MARSHALL COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2022

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

MARSHALL COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2022

	Page Number
Independent Auditor's Report	1 - 2
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis	3 - 5
Notes to Financial Statement	6 - 12
Regulatory-Required Supplementary Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	14
Schedule 2	
Schedule of Cash Receipts and Expenditures - Regulatory Basis - Actual and Budget	
General	15 - 17
Bond and Interest	18
Special Purpose Funds	
Road and Bridge	19
Health Nurse	20
Household Hazardous Waste	21
Agency on Aging	22
Appraiser	23
Noxious Weed	24
Election	25
Landfill (Solid Waste)	26
Ambulance	27
Employee Benefits	28
Special Parks and Recreation	29
Special Alcohol	30
KDOT (OAA) Grant	31
Health Capital Outlay	32
911 Local	33
911 Special	34
Emergency Management Capital Outlay	35
Title III C Nutrition	36
Special Machinery	37
Motor Vehicle Operating	38
Election Equipment Reserve	39
Noxious Weed Capital Outlay	40
Appraiser Capital Outlay	41
Health Department Building	42
Special Road and Bridge	43
Risk Management Reserve	44
Capital Improvement	45

MARSHALL COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2022

	Page Number
Schedule 2 (Continued)	
Schedule of Cash Receipts and Expenditures - Regulatory Basis - Actual Only	
Register of Deeds	46
Prosecuting Attorney Training	46
Road & Bridge Sales Tax	46
Tourism Promotion and Bed Tax	46
Special Law Enforcement	46
Agency on Aging Special	46
Special County Attorney	46
Clerk's Technology	46
Treasurer's Technology	47
Sheriff Capital Outlay	47
Motor Vehicle Equipment	47
Hospital Sales Tax	47
Conceal Carry	47
Offender Registration	47
Home City Sewer District	47
Opioid Settlement	47
Emergency Management Grant	48
Safe Kids Grant	48
Maternal Child Health	48
Immunizations	48
State Formula Grant	48
WIC	48
Public Health Protection	48
EBOLA Grant	48
Federal Land Management	49
COVID-19	49
KDHE ELC Staffing Grant	49
American Rescue Plan Act	49
COVID-19 IAP	49
Universal Home Project	49
Fiduciary Type Funds	
Aging - Bertha Shum (KDOT)	50
Aging - Elsie Borck (KDOT)	50
Schedule 3	
Summary of Cash Receipts and Disbursements - Regulatory Basis - Actual	
Agency Funds	51 - 52

June 19, 2023

VARNEY
& ASSOCIATES, CPAs, LLC

County Commissioners
Marshall County, Kansas

Independent Auditor's Report

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

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

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 3,260,442	$ -	$ 3,886,868	$ 3,851,790	$ 3,295,520	$ 57,455	$ 3,352,975
Bond and Interest Funds							
Bond and Interest	348,366	-	222	-	348,588	-	348,588
Special Purpose Funds							
Road and Bridge	812,322	-	4,291,458	3,907,787	1,195,993	198,510	1,394,503
Health Nurse	744,326	-	738,033	737,699	744,660	2,597	747,257
Household Hazardous Waste	61,753	-	30,224	62,666	29,311	3,236	32,547
Agency on Aging	137,193	-	296,477	341,226	92,444	6,389	98,833
Appraiser	64,993	-	222,429	247,902	39,520	4,469	43,989
Noxious Weed	22,838	-	75,483	75,741	22,580	2,168	24,748
Election	110,196	-	32,170	70,103	72,263	-	72,263
Landfill (Solid Waste)	192,083	-	489,323	414,429	266,977	26,526	293,503
Ambulance	93,245	-	325,051	388,000	30,296	-	30,296
Employee Benefits	744,028	-	2,103,222	2,442,009	405,241	5,390	410,631
Special Parks & Recreation	17,192	-	2,746	5,000	14,938	-	14,938
Special Alcohol	98,896	-	5,252	34,658	69,490	13	69,503
KDOT (OAA) Grant	271,880	-	253,488	186,854	338,514	3,764	342,278
Health Capital Outlay	48,037	-	-	-	48,037	-	48,037
911 Local Fund	141,411	-	76,539	42,780	175,170	-	175,170
911 Specials	30,019	-	-	-	30,019	-	30,019
Emergency Management Capital Outlay	34,658	-	-	-	34,658	-	34,658
Title III C Nutrition	247,167	-	365,793	340,083	272,877	21,753	294,630
Special Machinery	475,223	-	256,010	204,500	526,733	-	526,733
Motor Vehicle Operating Fund	15,903	-	149,401	157,215	8,089	-	8,089
Election Equipment Reserve	31,410	-	-	-	31,410	-	31,410
Noxious Weed Capital Outlay	89,885	-	-	5,700	84,185	-	84,185
Appraiser Capital Outlay	48,057	-	-	-	48,057	-	48,057
Health Department Building Fund	158,248	-	884,225	94,111	948,362	1,080	949,442
Special Road & Bridge	1,729,246	-	1,173,334	590,253	2,312,327	-	2,312,327
Risk Management Reserve	274,716	-	-	-	274,716	-	274,716
Capital Improvement	3,799,371	-	908,109	701,914	4,005,566	-	4,005,566

(continued)

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

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

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Non-Budgeted Special Revenue Funds							
Register of Deeds	$ 18,468	$ -	$ 14,128	$ 10,615	$ 21,981	$ -	$ 21,981
Prosecuting Attorney Training Fund	5,491	-	451	223	5,719	-	5,719
Road & Bridge Sales Tax	285	-	1,871	1,632	524	-	524
Tourism Promotion & Bed Tax	3,353	-	683	-	4,036	-	4,036
Special Law Enforcement Fund	709	-	-	-	709	-	709
Agency on Aging Special Fund	71,190	-	49	-	71,239	-	71,239
Special County Attorney Fund	7,317	-	26,850	18,272	15,895	2,440	18,335
Clerk's Technology Fund	19,058	-	3,532	-	22,590	-	22,590
Treasurer's Technology Fund	20,233	-	3,532	-	23,765	-	23,765
Sheriff Capital Outlay	184,153	-	90,490	84,953	189,690	-	189,690
Motor Vehicle Equipment	16,000	-	4,000	-	20,000	-	20,000
Hospital Sales Tax	-	-	1,075,103	1,075,103	-	-	-
Conceal Carry	1,593	-	1,450	-	3,043	-	3,043
Offender Registration	2,480	-	2,223	-	4,703	-	4,703
Home City Sewer District	127,210	-	62,134	59,852	129,492	-	129,492
Opioid Settlement	-		1,805	-	1,805	-	1,805
Grants							
Emergency Management Grant Fund	20,558	-	25,313	24,989	20,882	-	20,882
Safe Kids Grant	526	-	-	-	526	-	526
Maternal Child Health	6,006	-	15,691	18,167	3,530	-	3,530
Immunizations	476	-	4,950	5,350	76	-	76
State Formula Grant	4,880	-	19,000	19,114	4,766	838	5,604
WIC	12,833	-	29,100	29,889	12,044	491	12,535
Public Health Protection	8,575	-	15,050	16,610	7,015	-	7,015
EBOLA Grant	937	-	-	-	937	-	937
Federal Land Management	-	-	17,765	17,765	-	-	-
COVID-19	-	-	2,725	2,725	-	-	-
KDHE ELC Staffing Grant	(6,421)	-	13,036	5,850	765	-	765
American Rescue Plan Act	943,640	-	941,653	681,981	1,203,312	-	1,203,312
COVID-19 IAP	-	-	55,000	1,948	53,052	-	53,052
Universal Home Project	-	-	37,500	360	37,140	-	37,140
Total Special Funds	$ 15,572,654	$ -	$ 19,030,941	$ 16,977,818	$ 17,625,777	$ 337,119	$ 17,962,896

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

(continued)

MARSHALL 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	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Fiduciary Type Funds							
Expendable Trust Funds							
Aging - Bertha Shum (KDOT)	$ 91,749	$ -	$ 82	$ 5,904	$ 85,927	$ -	$ 85,927
Non-Expendable Trust Funds							
Aging - Elsie Borck Fund (KDOT)	31,657	-	64	-	31,721	-	31,721
Total Fiduciary Type Funds	$ 123,406	$ -	$ 146	5,904	$ 117,648	$ -	$ 117,648
Total Reporting Entity (Excluding Agency Funds)	$ 15,696,060	$ -	$ 19,031,087	$ 16,983,722	$ 17,743,425	$ 337,119	$ 18,080,544

Composition of Cash	
Checking Accounts	$ 26,897,442
Certificates of Deposit	10,119,549
Savings	34,118
Cash on Hand	117,596
Total Cash	$ 37,168,705
Agency Funds per Schedule 3	(19,088,161)
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 18,080,544

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

Note 1: Summary of Significant Accounting Policies

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

Regulatory Basis Fund Types

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

The following types of funds comprise the financial activities of the County for the year 2021:

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

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

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

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

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

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

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

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

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

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

Note 2 - Budgetary Information

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

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

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

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

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

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

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

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

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

Note 3: Special Assessments

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

Note 4: Cash and Investments

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

Note 5: Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for regulatory receipt recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Note 6: Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the reimbursement is recorded as a qualifying budget credit in the fund receiving the reimbursement.

Note 7: Stewardship, Compliance and Accountability

There were no amendments to the budget during 2022.

Compliance with finance-related legal (including KSA's) and contractual provisions:

K.S.A. 79-2935, establishes that expenditures, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures plus any reimbursement (budget credits) of current year expenditures for such fund for that budget year. We noted the following funds in violation of K.S.A. 79-2935: Motor Vehicle Operating.

Note 8: Deposits and Investments

As of December 31, 2022, the County's investments consisted of short-term certificates of deposit.

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

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

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

Note 8: Deposits and Investments (Continued)

Custodial credit risk - deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federally depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County had no agreements for designated "peak periods." All deposits were legally secured at December 31, 2022.

At December 31, 2022, the carrying amount of the County's deposits, including certificates of deposit, was $37,051,109 and the bank balance was $37,661,552. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, $1,523,760 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name and lines of credit.

Note 9: Defined Benefit Pension Plan

Plan Description

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

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $411,932 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 $4,085,690. 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 above.

Note 10: Other Post Employment Benefits

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

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

Note 11: Compensated Absences

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

Note 12: Commitments and Contingencies

Risk Management

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

Litigation

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

Note 13: Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Capital Improvement	K.S.A. 19-120	$ 50,000
General	Sheriff Capital Outlay	K.S.A. 19-119	50,000
Road & Bridge	Special Road & Bridge	K.S.A. 68-141g	300,000
Road & Bridge	Special Machinery	K.S.A. 19-119	203,010
Health Nurse	Health Dept. Building	Commission	199,691
Agency on Aging	KDOT (OAA) Grant	Commission	68,395
Agency on Aging	Title IIIC	Commission	152,000
Motor Vehicle Operating	General	K.S.A. 8-145	8,710
Motor Vehicle Operating	Motor Vehicle Equipment	K.S.A. 19-119	4,000
			$ 1,035,806

Note 14: Management's Review of Subsequent Events

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through June 19, 2023, the date the financial statement was available to be issued.

