

MARION COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2018

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May 31, 2019

County Commissioners
Marion County, Kansas

Independent Auditor's Report

We have audited the accompanying summary statement of cash receipts, expenditures, and unencumbered cash - regulatory basis of Marion County, Kansas (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

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

May 31, 2019
Marion County, Kansas
(Continued)

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters - Regulatory-Required and Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures, and unencumbered cash - regulatory basis (basic financial statement) as a whole. The summary of expenditures-actual and budget - regulatory basis, individual fund schedules of receipts and expenditures - actual and budget - regulatory basis, schedule of receipts and expenditures - regulatory basis - agency funds, schedules of regulatory basis receipts and expenditures - actual - related municipal entity, detailed receipts, disbursements and balances - agency funds, and reconciliation of 2017 tax roll (Schedules 1, 2, 3, 4, 5 and 6 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The basic financial statement for the year ended December 31, 2017 (not presented herein), was audited by other auditors whose report dated September 7, 2018, expressed an unmodified opinion on the financial statement. The 2017 financial statement and the other auditor's report are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The report of the other auditors stated that the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2017 was subjected to the auditing procedures applied in the audit of the 2017 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in their opinion, was fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note 1.

Varny & 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, 2018

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	\$ 1,716,334	\$ -	\$ 5,747,926	\$ 5,804,466	\$ 1,659,794	\$ 26,590	\$ 1,686,384
Special Purpose Funds							
Ambulance	285,891	-	1,385,063	1,263,450	407,504	-	407,504
Appraiser's Cost	104,689	-	316,053	327,016	93,726	-	93,726
E911 Cell Fund #2	172,014	-	78,681	86,469	164,226	-	164,226
Department on Aging	54,907	-	97,295	136,561	15,641	-	15,641
Election	71,491	-	118,888	135,434	54,945	-	54,945
Employee Benefits	112,316	-	1,701,079	1,658,859	154,536	-	154,536
Health	182,119	-	250,546	239,017	193,648	1,171	194,819
Health - Morris County W.I.C.	1	-	21,213	21,214	-	-	-
Noxious Weed	39,048	-	143,655	130,048	52,655	-	52,655
Noxious Weed Capital Outlay	29,114	-	5,001	-	34,115	-	34,115
Park	152,013	-	260,414	216,975	195,452	-	195,452
Register of Deeds Technology	19,329	-	18,915	20,528	17,716	-	17,716
County Clerk Technology	5,368	-	4,362	1,500	8,230	-	8,230
County Treasurer Technology	10,988	-	4,402	2,461	12,929	-	12,929
Risk Management Reserve	248,846	-	-	1	248,845	-	248,845
Road and Bridge	2,690,161	-	4,504,970	4,566,652	2,628,479	-	2,628,479
Sheriff Concealed Weapons	1,798	-	5,146	526	6,418	-	6,418
Sheriff Drug	1,181	-	3,109	-	4,290	-	4,290
Solid Waste	2,065	-	45,168	32,092	15,141	-	15,141
Special Alcohol and Drug Program	4,275	-	5,422	5,422	4,275	-	4,275
Special Bridge (68-1135)	190,161	-	263,313	302,351	151,123	-	151,123
Special Road Machinery and Equipment	433,726	-	537,729	565,775	405,680	-	405,680
EMT Class Grants	-	-	13,400	10,380	3,020	-	3,020
JOBS Grant	18,862	-	-	-	18,862	-	18,862
Lake Patrol	25,952	-	31,999	13,261	44,690	-	44,690
Bond and Interest Funds							
Jail Bond and Interest	1,843,326	-	392,339	1,978,751	256,914	-	256,914
Capital Improvements Fund	2,778,522	-	1,156,221	67,795	3,866,948	-	3,866,948

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

Financial Statement

MARION COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2018

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business Fund							
Transfer Station	\$ 846,802	\$ -	\$ 593,176	\$ 673,615	\$ 766,363	\$ 12,960	\$ 779,323
Trust Funds							
Law Enforcement Trust Fund	1,903	-	-	-	1,903	-	1,903
Prosecutor Training Assistance	2,499	-	1,406	745	3,160	-	3,160
Special Prosecutor's Trust	81	-	662	-	743	-	743
Related Municipal Entity							
Marion County Extension Council	90,306	-	182,361	187,128	85,539	-	85,539
Total Reporting Entity (Excluding Agency Funds)	\$ 12,136,088	\$ -	\$ 17,889,914	\$ 18,448,492	\$ 11,577,510	\$ 40,721	\$ 11,618,231

Composition of Cash:

Cash and cash items	\$ 5,144
Checking - Marion National Bank, Marion	2,329,642
Checking - Central National Bank, Marion	13,251,874
Checking - Citizens State Bank, Goessel	507,460
Checking - Vintage State Bank, Peabody	3,647
Checking - Emprise Bank, Hillsboro	257,428
Checking - Tampa State Bank, Tampa	4,101,995
Checking - Hillsboro State Bank, Hillsboro	21,304
Certificates of Deposit	3,804,054
Kansas Municipal Investment Pool	963,123
Agency Fund - Law Library	6,592
Related Municipal Entity - Marion County Extension Council	85,539
Total Cash	\$ 25,337,802
Less: Agency Funds (per Schedule 3)	(13,719,571)
Total Reporting Entity (Excluding Agency Funds)	\$ 11,618,231

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

Financial Statement

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2018

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

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

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

Regulatory Basis Fund Types

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

The following types of funds comprise the financial activities of the County for the year 2018:

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

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

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

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

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

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

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

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 1: Summary of Significant Accounting Policies (Continued)
Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

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

Note 2: Budgetary Information

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

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

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

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

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

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 December 31, 2018

Note 2: Budgetary Information (Continued)

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

Note 3: Stewardship, Compliance and Accountability
Compliance with Kansas Statutes

There were no material compliance issues noted.

Note 4: Deposits and Investments

As of December 31, 2018, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less than 1</u>	<u>1 - 5</u>	<u>6 - 10</u>	<u>More than 10</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$963,123	\$963,123	\$ -	\$ -	\$ -	N/A

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

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

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

<u>Investments</u>	<u>Percentage of Investments</u>
Kansas Municipal Investment Pool	100%

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipts issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during "peak periods" when required coverage is 50%. The County has designated "peak periods" November 30 through January 30 and April 30 through June 30. At December 31, 2018, depository coverage was adequate.

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 December 31, 2018

Note 4: Deposits and Investments (Continued)

At year-end, the carrying amount of the County's deposits were \$25,245,671. The bank statement balances were \$25,287,314. The bank balance was held by eight banks resulting in a concentration of credit risk. Of the bank balance, \$1,905,813 was covered by federal depository insurance and \$23,381,501 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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, 2018, the County had invested \$963,123 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
Window Restoration Project	\$ 843,933	\$ 788,212
330th Road Project	2,434,550	2,176,396
Park & Lake Waterline Upgrade	79,091	5,030
Transfer Station Shop/Office	445,502	50,951
Total Capital Projects	\$ 3,278,483	\$ 2,964,608

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

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 2012-A	2.00%	2-17-12	\$ 3,510,000	12-1-23	\$ 1,890,000	\$ -	\$ 1,890,000	\$ (1,890,000)	\$ -	\$ 38,460
Series 2017-A	3.38%	12-14-17	202,000	12-14-23	202,000	-	26,065	(26,065)	175,935	6,818
Kansas Department of Transportation										
Revolving Fund	3.91%	4-1-11	1,684,650	8-1-20	643,682	-	205,966	(205,966)	437,716	26,777
Capital Leases										
2015 Int'l Dump Truck	1.96%	3-14-14	131,000	3-14-19	53,954	-	26,711	(26,711)	27,243	1,072
2014 Volvo Graders (2)	2.28%	7-7-14	348,700	7-7-19	144,212	-	71,294	(71,294)	72,918	3,288
2014 Volvo Wheel Loader	2.35%	2-15-15	174,500	2-15-18	106,411	-	106,411	(106,411)	-	626
Window Restoration	2.24%	9-19-16	390,000	9-19-21	315,417	-	76,254	(76,254)	239,163	7,065
2013 Caterpillar Grader	3.20%	2-7-17	142,500	2-7-21	142,500	-	33,960	(33,960)	108,540	4,560
2018 Dump Truck	2.55%	11-20-17	146,997	11-20-21	146,997	-	35,373	(35,373)	111,624	3,748
District Ratios	0.00%	11-15-17	389,518	11-15-19	389,518	-	171,916	(171,916)	217,602	-
2016 Ambulance	2.44%	9-28-18	155,225	9-28-21	-	155,225	-	155,225	155,225	-
Total Contractual Indebtedness					\$ 4,034,691	\$ 155,225	\$ 2,643,950	\$ (2,488,725)	\$ 1,545,966	\$ 92,414

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 8: Maturity of Long-Term Debt

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Total</u>
PRINCIPAL						
General Obligation Bonds						
Series 2017-A	\$ 26,944	\$ 27,854	\$ 28,794	\$ 29,765	\$ 62,578	\$ 175,935
Kansas Department of Transportation						
Revolving Fund	214,534	223,182	-	-	-	437,716
Capital Leases						
2015 Int'l Dump Truck	27,243	-	-	-	-	27,243
2014 Volvo Graders (2)	72,918	-	-	-	-	72,918
Window Restoration	77,962	79,708	81,493	-	-	239,163
2013 Caterpillar Grader	35,046	36,168	37,326	-	-	108,540
2018 Dump Truck	36,275	37,200	38,149	-	-	111,624
District Ratios	217,602	-	-	-	-	217,602
2016 Ambulance	50,502	51,727	52,996	-	-	155,225
Total Principal	<u>\$ 759,026</u>	<u>\$ 455,839</u>	<u>\$ 238,758</u>	<u>\$ 29,765</u>	<u>\$ 62,578</u>	<u>\$ 1,545,966</u>
INTEREST						
General obligation bond						
Series 2017-A	\$ 5,938	\$ 5,042	\$ 4,088	\$ 3,116	\$ 3,188	\$ 21,372
Kansas Department of Transportation						
Revolving Fund	18,209	9,284	-	-	-	27,493
Capital Leases						
2015 Int'l Dump Truck	541	-	-	-	-	541
2014 Volvo Graders (2)	1,663	-	-	-	-	1,663
Window Restoration	5,357	3,611	1,826	-	-	10,794
2013 Caterpillar Grader	3,473	2,352	1,194	-	-	7,019
2018 Dump Truck	2,846	1,922	973	-	-	5,741
2016 Ambulance	3,787	2,562	1,294	-	-	7,643
Total Interest	<u>\$ 41,814</u>	<u>\$ 24,773</u>	<u>\$ 9,375</u>	<u>\$ 3,116</u>	<u>\$ 3,188</u>	<u>\$ 82,266</u>

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 9: Defined Benefit Pension Plan (Continued)

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 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$345,543 for the year ended December 31, 2018.

Net Pension Liability. At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,207,961. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 10: Other Long-Term Obligations from Operations

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

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

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

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

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

Other Employee Benefits. Each permanent full-time employee will accrue vacation leave as follows:

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

Vacation days may be accrued up to a maximum of 20 days. An employee shall be paid for all accumulated unused vacation leave upon termination after one year of employment.

Sick Leave. Part-time employees shall not be entitled to paid sick leave. Full-time employees shall earn sick leave at the rate of one (1) day per month beginning at date of employment and may be accumulated to a maximum of 130 days.

An employee who is sick shall notify the department head prior to normal working hours. If the department head is not notified, one day of vacation will be charged to the employee. However, exceptions for unusual circumstances will be considered. Twenty percent (20%) of accumulated sick leave shall be paid at the time of termination for employees hired prior to December 21, 2010. The maximum amount paid cannot exceed what the employee had on the books as of December 21, 2010. New employees are not paid sick leave upon termination.

Compensatory time is earned at the discretion of the department head and with approval of the governing body, an employee may be given compensatory time off in lieu of cash payments for overtime worked. Any compensatory time given shall be at the same rate as that given for overtime cash payments. Compensatory time must be used prior to using vacation time.

Note 11: Claims and Judgements

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

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been so significant reductions in insurance coverage from 2017 to 2018 and there were no settlements that exceeded insurance coverage in the past three years.

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

MARION COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 December 31, 2018

Note 12: Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Capital Improvement	K.S.A. 19-120	\$ 1,156,221
Road and Bridge	Special Road and Machinery and Equipment	K.S.A. 68-141g	500,000
Noxious Weed	Noxious Weed Capital	K.S.A. 2-1318	5,000
Special R&B (68-1103)	Special R&B (68-1135)	K.S.A. 68-141g	635

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.

Marion County Radio Upgrade Project Interlocal Agreement. The County has entered into an interlocal agreement with twelve municipalities located in the County and consisting of cities and fire districts for the purpose of the county-wide upgrade of emergency radios to an 800 megahertz frequency system that will provide better communication and emergency services for the public safety of all residents and visitors of the County. The agreement is for the cooperation between the County and the municipalities for the group purchase and lease purchase of the emergency radios and will be more economical and efficient in the transition of the radio upgrade project. The agreement is for 24 months from the date of signing and terminates on December 31, 2019. The municipalities had agreed to pay the \$389,518 of the lease agreement, however on April 9, 2018, the Commission approved reducing this amount by \$97,500. The remaining balance is \$128,979.

Note 14: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through May 31, 2019, which is the date at which the financial statement was available to be issued.

The County entered into a lease agreement in January 2019 with Marion National Bank for a John Deere Backhoe Loader. The principal amount of the lease is \$115,993, with an interest rate of 3.48%. The lease will be paid in four annual payments of \$31,564, with the final payment on January 7, 2023.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

MARION COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2018

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Funds					
General Fund	\$ 6,076,838	\$ -	\$ 6,076,838	\$ 5,804,466	\$ (272,372)
Special Purpose Funds					
Ambulance	1,322,776	-	1,322,776	1,263,450	(59,326)
Appraiser's Cost	383,166	-	383,166	327,016	(56,150)
E911 Cell Fund #2	284,236	-	284,236	86,469	(197,767)
Department on Aging	147,297	-	147,297	136,561	(10,736)
Election	183,280	-	183,280	135,434	(47,846)
Employee Benefits	1,768,600	-	1,768,600	1,658,859	(109,741)
Health	382,708	-	382,708	239,017	(143,691)
Noxious Weed	151,932	-	151,932	130,048	(21,884)
Noxious Weed Capital Outlay	34,114	-	34,114	-	(34,114)
Park	426,650	-	426,650	216,975	(209,675)
Register of Deeds Technology	47,564	-	47,564	20,528	(27,036)
County Clerk Technology	12,025	-	12,025	1,500	(10,525)
County Treasurer Technology	15,344	-	15,344	2,461	(12,883)
Risk Management Reserve	246,346	-	246,346	1	(246,345)
Road and Bridge	6,377,810	-	6,377,810	4,566,652	(1,811,158)
Sheriff Drug	12,682	-	12,682	-	(12,682)
Solid Waste	42,900	-	42,900	32,092	(10,808)
Special Alcohol and Drug Program	16,083	-	16,083	5,422	(10,661)
Special Bridge (68-1135)	415,367	-	415,367	302,351	(113,016)
Special Road Machinery and Equipment	853,110	-	853,110	565,775	(287,335)
Lake Patrol	64,989	-	64,989	13,261	(51,728)
Bond and Interest Funds					
Jail Bond and Interest	2,484,207	-	2,484,207	1,978,751	(505,456)
Capital Improvements Fund	6,263,446	-	6,263,446	67,795	(6,195,651)
Business Funds					
Transfer Station	1,429,511	-	1,429,511	673,615	(755,896)
	<u>\$ 29,442,981</u>	<u>\$ -</u>	<u>\$29,442,981</u>	<u>\$ 17,554,884</u>	<u>\$ (10,458,586)</u>

MARION COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Ad valorem property taxes	\$ 3,117,061	\$ 2,924,596	\$ 2,991,611	\$ (67,015)
Back tax collections	45,461	44,245	25,000	19,245
Motor vehicle tax	320,638	302,620	277,684	24,936
Recreational vehicle tax	5,786	5,399	4,583	816
16/20 vehicle tax	24,275	23,974	20,466	3,508
Commercial vehicle tax	16,864	14,695	15,967	(1,272)
Watercraft tax	3,464	2,948	2,996	(48)
Severance tax	1,307	4,036	1,500	2,536
Local Alcoholic Liquor Fund	148	227	120	107
Franchise tax - cable	1,908	1,930	1,800	130
Antique motor vehicle tax	7,445	7,385	4,000	3,385
Total Taxes	\$ 3,544,357	\$ 3,332,055	\$ 3,345,727	\$ (13,672)
Intergovernmental Revenue				
Flood control allocation	\$ -	\$ 1,711	\$ 400	\$ 1,311
Federal owned land entitlement	32,065	32,735	30,000	2,735
EMPG Grant - Emergency Preparedness	17,328	15,218	5,000	10,218
Local sales tax - other 20%	128,459	148,376	134,000	14,376
Local sales tax - R&B 80%	513,838	593,505	536,000	57,505
Total Intergovernmental Revenue	\$ 691,690	\$ 791,545	\$ 705,400	\$ 86,145
Licenses and Fees				
Driver license fees	\$ 4,950	\$ 4,995	\$ 5,000	\$ (5)
Mortgage registration fees	40,840	22,109	60,000	(37,891)
Officer's fees (County officer and recording fe	86,383	122,160	35,000	87,160
Diversion Fees	11,205	19,810	-	19,810
Environmental Fees	4,135	3,250	500	2,750
Bad Check Fund (010) Co Attorney	803	840	-	840
Motor vehicle sales collection fees	779	703	-	703
Sports license fees (Game license fees)	207	160	100	60
Booking/fingerprinting fees	4,355	5,309	2,500	2,809
Planning and zoning fees	7,000	71,720	3,500	68,220
Total Licenses and Fees	\$ 160,657	\$ 251,056	\$ 106,600	\$ 144,456
Use of Money and Property				
Interest on investments	\$ 129,301	\$ 219,119	\$ 15,000	\$ 204,119
Less: Interest paid to interest bearing accounts	-	(5,894)	-	(5,894)
Interest and charges on delinquent taxes	59,250	67,603	45,000	22,603
Total use of Money and Property	\$ 188,551	\$ 280,828	\$ 60,000	\$ 220,828

(continued)

MARION COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over (Under)
	Actual	Actual	Budget	
RECEIPTS (CONTINUED)				
Other Receipts				
Reimbursed expenses	\$ 62,826	\$ 77,338	\$ 60,000	\$ 17,338
Judicial/Court related	25,486	27,493	20,000	7,493
Miscellaneous (daily receipts)	55,307	73,416	-	73,416
Vehicle interest	913	1,183	-	1,183
Special auto close out	29,239	64,972	65,000	(28)
Vehicle rental excise tax	128	56	-	56
Transfer from Debt Service	8,083	-	-	-
Oil & Gas Depletion	87,470	-	-	-
Sales Tax Credit - Window project	-	185,230	-	185,230
District radio project income	-	163,040	200,000	(36,960)
Diamond Vista income	-	534,744	-	534,744
Law enforcement (civil/accident)	10,365	10,565	5,500	5,065
Sheriff prisoner fees and gen reimbursements	12,027	12,874	-	12,874
Neighborhood revitalization rebate	(69,140)	(58,469)	(60,652)	2,183
Total Other Receipts	\$ 222,704	\$ 1,092,442	\$ 289,848	\$ 802,594
 Total Cash Receipts	 \$ 4,807,959	 \$ 5,747,926	 \$ 4,507,575	 \$ 1,240,351

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
EXPENDITURES				
County Commission				
Personal services	\$ 54,738	\$ 54,288	\$ 55,374	\$ (1,086)
Contractual services	9,246	3,466	10,000	(6,534)
Commodities	611	87	200	(113)
Capital outlay	-	-	500	(500)
Total County Commission	<u>\$ 64,595</u>	<u>\$ 57,841</u>	<u>\$ 66,074</u>	<u>\$ (8,233)</u>
County Clerk				
Personal services	\$ 167,337	\$ 173,827	\$ 173,125	\$ 702
Contractual services	8,307	8,231	8,000	231
Commodities	4,241	3,415	3,500	(85)
Capital outlay	2,514	-	4,000	(4,000)
Total County Clerk	<u>\$ 182,399</u>	<u>\$ 185,473</u>	<u>\$ 188,625</u>	<u>\$ (3,152)</u>
County Treasurer				
Personal services	\$ 200,288	\$ 201,510	\$ 204,014	\$ (2,504)
Contractual services	34,786	42,285	33,000	9,285
Commodities	1,290	860	4,000	(3,140)
Capital outlay	-	-	4,000	(4,000)
Total County Treasurer	<u>\$ 236,364</u>	<u>\$ 244,655</u>	<u>\$ 245,014</u>	<u>\$ (359)</u>
County Attorney				
Personal services	\$ 122,335	\$ 130,283	\$ 133,500	\$ (3,217)
Contractual services	60,833	52,158	40,000	12,158
Commodities	3,977	5,238	4,000	1,238
Capital outlay	2,896	1,468	5,000	(3,532)
Juvenile detention	15,728	13,296	13,500	(204)
Total County Attorney	<u>\$ 205,769</u>	<u>\$ 202,443</u>	<u>\$ 196,000</u>	<u>\$ 6,443</u>
Sheriff				
Personal services	\$ 434,220	\$ 458,689	\$ 460,944	\$ (2,255)
Contractual services	51,563	35,382	42,300	(6,918)
Commodities	51,897	53,182	57,000	(3,818)
Capital outlay	20,629	3,375	5,000	(1,625)
DARE	-	-	1,000	(1,000)
Sheriff vehicle	27,516	45,090	28,000	17,090
Total Sheriff	<u>\$ 585,825</u>	<u>\$ 595,718</u>	<u>\$ 594,244</u>	<u>\$ 1,474</u>
Jail				
Personal services	\$ 166,024	\$ 179,340	\$ 164,851	\$ 14,489
Contractual services	74,707	113,587	72,500	41,087
Commodities	30,869	44,285	41,000	3,285
Capital outlay	1,545	823	2,500	(1,677)
Total Jail	<u>\$ 273,145</u>	<u>\$ 338,035</u>	<u>\$ 280,851</u>	<u>\$ 57,184</u>

(continued)

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

EXPENDITURES (CONTINUED)	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
Judicial				
Contractual services	\$ 127,482	\$ 149,185	\$ 164,309	\$ (15,124)
Commodities	6,797	9,133	15,600	(6,467)
Capital outlay	17,004	20,294	1,300	18,994
Other	1,719	12,760	2,000	10,760
Total Judicial	\$ 153,002	\$ 191,372	\$ 183,209	\$ 8,163
Courthouse General				
Personal services	\$ 43,877	\$ 37,864	\$ 52,950	\$ (15,086)
Contractual services	362,416	436,447	280,000	156,447
Commodities	18,341	19,698	25,000	(5,302)
Capital outlay	-	-	1,500	(1,500)
Lease purchase - postage machine	5,745	2,975	4,416	(1,441)
Community corrections	3,259	2,464	3,145	(681)
Computer equipment	26,029	24,968	50,000	(25,032)
Heritage Trust Fund	8,231	8,871	8,000	871
Marion County Employees Fund	362	541	-	541
Joint mortgage registration fees	-	189	-	189
AS 400/TEAM	-	-	50,000	(50,000)
Other	26,028	37,950	-	37,950
Diversion	8,213	605	-	605
Window project	157,859	-	-	-
Window lease purchase	83,319	83,319	83,319	-
Total Courthouse General	\$ 743,679	\$ 655,891	\$ 558,330	\$ 97,561
Planning and Zoning				
Personal Services	\$ 68,735	\$ 67,928	\$ 73,233	\$ (5,305)
Contractual Services	38,359	41,869	30,966	10,903
Commodities	2,851	2,762	3,550	(788)
Capital Outlay	244	1,019	2,500	(1,481)
Vehicle replacement	-	-	19,500	(19,500)
Total Planning and Zoning	\$ 110,189	\$ 113,578	\$ 129,749	\$ (16,171)
Emergency Management				
Personal Services	\$ 45,678	\$ 46,440	\$ 48,458	\$ (2,018)
Contractual Services	10,032	10,351	18,200	(7,849)
Commodities	5,873	8,304	12,000	(3,696)
Capital Outlay	-	1,597	5,000	(3,403)
Vehicle replacement	-	-	20,000	(20,000)
EMPG Grant	14,258	15,252	4,200	11,052
Total Emergency Preparedness	\$ 75,841	\$ 81,944	\$ 107,858	\$ (25,914)
Communications				
Personal Services	\$ 334,045	\$ 354,091	\$ 334,086	\$ 20,005
Contractual Services	9,114	11,751	11,000	751
Commodities	2,432	1,889	3,000	(1,111)
Capital Outlay	7,779	1,166	25,000	(23,834)
Total Communications	\$ 353,370	\$ 368,897	\$ 373,086	\$ (4,189)

