,897	99,291	1,606
Law Library	5,714	2,244	1,493	6,465
Special Auto Fund	124,239	3,720,207	3,662,159	182,287
Total Other Agency Funds	$ 341,624	$ 4,611,801	$ 4,501,994	$ 451,431
Total Agency Funds	$ 16,126,627	$ 42,750,183	$ 46,588,667	$ 12,288,143

VARNEY
& ASSOCIATES, CPAs, LLC

May 31, 2023

Marion County, Kansas
200 S. Third St., Suite 104
Marion, KS 66861

We have audited the financial statement of Marion County, Kansas as of and for the year ended December 31, 2022, and have issued our report thereon dated May 31, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit
As communicated in our engagement letter dated February 17, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statement that has been prepared by management with your oversight is presented fairly, in all material respects, in accordance with the regulatory basis of accounting prescribed by the State of Kansas in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). Our audit of the financial statement does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statement is free of material misstatement. An audit of financial statement includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Marion County, Kansas solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit
We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence
The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices
Significant Accounting Policies
Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Marion County, Kansas is included in Note 1 to the financial statement. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Qualitative Aspects of the Entity's Significant Accounting Practices (Continued)
Significant Accounting Estimates
Accounting estimates are an integral part of the financial statement prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statement and because of the possibility that future events affecting them may differ markedly from management's current judgments.

There are no sensitive accounting estimates affecting the financial statement.

Financial Statement Disclosures
Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. There are no sensitive disclosures affecting Marion County, Kansas's financial statement.

Significant Unusual Transactions
For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. We did not identify any significant unusual transactions.

Significant Difficulties Encountered during the Audit
We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements
For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statement as a whole. There were no misstatements identified.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no material misstatements that we identified as a result of our audit procedures.

Disagreements with Management
For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Marion County, Kansas's financial statement or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management
We have requested certain written representations from management, which are included in a separate letter dated the same as this letter.

Management's Consultations with Other Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues
In the normal course of our professional association with Marion County, Kansas, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as auditors.

During the course of the audit, we may observe opportunities for improved controls over the operations of the County. As we performed our audit, we noted the following matter:

- The bank reconciliations for the motor vehicle account were not performed monthly or on month-end dates. We recommend that timely reconciliations are performed each month and that the reconciliations are performed as of the last day of the applicable month.

This report is intended solely for the information and use of the County Commission and management of Marion County, Kansas and is not intended to be and should not be used by anyone other than these specified parties.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas