MARION COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2021

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

MARION COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2021

	Page Number
Independent Auditor's Report	1 - 3
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis	4 - 5
Notes to Financial Statement	6 - 14
Regulatory-Required Supplementary Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	16
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
General Fund	17 - 22
Special Purpose Funds	
Ambulance	23
Appraiser's Cost	24
E911 Cell Fund #2	25
Department on Aging	26
Election	27
Employee Benefits	28
Health	29
Health - Morris County W.I.C.	30
Noxious Weed	31
Noxious Weed Capital Outlay	32
Park	33
Park Bait Shop	34
Register of Deeds Technology	35
County Clerk Technology	36
County Treasurer Technology	37
Risk Management Reserve	38
Road and Bridge	39 - 40
Sheriff Concealed Weapons	41
Sheriff Drug	42
Solid Waste	43
Special Alcohol and Drug Program	44
Special Bridge (68-1135)	45
Special Road Machinery and Equipment	46
JOBS Grant	47
Lake Patrol	48
Capital Improvements	49
American Rescue Plan (ARP)	50
CDBG-CV Grant	51
USDA Microloan	52
Transient Guest Tax	53
Marion County Leadership	54

MARION COUNTY, KANSAS
TABLE OF CONTENTS (CONTINUED)
December 31, 2021

	Page Number
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
Bond and Interest Funds	
Jail Bond and Interest Fund	55
Business Fund	
Transfer Station	56
Trust Funds	
Law Enforcement Trust	57
Prosecutor Training Assistance	58
Special Prosecutor's Trust	59
Sheriff's Forfeiture Trust Fund	60
Schedule 3	
Schedule and Receipts and Disbursements - Regulatory Basis	
Agency Funds	61
Other Supplemental Information	
Schedule 4	
Reconciliation of 2020 Tax Roll	63

May 25, 2022

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, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2021, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our 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 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Supplementary Information (Continued)
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated July 23, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2021 (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 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 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 2020 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, 2021, 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, 2021

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	$ 2,751,895	$ -	$ 6,018,577	$ 5,923,422	$ 2,847,050	$ 80,388	$ 2,927,438
Special Purpose Funds							
Ambulance	1,048,764	-	1,443,496	1,738,958	753,302	193,826	947,128
Appraiser's Cost	200,633	-	357,598	290,868	267,363	693	268,056
E911 Cell Fund #2	129,519	-	80,650	88,296	121,873	-	121,873
Department on Aging	59,358	-	126,536	109,806	76,088	540	76,628
Election	38,745	-	125,014	88,811	74,948	115	75,063
Employee Benefits	206,494	-	2,034,505	1,793,615	447,384	-	447,384
Health	247,842	-	366,734	410,065	204,511	4,484	208,995
Health - Morris County W.I.C.	1,987	-	22,208	21,885	2,310	-	2,310
Noxious Weed	113,694	-	142,410	94,066	162,038	-	162,038
Noxious Weed Capital Outlay	44,115	-	5,000	-	49,115	-	49,115
Park	205,702	-	294,645	283,956	216,391	-	216,391
Park Bait Shop	-	-	26,127	12,121	14,006	-	14,006
Register of Deeds Technology	27,848	-	19,289	12,556	34,581	-	34,581
County Clerk Technology	10,390	-	4,840	7,938	7,292	-	7,292
County Treasurer Technology	12,488	-	4,849	8,742	8,595	-	8,595
Risk Management Reserve	465,116	-	15,687	20,769	460,034	-	460,034
Road and Bridge	1,749,878	-	4,875,967	4,117,119	2,508,726	21,578	2,530,304
Sheriff Concealed Weapons	8,410	-	5,404	-	13,814	-	13,814
Sheriff Drug	4,912	-	2,922	2,294	5,540	-	5,540
Solid Waste	55,021	-	53,373	30,153	78,241	-	78,241
Special Alcohol and Drug Program	-	-	6,637	6,581	56	-	56
Special Bridge (68-1135)	319,850	-	309,653	269,713	359,790	-	359,790
Special Road Machinery and Equipment	421,530	-	401,371	239,345	583,556	-	583,556
JOBS Grant	18,862	-	-	-	18,862	-	18,862
Lake Patrol	56,671	-	36,163	32,290	60,544	-	60,544
Capital Improvements	4,801,775	-	3,105,662	3,312,777	4,594,660	-	4,594,660
American Rescue Plan (ARP)	-	-	1,154,338	-	1,154,338	-	1,154,338
CDBG-CV Grant	-	-	9,664	9,664	-	-	-
USDA Microloan	21,701	-	7,725	-	29,426	-	29,426
Transient Guest Tax	56,977	-	16,604	8,745	64,836	-	64,836
Marion County Leadership	38,412	-	-	-	38,412	-	38,412

STATEMENT 1

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, 2021

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
Business Fund							
Transfer Station	375,323	-	895,549	860,530	410,342	-	410,342
Trust Funds							
Law Enforcement Trust Fund	1,903	-	-	-	1,903	-	1,903
Prosecutor Training Assistance	4,458	-	1,493	672	5,279	-	5,279
Special Prosecutor's Trust	1,775	-	113	300	1,588	-	1,588
Sheriff's Forfeiture Fund	2,857	-	298	3,155	-	-	-
Total County Funds (Excluding Agency Funds)	$ 13,505,664	$ -	$ 21,971,101	$ 19,799,212	$ 15,677,553	$ 301,624	$ 15,979,177

Composition of Cash:	
Cash and cash items	$ 4,726
Checking - Marion National Bank, Marion	2,318,304
Checking - Central National Bank, Marion	17,776,752
Checking - Vintage State Bank, Peabody	203,906
Checking - Emprise Bank, Hillsboro	260,394
Checking - Tampa State Bank, Tampa	6,583,857
Checking - Hillsboro State Bank, Hillsboro	221,855
Certificates of Deposit	3,724,670
Kansas Municipal Investment Pool	887,100
Total Cash	$ 31,981,564
Less: Agency Funds (per Schedule 3)	(16,002,387)
Total Reporting Entity (Excluding Agency Funds)	$ 15,979,177

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 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 2021:

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

Special Purpose 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 County Commission amended the Special Alcohol fund budget on December 30, 2021.

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

The County had one compliance violation noted in the Health fund for the year ended December 31, 2021.

Note 4: Deposits and Investments

As of December 31, 2021, the County had the following investments:

Investment Type	Fair Value	Maturities in Years		Rating
		Less Than 1	1-2	
Kansas Municipal Investment Pool	$ 887,100	$ 887,100	$ -	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, 2021.

At December 31, 2021, the County's carrying amount of deposits in financial institutions was $31,090,291 and the bank balance was $28,260,093. The bank balance was held by eight banks resulting in a concentration of credit risk. Of the bank balance, $1,593,078 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, 2021, the County had invested $887,100 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: Post-Closure Care Cost

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

Note 6: Capital Project

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

	Project Authorization	Expenditures to Date
Heated Dock at Park and Lake	$ 369,085	$ 342,616
New EMS Station - Hillsboro, KS	498,373	495,333
	$ 867,458	$ 837,949