(continued)

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

EXPENDITURES (CONTINUED)	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
Road and Bridge				
Sales Tax - 80%	\$ 283,431	\$ 268,185	\$ 279,062	\$ (10,877)
Transfer to Capital Improvements Fund for:				
Road maintenance and improvements - 2 mill	250,432	256,938	256,938	-
Road maintenance and improvements - 7 mill	876,512	899,283	899,283	-
Total Road and Bridge	\$ 1,410,375	\$ 1,424,406	\$ 1,435,283	\$ (10,877)
Economic Development				
Personal Services	\$ 25,950	\$ -	\$ -	\$ -
Contractual Services	32,456	165,855	165,000	855
Commodities	1,131	-	-	-
Capital Outlay	1,254	-	-	-
Marketing	8,653	-	-	-
Total Economic Development	\$ 69,444	\$ 165,855	\$ 165,000	\$ 855
Register of Deeds				
Personal Services	\$ 80,124	\$ 79,914	\$ 87,899	\$ (7,985)
Contractual Services	1,426	943	2,000	(1,057)
Commodities	2,015	2,387	2,000	387
Capital Outlay	-	-	2,100	(2,100)
Total Custodial	\$ 83,565	\$ 83,244	\$ 93,999	\$ (10,755)
Sales Tax - 20%				
Other	\$ 21,467	\$ 33,666	\$ 64,912	\$ (31,246)
Pictometry	-	35,087	35,088	(1)
New radios - County Offices	-	32,882	34,000	(1,118)
Total Sales Tax - 20%	\$ 21,467	\$ 101,635	\$ 134,000	\$ (32,365)
Tourism and Marketing				
Rural Opportunity	\$ 2,702	\$ 3,000	\$ 3,000	\$ -
County Administrator				
Personal Services	\$ -	\$ -	\$ 80,000	\$ (80,000)
Contractual Services	-	-	12,000	(12,000)
Commodities	-	-	3,000	(3,000)
Capital Outlay	-	-	2,500	(2,500)
Total Custodial	\$ -	\$ -	\$ 97,500	\$ (97,500)

(continued)

MARION COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over (Under)
	Actual	Actual	Budget	
EXPENDITURES (CONTINUED)				
Other				
County Counselor	\$ -	\$ -	\$ 25,000	\$ (25,000)
Mental health contracts	65,000	65,000	65,000	-
Mentally handicapped contracts	65,000	65,000	65,000	-
County Extension Council appropriation	138,106	141,428	141,428	-
Soil Conservation District	28,790	28,790	28,790	-
Special Fair Building	16,700	16,700	16,700	-
Multi-purpose building	167,240	16,710	600,000	(583,290)
Ambulance operations	-	-	83,098	(83,098)
Diamond Vista expenses	-	484,935	-	484,935
District radio project lease purchase	-	171,916	200,000	(28,084)
Total Other	<u>\$ 480,836</u>	<u>\$ 990,479</u>	<u>\$ 1,225,016</u>	<u>\$ (234,537)</u>
Total Expenditures	<u>\$ 5,052,567</u>	<u>\$ 5,804,466</u>	<u>\$ 6,076,838</u>	<u>\$ (272,372)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (244,608)	\$ (56,540)		
UNENCUMBERED CASH - JANUARY 1	<u>1,960,942</u>	<u>1,716,334</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,716,334</u>	<u>\$ 1,659,794</u>		

MARION COUNTY, KANSAS
AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 443,754	\$ 729,516	\$ 745,987	\$ (16,471)
Delinquent	1,037	2,517	470	2,047
Motor vehicle	6,688	34,887	39,528	(4,641)
Recreational vehicle	121	603	652	(49)
16/20M vehicle	445	516	2,913	(2,397)
Commercial vehicle	363	2,061	2,273	(212)
Watercraft	74	399	427	(28)
Crew receipts/donation	5,705	947	3,150	(2,203)
CPR classes/donations	-	3,951	-	3,951
EMT class grant	3,450	-	-	-
Reimbursed expenses	3,506	26,357	2,500	23,857
Services	519,542	597,808	420,000	177,808
Neighborhood revitalization rebates	(9,842)	(14,499)	(15,124)	625
Total Cash Receipts	\$ 974,843	\$ 1,385,063	\$ 1,202,776	\$ 182,287
EXPENDITURES				
Personal services	\$ 636,671	\$ 809,762	\$ 897,576	\$ (87,814)
Processing Expense	-	1,110	-	1,110
Contractual services	103,936	100,977	99,200	1,777
Commodities	76,869	95,497	76,000	19,497
Capital outlay	21,027	40,998	34,000	6,998
Ambulance Replacement	-	153,200	180,000	(26,800)
Rescue Service	-	52,000	26,000	26,000
CPR Class Expense	-	1,285	-	1,285
Training and education	9,901	6,661	10,000	(3,339)
Crew expenses	2,909	1,960	-	1,960
Total Expenditures	\$ 851,313	\$ 1,263,450	\$ 1,322,776	\$ (59,326)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 123,530	\$ 121,613		
UNENCUMBERED CASH - JANUARY 1	162,361	285,891		
UNENCUMBERED CASH - DECEMBER 31	\$ 285,891	\$ 407,504		

MARION COUNTY, KANSAS
APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over (Under)
	Actual	Actual	Budget	
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 280,477	\$ 280,086	\$ 286,481	\$ (6,395)
Delinquent	4,492	4,139	700	3,439
Motor Vehicle	29,226	27,240	24,987	2,253
Recreational vehicle	527	486	412	74
16/20M vehicle	2,306	2,161	1,841	320
Commercial vehicle	1,521	1,322	1,437	(115)
Watercraft	313	265	270	(5)
Reimbursed expenses	5,986	5,952	-	5,952
Neighborhood revitalization rebates	(6,221)	(5,598)	(5,693)	95
Total Cash Receipts	\$ 318,627	\$ 316,053	\$ 310,435	\$ 5,618
EXPENDITURES				
Personal services	\$ 229,985	\$ 240,457	\$ 269,601	\$ (29,144)
Contractual services	76,133	73,432	85,000	(11,568)
Commodities	3,582	4,562	8,000	(3,438)
Capital outlay	-	8,565	16,565	(8,000)
CAMA	-	-	2,000	(2,000)
Digital mapping expense	-	-	2,000	(2,000)
Total Expenditures	\$ 309,700	\$ 327,016	\$ 383,166	\$ (56,150)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 8,927	\$ (10,963)		
UNENCUMBERED CASH - JANUARY 1	95,762	104,689		
UNENCUMBERED CASH - DECEMBER 31	\$ 104,689	\$ 93,726		

MARION COUNTY, KANSAS
E911 CELL FUND #2
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Surcharges	\$ 76,999	\$ 75,548	\$ 70,000	\$ 5,548
Reimbursed Expenses	-	1,300	-	1,300
Interest	102	1,833	-	1,833
Total Cash Receipts	<u>\$ 77,101</u>	<u>\$ 78,681</u>	<u>\$ 70,000</u>	<u>\$ 8,681</u>
EXPENDITURES				
Contractual services	\$ 66,312	\$ 58,295	\$ 50,000	\$ 8,295
Commodities	2,813	3,631	2,000	1,631
Capital Outlay	47,198	24,543	232,236	(207,693)
Total Expenditures	<u>\$ 116,323</u>	<u>\$ 86,469</u>	<u>\$ 284,236</u>	<u>\$ (197,767)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (39,222)	\$ (7,788)		
UNENCUMBERED CASH - JANUARY 1	<u>211,236</u>	<u>172,014</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 172,014</u>	<u>\$ 164,226</u>		

