MARION COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

MARION COUNTY, KANSAS
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June 15, 2026

VARNEY
& ASSOCIATES, CPAs, LLC

County Commissioners
Marion County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Marion County, Kansas (the County), as of and for the year ended December 31, 2025, 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, 2025, 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, 2025, 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* (KMAAG) described in Note 1.

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

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

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 a financial statement that is free from material misstatement, whether due to fraud or error.

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

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Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

Supplementary Information (Continued)
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated June 11, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 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 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2025, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

MARION COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2025

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	$ 3,682,939	$ -	$ 6,968,125	$ 7,202,210	$ 3,448,854	$ 70,586	$ 3,519,440
Special Purpose Funds							
Ambulance	1,189,249	-	1,570,630	1,278,794	1,481,085	151	1,481,236
Rescue Special Equipment	52,000	-	157,960	169,256	40,704	-	40,704
Appraiser's Cost	285,709	-	326,375	381,408	230,676	-	230,676
E911 Cell Fund #2	65,811	-	83,025	86,428	62,408	-	62,408
Department on Aging	67,424	-	112,539	126,557	53,406	382	53,788
Election	156,071	-	176,696	118,044	214,723	-	214,723
Employee Benefits	1,012,860	-	2,533,519	2,716,660	829,719	-	829,719
Health Insurance Claims Reserve	424,370	-	1,257,570	1,138,818	543,122	-	543,122
Public Health	261,163	-	503,369	508,287	256,245	-	256,245
Noxious Weed	222,817	-	164,364	191,683	195,498	-	195,498
Noxious Weed Capital Outlay	20,918	-	10,000	3,145	27,773	-	27,773
Park	130,773	-	340,012	353,748	117,037	3,335	120,372
Park Bait Shop	15,018	-	27,710	27,777	14,951	-	14,951
Register of Deeds Technology	24,288	-	15,273	9,248	30,313	523	30,836
County Clerk Technology	1,435	-	3,807	-	5,242	-	5,242
County Treasurer Technology	5,916	-	3,821	4,855	4,882	-	4,882
Risk Management Reserve	199,953	-	10,399	71,417	138,935	2,500	141,435
Road and Bridge	2,528,731	-	7,161,239	6,129,263	3,560,707	59,017	3,619,724
Sheriff Concealed Weapons	27,354	-	5,538	28,992	3,900	-	3,900
Sheriff Drug	11,887	-	5	3,956	7,936	-	7,936
LEPP Grant	50,000	-	-	6,155	43,845	-	43,845
Solid Waste	118,732	-	11,610	41,561	88,781	-	88,781
Special Alcohol and Drug Program	2,009	-	6,558	8,567	-	-	-
Special Bridge (68-1135)	393,128	-	289,137	334,585	347,680	-	347,680
Special Road Machinery and Equipment	394,147	-	576,552	644,161	326,538	-	326,538
Special Fleet Vehicle/Equipment Fund	13,138	-	107,726	1,872	118,992	-	118,992
JOBS Grant	20,823	-	645	-	21,468	-	21,468
Lake Patrol	37,248	-	42,076	34,063	45,261	-	45,261
Capital Improvements	2,413,405	-	1,055,025	-	3,468,430	-	3,468,430
Capital Project - Health Department	175,225	-	415,071	590,296	-	-	-

(Continued)

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

MARION COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)							
USDA Microloan	$ 44,266	$ -	$ 205	$ -	$ 44,471	$ -	$ 44,471
Transient Guest Tax	13,438	-	18,454	7,000	24,892	-	24,892
Marion County Leadership	23,886	-	400	5,789	18,497	-	18,497
Marion County Landbank	17,239	-	-	1,700	15,539	-	15,539
Bond and Interest Funds							
Bond and Interest	49,463	-	652,294	647,100	54,657	-	54,657
Business Fund							
Transfer Station	211,943	-	1,096,664	1,072,324	236,283	10,183	246,466
Trust Funds							
Law Enforcement Trust Fund	5,078	-	-	-	5,078	-	5,078
Prosecutor Training Assistance	7,514	-	1,755	900	8,369	-	8,369
Special Prosecutor's Trust	7,198	-	-	-	7,198	-	7,198
Sheriff's Forfeiture Fund	24,891	-	-	24,891	-	-	-
Total County Funds (Excluding Agency Funds)	$ 14,409,457	$ -	$ 25,706,148	$ 23,971,510	$ 16,144,095	$ 146,677	$ 16,290,772

Composition of Cash:	
Cash and cash items	$ 7,723
Checking - Marion National Bank, Marion	3,059,254
Checking - Central National Bank, Marion	26,499,050
Checking - SJN Bank of Kansas	702,894
Certificates of Deposit	4,914,043
Kansas Municipal Investment Pool	959,169
Total Cash	$ 36,142,133
Less: Agency Funds (per Schedule 3)	(19,851,361)
Total Reporting Entity (Excluding Agency Funds)	$ 16,290,772

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

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

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

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

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

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

Note 2: Budgetary Information

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

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

If the County is holding a revenue neutral rate hearing, the public hearing shall be no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notifications and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The following budget was amended during 2025: Special R&B Equipment.

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, agency funds, trust funds and certain special purpose funds as noted in the presentation of the appropriate Schedule 2.

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

Note 3: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

There were no material compliance issues noted for year ended December 31, 2025.

Note 4: Deposits and Investments

As of December 31, 2025, the County had the following investments:

Investment Type	Cost	Maturities in Years: Less Than 1	Maturities in Years: 1-2	Rating
Kansas Municipal Investment Pool	$ 959,169	$ 959,169	$ -	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. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). The County has no other policies that would further limit interest rate risk.

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

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

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipts issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during "peak periods" when required coverage is 50%. The County has designated "peak periods" November 30 through January 30 and April 30 through June 30. All deposits were legally secured at December 31, 2025.

At December 31, 2025, the County's carrying amount of deposits in financial institutions was $35,182,964 and the bank balance was $33,118,177. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, $1,750,000 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name. These totals do not include outside entities.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2025, the County had invested $959,169 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The Board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 5: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2022-A	3.00%	6/30/2022	$ 5,000,000	9/1/2031	$ 4,020,000	$ -	$ 525,000	$ (525,000)	$ 3,495,000	$ 120,600
Finance Leases										
2012 Caterpillar Motor Grader	2.11%	12/31/2020	146,000	1/1/2026	30,504	-	30,504	(30,504)	-	570
2019 Caterpillar Dozer	2.33%	5/11/2020	147,189	5/11/2025	30,810	-	30,810	(30,810)	-	718
Transfer Station Lease Purchase	3.18%	9/1/2020	1,755,000	3/1/2035	1,314,558	-	107,312	(107,312)	1,207,246	40,893
2022 Caterpillar Road Graders	2.15%	4/1/2022	754,515	4/1/2028	513,798	-	124,327	(124,327)	389,471	11,200
Used Caterpillar Road Graders	2.35%	4/18/2022	523,000	4/18/2026	267,669	-	132,259	(132,259)	135,410	6,378
2022 Ford Explorer	4.06%	11/10/2022	37,353	11/10/2028	25,894	-	6,087	(6,087)	19,807	1,066
Rescue Equipment	4.09%	1/15/2025	122,960	1/15/2028	-	122,960	39,355	83,605	83,605	5,029
Transfer Station Backhoe	4.49%	1/15/2025	163,088	1/15/2030	-	163,088	29,819	133,269	133,269	7,323
Total Contractual Indebtedness					$ 6,203,233	$ 286,048	$ 1,025,473	$ (739,425)	$ 5,463,808	$ 193,777