Note 7: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2017-A	3.38%	12/14/2017	$ 202,000	12/14/2023	$ 121,137	$ -	$ 28,794	$ (28,794)	$ 92,343	$ 4,088
Capital Leases										
Window Restoration	2.24%	9/19/2016	390,000	9/19/2021	81,493	-	81,493	(81,493)	-	1,826
2013 Caterpillar Grader	3.20%	2/7/2017	142,500	2/7/2021	37,326	-	37,326	(37,326)	-	1,194
2018 Dump Truck	2.55%	11/20/2017	146,997	11/20/2021	38,154	-	38,154	(38,154)	-	973
2016 Ambulance	2.44%	9/28/2018	155,225	9/28/2021	53,276	-	53,276	(53,276)	-	1,294
2019 Backhoe Loader	3.48%	1/17/2019	115,993	1/7/2023	88,465	-	57,963	(57,963)	30,502	5,166
2019 Tire Cutter	3.43%	6/10/2019	31,936	6/10/2022	21,648	-	10,641	(10,641)	11,007	743
2019 Skid Steer	3.50%	11/21/2019	64,904	11/21/2023	50,929	-	6,193	(6,193)	44,736	1,807
2012 Caterpillar Motor Grader	2.11%	12/31/2020	146,000	1/1/2026	146,000	-	27,300	(27,300)	118,700	3,774
2019 Caterpillar Dozer	2.33%	5/11/2020	147,189	5/11/2025	147,189	-	28,098	(28,098)	119,091	3,430
Ventura Mower	1.84%	6/15/2020	50,075	6/15/2023	50,075	-	16,388	(16,388)	33,687	921
Transfer Station Lease Purchase	3.18%	9/1/2020	1,755,000	3/1/2035	1,711,545	-	94,607	(94,607)	1,616,938	53,597
Total Contractual Indebtedness					$ 2,547,237	$ -	$ 480,233	$ (480,233)	$ 2,067,004	$ 78,813

Note 8: Maturity of Long-Term Debt

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	Total
PRINCIPAL								
General Obligation Bonds								
Series 2017-A	$ 29,765	$ 30,770	$ 31,808	$ -	$ -	$ -	$ -	$ 92,343
Capital Leases								
2019 Backhoe Loader	30,502	-	-	-	-	-	-	30,502
2019 Tire Cutter	11,007	-	-	-	-	-	-	11,007
2019 Skid Steer	6,412	6,640	31,684	-	-	-	-	44,736
2012 Caterpillar Motor Grader	28,856	29,395	29,945	30,504	-	-	-	118,700
2019 Caterpillar Dozer	28,753	29,423	30,105	30,810	-	-	-	119,091
Ventura Mower	16,690	16,997	-	-	-	-	-	33,687
Transfer Station lease purchase	97,635	100,760	103,985	107,312	110,746	609,213	487,287	1,616,938
Total Principal	$ 249,620	$ 213,985	$ 227,527	$ 168,626	$ 110,746	$ 609,213	$ 487,287	$ 2,067,004
INTEREST								
General obligation bond								
Series 2017-A	$ 3,116	$ 2,112	$ 1,076	$ -	$ -	$ -	$ -	$ 6,304
Capital Leases								
2019 Backhoe Loader	1,061	-	-	-	-	-	-	1,061
2019 Tire Cutter	377	-	-	-	-	-	-	377
2019 Skid Steer	1,588	1,360	1,127	-	-	-	-	4,075
2012 Caterpillar Motor Grader	2,218	1,679	1,130	570	-	-	-	5,597
2019 Caterpillar Dozer	2,775	2,105	1,423	718	-	-	-	7,021
Ventura Mower	620	313	-	-	-	-	-	933
Transfer Station lease purchase	50,569	47,444	44,219	40,893	37,458	131,807	31,427	383,817
Total Interest	$ 62,324	$ 55,013	$ 48,975	$ 42,181	$ 37,458	$ 131,807	$ 31,427	$ 409,185

Note 9: Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $437,354 for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $2,881,419. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 10: 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 10: 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 11: Claims and Judgements

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

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021 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 12: Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Capital Improvement	K.S.A. 19-120	$ 1,265,453
Park	Park Bait Shop	Commission Approval	15,000
Road and Bridge	Special Road Mach & Equip	K.S.A. 68-141g	349,999
Noxious Weed	Noxious Weed Capital	K.S.A. 2-1318	5,000
Total Transfers			$ 1,635,452

Note 13: Other Relationships

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

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

Note 14: American Rescue Plan (ARPA) Funding

During 2021, the County received its first installment of American Rescue Plan (ARPA) Funding of $1,154,338. The total allocation to the County will be $2,389,887.

Note 15: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through May 25, 2022, 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, 2021

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 6,999,940	$ -	$ 6,999,940	$ 5,923,422	$ (1,076,518)
Special Purpose Funds					
Ambulance	2,090,488	-	2,090,488	1,738,958	(351,530)
Appraiser's Cost	472,341	-	472,341	290,868	(181,473)
E911 Cell Fund #2	229,658	-	229,658	88,296	(141,362)
Department on Aging	174,262	-	174,262	109,806	(64,456)
Election	175,911	-	175,911	88,811	(87,100)
Employee Benefits	2,176,484	-	2,176,484	1,793,615	(382,869)
Health	392,802	56,971	449,773	410,065	(39,708)
Noxious Weed	187,529	-	187,529	94,066	(93,463)
Noxious Weed Capital Outlay	43,015	-	43,015	-	(43,015)
Park	450,583	-	450,583	283,956	(166,627)
Register of Deeds Technology	50,433	-	50,433	12,556	(37,877)
County Clerk Technology	13,974	-	13,974	7,938	(6,036)
County Treasurer Technology	12,293	-	12,293	8,742	(3,551)
Risk Management Reserve	440,243	-	440,243	20,769	(419,474)
Road and Bridge	6,336,610	-	6,336,610	4,117,119	(2,219,491)
Sheriff Drug	14,290	-	14,290	2,294	(11,996)
Solid Waste	89,361	-	89,361	30,153	(59,208)
Special Alcohol and Drug Program	8,500	-	8,500	6,581	(1,919)
Special Bridge (68-1135)	509,242	-	509,242	269,713	(239,529)
Special Road Machinery and Equipment	594,316	-	594,316	239,345	(354,971)
Lake Patrol	64,622	-	64,622	32,290	(32,332)
Capital Improvements Fund	6,802,117	-	6,802,117	3,312,777	(3,489,340)
Bond and Interest Funds					
Jail Bond and Interest	148,647	-	148,647	-	(148,647)
Business Funds					
Transfer Station	1,028,352	-	1,028,352	860,530	(167,822)
	$ 29,506,013	$ 56,971	$ 29,562,984	$ 19,742,670	$ (9,820,314)

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property taxes	$ 3,403,867	$ 3,428,928	$ 3,473,844	$ (44,916)
Back tax collections	79,582	62,700	35,000	27,700
Motor vehicle tax	287,776	310,343	286,575	23,768
Recreational vehicle tax	5,458	6,354	4,777	1,577
16/20 vehicle tax	17,663	18,237	19,028	(791)
Commercial vehicle tax	16,602	15,958	15,380	578
Watercraft tax	2,920	2,865	2,643	222
Severance tax	1,864	2,202	1,500	702
Local Alcoholic Liquor Fund	214	137	2,259	(2,122)
Franchise tax - Cable	691	3,916	1,800	2,116
Antique motor vehicle tax	7,575	7,980	4,000	3,980
Total Taxes	$ 3,824,212	$ 3,859,620	$ 3,846,806	$ 12,814
Intergovernmental Revenue				
Flood control allocation	$ 863	$ -	$ 400	$ (400)
Federal owned land entitlement	34,186	34,669	30,000	4,669
EMPG Grant - Emergency Preparedness	15,490	15,490	5,000	10,490
Local sales tax - Other 20%	155,364	190,945	130,000	60,945
Local sales tax - R&B 80%	621,456	763,780	520,000	243,780
Total Intergovernmental Revenue	$ 827,359	$ 1,004,884	$ 685,400	$ 319,484
Licenses and Fees				
Driver license fees	$ 2,229	$ 3,137	$ 5,000	$ (1,863)
Officer's fees (County officer and recording fees)	126,800	131,306	60,000	71,306
Diversion Fees	9,425	12,835	-	12,835
Environmental Fees	3,227	2,250	500	1,750
Bad Check Fund (010) Co Attorney	400	239	-	239
Motor vehicle sales collection fees	910	778	-	778
Sports license fees (Game license fees)	97	109	100	9
Booking/fingerprinting fees	3,547	3,210	2,500	710
Planning and zoning fees	9,745	9,860	3,500	6,360
Total Licenses and Fees	$ 156,380	$ 163,724	$ 71,600	$ 92,124
Use of Money and Property				
Interest on investments	$ 96,589	$ 26,885	$ 60,000	$ (33,115)
Less: Interest paid to interest bearing accounts	(928)	-	-	-
Interest and charges on delinquent taxes	125,425	85,043	45,000	40,043
Total use of Money and Property	$ 221,086	$ 111,928	$ 105,000	$ 6,928

(continued)

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS (CONTINUED)				
Other Receipts				
Reimbursed expenses	$ 97,459	$ 62,824	$ 60,000	$ 2,824
Judicial/Court related	34,158	10,849	20,000	(9,151)
Miscellaneous (daily receipts)	64,325	29,510	35,000	(5,490)
Vehicle interest	1,528	1,535	-	1,535
Special auto close out	66,946	65,212	35,000	30,212
Vehicle rental excise tax	142	100	-	100
Diamond Vista income	26,010	633,720	-	633,720
Law enforcement (civil/accident)	9,554	8,743	-	8,743
Sheriff prisoner fees and gen reimbursements	15,760	5,618	5,500	118
Prior year voided check	-	101,500	-	101,500
Neighborhood revitalization rebate	(45,674)	(41,190)	(39,301)	(1,889)
Transfers in	25,709	-	-	-
Total Other Receipts	$ 295,917	$ 878,421	$ 116,199	$ 762,222
Total Cash Receipts	$ 5,324,954	$ 6,018,577	$ 4,825,005	$ 1,193,572

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
EXPENDITURES				
County Commission				
Personnel services	$ 90,480	$ 90,480	$ 91,837	$ (1,357)
Contractual services	1,287	5,657	8,000	(2,343)
Commodities	19	125	500	(375)
Capital outlay	-	-	500	(500)
Total County Commission	$ 91,786	$ 96,262	$ 100,837	$ (4,575)
County Clerk				
Personnel services	$ 179,009	$ 176,843	$ 180,681	$ (3,838)
Contractual services	6,357	5,669	8,000	(2,331)
Commodities	3,973	3,973	3,500	473
Capital outlay	-	-	4,000	(4,000)
Total County Clerk	$ 189,339	$ 186,485	$ 196,181	$ (9,696)
County Treasurer				
Personnel services	$ 211,324	$ 219,052	$ 210,414	$ 8,638
Contractual services	37,842	33,626	34,000	(374)
Commodities	656	687	4,000	(3,313)
Capital outlay	-	-	4,000	(4,000)
Total County Treasurer	$ 249,822	$ 253,365	$ 252,414	$ 951
County Attorney				
Personnel services	$ 143,964	$ 156,740	$ 156,780	$ (40)
Contractual services	28,415	32,853	50,000	(17,147)
Commodities	6,799	6,351	4,000	2,351
Capital outlay	893	-	5,000	(5,000)
Juvenile detention	11,532	14,530	13,500	1,030
Total County Attorney	$ 191,603	$ 210,474	$ 229,280	$ (18,806)
Sheriff				
Personnel services	$ 526,962	$ 552,281	$ 559,572	$ (7,291)
Contractual services	89,234	60,567	54,500	6,067
Commodities	66,934	78,664	94,200	(15,536)
Capital outlay	27,787	3,612	20,000	(16,388)
Sheriff vehicle	32,119	70,000	70,000	-
Total Sheriff	$ 743,036	$ 765,124	$ 798,272	$ (33,148)
Jail				
Personnel services	$ 175,444	$ 195,691	$ 169,634	$ 26,057
Contractual services	45,801	118,827	88,500	30,327
Commodities	35,199	39,904	44,000	(4,096)
Capital outlay	39,834	1,049	2,500	(1,451)
Total Jail	$ 296,278	$ 355,471	$ 304,634	$ 50,837

(continued)

MARION COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Judicial				
Contractual services	$ 173,675	$ 167,163	$ 182,399	$ (15,236)
Commodities	10,138	18,326	13,100	5,226
Capital outlay	7,273	2,035	2,000	35
Other	-	-	2,000	(2,000)
Total Judicial	$ 191,086	$ 187,524	$ 199,499	$ (11,975)
Courthouse General				
Personnel services	$ 31,073	$ 24,862	$ 46,470	$ (21,608)
Contractual services	367,755	443,351	450,000	(6,649)
Commodities	39,693	47,439	25,000	22,439
Capital outlay	-	325,485	1,500	323,985
Lease purchase - Postage machine	4,958	2,975	4,416	(1,441)
Community corrections	-	-	3,145	(3,145)
Computer equipment	74,861	67,405	50,000	17,405
Heritage Trust Fund	8,269	10,513	8,000	2,513
Marion County Employees Fund	711	1,115	-	1,115
AS 400/TEAM	-	27,040	50,000	(22,960)
Other	2,061	4,327	-	4,327
Diversion	113	1,756	-	1,756
Window lease purchase	83,319	83,016	83,319	(303)
Total Courthouse General	$ 612,813	$ 1,039,284	$ 721,850	$ 317,434
Planning and Zoning				
Personnel services	$ 76,057	$ 76,468	$ 97,030	$ (20,562)
Contractual services	43,691	38,950	49,600	(10,650)
Commodities	882	1,255	3,150	(1,895)
Capital outlay	-	1,114	3,000	(1,886)
Vehicle replacement	-	-	32,500	(32,500)
Total Planning and Zoning	$ 120,630	$ 117,787	$ 185,280	$ (67,493)
Emergency Management				
Personnel services	$ 75,813	$ 79,966	$ 74,614	$ 5,352
Contractual services	15,081	18,612	20,200	(1,588)
Commodities	7,607	9,625	12,000	(2,375)
Capital outlay	-	6,053	10,000	(3,947)
Vehicle replacement	-	34,012	35,000	(988)
EMPG Grant	9,063	4,711	4,200	511
Total Emergency Preparedness	$ 107,564	$ 152,979	$ 156,014	$ (3,035)
Communications				
Personnel services	$ 359,279	$ 367,040	$ 354,986	$ 12,054
Contractual services	11,304	18,718	18,623	95
Commodities	3,754	3,886	3,500	386
Capital outlay	-	1,790	3,000	(1,210)
Total Communications	$ 374,337	$ 391,434	$ 380,109	$ 11,325

(continued)