MARION COUNTY, KANSAS
DEPARTMENT ON AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 92,469	\$ 87,289	\$ 89,311	\$ (2,022)
Delinquent	1,026	1,051	-	1,051
Motor Vehicle	6,283	8,290	8,236	54
Recreational vehicle	113	146	136	10
16/20M vehicle	481	468	607	(139)
Commercial vehicle	329	433	474	(41)
Watercraft	68	86	89	(3)
Donations and reimbursed expenses	855	1,274	-	1,274
Neighborhood revitalization rebates	(2,051)	(1,742)	(1,775)	33
Total Cash Receipts	<u>\$ 99,573</u>	<u>\$ 97,295</u>	<u>\$ 97,078</u>	<u>\$ 217</u>
EXPENDITURES				
Personal services	\$ 51,513	\$ 52,238	\$ 52,376	\$ (138)
Contractual services	22,627	24,486	22,650	1,836
Commodities	1,918	2,554	4,800	(2,246)
Capital outlay	-	-	6,500	(6,500)
Local Match Senior Center	2,028	2,590	2,590	-
Vehicle replacement	-	40,809	38,000	2,809
North Central Flint Hill/Insurance	10,396	13,884	20,381	(6,497)
Total Expenditures	<u>\$ 88,482</u>	<u>\$ 136,561</u>	<u>\$ 147,297</u>	<u>\$ (10,736)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 11,091	\$ (39,266)		
UNENCUMBERED CASH - JANUARY 1	<u>43,816</u>	<u>54,907</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 54,907</u>	<u>\$ 15,641</u>		

MARION COUNTY, KANSAS
ELECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 106,893	\$ 108,519	\$ 110,965	\$ (2,446)
Delinquent	890	1,096	-	1,096
Motor Vehicle	7,797	9,864	9,518	346
Recreational vehicle	142	175	157	18
16/20M vehicle	372	641	701	(60)
Commercial vehicle	449	502	547	(45)
Watercraft	90	100	103	(3)
Reimbursed expenses	59	155	-	155
Neighborhood revitalization rebates	(2,371)	(2,164)	(2,205)	41
Total Cash Receipts	<u>\$ 114,321</u>	<u>\$ 118,888</u>	<u>\$ 119,786</u>	<u>\$ (898)</u>
EXPENDITURES				
Personal services	\$ 31,747	\$ 31,892	\$ 37,280	\$ (5,388)
Contractual services	30,077	57,703	60,000	(2,297)
Commodities	316	3,494	3,000	494
Capital outlay/voting equipment	1,148	42,345	83,000	(40,655)
Total Expenditures	<u>\$ 63,288</u>	<u>\$ 135,434</u>	<u>\$ 183,280</u>	<u>\$ (47,846)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 51,033	\$ (16,546)		
UNENCUMBERED CASH - JANUARY 1	<u>20,458</u>	<u>71,491</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 71,491</u>	<u>\$ 54,945</u>		

MARION COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 1,346,584	\$ 1,542,092	\$ 1,577,267	\$ (35,175)
Delinquent	16,786	16,685	-	16,685
Motor Vehicle	98,703	122,245	119,959	2,286
Recreational vehicle	1,780	2,161	1,980	181
16/20M vehicle	7,560	7,357	8,841	(1,484)
Commercial vehicle	5,176	6,316	6,899	(583)
Watercraft	1,070	1,252	1,295	(43)
Reimbursed expenses	28,730	33,742	-	33,742
Neighborhood revitalization rebates	(29,868)	(30,771)	(31,342)	571
Total Cash Receipts	<u>\$ 1,476,521</u>	<u>\$ 1,701,079</u>	<u>\$ 1,684,899</u>	<u>\$ 16,180</u>
EXPENDITURES				
Payments to KPERS	\$ 338,254	\$ 387,986	\$ 395,000	\$ (7,014)
Payment to Social Security	305,043	318,115	375,000	(56,885)
Payment of unemployment compensation	12,540	3,640	17,000	(13,360)
Workers' compensation insurance	87,813	110,490	110,000	490
Medical spending account	16,678	12,785	15,000	(2,215)
Dependent care	5,725	5,525	4,800	725
Payment of medical/life insurance	808,683	818,495	850,000	(31,505)
Uniforms/Employee benefit fees	1,785	1,823	1,800	23
Total Expenditures	<u>\$ 1,576,521</u>	<u>\$ 1,658,859</u>	<u>\$ 1,768,600</u>	<u>\$ (109,741)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (100,000)	\$ 42,220		
UNENCUMBERED CASH - JANUARY 1	<u>212,316</u>	<u>112,316</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 112,316</u>	<u>\$ 154,536</u>		

MARION COUNTY, KANSAS
HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 93,945	\$ 95,205	\$ 97,372	\$ (2,167)
Delinquent	1,395	1,319	300	1,019
Motor Vehicle	8,909	8,955	8,373	582
Recreational vehicle	161	159	138	21
16/20M vehicle	683	664	617	47
Commercial vehicle	467	442	482	(40)
Watercraft	96	88	90	(2)
Receipts from State of Kansas				
Immunization Grants (IAP)	2,478	2,481	2,418	63
Child Health Grant (MCH)	390	-	-	-
GHS Formula Grant (State formula)	8,260	7,116	8,312	(1,196)
W.I.C. Grant	36,733	28,055	32,600	(4,545)
Child Care Facility License Grant	5,955	6,296	6,806	(510)
Bioterrorism Grant	23,025	16,599	15,346	1,253
Special Ed/School contract	6,020	5,887	5,566	321
Service fees and miscellaneous	50,009	79,182	40,000	39,182
Kansas Health Foundation Ed. Grant	1,000	-	-	-
Neighborhood revitalization rebate	(2,084)	(1,902)	(1,935)	33
Total Cash Receipts	<u>\$ 237,442</u>	<u>\$ 250,546</u>	<u>\$ 216,485</u>	<u>\$ 34,061</u>
EXPENDITURES				
Health Services				
Personal services	\$ 177,144	\$ 137,942	\$ 201,687	\$ (63,745)
Contractual services	64,605	67,848	71,105	(3,257)
Commodities	4,330	4,252	8,500	(4,248)
Capital outlay	2,200	6,411	78,916	(72,505)
W.I.C.	9,579	8,273	7,000	1,273
Bioterrorism Grant expense	14,446	14,291	15,500	(1,209)
Total Expenditures	<u>\$ 272,304</u>	<u>\$ 239,017</u>	<u>\$ 382,708</u>	<u>\$ (143,691)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (34,862)	\$ 11,529		
UNENCUMBERED CASH - JANUARY 1	<u>216,981</u>	<u>182,119</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 182,119</u>	<u>\$ 193,648</u>		

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
State of Kansas - W.I.C.	\$ 20,888	\$ 21,213
EXPENDITURES		
Contractual services	\$ 20,888	\$ 21,214
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	(1)
UNENCUMBERED CASH - JANUARY 1	<u>1</u>	<u>1</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1</u>	<u>\$ -</u>

MARION COUNTY, KANSAS
NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 101,840	\$ 87,283	\$ 89,283	\$ (2,000)
Delinquent	937	1,036	-	1,036
Motor Vehicle	5,813	8,897	9,070	(173)
Recreational vehicle	105	156	150	6
16/20M vehicle	446	433	668	(235)
Commercial vehicle	305	476	522	(46)
Watercraft	63	94	98	(4)
Reimbursements for sale of chemicals	43,650	47,022	40,000	7,022
Neighborhood revitalization rebates	(2,259)	(1,742)	(1,774)	32
Total Cash Receipts	<u>\$ 150,900</u>	<u>\$ 143,655</u>	<u>\$ 138,017</u>	<u>\$ 5,638</u>
EXPENDITURES				
Personal services	\$ 43,672	\$ 45,884	\$ 51,081	\$ (5,197)
Contractual services	19,981	15,227	12,000	3,227
Commodities	54,438	63,937	80,000	(16,063)
Capital outlay	219	-	3,851	(3,851)
Transfer to Noxious Weed Capital Outlay Fund	5,000	5,000	5,000	-
Total Expenditures	<u>\$ 123,310</u>	<u>\$ 130,048</u>	<u>\$ 151,932</u>	<u>\$ (21,884)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 27,590	\$ 13,607		
UNENCUMBERED CASH - JANUARY 1	11,458	39,048		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 39,048</u>	<u>\$ 52,655</u>		

**MARION COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS				
Transfer from Noxious Weed Fund	\$ 5,000	\$ 5,001	\$ 5,000	\$ 1
EXPENDITURES				
Capital outlay	\$ -	\$ -	\$ 34,114	\$ (34,114)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,000	\$ 5,001		
UNENCUMBERED CASH - JANUARY 1	<u>24,114</u>	<u>29,114</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 29,114</u>	<u>\$ 34,115</u>		

