FRANKLIN COUNTY, KANSAS

Independent Auditors' Report and
Regulatory Basis Financial Statement
With Supplementary Information

For the Year Ended December 31, 2024

Franklin County, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2024

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Rodney M. Burns
CPA

**RODNEY M. BURNS, CPA, LLC**
CERTIFIED PUBLIC ACCOUNTANT
702 WEST MAIN * * * P.O.BOX 832
**CHANUTE, KANSAS 66720**

PHONE (620) 431-3410
FAX (620) 431-7719

# INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Franklin County, Kansas

## *Adverse and Unmodified Opinions*

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Franklin County, Kansas (the County), as of and for the year ended December 31, 2024, 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, 2024, 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, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

## *Basis for Adverse and Unmodified Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. 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 audit. 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 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 *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Responsibilities of Management for the Financial Statement***

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

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 opinion. 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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.

***Other Matters***

*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, and 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 *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. 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 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Franklin County, Kansas, as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated September 4, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2024 (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 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 comparative information is fairly stated in all material respects in relation to the 2023 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Other Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the County's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. 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 Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Other Reporting Required by Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated December 4, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Rodney M. Burns, CPA, LLC*

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
December 4, 2025

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Franklin County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

| | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|
| Governmental Type Funds: | | | | | | |
| General | $ 6,909,480 | 11,685,720 | 11,174,557 | 7,420,643 | 378,481 | 7,799,124 |
| Special Purpose: | | | | | | |
| Ambulance | 67,947 | 2,042,703 | 2,092,615 | 18,035 | 67,018 | 85,053 |
| Country Estates Benefit District | 2,677 | | | 2,677 | | 2,677 |
| County Building | 70,658 | 949,843 | 944,500 | 76,001 | | 76,001 |
| Employee Benefits | 2,335,692 | 4,175,144 | 3,991,188 | 2,519,648 | 72,154 | 2,591,802 |
| Fair | 2,046 | 7,001 | 6,200 | 2,847 | | 2,847 |
| Fair Building | 245 | 8,001 | 8,100 | 146 | | 146 |
| Health | 1,200,729 | 1,441,657 | 1,283,633 | 1,358,753 | 19,485 | 1,378,238 |
| Health Capital Outlay | 228,557 | 27,500 | 12,585 | 243,472 | | 243,472 |
| Health Department Special Grants | 190,793 | 2,565 | 88,386 | 104,972 | 65 | 105,037 |
| Historical Society | 2,274 | 70,862 | 71,000 | 2,136 | | 2,136 |
| Hospital Sales Tax | 232,984 | 2,901,892 | 2,890,515 | 244,361 | | 244,361 |
| Noxious Weed | 129,801 | 74,476 | 140,269 | 64,008 | 1,446 | 65,454 |
| Opioid Settlement | 45,450 | 48,457 | 6,010 | 87,897 | | 87,897 |
| Road and Bridge | 2,029,819 | 6,370,285 | 6,349,065 | 2,051,039 | 161,114 | 2,212,153 |
| Special Alcohol Program | 33,001 | 5,772 | 3,831 | 34,942 | | 34,942 |
| Special Liability | 133,757 | 251,598 | 250,469 | 134,886 | | 134,886 |
| Special Park and Recreation | 257 | 1,062 | 1,319 | | | |
| Tourism and Convention Promotion | 569,481 | 364,233 | 196,621 | 737,093 | 1,073 | 738,166 |
| Sheriff VIN Fees | 16,760 | 20,960 | 20,137 | 17,583 | | 17,583 |
| Special Ambulance Equipment | 762,221 | 921 | 34,320 | 728,822 | | 728,822 |
| Special Capital Improvement | 4,337,692 | 856,504 | 10,655 | 5,183,541 | | 5,183,541 |
| Special Equipment Reserve | 2,295,389 | 310,000 | 173,179 | 2,432,210 | | 2,432,210 |
| Risk Management Reserve | 645,751 | 50,000 | 207,530 | 488,221 | | 488,221 |
| Special Noxious Weed | 75,222 | 10,000 | | 85,222 | | 85,222 |
| Special Machinery | 540,952 | 550,000 | 153,713 | 937,239 | 110,373 | 1,047,612 |
| Solid Waste Capital Imp. Reserve | 1,644,791 | 389,590 | 523,265 | 1,511,116 | 1,570 | 1,512,686 |
| Centropolis Sewer District | 31,162 | 45,001 | 41,772 | 34,391 | 275 | 34,666 |
| Landfill Closure Reserve | 227,822 | 19,827 | | 247,649 | | 247,649 |
| 911 Phone Tax | 470,980 | 201,323 | 125,137 | 547,166 | 1,027 | 548,193 |
| P25 Radio Project | 20,802 | | | 20,802 | | 20,802 |
| Special Auto | 81,576 | 251,451 | 208,581 | 124,446 | 5,891 | 130,337 |
| Prosecuting Attorney Training | 47 | 2,061 | 787 | 1,321 | | 1,321 |
| Special Law Enforcement Trust | 19,763 | 1,176 | 13,837 | 7,102 | | 7,102 |
| Special Sex Offender Fee Trust | 31,612 | 15,380 | 1,641 | 45,351 | 41 | 45,392 |
| Conceal and Carry Permit Fees | 13,442 | 1,105 | | 14,547 | | 14,547 |
| Register of Deeds Technology | 47,775 | 43,357 | 32,913 | 58,219 | | 58,219 |
| Sheriff Trust | 7,348 | 15 | 200 | 7,163 | | 7,163 |
| County Clerk Technology | 73,006 | 8,637 | 6,790 | 74,853 | | 74,853 |
| County Treasurer Technology | 46,167 | 8,636 | 3,506 | 51,297 | | 51,297 |
| Drug Forfeitures | 58,543 | 1,164 | 19,350 | 40,357 | 2,761 | 43,118 |
| Prosecuting Attorney Trust | 14,160 | 21,326 | 22,403 | 13,083 | 1,826 | 14,909 |

The notes to the financial statements are an integral part of this statement.

Franklin County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

| | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|
| County Attorney Trust | 83,986 | 168 | 1,376 | 82,778 | 1,026 | 83,804 |
| D.A.R.E. Grant | 231 | | | 231 | | 231 |
| Juvenile Intake Grant | 3,011 | | 3,011 | | | |
| Community Corrections Adult | 274,036 | 571,157 | 680,307 | 164,886 | 13,817 | 178,703 |
| Jail Trust | 85,510 | 354,243 | 143,448 | 296,305 | 7,179 | 303,484 |
| Juvenile IIP/DC | 8,435 | 1,130 | | 9,565 | | 9,565 |
| Truancy Court/Day School Program | 16,977 | 39,507 | 44,037 | 12,447 | 245 | 12,692 |
| Judiciary Tech Grant | 108 | | | 108 | | 108 |
| COVID Relief Grants | 1,173,366 | | 1,173,366 | | | |
| Graduated Sanctions Grant | 28,700 | 520,942 | 502,082 | 47,560 | 11,720 | 59,280 |
| Prevention/Intervention Grant | 179,546 | | 17,491 | 162,055 | 729 | 162,784 |
| Reimbursements Grant | 5,534 | | 203 | 5,331 | | 5,331 |
| Juvenile Evidence Based Grant | 170,838 | | 39,211 | 131,627 | 264 | 131,891 |
| Bond and Interest: | | | | | | |
| Bond and Interest | 117,642 | 900,153 | 1,012,227 | 5,568 | | 5,568 |
| Capital Projects: | | | | | | |
| Proximity Park Project | 2,325,477 | | | 2,325,477 | | 2,325,477 |
| Road Improvement | 73,286 | | | 73,286 | | 73,286 |
| Road and Bridge Projects | 682,869 | | 1,844,962 | ( 1,162,093) | 9,614 | ( 1,152,479) |
| Texas Road Upgrade Project | 2,970 | | | 2,970 | | 2,970 |
| Business: | | | | | | |
| Solid Waste | 561,497 | 1,582,708 | 1,762,118 | 382,087 | 90,507 | 472,594 |
| County Office Annex | 138,254 | 483,028 | 457,987 | 163,295 | 17,135 | 180,430 |
| Countywide Phone System | 109,042 | 36,514 | 3,409 | 142,147 | 760 | 142,907 |
| Trusts: | | | | | | |
| Employee Benefit Trust | 313,706 | 2,792,562 | 2,782,547 | 323,721 | | 323,721 |
| Employee Flexible Spending Plan Trust | 13,110 | 12,583 | 12,251 | 13,442 | | 13,442 |
| Veteran's Memorial | 2,442 | 1 | | 2,443 | | 2,443 |
| Total Primary Government (1) | 32,019,204 | 40,531,901 | 41,590,612 | 30,960,493 | 977,596 | 31,938,089 |

| | |
|---|---|
| Composition of Cash: | |
| Cash and Cash Items on Hand | 40,294 |
| Certificates of Deposit | 4,567,444 |
| Demand Deposits | 3,497,859 |
| IntraFi Cash Services | 9,250,355 |
| Money Market Accounts | 44,968,616 |
| Less: Agency Funds | ( 30,386,483) |
| Adjustment for Rounding | 4 |
| Total Primary Government (1) | 31,938,089 |

(1) Excluding Agency Funds

The notes to the financial statements are an integral part of this statement.

## Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Franklin County, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 describes how the County's accounting policies differ from accounting principles generally accepted in the United States of America.

### Reporting Entity

The County is a municipal corporation governed by an elected five-member Board of County Commissioners. This financial statement presents Franklin County, Kansas, as a primary government only. The County has waived the application of generally accepted accounting principles and, as such, has not included any related municipal entities in this financial statement.

### Basis of Accounting

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

The Kansas Municipal Audit and Accounting Guide 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 Kansas Municipal Audit and Accounting Guide 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.

### Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing 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 Regulatory Basis Fund Types comprise the financial activities of the County for the year ending December 31, 2024:

General Fund -- the chief operating fund. Used to account for all unrestricted 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 regulatory receipt 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, transfers from other funds and payment of general long-term debt.

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

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.

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

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

**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 revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

**Reimbursed Expenses**

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statements and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the County Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

**Pension Plan**

Substantially all full-time County employees are members of either the Kansas Public Employees Retirement System or Kansas Police and Fire Retirement System, both of which are multi-employer state-wide pension plans. The County's policy is to fund all pension costs accrued. Such costs to be funded are actuarially determined annually by the State of Kansas.

**Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did not hold a revenue neutral rate hearing for the year ending December 31, 2024.

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. During the year ended December 31, 2024, the County had no such amendments.

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 schedules 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. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds of the County:

| | |
|---|---|
| Health Capital Outlay Fund | Sheriff Trust Fund |
| Health Department Special Grants Fund | County Clerk Technology Fund |
| Opioid Settlement Fund | County Treasurer Technology Fund |
| Sheriff VIN Fees Fund | Drug Forfeitures Fund |
| Special Ambulance Equipment Fund | Prosecuting Attorney Trust Fund |
| Special Capital Improvement Fund | County Attorney Trust Fund |
| Special Equipment Reserve Fund | D.A.R.E. Grant Fund |
| Risk Management Reserve Fund | Juvenile Intake Grant Fund |
| Special Machinery Fund | Community Corrections Adult Fund |
| Solid Waste Capital Imp. Reserve Fund | Jail Trust Fund |
| Landfill Closure Reserve Fund | Juvenile IIP/DC Fund |
| P25 Radio Project Fund | Truancy Court/Day School Program Fund |
| Special Auto Fund | Judiciary Tech Grant Fund |
| Prosecuting Attorney Training Fund | COVID Relief Grants Fund |
| Special Law Enforcement Trust Fund | Graduated Sanctions Grant Fund |
| Special Sex Offender Fee Trust Fund | Prevention/Intervention Grant Fund |
| Conceal and Carry Permit Fees Fund | Reimbursements Grant Fund |
| Register of Deeds Technology Fund | Juvenile Evidence Based Grant Fund |

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 2 Deposits and Investments

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 and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

*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. The County had no investments at December 31, 2024 and held no investments throughout the year.

*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 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 has not designated any peak periods.

At December 31, 2024, the carrying amount of the County's deposits was $62,284,274 and the bank balance was $62,604,724. Of the bank balance, $12,067,799 was covered by federal depository insurance, $50,535,978 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the remaining $947 was unsecured.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the 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.

## Note 3 Long-term Debt

*Changes in Long-Term Debt*

Changes in the County's outstanding long-term debt, for the year ending December 31, 2024 were as follows:

| Issue | Interest Rate | 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: | | | | | | | | | | |
| G.O. Advance Refunding Bonds | 1.25-4.25% | 10/26/2011 | $ 360,000 | 12/01/2025 | 70,000 | | 35,000 | 35,000 | 2,931 | |
| G.O. Bonds 2017 | 2.00-4.00% | 7/06/2017 | 7,270,000 | 8/01/2037 | 7,270,000 | | 175,000 | 7,095,000 | 351,331 | (1) |
| Capital Lease Obligations: | | | | | | | | | | |
| Juvenile Services Building Refinance | 2.00% | 9/18/2020 | 2,620,000 | 9/01/2031 | 1,965,000 | | 230,000 | 1,735,000 | 39,300 | |
| Courthouse HVAC Project | 2.375-4.00% | 3/01/2014 | 2,000,000 | 9/01/2029 | 1,170,000 | | 180,000 | 990,000 | 40,030 | |
| Justice Center Remodeling Project | 2.375-4.00% | 3/01/2014 | 2,400,000 | 9/01/2029 | 1,405,000 | | 215,000 | 1,190,000 | 48,080 | |
| 911 Radio System Equipment | 2.55% | 11/21/2017 | 1,298,365 | 10/10/2027 | 558,857 | | 134,482 | 424,375 | 14,251 | |
| 3 Motor Graders | 2.35% | 12/20/2019 | 472,533 | 3/31/2024 | 123,059 | | 123,059 | - | 2,900 | |
| Landfill Compactor | 1.48% | 9/18/2020 | 478,222 | 8/01/2024 | 121,998 | | 121,998 | - | 1,836 | |
| Motor Grader | 1.35% | 10/14/2020 | 204,000 | 1/29/2025 | 103,795 | | 51,546 | 52,249 | 1,421 | |
| 2 Motor Graders | 1.33% | 10/07/2021 | 401,436 | 1/29/2026 | 304,121 | | 100,021 | 204,100 | 4,101 | |
| 2 Motor Graders | 3.90% | 9/06/2022 | 500,000 | 1/29/2027 | 500,000 | | 113,136 | 386,864 | 26,162 | |
| Total Contractual Indebtedness | | | | | 13,591,830 | - | 1,479,242 | 12,112,588 | 532,343 | |

(1) This amount includes $115,944 interest which was not due to be paid until 2/1/25

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

| | G.O. Bonds | | Capital Lease Obligations | |
|---|---|---|---|---|
| | Principal | Interest | Principal | Interest |
| 2025 | $ 215,000 | 117,431 | 1,055,483 | 140,598 |
| 2026 | 185,000 | 228,287 | 1,028,069 | 112,477 |
| 2027 | 190,000 | 222,738 | 954,035 | 84,917 |
| 2028 | 190,000 | 217,037 | 700,000 | 57,200 |
| 2029 | 200,000 | 211,338 | 720,000 | 34,200 |
| 2030-2034 | 3,660,000 | 813,538 | 525,000 | 15,800 |
| 2035-2037 | 2,490,000 | 195,600 | | |
| Total | 7,130,000 | 2,005,969 | 4,982,587 | 445,192 |

*Prior Year Defeasance of Debt*

On September 29, 2022, the County paid $2,855,276 from the General Fund into an escrow account with Security Bank of Kansas City. The monies in this escrow account will be used, by the escrow agent, to make principal and interest payments on the 2019 Industrial Park Bonds, which had an outstanding balance of $2,790,000 at the time, through August 1, 2028 at which time the bonds will be called and retired in full.

## Note 4 Risk Management

*Insurance Coverage*

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain general and workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the state to participate in the Kansas County Association Multi-Line Pool (KCAMP}, and Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provide that they will be self-sustaining through member premiums, and KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

## Note 5 Interfund Transfers

*Operating Transfers:*

| From | To | Regulatory Authority | Amount |
|---|---|---|---|
| General Fund | Special Capital Improvement Fund | K.S.A. 19-120 | $ 100,000 |
| General Fund | Special Equipment Reserve Fund | K.S.A. 19-119 | 70,000 |
| County Building Fund | Special Capital Improvement Fund | K.S.A. 19-120 | 704,500 |
| County Building Fund | Special Equipment Reserve Fund | K.S.A. 19-119 | 240,000 |
| Health Fund | Health Capital Outlay Fund | K.S.A. 65-204 | 25,000 |
| Noxious Weed Fund | Special Noxious Weed Fund | K.S.A. 2-1318 | 10,000 |
| Road and Bridge Fund | Special Capital Improvement Fund | K.S.A. 19-120 | 50,000 |
| Road and Bridge Fund | Special Machinery Fund | K.S.A. 68-141g | 550,000 |
| Special Liability Fund | Risk Management Reserve Fund | K.S.A. 12-2615 | 50,000 |
| Tourism and Convention Promotion Fund | Fair Fund | Resolution | 7,000 |
| Tourism and Convention Promotion Fund | Fair Building Fund | Resolution | 8,000 |
| Tourism and Convention Promotion Fund | Historical Society Fund | Resolution | 2,000 |
| Special Auto Fund | General Fund | K.S.A. 8-145 | 27,242 |

## Note 6 Other Long-Term Obligations from Operations

*Compensated Absences*

The County's vacation policy allows employees to earn a fixed number of hours vacation time per month of service. The rate of this accumulation varies from 4-18 hours per month, based upon the employee's length of employment with the County, the position which the employee holds, and status (full/part-time). A maximum of 240 hours of vacation time may be accrued, with any excess generally being forfeited. In extenuating circumstances, with Administrative approval, an employee can accrue an additional 30 hours beyond the 240 maximum; however, the additional hours must be used within 60 days of the accrual date or they will be forfeited. At the time of employment termination, unused vacation time is paid to the employee at their final rate of pay.

The County's policies regarding sick leave permit employees to earn from 4-12 hours sick leave per month, depending on full/part-time status and the position the employee holds. Employees can accumulate a maximum of 480 hours of sick leave. Employees whose positions are eliminated due to a reduction in work force, or who voluntarily leave the service of the County in good standing, receive compensation as follows for unused sick leave:

10% after 15 years of service
15% after 20 years of service
20% after 25 years of service

*Defined Benefit Pension Plan*

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

*Contributions*. 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. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. 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, KPERS 3 and KP&F 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 and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $1,275,288 for KPERS and $1,062,576 for KP&F the year ended December 31, 2024.

*Net Pension Liability*. At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $7,184,973 and $7,668,422 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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 these financial statements.

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

## Note 7 Stewardship, Compliance, and Accountability

*Compliance with Kansas Cash Basis Law*

The Road and Bridge Projects Fund had a deficit balance of $1,162,093 as of December 31, 2024. However, this was caused by expenditures in anticipation of State monies to be received in early 2025 and is not a violation of the Kansas Cash Basis Law.

*Compliance with Kansas Budget Law*

Expenditures exceeded the adopted budget in the following funds, in the amounts indicated:

| | |
|---|---|
| Fair Building Fund | $ 100 |
| Bond and Interest Fund | 38,779 |

The overage in the Bond and Interest Fund was caused by the County paying the February 1, 2025 interest payment in December, 2024.

*Compliance with Kansas Depository Security Law*

Deposits exceeded the available security coverage at the OakStar Bank at December 31, 2024, in the amount of $947.

## Note 8 Federally Assisted Programs – Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

## Note 9 Capital Projects

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

| Project Name | Project Authorization | Expenditures to Date |
|---|---|---|
| Proximity Industrial Park Project | $ 13,567,152 | 10,632,424 |

## Note 10 Pending Litigation

The County is defendant in various lawsuits which fall under the coverage of the County's insurance carrier. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

## Note 11 Closure and Postclosure Care Costs of Landfill

During 1994, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection 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. The closure of the landfill was completed in 1995. Estimates for costs related to monitoring the landfill over the thirty year monitoring period have not been determined.

## Note 12 Public Building Commission

During 2010, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. During 2011, the PBC issued $3,600,000 in lease revenue bonds, for the construction of a juvenile detention facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were secured by a lease between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due.

In March, 2014, the County entered into a new lease purchase agreement with the PBC. Under this agreement, the PBC issued a total of $4,400,000 in two lease revenue bond issues. The proceeds of these issues were used by the County for a Courthouse HVAC upgrade project ($2,000,000), which began in 2013 and completed in 2014, and a Criminal Justice Center remodeling project ($2,400,000), which began in 2014 and completed in 2015. These PBC bonds are secured by a lease between the County and the PBC and are not general obligations of the County.

Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included in these financial statements.

## Note 13 Subsequent Events

The County has evaluated subsequent events through December 4, 2025, the date which the financial statement was available to be issued.

**SUPPLEMENTARY INFORMATION**

Franklin County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

| | Certified Budget | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|---|---|---|---|---|---|
| Governmental Type Funds: | | | | | |
| General | $ 12,717,877 | 26,783 | 12,744,660 | 11,174,557 | ( 1,570,103) |
| Special Purpose: | | | | | |
| Ambulance | 2,278,536 | | 2,278,536 | 2,092,615 | ( 185,921) |
| Country Estates Benefit District | 2,677 | | 2,677 | | ( 2,677) |
| County Building | 994,500 | | 994,500 | 944,500 | ( 50,000) |
| Employee Benefits | 5,794,910 | | 5,794,910 | 3,991,188 | ( 1,803,722) |
| Fair | 7,000 | | 7,000 | 6,200 | ( 800) |
| Fair Building | 8,000 | | 8,000 | 8,100 | 100 |
| Health | 1,900,011 | 45,624 | 1,945,635 | 1,283,633 | ( 662,002) |
| Historical Society | 71,000 | | 71,000 | 71,000 | |
| Hospital Sales Tax | 3,000,000 | | 3,000,000 | 2,890,515 | ( 109,485) |
| Noxious Weed | 168,611 | | 168,611 | 140,269 | ( 28,342) |
| Road and Bridge | 7,775,614 | 116,128 | 7,891,742 | 6,349,065 | ( 1,542,677) |
| Special Alcohol Program | 31,611 | | 31,611 | 3,831 | ( 27,780) |
| Special Liability | 305,000 | | 305,000 | 250,469 | ( 54,531) |
| Special Park and Recreation | 2,000 | | 2,000 | 1,319 | ( 681) |
| Tourism and Convention Promotion | 496,257 | | 496,257 | 196,621 | ( 299,636) |
| Special Noxious Weed | 85,222 | | 85,222 | | ( 85,222) |
| Centropolis Sewer District | 65,348 | | 65,348 | 41,772 | ( 23,576) |
| 911 Phone Tax | 695,153 | | 695,153 | 125,137 | ( 570,016) |
| Bond and Interest: | | | | | |
| Bond and Interest | 973,448 | | 973,448 | 1,012,227 | 38,779 |
| Business: | | | | | |
| Solid Waste | 1,782,581 | | 1,782,581 | 1,762,118 | ( 20,463) |
| County Office Annex | 503,344 | | 503,344 | 457,987 | ( 45,357) |
| Countywide Phone System | 50,000 | | 50,000 | 3,409 | ( 46,591) |
| Totals | 39,708,700 | 188,535 | 39,897,235 | 32,806,532 | ( 7,090,703) |

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | $ 6,180,820 | 4,910,326 | 4,888,707 | 21,619 |
| Motor Vehicle Tax | 586,594 | 678,471 | 574,432 | 104,039 |
| Recreational Vehicle Tax | 12,676 | 15,372 | 12,372 | 3,000 |
| Delinquent Tax | 119,295 | 118,687 | | 118,687 |
| 16/20 M Truck Tax | 18,421 | 15,305 | 17,212 | ( 1,907) |
| Countywide Sales Tax | 2,998,401 | 3,030,532 | 2,000,000 | 1,030,532 |
| Commercial Vehicle Fees | 25,667 | 27,084 | 24,009 | 3,075 |
| Mineral Production Tax | 1,499 | | | |
| Watercraft Tax | 4,934 | 5,750 | 4,360 | 1,390 |
| Interest on Tax | 204,448 | 348,567 | | 348,567 |
| Total Taxes | 10,152,755 | 9,150,094 | 7,521,092 | 1,629,002 |
| Intergovernmental | | | | |
| Federal Emergency Preparedness Grant | 31,243 | 26,783 | | 26,783 |
| Local Alcoholic Liquor Tax | 257 | 1,062 | | 1,062 |
| Contracts with Other Governments | 434,716 | 635,919 | 585,919 | 50,000 |
| Total Intergovernmental | 466,216 | 663,764 | 585,919 | 77,845 |
| Licenses, Fees, and Permits | | | | |
| Mortgage Registration | | 499 | | 499 |
| Officer Fees | 372,003 | 404,613 | 248,000 | 156,613 |
| Juvenile Justice Fees | 4 | 66 | | 66 |
| Environmental Fees | 17,150 | 28,340 | 18,000 | 10,340 |
| Planning and Zoning Fees | 62,346 | 52,405 | 30,000 | 22,405 |
| Computer Internet Fees | 4,475 | 1,365 | | 1,365 |
| Total Licenses, Fees, and Permits | 455,978 | 487,288 | 296,000 | 191,288 |
| Use of Money and Property | | | | |
| Interest on Investments | 706,937 | 1,341,148 | 75,000 | 1,266,148 |
| Transfers | | | | |
| Operating Transfers In | 70,565 | 27,242 | 50,000 | ( 22,758) |
| Miscellaneous | | | | |
| Other | 12,947 | 16,184 | | 16,184 |
| Total Cash Receipts | 11,865,398 | 11,685,720 | 8,528,011 | 3,157,709 |
| Expenditures and Transfers | | | | |
| General Government | | | | |
| County Commission | | | | |
| Personal Services | 182,866 | 186,704 | 197,295 | ( 10,591) |
| Contractual Services | 530,521 | 557,739 | 439,007 | 118,732 |
| Commodities | 1,893 | 3,215 | 6,500 | ( 3,285) |
| Reimbursed Expense | ( 5,313) | ( 4,705) | ( 4,000) | ( 705) |
| Total County Commission | 709,967 | 742,953 | 638,802 | 104,151 |
| County Clerk | | | | |
| Personal Services | 174,190 | 158,954 | 183,068 | ( 24,114) |
| Contractual Services | 14,455 | 13,906 | 5,220 | 8,686 |
| Commodities | 8,622 | 6,935 | 7,100 | ( 165) |
| Capital Outlay | | | 1,800 | ( 1,800) |
| Reimbursed Expense | ( 13,777) | ( 11,785) | | ( 11,785) |
| Total County Clerk | 183,490 | 168,010 | 197,188 | ( 29,178) |
| County Treasurer | | | | |
| Personal Services | 203,608 | 211,001 | 211,688 | ( 687) |
| Contractual Services | 45,199 | 44,549 | 47,225 | ( 2,676) |
| Commodities | 1,881 | 2,629 | 7,120 | ( 4,491) |
| Reimbursed Expense | ( 29,223) | ( 33,181) | ( 40,000) | 6,819 |
| Total County Treasurer | 221,465 | 224,998 | 226,033 | ( 1,035) |

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| County Attorney | | | | |
| Personal Services | $ 568,649 | 577,079 | 593,014 | ( 15,935) |
| Contractual Services | 31,959 | 40,510 | 37,780 | 2,730 |
| Commodities | 6,549 | 6,689 | 10,000 | ( 3,311) |
| Capital Outlay | 2,136 | 1,071 | 7,500 | ( 6,429) |
| Total County Attorney | 609,293 | 625,349 | 648,294 | ( 22,945) |
| Register of Deeds | | | | |
| Personal Services | 124,471 | 125,520 | 128,595 | ( 3,075) |
| Contractual Services | 698 | 982 | 1,900 | ( 918) |
| Commodities | 1,894 | 394 | 1,600 | ( 1,206) |
| Reimbursed Expense | ( 905) | ( 3,794) | | ( 3,794) |
| Total Register of Deeds | 126,158 | 123,102 | 132,095 | ( 8,993) |
| District Court | | | | |
| Personal Services | 11,977 | 10,950 | 13,769 | ( 2,819) |
| Contractual Services | 280,691 | 303,952 | 305,950 | ( 1,998) |
| Commodities | 11,954 | 30,746 | 11,000 | 19,746 |
| Capital Outlay | 18,011 | | 15,000 | ( 15,000) |
| Reimbursed Expense | ( 6,269) | ( 7,703) | ( 5,000) | ( 2,703) |
| Total District Court | 316,364 | 337,945 | 340,719 | ( 2,774) |
| Administration | | | | |
| Personal Services | 366,180 | 402,414 | 438,148 | ( 35,734) |
| Contractual Services | 63,378 | 66,714 | 72,948 | ( 6,234) |
| Commodities | 6,699 | 5,790 | 9,000 | ( 3,210) |
| Capital Outlay | | | 2,000 | ( 2,000) |
| Total Administration | 436,257 | 474,918 | 522,096 | ( 47,178) |
| Appraiser | | | | |
| Personal Services | 359,204 | 330,010 | 433,974 | ( 103,964) |
| Contractual Services | 27,971 | 73,738 | 76,420 | ( 2,682) |
| Commodities | 4,424 | 8,568 | 9,500 | ( 932) |
| Capital Outlay | 4,013 | | | |
| Reimbursed Expense | ( 930) | ( 661) | ( 800) | 139 |
| Total Appraiser | 394,682 | 411,655 | 519,094 | ( 107,439) |
| Information Technologies | | | | |
| Personal Services | 159,971 | 204,980 | 206,481 | ( 1,501) |
| Contractual Services | 453,740 | 471,627 | 531,871 | ( 60,244) |
| Commodities | 66,140 | 54,429 | 51,800 | 2,629 |
| Capital Outlay | 13,305 | 17,562 | 45,000 | ( 27,438) |
| Reimbursed Expense | ( 75,588) | ( 84,229) | ( 75,000) | ( 9,229) |
| Total Information Technologies | 617,568 | 664,369 | 760,152 | ( 95,783) |
| Election | | | | |
| Personal Services | 50,716 | 53,583 | 75,069 | ( 21,486) |
| Contractual Services | 22,277 | 77,487 | 62,694 | 14,793 |
| Commodities | 5,488 | 15,491 | 29,000 | ( 13,509) |
| Operating Transfers Out | 20,000 | | | |
| Reimbursed Expense | | ( 14,392) | | ( 14,392) |
| Total Election | 98,481 | 132,169 | 166,763 | ( 34,594) |
| Record Storage | | | | |
| Contractual Services | 5,633 | 5,150 | 13,500 | ( 8,350) |
| Reimbursed Expense | | ( 981) | | ( 981) |
| Total Record Storage | 5,633 | 4,169 | 13,500 | ( 9,331) |
| District Wide Court | | | | |
| Contractual Services | 84,959 | 80,463 | 89,030 | ( 8,567) |
| Reimbursed Expense | ( 49,506) | ( 50,147) | ( 49,052) | ( 1,095) |
| Total District Wide Court | 35,453 | 30,316 | 39,978 | ( 9,662) |

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Building and Planning | | | | |
| Personal Services | $ 151,578 | 186,389 | 188,026 | ( 1,637) |
| Contractual Services | 28,692 | 19,815 | 26,729 | ( 6,914) |
| Commodities | 5,385 | 4,741 | 7,800 | ( 3,059) |
| Capital Outlay | 492 | | | |
| Reimbursed Expense | ( 17,990) | ( 2,665) | ( 4,000) | 1,335 |
| Total Building and Planning | 168,157 | 208,280 | 218,555 | ( 10,275) |
| Building and Grounds | | | | |
| Personal Services | 183,416 | 189,418 | 195,742 | ( 6,324) |
| Contractual Services | 234,168 | 245,597 | 259,095 | ( 13,498) |
| Commodities | 22,743 | 23,670 | 36,500 | ( 12,830) |
| Reimbursed Expense | ( 5,337) | ( 1,426) | | ( 1,426) |
| Total Building and Grounds | 434,990 | 457,259 | 491,337 | ( 34,078) |
| Total General Government | 4,357,958 | 4,605,492 | 4,914,606 | ( 309,114) |
| Public Safety | | | | |
| Sheriff | | | | |
| Personal Services | 1,750,437 | 1,864,765 | 1,909,510 | ( 44,745) |
| Contractual Services | 134,121 | 162,213 | 114,240 | 47,973 |
| Commodities | 188,117 | 184,525 | 174,500 | 10,025 |
| Capital Outlay | 23,086 | 15,289 | 12,448 | 2,841 |
| Reimbursed Expense | ( 80,131) | ( 32,746) | ( 7,000) | ( 25,746) |
| Total Sheriff | 2,015,630 | 2,194,046 | 2,203,698 | ( 9,652) |
| Jail | | | | |
| Personal Services | 1,000,029 | 1,140,720 | 1,127,204 | 13,516 |
| Contractual Services | 291,758 | 316,406 | 257,910 | 58,496 |
| Commodities | 242,415 | 248,276 | 220,200 | 28,076 |
| Capital Outlay | 5,715 | 519 | 5,000 | ( 4,481) |
| Reimbursed Expense | ( 71,024) | ( 85,017) | ( 40,000) | ( 45,017) |
| Total Jail | 1,468,893 | 1,620,904 | 1,570,314 | 50,590 |
| Juvenile Services | | | | |
| Contractual Services | 94,340 | 51,923 | 198,250 | ( 146,327) |
| Commodities | | | 5,400 | ( 5,400) |
| Reimbursed Expense | | ( 187) | | ( 187) |
| Total Juvenile Services | 94,340 | 51,736 | 203,650 | ( 151,914) |
| Emergency Preparedness | | | | |
| Personal Services | 65,412 | 67,849 | 68,455 | ( 606) |
| Contractual Services | 11,963 | 312,680 | 13,475 | 299,205 |
| Commodities | 2,745 | 5,032 | 5,500 | ( 468) |
| Capital Outlay | | | 309,000 | ( 309,000) |
| Communications Equipment | 299,884 | | | |
| Reimbursed Expense | ( 82) | | | |
| Total Emergency Preparedness | 379,922 | 385,561 | 396,430 | ( 10,869) |
| Dispatch | | | | |
| Personal Services | 791,495 | 900,222 | 1,161,308 | ( 261,086) |
| Contractual Services | 4,770 | 57,029 | 6,230 | 50,799 |
| Commodities | 2,466 | 3,557 | 4,300 | ( 743) |
| Capital Outlay | 14 | | | |
| Reimbursed Expense | | ( 1,360) | | ( 1,360) |
| Total Dispatch | 798,745 | 959,448 | 1,171,838 | ( 212,390) |
| Total Public Safety | 4,757,530 | 5,211,695 | 5,545,930 | ( 334,235) |
| Health | | | | |
| Environmental Health | | | | |
| Personal Services | 82,928 | 99,145 | 100,127 | ( 982) |
| Contractual Services | 10,390 | 10,903 | 11,101 | ( 198) |
| Commodities | 4,261 | 1,439 | 3,000 | ( 1,561) |
| Total Environmental Health | 97,579 | 111,487 | 114,228 | ( 2,741) |

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Health Appropriations | | | | |
| Developmental Disabilities | $ 100,000 | 102,000 | 102,000 | |
| Mental Health | 183,750 | 185,000 | 185,000 | |
| Total Health Appropriations | 283,750 | 287,000 | 287,000 | |
| Total Health | 381,329 | 398,487 | 401,228 | ( 2,741) |
| Agriculture | | | | |
| Agricultural Appropriations | | | | |
| Contractual Services | 47,500 | 49,820 | 49,820 | |
| Economic Development | | | | |
| Economic Development Department | | | | |
| Contractual Services | 64,375 | 67,593 | 67,593 | |
| Social Services for Aged and Poor | | | | |
| Other Soc. Serv. for Aged and Poor | | | | |
| Contractual Services | 225,600 | 229,700 | 229,700 | |
| Equipment | | | | |
| Equipment | | | | |
| Capital Outlay | 555,092 | 454,670 | 1,339,000 | ( 884,330) |
| Reimbursed Expense | ( 15,376) | ( 12,900) | | ( 12,900) |
| Total Equipment | 539,716 | 441,770 | 1,339,000 | ( 897,230) |
| Transfers | | | | |
| Operating Transfers Out | 170,000 | 170,000 | 170,000 | |
| Budget Credit | | | 26,783 | ( 26,783) |
| Total Expenditures and Transfers | 10,544,008 | 11,174,557 | 12,744,660 | ( 1,570,103) |
| Receipts Over (Under) Expenditures and Transfers | 1,321,390 | 511,163 | | |
| Unencumbered Cash, Beginning | 5,588,090 | 6,909,480 | | |
| Unencumbered Cash, Ending | 6,909,480 | 7,420,643 | | |

Franklin County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | $ 823,067 | 1,054,229 | 1,047,989 | 6,240 |
| Motor Vehicle Tax | 78,882 | 90,428 | 76,483 | 13,945 |
| Recreational Vehicle Tax | 1,704 | 2,049 | 1,647 | 402 |
| Delinquent Tax | 15,512 | 16,236 | | 16,236 |
| 16/20 M Truck Tax | 2,493 | 2,036 | 2,292 | ( 256) |
| Commercial Vehicle Fees | 3,456 | 3,612 | 3,197 | 415 |
| Watercraft Tax | 663 | 766 | 580 | 186 |
| Total Taxes | 925,777 | 1,169,356 | 1,132,188 | 37,168 |
| Licenses, Fees, and Permits | | | | |
| Service Fees | 955,506 | 873,347 | 1,100,000 | ( 226,653) |
| Total Cash Receipts | 1,881,283 | 2,042,703 | 2,232,188 | ( 189,485) |
| Expenditures and Transfers | | | | |
| Public Safety | | | | |
| Ambulance Service | | | | |
| Personal Services | 1,850,483 | 1,847,513 | 1,771,083 | 76,430 |
| Contractual Services | 90,879 | 99,518 | 101,703 | ( 2,185) |
| Commodities | 149,936 | 154,616 | 158,250 | ( 3,634) |
| Capital Outlay | | 241 | | 241 |
| Operating Transfers Out | | | 250,000 | ( 250,000) |
| Reimbursed Expense | ( 739) | ( 9,273) | ( 2,500) | ( 6,773) |
| Total Expenditures and Transfers | 2,090,559 | 2,092,615 | 2,278,536 | ( 185,921) |
| Receipts Over (Under) Expenditures and Transfers | ( 209,276) | ( 49,912) | | |
| Unencumbered Cash, Beginning | 277,223 | 67,947 | | |
| Unencumbered Cash, Ending | 67,947 | 18,035 | | |

Franklin County, Kansas
Country Estates Benefit District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| None | $ | | | |
| Expenditures and Transfers | | | | |
| General Government | | | | |
| Contractual Services | | | 2,677 | ( 2,677) |
| Total Expenditures and Transfers | | | 2,677 | ( 2,677) |
| Receipts Over (Under) Expenditures and Transfers | | | | |
| Unencumbered Cash, Beginning | 2,677 | 2,677 | | |
| Unencumbered Cash, Ending | 2,677 | 2,677 | | |

Franklin County, Kansas
County Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | $ 862,373 | 829,111 | 824,772 | 4,339 |
| Motor Vehicle Tax | 85,368 | 95,040 | 80,138 | 14,902 |
| Recreational Vehicle Tax | 1,844 | 2,153 | 1,726 | 427 |
| Delinquent Tax | 15,239 | 16,730 | | 16,730 |
| 16/20 M Truck Tax | 2,757 | 2,202 | 2,401 | ( 199) |
| Commercial Vehicle Fees | 3,748 | 3,805 | 3,349 | 456 |
| Watercraft Tax | 716 | 802 | 608 | 194 |
| Total Cash Receipts | 972,045 | 949,843 | 912,994 | 36,849 |
| Expenditures and Transfers | | | | |
| General Government | | | | |
| County Building Maintenance | | | | |
| Capital Outlay | | | 50,000 | ( 50,000) |
| Operating Transfers Out | 944,500 | 944,500 | 944,500 | |
| Total Expenditures and Transfers | 944,500 | 944,500 | 994,500 | ( 50,000) |
| Receipts Over (Under) Expenditures and Transfers | 27,545 | 5,343 | | |
| Unencumbered Cash, Beginning | 43,113 | 70,658 | | |
| Unencumbered Cash, Ending | 70,658 | 76,001 | | |

Franklin County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | $ 3,510,457 | 3,663,954 | 3,644,759 | 19,195 |
| Motor Vehicle Tax | 347,180 | 386,869 | 326,173 | 60,696 |
| Recreational Vehicle Tax | 7,501 | 8,766 | 7,025 | 1,741 |
| Delinquent Tax | 70,158 | 69,885 | | 69,885 |
| 16/20 M Truck Tax | 10,929 | 8,962 | 9,773 | ( 811) |
| Commercial Vehicle Fees | 15,206 | 15,489 | 13,633 | 1,856 |
| Watercraft Tax | 2,919 | 3,265 | 2,476 | 789 |
| Total Taxes | 3,964,350 | 4,157,190 | 4,003,839 | 153,351 |
| Miscellaneous | | | | |
| Other | | 17,954 | | 17,954 |
| Total Cash Receipts | 3,964,350 | 4,175,144 | 4,003,839 | 171,305 |
| Expenditures and Transfers | | | | |
| General Government | | | | |
| Employee Benefits | | | | |
| Personal Services | 3,957,909 | 4,016,595 | 4,809,160 | ( 792,565) |
| Contractual Services | | | 1,000,000 | ( 1,000,000) |
| Reimbursed Expense | ( 30,332) | ( 25,407) | ( 14,250) | ( 11,157) |
| Total Expenditures and Transfers | 3,927,577 | 3,991,188 | 5,794,910 | ( 1,803,722) |
| Receipts Over (Under) Expenditures and Transfers | 36,773 | 183,956 | | |
| Unencumbered Cash, Beginning | 2,298,919 | 2,335,692 | | |
| Unencumbered Cash, Ending | 2,335,692 | 2,519,648 | | |

Franklin County, Kansas
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Cash Receipts | | | | |
| Taxes | | | | |
| Delinquent Tax | $ 13 | 1 | | 1 |
| Transfers | | | | |
| Operating Transfers In | 7,000 | 7,000 | 7,000 | |
| Total Cash Receipts | 7,013 | 7,001 | 7,000 | 1 |
| Expenditures and Transfers | | | | |
| Agriculture | | | | |
| Agricultural Appropriations | | | | |
| Contractual Services | 7,000 | 6,200 | 7,000 | (800) |
| Total Expenditures and Transfers | 7,000 | 6,200 | 7,000 | (800) |
| Receipts Over (Under) Expenditures and Transfers | 13 | 801 | | |
| Unencumbered Cash, Beginning | 2,033 | 2,046 | | |
| Unencumbered Cash, Ending | 2,046 | 2,847 | | |

Franklin County, Kansas
Fair Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Cash Receipts | | | | |
| Taxes | | | | |
| Delinquent Tax | $ 13 | 1 | | 1 |
| Transfers | | | | |
| Operating Transfers In | 7,000 | 8,000 | 8,000 | |
| Total Cash Receipts | 7,013 | 8,001 | 8,000 | 1 |
| Expenditures and Transfers | | | | |
| Agriculture | | | | |
| Agricultural Appropriations | | | | |
| Contractual Services | 8,000 | 8,100 | 8,000 | 100 |
| Total Expenditures and Transfers | 8,000 | 8,100 | 8,000 | 100 |
| Receipts Over (Under) Expenditures and Transfers | ( 987) | ( 99) | | |
| Unencumbered Cash, Beginning | 1,232 | 245 | | |
| Unencumbered Cash, Ending | 245 | 146 | | |

Franklin County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | $ 444,102 | 439,289 | 436,745 | 2,544 |
| Motor Vehicle Tax | 41,445 | 48,668 | 41,282 | 7,386 |
| Recreational Vehicle Tax | 895 | 1,103 | 889 | 214 |
| Delinquent Tax | 8,520 | 8,590 | | 8,590 |
| 16/20 M Truck Tax | 1,319 | 1,070 | 1,237 | ( 167) |
| Commercial Vehicle Fees | 1,817 | 1,940 | 1,725 | 215 |
| Watercraft Tax | 348 | 413 | 313 | 100 |
| Total Taxes | 498,446 | 501,073 | 482,191 | 18,882 |
| Intergovernmental | | | | |
| Federal Financial Assistance | 171,055 | 243,170 | | 243,170 |
| State Grant | 54,918 | 65,134 | 262,680 | ( 197,546) |
| Total Intergovernmental | 225,973 | 308,304 | 262,680 | 45,624 |
| Licenses, Fees, and Permits | | | | |
| Service Fees | 588,622 | 632,280 | 326,000 | 306,280 |
| Other Fees | | | 12,437 | ( 12,437) |
| Total Licenses, Fees, and Permits | 588,622 | 632,280 | 338,437 | 293,843 |
| Miscellaneous | | | | |
| Sale of Surplus Property | 366 | | | |
| Other | | | 29,500 | ( 29,500) |
| Total Miscellaneous | 366 | | 29,500 | ( 29,500) |
| Total Cash Receipts | 1,313,407 | 1,441,657 | 1,112,808 | 328,849 |
| Expenditures and Transfers | | | | |
| Health | | | | |
| Health Department | | | | |
| Personal Services | 763,580 | 713,398 | 815,938 | ( 102,540) |
| Contractual Services | 121,940 | 123,188 | 124,823 | ( 1,635) |
| Commodities | 417,164 | 412,792 | 458,300 | ( 45,508) |
| Capital Outlay | 4,036 | 9,255 | 475,950 | ( 466,695) |
| Operating Transfers Out | 25,000 | 25,000 | 25,000 | |
| Reimbursed Expense | ( 186) | | | |
| Total Health Department | 1,331,534 | 1,283,633 | 1,900,011 | ( 616,378) |
| Budget Credit | | | 45,624 | ( 45,624) |
| Total Expenditures and Transfers | 1,331,534 | 1,283,633 | 1,945,635 | ( 662,002) |
| Receipts Over (Under) Expenditures and Transfers | ( 18,127) | 158,024 | | |
| Unencumbered Cash, Beginning | 1,218,856 | 1,200,729 | | |
| Unencumbered Cash, Ending | 1,200,729 | 1,358,753 | | |

Franklin County, Kansas
Health Capital Outlay Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Intergovernmental | | |
| Federal Financial Assistance | $ | 2,500 |
| Transfers | | |
| Operating Transfers In | 25,000 | 25,000 |
| Total Cash Receipts | 25,000 | 27,500 |
| | | |
| Expenditures and Transfers | | |
| Health | | |
| Health Department | | |
| Contractual Services | 618 | |
| Capital Outlay | | 12,585 |
| Total Expenditures and Transfers | 618 | 12,585 |
| | | |
| Receipts Over (Under) Expenditures and Transfers | 24,382 | 14,915 |
| | | |
| Unencumbered Cash, Beginning | 204,175 | 228,557 |
| Unencumbered Cash, Ending | 228,557 | 243,472 |

Franklin County, Kansas
Health Department Special Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Intergovernmental | | |
| Federal Financial Assistance | $ 17,440 | |
| Other Intergovernmental | 80,096 | 2,565 |
| Total Cash Receipts | 97,536 | 2,565 |
| Expenditures and Transfers | | |
| Health | | |
| Health Department | | |
| Contractual Services | 19,360 | 408 |
| Commodities | 77,040 | 87,978 |
| Reimbursed Expense | ( 325) | |
| Total Expenditures and Transfers | 96,075 | 88,386 |
| Receipts Over (Under) Expenditures and Transfers | 1,461 | ( 85,821) |
| Unencumbered Cash, Beginning | 189,332 | 190,793 |
| Unencumbered Cash, Ending | 190,793 | 104,972 |

Franklin County, Kansas
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | $ 60,833 | 60,452 | 59,960 | 492 |
| Motor Vehicle Tax | 6,119 | 6,716 | 5,642 | 1,074 |
| Recreational Vehicle Tax | 132 | 152 | 122 | 30 |
| Delinquent Tax | 1,210 | 1,216 | | 1,216 |
| 16/20 M Truck Tax | | | 169 | ( 169) |
| Commercial Vehicle Fees | 267 | 269 | 236 | 33 |
| Watercraft Tax | 52 | 57 | 43 | 14 |
| Total Taxes | 68,613 | 68,862 | 66,172 | 2,690 |
| Transfers | | | | |
| Operating Transfers In | 2,000 | 2,000 | 2,000 | |
| Total Cash Receipts | 70,613 | 70,862 | 68,172 | 2,690 |
| Expenditures and Transfers | | | | |
| Culture and Recreation | | | | |
| Culture and Recreation Appropriations | | | | |
| Contractual Services | 71,000 | 71,000 | 71,000 | |
| Total Expenditures and Transfers | 71,000 | 71,000 | 71,000 | |
| Receipts Over (Under) Expenditures and Transfers | ( 387) | ( 138) | | |
| Unencumbered Cash, Beginning | 2,661 | 2,274 | | |
| Unencumbered Cash, Ending | 2,274 | 2,136 | | |

Franklin County, Kansas
Hospital Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Cash Receipts | | | | |
| Taxes | | | | |
| Countywide Sales Tax | $ 2,833,955 | 2,901,892 | 2,800,000 | 101,892 |
| Total Cash Receipts | 2,833,955 | 2,901,892 | 2,800,000 | 101,892 |
| Expenditures and Transfers | | | | |
| Health | | | | |
| Contractual Services | 2,820,341 | 2,890,515 | 3,000,000 | (109,485) |
| Total Expenditures and Transfers | 2,820,341 | 2,890,515 | 3,000,000 | (109,485) |
| Receipts Over (Under) Expenditures and Transfers | 13,614 | 11,377 | | |
| Unencumbered Cash, Beginning | 219,370 | 232,984 | | |
| Unencumbered Cash, Ending | 232,984 | 244,361 | | |

Franklin County, Kansas
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | $ 71,083 | 64,169 | 63,625 | 544 |
| Motor Vehicle Tax | 8,113 | 7,943 | 6,586 | 1,357 |
| Recreational Vehicle Tax | 175 | 180 | 142 | 38 |
| Delinquent Tax | 1,781 | 1,589 | | 1,589 |
| 16/20 M Truck Tax | 406 | 208 | 197 | 11 |
| Commercial Vehicle Fees | 364 | 321 | 275 | 46 |
| Watercraft Tax | | 66 | 50 | 16 |
| Total Cash Receipts | 81,922 | 74,476 | 70,875 | 3,601 |
| Expenditures and Transfers | | | | |
| Agriculture | | | | |
| Other Agriculture | | | | |
| Personal Services | 87,961 | 97,839 | 97,961 | ( 122) |
| Contractual Services | 14,885 | 14,685 | 18,050 | ( 3,365) |
| Commodities | 186,380 | 182,071 | 162,600 | 19,471 |
| Operating Transfers Out | 5,000 | 10,000 | 10,000 | |
| Reimbursed Expense | ( 171,874) | ( 164,326) | ( 120,000) | ( 44,326) |
| Total Expenditures and Transfers | 122,352 | 140,269 | 168,611 | ( 28,342) |
| Receipts Over (Under) Expenditures and Transfers | ( 40,430) | ( 65,793) | | |
| Unencumbered Cash, Beginning | 170,231 | 129,801 | | |
| Unencumbered Cash, Ending | 129,801 | 64,008 | | |

Franklin County, Kansas
Opioid Settlement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Prior Year Actual | Current Year Actual |
|---|---|---|---|
| Cash Receipts | | | |
| Miscellaneous | | | |
| Opioid Settlement Payments | $ | 44,359 | 48,457 |
| Total Cash Receipts | | 44,359 | 48,457 |
| Expenditures and Transfers | | | |
| Public Safety | | | |
| Contractual Services | | 3,716 | 6,010 |
| Total Expenditures and Transfers | | 3,716 | 6,010 |
| Receipts Over (Under) Expenditures and Transfers | | 40,643 | 42,447 |
| Unencumbered Cash, Beginning | | 4,807 | 45,450 |
| Unencumbered Cash, Ending | | 45,450 | 87,897 |

Franklin County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | $ 3,981,610 | 4,880,567 | 4,853,099 | 27,468 |
| Motor Vehicle Tax | 391,239 | 438,517 | 369,980 | 68,537 |
| Recreational Vehicle Tax | 8,453 | 9,936 | 7,969 | 1,967 |
| Delinquent Tax | 77,594 | 79,485 | | 79,485 |
| 16/20 M Truck Tax | 12,285 | 10,100 | 11,085 | ( 985) |
| Commercial Vehicle Fees | 17,134 | 17,549 | 15,464 | 2,085 |
| Watercraft Tax | 3,290 | 3,704 | 2,808 | 896 |
| Total Taxes | 4,491,605 | 5,439,858 | 5,260,405 | 179,453 |
| Intergovernmental | | | | |
| Special City & County Highway | 808,291 | 808,609 | 805,250 | 3,359 |
| Equalization and Adjustment | 8,202 | 5,690 | | 5,690 |
| State Grant | | 116,128 | | 116,128 |
| Total Intergovernmental | 816,493 | 930,427 | 805,250 | 125,177 |
| Miscellaneous | | | | |
| Sale of Surplus Property | 18,771 | | | |
| Total Cash Receipts | 5,326,869 | 6,370,285 | 6,065,655 | 304,630 |
| Expenditures and Transfers | | | | |
| Public Works | | | | |
| County Engineer | | | | |
| Personal Services | 1,610,984 | 1,667,839 | 1,692,259 | ( 24,420) |
| Contractual Services | 1,211,191 | 893,092 | 1,280,855 | ( 387,763) |
| Commodities | 2,286,187 | 2,427,945 | 2,487,500 | ( 59,555) |
| Capital Outlay | 5,460 | 1,060,118 | 1,540,000 | ( 479,882) |
| Operating Transfers Out | 318,500 | 600,000 | 550,000 | 50,000 |
| Reimbursed Expense | ( 254,407) | ( 321,892) | ( 225,000) | ( 96,892) |
| Total County Engineer | 5,177,915 | 6,327,102 | 7,325,614 | ( 998,512) |
| Debt Service | | | | |
| Lease Purchase Agreements | | | | |
| Principal and Interest | 324,666 | 21,963 | 450,000 | ( 428,037) |
| Budget Credit | | | 116,128 | ( 116,128) |
| Total Expenditures and Transfers | 5,502,581 | 6,349,065 | 7,891,742 | ( 1,542,677) |
| Receipts Over (Under) Expenditures and Transfers | ( 175,712) | 21,220 | | |
| Unencumbered Cash, Beginning | 2,205,531 | 2,029,819 | | |
| Unencumbered Cash, Ending | 2,029,819 | 2,051,039 | | |

Franklin County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | $ 7,206 | 5,772 | 3,000 | 2,772 |
| Total Cash Receipts | 7,206 | 5,772 | 3,000 | 2,772 |
| Expenditures and Transfers | | | | |
| Health | | | | |
| Other Health | | | | |
| Contractual Services | 4,816 | 3,831 | 31,611 | ( 27,780) |
| Total Expenditures and Transfers | 4,816 | 3,831 | 31,611 | ( 27,780) |
| Receipts Over (Under) Expenditures and Transfers | 2,390 | 1,941 | | |
| Unencumbered Cash, Beginning | 30,611 | 33,001 | | |
| Unencumbered Cash, Ending | 33,001 | 34,942 | | |

Franklin County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | $ 220,067 | 220,654 | 219,440 | 1,214 |
| Motor Vehicle Tax | 21,885 | 24,265 | 20,458 | 3,807 |
| Recreational Vehicle Tax | 473 | 550 | 441 | 109 |
| Delinquent Tax | 4,349 | 4,387 | | 4,387 |
| 16/20 M Truck Tax | 692 | 565 | 613 | ( 48) |
| Commercial Vehicle Fees | 959 | 972 | 855 | 117 |
| Watercraft Tax | 184 | 205 | 155 | 50 |
| Total Cash Receipts | 248,609 | 251,598 | 241,962 | 9,636 |
| Expenditures and Transfers | | | | |
| General Government | | | | |
| Courthouse General | | | | |
| Contractual Services | 168,572 | 200,469 | 255,000 | ( 54,531) |
| Operating Transfers Out | 50,000 | 50,000 | 50,000 | |
| Total Expenditures and Transfers | 218,572 | 250,469 | 305,000 | ( 54,531) |
| Receipts Over (Under) Expenditures and Transfers | 30,037 | 1,129 | | |
| Unencumbered Cash, Beginning | 103,720 | 133,757 | | |
| Unencumbered Cash, Ending | 133,757 | 134,886 | | |