Note 6: Maturity of Long-Term Debt

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

	2026	2027	2028	2029	2030	2031-2035	Total
PRINCIPAL							
General Obligation Bonds							
Series 2022-A	$ 540,000	$ 555,000	$ 575,000	$ 590,000	$ 610,000	$ 625,000	$ 3,495,000
Finance Leases							
Transfer Station lease purchase	110,746	114,290	117,947	121,722	125,617	616,924	1,207,246
2022 Caterpillar Road Graders	127,037	129,806	132,628	-	-	-	389,471
Used Caterpillar Road Graders	135,410	-	-	-	-	-	135,410
2022 Ford Explorer	6,338	6,599	6,870	-	-	-	19,807
Rescue Equipment	40,965	42,640	-	-	-	-	83,605
Transfer Station Backhoe	31,157	32,557	34,010	35,545	-	-	133,269
Total Principal	$ 991,653	$ 880,892	$ 866,455	$ 747,267	$ 735,617	$ 1,241,924	$ 5,463,808
INTEREST							
General obligation bond							
Series 2022-A	$ 104,850	$ 88,650	$ 72,000	$ 54,750	$ 37,050	$ 18,750	$ 376,050
Finance Leases							
Transfer Station lease purchase	37,458	33,914	30,257	26,482	22,586	49,996	200,693
2022 Caterpillar Road Graders	8,490	5,721	2,899	-	-	-	17,110
Used Caterpillar Road Graders	3,226	-	-	-	-	-	3,226
2022 Ford Explorer	815	554	284	-	-	-	1,653
Rescue Equipment	3,419	1,744	-	-	-	-	5,163
Transfer Station Backhoe	5,984	4,585	3,132	1,596	-	-	15,297
Total Interest	$ 164,242	$ 135,168	$ 108,572	$ 82,828	$ 59,636	$ 68,746	$ 619,192

Note 7: Defined Benefit Pension Plan

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kspers.gov 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 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $640,639 for the year ended December 31, 2025.

Net Pension Liability. At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $4,844,905. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.gov or can be obtained as described previously.

Note 8: Other Long-Term Obligations from Operations

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

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

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

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

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

		Ambulance Department	
Years of Service	**Per Year**	**Years of Service**	**Per Year**
0 to 1	5 days	0 to 4	144 hours
After 2 - 4	10 days	After 5 - 10	192 hours
After 5 - 14	15 days	After 10 - 15	240 hours
After 15	20 days	After 15	160 hours

Vacation days may be accrued up to a maximum of 20 days. Ambulance Department employees may accrue up to 432 hours. 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. Employees must work a minimum of 12 days in the pay period to earn sick leave for the month.

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. Employees hired after December 21, 2010 are not paid sick leave upon termination.

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

Note 9: Claims and Judgements

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

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2024 to 2025 and there were no settlements that exceeded insurance coverage in the past three years.

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

Note 10: Post-Closure Care Cost

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

Note 11: Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Capital Improvement	K.S.A. 19-120	$ 1,023,303
General	Fleet Equipment	K.S.A. 19-119	80,000
General	Capital Project - Health Dept	K.S.A. 19-120	415,071
General	Road & Bridge	K.S.A. 12-196	466,525
Appraiser	Fleet Equipment	K.S.A. 19-119	10,000
Road and Bridge	Special Road Mach & Equip	K.S.A. 68-141g	500,000
Noxious Weed	Noxious Weed Capital	K.S.A. 2-1318	10,000
Ambulance	Ambulance-Rescue Spec Equipment	K.S.A. 19-119	35,000
Park Bait Shop	Park	Commission Approval	5,000
Total Transfers			$ 2,544,899

Note 12: Other Relationships

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

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

Note 13: Subsequent Events

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

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

MARION COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 8,535,793	$ -	$ 8,535,793	$ 7,202,210	$ (1,333,583)
Special Purpose Funds					
Ambulance	2,580,612	-	2,580,612	1,278,794	(1,301,818)
Rescue Special Equipment	87,000	122,960	209,960	169,256	(40,704)
Appraiser's Cost	580,562	-	580,562	381,408	(199,154)
E911 Cell Fund #2	116,849	-	116,849	86,428	(30,421)
Department on Aging	170,245	-	170,245	126,557	(43,688)
Election	327,658	-	327,658	118,044	(209,614)
Employee Benefits	3,312,014	-	3,312,014	2,716,660	(595,354)
Health	618,283	-	618,283	508,287	(109,996)
Noxious Weed	312,069	-	312,069	191,683	(120,386)
Noxious Weed Capital Outlay	36,848	-	36,848	3,145	(33,703)
Park	455,712	-	455,712	353,748	(101,964)
Park Bait Shop	30,567	-	30,567	27,777	(2,790)
Register of Deeds Technology	30,098	-	30,098	9,248	(20,850)
County Clerk Technology	4,006	-	4,006	-	(4,006)
County Treasurer Technology	4,612	-	4,612	4,855	243
Risk Management Reserve	374,110	-	374,110	71,417	(302,693)
Road and Bridge	8,577,508	-	8,577,508	6,129,263	(2,448,245)
Sheriff Drug	16,046	-	16,046	3,956	(12,090)
Solid Waste	117,969	-	117,969	41,561	(76,408)
Special Alcohol and Drug Program	12,932	-	12,932	8,567	(4,365)
Special Bridge (68-1135)	608,388	-	608,388	334,585	(273,803)
Special Road Machinery and Equipment	1,049,913	-	1,049,913	644,161	(405,752)
Lake Patrol	74,386	-	74,386	34,063	(40,323)
Capital Improvements Fund	1,935,039	-	1,935,039	-	(1,935,039)
Bond and Interest Funds					
Bond and Interest	714,843	-	714,843	647,100	(67,743)
Business Funds					
Transfer Station	967,612	163,088	1,130,700	1,072,324	(58,376)
	$ 31,651,674	$ 286,048	$ 31,937,722	$ 22,165,097	$ (9,772,625)

See Independent Auditor's Report.

MARION COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem	$ 3,683,678	$ 3,810,844	$ 3,874,934	$ (64,090)
Delinquent	47,700	41,816	35,000	6,816
Motor vehicle	259,537	278,806	257,667	21,139
Recreational vehicle	5,014	5,033	5,317	(284)
16/20 vehicle	15,927	17,359	16,219	1,140
Commercial vehicle	14,720	14,608	14,914	(306)
Watercraft	2,386	2,986	2,344	642
Severance tax	2,406	2,496	1,500	996
Local Alcoholic Liquor Fund	432	323	200	123
Payment in lieu of taxes - Sunflower	401,200	(401,200)	-	(401,200)
Franchise tax - Cable	1,620	1,633	1,000	633
Antique motor vehicle tax	8,278	8,869	4,000	4,869
Total Taxes	$ 4,442,898	$ 3,783,573	$ 4,213,095	$ (429,522)
Intergovernmental Revenue				
Flood control allocation	$ -	$ -	$ 400	$ (400)
Federal owned land entitlement	40,472	41,802	35,500	6,302
EMPG Grant - Emergency Preparedness	24,474	25,703	24,000	1,703
Local sales tax - Other 20%	212,934	207,473	190,000	17,473
Local sales tax - R&B 80%	851,736	829,894	760,000	69,894
Total Intergovernmental Revenue	$ 1,129,616	$ 1,104,872	$ 1,009,900	$ 94,972
Licenses and Fees				
Commercial vehicle fees	$ 57	$ -	$ 100	$ (100)
Driver license fees	2,884	2,802	3,000	(198)
Officer's fees (County officer and recording fees)	97,432	107,078	90,000	17,078
Diversion Fees	21,045	11,225	-	11,225
Environmental Fees	2,940	1,730	500	1,230
Bad Check Fund (010) Co Attorney	100	120	-	120
Motor vehicle sales collection fees	617	663	-	663
Sports license fees (Game license fees)	74	55	100	(45)
Booking/fingerprinting fees	2,628	2,571	2,500	71
Planning and zoning fees	6,056	8,685	3,500	5,185
Total Licenses and Fees	$ 133,833	$ 134,929	$ 99,700	$ 35,229
Use of Money and Property				
Interest on investments	$ 748,321	$ 663,776	$ 300,000	$ 363,776
Interest and charges on delinquent taxes	309,849	135,755	30,000	105,755
Total use of Money and Property	$ 1,058,170	$ 799,531	$ 330,000	$ 469,531

(continued)