MARION COUNTY, KANSAS
PARK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 110,216	\$ 112,161	\$ 114,671	\$ (2,510)
Delinquent	1,481	1,547	250	1,297
Motor Vehicle	12,675	11,185	9,821	1,364
Recreational vehicle	230	201	162	39
16/20M vehicle	690	1,019	724	295
Commercial vehicle	715	521	565	(44)
Watercraft	144	105	106	(1)
Local Alcoholic Liquor Fund	148	227	150	77
County permits	100,709	102,946	100,000	2,946
State of Kansas Fisheries payment	25,177	25,177	25,177	-
Memorials/Donations/Tree reimbursement	8,609	6,672	3,000	3,672
Miscellaneous	355	665	-	665
Reimbursed expenses	753	229	500	(271)
Neighborhood revitalization rebates	(2,445)	(2,241)	(2,279)	38
Total Cash Receipts	<u>\$ 259,457</u>	<u>\$ 260,414</u>	<u>\$ 252,847</u>	<u>\$ 7,567</u>
EXPENDITURES				
Personal services	\$ 89,787	\$ 89,236	\$ 113,150	\$ (23,914)
Contractual services	123,452	104,539	92,000	12,539
Commodities	16,109	16,904	15,500	1,404
Capital outlay	26,345	3,749	150,000	(146,251)
Electrical/Water upgrades	-	-	50,000	(50,000)
Trees/Memorials	500	2,347	6,000	(3,653)
Canoe Rental payments to scouts	-	200	-	200
Total Expenditures	<u>\$ 256,193</u>	<u>\$ 216,975</u>	<u>\$ 426,650</u>	<u>\$ (209,675)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,264	\$ 43,439		
UNENCUMBERED CASH - JANUARY 1	<u>148,749</u>	<u>152,013</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 152,013</u>	<u>\$ 195,452</u>		

**MARION COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS				
Fees	\$ 17,672	\$ 18,915	\$ 20,000	\$ (1,085)
EXPENDITURES				
Capital outlay	\$ 9,407	\$ 20,528	\$ 47,564	\$ (27,036)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 8,265	\$ (1,613)		
UNENCUMBERED CASH - JANUARY 1	<u>11,064</u>	<u>19,329</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 19,329</u>	<u>\$ 17,716</u>		

**MARION COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS				
Fees	\$ 4,043	\$ 4,362	\$ 5,000	\$ (638)
EXPENDITURES				
Capital outlay	\$ 3,653	\$ 1,500	\$ 12,025	\$ (10,525)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 390	\$ 2,862		
UNENCUMBERED CASH - JANUARY 1	<u>4,978</u>	<u>5,368</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 5,368</u>	<u>\$ 8,230</u>		

**MARION COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS				
Fees	\$ 4,044	\$ 4,402	\$ 4,200	\$ 202
EXPENDITURES				
Capital outlay	\$ -	\$ 2,461	\$ 15,344	\$ (12,883)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 4,044	\$ 1,941		
UNENCUMBERED CASH - JANUARY 1	<u>6,944</u>	<u>10,988</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 10,988</u>	<u>\$ 12,929</u>		

**MARION COUNTY, KANSAS
RISK MANAGEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>
RECEIPTS	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Contractual services	\$ 79,500	\$ 1	\$ 246,346	\$ (246,345)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (79,500)	\$ (1)		
UNENCUMBERED CASH - JANUARY 1	<u>328,346</u>	<u>248,846</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 248,846</u>	<u>\$ 248,845</u>		

MARION COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 3,192,703	\$ 3,255,694	\$ 3,329,797	\$ (74,103)
Delinquent	40,176	40,870	-	40,870
Motor Vehicle	269,800	297,384	284,415	12,969
Recreational vehicle	4,867	5,276	4,694	582
16/20M vehicle	20,665	20,109	20,960	(851)
Commercial vehicle	14,147	15,003	16,356	(1,353)
Watercraft	2,915	2,988	3,069	(81)
Special Street and Highway	654,479	651,673	640,042	11,631
FEMA reimbursement	13,392	-	-	-
Federal exchange - Local project	133,171	123,799	-	123,799
Federal Grant USDA - 190th	79,821	-	-	-
Reimbursed expenses	15,966	87,351	15,000	72,351
Flood control allocation	-	570	250	320
Fuel reimbursement	63,863	69,267	55,000	14,267
Neighborhood revitalization rebates	(70,817)	(65,014)	(66,167)	1,153
Total Cash Receipts	\$ 4,435,148	\$ 4,504,970	\$ 4,303,416	\$ 201,554
EXPENDITURES				
Administration				
Personal services	\$ 180,036	\$ 203,914	\$ 193,148	\$ 10,766
Contractual services	98,132	121,350	140,000	(18,650)
Commodities	2,478	2,586	2,500	86
Capital outlay	5,660	635	10,000	(9,365)
Total Administration	\$ 286,306	\$ 328,485	\$ 345,648	\$ (17,163)
Blacktop Roads				
Personal services	160,448	178,560	195,512	(16,952)
Contractual services	23,761	5,996	-	5,996
Commodities	799,457	780,245	950,000	(169,755)
Blacktop projects	765,470	29,190	1,000,000	(970,810)
Tampa Road KDOT loan payment	232,743	232,744	232,743	1
Total Blacktop Roads	\$ 1,981,879	\$ 1,226,735	\$ 2,378,255	\$ (1,151,520)
Gravel Roads				
Personal services	520,278	510,638	555,189	(44,551)
Contractual services	11,611	59,604	-	59,604
Commodities	510,196	772,977	750,000	22,977
Gravel road projects	146,434	164,970	200,000	(35,030)
Total Gravel Roads	\$ 1,188,519	\$ 1,508,189	\$ 1,505,189	\$ 3,000

(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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
EXPENDITURES (CONTINUED)				
Bridge Construction				
Commodities	\$ 50,900	\$ 74,627	\$ 220,000	\$ (145,373)
Maintenance Shop				
Personal services	\$ 138,594	\$ 143,910	\$ 148,718	\$ (4,808)
Contractual services	82,183	70,633	75,000	(4,367)
Commodities	225,759	247,007	375,000	(127,993)
Fuel	334,032	403,318	520,000	(116,682)
Road signs	36,169	63,748	60,000	3,748
Total Maintenance Shop	\$ 816,737	\$ 928,616	\$ 1,178,718	\$ (250,102)
Transfer to Special Road Machinery and Equipment Fund	500,000	500,000	500,000	-
Road and Bridge building	-	-	250,000	(250,000)
Total Expenditures	<u>\$ 4,824,341</u>	<u>\$ 4,566,652</u>	<u>\$ 6,377,810</u>	<u>\$ (1,811,158)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (389,193)	\$ (61,682)		
UNENCUMBERED CASH - JANUARY 1	<u>3,079,354</u>	<u>2,690,161</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 2,690,161</u>	<u>\$ 2,628,479</u>		

**MARION COUNTY, KANSAS
SHERIFF CONCEALED WEAPONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Fees	\$ 3,015	\$ 4,255
Reimbursed Expenses	-	891
Total Cash Receipts	<u>\$ 3,015</u>	<u>\$ 5,146</u>
EXPENDITURES		
Contractual services	<u>\$ 15,449</u>	<u>\$ 526</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (12,434)	\$ 4,620
UNENCUMBERED CASH - JANUARY 1	<u>14,232</u>	<u>1,798</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,798</u></u>	<u><u>\$ 6,418</u></u>

**MARION COUNTY, KANSAS
SHERIFF DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS				
Miscellaneous	\$ 2,302	\$ 3,109	\$ 5,000	\$ (1,891)
EXPENDITURES				
Capital outlay	\$ 3,803	\$ -	\$ 12,682	\$ (12,682)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,501)	\$ 3,109		
UNENCUMBERED CASH - JANUARY 1	<u>2,682</u>	<u>1,181</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,181</u>	<u>\$ 4,290</u>		