Franklin County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | $ 257 | 1,062 | 1,000 | 62 |
| Total Cash Receipts | 257 | 1,062 | 1,000 | 62 |
| Expenditures and Transfers | | | | |
| Culture and Recreation | | | | |
| Culture and Recreation Appropriations | | | | |
| Contractual Services | 3,305 | 1,319 | 2,000 | ( 681) |
| Total Expenditures and Transfers | 3,305 | 1,319 | 2,000 | ( 681) |
| Receipts Over (Under) Expenditures and Transfers | ( 3,048) | ( 257) | | |
| Unencumbered Cash, Beginning | 3,305 | 257 | | |
| Unencumbered Cash, Ending | 257 | | | |

Franklin County, Kansas
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Cash Receipts | | | | |
| Taxes | | | | |
| Transient Guest Tax | $ 316,338 | 363,133 | 250,000 | 113,133 |
| Use of Money and Property | | | | |
| Rent | 1,200 | 1,100 | | 1,100 |
| Total Cash Receipts | 317,538 | 364,233 | 250,000 | 114,233 |
| Expenditures and Transfers | | | | |
| Economic Development | | | | |
| Culture and Recreation Appropriations | | | | |
| Personal Services | 49,744 | 48,472 | 48,257 | 215 |
| Contractual Services | 82,169 | 131,149 | 430,000 | ( 298,851) |
| Appropriations to Other Entities | 18,583 | | | |
| Operating Transfers Out | 16,000 | 17,000 | 18,000 | ( 1,000) |
| Total Expenditures and Transfers | 166,496 | 196,621 | 496,257 | ( 299,636) |
| Receipts Over (Under) Expenditures and Transfers | 151,042 | 167,612 | | |
| Unencumbered Cash, Beginning | 418,439 | 569,481 | | |
| Unencumbered Cash, Ending | 569,481 | 737,093 | | |

Franklin County, Kansas
Sheriff VIN Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Prior Year Actual | Current Year Actual |
|---|---|---|---|
| Cash Receipts | | | |
| Licenses, Fees, and Permits | | | |
| Officer Fees | $ | 14,940 | 20,960 |
| Total Cash Receipts | | 14,940 | 20,960 |
| Expenditures and Transfers | | | |
| Public Safety | | | |
| Sheriff | | | |
| Contractual Services | | 1,600 | 20,137 |
| Total Expenditures and Transfers | | 1,600 | 20,137 |
| Receipts Over (Under) Expenditures and Transfers | | 13,340 | 823 |
| Unencumbered Cash, Beginning | | 3,420 | 16,760 |
| Unencumbered Cash, Ending | | 16,760 | 17,583 |

Franklin County, Kansas
Special Ambulance Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Miscellaneous | | |
| Sale of Surplus Property | $ 9,151 | 921 |
| Total Cash Receipts | 9,151 | 921 |
| Expenditures and Transfers | | |
| Public Safety | | |
| Ambulance Service | | |
| Capital Outlay | | 34,320 |
| Total Expenditures and Transfers | | 34,320 |
| Receipts Over (Under) Expenditures and Transfers | 9,151 | ( 33,399) |
| Unencumbered Cash, Beginning | 753,070 | 762,221 |
| Unencumbered Cash, Ending | 762,221 | 728,822 |

Franklin County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Use of Money and Property | | |
| Rent | $ | 2,004 |
| Transfers | | |
| Operating Transfers In | 854,500 | 854,500 |
| Miscellaneous | | |
| Other | 4,668 | |
| Total Cash Receipts | 859,168 | 856,504 |
| | | |
| Expenditures and Transfers | | |
| Reconstruction and Remodeling | | |
| General Government | 27,871 | 10,655 |
| Total Expenditures and Transfers | 27,871 | 10,655 |
| | | |
| Receipts Over (Under) Expenditures and Transfers | 831,297 | 845,849 |
| | | |
| Unencumbered Cash, Beginning | 3,506,395 | 4,337,692 |
| Unencumbered Cash, Ending | 4,337,692 | 5,183,541 |

Franklin County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Prior Year Actual | Current Year Actual |
|---|---|---|---|
| Cash Receipts | | | |
| Transfers | | | |
| Operating Transfers In | $ | 330,000 | 310,000 |
| Total Cash Receipts | | 330,000 | 310,000 |
| Expenditures and Transfers | | | |
| Equipment | | | |
| General Government | | 1,625 | 173,179 |
| Total Expenditures and Transfers | | 1,625 | 173,179 |
| Receipts Over (Under) Expenditures and Transfers | | 328,375 | 136,821 |
| Unencumbered Cash, Beginning | | 1,967,014 | 2,295,389 |
| Unencumbered Cash, Ending | | 2,295,389 | 2,432,210 |

Franklin County, Kansas
Risk Management Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Transfers | | |
| Operating Transfers In | $ 50,000 | 50,000 |
| Miscellaneous | | |
| Insurance Reimbursements | 158,352 | |
| Total Cash Receipts | 208,352 | 50,000 |
| | | |
| Expenditures and Transfers | | |
| General Government | | |
| Contractual Services | 173,022 | 417,479 |
| Reimbursed Expense | | ( 209,949) |
| Total Expenditures and Transfers | 173,022 | 207,530 |
| | | |
| Receipts Over (Under) Expenditures and Transfers | 35,330 | ( 157,530) |
| | | |
| Unencumbered Cash, Beginning | 610,421 | 645,751 |
| Unencumbered Cash, Ending | 645,751 | 488,221 |

Franklin County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Cash Receipts | | | | |
| Transfers | | | | |
| Operating Transfers In | $ 5,000 | 10,000 | 10,000 | |
| Total Cash Receipts | 5,000 | 10,000 | 10,000 | |
| Expenditures and Transfers | | | | |
| Public Works | | | | |
| Other Agriculture | | | | |
| Capital Outlay | | | 85,222 | ( 85,222) |
| Total Expenditures and Transfers | | | 85,222 | ( 85,222) |
| Receipts Over (Under) Expenditures and Transfers | 5,000 | 10,000 | | |
| Unencumbered Cash, Beginning | 70,222 | 75,222 | | |
| Unencumbered Cash, Ending | 75,222 | 85,222 | | |

Franklin County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Transfers | | |
| Operating Transfers In | $ 268,500 | 550,000 |
| Miscellaneous | | |
| Other | 55,612 | |
| Total Cash Receipts | 324,112 | 550,000 |
| | | |
| Expenditures and Transfers | | |
| Equipment | | |
| Other Public Works | | |
| Public Works | 533,500 | 153,713 |
| Total Expenditures and Transfers | 533,500 | 153,713 |
| | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | ( 209,388) | 396,287 |
| | | |
| Unencumbered Cash, Beginning | 750,340 | 540,952 |
| Unencumbered Cash, Ending | 540,952 | 937,239 |

Franklin County, Kansas
Solid Waste Capital Imp. Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Licenses, Fees, and Permits | | |
| Service Fees | $ 447,874 | 389,590 |
| Transfers | | |
| Operating Transfers In | 50,000 | |
| Total Cash Receipts | 497,874 | 389,590 |
| Expenditures and Transfers | | |
| Sanitation | | |
| Solid Waste | | |
| Contractual Services | 344,167 | 523,265 |
| Total Expenditures and Transfers | 344,167 | 523,265 |
| Receipts Over (Under) Expenditures and Transfers | 153,707 | ( 133,675) |
| Unencumbered Cash, Beginning | 1,491,084 | 1,644,791 |
| Unencumbered Cash, Ending | 1,644,791 | 1,511,116 |

Franklin County, Kansas
Centropolis Sewer District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Taxes | | | | |
| Delinquent Tax | $ | 3,750 | | 3,750 |
| Special Assessments | 40,500 | 41,251 | 40,000 | 1,251 |
| Total Cash Receipts | 40,500 | 45,001 | 40,000 | 5,001 |
| Expenditures and Transfers | | | | |
| Sanitation | | | | |
| Other Sanitation | | | | |
| Contractual Services | 6,913 | 3,839 | 10,160 | ( 6,321) |
| Commodities | | | 200 | ( 200) |
| Capital Outlay | | | 17,056 | ( 17,056) |
| Total Other Sanitation | 6,913 | 3,839 | 27,416 | ( 23,577) |
| Debt Service | | | | |
| Bonds | | | | |
| Principal and Interest | 28,933 | 37,933 | 37,932 | 1 |
| Total Expenditures and Transfers | 35,846 | 41,772 | 65,348 | ( 23,576) |
| Receipts Over (Under) Expenditures and Transfers | 4,654 | 3,229 | | |
| Unencumbered Cash, Beginning | 26,508 | 31,162 | | |
| Unencumbered Cash, Ending | 31,162 | 34,391 | | |

Franklin County, Kansas
Landfill Closure Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Prior Year Actual | Current Year Actual |
|---|---|---|---|
| Cash Receipts | | | |
| Licenses, Fees, and Permits | | | |
| Service Fees | $ | 23,151 | 19,827 |
| Total Cash Receipts | | 23,151 | 19,827 |
| Expenditures and Transfers | | | |
| None | | | |
| Receipts Over (Under) Expenditures and Transfers | | 23,151 | 19,827 |
| Unencumbered Cash, Beginning | | 204,671 | 227,822 |
| Unencumbered Cash, Ending | | 227,822 | 247,649 |