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS (CONTINUED)				
Other Receipts				
Reimbursed expenses	$ 61,893	$ 73,293	$ 60,000	$ 13,293
Judicial/Court related	19,700	9,302	10,000	(698)
Tax sale - attorney/abstract fees	18,050	17,000	-	17,000
Tax sale - proceeds	-	4,601	-	4,601
Miscellaneous (daily receipts)	32,839	46,005	20,000	26,005
Vehicle interest	1,666	2,872	-	2,872
Special auto close out	-	220,091	30,000	190,091
Vehicle rental excise tax	127	143	-	143
Law enforcement (civil/accident)	9,113	9,350	5,500	3,850
Sheriff prisoner fees and general reimbursements	10,657	11,753	6,000	5,753
Diamond Vista income	269,325	269,325	269,000	325
Sunflower Wind income	-	514,368	240,000	274,368
Transfers in - LATCF	759	-	-	-
Neighborhood revitalization rebate	(34,026)	(32,883)	(34,849)	1,966
Total Other Receipts	$ 390,103	$ 1,145,220	$ 605,651	$ 539,569
Total Cash Receipts	$ 7,154,620	$ 6,968,125	$ 6,258,346	$ 709,779

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
EXPENDITURES				
County Commission				
Personnel services	$ 92,040	$ 94,022	$ 94,190	$ (168)
Contractual services	3,638	5,087	5,000	87
Commodities	12	111	300	(189)
Capital outlay	5,233	400	2,000	(1,600)
Total County Commission	$ 100,923	$ 99,620	$ 101,490	$ (1,870)
County Clerk				
Personnel services	$ 155,379	$ 165,600	$ 164,723	$ 877
Contractual services	7,171	7,329	8,000	(671)
Commodities	2,769	3,723	5,000	(1,277)
Capital outlay	2,518	933	2,500	(1,567)
Total County Clerk	$ 167,837	$ 177,585	$ 180,223	$ (2,638)
County Treasurer				
Personnel services	$ 234,019	$ 261,482	$ 261,990	$ (508)
Contractual services	35,020	45,516	39,900	5,616
Commodities	2,370.00	3,825	4,000	(175)
Capital outlay	2,706	2,747	4,000	(1,253)
Total County Treasurer	$ 274,115	$ 313,570	$ 309,890	$ 3,680
County Attorney				
Personnel services	$ 186,880	$ 204,931	$ 230,000	$ (25,069)
Contractual services	37,249	47,786	130,000	(82,214)
Commodities	5,960	8,231	5,000	3,231
Capital outlay	412	11,154	5,000	6,154
Juvenile detention	8,071	10,310	13,500	(3,190)
Total County Attorney	$ 238,572	$ 282,412	$ 383,500	$ (101,088)
Sheriff				
Personnel services	$ 657,470	$ 715,786	$ 783,860	$ (68,074)
Contractual services	132,745	144,621	88,300	56,321
Commodities	63,895	76,455	95,300	(18,845)
Capital outlay	1,330	4,332	10,000	(5,668)
Sheriff vehicle	107,748	92,920	120,000	(27,080)
Total Sheriff	$ 963,188	$ 1,034,114	$ 1,097,460	$ (63,346)
Jail				
Personnel services	$ 337,985	$ 327,715	$ 343,978	$ (16,263)
Contractual services	100,677	83,640	124,000	(40,360)
Commodities	70,037	73,228	70,000	3,228
Capital outlay	22,900	37,856	25,000	12,856
Total Jail	$ 531,599	$ 522,439	$ 562,978	$ (40,539)

(continued)

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Judicial				
Contractual services	$ 168,295	$ 185,353	$ 191,419	$ (6,066)
Commodities	13,851	6,708	15,400	(8,692)
Capital outlay	7,353	4,397	2,000	2,397
Total Judicial	$ 189,499	$ 196,458	$ 208,819	$ (12,361)
Courthouse General				
Personnel services	$ 78,662	$ 43,038	$ 133,753	$ (90,715)
Contractual services	510,669	573,098	550,000	23,098
Commodities	37,030	19,162	42,000	(22,838)
Capital outlay	13,567	14,038	5,000	9,038
Lease purchase - postage machine	2,858	2,614	-	2,614
Community corrections	3,619	3,199	3,145	54
Computer equipment	217,927	227,882	200,000	27,882
Heritage Trust Fund	6,396	7,375	8,000	(625)
Marion County Employees Fund	1,500	1,292	-	1,292
AS 400/TEAM	50,881	-	50,000	(50,000)
Other	1,206	-	-	-
Security	43,440	-	45,000	(45,000)
Diversion	7,771	8,769	-	8,769
Courthouse improvements	-	-	500,000	(500,000)
Total Courthouse General	$ 975,526	$ 900,467	$ 1,536,898	$ (636,431)
Planning and Zoning				
Personnel services	$ 135,428	$ 154,477	$ 163,161	$ (8,684)
Contractual services	31,675	29,225	36,050	(6,825)
Commodities	2,562	1,767	2,700	(933)
Capital outlay	2,235	881	5,000	(4,119)
Vehicle replacement	-	-	15,000	(15,000)
Total Planning and Zoning	$ 171,900	$ 186,350	$ 221,911	$ (35,561)
Emergency Management				
Personnel services	$ 101,837	$ 106,446	$ 110,094	$ (3,648)
Contractual services	34,691	32,029	40,000	(7,971)
Commodities	15,589	15,112	18,000	(2,888)
Capital outlay	8,457	15,600	20,000	(4,400)
Vehicle replacement	-	-	30,000	(30,000)
Total Emergency Management	$ 160,574	$ 169,187	$ 218,094	$ (48,907)
Communications				
Personnel services	$ 453,442	$ 483,148	$ 479,809	$ 3,339
Contractual services	38,934	36,480	37,125	(645)
Commodities	589	1,019	3,500	(2,481)
Capital outlay	-	2,204	2,000	204
Total Communications	$ 492,965	$ 522,851	$ 522,434	$ 417

(continued)

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Road and Bridge				
Sales Tax - 80%	$ 651,585	$ 466,525	$ 397,752	$ 68,773
Transfer to Capital Improvements Fund for:				
Road maintenance and improvements - 2 mill	347,556	362,494	362,248	246
Road maintenance and improvements - 7 mill	571,207	660,809	660,809	-
Total Road and Bridge	$ 1,570,348	$ 1,489,828	$ 1,420,809	$ 69,019
County Counselor				
Contractual services	$ 42,000	$ 42,000	$ 55,000	$ (13,000)
Register of Deeds				
Personnel services	$ 97,959	$ 99,609	$ 117,653	$ (18,044)
Contractual services	569	2,802	2,000	802
Commodities	1,154	849	2,000	(1,151)
Refunds	101	253	-	253
Capital outlay	-	-	2,000	(2,000)
Total Register of Deeds	$ 99,783	$ 103,513	$ 123,653	$ (20,140)
Sales Tax - 20%				
Other	$ 27,455	$ 2,473	$ 114,068	$ (111,595)
Allocation - Food Bank	6,000	6,000	6,000	-
Allocation - FACT	6,000	6,000	6,000	-
Allocation - CORE	5,000	10,000	10,000	-
Allocation - Kansas Legal Svcs.	5,000	5,000	5,000	-
Pictometry	48,932	48,932	48,932	-
New radios - County Offices	32,870	-	-	-
Total Sales Tax - 20%	$ 131,257	$ 78,405	$ 190,000	$ (111,595)
Tourism and Marketing				
Rural Opportunity Zone	$ 4,500	$ 4,500	$ 4,500	$ -
County Administrator				
Personnel services	$ 131,301	$ 154,922	$ 154,564	$ 358
Contractual services	17,627	6,325	5,000	1,325
Commodities	2,664	1,347	4,000	(2,653)
Capital outlay	12,859	2,392	5,000	(2,608)
Total County Administrator	$ 164,451	$ 164,986	$ 168,564	$ (3,578)

(continued)