Note 15: Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2022 were as follows:

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2021 Refunding	3.19	7/6/2021	$ 187,000	3/1/2041	$ 187,000	$ -	$ 6,000	$ 181,000	$ 6,781

Note 15: Long Term Debt (Continued)

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

	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	Total
PRINCIPAL									
General obligation bonds									
Series 2021 Refunding	$ 7,000	$ 7,000	$ 8,000	$ 8,000	$ 8,000	$ 44,000	$ 52,000	$ 47,000	$ 181,000
INTEREST									
General obligation bonds									
Series 2021 Refunding	$ 5,662	$ 5,439	$ 5,200	$ 4,944	$ 4,689	$ 19,364	$ 11,741	$ 3,046	$ 60,085

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

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

Fund	Certified Budget	Adj for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Funds	$ 4,393,952	$ -	$ 4,393,952	$ 3,851,790	$ (542,162)
Bond and Interest Funds					
Bond and Interest	348,404	-	348,404	-	(348,404)
Special Purpose Funds					
Road and Bridge	3,785,400	124,596	3,909,996	3,907,787	(2,209)
Health Nurse	1,174,200	-	1,174,200	737,699	(436,501)
Household Hazardous Waste	72,500	-	72,500	62,666	(9,834)
Agency on Aging	379,495	-	379,495	341,226	(38,269)
Appraiser	259,150	-	259,150	247,902	(11,248)
Noxious Weed	96,200	-	96,200	75,741	(20,459)
Election	100,800	-	100,800	70,103	(30,697)
Landfill (Solid Waste)	559,530	-	559,530	414,429	(145,101)
Ambulance	388,000	-	388,000	388,000	-
Employee Benefits	2,502,300	-	2,502,300	2,442,009	(60,291)
Special Parks & Recreation	15,642	-	15,642	5,000	(10,642)
Special Alcohol	104,500	-	104,500	34,658	(69,842)
KDOT (OAA) Grant	246,950	-	246,950	186,854	(60,096)
Health Capital Outlay	48,037	-	48,037	-	(48,037)
911 Local	187,194	-	187,194	42,780	(144,414)
911 Special	30,019	-	30,019	-	(30,019)
Emergency Mgmt CIP	19,658	-	19,658	-	(19,658)
Title III C Nutrition	409,255	-	409,255	340,083	(69,172)
Special Machinery	788,579	-	788,579	204,500	(584,079)
Motor Vehicle Operating	147,436	-	147,436	157,215	9,779
Election Equipment Reserve	8,496	-	8,496	-	(8,496)
Noxious Weed Capital Outlay	89,885	-	89,885	5,700	(84,185)
Appraiser Capital Outlay	48,057	-	48,057	-	(48,057)
Health Department Building	165,432	-	165,432	94,111	(71,321)
Special Road & Bridge	1,319,727	-	1,319,727	590,253	(729,474)
Risk Management Reserve	142,050	-	142,050	-	(142,050)
Capital Improvement	4,998,682	-	4,998,682	701,914	(4,296,768)
	$ 22,829,530	$ 124,596	$ 22,954,126	$ 14,902,420	$ (8,051,706)

MARSHALL COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad Valorem tax	$ 2,901,401	$ 2,854,785	$ 46,616
Delinquent tax	683	-	683
Local alcohol liquor tax	2,745	3,600	(855)
Motor vehicle tax	338,278	282,566	55,712
Redemptions	20,473	5,000	15,473
Other taxes	25,136	25,987	(851)
Licenses, permits and fees	127,982	95,000	32,982
Use of money and property	105,726	175,000	(69,274)
Reimbursements and grants	303,637	15,000	288,637
Miscellaneous	52,097	5,000	47,097
Transfers in	8,710	-	8,710
Total Taxes and Shared Revenues	$ 3,886,868	$ 3,461,938	$ 424,930
EXPENDITURES			
County Commission			
Personnel services	$ 84,294	$ 88,000	$ (3,706)
Contractual services	56,779	62,800	(6,021)
Commodities	1,316	3,300	(1,984)
Capital outlay	-	5,000	(5,000)
Total County Commission	$ 142,389	$ 159,100	$ (16,711)
County Clerk			
Personnel services	$ 159,302	$ 163,750	$ (4,448)
Contractual services	8,425	10,800	(2,375)
Commodities	5,122	3,000	2,122
Capital outlay	1,654	2,500	(846)
Total County Clerk	$ 174,503	$ 180,050	$ (5,547)
County Treasurer			
Personnel services	$ 165,920	$ 185,000	$ (19,080)
Contractual services	25,911	31,700	(5,789)
Commodities	1,958	4,000	(2,042)
Capital outlay	1,280	4,000	(2,720)
Total County Treasurer	$ 195,069	$ 224,700	$ (29,631)
Building and Equipment			
Contractual services	$ -	$ 200,000	$ (200,000)

MARSHALL COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
County Attorney			
Personnel services	$ 166,575	$ 172,125	$ (5,550)
Contractual services and other charges	10,674	35,646	(24,972)
Materials and supplies	2,533	3,200	(667)
Capital outlay	254	4,000	(3,746)
Total County Attorney	$ 180,036	$ 214,971	$ (34,935)
Register of Deeds			
Personnel services	$ 135,622	$ 139,488	$ (3,866)
Contractual services	4,515	15,400	(10,885)
Commodities	5,888	870	5,018
Capital outlay	7,658	1,200	6,458
Total Register of Deeds	$ 153,683	$ 156,958	$ (3,275)
Sheriff			
Personnel services	$ 1,252,035	$ 1,301,600	$ (49,565)
Contractual services	232,370	277,500	(45,130)
Commodities	164,912	178,700	(13,788)
Capital outlay	55,234	94,300	(39,066)
Total Sheriff	$ 1,704,551	$ 1,852,100	$ (147,549)
Clerk of the District			
Contractual services	$ 137,182	$ 151,260	$ (14,078)
Commodities	14,469	6,450	8,019
Capital outlay	-	19,272	(19,272)
Total Clerk of the District	$ 151,651	$ 176,982	$ (25,331)
County General			
Contractual services	$ 119,218	$ 200,000	$ (80,782)
Commodities	13,870	20,000	(6,130)
Total County General	$ 133,088	$ 220,000	$ (86,912)
Local Emergency Management			
Personnel services	$ 120,151	$ 82,000	$ 38,151
Contractual services	11,447	19,450	(8,003)
Commodities	4,492	19,250	(14,758)
Capital outlay	-	3,000	(3,000)
Total Local Emergency Management	$ 136,090	$ 123,700	$ 12,390
District Coroner			
Personnel services	$ -	$ 4,749	$ (4,749)
Contractual services	30,207	28,966	1,241
Total District Coroner	$ 30,207	$ 33,715	$ (3,508)

MARSHALL COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Custodial			
Personnel services	$ 37,531	$ 38,375	$ (844)
Commodities	5,212	9,150	(3,938)
Total Custodial	$ 42,743	$ 47,525	$ (4,782)
Technology			
Contractual services	$ 86,276	$ 160,000	$ (73,724)
Juvenile Detention			
Contractual services	$ 10,063	$ 15,000	$ (4,937)
County Counselor			
Personnel services	$ -	$ 39,000	$ (39,000)
Contractual services	44,300	10,000	34,300
Commodities	-	1,250	(1,250)
Total County Counselor	$ 44,300	$ 50,250	$ (5,950)
Appropriations			
Kansas National Guard	$ 1,934	$ 1,934	$ -
Economic Development	65,000	75,000	(10,000)
Soil Conservation	43,500	43,500	-
RSVP	20,000	20,000	-
Recycling/Household Hazardous Waste	12,033	11,633	400
Fair	29,600	29,600	-
4-H Building	10,500	10,500	-
Historical	15,000	15,000	-
Extension Council	196,616	196,616	-
Mental Health Ret Workshop	55,000	55,000	-
Pawnee Mental Health	117,954	117,954	-
NE KS Area Agency on Aging	-	2,164	(2,164)
Total Appropriations	$ 567,137	$ 578,901	$ (11,764)
Miscellaneous	$ 4	$ -	$ 4
Transfers out	100,000	-	100,000
Total Expenditures	$ 3,851,790	$ 4,393,952	$ (542,162)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 35,078		
Beginning Unencumbered Cash Balance	3,260,442		
UNENCUMBERED CASH - DECEMBER 31	$ 3,295,520		

MARSHALL COUNTY, KANSAS
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Motor vehicle tax	$ 9	$ -	$ 9
Other taxes	213	-	213
Total Cash Receipts	$ 222	$ -	$ 222
EXPENDITURES			
Contractual and other expenditures	$ -	$ 348,404	$ (348,404)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 222		
UNENCUMBERED CASH - JANUARY 1	348,366		
UNENCUMBERED CASH - DECEMBER 31	$ 348,588		

MARSHALL COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 3,392,232	$ 3,413,326	$ (21,094)
Delinquent tax	546	-	546
Motor vehicle tax	215,268	195,647	19,621
City and county highway fund	553,228	-	553,228
Other taxes	31,624	14,531	17,093
Reimbursements and grants	92,972	50,000	42,972
Miscellaneous	5,588	-	5,588
Total Cash Receipts	$ 4,291,458	$ 3,673,504	$ 617,954
EXPENDITURES			
Personnel services	$ 1,040,375	$ 1,079,800	$ (39,425)
Contractual	461,753	531,100	(69,347)
Commodities	1,729,399	1,864,500	(135,101)
Capital outlay	173,250	310,000	(136,750)
Transfers out	503,010	-	503,010
	$ 3,907,787	$ 3,785,400	$ 122,387
Adjustments for qualifying budget credits	-	124,596	(124,596)
Total Expenditures	$ 3,907,787	$ 3,909,996	$ (2,209)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 383,671		
UNENCUMBERED CASH - JANUARY 1	812,322		
UNENCUMBERED CASH - DECEMBER 31	$ 1,195,993		

MARSHALL COUNTY, KANSAS
HEALTH NURSE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 252,413	$ 253,978	$ (1,565)
Delinquent tax	45	-	45
Motor vehicle tax	18,697	16,206	2,491
Other taxes	2,633	1,203	1,430
Charges for services	464,245	400,000	64,245
Total Cash Receipts	$ 738,033	$ 671,387	$ 66,646
EXPENDITURES			
Personnel services	$ 254,598	$ 335,000	$ (80,402)
Contractual	19,225	25,000	(5,775)
Commodities	264,185	377,700	(113,515)
Transfers out	199,691	-	199,691
Cash forward	-	436,500	(436,500)
Total Expenditures	$ 737,699	$ 1,174,200	$ (436,501)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 334		
UNENCUMBERED CASH - JANUARY 1	744,326		
UNENCUMBERED CASH - DECEMBER 31	$ 744,660		

