MARSHALL COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

MARSHALL COUNTY, KANSAS
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October 7, 2026

VARNEY
& ASSOCIATES, CPAs, LLC

County Commissioners
Marshall County, Kansas

Independent Auditor's Report

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

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

Fund	Beginning Unencumbered Cash Balance	Prior Year Adjustments	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 1,673,175	$ -	$ 3,763,243	$ 4,793,359	$ 643,059	$ 79,345	$ 722,404
Bond and Interest Funds							
Bond and Interest	348,836	-	40	-	348,876	-	348,876
Special Purpose Funds							
Road and Bridge	317,314	-	3,901,234	3,751,488	467,060	67,320	534,380
Health Nurse	677,561	-	836,057	740,312	773,306	13,707	787,013
Household Hazardous Waste	43	-	86,363	70,850	15,556	-	15,556
Agency on Aging	107,716	-	444,543	359,606	192,653	2,005	194,658
Appraiser	32,330	-	233,134	252,826	12,638	40	12,678
Noxious Weed	37,631	-	88,588	95,415	30,804	414	31,218
Election	41,138	-	17,352	58,166	324	473	797
Landfill (Solid Waste)	475,401	-	523,855	555,498	443,758	36,167	479,925
Ambulance	9,101	-	493,263	470,388	31,976	27,198	59,174
Employee Benefits	487,540	-	2,822,419	3,070,566	239,393	438,438	677,831
Special Parks & Recreation	21,304	-	3,669	-	24,973	-	24,973
Special Alcohol	33,030	-	7,018	3,968	36,080	-	36,080
KDOT (OAA) Grant	486,056	-	256,400	217,819	524,637	2,067	526,704
Health Capital Outlay	47,519	-	900	1,514	46,905	-	46,905
911 Local Fund	156,344	-	80,930	79,427	157,847	1,149	158,996
911 Special	30,019	-	-	-	30,019	-	30,019
Emergency Management Capital Outlay	33,544	-	22,635	-	56,179	-	56,179
Title III C Nutrition	292,703	-	351,029	380,135	263,597	17,732	281,329
Special Machinery	215,357	-	335,580	248,500	302,437	-	302,437
Motor Vehicle Operating Fund	90,076	-	113,253	113,247	90,082	-	90,082
Election Equipment Reserve	45,121	-	13,500	-	58,621	-	58,621
Noxious Weed Capital Outlay	84,185	-	-	-	84,185	-	84,185
Appraiser Capital Outlay	9,532	-	-	-	9,532	-	9,532
Special Road & Bridge	913,763	-	1,291,119	1,594,565	610,317	-	610,317
Risk Management Reserve	333,923	-	-	203,697	130,226	-	130,226
Capital Improvement	5,647,275	-	319,016	310,329	5,655,962	-	5,655,962

(continued)

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

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

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Non-Budgeted Special Revenue Funds							
Health Department Building Fund	$ 228,544	$ -	$ -	$ 2,997	$ 225,547	$ -	$ 225,547
Register of Deeds	35,283	-	12,400	1,620	46,063	-	46,063
Prosecuting Attorney Training Fund	5,092	-	550	1,005	4,637	-	4,637
Road & Bridge Sales Tax	417	-	970	1,337	50	-	50
Tourism Promotion & Bed Tax	5,401	-	938	-	6,339	-	6,339
Agency on Aging Special Fund	26,464	-	10,362	1,562	35,264	-	35,264
Special County Attorney Fund	14,282	-	5,562	9,000	10,844	-	10,844
Clerk's Technology Fund	27,725	-	3,100	-	30,825	-	30,825
Treasurer's Technology Fund	29,639	-	3,100	-	32,739	-	32,739
Sheriff Capital Outlay	138,077	-	88,843	91,129	135,791	5,347	141,138
Motor Vehicle Equipment	28,000	-	4,000	-	32,000	-	32,000
Hospital Sales Tax	-	-	1,207,825	1,207,825	-	-	-
Conceal Carry	4,592	-	390	-	4,982	-	4,982
Offender Registration	10,483	-	2,670	-	13,153	-	13,153
Home City Sewer District	142,527	-	35,826	26,563	151,790	-	151,790
Opioid Settlement	36,659		8,744	11,831	33,572	-	33,572
Grants							
Emergency Management Grant Fund	20,866	-	22,063	16,547	26,382	-	26,382
Safe Kids Grant	393	-	-	-	393	-	393
Maternal Child Health	5,504	-	36,482	42,951	(965)	302	(663)
Immunizations	26	-	4,591	6,185	(1,568)	-	(1,568)
State Formula Grant	(1,590)	-	18,239	14,104	2,545	163	2,708
WIC	15,418	-	29,853	28,460	16,811	1,007	17,818
Public Health Protection	9,021	-	11,540	12,483	8,078	668	8,746
Workforce Development	935	-	5,919	5,309	1,545	-	1,545
Federal Land Management	-	-	20,910	20,910	-	-	-
KDHE ELC Staffing Grant	765	-	-	-	765	-	765
LATCF Recovery	74,298	-	879	-	75,177	-	75,177
Universal Home Project	2,000	-	100	-	2,100	-	2,100
Total Special Funds	$ 13,508,358	$ -	$ 17,540,996	$ 18,873,493	$ 12,175,861	$ 693,542	$ 12,869,403

(continued)

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

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

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Fiduciary Type Funds							
Expendable Trust Funds							
Aging - Bertha Shum (KDOT)	$ 81,709	$ -	$ 4,508	$ 2,638	$ 83,579	$ -	$ 83,579
Non-Expendable Trust Funds							
Aging - Elsie Borck Fund (KDOT)	32,404	-	1,338	-	33,742	-	33,742
Total Fiduciary Type Funds	$ 114,113	$ -	$ 5,846	$ 2,638	$ 117,321	$ -	$ 117,321
Total Reporting Entity (Excluding Agency Funds)	$ 13,622,471	$ -	$ 17,546,842	$ 18,876,131	$ 12,293,182	$ 693,542	$ 12,986,724

Composition of Cash	
Checking Accounts	$ 11,379,703
Certificates of Deposit	13,960,122
Savings	8,007,956
Cash in Financial Institutions	$ 33,347,781
Cash on Hand	74,823
Total Cash	$ 33,422,604
Agency Funds per Schedule 3	(20,435,880)
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 12,986,724

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

Note 1: Summary of Significant Accounting Policies

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

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

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

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

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

Note 2 - Budgetary Information

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification 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 not 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. There were no such budget amendments for this year.

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

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

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

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

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

Note 3: Special Assessments

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

Note 4: Cash and Investments

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

Note 5: Property Taxes

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

Note 6: Reimbursements

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

Note 7: Stewardship, Compliance and Accountability

There were no amendments to the budget during 2025.

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

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

Note 8: Deposits and Investments

As of December 31, 2025, the County's investments consisted of short-term certificates of deposit.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. 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 deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The County had no investments, other than certificates of deposit which are included in the bank deposits; therefore they do not have a rating.

Note 8: Deposits and Investments (Continued)

Custodial credit risk - deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federally depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County had no agreements for designated "peak periods." All deposits were legally secured at December 31, 2025.

At December 31, 2025, the carrying amount of the County's deposits, including certificates of deposit, was $33,245,731 and the bank balance was $32,714,809. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, $1,518,311 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name and lines of credit.

Note 9: Defined Benefit Pension Plan

Plan Description

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

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $504,919 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 $3,792,315. 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.kspers.gov or can be obtained as described above.

Note 10: Other Post Employment Benefits

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

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

Note 11: Compensated Absences

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

Note 12: Commitments and Contingencies

Risk Management

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

Litigation

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

Note 13: Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Sheriff Capital Outlay	K.S.A. 19-119	$ 75,000
General	Emergency Management Capital Outlay	K.S.A. 19-119	20,000
Road & Bridge	Special Road & Bridge	K.S.A. 68-141g	500,000
Road & Bridge	Special Machinery	K.S.A. 68-141g	250,000
Election	Election Equipment Reserve	K.S.A. 19-119	13,500
Emergency Management Grant	General	Commission	16,547
Motor Vehicle Operating	General	K.S.A. 8-145	80,766
Motor Vehicle Operating	Motor Vehicle Equipment	K.S.A. 19-119	4,000
Agency on Aging	KDOT (OOA) Grant	Commission	89,010
Agency on Aging	TITLE III C Nutrition	Commission	150,000
			$ 1,198,823

Note 14: Management's Review of Subsequent Events

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report, the date the financial statement was available to be issued.

Note 15: Long-Term Debt

Changes in long-term debt for the County for the year were as follows:

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2021 Refunding	3.19%	7/6/2021	$ 187,000	3/1/2041	$ 167,000	$ -	$ 8,000	$ 159,000	$ 5,200

Note 15: Long-Term Debt (Continued)

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

	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2045	Total
PRINCIPAL									
General obligation bonds									
Series 2021 Refunding	$ 8,000	$ 8,000	$ 8,000	$ 9,000	$ 9,000	$ 48,000	$ 57,000	$ 12,000	$ 159,000
INTEREST									
General obligation bonds									
Series 2021 Refunding	$ 4,944	$ 4,689	$ 4,434	$ 4,163	$ 3,876	$ 14,931	$ 6,556	$ 191	$ 43,784

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

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

Fund	Certified Budget	Adj for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Funds	$ 5,048,243	$ -	$ 5,048,243	$ 4,793,359	$ (254,884)
Bond and Interest Funds					
Bond and Interest	348,877	-	348,877	-	(348,877)
Special Purpose Funds					
Road and Bridge	4,164,451	-	4,164,451	3,751,488	(412,963)
Health Nurse	840,750	-	840,750	740,312	(100,438)
Household Hazardous Waste	87,500	-	87,500	70,850	(16,650)
Agency on Aging	499,863	-	499,863	359,606	(140,257)
Appraiser	244,100	8,921	253,021	252,826	(195)
Noxious Weed	105,823	-	105,823	95,415	(10,408)
Election	112,500	-	112,500	58,166	(54,334)
Landfill (Solid Waste)	652,588	-	652,588	555,498	(97,090)
Ambulance	494,000	-	494,000	470,388	(23,612)
Employee Benefits	3,045,000	35,085	3,080,085	3,070,566	(9,519)
Special Parks & Recreation	23,648	-	23,648	-	(23,648)
Special Alcohol	47,888	-	47,888	3,968	(43,920)
KDOT (OAA) Grant	326,200	-	326,200	217,819	(108,381)
Health Capital Outlay	35,993	-	35,993	1,514	(34,479)
911 Local	152,789	-	152,789	79,427	(73,362)
911 Special	30,019	-	30,019	-	(30,019)
Emergency Mgmt CIP	33,544	-	33,544	-	(33,544)
Title III C Nutrition	484,310	-	484,310	380,135	(104,175)
Special Machinery	247,444	85,580	333,024	248,500	(84,524)
Motor Vehicle Operating	32,200	112,937	145,137	113,247	(31,890)
Election Equipment Reserve	31,410	-	31,410	-	(31,410)
Noxious Weed Capital Outlay	84,185	-	84,185	-	(84,185)
Appraiser Capital Outlay	48,057	-	48,057	-	(48,057)
Special Road & Bridge	1,241,103	412,219	1,653,322	1,594,565	(58,757)
Risk Management Reserve	389,716	-	389,716	203,697	(186,019)
Capital Improvement	5,176,660	-	5,176,660	310,329	(4,866,331)
	$ 24,028,861	$ 654,742	$ 24,683,603	$ 17,371,675	$ (7,311,928)

MARSHALL COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad Valorem tax	$ 2,568,656	$ 2,436,314	$ 132,342
Delinquent tax	4,795	36,821	(32,026)
Local alcohol liquor tax	3,669	3,000	669
Motor vehicle tax	230,586	167,633	62,953
Redemptions	18,182	10,000	8,182
Other taxes	16,791	54,890	(38,099)
Licenses, permits and fees	103,867	100,000	3,867
Use of money and property	647,732	150,000	497,732
Reimbursements and grants	40,362	100,000	(59,638)
Miscellaneous	16,290	-	16,290
Windfarm	15,000	169,200	(154,200)
Transfers in	97,313	-	97,313
Total Taxes and Shared Revenues	$ 3,763,243	$ 3,227,858	$ 535,385
EXPENDITURES			
County Commission			
Personnel services	$ 96,774	$ 97,600	$ (826)
Contractual services	54,475	59,700	(5,225)
Commodities	4,397	7,000	(2,603)
Capital outlay	-	1,500	(1,500)
Total County Commission	$ 155,646	$ 165,800	$ (10,154)
County Clerk			
Personnel services	$ 243,480	$ 244,162	$ (682)
Contractual services	14,880	12,700	2,180
Commodities	3,965	3,000	965
Capital outlay	3,306	2,000	1,306
Total County Clerk	$ 265,631	$ 261,862	$ 3,769
County Treasurer			
Personnel services	$ 324,695	$ 357,822	$ (33,127)
Contractual services	33,959	41,800	(7,841)
Commodities	1,910	6,000	(4,090)
Capital outlay	2,608	4,000	(1,392)
Total County Treasurer	$ 363,172	$ 409,622	$ (46,450)
Building and Equipment			
Contractual services	$ 17,636	$ 100,000	$ (82,364)

(continued)

MARSHALL COUNTY, KANSAS
GENERAL (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
County Attorney			
Personnel services	$ 214,548	$ 222,789	$ (8,241)
Contractual services and other charges	4,230	9,700	(5,470)
Materials and supplies	2,484	2,000	484
Capital outlay	666	2,000	(1,334)
Total County Attorney	$ 221,928	$ 236,489	$ (14,561)
Register of Deeds			
Personnel services	$ 141,183	$ 166,788	$ (25,605)
Contractual services	8,362	13,845	(5,483)
Commodities	1,088	1,000	88
Capital outlay	553	1,200	(647)
Total Register of Deeds	$ 151,186	$ 182,833	$ (31,647)
Sheriff			
Personnel services	$ 1,516,943	$ 1,566,074	$ (49,131)
Contractual services	320,285	338,600	(18,315)
Commodities	178,833	208,000	(29,167)
Capital outlay	135,416	134,000	1,416
Total Sheriff	$ 2,151,477	$ 2,246,674	$ (95,197)
District Court			
Contractual services	$ 157,130	$ 182,675	$ (25,545)
Commodities	9,865	5,700	4,165
Capital outlay	11,145	10,000	1,145
Total Clerk of the District	$ 178,140	$ 198,375	$ (20,235)
County General			
Contractual services	$ 134,303	$ 130,000	$ 4,303
Commodities	4,586	18,500	(13,914)
Capital outlay	229.00	1,000	(771)
Total County General	$ 139,118	$ 149,500	$ (10,382)
Local Emergency Management			
Personnel services	$ 90,447	$ 101,419	$ (10,972)
Contractual services	21,829	20,050	1,779
Commodities	16,238	23,500	(7,262)
Capital outlay	1,251	5,000	(3,749)
Total Local Emergency Management	$ 129,765	$ 149,969	$ (20,204)
District Coroner			
Personnel services	$ -	$ 6,000	$ (6,000)
Contractual services	41,354	30,000	11,354
Total District Coroner	$ 41,354	$ 36,000	$ 5,354

(continued)

MARSHALL COUNTY, KANSAS
GENERAL (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Custodial			
Personnel services	$ 41,258	$ 44,785	$ (3,527)
Commodities	7,014	9,150	(2,136)
Total Custodial	$ 48,272	$ 53,935	$ (5,663)
Technology			
Contractual services	$ 136,602	$ 130,000	$ 6,602
Juvenile Detention			
Contractual services	$ 11,503	$ 11,000	$ 503
County Counselor			
Contractual services	$ 43,200	$ 48,100	$ (4,900)
Commodities	-	1,000	(1,000)
Total County Counselor	$ 43,200	$ 49,100	$ (5,900)
Appropriations			
Kansas National Guard	$ 1,934	$ 1,934	$ -
Economic Development	55,500	75,000	(19,500)
Soil Conservation	45,000	45,000	-
RSVP	30,000	30,000	-
Fair	30,000	30,000	-
4-H Building	15,000	15,000	-
Historical	15,000	15,000	-
Extension Council	239,868	239,868	-
Mental Health Ret Workshop	55,000	55,000	-
Pawnee Mental Health	131,282	131,282	-
NE KS Area Agency on Aging	-	4,200	(4,200)
Pony Express	10,000	10,000	-
County Sanitarian	15,145	14,800	345
Total Appropriations	$ 643,729	$ 667,084	$ (23,355)
Transfers out	$ 95,000	$ -	$ 95,000
Total Expenditures	$ 4,793,359	$ 5,048,243	$ (254,884)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,030,116)		
Beginning Unencumbered Cash Balance	1,673,175		
UNENCUMBERED CASH - DECEMBER 31	$ 643,059		

MARSHALL COUNTY, KANSAS
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 40	$ -	$ 40
EXPENDITURES			
Contractual and other expenditures	$ -	$ 348,877	$ (348,877)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 40		
UNENCUMBERED CASH - JANUARY 1	348,836		
UNENCUMBERED CASH - DECEMBER 31	$ 348,876		

MARSHALL COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 3,064,230	$ 3,056,332	$ 7,898
Delinquent tax	5,231	-	5,231
Motor vehicle tax	201,830	187,847	13,983
City and county highway fund	550,786	573,554	(22,768)
Other taxes	33,151	49,339	(16,188)
Reimbursements and grants	41,964	80,000	(38,036)
Miscellaneous	4,042	-	4,042
Total Cash Receipts	$ 3,901,234	$ 3,947,072	$ (45,838)
EXPENDITURES			
Personnel services	$ 1,024,471	$ 1,254,551	$ (230,080)
Contractual	285,050	591,400	(306,350)
Commodities	1,575,433	2,058,500	(483,067)
Capital outlay	116,534	260,000	(143,466)
Transfers out	750,000	-	750,000
Total Expenditures	$ 3,751,488	$ 4,164,451	$ (412,963)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 149,746		
UNENCUMBERED CASH - JANUARY 1	317,314		
UNENCUMBERED CASH - DECEMBER 31	$ 467,060		

MARSHALL COUNTY, KANSAS
HEALTH NURSE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 262,472	$ 263,471	$ (999)
Delinquent tax	403	-	403
Motor vehicle tax	15,545	17,935	(2,390)
Other taxes	2,899	1,369	1,530
Charges for services	554,738	400,000	154,738
Total Cash Receipts	$ 836,057	$ 682,775	$ 153,282
EXPENDITURES			
Personnel services	$ 292,531	$ 360,500	$ (67,969)
Contractual	15,190	26,950	(11,760)
Commodities	432,591	453,300	(20,709)
Total Expenditures	$ 740,312	$ 840,750	$ (100,438)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 95,745		
UNENCUMBERED CASH - JANUARY 1	677,561		
UNENCUMBERED CASH - DECEMBER 31	$ 773,306		

MARSHALL COUNTY, KANSAS
HOUSEHOLD HAZARDOUS WASTE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 81,160	$ 81,302	$ (142)
Delinquent tax	129	-	129
Motor vehicle tax	4,292	4,332	(40)
Miscellaneous tax revenue	694	331	363
Charges for services	88	10,000	(9,912)
Total Cash Receipts	$ 86,363	$ 95,965	$ (9,602)
EXPENDITURES			
Contractual	$ 70,850	$ 87,500	$ (16,650)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 15,513		
UNENCUMBERED CASH - JANUARY 1	43		
UNENCUMBERED CASH - DECEMBER 31	$ 15,556		

MARSHALL COUNTY, KANSAS
AGENCY ON AGING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 409,571	$ 409,434	$ 137
Delinquent tax	676	-	676
Motor vehicle tax	29,203	30,622	(1,419)
Other taxes	4,788	2,338	2,450
Miscellaneous	305	-	305
Total Cash Receipts	$ 444,543	$ 442,394	$ 2,149
EXPENDITURES			
Personnel services	$ 69,965	$ 85,000	$ (15,035)
Contractual	36,779	74,600	(37,821)
Commodities	11,156	73,253	(62,097)
Capital outlay	2,696	28,000	(25,304)
Transfers out	239,010	239,010	-
Total Expenditures	$ 359,606	$ 499,863	$ (140,257)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 84,937		
UNENCUMBERED CASH - JANUARY 1	107,716		
UNENCUMBERED CASH - DECEMBER 31	$ 192,653		

MARSHALL COUNTY, KANSAS
APPRAISER
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 201,725	$ 199,661	$ 2,064
Delinquent tax	372	-	372
Motor vehicle tax	19,169	18,200	969
Other taxes	2,947	1,389	1,558
Reimbursements and grants	6,100	-	6,100
Miscellaneous	2,821	-	2,821
Total Cash Receipts	$ 233,134	$ 219,250	$ 13,884
EXPENDITURES			
Personnel services	$ 227,602	$ 200,000	$ 27,602
Contractual	15,586	30,800	(15,214)
Commodities	6,403	6,000	403
Capital outlay	3,235	7,300	(4,065)
Total Expenditures Before Adjustment	252,826	244,100	8,726
Adjustment for Qualifying Budget Credit	$ -	$ 8,921	$ (8,921)
Total Expenditures	$ 252,826	$ 253,021	$ (195)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (19,692)		
UNENCUMBERED CASH - JANUARY 1	32,330		
UNENCUMBERED CASH - DECEMBER 31	$ 12,638		

MARSHALL COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 79,421	$ 78,785	$ 636
Delinquent tax	146	-	146
Motor vehicle tax	6,532	5,746	786
Other taxes	974	439	535
Reimbursements and grants	1,515	-	1,515
Total Cash Receipts	$ 88,588	$ 84,970	$ 3,618
EXPENDITURES			
Personnel services	$ 54,847	$ 47,123	$ 7,724
Contractual	8,421	7,900	521
Commodities	32,147	50,800	(18,653)
Total Expenditures	$ 95,415	$ 105,823	$ (10,408)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,827)		
UNENCUMBERED CASH - JANUARY 1	37,631		
UNENCUMBERED CASH - DECEMBER 31	$ 30,804		

MARSHALL COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 11,453	$ 10,632	$ 821
Delinquent tax	36	-	36
Motor vehicle tax	5,068	5,454	(386)
Other taxes	795	416	379
Total Cash Receipts	$ 17,352	$ 16,502	$ 850
EXPENDITURES			
Personnel services	$ 17,725	$ 19,800	$ (2,075)
Contractual	19,483	32,700	(13,217)
Commodities	7,458	28,000	(20,542)
Capital outlay	-	32,000	(32,000)
Transfers out	13,500	-	13,500
Total Expenditures	$ 58,166	$ 112,500	$ (54,334)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (40,814)		
UNENCUMBERED CASH - JANUARY 1	41,138		
UNENCUMBERED CASH - DECEMBER 31	$ 324		

MARSHALL COUNTY, KANSAS
LANDFILL (SOLID WASTE)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 54,642	$ 53,070	$ 1,572
Delinquent tax	132	-	132
Motor vehicle tax	4,852	1,369	3,483
Other taxes	522	104	418
Charges for services	460,171	430,000	30,171
Miscellaneous	3,536	-	3,536
Total Cash Receipts	$ 523,855	$ 484,543	$ 39,312
EXPENDITURES			
Personnel services	$ 80,585	$ 100,888	$ (20,303)
Contractual	405,694	395,600	10,094
Commodities	25,124	31,100	(5,976)
Capital outlay	44,095	125,000	(80,905)
Total Expenditures	$ 555,498	$ 652,588	$ (97,090)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (31,643)		
UNENCUMBERED CASH - JANUARY 1	475,401		
UNENCUMBERED CASH - DECEMBER 31	$ 443,758		

MARSHALL COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 457,019	$ 456,411	$ 608
Delinquent tax	771	-	771
Motor vehicle tax	30,590	29,586	1,004
Miscellaneous tax revenue	4,883	2,259	2,624
Total Cash Receipts	$ 493,263	$ 488,256	$ 5,007
EXPENDITURES			
Contractual	$ 470,388	$ 494,000	$ (23,612)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 22,875		
UNENCUMBERED CASH - JANUARY 1	9,101		
UNENCUMBERED CASH - DECEMBER 31	$ 31,976		

MARSHALL COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem tax	$ 2,563,878	$ 2,561,064	$ 2,814
Delinquent tax	4,415	-	4,415
Motor vehicle tax	189,506	183,542	5,964
Other taxes	29,535	14,010	15,525
Reimbursements and grants	35,085	-	35,085
Total Cash Receipts	$ 2,822,419	$ 2,758,616	$ 63,803
EXPENDITURES			
Personnel services	$ 3,070,566	$ 3,045,000	$ 25,566
Adjustment for Qualifying Budget Credit	-	35,085	(35,085)
Total Expenditures	$ 3,070,566	$ 3,080,085	$ (9,519)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (248,147)		
UNENCUMBERED CASH - JANUARY 1	487,540		
UNENCUMBERED CASH - DECEMBER 31	$ 239,393		

MARSHALL COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue	$ 3,669	$ 2,500	$ 1,169
EXPENDITURES			
Contractual	$ -	$ 23,648	$ (23,648)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,669		
UNENCUMBERED CASH - JANUARY 1	21,304		
UNENCUMBERED CASH - DECEMBER 31	$ 24,973		

MARSHALL COUNTY, KANSAS
SPECIAL ALCOHOL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue	$ 7,018	$ 7,000	$ 18
EXPENDITURES			
Contractual	$ 3,968	$ 47,888	$ (43,920)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,050		
UNENCUMBERED CASH - JANUARY 1	33,030		
UNENCUMBERED CASH - DECEMBER 31	$ 36,080		

MARSHALL COUNTY, KANSAS
KDOT (OAA) GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Use of money and property	$ 164,752	$ 175,000	$ (10,248)
Reimbursements	2,638	-	2,638
Transfers in	89,010	89,010	-
Total Cash Receipts	$ 256,400	$ 264,010	$ (7,610)
EXPENDITURES			
Contractual	$ 217,819	$ 326,200	$ (108,381)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 38,581		
UNENCUMBERED CASH - JANUARY 1	486,056		
UNENCUMBERED CASH - DECEMBER 31	$ 524,637		

MARSHALL COUNTY, KANSAS
HEALTH CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursement	$ 900	$ -	$ 900
EXPENDITURES			
Capital outlay	$ 1,514	$ 35,993	$ (34,479)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (614)		
UNENCUMBERED CASH - JANUARY 1	47,519		
UNENCUMBERED CASH - DECEMBER 31	$ 46,905		

MARSHALL COUNTY, KANSAS
911 LOCAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue	$ 80,930	$ -	$ 80,930
EXPENDITURES			
Commodities	$ 79,427	$ 152,789	$ (73,362)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,503		
UNENCUMBERED CASH - JANUARY 1	156,344		
UNENCUMBERED CASH - DECEMBER 31	$ 157,847		

MARSHALL COUNTY, KANSAS
911 SPECIAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

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

MARSHALL COUNTY, KANSAS
EMERGENCY MANAGEMENT CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 2,635	$ -	$ 2,635
Transfer in	20,000	-	20,000
Total Cash Receipts	$ 22,635	$ -	$ 22,635
EXPENDITURES			
Capital outlay	$ -	$ 33,544	$ (33,544)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 22,635		
UNENCUMBERED CASH - JANUARY 1	33,544		
UNENCUMBERED CASH - DECEMBER 31	$ 56,179		

MARSHALL COUNTY, KANSAS
TITLE III C Nutrition
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements and grants	$ 201,029	$ 200,000	$ 1,029
Transfers in	150,000	150,000	-
Total Cash Receipts	$ 351,029	$ 350,000	$ 1,029
EXPENDITURES			
Personnel services	$ 200,702	$ 244,110	$ (43,408)
Contractual	24,248	47,000	(22,752)
Commodities	155,185	193,200	(38,015)
Total Expenditures	$ 380,135	$ 484,310	$ (104,175)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (29,106)		
UNENCUMBERED CASH - JANUARY 1	292,703		
UNENCUMBERED CASH - DECEMBER 31	$ 263,597		

MARSHALL COUNTY, KANSAS
SPECIAL MACHINERY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 85,580	$ -	$ 85,580
Transfers in	250,000	-	250,000
Total Cash Receipts	$ 335,580	$ -	$ 335,580
EXPENDITURES			
Capital outlay	$ 248,500	$ 247,444	$ 1,056
Adjustment for Qualifying Budget Credit	-	85,580	(85,580)
Total Expenditures	$ 248,500	$ 333,024	$ (84,524)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 87,080		
UNENCUMBERED CASH - JANUARY 1	215,357		
UNENCUMBERED CASH - DECEMBER 31	$ 302,437		

MARSHALL COUNTY, KANSAS
MOTOR VEHICLE OPERATING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenues	$ 316	$ -	$ 316
License, permits and fees	112,937	-	112,937
Total Cash Receipts	$ 113,253	$ -	$ 113,253
EXPENDITURES			
Personnel services	$ 12,600	$ 10,200	$ 2,400
Contractual	15,164	6,000	9,164
Commodities	717	3,000	(2,283)
Capital outlay	-	3,000	(3,000)
Transfers out	84,766	10,000	74,766
Total Expenditures Before Adjustments	$ 113,247	$ 32,200	$ 81,047
Adjustment for Qualifying Budget Credit	-	112,937	(112,937)
Total Expenditures	$ 113,247	$ 145,137	$ (31,890)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6		
UNENCUMBERED CASH - JANUARY 1	90,076		
UNENCUMBERED CASH - DECEMBER 31	$ 90,082		

MARSHALL COUNTY, KANSAS
ELECTION EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ 13,500	$ -	$ 13,500
EXPENDITURES			
Capital outlay	$ -	$ 31,410	$ (31,410)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13,500		
UNENCUMBERED CASH - JANUARY 1	45,121		
UNENCUMBERED CASH - DECEMBER 31	$ 58,621		

MARSHALL COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

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

MARSHALL COUNTY, KANSAS
APPRAISER CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ -	$ -
EXPENDITURES			
Capital outlay	$ -	$ 48,057	$ (48,057)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	9,532		
UNENCUMBERED CASH - DECEMBER 31	$ 9,532		

MARSHALL COUNTY, KANSAS
SPECIAL ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements	$ 503,144	$ -	$ 503,144
Permits	2,975	-	2,975
Windfarm receipts	285,000	285,000	-
Transfers in	500,000	-	500,000
Total Cash Receipts	$ 1,291,119	$ 285,000	$ 1,006,119
EXPENDITURES			
Contractual	$ -	$ 1,241,103	$ (1,241,103)
Capital outlay	1,594,565	-	1,594,565
Total Expenditures Before Adjustments	$ 1,594,565	$ 1,241,103	$ 353,462
Adjustment for Qualifying Budget Credit	-	412,219	(412,219)
Total Expenditures	$ 1,594,565	$ 1,653,322	$ (58,757)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (303,446)		
UNENCUMBERED CASH - JANUARY 1	913,763		
UNENCUMBERED CASH - DECEMBER 31	$ 610,317		

MARSHALL COUNTY, KANSAS
RISK MANAGEMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ -	$ -	$ -
EXPENDITURES			
Disaster expenses unreimbursed	$ 203,697	$ 389,716	$ (186,019)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (203,697)		
UNENCUMBERED CASH - JANUARY 1	333,923		
UNENCUMBERED CASH - DECEMBER 31	$ 130,226		

MARSHALL COUNTY, KANSAS
CAPITAL IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Windfarm receipts	$ 85,000	$ 315,800	$ (230,800)
Miscellaneous	234,016	-	234,016
Total Cash Receipts	$ 319,016	$ 315,800	$ 3,216
EXPENDITURES			
Capital improvement plan	$ 310,329	$ 5,176,660	$ (4,866,331)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,687		
UNENCUMBERED CASH - JANUARY 1	5,647,275		
UNENCUMBERED CASH - DECEMBER 31	$ 5,655,962		

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2025

	Health Department Building	Register of Deeds	Prosecuting Attorney Training	Road and Bridge Sales Tax	Tourism Promotion and Bed Tax	Agency on Aging Special	Special County Attorney	Clerk's Technology
RECEIPTS								
Taxes and shared revenue	$ -	$ -	$ -	$ -	$ 938	$ -	$ -	$ -
Licenses, permits and fees	-	12,400	-	-	-	-	-	3,100
Interest	-	-	-	-	-	1,112	-	-
Reimbursements and grants	-	-	-	957	-	-	-	-
Miscellaneous	-	-	550	13	-	9,250	5,562	-
Total Cash Receipts	$ -	$ 12,400	$ 550	$ 970	$ 938	$ 10,362	$ 5,562	$ 3,100
EXPENDITURES								
Capital outlay	$ 2,997	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	-	1,620	1,005	1,337	-	1,562	9,000	-
Total Expenditures	$ 2,997	$ 1,620	$ 1,005	$ 1,337	$ -	$ 1,562	$ 9,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,997)	$ 10,780	$ (455)	$ (367)	$ 938	$ 8,800	$ (3,438)	$ 3,100
UNENCUMBERED CASH - JANUARY 1	228,544	35,283	5,092	417	5,401	26,464	14,282	27,725
UNENCUMBERED CASH - DECEMBER 31	$ 225,547	$ 46,063	$ 4,637	$ 50	$ 6,339	$ 35,264	$ 10,844	$ 30,825

(continued)

See Independent Auditor's Report.

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2025

	Treasurer's Technology	Sheriff Capital Outlay	Motor Vehicle Equipment	Hospital Sales Tax	Conceal Carry	Offender Registration	Home City Sewer District	Opioid Settlement
RECEIPTS								
Licenses, permits and fees	$ 3,100	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ad valorem tax	-	-	-	-	-	-	1,080	-
Charges for services	-	-	-	-	-	-	29,642	-
Interest	-	-	-	-	-	-	4,120	-
Miscellaneous	-	13,843	-	1,207,825	390	2,670	984	8,744
Transfers in	-	75,000	4,000	-	-	-	-	-
Total Cash Receipts	$ 3,100	$ 88,843	$ 4,000	$ 1,207,825	$ 390	$ 2,670	$ 35,826	$ 8,744
EXPENDITURES								
Contractual Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,831
Capital outlay	-	91,129	-	-	-	-	-	-
Miscellaneous	-	-	-	1,207,825	-	-	26,563	-
Total Expenditures	$ -	$ 91,129	$ -	$ 1,207,825	$ -	$ -	$ 26,563	$ 11,831
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,100	$ (2,286)	$ 4,000	$ -	$ 390	$ 2,670	$ 9,263	$ (3,087)
UNENCUMBERED CASH - JANUARY 1	29,639	138,077	28,000	-	4,592	10,483	142,527	36,659
UNENCUMBERED CASH - DECEMBER 31	$ 32,739	$ 135,791	$ 32,000	$ -	$ 4,982	$ 13,153	$ 151,790	$ 33,572

(continued)

See Independent Auditor's Report.