MARION COUNTY, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Other				
Mental health contracts	$ 97,232	$ 99,177	$ 99,177	$ -
Developmental Disability (CDDO)	75,000	75,000	75,000	-
Soil Conservation District	39,500	42,000	42,000	-
Special fair building	16,700	16,700	16,700	-
Multi-purpose building	106,519	125,001	500,000	(374,999)
Tax sale expense	30,711	28,803	-	28,803
Sunflower Wind expenses	350,000	-	-	-
Transfer to Health Capital Project	257,855	415,071	-	415,071
Transfer to Risk Management Fund	20,044	-	-	-
Transfer to Special Fleet Equipment	-	80,000	-	80,000
Transfers out - miscellaneous	393	-	-	-
Miscellaneous	495	32,173	-	32,173
Cash forward	-	-	496,693	(496,693)
Total Other	$ 994,449	$ 913,925	$ 1,229,570	$ (315,645)
Total Expenditures	$ 7,273,486	$ 7,202,210	$ 8,535,793	$ (1,333,583)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (118,866)	$ (234,085)		
UNENCUMBERED CASH - JANUARY 1	3,801,805	3,682,939		
UNENCUMBERED CASH - DECEMBER 31	$ 3,682,939	$ 3,448,854		

MARION COUNTY, KANSAS
AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 789,611	$ 817,284	$ 831,085	$ (13,801)
Delinquent	10,037	8,852	500	8,352
Motor vehicle	56,872	60,408	55,237	5,171
Recreational vehicle	1,102	1,092	1,139	(47)
16/20M vehicle	3,820	3,928	3,477	451
Commercial vehicle	3,327	3,133	3,197	(64)
Watercraft	540	640	502	138
Crew receipts/donation	475	5,458	1,500	3,958
Reimbursed expenses	9,225	5,487	2,500	2,987
Prior year voided checks	-	239	-	239
EMS grant	50,000	-	-	-
Services	670,396	671,161	640,000	31,161
Neighborhood revitalization rebates	(7,314)	(7,052)	(7,474)	422
Total Cash Receipts	$ 1,588,091	$ 1,570,630	$ 1,531,663	$ 38,967
EXPENDITURES				
Personnel services	$ 1,019,187	$ 1,029,324	$ 1,377,000	$ (347,676)
Contractual services	121,144	100,484	104,752	(4,268)
Commodities	80,137	85,383	99,330	(13,947)
Capital outlay	49,375	3,292	20,000	(16,708)
Ambulance replacement	-	-	375,000	(375,000)
Ambulance building	13,363	-	300,000	(300,000)
Transfer to Rescue Special Equipment	52,000	35,000	35,000	-
Maintenance	-	-	12,376	(12,376)
Training and education	1,185	4,398	10,000	(5,602)
Uniforms	-	15,579	19,200	(3,621)
Director vehicle replacement	-	-	35,000	(35,000)
EMS class grant	-	4,515	-	4,515
Crew expenses	1,795	819	-	819
Cash forward	-	-	192,954	(192,954)
Total Expenditures	$ 1,338,186	$ 1,278,794	$ 2,580,612	$ (1,301,818)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 249,905	$ 291,836		
UNENCUMBERED CASH - JANUARY 1	939,344	1,189,249		
UNENCUMBERED CASH - DECEMBER 31	$ 1,189,249	$ 1,481,085		

MARION COUNTY, KANSAS
RESCUE SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Transfer from Ambulance Fund	$ 52,000	$ 35,000	$ 35,000	$ -
Lease purchase proceeds	-	122,960	-	122,960
Total Cash Receipts	$ 52,000	$ 157,960	$ 35,000	$ 122,960
EXPENDITURES				
Rescue equipment	$ -	$ 124,872	$ 87,000	$ 37,872
Lease purchase payment	-	44,384	-	44,384
Adjustment for qualifying budget credits	-	-	122,960	(122,960)
Total Expenditures	$ -	$ 169,256	$ 209,960	$ (40,704)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 52,000	$ (11,296)		
UNENCUMBERED CASH - JANUARY 1	-	52,000		
UNENCUMBERED CASH - DECEMBER 31	$ 52,000	$ 40,704		

MARION COUNTY, KANSAS
APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 332,021	$ 290,542	$ 295,503	$ (4,961)
Delinquent	4,376	3,670	700	2,970
Motor vehicle	24,626	25,552	23,229	2,323
Recreational vehicle	477	462	479	(17)
16/20M vehicle	1,655	1,702	1,462	240
Commercial vehicle	1,441	1,318	1,344	(26)
Watercraft	234	269	211	58
Digital mapping/web subscriptions	3,750	3,520	-	3,520
Reimbursed expenses	2,766	1,847	600	1,247
Neighborhood revitalization rebates	(3,080)	(2,507)	(2,658)	151
Total Cash Receipts	$ 368,266	$ 326,375	$ 320,870	$ 5,505
EXPENDITURES				
Personnel services	$ 288,030	$ 301,887	$ 344,250	$ (42,363)
Contractual services	67,460	63,161	86,600	(23,439)
Commodities	6,695	5,503	7,000	(1,497)
Capital outlay	11,885	857	4,000	(3,143)
Digital mapping expense	-	-	2,000	(2,000)
Transfer to Special Fleet Vehicle Fund	-	10,000	20,500	(10,500)
Cash forward	-	-	116,212	(116,212)
Total Expenditures	$ 374,070	$ 381,408	$ 580,562	$ (199,154)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,804)	$ (55,033)		
UNENCUMBERED CASH - JANUARY 1	291,513	285,709		
UNENCUMBERED CASH - DECEMBER 31	$ 285,709	$ 230,676		

MARION COUNTY, KANSAS
E911 CELL FUND #2
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Surcharges	$ 81,008	$ 81,866	$ 80,000	$ 1,866
Prior year voided checks	-	964	-	964
Interest	2,239	195	-	195
Total Cash Receipts	$ 83,247	$ 83,025	$ 80,000	$ 3,025
EXPENDITURES				
Contractual services	$ 74,134	$ 76,415	$ 98,218	$ (21,803)
Commodities	-	-	1,000	(1,000)
Capital outlay	2,151	10,013	2,000	8,013
Cash forward	-	-	15,631	(15,631)
Total Expenditures	$ 76,285	$ 86,428	$ 116,849	$ (30,421)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,962	$ (3,403)		
UNENCUMBERED CASH - JANUARY 1	58,849	65,811		
UNENCUMBERED CASH - DECEMBER 31	$ 65,811	$ 62,408		

MARION COUNTY, KANSAS
DEPARTMENT ON AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 81,742	$ 102,319	$ 104,055	$ (1,736)
Delinquent	1,470	1,165	-	1,165
Motor vehicle	8,792	6,870	5,726	1,144
Recreational vehicle	170	125	118	7
16/20M vehicle	591	607	360	247
Commercial vehicle	514	326	331	(5)
Watercraft	84	66	52	14
Donations and reimbursed expenses	1,676	1,944	800	1,144
Neighborhood revitalization rebates	(777)	(883)	(936)	53
Total Cash Receipts	$ 94,262	$ 112,539	$ 110,506	$ 2,033
EXPENDITURES				
Personnel services	$ 66,100	$ 68,232	$ 67,501	$ 731
Contractual services	19,822	17,634	14,800	2,834
Commodities	2,301	2,816	6,900	(4,084)
Capital outlay	4,808	5,072	7,500	(2,428)
Local Match Senior Center	1,168	1,774	1,774	-
North Central Flint Hill/Insurance	27,370	31,029	35,000	(3,971)
Vehicle replacement	-	-	25,000	(25,000)
Cash forward	-	-	11,770	(11,770)
Total Expenditures	$ 121,569	$ 126,557	$ 170,245	$ (43,688)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (27,307)	$ (14,018)		
UNENCUMBERED CASH - JANUARY 1	94,731	67,424		
UNENCUMBERED CASH - DECEMBER 31	$ 67,424	$ 53,406		

MARION COUNTY, KANSAS
ELECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 189,404	$ 161,134	$ 164,007	$ (2,873)
Delinquent	1,708	1,702	500	1,202
Motor vehicle	8,743	13,449	13,256	193
Recreational vehicle	169	241	273	(32)
16/20M vehicle	588	604	834	(230)
Commercial vehicle	511	748	767	(19)
Watercraft	83	153	120	33
Reimbursed expenses	66,512	55	-	55
Neighborhood revitalization rebates	(1,721)	(1,390)	(1,475)	85
Total Cash Receipts	$ 265,997	$ 176,696	$ 178,282	$ (1,586)
EXPENDITURES				
Personnel services	$ 74,062	$ 63,870	$ 83,040	$ (19,170)
Contractual services	88,160	53,081	65,302	(12,221)
Commodities	1,608	1,093	5,000	(3,907)
Capital outlay/voting equipment	52,476	-	53,000	(53,000)
Cash forward	-	-	121,316	(121,316)
Total Expenditures	$ 216,306	$ 118,044	$ 327,658	$ (209,614)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 49,691	$ 58,652		
UNENCUMBERED CASH - JANUARY 1	106,380	156,071		
UNENCUMBERED CASH - DECEMBER 31	$ 156,071	$ 214,723		