MARSHALL COUNTY, KANSAS
HOUSEHOLD HAZARDOUS WASTE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 11,180	$ 11,238	$ (58)
Delinquent tax	5	-	5
Motor vehicle tax	5,009	5,470	(461)
Miscellaneous tax revenue	749	406	343
Charges for services	7,331	10,000	(2,669)
Reimbursements and grants	5,950	-	5,950
Total Cash Receipts	$ 30,224	$ 27,114	$ 3,110
EXPENDITURES			
Contractual	$ 62,666	$ 72,500	$ (9,834)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (32,442)		
UNENCUMBERED CASH - JANUARY 1	61,753		
UNENCUMBERED CASH - DECEMBER 31	$ 29,311		

MARSHALL COUNTY, KANSAS
AGENCY ON AGING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 262,222	$ 263,846	$ (1,624)
Delinquent tax	43	-	43
Motor vehicle tax	28,098	26,253	1,845
Other taxes	3,798	1,950	1,848
Miscellaneous	2,316	-	2,316
Total Cash Receipts	$ 296,477	$ 292,049	$ 4,428
EXPENDITURES			
Personnel services	$ 58,590	$ 60,000	$ (1,410)
Contractual	33,042	59,200	(26,158)
Commodities	6,931	10,900	(3,969)
Capital outlay	22,268	29,000	(6,732)
Transfers out	220,395	220,395	-
Total Expenditures	$ 341,226	$ 379,495	$ (38,269)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (44,749)		
UNENCUMBERED CASH - JANUARY 1	137,193		
UNENCUMBERED CASH - DECEMBER 31	$ 92,444		

MARSHALL COUNTY, KANSAS
APPRAISER
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 198,229	$ 199,416	$ (1,187)
Delinquent tax	40	-	40
Motor vehicle tax	16,505	13,322	3,183
Other taxes	2,240	990	1,250
Reimbursements and grants	4,475	-	4,475
Miscellaneous	940	-	940
Total Cash Receipts	$ 222,429	$ 213,728	$ 8,701
EXPENDITURES			
Personnel	$ 211,730	$ 211,250	$ 480
Contractual	27,478	34,600	(7,122)
Commodities	4,602	6,000	(1,398)
Capital outlay	4,092.00	7,300	(3,208)
Total Expenditures	$ 247,902	$ 259,150	$ (11,248)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (25,473)		
UNENCUMBERED CASH - JANUARY 1	64,993		
UNENCUMBERED CASH - DECEMBER 31	$ 39,520		

MARSHALL COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 65,547	$ 66,001	$ (454)
Delinquent tax	13	-	13
Motor vehicle tax	5,363	4,884	479
Other taxes	790	363	427
Reimbursements and grants	1,620	4,000	(2,380)
Miscellaneous	2,150	-	2,150
Total Cash Receipts	$ 75,483	$ 75,248	$ 235
EXPENDITURES			
Personnel	$ 39,168	$ 40,500	$ (1,332)
Contractual	6,095	7,900	(1,805)
Commodities	30,478	47,800	(17,322)
Total Expenditures	$ 75,741	$ 96,200	$ (20,459)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (258)		
UNENCUMBERED CASH - JANUARY 1	22,838		
UNENCUMBERED CASH - DECEMBER 31	$ 22,580		

MARSHALL COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 21,734	$ 21,834	$ (100)
Delinquent tax	15	-	15
Motor vehicle tax	6,490	5,040	1,450
Other taxes	910	374	536
Reimbursements and grants	3,021	-	3,021
Total Cash Receipts	$ 32,170	$ 27,248	$ 4,922
EXPENDITURES			
Personnel	$ 14,100	$ 16,100	$ (2,000)
Contractual	28,958	36,700	(7,742)
Commodities	27,045	41,000	(13,955)
Capital outlay	-	7,000	(7,000)
Total Expenditures	$ 70,103	$ 100,800	$ (30,697)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (37,933)		
UNENCUMBERED CASH - JANUARY 1	110,196		
UNENCUMBERED CASH - DECEMBER 31	$ 72,263		

MARSHALL COUNTY, KANSAS
LANDFILL (SOLID WASTE)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 90,446	$ 91,104	$ (658)
Delinquent tax	18	-	18
Motor vehicle tax	6,621	5,738	883
Other taxes	984	427	557
Charges for services	338,634	300,000	38,634
Reimbursements	15,807	-	15,807
Miscellaneous	36,813	-	36,813
Total Cash Receipts	$ 489,323	$ 397,269	$ 92,054
EXPENDITURES			
Personnel	$ 63,227	$ 54,480	$ 8,747
Contractual	319,936	370,850	(50,914)
Commodities	31,266	21,200	10,066
Capital outlay	-	113,000	(113,000)
Total Expenditures	$ 414,429	$ 559,530	$ (145,101)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 74,894		
UNENCUMBERED CASH - JANUARY 1	192,083		
UNENCUMBERED CASH - DECEMBER 31	$ 266,977		

MARSHALL COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 296,455	$ 298,188	$ (1,733)
Delinquent tax	63	-	63
Motor vehicle tax	24,869	21,565	3,304
Miscellaneous tax revenue	3,664	1,602	2,062
Total Cash Receipts	$ 325,051	$ 321,355	$ 3,696
EXPENDITURES			
Contractual	$ 388,000	$ 388,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (62,949)		
UNENCUMBERED CASH - JANUARY 1	93,245		
UNENCUMBERED CASH - DECEMBER 31	$ 30,296		