MARION COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Road and Bridge				
Sales Tax - 80%	$ 239,373	$ 434,680	$ 239,373	$ 195,307
Transfer to Capital Improvements Fund for:				
Road maintenance and improvements - 2 mill	277,820	280,626	280,627	(1)
Road maintenance and improvements - 7 mill	984,998	982,191	982,191	-
Total Road and Bridge	$ 1,502,191	$ 1,697,497	$ 1,502,191	$ 195,306
County Counselor				
Contractual services	$ 42,000	$ 42,000	$ 42,000	$ -
Register of Deeds				
Personnel services	$ 74,093	$ 79,715	$ 89,490	$ (9,775)
Contractual services	1,306	758	2,000	(1,242)
Commodities	1,557	1,174	2,000	(826)
Capital outlay	-	-	2,100	(2,100)
Total Custodial	$ 76,956	$ 81,647	$ 95,590	$ (13,943)
Sales Tax - 20%				
Other	$ 13,736	$ 4,377	$ 30,134	$ (25,757)
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	(3,475)
Pictometry	35,087	36,470	36,470	-
New radios - County Offices	32,882	32,884	32,896	(12)
Total Sales Tax - 20%	$ 97,705	$ 98,256	$ 130,000	$ (31,744)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Other				
Mental health contracts	$ 65,000	$ 93,798	$ 93,000	$ 798
Mentally handicapped contracts	65,000	65,000	65,000	-
County Extension Council appropriation	164,048	-	-	-
Soil Conservation District	36,425	39,500	39,500	-
Special Fair Building	16,700	16,700	16,700	-
County Administrator	-	-	140,000	(140,000)
Multi-purpose building	54,405	17,431	-	17,431
Tax sale expense	10,160	8,350	-	8,350
Diamond Vista expenses	17,207	-	-	-
Transfer to Risk Management Fund	40,892	-	-	-
Transfer - interest	-	2,636	-	2,636
Cash forward	-	-	1,347,089	(1,347,089)
Total Other	$ 469,837	$ 243,415	$ 1,701,289	$ (1,457,874)
Total Expenditures	$ 5,361,401	$ 5,923,422	$ 6,999,940	$ (1,076,518)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (36,447)	$ 95,155		
UNENCUMBERED CASH - JANUARY 1	2,788,342	2,751,895		
UNENCUMBERED CASH - DECEMBER 31	$ 2,751,895	$ 2,847,050		

MARION COUNTY, KANSAS
AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 726,837	$ 732,144	$ 741,756	$ (9,612)
Delinquent	15,512	12,785	470	12,315
Motor vehicle	63,464	66,269	61,191	5,078
Recreational vehicle	1,207	1,356	1,020	336
16/20M vehicle	4,405	3,894	4,063	(169)
Commercial vehicle	3,548	3,408	3,284	124
Watercraft	630	610	564	46
Crew receipts/donation	315	1,100	3,150	(2,050)
Reimbursed expenses	4,244	12,622	2,500	10,122
COVID stimulus	29,121	-	-	-
Services	615,483	618,103	500,000	118,103
Transfers in	4,846	-	-	-
Neighborhood revitalization rebates	(9,753)	(8,795)	(8,392)	(403)
Total Cash Receipts	$ 1,459,859	$ 1,443,496	$ 1,309,606	$ 133,890
EXPENDITURES				
Personnel services	$ 860,695	$ 929,045	$ 1,044,610	$ (115,565)
Contractual services	67,799	63,765	78,000	(14,235)
Commodities	60,402	80,948	84,000	(3,052)
Capital outlay	64,623	118,517	100,000	18,517
Ambulance replacement	-	-	120,000	(120,000)
Ambulance lease purchase	54,289	54,289	54,289	-
Ambulance building remodel	-	453,903	200,000	253,903
Rescue service	24,450	34,940	26,000	8,940
Training and education	3,846	3,424	10,000	(6,576)
Crew expenses	2,797	127	-	127
Cash forward	-	-	373,589	(373,589)
Total Expenditures	$ 1,138,901	$ 1,738,958	$ 2,090,488	$ (351,530)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 320,958	$ (295,462)		
UNENCUMBERED CASH - JANUARY 1	727,806	1,048,764		
UNENCUMBERED CASH - DECEMBER 31	$ 1,048,764	$ 753,302		

MARION COUNTY, KANSAS
APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 310,173	$ 317,074	$ 321,274	$ (4,200)
Delinquent	7,446	5,840	700	5,140
Motor vehicle	26,802	28,699	26,503	2,196
Recreational vehicle	509	587	442	145
16/20M vehicle	1,692	1,687	1,760	(73)
Commercial vehicle	1,536	1,476	1,422	54
Watercraft	271	265	244	21
Digital mapping/web subscriptions	3,869	3,890	-	3,890
Reimbursed expenses	8,505	1,889	-	1,889
Transfers in	4,570	-	-	-
Neighborhood revitalization rebates	(4,224)	(3,809)	(3,635)	(174)
Total Cash Receipts	$ 361,149	$ 357,598	$ 348,710	$ 8,888
EXPENDITURES				
Personnel services	$ 225,802	$ 233,860	$ 270,517	$ (36,657)
Contractual services	51,684	48,925	78,400	(29,475)
Commodities	4,497	8,083	6,500	1,583
Capital outlay	3,695	-	7,500	(7,500)
Digital mapping expense	-	-	2,000	(2,000)
Cash forward	-	-	107,424	(107,424)
Total Expenditures	$ 285,678	$ 290,868	$ 472,341	$ (181,473)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 75,471	$ 66,730		
UNENCUMBERED CASH - JANUARY 1	125,162	200,633		
UNENCUMBERED CASH - DECEMBER 31	$ 200,633	$ 267,363		

MARION COUNTY, KANSAS
E911 CELL FUND #2
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Surcharges	$ 81,238	$ 80,025	$ 75,000	$ 5,025
Reimbursed expenses	132	625	-	625
Interest	217	-	-	-
Total Cash Receipts	$ 81,587	$ 80,650	$ 75,000	$ 5,650
EXPENDITURES				
Contractual services	$ 113,565	$ 86,362	$ 65,000	$ 21,362
Commodities	2,161	1,934	2,000	(66)
Capital outlay	-	-	2,000	(2,000)
Cash forward	-	-	160,658	(160,658)
Total Expenditures	$ 115,726	$ 88,296	$ 229,658	$ (141,362)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (34,139)	$ (7,646)		
UNENCUMBERED CASH - JANUARY 1	163,658	129,519		
UNENCUMBERED CASH - DECEMBER 31	$ 129,519	$ 121,873		

MARION COUNTY, KANSAS
DEPARTMENT ON AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 112,614	$ 113,477	$ 114,920	$ (1,443)
Delinquent	2,421	1,975	300	1,675
Motor vehicle	9,337	10,268	9,480	788
Recreational vehicle	177	210	158	52
16/20M vehicle	527	603	629	(26)
Commercial vehicle	549	528	509	19
Watercraft	96	95	87	8
Donations and reimbursed expenses	1,878	743	-	743
Neighborhood revitalization rebates	(1,511)	(1,363)	(1,300)	(63)
Total Cash Receipts	$ 126,088	$ 126,536	$ 124,783	$ 1,753
EXPENDITURES				
Personnel services	$ 53,557	$ 55,290	$ 54,134	$ 1,156
Contractual services	24,030	26,858	24,700	2,158
Commodities	2,024	2,241	5,700	(3,459)
Capital outlay	-	-	13,000	(13,000)
Local Match Senior Center	1,710	1,998	1,998	-
North Central Flint Hill/Insurance	24,041	23,419	23,045	374
Cash forward	-	-	51,685	(51,685)
Total Expenditures	$ 105,362	$ 109,806	$ 174,262	$ (64,456)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 20,726	$ 16,730		
UNENCUMBERED CASH - JANUARY 1	38,632	59,358		
UNENCUMBERED CASH - DECEMBER 31	$ 59,358	$ 76,088		

MARION COUNTY, KANSAS
ELECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 111,789	$ 112,648	$ 114,145	$ (1,497)
Delinquent	2,622	2,081	400	1,681
Motor vehicle	9,690	10,192	9,416	776
Recreational vehicle	184	209	157	52
16/20M vehicle	655	599	625	(26)
Commercial vehicle	546	524	505	19
Watercraft	97	94	87	7
Reimbursed expenses	11,822	20	-	20
Neighborhood revitalization rebates	(1,500)	(1,353)	(1,291)	(62)
Total Cash Receipts	$ 135,905	$ 125,014	$ 124,044	$ 970
EXPENDITURES				
Personnel services	$ 39,883	$ 40,072	$ 43,662	$ (3,590)
Contractual services	83,069	40,151	65,000	(24,849)
Commodities	1,269	4,479	5,000	(521)
Capital outlay/voting equipment	26,568	4,109	13,300	(9,191)
Cash forward	-	-	48,949	(48,949)
Total Expenditures	$ 150,789	$ 88,811	$ 175,911	$ (87,100)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (14,884)	$ 36,203		
UNENCUMBERED CASH - JANUARY 1	53,629	38,745		
UNENCUMBERED CASH - DECEMBER 31	$ 38,745	$ 74,948		