MARION COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 2,260,826	$ 2,263,607	$ 2,301,808	$ (38,201)
Delinquent	26,636	24,549	12,000	12,549
Motor vehicle	162,783	172,944	158,143	14,801
Recreational vehicle	3,154	3,125	3,262	(137)
16/20M vehicle	10,923	11,235	9,953	1,282
Commercial vehicle	9,523	8,971	9,153	(182)
Watercraft	1,545	1,834	1,437	397
Reimbursed expenses	2,164	27,559	30,000	(2,441)
Flex accounts	60,696	39,227	24,000	15,227
Neighborhood revitalization rebates	(20,940)	(19,532)	(20,701)	1,169
Total Cash Receipts	$ 2,517,310	$ 2,533,519	$ 2,529,055	$ 4,464
EXPENDITURES				
Payments to KPERS	$ 577,573	$ 624,711	$ 792,000	$ (167,289)
Payment to Social Security	433,111	455,529	566,000	(110,471)
Payment of unemployment insurance	22,830	16,139	34,003	(17,864)
Workers' compensation insurance	144,754	129,775	130,000	(225)
Medical spending account	36,952	47,699	35,000	12,699
Payment of medical/life insurance	1,346,478	1,439,744	1,500,000	(60,256)
Uniforms/employee benefit fees	2,953	3,063	2,000	1,063
Cash forward	-	-	253,011	(253,011)
Total Expenditures	$ 2,564,651	$ 2,716,660	$ 3,312,014	$ (595,354)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (47,341)	$ (183,141)		
UNENCUMBERED CASH - JANUARY 1	1,060,201	1,012,860		
UNENCUMBERED CASH - DECEMBER 31	$ 1,012,860	$ 829,719		

MARION COUNTY, KANSAS
HEALTH INSURANCE CLAIMS RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
RECEIPTS		
Payment from Employee Benefit Fund	$ 913,743	$ 1,257,570
EXPENDITURES		
Health insurance claims paid to BCBS	$ 489,373	$ 1,138,818
RECEIPTS OVER (UNDER) EXPENDITURES	$ 424,370	$ 118,752
UNENCUMBERED CASH - JANUARY 1	-	424,370
UNENCUMBERED CASH - DECEMBER 31	$ 424,370	$ 543,122

MARION COUNTY, KANSAS
PUBLIC HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 103,489	$ 103,742	$ 105,504	$ (1,762)
Delinquent	1,367	1,172	500	672
Motor vehicle	7,673	7,963	7,244	719
Recreational vehicle	149	144	149	(5)
16/20M vehicle	516	530	456	74
Commercial vehicle	449	411	419	(8)
Watercraft	73	84	66	18
Receipts from State of Kansas				
Immunization Grants (IAP)	3,194	3,125	3,181	(56)
IAP 4 Immunization Grant (IAP4)	20,091	-	-	-
IAP 3 Immunization Grant (IAP 3)	18,604	-	-	-
ELC Expand Infrastructure/St of KS	11,178	-	-	-
General Health Services				
GHS Formula Grant (State formula)	19,822	21,577	21,757	(180)
W.I.C. Grant	98,021	101,467	80,000	21,467
Bioterrorism Grant (PHEP)	14,636	17,162	14,607	2,555
CDDR Grant	15,822	23,580	17,462	6,118
Special Ed/School contract	15,000	4,742	7,500	(2,758)
Service fees and miscellaneous	232,462	166,036	140,000	26,036
Work Force Development Grant	8,079	45,915	19,126	26,789
Safe Kids Grant	5,466	4,372	3,000	1,372
Reimbursements	4,026	2,242	1,000	1,242
Neighborhood revitalization rebate	(960)	(895)	(949)	54
Total Cash Receipts	$ 579,157	$ 503,369	$ 421,022	$ 82,347
EXPENDITURES				
Health Services				
Personnel services	$ 267,559	$ 310,528	$ 335,760	$ (25,232)
Contractual services	176,218	123,114	170,000	(46,886)
Commodities	3,128	2,872	5,000	(2,128)
Capital outlay	-	-	14,000	(14,000)
W.I.C.	31,618	16,026	30,000	(13,974)
State formula expenses	4,110	3,074	9,000	(5,926)
Safe Kids expenses	5,942	4,284	3,000	1,284
IAP expenses	250	-	800	(800)
IAP 3 expenses	14,643	-	-	-
IAP4 expenses	14,993	-	-	-
ELC Expand Infrastructure grant expenses	11,178	-	-	-
Bioterrorism Grant expense (PHEP)	4,013	4,590	3,000	1,590
Rural Vaccination grant expenses (Patterson)	3,985	-	-	-
CDDR expenses	3,816	2,057	7,200	(5,143)
Workforce Development grant expense	3,755	32,859	17,000	15,859
Ford Explorer lease purchase	7,153	7,153	7,153	-
Other	324	1,730	-	1,730
Cash forward	-	-	16,370	(16,370)
Total Expenditures	$ 552,685	$ 508,287	$ 618,283	$ (109,996)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 26,472	$ (4,918)		
UNENCUMBERED CASH - JANUARY 1	234,691	261,163		
UNENCUMBERED CASH - DECEMBER 31	$ 261,163	$ 256,245		

MARION COUNTY, KANSAS
NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 94,765	$ 78,606	$ 79,966	$ (1,360)
Delinquent	1,251	1,038	500	538
Motor vehicle	7,022	7,291	6,630	661
Recreational vehicle	136	132	137	(5)
16/20M vehicle	472	485	417	68
Commercial vehicle	411	376	384	(8)
Watercraft	67	77	60	17
Reimbursements/sale of chemicals	63,096	77,037	40,000	37,037
Neighborhood revitalization rebates	(879)	(678)	(719)	41
Total Cash Receipts	$ 166,341	$ 164,364	$ 127,375	$ 36,989
EXPENDITURES				
Personnel services	$ 53,558	$ 79,628	$ 89,376	$ (9,748)
Contractual services	14,667	18,972	20,000	(1,028)
Commodities	69,620	82,857	100,000	(17,143)
Capital outlay	1,725	226	5,000	(4,774)
Transfer to Noxious Weed Capital Outlay Fund	10,000	10,000	10,000	-
Cash forward	-	-	87,693	(87,693)
Total Expenditures	$ 149,570	$ 191,683	$ 312,069	$ (120,386)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,771	$ (27,319)		
UNENCUMBERED CASH - JANUARY 1	206,046	222,817		
UNENCUMBERED CASH - DECEMBER 31	$ 222,817	$ 195,498		

MARION COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Transfer from Noxious Weed Fund	$ 10,000	$ 10,000	$ 10,000	$ -
EXPENDITURES				
Capital outlay	$ 5,930	$ 3,145	$ 36,848	$ (33,703)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,070	$ 6,855		
UNENCUMBERED CASH - JANUARY 1	16,848	20,918		
UNENCUMBERED CASH - DECEMBER 31	$ 20,918	$ 27,773		