MARSHALL COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 1,943,478	$ 1,960,827	$ (17,349)
Delinquent tax	300	-	300
Motor vehicle tax	68,527	59,407	9,120
Other taxes	11,705	4,413	7,292
Reimbursements and grants	79,212	-	79,212
Total Cash Receipts	$ 2,103,222	$ 2,024,647	$ 78,575
EXPENDITURES			
Personnel services	$ 2,442,009	$ 2,502,300	$ (60,291)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (338,787)		
UNENCUMBERED CASH - JANUARY 1	744,028		
UNENCUMBERED CASH - DECEMBER 31	$ 405,241		

MARSHALL COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue	$ 2,746	$ 2,500	$ 246
EXPENDITURES			
Contractual	$ 5,000	$ 15,642	$ (10,642)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,254)		
UNENCUMBERED CASH - JANUARY 1	17,192		
UNENCUMBERED CASH - DECEMBER 31	$ 14,938		

MARSHALL COUNTY, KANSAS
SPECIAL ALCOHOL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue	$ 5,252	$ 4,500	$ 752
EXPENDITURES			
Contractual	$ 34,658	$ 104,500	$ (69,842)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (29,406)		
UNENCUMBERED CASH - JANUARY 1	98,896		
UNENCUMBERED CASH - DECEMBER 31	$ 69,490		

MARSHALL COUNTY, KANSAS
KDOT (OAA) GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Use of money and property	$ 179,188	$ 150,000	$ 29,188
Reimbursements	5,905	-	5,905
Transfers in	68,395	68,395	-
Total Cash Receipts	$ 253,488	$ 218,395	$ 35,093
EXPENDITURES			
Contractual	$ 186,854	$ 246,950	$ (60,096)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 66,634		
UNENCUMBERED CASH - JANUARY 1	271,880		
UNENCUMBERED CASH - DECEMBER 31	$ 338,514		

MARSHALL COUNTY, KANSAS
HEALTH CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursement	$ -	$ -	$ -
EXPENDITURES			
Capital outlay	$ -	$ 48,037	$ (48,037)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	48,037		
UNENCUMBERED CASH - DECEMBER 31	$ 48,037		

MARSHALL COUNTY, KANSAS
911 LOCAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue	$ 76,539	$ 70,000	$ 6,539
EXPENDITURES			
Commodities	$ 42,780	$ 187,194	$ (144,414)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 33,759		
UNENCUMBERED CASH - JANUARY 1	141,411		
UNENCUMBERED CASH - DECEMBER 31	$ 175,170		

MARSHALL COUNTY, KANSAS
911 SPECIAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ -	$ -
EXPENDITURES			
Contractual	$ -	$ 30,019	$ (30,019)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	30,019		
UNENCUMBERED CASH - DECEMBER 31	$ 30,019		

MARSHALL COUNTY, KANSAS
EMERGENCY MANAGEMENT CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfer in	$ -	$ -	$ -
EXPENDITURES			
Capital outlay	$ -	$ 19,658	$ (19,658)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	34,658		
UNENCUMBERED CASH - DECEMBER 31	$ 34,658		

MARSHALL COUNTY, KANSAS
TITLE III C Nutrition
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements and grants	$ 213,793	$ 200,000	$ 13,793
Transfers in	152,000	152,000	-
Total Cash Receipts	$ 365,793	$ 352,000	$ 13,793
EXPENDITURES			
Personnel services	$ 162,775	$ 200,000	$ (37,225)
Contractual	27,102	34,955	(7,853)
Commodities	150,206	174,300	(24,094)
Total Expenditures	$ 340,083	$ 409,255	$ (69,172)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25,710		
UNENCUMBERED CASH - JANUARY 1	247,167		
UNENCUMBERED CASH - DECEMBER 31	$ 272,877		

MARSHALL COUNTY, KANSAS
SPECIAL MACHINERY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 53,000	$ 220,000	$ (167,000)
Transfers in	203,010	-	203,010
Total Cash Receipts	$ 256,010	$ 220,000	$ 36,010
EXPENDITURES			
Capital outlay	$ 204,500	$ 788,579	$ (584,079)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 51,510		
UNENCUMBERED CASH - JANUARY 1	475,223		
UNENCUMBERED CASH - DECEMBER 31	$ 526,733		

MARSHALL COUNTY, KANSAS
MOTOR VEHICLE OPERATING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenues	$ 2,247	$ 32,000	$ (29,753)
License, permits and fees	147,154	1,000	146,154
Miscellaneous	-	90,000	(90,000)
Total Cash Receipts	$ 149,401	$ 123,000	$ 26,401
EXPENDITURES			
Personnel services	$ 117,349	$ 90,000	$ 27,349
Contractual	26,208	6,000	20,208
Commodities	948	6,000	(5,052)
Capital outlay	-	7,000	(7,000)
Transfers out	12,710	-	12,710
Cash forward	-	38,436	(38,436)
Total Expenditures	$ 157,215	$ 147,436	$ 9,779
RECEIPTS OVER (UNDER) EXPENDITURES	$ (7,814)		
UNENCUMBERED CASH - JANUARY 1	15,903		
UNENCUMBERED CASH - DECEMBER 31	$ 8,089		

MARSHALL COUNTY, KANSAS
ELECTION EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ -	$ -	$ -
EXPENDITURES			
Capital outlay	$ -	$ 8,496	$ (8,496)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	31,410		
UNENCUMBERED CASH - DECEMBER 31	$ 31,410		

MARSHALL COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ -	$ -
EXPENDITURES			
Miscellaneous	$ 5,700	$ 89,885	$ (84,185)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,700)		
UNENCUMBERED CASH - JANUARY 1	89,885		
UNENCUMBERED CASH - DECEMBER 31	$ 84,185		

MARSHALL COUNTY, KANSAS
APPRAISER CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