MARION COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 1,588,426	$ 1,829,885	$ 1,853,906	$ (24,021)
Delinquent	37,197	29,543	17,000	12,543
Motor vehicle	137,712	144,829	133,734	11,095
Recreational vehicle	2,617	2,964	2,229	735
16/20M vehicle	9,312	8,510	8,880	(370)
Commercial vehicle	7,754	7,447	7,177	270
Watercraft	1,375	1,336	1,233	103
Reimbursed expenses	11,103	5,859	-	5,859
Flex accounts	29,483	26,084	-	26,084
Transfers in	25,570	-	-	-
Neighborhood revitalization rebates	(21,315)	(21,952)	(20,974)	(978)
Total Cash Receipts	$ 1,829,234	$ 2,034,505	$ 2,003,185	$ 31,320
EXPENDITURES				
Payments to KPERS	$ 423,002	$ 424,919	$ 444,928	$ (20,009)
Payment to Social Security	332,649	340,640	388,134	(47,494)
Payment of unemployment insurance	12,650	7,744	16,743	(8,999)
Workers' compensation insurance	112,885	86,295	120,000	(33,705)
Medical spending account	20,017	30,658	16,500	14,158
Dependent care	2,500	417	5,280	(4,863)
Payment of medical/life insurance	889,595	900,378	980,000	(79,622)
Uniforms/Employee benefit fees	2,377	2,564	1,980	584
Consultant - Contractual	8,000	-	-	-
Cash forward	-	-	202,919	(202,919)
Total Expenditures	$ 1,803,675	$ 1,793,615	$ 2,176,484	$ (382,869)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25,559	$ 240,890		
UNENCUMBERED CASH - JANUARY 1	180,935	206,494		
UNENCUMBERED CASH - DECEMBER 31	$ 206,494	$ 447,384		

MARION COUNTY, KANSAS
HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 98,039	$ 98,688	$ 100,028	$ (1,340)
Delinquent	2,398	1,864	300	1,564
Motor vehicle	8,499	8,939	8,252	687
Recreational vehicle	162	183	138	45
16/20M vehicle	575	525	548	(23)
Commercial vehicle	478	460	443	17
Watercraft	85	83	76	7
Receipts from State of Kansas				
Immunization Grants (IAP)	3,191	3,181	2,418	763
IAP 4 Immunization Grant (IAP4)	-	35,580	-	35,580
C-19 Grant	28,014	-	-	-
ELC Grant/St of Ks	16,825	56,971	-	56,971
ELC Expand Infrastructure/St of KS	-	9,745	-	9,745
GHS Formula Grant (State formula)	8,086	12,000	8,312	3,688
W.I.C. Grant	54,940	35,988	38,000	(2,012)
Child Care Facility License Grant	3,402	-	6,806	(6,806)
Bioterrorism Grant (PHEP)	18,741	12,870	15,346	(2,476)
Rural vaccination grant (Patterson)	-	15,000	-	15,000
Special Ed/School contract	3,000	3,000	5,566	(2,566)
Service fees and miscellaneous	63,229	64,562	70,000	(5,438)
Safe Kids Grant	3,175	2,362	-	2,362
Reimbursements	1,621	5,918	-	5,918
Transfers in	58,264	-	-	-
Neighborhood revitalization rebate	(1,316)	(1,185)	(1,132)	(53)
Total Cash Receipts	$ 371,408	$ 366,734	$ 255,101	$ 111,633
EXPENDITURES				
Health Services				
Personnel services	$ 203,108	$ 237,120	$ 222,873	$ 14,247
Contractual services	71,956	86,479	77,418	9,061
Commodities	4,249	5,226	7,000	(1,774)
Capital outlay	-	-	38,000	(38,000)
W.I.C.	7,408	8,444	8,580	(136)
CCL expenses	359	-	-	-
Safe Kids expenses	3,189	2,525	-	2,525
IAP expenses	1,533	-	-	-
IAP4 expenses	-	4,788	-	4,788
C-19 Grant expenses	1,140	-	-	-
ELC Grant expenses	17,275	43,518	-	43,518
ELC Expand Infrastructure grant expenses	-	7,924	-	7,924
Bioterrorism Grant expense (PHEP)	10,164	5,681	14,645	(8,964)
Rural Vaccination Grant Expense (Patterson)	-	8,360	-	8,360
Cash forward	-	-	24,286	(24,286)
Total Expenditures	$ 320,381	$ 410,065	$ 392,802	$ 17,263
Adjustment for Qualifying Budget Credits	-	-	56,971	(56,971)
Total Budget	$ 320,381	$ 410,065	$ 449,773	$ (39,708)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 51,027	$ (43,331)		
UNENCUMBERED CASH - JANUARY 1	196,815	247,842		
UNENCUMBERED CASH - DECEMBER 31	$ 247,842	$ 204,511		

MARION COUNTY, KANSAS
HEALTH - MORRIS COUNTY W.I.C. FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
RECEIPTS		
State of Kansas - W.I.C.	$ 34,618	$ 22,208
EXPENDITURES		
Contractual services	$ 32,992	$ 21,885
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,626	$ 323
UNENCUMBERED CASH - JANUARY 1	361	1,987
UNENCUMBERED CASH - DECEMBER 31	$ 1,987	$ 2,310

MARION COUNTY, KANSAS
NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 89,926	$ 90,533	$ 91,745	$ (1,212)
Delinquent	2,164	1,717	930	787
Motor vehicle	7,795	8,199	7,568	631
Recreational vehicle	148	168	126	42
16/20M vehicle	527	482	503	(21)
Commercial vehicle	439	422	406	16
Watercraft	78	76	70	6
Reimbursements for sale of chemicals	37,183	41,901	40,000	1,901
Transfers in	3,664	-	-	-
Neighborhood revitalization rebates	(1,207)	(1,088)	(1,038)	(50)
Total Cash Receipts	$ 140,717	$ 142,410	$ 140,310	$ 2,100
EXPENDITURES				
Personnel services	$ 39,355	$ 40,264	$ 52,663	$ (12,399)
Contractual services	11,691	10,803	15,000	(4,197)
Commodities	40,224	37,999	80,000	(42,001)
Capital outlay	-	-	5,323	(5,323)
Transfer to Noxious Weed Capital Outlay Fund	5,000	5,000	5,000	-
Cash forward	-	-	29,543	(29,543)
Total Expenditures	$ 96,270	$ 94,066	$ 187,529	$ (93,463)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 44,447	$ 48,344		
UNENCUMBERED CASH - JANUARY 1	69,247	113,694		
UNENCUMBERED CASH - DECEMBER 31	$ 113,694	$ 162,038		

MARION COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Transfer from Noxious Weed Fund	$ 5,000	$ 5,000	$ 5,000	$ -
EXPENDITURES				
Capital outlay	$ -	$ -	$ 43,015	$ (43,015)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,000	$ 5,000		
UNENCUMBERED CASH - JANUARY 1	39,115	44,115		
UNENCUMBERED CASH - DECEMBER 31	$ 44,115	$ 49,115		