MARION COUNTY, KANSAS
PARK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 121,621	$ 124,598	$ 126,695	$ (2,097)
Delinquent	1,603	1,382	600	782
Motor vehicle	9,013	9,358	8,508	850
Recreational vehicle	175	169	176	(7)
16/20M vehicle	606	623	535	88
Commercial vehicle	527	483	492	(9)
Watercraft	86	99	77	22
Local Alcoholic Liquor Fund	432	323	250	73
County permits	138,015	156,571	130,000	26,571
Fishing fees	25,260	25,177	25,177	-
Memorials/donations/tree reimbursement	174	23	200	(177)
Events	13,730	15,798	5,000	10,798
Reimbursed expenses	-	1,483	500	983
Neighborhood revitalization rebates	(1,128)	(1,075)	(1,139)	64
Transfer from bait shop	5,000	5,000	5,000	-
Total Cash Receipts	$ 315,114	$ 340,012	$ 302,071	$ 37,941
EXPENDITURES				
Personnel services	$ 124,865	$ 127,293	$ 140,702	$ (13,409)
Contractual services	133,966	161,183	120,000	41,183
Commodities	26,366	30,656	50,000	(19,344)
Capital outlay and projects	96,748	13,355	110,000	(96,645)
Trees/Memorials	-	6,796	6,000	796
Events	17,948	14,465	5,000	9,465
Cash forward	-	-	24,010	(24,010)
Total Expenditures	$ 399,893	$ 353,748	$ 455,712	$ (101,964)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (84,779)	$ (13,736)		
UNENCUMBERED CASH - JANUARY 1	215,552	130,773		
UNENCUMBERED CASH - DECEMBER 31	$ 130,773	$ 117,037		

MARION COUNTY, KANSAS
PARK BAIT SHOP FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Sales	$ 25,301	$ 27,710	$ 20,000	$ 7,710
EXPENDITURES				
Contractual services	$ 2,158	$ 1,814	$ 1,000	$ 814
Commodities	18,692	20,963	19,000	1,963
Transfer to Park & Lake	5,000	5,000	5,000	-
Lake improvements	-	-	5,567	(5,567)
Total Expenditures	$ 25,850	$ 27,777	$ 30,567	$ (2,790)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (549)	$ (67)		
UNENCUMBERED CASH - JANUARY 1	15,567	15,018		
UNENCUMBERED CASH - DECEMBER 31	$ 15,018	$ 14,951		

MARION COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Fees	$ 13,955	$ 15,273	$ 20,000	$ (4,727)
EXPENDITURES				
Capital outlay	$ 9,765	$ 9,248	$ 30,098	$ (20,850)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,190	$ 6,025		
UNENCUMBERED CASH - JANUARY 1	20,098	24,288		
UNENCUMBERED CASH - DECEMBER 31	$ 24,288	$ 30,313		

MARION COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Fees	$ 3,376	$ 3,807	$ 4,000	$ (193)
EXPENDITURES				
Contractual	$ 1,947	$ -	$ 4,006	$ (4,006)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,429	$ 3,807		
UNENCUMBERED CASH - JANUARY 1	6	1,435		
UNENCUMBERED CASH - DECEMBER 31	$ 1,435	$ 5,242		

MARION COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Fees	$ 3,467	$ 3,821	$ 4,200	$ (379)
EXPENDITURES				
Commodities	$ 4,332	$ 4,855	$ 4,612	$ 243
RECEIPTS OVER (UNDER) EXPENDITURES	$ (865)	$ (1,034)		
UNENCUMBERED CASH - JANUARY 1	6,781	5,916		
UNENCUMBERED CASH - DECEMBER 31	$ 5,916	$ 4,882		

MARION COUNTY, KANSAS
RISK MANAGEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
KCAMP Risk Avoidance Grant	$ 4,000	$ -	$ 2,000	$ (2,000)
Daily receipts	3,242	-	-	-
EM grant funds	-	10,399	-	10,399
Radio grant	103,523	-	-	-
Total Receipts	$ 110,765	$ 10,399	$ 2,000	$ 8,399
EXPENDITURES				
Contractual services	$ 24,503	$ 61,018	$ 192,717	$ (131,699)
Expenditures related to disasters	-	-	7,242	(7,242)
Radio grant expense	115,026	-	-	-
EM grant expense	-	10,399	-	10,399
Cash forward	-	-	174,151	(174,151)
Total Expenditures Before Budget Credit	$ 139,529	$ 71,417	$ 374,110	$ (302,693)
Adjustment for Qualifying Budget Credit	-	-	-	-
Total Expenditures	$ 139,529	$ 71,417	$ 374,110	$ (302,693)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (28,764)	$ (61,018)		
UNENCUMBERED CASH - JANUARY 1	228,717	199,953		
UNENCUMBERED CASH - DECEMBER 31	$ 199,953	$ 138,935		

MARION COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 4,382,175	$ 4,388,000	$ 4,461,887	$ (73,887)
Delinquent	52,552	47,393	40,000	7,393
Motor vehicle	315,596	335,238	306,523	28,715
Recreational vehicle	6,114	6,058	6,323	(265)
16/20M vehicle	21,178	21,798	19,292	2,506
Commercial vehicle	18,463	17,388	17,741	(353)
Watercraft	2,996	3,554	2,786	768
Special street and highway	677,290	660,132	650,000	10,132
FEMA	-	752,451	-	752,451
KDOT Federal Exchange - local projects	96,068	93,204	96,000	(2,796)
Reimbursed expenses	10,799	277,490	15,000	262,490
Project reimbursement - State of Kansas	-	28,688	-	28,688
Flood control allocation	-	-	250	(250)
Fuel reimbursement	106,970	101,148	55,000	46,148
Prior year voided check	-	36	-	36
Transfers in	11	466,525	397,752	68,773
Neighborhood revitalization rebates	(40,590)	(37,864)	(40,128)	2,264
Total Cash Receipts	$ 5,649,622	$ 7,161,239	$ 6,028,426	$ 1,132,813
EXPENDITURES				
Administration				
Personnel services	$ 206,910	$ 226,222	$ 239,000	$ (12,778)
Contractual services	76,586	75,257	110,000	(34,743)
Commodities	2,145	2,094	3,000	(906)
Capital outlay	1,823	-	7,500	(7,500)
Total Administration	$ 287,464	$ 303,573	$ 359,500	$ (55,927)
Blacktop Roads				
Personnel services	$ 119,425	$ 86,433	$ 142,779	$ (56,346)
Contractual services	69,748	49,521	80,000	(30,479)
Commodities	1,941,555	1,695,380	1,397,752	297,628
Total Blacktop Roads	$ 2,130,728	$ 1,831,334	$ 1,620,531	$ 210,803
Gravel Roads				
Personnel services	$ 691,534	$ 760,940	$ 780,197	$ (19,257)
Contractual services	235,165	306,281	400,000	(93,719)
Commodities	1,152,917	1,048,077	1,500,000	(451,923)
Gravel road projects	57,589	-	200,000	(200,000)
Total Gravel Roads	$ 2,137,205	$ 2,115,298	$ 2,880,197	$ (764,899)

(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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Bridge Construction				
Commodities	$ 237,236	$ -	$ 400,000	$ (400,000)
Maintenance Shop				
Personnel services	$ 178,024	$ 198,883	$ 231,702	$ (32,819)
Contractual services	136,399	240,976	130,000	110,976
Commodities	433,088	408,101	350,000	58,101
Fuel	527,379	449,599	600,000	(150,401)
Road signs	26,227	15,764	20,000	(4,236)
Total Maintenance Shop	$ 1,301,117	$ 1,313,323	$ 1,331,702	$ (18,379)
Transfer to Special Road Machinery and Equipment Fund	$ 350,000	$ 500,000	$ 500,000	$ -
Road and bridge building	251,354	10,353	500,000	(489,647)
Shop equipment	-	55,382	75,000	(19,618)
Cash forward	-	-	910,578	(910,578)
Total Expenditures	$ 6,695,104	$ 6,129,263	$ 8,577,508	$ (2,448,245)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,045,482)	$ 1,031,976		
UNENCUMBERED CASH - JANUARY 1	3,574,213	2,528,731		
UNENCUMBERED CASH - DECEMBER 31	$ 2,528,731	$ 3,560,707		

MARION COUNTY, KANSAS
SHERIFF CONCEALED WEAPONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
RECEIPTS		
Fees	$ 5,426	$ 5,538
EXPENDITURES		
Contractual services	$ 658	$ 28,992
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,768	$ (23,454)
UNENCUMBERED CASH - JANUARY 1	22,586	27,354
UNENCUMBERED CASH - DECEMBER 31	$ 27,354	$ 3,900