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

MARSHALL COUNTY, KANSAS
HEALTH DEPARTMENT BUILDING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Income	$ 684,534	$ -	$ 684,534
Transfers in	199,691	-	199,691
Total Cash Receipts	$ 884,225	$ -	$ 884,225
EXPENDITURES			
Capital outlay	$ 94,111	$ 165,432	$ (71,321)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 790,114		
UNENCUMBERED CASH - JANUARY 1	158,248		
UNENCUMBERED CASH - DECEMBER 31	$ 948,362		

MARSHALL COUNTY, KANSAS
SPECIAL ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements	$ 588,334	$ -	$ 588,334
Windfarm receipts	285,000	285,000	-
Transfers in	300,000	-	300,000
Total Cash Receipts	$ 1,173,334	$ 285,000	$ 888,334
EXPENDITURES			
Contractual	$ 14,430	$ -	$ 14,430
Capital Outlay	575,823	1,319,727	(743,904)
Total Expenditures	$ 590,253	$ 1,319,727	$ (729,474)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 583,081		
UNENCUMBERED CASH - JANUARY 1	1,729,246		
UNENCUMBERED CASH - DECEMBER 31	$ 2,312,327		

MARSHALL COUNTY, KANSAS
RISK MANAGEMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfer from general fund	$ -	$ -	$ -
EXPENDITURES			
Disaster expenses unreimbursed	$ -	$ 142,050	$ (142,050)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	274,716		
UNENCUMBERED CASH - DECEMBER 31	$ 274,716		

MARSHALL COUNTY, KANSAS
CAPITAL IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Windfarm receipts	$ 485,000	$ 400,000	$ 85,000
Miscellaneous	373,109	-	373,109
Transfers in	50,000	-	50,000
Total Cash Receipts	$ 908,109	$ 400,000	$ 508,109
EXPENDITURES			
Capital improvement plan	$ 701,914	$ 4,998,682	$ (4,296,768)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 206,195		
UNENCUMBERED CASH - JANUARY 1	3,799,371		
UNENCUMBERED CASH - DECEMBER 31	$ 4,005,566		

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2022

	Register of Deeds	Prosecuting Attorney Training	Road and Bridge Sales Tax	Tourism Promotion and Bed Tax	Special Law Enforcement	Agency on Aging Special	Special County Attorney	Clerk's Technology
RECEIPTS								
Taxes and shared revenue	$ -	$ -	$ -	$ 683	$ -	$ -	$ -	$ 3,532
Licenses, permits and fees	14,128	-	-	-	-	-	-	-
Reimbursements and grants	-	-	1,790	-	-	-	35	-
Miscellaneous	-	451	81	-	-	49	26,815	-
Total Cash Receipts	$ 14,128	$ 451	$ 1,871	$ 683	$ -	$ 49	$ 26,850	$ 3,532
EXPENDITURES								
Contractual	$ -	$ -	$ 1,632	$ -	$ -	$ -	$ -	$ -
Miscellaneous	10,615	223	-	-	-	-	18,272	-
Total Expenditures	$ 10,615	$ 223	$ 1,632	$ -	$ -	$ -	$ 18,272	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,513	$ 228	$ 239	$ 683	$ -	$ 49	$ 8,578	$ 3,532
UNENCUMBERED CASH - JANUARY 1	18,468	5,491	285	3,353	709	71,190	7,317	19,058
UNENCUMBERED CASH - DECEMBER 31	$ 21,981	$ 5,719	$ 524	$ 4,036	$ 709	$ 71,239	$ 15,895	$ 22,590

(continued)

See Independent Auditor's Report.

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2022

	Treasurer's Technology	Sheriff Capital Outlay	Motor Vehicle Equipment	Hospital Sales Tax	Conceal Carry	Offender Registration	Home City Sewer District	Opioid Settlement
RECEIPTS								
Licenses, permits and fees	$ 3,532	$ 32,190	$ -	$ -	$ -	$ -	$ -	$ -
Ad valorem tax	-	-	-	-	-	-	1,405	-
Charges for services	-	-	-	-	-	-	29,693	-
Reimbursements and grants	-	-	-	-	-	-	29,374	-
Interest	-	-	-	-	-	-	531	-
Miscellaneous	-	8,300	-	1,075,103	1,450	2,223	1,131	1,805
Transfers in	-	50,000	4,000	-	-	-	-	-
Total Cash Receipts	$ 3,532	$ 90,490	$ 4,000	$ 1,075,103	$ 1,450	$ 2,223	$ 62,134	$ 1,805
EXPENDITURES								
Capital outlay	$ -	$ 80,603	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	-	4,350	-	1,075,103	-	-	59,852	-
Total Expenditures	$ -	$ 84,953	$ -	$ 1,075,103	$ -	$ -	$ 59,852	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,532	$ 5,537	$ 4,000	$ -	$ 1,450	$ 2,223	$ 2,282	$ 1,805
UNENCUMBERED CASH - JANUARY 1	20,233	184,153	16,000	-	1,593	2,480	127,210	-
UNENCUMBERED CASH - DECEMBER 31	$ 23,765	$ 189,690	$ 20,000	$ -	$ 3,043	$ 4,703	$ 129,492	$ 1,805

(continued)

See Independent Auditor's Report.