MARION COUNTY, KANSAS
PARK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 115,502	$ 116,242	$ 117,809	$ (1,567)
Delinquent	2,834	2,190	250	1,940
Motor vehicle	10,013	10,531	9,719	812
Recreational vehicle	190	215	162	53
16/20M vehicle	677	619	645	(26)
Commercial vehicle	564	541	522	19
Watercraft	100	97	90	7
Local Alcoholic Liquor Fund	214	137	2,259	(2,122)
County permits	115,010	119,802	100,000	19,802
State of Kansas Fisheries payment	25,177	25,177	25,177	-
Memorials/Donations/Tree reimbursement	18,869	6,004	3,000	3,004
Events	-	13,966	-	13,966
Reimbursed expenses	12,512	520	500	20
Neighborhood revitalization rebates	(1,550)	(1,396)	(1,333)	(63)
Total Cash Receipts	$ 300,112	$ 294,645	$ 258,800	$ 35,845
EXPENDITURES				
Personnel services	$ 95,910	$ 99,237	$ 107,320	$ (8,083)
Contractual services	101,214	107,731	110,000	(2,269)
Commodities	21,374	45,083	20,000	25,083
Capital outlay	38,988	2,190	100,000	(97,810)
Trees/Memorials	13,448	1,950	6,000	(4,050)
Events	-	12,765	-	12,765
Transfers out - bait shop	-	15,000	-	15,000
Cash forward	-	-	107,263	(107,263)
Total Expenditures	$ 270,934	$ 283,956	$ 450,583	$ (166,627)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 29,178	$ 10,689		
UNENCUMBERED CASH - JANUARY 1	176,524	205,702		
UNENCUMBERED CASH - DECEMBER 31	$ 205,702	$ 216,391		

MARION COUNTY, KANSAS
PARK BAIT SHOP FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

	2020 Actual	2021 Actual
RECEIPTS		
Transfers in	$ -	$ 15,000
Sales	-	11,049
Reimbursed expenses	-	78
Total Cash Receipts	$ -	$ 26,127
EXPENDITURES		
Contractual services	$ -	$ 329
Commodities	-	11,792
Total Expenditures	$ -	$ 12,121
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 14,006
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 14,006

MARION COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Fees	$ 17,464	$ 19,289	$ 20,000	$ (711)
EXPENDITURES				
Cash Forward	$ -	$ -	$ 1,717	$ (1,717)
Capital outlay	12,049	12,556	48,716	(36,160)
Total Expenditures	$ 12,049	$ 12,556	$ 50,433	$ (37,877)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,415	$ 6,733		
UNENCUMBERED CASH - JANUARY 1	22,433	27,848		
UNENCUMBERED CASH - DECEMBER 31	$ 27,848	$ 34,581		

MARION COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Fees	$ 4,372	$ 4,840	$ 3,500	$ 1,340
EXPENDITURES				
Contractual	$ 2,584	$ 6,451	$ -	$ 6,451
Capital outlay	872	1,487	8,368	(6,881)
Cash forward	-	-	5,606	(5,606)
Total Expenditures	$ 3,456	$ 7,938	$ 13,974	$ (6,036)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 916	$ (3,098)		
UNENCUMBERED CASH - JANUARY 1	9,474	10,390		
UNENCUMBERED CASH - DECEMBER 31	$ 10,390	$ 7,292		

MARION COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Fees	$ 3,937	$ 4,849	$ 4,200	$ 649
EXPENDITURES				
Capital outlay	$ 2,988	$ 8,742	$ 12,293	$ (3,551)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 949	$ (3,893)		
UNENCUMBERED CASH - JANUARY 1	11,539	12,488		
UNENCUMBERED CASH - DECEMBER 31	$ 12,488	$ 8,595		

MARION COUNTY, KANSAS
RISK MANAGEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
SPARK reimbursements	$ 558,419	$ -	$ -	$ -
Grants				
KSSOS - Election	7,050	-	-	-
CTCL - Election	2,474	-	-	-
Peabody CKCF - PPE (EM)	750	-	-	-
Hillsboro CKCF - PPE (EM)	1,000	-	-	-
CESF	20,612	15,687	-	15,687
Transfers in	40,892	-	40,892	(40,892)
Total Receipts	$ 631,197	$ 15,687	$ 40,892	$ (25,205)
EXPENDITURES				
Contractual services	$ -	$ 3,206	$ 239,000	$ (235,794)
Expenditures related to disasters	478,789	9,283	201,000	(191,717)
Miscellaneous	-	8,280	-	8,280
Cash forward	-	-	243	(243)
Transfers out	125,751	-	-	-
Total Expenditures	$ 604,540	$ 20,769	$ 440,243	$ (419,474)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 26,657	$ (5,082)		
UNENCUMBERED CASH - JANUARY 1	438,459	465,116		
UNENCUMBERED CASH - DECEMBER 31	$ 465,116	$ 460,034		

MARION COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 3,353,405	$ 3,378,202	$ 3,422,518	$ (44,316)
Delinquent	80,654	63,197	40,000	23,197
Motor vehicle	290,733	305,755	282,339	23,416
Recreational vehicle	5,524	6,258	4,707	1,551
16/20M vehicle	19,661	17,965	18,747	(782)
Commercial vehicle	16,369	15,722	15,153	569
Watercraft	2,902	2,823	2,604	219
Special Street and Highway	626,347	711,718	533,104	178,614
FEMA	-	8,645	-	8,645
KDOT Federal Exchange - local projects	109,677	109,536	-	109,536
NRCS reimb (USDA)	-	82,400	-	82,400
Reimbursed expenses	44,164	124,628	15,000	109,628
Flood Control allocation	288	-	250	(250)
Fuel reimbursement	59,761	89,698	55,000	34,698
Transfers in	3,128	-	-	-
Neighborhood revitalization rebates	(44,999)	(40,580)	(38,720)	(1,860)
Total Cash Receipts	$ 4,567,614	$ 4,875,967	$ 4,350,702	$ 525,265
EXPENDITURES				
Administration				
Personnel services	$ 189,446	$ 197,289	$ 192,298	$ 4,991
Contractual services	89,079	92,764	140,000	(47,236)
Commodities	3,279	3,493	3,000	493
Capital outlay	81,206	60,481	7,500	52,981
Total Administration	$ 363,010	$ 354,027	$ 342,798	$ 11,229
Blacktop Roads				
Personnel services	$ 172,832	$ 128,223	$ 216,121	$ (87,898)
Contractual services	24,403	117,518	-	117,518
Commodities	712,028	282,512	950,000	(667,488)
Blacktop projects	-	-	723,182	(723,182)
Tampa Road KDOT loan payment	232,466	-	-	-
Total Blacktop Roads	$ 1,141,729	$ 528,253	$ 1,889,303	$ (1,361,050)
Gravel Roads				
Personnel services	$ 528,702	$ 512,344	$ 542,416	$ (30,072)
Contractual services	472,836	454,216	100,000	354,216
Commodities	1,580,645	598,549	900,000	(301,451)
Gravel road projects	-	-	200,000	(200,000)
Total Gravel Roads	$ 2,582,183	$ 1,565,109	$ 1,742,416	$ (177,307)

(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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Bridge Construction				
Commodities	$ -	$ 342,975	$ 200,000	$ 142,975
Maintenance Shop				
Personnel services	$ 163,354	$ 122,061	$ 144,329	$ (22,268)
Contractual services	115,083	160,272	75,000	85,272
Commodities	321,861	306,028	300,000	6,028
Fuel	259,522	340,714	500,000	(159,286)
Road signs	65,536	47,681	75,000	(27,319)
Total Maintenance Shop	$ 925,356	$ 976,756	$ 1,094,329	$ (117,573)
Transfer to Special Road Machinery and Equipment Fund	$ 266,667	$ 349,999	$ 400,000	$ (50,001)
Cash forward	-	-	667,764	(667,764)
Total Expenditures	$ 5,278,945	$ 4,117,119	$ 6,336,610	$ (2,219,491)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (711,331)	$ 758,848		
UNENCUMBERED CASH - JANUARY 1	2,461,209	1,749,878		
UNENCUMBERED CASH - DECEMBER 31	$ 1,749,878	$ 2,508,726		