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2025

	Emergency Management Grant	Safe Kids Grant	Maternal Child Health	Immunizations	State Formula Grant	WIC	Public Health Protection	Workforce Development
RECEIPTS								
Reimbursements and grants	$ 22,063	$ -	$ 36,482	$ 4,591	$ 18,239	$ 29,853	$ 11,540	$ 5,919
EXPENDITURES								
Personnel	$ -	$ -	$ 38,997	$ 6,185	$ 4,851	$ 21,163	$ 3,167	$ -
Contractual services	-	-	954	-	-	1,256	7,027	3,725
Commodities	-	-	3,000	-	9,253	6,041	-	-
Capital outlay	-	-	-	-	-	-	2,289	1,584
Transfer Out	16,547	-	-	-	-	-	-	-
Total Expenditures	$ 16,547	$ -	$ 42,951	$ 6,185	$ 14,104	$ 28,460	$ 12,483	$ 5,309
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,516	$ -	$ (6,469)	$ (1,594)	$ 4,135	$ 1,393	$ (943)	$ 610
UNENCUMBERED CASH - JANUARY 1	20,866	393	5,504	26	(1,590)	15,418	9,021	935
UNENCUMBERED CASH - DECEMBER 31	$ 26,382	$ 393	$ (965)	$ (1,568)	$ 2,545	$ 16,811	$ 8,078	$ 1,545

(continued)

See Independent Auditor's Report.

MARSHALL COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2025

	Federal Land Management	KDHE ELC Staffing Grant	LATCF Recovery	Universal Home Project
RECEIPTS				
Reimbursements and grants	$ 20,910	$ -	$ -	$ 100
EXPENDITURES				
Contractual services	$ 20,910	$ -	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ 879	$ 100
UNENCUMBERED CASH - JANUARY 1	-	765	74,298	2,000
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 765	$ 75,177	$ 2,100

See Independent Auditor's Report.

MARSHALL COUNTY, KANSAS
FIDUCIARY TYPE FUNDS
For the Year Ended December 31, 2025

	Aging-Bertha Shum (KDOT)	Aging-Elsie Borck Fund (KDOT)
RECEIPTS		
Miscellaneous	$ 4,508	$ 1,338
EXPENDITURES		
Contractual	$ 2,638	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,870	$ 1,338
UNENCUMBERED CASH - JANUARY 1	81,709	32,404
UNENCUMBERED CASH - DECEMBER 31	$ 83,579	$ 33,742

MARSHALL COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS - ACTUAL
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current ad valorem taxes	$ 17,181,570	$ 32,586,915	$ 30,377,950	$ 19,390,535
Motor vehicle tax	393,312	1,700,811	1,703,338	390,785
RV tax	7,373	33,229	33,492	7,110
Commercial vehicle tax	8,880	409,868	410,793	7,955
Neighborhood Revitalization	-	152,818	152,818	-
Redemption	60,989	227,060	216,458	71,591
Delinquent personal property tax	1,551	47,413	47,696	1,268
Escrow taxes	20,452	6,477	3,885	23,044
County Highway	-	600,670	600,670	-
Total Distributable Funds	$ 17,674,127	$ 35,765,261	$ 33,547,100	$ 19,892,288
State Funds				
State education building tax	$ -	$ 236,137	$ 236,137	$ -
State institution building	-	118,069	118,069	-
Total State Funds	$ -	$ 354,206	$ 354,206	$ -
Subdivision Funds				
Library	$ -	$ 212,915	$ 212,915	$ -
School districts	-	11,529,403	11,529,403	-
Townships	-	2,053,757	2,053,757	-
Cities	-	4,695,926	4,695,926	-
Fire districts	-	428,002	428,002	-
Watershed districts	7	309,802	309,783	26
Cemeteries	27	141,549	141,546	30
Total Subdivision Funds	$ 34	$ 19,371,354	$ 19,371,332	$ 56
Total	$ 17,674,161	$ 55,490,821	$ 53,272,638	$ 19,892,344

(continued)

MARSHALL COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SUMMARY OF RECEIPTS AND DISBURSEMENTS - ACTUAL
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds				
Heritage Trust Fund	$ 1,462	$ 6,033	$ 6,200	$ 1,295
Returned items	(453)	14,551	14,671	(573)
Strategic planning	2,084	-	-	2,084
Payroll clearing	9,217	1,609,137	1,608,805	9,549
Survey funds	88,831	8,617	4,567	92,881
Stray animal	659	155	310	504
Drivers license	-	24,204	23,965	239
Vehicle	-	1,018,506	1,018,506	-
Vehicle sales tax	-	1,256,490	1,256,490	-
Antique tag fee	6,085	6,085	6,375	5,795
Game license	-	1,206	1,206	-
Cereal Malt Beverage Stamp	-	200	200	-
Overpayment	133	28,899	28,899	133
Total Other Agency Funds	$ 108,018	$ 3,974,083	$ 3,970,194	$ 111,907
Outside Accounts Considered to be Agency Funds				
District Court	$ 31,455	$ 25,960	$ 57,215	$ 200
Sheriff's VIN Account	3,327	20,736	21,214	2,849
Law Library	20,980	5,237	4,974	21,243
Sheriff's Inmate Account	36,951	106,375	102,552	40,774
Sheriff's Profits Account	11,615	9,838	2,543	18,910
Insurance Reserve Account	-	735,964	388,311	347,653
Total Outside Accounts Considered to be Agency Funds	$ 104,328	$ 904,110	$ 576,809	$ 431,629
TOTAL AGENCY FUNDS	$ 17,886,507	$ 60,369,014	$ 57,819,641	$ 20,435,880