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2022

	Emergency Management Grant	Safe Kids Grant	Maternal Child Health	Immunizations	State Formula Grant	WIC	Public Health Protection	EBOLA Grant
RECEIPTS								
Reimbursements and grants	$ 25,313	$ -	$ 15,691	$ 4,950	$ 19,000	$ 29,100	$ 15,050	$ -
EXPENDITURES								
Personnel	$ -	$ -	$ 15,667	$ 5,350	$ -	$ 23,963	$ 9,579	$ -
Contractual services	24,989	-	-	-	-	1,475	1,297	-
Commodities	-	-	2,500	-	19,114	4,451	57	-
Capital outlay	-	-	-	-	-	-	5,677	-
Total Expenditures	$ 24,989	$ -	$ 18,167	$ 5,350	$ 19,114	$ 29,889	$ 16,610	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 324	$ -	$ (2,476)	$ (400)	$ (114)	$ (789)	$ (1,560)	$ -
UNENCUMBERED CASH - JANUARY 1	20,558	526	6,006	476	4,880	12,833	8,575	937
UNENCUMBERED CASH - DECEMBER 31	$ 20,882	$ 526	$ 3,530	$ 76	$ 4,766	$ 12,044	$ 7,015	$ 937

(continued)

See Independent Auditor's Report.

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2022

	Federal Land Management	COVID-19	KDHE ELC Staffing Grant	American Rescue Plan Act	COVID-19 IAP	Universal Home Project
RECEIPTS						
Reimbursements and grants	$ 17,765	$ 2,725	$ 13,036	$ 941,653	$ 55,000	$ 37,500
EXPENDITURES						
Personnel services	$ -	$ 2,725	$ 5,850	$ -	$ 1,948	$ 360
Contractual services	17,765	-	-	25,882	-	-
Grant expenditures	-	-	-	656,099	-	-
Total Expenditures	$ 17,765	$ 2,725	$ 5,850	$ 681,981	$ 1,948	$ 360
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ 7,186	$ 259,672	$ 53,052	$ 37,140
UNENCUMBERED CASH - JANUARY 1	-	-	(6,421)	943,640	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ -	$ 765	$ 1,203,312	$ 53,052	$ 37,140

See Independent Auditor's Report.

MARSHALL COUNTY, KANSAS
FIDUCIARY TYPE FUNDS
For the Year Ended December 31, 2022

	Aging-Bertha Shum (KDOT)	Aging-Elsie Borck Fund (KDOT)
RECEIPTS		
Miscellaneous	$ 82	$ 64
EXPENDITURES		
Contractual	$ 5,904	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,822)	$ 64
UNENCUMBERED CASH - JANUARY 1	91,749	31,657
UNENCUMBERED CASH - DECEMBER 31	$ 85,927	$ 31,721

MARSHALL COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS - ACTUAL
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current ad valorem taxes	$ 17,210,651	$ 27,670,793	$ 26,449,405	$ 18,432,039
Motor vehicle tax	381,902	1,606,721	1,621,623	367,000
RV tax	7,548	33,346	33,765	7,129
Commercial vehicle tax	7,621	3,218,686	3,220,057	6,250
Bankruptcy tax account	-	-	-	-
Redemption	27,781	172,943	157,692	43,032
Delinquent personal property tax	2,508	-	2,269	239
Vehicle excise tax	-	21	-	21
Escrow taxes	23,971	103,717	109,406	18,282
Total Distributable Funds	$ 17,661,982	$ 32,806,227	$ 31,594,217	$ 18,873,992
State Funds				
State education building tax	$ -	$ 213,982	$ 213,982	$ -
State education vehicle	-	3,095	3,095	-
State institution building	-	106,991	106,991	-
State institution vehicle	-	1,548	1,548	-
Total State Funds	$ -	$ 325,616	$ 325,616	$ -
Subdivision Funds				
Library	$ -	$ 217,444	$ 217,444	$ -
School districts	-	10,953,560	10,953,560	-
Townships	-	1,893,111	1,893,111	-
Cities	-	3,875,872	3,875,872	-
Fire districts	-	393,261	393,261	-
Watershed districts	-	290,524	290,498	26
Cemeteries	7	116,129	116,113	23
Total Subdivision Funds	$ 7	$ 17,739,901	$ 17,739,859	$ 49
Total	$ 17,661,989	$ 50,871,744	$ 49,659,692	$ 18,874,041

(continued)

MARSHALL COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS - ACTUAL
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds				
Heritage Trust Fund	$ 2,259	$ 7,042	$ 7,822	$ 1,479
Returned items	(371)	18,517	19,448	(1,302)
Strategic planning	2,084	-	-	2,084
Payroll clearing	533	1,565,785	1,566,318	-
Survey funds	45,760	56,424	2,432	99,752
Stray animal	1,378	-	1,378	-
Drivers license	707	26,968	26,841	834
Vehicle	-	972,595	972,595	-
Escrow vehicle	765	-	765	-
Vehicle sales tax	-	1,498,861	1,498,861	-
Antique tag fee	5,650	40	-	5,690
Game license	(22)	1,240	1,265	(47)
Cereal Malt Beverage Stamp	125	50	150	25
Overpayment	133	39,784	39,764	153
Total Other Agency Funds	$ 59,001	$ 4,187,306	$ 4,137,639	$ 108,668
Outside Accounts Considered to be Agency Funds				
District Court	$ 22,403	$ 129,701	$ 120,245	$ 31,859
Sheriff's VIN Account	2,296	34,997	33,576	3,717
Law Library	25,784	3,972	3,250	26,506
Attorney	3,642	98	84	3,656
Sheriff's Inmate Account	22,947	93,301	82,900	33,348
Sheriff's Profits Account	2,133	4,862	629	6,366
Total Outside Accounts Considered to be Agency Funds	$ 79,205	$ 266,931	$ 240,684	$ 105,452
TOTAL AGENCY FUNDS	$ 17,800,195	$ 55,325,981	$ 54,038,015	$ 19,088,161