MARION COUNTY, KANSAS
SHERIFF DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Drug control payment	$ -	$ 5	$ 5,000	$ (4,995)
EXPENDITURES				
Commodities	$ 509	$ -	$ -	$ -
Capital outlay	-	3,956	16,046	(12,090)
Total Expenditures	$ 509	$ 3,956	$ 16,046	$ (12,090)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (509)	$ (3,951)		
UNENCUMBERED CASH - JANUARY 1	12,396	11,887		
UNENCUMBERED CASH - DECEMBER 31	$ 11,887	$ 7,936		

MARION COUNTY, KANSAS
LEPP GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
RECEIPTS		
Grant receipts	$ 50,000	$ -
EXPENDITURES		
Grant payments	$ -	$ 6,155
RECEIPTS OVER (UNDER) EXPENDITURES	$ 50,000	$ (6,155)
UNENCUMBERED CASH - JANUARY 1	-	50,000
UNENCUMBERED CASH - DECEMBER 31	$ 50,000	$ 43,845

MARION COUNTY, KANSAS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 50,119	$ 6,766	$ 6,973	$ (207)
Delinquent	659	476	-	476
Motor vehicle	3,725	3,859	3,512	347
Recreational vehicle	72	70	72	(2)
16/20M vehicle	250	257	221	36
Commercial vehicle	218	199	203	(4)
Watercraft	35	41	32	9
Neighborhood revitalization rebates	(465)	(58)	(63)	5
Total Cash Receipts	$ 54,613	$ 11,610	$ 10,950	$ 660
EXPENDITURES				
Solid Waste Services				
Contractual services	$ 2,200	$ 2,395	$ 4,500	$ (2,105)
Household Hazardous Waste				
Personnel services	22,924	24,420	23,978	442
Contractual services	20,333	14,634	30,000	(15,366)
Commodities	598	112	1,200	(1,088)
Capital outlay	529	-	5,687	(5,687)
Cash forward	-	-	52,604	(52,604)
Total Expenditures	$ 46,584	$ 41,561	$ 117,969	$ (76,408)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,029	$ (29,951)		
UNENCUMBERED CASH - JANUARY 1	110,703	118,732		
UNENCUMBERED CASH - DECEMBER 31	$ 118,732	$ 88,781		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
State Liquor Fund	$ 8,485	$ 6,558	$ 10,778	$ (4,220)
EXPENDITURES				
Alcoholic rehabilitation	$ 6,741	$ 8,567	$ 12,932	$ (4,365)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,744	$ (2,009)		
UNENCUMBERED CASH - JANUARY 1	265	2,009		
UNENCUMBERED CASH - DECEMBER 31	$ 2,009	$ -		

MARION COUNTY, KANSAS
SPECIAL BRIDGE FUND (68-1135)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem	$ 256,756	$ 251,512	$ 255,836	$ (4,324)
Delinquent	3,378	2,893	1,400	1,493
Motor vehicle	19,045	19,760	17,966	1,794
Recreational vehicle	369	357	371	(14)
16/20M vehicle	1,280	1,316	1,131	185
Commercial vehicle	1,114	1,019	1,040	(21)
Watercraft tax	181	208	163	45
Reimbursed expenses	13,457	14,242	-	14,242
Neighborhood revitalization rebate	(2,382)	(2,170)	(2,301)	131
Total Cash Receipts	$ 293,198	$ 289,137	$ 275,606	$ 13,531
EXPENDITURES				
Personnel services	$ 106,165	$ 86,222	$ 119,304	$ (33,082)
Contractual services	27,621	5,700	40,000	(34,300)
Commodities	173,249	242,663	300,000	(57,337)
Cash forward	-	-	149,084	(149,084)
Total Expenditures	$ 307,035	$ 334,585	$ 608,388	$ (273,803)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (13,837)	$ (45,448)		
UNENCUMBERED CASH - JANUARY 1	406,965	393,128		
UNENCUMBERED CASH - DECEMBER 31	$ 393,128	$ 347,680		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Transfer from Road and Bridge Fund	$ 350,000	$ 500,000	$ 500,000	$ -
Insurance claims/reimbursements	-	76,552	76,427	125
Sale of equipment	43,140	-	-	-
Total Cash Receipts	$ 393,140	$ 576,552	$ 576,427	$ 125
EXPENDITURES				
Purchase of equipment	$ 207,320	$ 275,930	$ 663,147	$ (387,217)
Equipment repairs	2,500	-	-	-
Lease purchase - 2019 Cat Dozer	31,528	31,528	31,528	-
Lease purchase - 12 Cat Grader	31,074	31,074	31,075	(1)
Lease purchase - Skid steer	32,812	-	-	-
Equipment rental	46,063	31,466	50,000	(18,534)
2 new motor graders	135,527	135,527	135,527	-
2 used graders	138,636	138,636	138,636	-
Total Expenditures	$ 625,460	$ 644,161	$ 1,049,913	$ (405,752)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (232,320)	$ (67,609)		
UNENCUMBERED CASH - JANUARY 1	626,467	394,147		
UNENCUMBERED CASH - DECEMBER 31	$ 394,147	$ 326,538		

MARION COUNTY, KANSAS
SPECIAL FLEET VEHICLE/EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
RECEIPTS		
Transfer from General Fund	$ -	$ 80,000
Transfer from Appraiser Fund	-	10,000
Insurance claims/Sheriff	35,138	17,726
Total Cash Receipts	$ 35,138	$ 107,726
EXPENDITURES		
Sheriff vehicle	$ 22,000	$ -
Fleet - Full maintenance	-	55
Fleet - Maintenance for county owned vehicles	-	576
Lease payments	-	1,241
Total Expenditures	$ 22,000	$ 1,872
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13,138	$ 105,854
UNENCUMBERED CASH - JANUARY 1	-	13,138
UNENCUMBERED CASH - DECEMBER 31	$ 13,138	$ 118,992

MARION COUNTY, KANSAS
JOBS GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
RECEIPTS		
Interest	$ 764	$ 645
EXPENDITURES		
JOBS grant expense	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 764	$ 645
UNENCUMBERED CASH - JANUARY 1	20,059	20,823
UNENCUMBERED CASH - DECEMBER 31	$ 20,823	$ 21,468

MARION COUNTY, KANSAS
LAKE PATROL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Federal government contract	$ 41,456	$ 42,076	$ 41,456	$ 620
EXPENDITURES				
Contractual services	$ 17,111	$ 16,713	$ 20,000	$ (3,287)
Commodities	2,122	2,350	1,000	1,350
Lake patrol vehicle	57,449	-	-	-
Capital outlay	-	15,000	-	15,000
Cash forward	-	-	53,386	(53,386)
Total Expenditures	$ 76,682	$ 34,063	$ 74,386	$ (40,323)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (35,226)	$ 8,013		
UNENCUMBERED CASH - JANUARY 1	72,474	37,248		
UNENCUMBERED CASH - DECEMBER 31	$ 37,248	$ 45,261		

MARION COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Transfer from General Fund - 2 mill sales tax	$ 347,556	$ 362,494	$ 362,248	$ 246
Transfer from General Fund - 7 mill sales tax	571,207	660,809	633,934	26,875
Cost share and reimbursements	1,000,000	31,722	-	31,722
Sunflower Wind reimbursement	350,000	-	-	-
Total Cash Receipts	$ 2,268,763	$ 1,055,025	$ 996,182	$ 58,843
EXPENDITURES				
Road project	$ 4,021,890	$ -	$ 1,935,039	$ (1,935,039)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,753,127)	$ 1,055,025		
UNENCUMBERED CASH - JANUARY 1	4,166,532	2,413,405		
UNENCUMBERED CASH - DECEMBER 31	$ 2,413,405	$ 3,468,430		

MARION COUNTY, KANSAS
CAPITAL PROJECT - HEALTH DEPARTMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
RECEIPTS		
Grant proceeds	$ 38,598	$ -
Transfer LATCF funds	50,000	-
Transfer interest from General Fund	257,855	-
Transfer from ARPA	906,185	-
Transfers from Diamond Vista	-	415,071
Total Cash Receipts	$ 1,252,638	$ 415,071
EXPENDITURES		
Building project	$ 1,077,413	$ 590,296
RECEIPTS OVER (UNDER) EXPENDITURES	$ 175,225	$ (175,225)
UNENCUMBERED CASH - JANUARY 1	-	175,225
UNENCUMBERED CASH - DECEMBER 31	$ 175,225	$ -