MARION COUNTY, KANSAS
SHERIFF CONCEALED WEAPONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
RECEIPTS		
Fees	$ 4,618	$ 5,404
EXPENDITURES		
Contractual services	$ 3,552	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,066	$ 5,404
UNENCUMBERED CASH - JANUARY 1	7,344	8,410
UNENCUMBERED CASH - DECEMBER 31	$ 8,410	$ 13,814

MARION COUNTY, KANSAS
SHERIFF DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Miscellaneous	$ 945	$ 2,922	$ 5,000	$ (2,078)
EXPENDITURES				
Commodities	$ -	$ 115	$ -	$ 115
Contractual services	323	2,179	-	2,179
Capital outlay	-	-	14,290	(14,290)
Total Expenditures	$ 323	$ 2,294	$ 14,290	$ (11,996)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 622	$ 628		
UNENCUMBERED CASH - JANUARY 1	4,290	4,912		
UNENCUMBERED CASH - DECEMBER 31	$ 4,912	$ 5,540		

MARION COUNTY, KANSAS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 47,713	$ 48,100	$ 48,675	$ (575)
Delinquent	1,062	841	-	841
Motor vehicle	4,016	4,350	4,015	335
Recreational vehicle	76	89	67	22
16/20M vehicle	242	256	267	(11)
Commercial vehicle	233	224	216	8
Watercraft	41	40	37	3
Miscellaneous	86	51	-	51
Neighborhood revitalization rebates	(640)	(578)	(551)	(27)
Total Cash Receipts	$ 52,829	$ 53,373	$ 52,726	$ 647
EXPENDITURES				
Solid Waste Services				
Contractual services	$ 2,915	$ 2,853	$ 4,200	$ (1,347)
Household Hazardous Waste				
Personnel services	11,567	17,709	17,674	35
Contractual services	10,798	9,460	20,000	(10,540)
Commodities	1,046	131	1,200	(1,069)
Capital outlay	-	-	5,687	(5,687)
Cash forward	-	-	40,600	(40,600)
Total Expenditures	$ 26,326	$ 30,153	$ 89,361	$ (59,208)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 26,503	$ 23,220		
UNENCUMBERED CASH - JANUARY 1	28,518	55,021		
UNENCUMBERED CASH - DECEMBER 31	$ 55,021	$ 78,241		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
State Liquor Fund	$ 5,238	$ 6,637	$ 8,500	$ (1,863)
EXPENDITURES				
Alcoholic rehabilitation	$ 5,238	$ 6,581	$ 8,500	$ (1,919)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 56		
UNENCUMBERED CASH - JANUARY 1	-	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 56		

MARION COUNTY, KANSAS
SPECIAL BRIDGE FUND (68-1135)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 243,516	$ 245,338	$ 248,518	$ (3,180)
Delinquent	5,756	4,537	1,400	3,137
Motor vehicle	21,109	22,202	20,501	1,701
Recreational vehicle	401	454	342	112
16/20M vehicle	1,428	1,304	1,361	(57)
Commercial vehicle	1,188	1,142	1,100	42
Watercraft tax	211	205	189	16
Miscellaneous	2,575	33,186	-	33,186
Reimbursed expenses	288	4,232	5,000	(768)
Transfer from Special Road and Bridge Fund (68-1103)	158	-	-	-
Neighborhood revitalization rebate	(3,268)	(2,947)	(2,812)	(135)
Total Cash Receipts	$ 273,362	$ 309,653	$ 275,599	$ 34,054
EXPENDITURES				
Personnel services	$ 93,900	$ 45,562	$ 99,693	$ (54,131)
Contractual services	3,819	98,575	-	98,575
Commodities	76,639	125,576	207,749	(82,173)
Cash forward	-	-	201,800	(201,800)
Total Expenditures	$ 174,358	$ 269,713	$ 509,242	$ (239,529)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 99,004	$ 39,940		
UNENCUMBERED CASH - JANUARY 1	220,846	319,850		
UNENCUMBERED CASH - DECEMBER 31	$ 319,850	$ 359,790		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Transfer from Road and Bridge Fund	$ 266,667	$ 349,999	$ 400,000	$ (50,001)
Insurance Claims	49,975	51,372	-	51,372
Sale of equipment	108,362	-	-	-
Total Cash Receipts	$ 425,004	$ 401,371	$ 400,000	$ 1,371
EXPENDITURES				
Purchase of equipment	$ 134,609	$ 73,790	$ 400,000	$ (326,210)
Lease purchase - 2013 120M2 grader	38,520	38,521	38,520	1
Lease purchase - 2019 Cat Dozer	-	31,528	-	31,528
Lease purchase - Tractor/mower	-	17,310	-	17,310
Lease purchase - 2018 Intl dump truck	39,122	39,122	39,122	-
Lease purchase - 12 Cat Grader	-	31,074	-	31,074
Lease purchase - Skid steer	8,000	8,000	-	8,000
Equipment rental	5,181	-	50,000	(50,000)
Cash forward	-	-	66,674	(66,674)
Total Expenditures	$ 225,432	$ 239,345	$ 594,316	$ (354,971)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 199,572	$ 162,026		
UNENCUMBERED CASH - JANUARY 1	221,958	421,530		
UNENCUMBERED CASH - DECEMBER 31	$ 421,530	$ 583,556		

MARION COUNTY, KANSAS
JOBS GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
RECEIPTS		
Miscellaneous	$ -	$ -
EXPENDITURES		
JOBS grant expense	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	18,862	18,862
UNENCUMBERED CASH - DECEMBER 31	$ 18,862	$ 18,862

MARION COUNTY, KANSAS
LAKE PATROL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Federal government contract	$ 33,984	$ 36,163	$ 35,568	$ 595
EXPENDITURES				
Contractual services	$ 16,809	$ 12,655	$ 12,000	$ 655
Commodities	1,071	1,585	3,500	(1,915)
Capital outlay	-	18,050	47,000	(28,950)
Cash forward	-	-	2,122	(2,122)
Total Expenditures	$ 17,880	$ 32,290	$ 64,622	$ (32,332)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,104	$ 3,873		
UNENCUMBERED CASH - JANUARY 1	40,567	56,671		
UNENCUMBERED CASH - DECEMBER 31	$ 56,671	$ 60,544		

MARION COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Transfer from General Fund - 2 mill sales tax	$ 280,627	$ 280,626	$ 280,627	$ (1)
Transfer from General Fund - 7 mill sales tax	982,191	982,191	982,191	-
Project sales tax refund	8,144	1,842,845	-	1,842,845
Total Cash Receipts	$ 1,270,962	$ 3,105,662	$ 1,262,818	$ 1,842,844
EXPENDITURES				
Road project	$ 745,668	$ 3,312,777	$ 5,402,788	$ (2,090,011)
Cash Forward	-	-	1,399,329	(1,399,329)
Total Expenditures	$ 745,668	$ 3,312,777	$ 6,802,117	$ (3,489,340)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 525,294	$ (207,115)		
UNENCUMBERED CASH - JANUARY 1	4,276,481	4,801,775		
UNENCUMBERED CASH - DECEMBER 31	$ 4,801,775	$ 4,594,660		

MARION COUNTY, KANSAS
AMERICAN RESCUE PLAN (ARP) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

	2020 Actual	2021 Actual
RECEIPTS		
Federal aid	$ -	$ 1,154,164
Interest	-	174
Total Receipts	$ -	$ 1,154,338
EXPENDITURES		
Administrative services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 1,154,338
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 1,154,338

MARION COUNTY, KANSAS
CDBG-CV GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
RECEIPTS		
State grant	$ 101,158	$ 9,664
EXPENDITURES		
CDBG grant expense	$ 101,158	$ 9,664
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ -

MARION COUNTY, KANSAS
USDA MICROLOAN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
RECEIPTS		
Loan payments received	$ -	7,725
EXPENDITURES		
Microloans issued	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 7,725
UNENCUMBERED CASH - JANUARY 1	21,701	21,701
UNENCUMBERED CASH - DECEMBER 31	$ 21,701	$ 29,426

MARION COUNTY, KANSAS
TRANSIENT GUEST TAX
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
RECEIPTS		
Transient guest tax	$ -	16,604
EXPENDITURES		
Tourism related expense	$ -	8,745
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 7,859
UNENCUMBERED CASH - JANUARY 1	56,977	56,977
UNENCUMBERED CASH - DECEMBER 31	$ 56,977	$ 64,836

MARION COUNTY, KANSAS
MARION COUNTY LEADERSHIP
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
RECEIPTS		
Revenue - LMK classes/CKCF	$ -	$ -
EXPENDITURES		
Leadership program expense	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	38,412	38,412
UNENCUMBERED CASH - DECEMBER 31	$ 38,412	$ 38,412

MARION COUNTY, KANSAS
JAIL BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Sales tax .5	$ -	$ -	$ -	$ -
EXPENDITURES				
Cash Forward	$ -	$ -	$ (68,464)	$ 68,464
Building expenses from excess sales tax	147,888	-	217,111	(217,111)
Total Expenditures	$ 147,888	$ -	$ 148,647	$ (148,647)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (147,888)	$ -		
UNENCUMBERED CASH - JANUARY 1	148,647	759		
UNENCUMBERED CASH - DECEMBER 31	$ 759	$ 759		

MARION COUNTY, KANSAS
TRANSFER STATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Solid waste assessment fees	$ 644,394	$ 668,388	$ 630,000	$ 38,388
Service fees				
Construction/demolition	81,550	68,408	22,000	46,408
White goods	6,411	12,572	-	12,572
Tires	1,037	1,531	1,500	31
Recycling fees	9,748	28,610	-	28,610
Reimbursement	372	7,195	-	7,195
Miscellaneous	2,943	108,845	-	108,845
Total Cash Receipts	$ 746,455	$ 895,549	$ 653,500	$ 242,049
EXPENDITURES				
Administrative				
Personnel services	$ 147,142	$ 174,021	$ 186,019	$ (11,998)
Contractual services	323,797	293,044	300,000	(6,956)
Commodities	50,114	62,324	55,000	7,324
Capital outlay	52,400	68,301	140,000	(71,699)
New transfer station	296,077	148,204	200,000	(51,796)
Lease purchases - tire cutter/skid steer	42,948	74,512	42,948	31,564
Recycling				
Contractual services	33,010	39,993	25,000	14,993
Commodities	1,996	131	25,000	(24,869)
Capital outlay	-	-	10,000	(10,000)
Cash forward	-	-	44,385	(44,385)
Total Expenditures	$ 947,484	$ 860,530	$ 1,028,352	$ (167,822)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (201,029)	$ 35,019		
UNENCUMBERED CASH - JANUARY 1	576,352	375,323		
UNENCUMBERED CASH - DECEMBER 31	$ 375,323	$ 410,342		

MARION COUNTY, KANSAS
LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
RECEIPTS		
Court fees	$ 1,317	$ 1,493
EXPENDITURES		
Contractual services	$ 809	672
RECEIPTS OVER (UNDER) EXPENDITURES	$ 508	$ 821
UNENCUMBERED CASH - JANUARY 1	3,950	4,458
UNENCUMBERED CASH - DECEMBER 31	$ 4,458	$ 5,279

MARION COUNTY, KANSAS
SPECIAL PROSECUTOR'S TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
RECEIPTS		
Fees	$ 785	$ 113
EXPENDITURES		
Contractual services	$ -	$ 300
RECEIPTS OVER (UNDER) EXPENDITURES	$ 785	$ (187)
UNENCUMBERED CASH - JANUARY 1	990	1,775
UNENCUMBERED CASH - DECEMBER 31	$ 1,775	$ 1,588

MARION COUNTY, KANSAS
SHERIFF'S FORFEITURE TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
RECEIPTS		
Court fees	$ 2,857	$ 298
EXPENDITURES		
Contractual services	$ -	$ 3,155
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,857	$ (2,857)
UNENCUMBERED CASH - JANUARY 1	-	2,857
UNENCUMBERED CASH - DECEMBER 31	$ 2,857	$ -

MARION COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 12,830,499	$ 24,516,566	$ 23,085,347	$ 14,261,718
Delinquent Personal Tax	30,516	21,662	49,746	2,432
Delinquent Real Estate Tax	331,525	287,284	532,663	86,146
Local Alcoholic Liquor Tax	-	6,910	6,910	-
Mineral Tax	-	4,403	4,403	-
Motor Vehicle Tax	364,262	1,852,472	1,877,010	339,724
Recreational Vehicle Tax	5,912	37,886	38,386	5,412
Commercial Vehicle Tax	947	94,030	93,373	1,604
Vehicle Rental Excise Tax	-	381	249	132
Total Distributable Funds	$ 13,563,661	$ 26,821,594	$ 25,688,087	$ 14,697,168
State Funds:				
Educational Building	$ 1	$ 156,112	$ 156,112	$ 1
Institutional Building	-	78,055	78,055	-
Total State Funds	$ 1	$ 234,167	$ 234,167	$ -
Subdivision Funds:				
Cemetery Districts	$ 119	$ 102,297	$ 102,324	$ 92
Cities	31	2,954,916	2,954,906	41
Drainage Districts	122,989	26,405	22,764	126,630
Fire Districts	217,406	603,391	572,537	248,260
Hospital Districts	2	896,910	896,909	3
Improvement Districts	668,586	350,490	306,817	712,259
School Districts	2,110	7,743,914	7,745,084	940
Townships	-	193,666	193,666	-
Watershed Districts	193	68,797	69,381	(391)
North Central Kansas Library - General	-	127,345	127,345	-
North Central Kansas Library - Retirement	-	23,335	23,335	-
Total Subdivision Funds	$ 1,011,436	$ 13,091,466	$ 13,015,068	$ 1,087,834
Other Agency Funds:				
Tax Holding Account	$ 187,643	$ 729,284	$ 728,883	$ 188,044
Employees Tax Holding Account	12,152	42,239	30,911	23,480
Fish and Game Licenses	148	3,094	3,095	147
Sheriff's Office	-	55,281	55,281	-
Law Library	6,537	3,024	3,847	5,714
Total Other Agency Funds	$ 206,480	$ 832,922	$ 822,017	$ 217,385
Total Agency Funds	$ 14,781,578	$ 40,980,149	$ 39,759,339	$ 16,002,387

OTHER SUPPLEMENTAL INFORMATION

MARION COUNTY, KANSAS
RECONCILIATION OF 2020 TAX ROLL
For the Year Ended December 31, 2021

2020 Tax Roll - As Adjusted		
County Clerk's abstract of 2020 Tax Roll		$ 23,486,050
Adjustments to original tax roll		
Added Taxes	$ 11,366	
Abated Taxes	(103,167)	(91,801)
Adjusted 2020 Tax Roll		$ 23,394,249
2020 Tax Roll - Accounted For		
Collections During 2020 and 2021		$ 23,061,709
Add (Deduct) Refunds and Cancellations - 2020 and 2021		-
Net Tax Roll Collections		$ 23,061,709
Delinquent Personal Property Taxes for Which Tax Warrants were Issued		39,668
Delinquent Real Estate Taxes Entered on the Tax Sale Record		292,872
Uncollected Current Tax - Tax Sale Foreclosure Sale		-
2020 Tax Roll Accounted For		$ 23,394,249
Difference		$ -