MARION COUNTY, KANSAS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over (Under)
	Actual	Actual	Budget	
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 25,025	\$ 40,075	\$ 40,945	\$ (870)
Delinquent	601	529	-	529
Motor Vehicle	4,303	2,793	2,225	568
Recreational vehicle	78	51	37	14
16/20M vehicle	329	321	164	157
Commercial vehicle	226	119	128	(9)
Watercraft	46	25	24	1
Miscellaneous	400	2,056	-	2,056
Neighborhood revitalization rebates	(555)	(801)	(814)	13
Total Cash Receipts	<u>\$ 30,453</u>	<u>\$ 45,168</u>	<u>\$ 42,709</u>	<u>\$ 2,459</u>
EXPENDITURES				
Solid Waste Services				
Contractual services	\$ 3,462	\$ 3,735	\$ 4,200	\$ (465)
Household Hazardous Waste				
Personal services	22,811	17,832	22,000	(4,168)
Contractual services	9,844	9,538	15,000	(5,462)
Commodities	661	987	1,200	(213)
Capital outlay	-	-	500	(500)
Total Expenditures	<u>\$ 36,778</u>	<u>\$ 32,092</u>	<u>\$ 42,900</u>	<u>\$ (10,808)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (6,325)	\$ 13,076		
UNENCUMBERED CASH - JANUARY 1	<u>8,390</u>	<u>2,065</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 2,065</u>	<u>\$ 15,141</u>		

**MARION COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS				
State Liquor Fund	\$ 4,897	\$ 5,422	\$ 5,904	\$ (482)
EXPENDITURES				
Alcoholic rehabilitation	\$ 4,897	\$ 5,422	\$ 16,083	\$ (10,661)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -		
UNENCUMBERED CASH - JANUARY 1	<u>4,275</u>	<u>4,275</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 4,275</u>	<u>\$ 4,275</u>		

MARION COUNTY, KANSAS
SPECIAL BRIDGE FUND (68-1135)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
RECEIPTS				
Taxes and shared revenue				
Ad valorem	\$ 227,959	\$ 236,383	\$ 241,776	\$ (5,393)
Delinquent	3,136	2,511	1,400	1,111
Motor Vehicle	21,647	21,736	20,305	1,431
Recreational vehicle	390	387	335	52
16/20M vehicle	1,658	1,613	1,496	117
Commercial vehicle	1,135	1,073	1,168	(95)
Watercraft tax	234	214	219	(5)
Reimbursed expenses	5,884	3,474	5,000	(1,526)
Transfer from Special Road and Bridge Fund (68-1103)	-	635	-	635
Neighborhood revitalization rebate	(5,056)	(4,713)	(4,804)	91
Total Cash Receipts	<u>\$ 256,987</u>	<u>\$ 263,313</u>	<u>\$ 266,895</u>	<u>\$ (3,582)</u>
EXPENDITURES				
Personal services	\$ 148,508	\$ 132,095	\$ 161,717	\$ (29,622)
Contractual services	20	-	-	-
Commodities	140,682	170,256	253,650	(83,394)
Total Expenditures	<u>\$ 289,210</u>	<u>\$ 302,351</u>	<u>\$ 415,367</u>	<u>\$ (113,016)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (32,223)	\$ (39,038)		
UNENCUMBERED CASH - JANUARY 1	<u>222,384</u>	<u>190,161</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 190,161</u>	<u>\$ 151,123</u>		

**MARION COUNTY, KANSAS
SPECIAL BRIDGE FUND (68-1103)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Taxes and shared revenue	<u>\$ -</u>	<u>\$ 635</u>
EXPENDITURES		
Transfer to Special Bridget Fund (68-1135)	<u>\$ -</u>	<u>635</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>-</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

MARION COUNTY, KANSAS
SPECIAL ROAD MACHINERY AND EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Transfer from Road and Bridge Fund	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
Sale of equipment	154,517	37,729	-	37,729
Total Cash Receipts	<u>\$ 654,517</u>	<u>\$ 537,729</u>	<u>\$ 500,000</u>	<u>\$ 37,729</u>
EXPENDITURES				
Purchase of equipment	\$ 308,901	\$ 278,730	\$ 516,328	\$ (237,598)
Lease purchase - 2009 Caterpillar graders	36,793	-	-	-
Lease purchase - 2015 Intl dump truck	27,784	27,784	27,784	-
Lease purchase - 2014 Volvo graders (2)	74,582	74,582	74,582	-
Lease purchase - Volvo wheel loader	28,148	107,037	107,037	-
Lease purchase - 2013 120M2 grader	-	38,520	38,520	-
Lease purchase - 2018 Intl dump truck	-	39,122	38,859	263
Equipment rental	-	-	50,000	(50,000)
Total Expenditures	<u>\$ 476,208</u>	<u>\$ 565,775</u>	<u>\$ 853,110</u>	<u>\$ (287,335)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 178,309	\$ (28,046)		
UNENCUMBERED CASH - JANUARY 1	<u>255,417</u>	<u>433,726</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 433,726</u>	<u>\$ 405,680</u>		

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
State grant	\$ 1,725	\$ 13,400
EXPENDITURES		
EMT class grants	\$ 5,565	\$ 10,380
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (3,840)	\$ 3,020
UNENCUMBERED CASH - JANUARY 1	<u>3,840</u>	<u>-</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ -</u>	<u>\$ 3,020</u>

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES		
JOBS grant expense	<u>\$ 831</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ (831)</u>	<u>\$ -</u>
UNENCUMBERED CASH - JANUARY 1	<u>19,693</u>	<u>18,862</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 18,862</u></u>	<u><u>\$ 18,862</u></u>

MARION COUNTY, KANSAS
LAKE PATROL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Federal government contract	\$ 24,124	\$ 31,999	\$ 30,993	\$ 1,006
EXPENDITURES				
Contractual services	\$ 11,860	\$ 11,452	\$ 12,000	\$ (548)
Commodities	875	1,809	3,500	(1,691)
Capital outlay	-	-	13,989	(13,989)
Radio upgrade	-	-	7,500	(7,500)
Lake Patrol vehicle	-	-	28,000	(28,000)
Total Expenditures	<u>\$ 12,735</u>	<u>\$ 13,261</u>	<u>\$ 64,989</u>	<u>\$ (51,728)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 11,389	\$ 18,738		
UNENCUMBERED CASH - JANUARY 1	<u>14,563</u>	<u>25,952</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 25,952</u>	<u>\$ 44,690</u>		

**MARION COUNTY, KANSAS
JAIL BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Sales tax .5	\$ 559,119	\$ 392,339	\$ 600,000	\$ (207,661)
EXPENDITURES				
Principal	\$ 295,000	\$ -	\$ 295,000	\$ (295,000)
Interest	44,360	-	44,360	(44,360)
Building expenses from excess sales tax	-	72,620	-	72,620
Bond payoff	-	1,906,131	-	1,906,131
Future principal and interest	-	-	2,144,847	(2,144,847)
Total Expenditures	\$ 339,360	\$ 1,978,751	\$ 2,484,207	\$ (505,456)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 219,759	\$ (1,586,412)		
UNENCUMBERED CASH - JANUARY 1	<u>1,623,567</u>	<u>1,843,326</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,843,326</u></u>	<u><u>\$ 256,914</u></u>		

MARION COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance Over (Under)
	Actual	Actual	Budget	
RECEIPTS				
Transfer from General Fund - 2 mill sales tax	\$ 250,432	\$ 256,938	\$ 256,938	\$ -
Transfer from General Fund - 7 mill	876,512	899,283	899,283	-
Total Cash Receipts	<u>\$ 1,126,944</u>	<u>\$ 1,156,221</u>	<u>\$ 1,156,221</u>	<u>\$ -</u>
EXPENDITURES				
Road project	\$ 3,458,703	\$ 67,795	\$ 6,263,446	\$ (6,195,651)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (2,331,759)	\$ 1,088,426		
UNENCUMBERED CASH - JANUARY 1	<u>5,110,281</u>	<u>2,778,522</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 2,778,522</u>	<u>\$ 3,866,948</u>		

MARION COUNTY, KANSAS
TRANSFER STATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Solid waste assessment fees	\$ 553,008	\$ 539,784	\$ 550,000	\$ (10,216)
Service fees				-
Construction/demolition	35,524	25,433	15,620	9,813
White goods	11,022	8,384	5,060	3,324
Out of county	11	218	220	(2)
Tires	1,564	1,792	1,100	692
Recycling fees	16,488	17,229	12,000	5,229
Miscellaneous	858	336	-	336
Total Cash Receipts	<u>\$ 618,475</u>	<u>\$ 593,176</u>	<u>\$ 584,000</u>	<u>\$ 9,176</u>
EXPENDITURES				
Administrative				
Personal services	\$ 152,622	\$ 153,926	\$ 142,750	\$ 11,176
Contractual services	283,626	267,355	300,000	(32,645)
Commodities	46,178	51,002	44,000	7,002
Capital outlay	16,835	62,972	77,855	(14,883)
South transfer station	-	102,501	804,906	(702,405)
Recycling				
Contractual services	2,028	3,642	25,000	(21,358)
Commodities	8,462	9,097	25,000	(15,903)
Capital outlay	219	23,120	10,000	13,120
Total Expenditures	<u>\$ 509,970</u>	<u>\$ 673,615</u>	<u>\$ 1,429,511</u>	<u>\$ (755,896)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 108,505	\$ (80,439)		
UNENCUMBERED CASH - JANUARY 1	<u>738,297</u>	<u>846,802</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 846,802</u>	<u>\$ 766,363</u>		