MARION COUNTY, KANSAS
USDA MICROLOAN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
RECEIPTS		
Loan payments received	$ 3,289	$ 205
EXPENDITURES		
Microloans issued	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,289	$ 205
UNENCUMBERED CASH - JANUARY 1	40,977	44,266
UNENCUMBERED CASH - DECEMBER 31	$ 44,266	$ 44,471

MARION COUNTY, KANSAS
TRANSIENT GUEST TAX
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
RECEIPTS		
Transient guest tax	$ 6,075	$ 18,454
EXPENDITURES		
Tourism related expense	$ 5,000	$ 7,000
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,075	$ 11,454
UNENCUMBERED CASH - JANUARY 1	12,363	13,438
UNENCUMBERED CASH - DECEMBER 31	$ 13,438	$ 24,892

MARION COUNTY, KANSAS
MARION COUNTY LEADERSHIP
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
RECEIPTS		
Revenue - LMK classes/CKCF	$ 250	$ 400
EXPENDITURES		
Leadership program expense	$ 5,171	$ 5,789
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,921)	$ (5,389)
UNENCUMBERED CASH - JANUARY 1	28,807	23,886
UNENCUMBERED CASH - DECEMBER 31	$ 23,886	$ 18,497

MARION COUNTY, KANSAS
MARION COUNTY LANDBANK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
RECEIPTS		
Transfers in	$ -	$ -
EXPENDITURES		
Contractual services	$ -	$ 1,700
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (1,700)
UNENCUMBERED CASH - JANUARY 1	17,239	17,239
UNENCUMBERED CASH - DECEMBER 31	$ 17,239	$ 15,539

MARION COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Ad valorem tax	$ 633,886	$ 596,778	$ 606,851	$ (10,073)
Delinquent tax	3,590	4,745	-	4,745
Motor vehicle tax	38,614	48,776	44,333	4,443
Recreational vehicle tax	763	882	915	(33)
16/20M vehicle tax	4,088	3,233	2,790	443
Commercial vehicle tax	2,723	2,515	2,566	(51)
Watercraft tax	444	515	403	112
Neighborhood revitalization rebate	(5,880)	(5,150)	(5,458)	308
Total Cash Receipts	$ 678,228	$ 652,294	$ 652,400	$ (106)
EXPENDITURES				
Debt service - Principal	$ 510,000	$ 525,000	$ 525,000	$ -
Debt service - Interest	135,900	120,600	120,600	-
Bond related expenses	1,500	1,500	-	1,500
Cash basis reserve	-	-	69,243	(69,243)
Total Expenditures	$ 647,400	$ 647,100	$ 714,843	$ (67,743)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 30,828	$ 5,194		
UNENCUMBERED CASH - JANUARY 1	18,635	49,463		
UNENCUMBERED CASH - DECEMBER 31	$ 49,463	$ 54,657		

MARION COUNTY, KANSAS
TRANSFER STATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Solid waste assessment fees	$ 813,885	$ 806,941	$ 720,000	$ 86,941
Service fees				
Construction/demolition	51,978	78,109	40,000	38,109
White goods	14,937	14,398	12,000	2,398
Tires	2,933	5,759	2,500	3,259
Recycling fees	22,464	20,286	20,000	286
Mattress disposal fees	-	7,350	3,000	4,350
Reimbursement	51,916	500	500	-
Lease purchase proceeds	-	163,088	-	163,088
Prior year voided check	-	53	-	53
Miscellaneous	3,435	180	-	180
Total Cash Receipts	$ 961,548	$ 1,096,664	$ 798,000	$ 298,664
EXPENDITURES				
Administrative				
Personnel services	$ 242,261	$ 227,165	$ 304,969	$ (77,804)
Contractual services	422,504	401,177	300,000	101,177
Commodities	76,574	71,815	80,000	(8,185)
Capital outlay	84,058	163,088	99,000	64,088
Lease purchase - new transfer station	148,204	148,204	148,204	-
Lease purchase - skid steer	-	37,141	-	37,141
Recycling				
Contractual services	25,196	23,674	30,000	(6,326)
Commodities	563	60	-	60
Cash forward	-	-	5,439	(5,439)
Adjustments for qualifying budget credits	-	-	163,088	(163,088)
Total Expenditures	$ 999,360	$ 1,072,324	$ 1,130,700	$ (58,376)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (37,812)	$ 24,340		
UNENCUMBERED CASH - JANUARY 1	249,755	211,943		
UNENCUMBERED CASH - DECEMBER 31	$ 211,943	$ 236,283		

MARION COUNTY, KANSAS
LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
RECEIPTS		
Miscellaneous	$ -	$ -
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	5,078	5,078
UNENCUMBERED CASH - DECEMBER 31	$ 5,078	$ 5,078

MARION COUNTY, KANSAS
PROSECUTOR TRAINING ASSISTANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
RECEIPTS		
Court fees	$ 1,781	$ 1,755
EXPENDITURES		
Contractual services	$ 870	$ 900
RECEIPTS OVER (UNDER) EXPENDITURES	$ 911	$ 855
UNENCUMBERED CASH - JANUARY 1	6,603	7,514
UNENCUMBERED CASH - DECEMBER 31	$ 7,514	$ 8,369

MARION COUNTY, KANSAS
SPECIAL PROSECUTOR'S TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
RECEIPTS		
Court fees	$ 2,133	$ -
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,133	$ -
UNENCUMBERED CASH - JANUARY 1	5,065	7,198
UNENCUMBERED CASH - DECEMBER 31	$ 7,198	$ 7,198

MARION COUNTY, KANSAS
SHERIFF'S FORFEITURE TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
RECEIPTS		
Court fees	$ 8,923	$ -
EXPENDITURES		
Contractual services	$ -	$ 24,891
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,923	$ (24,891)
UNENCUMBERED CASH - JANUARY 1	15,968	24,891
UNENCUMBERED CASH - DECEMBER 31	$ 24,891	$ -

MARION COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 16,220,677	$ 29,779,156	$ 28,158,519	$ 17,841,314
Delinquent Personal Tax	477	55,933	55,513	897
Delinquent Real Estate Tax	64,717	373,925	331,184	107,458
Motor Vehicle Tax	383,106	7,528	-	390,634
Recreational Vehicle Tax	7,237	(150)	-	7,087
Commercial Vehicle Tax	1,068	1,057	-	2,125
Vehicle Rental Excise Tax	918	-	-	918
Total Distributable Funds	$ 16,678,200	$ 30,217,449	$ 28,545,216	$ 18,350,433
State Funds:				
Educational Building	$ 1	$ 195,189	$ 195,190	$ -
Institutional Building	-	97,595	97,595	-
Total State Funds	$ 1	$ 292,784	$ 292,785	$ -
Subdivision Funds:				
Cemetery Districts	$ 200	$ 130,735	$ 130,760	$ 175
Cities	35	3,335,317	3,335,332	20
Drainage Districts	129,838	17,058	1,961	144,935
Fire Districts	136,050	647,405	777,736	5,719
Hospital Districts	3	958,737	958,740	-
Improvement Districts	727,755	665,733	574,470	819,018
School Districts	191	9,574,802	9,402,706	172,287
Townships	-	233,215	233,215	-
Watershed Districts	245	87,623	87,670	198
Chisholm Trail Extension	4	328,738	328,737	5
North Central Kansas Library - General	-	140,630	140,630	-
North Central Kansas Library - Retirement	-	27,285	27,285	-
Total Subdivision Funds	$ 994,321	$ 16,147,278	$ 15,999,242	$ 1,142,357
Other Agency Funds:				
Tax Holding Account	$ 147,759	$ 939,285	$ 974,927	$ 112,117
Employees Tax Holding Account	86,375	35,622	-	121,997
Fish and Game Licenses	48	1,406	1,454	-
Sheriff's Office	2,866	99,009	101,875	-
Law Library	6,075	3,167	1,726	7,516
Special Auto Fund	269,185	3,686,232	3,838,476	116,941
Total Other Agency Funds	$ 512,308	$ 4,764,721	$ 4,918,458	$ 358,571
Total Agency Funds	$ 18,184,830	$ 51,422,232	$ 49,755,701	$ 19,851,361