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS	\$ -	\$ -
EXPENDITURES	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>1,903</u>	<u>1,903</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,903</u></u>	<u><u>\$ 1,903</u></u>

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Court fees	\$ 1,076	\$ 1,406
EXPENDITURES		
Contractual services	\$ 613	745
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 463	\$ 661
UNENCUMBERED CASH - JANUARY 1	<u>2,036</u>	<u>2,499</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 2,499</u>	<u>\$ 3,160</u>

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
RECEIPTS		
Fees	\$ -	\$ 662
EXPENDITURES		
Contractual services	\$ 710	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (710)	\$ 662
UNENCUMBERED CASH - JANUARY 1	<u>791</u>	<u>81</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 81</u>	<u>\$ 743</u>

MARION COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 12,850,368	\$ 19,853,386	\$ 20,802,441	\$ 11,901,313
Delinquent Personal Tax	28,394	43,610	29,690	42,314
Delinquent Real Estate Tax	313,686	339,959	338,875	314,770
Local Alcoholic Liquor Tax	-	5,877	5,877	-
Mineral Tax	-	8,073	8,073	-
Motor Vehicle Tax	348,739	1,739,216	1,747,753	340,202
Recreational Vehicle Tax	6,551	29,953	30,936	5,568
Commercial Vehicle Tax	1,596	86,548	85,379	2,765
Vehicle Rental Excise Tax	-	321	141	180
Flood Control	-	5,704	5,704	-
Transient Guest Tax	32,074	18,213	3,694	46,593
Total Distributable Funds	<u>\$ 13,581,408</u>	<u>\$ 22,130,860</u>	<u>\$ 23,058,563</u>	<u>\$ 12,653,705</u>
State Funds:				
Educational Building	\$ 1	\$ 140,899	\$ 140,900	\$ -
Institutional Building	-	70,449	70,449	-
Total State Funds	<u>\$ 1</u>	<u>\$ 211,348</u>	<u>\$ 211,349</u>	<u>\$ -</u>
Subdivision Funds:				
Cemetery Districts	\$ 95	\$ 87,890	\$ 87,866	\$ 119
Cities	28	2,741,634	2,741,662	-
Drainage Districts	84,257	14,274	1,535	96,996
Fire Districts	113,283	364,321	353,951	123,653
Hospital Districts	-	828,709	828,709	-
Improvement Districts	588,583	349,409	370,490	567,502
School Districts	44	7,058,065	7,055,612	2,497
Townships	-	169,961	169,961	-
Watershed Districts	123	62,595	62,475	243
North Central Kansas Library - General	-	115,471	115,471	-
North Central Kansas Library - Retirement	-	27,845	27,845	-
Total Subdivision Funds	<u>\$ 786,413</u>	<u>\$ 11,820,174</u>	<u>\$ 11,815,577</u>	<u>\$ 791,010</u>
Other Agency Funds:				
Tax Holding Account	\$ 169,542	\$ 619,822	\$ 630,822	\$ 158,542
Employees Tax Holding Account	13,727	34,359	34,241	13,845
Fish and Game Licenses	93	4,220	4,313	-
Cereal Malt License	-	25	25	-
USDA RBEG Microloan Program	19,343	22,712	16,000	26,055
SCKEDD Microloan Program	69,822	-	-	69,822
Law Library	17,530	3,548	14,486	6,592
Total Other Agency Funds	<u>\$ 290,057</u>	<u>\$ 684,686</u>	<u>\$ 699,887</u>	<u>\$ 274,856</u>
Total Agency Funds	<u>\$ 14,657,879</u>	<u>\$ 34,847,068</u>	<u>\$ 35,785,376</u>	<u>\$ 13,719,571</u>

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

For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018 Actual
RECEIPTS		
County appropriation	\$ 138,106	\$ 141,428
KSU salary participation	33,753	35,152
Reimbursed services and supplies	4,489	4,134
Interest and miscellaneous income	1,552	1,647
Total Cash Receipts	\$ 177,900	\$ 182,361
EXPENDITURES		
Audit, printing and treasury bond	\$ 3,340	\$ 3,887
Telephone	2,738	3,155
Postage and supplies	4,605	4,687
Equipment	3,135	2,581
Miscellaneous	8,009	5,450
Transportation	4,934	5,142
Subsistence	1,614	1,466
Salaries	130,517	133,735
Social Security and retirement	21,338	23,955
Miscellaneous	3,502	3,070
Total Expenditures	\$ 183,732	\$ 187,128
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (5,832)	\$ (4,767)
UNENCUMBERED CASH - JANUARY 1	96,138	90,306
UNENCUMBERED CASH - DECEMBER 31	\$ 90,306	\$ 85,539

OTHER SUPPLEMENTAL INFORMATION

MARION COUNTY, KANSAS
COUNTY TREASURER - SPECIAL AUTO FUND
DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS
Regulatory Basis
 For the Year Ended December 31, 2018

Cash Balance - January 1		\$	92,837
RECEIPTS			
Auto fees	\$	1,063,749	
Property tax collections		1,787,529	
Sales tax fees		403,668	
County service fees		103,074	
Drivers license fees		43,563	
Special tag fees		5,700	
Wildlife and parks		2,265	
Commercial heavy truck fees		2,739	
Dealer fees		350	
Miscellaneous		315	
		315	3,412,952
DISBURSEMENTS			
Refunds		38,093	
Paid to the State		1,108,923	
Paid to the County - Property taxes		1,752,647	
Paid to the County - Special auto fees		64,972	
Paid to the County - Drivers license fees		6,354	
Sales taxes		402,916	
Special auto compensation		10,298	
Special auto Social Security		788	
Special auto KPERS		967	
Supplies		11,210	
Meeting expenses		5,221	
Computer office expenses		6,082	
Miscellaneous		4,410	
		4,410	3,412,881
Cash Balance - December 31		\$	92,908

**MARION COUNTY, KANSAS
DISTRICT COURT
DETAILED RECEIPTS, DISBURSEMENTS AND BALANCES - AGENCY FUNDS
Regulatory Basis
For the Year Ended December 31, 2018**

Cash Balance - January 1		\$	26,179
RECEIPTS			
Fines	\$	72,077	
PATF		1,408	
IDSF		12	
Indigent Defense Fee		3,628	
Law Library		2,874	
Clerk fees		96,724	
LETC		10,511	
Judicial Branch Surcharge		33,460	
Marriage licenses		3,363	
Judgement and restitution		60,035	
Appearance bonds		17,460	
ADSAP		432	
Attorney fees		26,423	
Interest		36	
Reinstatement fees		2,230	
Diversion fees		405	
KBI lab fees		1,651	
Miscellaneous fees		83,808	416,537
DISBURSEMENTS			
Payments to County		31,340	
Payments to State Treasurer		230,541	
Payments to others		84,091	345,972
Cash Balance - December 31			\$ 96,744

MARION COUNTY, KANSAS
RECONCILIATION OF 2017 TAX ROLL
 For the Year Ended December 31, 2018

2017 Tax Roll - As Adjusted

County Clerk's abstract of 2017 Tax Roll		\$ 21,387,475
Adjustments to original tax roll		
Added Taxes	\$ 18,496	
Abated Taxes	(86,046)	(67,550)
		\$ 21,319,925

2017 Tax Roll - Accounted For

Collections During 2017 and 2018	-	20,790,201
Add (Deduct) Refunds and Cancellations - 2017 and 2018	-	-
		-

Net Tax Roll Collections

Delinquent Personal Property Taxes for Which Tax Warrants were Issued		35,715
Delinquent Real Estate Taxes Entered on the Tax Sale Record		472,016
Uncollected Current Tax - Tax Sale Forclosure Sale		21,993
		\$ 21,319,925

Difference

		\$ -
		-