Franklin County, Kansas
911 Phone Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Cash Receipts | | | | |
| Intergovernmental | | | | |
| Emergency Telephone Tax | $ 189,891 | 201,183 | 200,000 | 1,183 |
| Use of Money and Property | | | | |
| Interest on Investments | 122 | 140 | | 140 |
| Total Cash Receipts | 190,013 | 201,323 | 200,000 | 1,323 |
| Expenditures and Transfers | | | | |
| Public Safety | | | | |
| Dispatch | | | | |
| Contractual Services | 142,553 | 128,432 | 695,153 | ( 566,721) |
| Reimbursed Expense | ( 3,367) | ( 3,295) | | ( 3,295) |
| Total Expenditures and Transfers | 139,186 | 125,137 | 695,153 | ( 570,016) |
| Receipts Over (Under) Expenditures and Transfers | 50,827 | 76,186 | | |
| Unencumbered Cash, Beginning | 420,153 | 470,980 | | |
| Unencumbered Cash, Ending | 470,980 | 547,166 | | |

Franklin County, Kansas
P25 Radio Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Prior Year Actual | Current Year Actual |
|---|---|---|---|
| Cash Receipts | | | |
| None | $ | | |
| Expenditures and Transfers | | | |
| None | | | |
| Receipts Over (Under) Expenditures and Transfers | | | |
| Unencumbered Cash, Beginning | | 20,802 | 20,802 |
| Unencumbered Cash, Ending | | 20,802 | 20,802 |

Franklin County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 243,410 | 251,451 |
| Total Cash Receipts | 243,410 | 251,451 |
| | | |
| Expenditures and Transfers | | |
| General Government | | |
| County Treasurer | | |
| Personal Services | 140,478 | 157,157 |
| Contractual Services | 14,150 | 14,168 |
| Commodities | 3,304 | 8,132 |
| Capital Outlay | | 2,240 |
| Operating Transfers Out | 70,565 | 27,242 |
| Reimbursed Expense | ( 690) | ( 358) |
| Total Expenditures and Transfers | 227,807 | 208,581 |
| | | |
| Receipts Over (Under) Expenditures and Transfers | 15,603 | 42,870 |
| | | |
| Unencumbered Cash, Beginning | 65,973 | 81,576 |
| Unencumbered Cash, Ending | 81,576 | 124,446 |

Franklin County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 1,840 | 2,061 |
| Total Cash Receipts | 1,840 | 2,061 |
| | | |
| Expenditures and Transfers | | |
| General Government | | |
| County Attorney | | |
| Contractual Services | 3,985 | 787 |
| Total Expenditures and Transfers | 3,985 | 787 |
| | | |
| Receipts Over (Under) Expenditures and Transfers | ( 2,145) | 1,274 |
| | | |
| Unencumbered Cash, Beginning | 2,192 | 47 |
| Unencumbered Cash, Ending | 47 | 1,321 |

Franklin County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Miscellaneous | | |
| Forfeiture Proceeds | $ 578 | 1,176 |
| Total Cash Receipts | 578 | 1,176 |
| Expenditures and Transfers | | |
| Public Safety | | |
| Sheriff | | |
| Contractual Services | 69,704 | 13,837 |
| Total Expenditures and Transfers | 69,704 | 13,837 |
| Receipts Over (Under) Expenditures and Transfers | ( 69,126) | ( 12,661) |
| Unencumbered Cash, Beginning | 88,889 | 19,763 |
| Unencumbered Cash, Ending | 19,763 | 7,102 |

Franklin County, Kansas
Special Sex Offender Fee Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 14,321 | 15,380 |
| Total Cash Receipts | 14,321 | 15,380 |
| Expenditures and Transfers | | |
| Public Safety | | |
| Sheriff | | |
| Contractual Services | 11,779 | 1,657 |
| Reimbursed Expense | | ( 16) |
| Total Expenditures and Transfers | 11,779 | 1,641 |
| Receipts Over (Under) Expenditures and Transfers | 2,542 | 13,739 |
| Unencumbered Cash, Beginning | 29,070 | 31,612 |
| Unencumbered Cash, Ending | 31,612 | 45,351 |

Franklin County, Kansas
Conceal and Carry Permit Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Prior Year Actual | Current Year Actual |
|---|---|---|---|
| Cash Receipts | | | |
| Licenses, Fees, and Permits | | | |
| Officer Fees | $ | 1,689 | 1,105 |
| Total Cash Receipts | | 1,689 | 1,105 |
| Expenditures and Transfers | | | |
| None | | | |
| Receipts Over (Under) Expenditures and Transfers | | 1,689 | 1,105 |
| Unencumbered Cash, Beginning | | 11,753 | 13,442 |
| Unencumbered Cash, Ending | | 13,442 | 14,547 |

Franklin County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 38,013 | 43,357 |
| Total Cash Receipts | 38,013 | 43,357 |
| Expenditures and Transfers | | |
| General Government | | |
| Register of Deeds | | |
| Contractual Services | 50,363 | 32,913 |
| Total Expenditures and Transfers | 50,363 | 32,913 |
| Receipts Over (Under) Expenditures and Transfers | ( 12,350) | 10,444 |
| Unencumbered Cash, Beginning | 60,125 | 47,775 |
| Unencumbered Cash, Ending | 47,775 | 58,219 |

Franklin County, Kansas
Sheriff Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Use of Money and Property | | |
| Interest on Investments | $ 12 | 15 |
| Total Cash Receipts | 12 | 15 |
| | | |
| Expenditures and Transfers | | |
| Public Safety | | |
| Sheriff | | |
| Contractual Services | 1,347 | 200 |
| Reimbursed Expense | ( 1,275) | |
| Total Expenditures and Transfers | 72 | 200 |
| | | |
| Receipts Over (Under) Expenditures and Transfers | ( 60) | ( 185) |
| | | |
| Unencumbered Cash, Beginning | 7,408 | 7,348 |
| Unencumbered Cash, Ending | 7,348 | 7,163 |

Franklin County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 8,407 | 8,637 |
| Total Cash Receipts | 8,407 | 8,637 |
| | | |
| Expenditures and Transfers | | |
| General Government | | |
| County Clerk | | |
| Contractual Services | 3,988 | 6,195 |
| Capital Outlay | | 5,995 |
| Reimbursed Expense | | ( 5,400) |
| Total Expenditures and Transfers | 3,988 | 6,790 |
| | | |
| Receipts Over (Under) Expenditures and Transfers | 4,419 | 1,847 |
| | | |
| Unencumbered Cash, Beginning | 68,587 | 73,006 |
| Unencumbered Cash, Ending | 73,006 | 74,853 |

Franklin County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 8,407 | 8,636 |
| Total Cash Receipts | 8,407 | 8,636 |
| | | |
| Expenditures and Transfers | | |
| General Government | | |
| County Treasurer | | |
| Contractual Services | 3,816 | 3,706 |
| Reimbursed Expense | | ( 200) |
| Total Expenditures and Transfers | 3,816 | 3,506 |
| | | |
| Receipts Over (Under) Expenditures and Transfers | 4,591 | 5,130 |
| | | |
| Unencumbered Cash, Beginning | 41,576 | 46,167 |
| Unencumbered Cash, Ending | 46,167 | 51,297 |

Franklin County, Kansas
Drug Forfeitures Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Intergovernmental | | |
| Drug Control Tax | $ 649 | 1,067 |
| Licenses, Fees, and Permits | | |
| Officer Fees | | 1 |
| Use of Money and Property | | |
| Interest on Investments | 40 | 96 |
| Miscellaneous | | |
| Forfeiture Proceeds | 43,344 | |
| Total Cash Receipts | 44,033 | 1,164 |
| Expenditures and Transfers | | |
| General Government | | |
| County Attorney | | |
| Contractual Services | 5,378 | 19,350 |
| Total Expenditures and Transfers | 5,378 | 19,350 |
| Receipts Over (Under) Expenditures and Transfers | 38,655 | ( 18,186) |
| Unencumbered Cash, Beginning | 19,888 | 58,543 |
| Unencumbered Cash, Ending | 58,543 | 40,357 |

Franklin County, Kansas
Prosecuting Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | $ 18,195 | 21,326 |
| Total Cash Receipts | 18,195 | 21,326 |
| Expenditures and Transfers | | |
| General Government | | |
| County Attorney | | |
| Contractual Services | 38,752 | 22,403 |
| Total Expenditures and Transfers | 38,752 | 22,403 |
| Receipts Over (Under) Expenditures and Transfers | ( 20,557) | ( 1,077) |
| Unencumbered Cash, Beginning | 34,717 | 14,160 |
| Unencumbered Cash, Ending | 14,160 | 13,083 |

Franklin County, Kansas
County Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Use of Money and Property | | |
| Interest on Investments | $ 153 | 168 |
| Miscellaneous | | |
| Other | 1,680 | |
| Total Cash Receipts | 1,833 | 168 |
| | | |
| Expenditures and Transfers | | |
| General Government | | |
| County Attorney | | |
| Contractual Services | 17,600 | 1,376 |
| Total Expenditures and Transfers | 17,600 | 1,376 |
| | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | ( 15,767) | ( 1,208) |
| | | |
| Unencumbered Cash, Beginning | 99,753 | 83,986 |
| Unencumbered Cash, Ending | 83,986 | 82,778 |

Franklin County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| None | $ | |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | 231 | 231 |
| Unencumbered Cash, Ending | 231 | 231 |

Franklin County, Kansas
Juvenile Intake Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Intergovernmental | | |
| State Grant | $ 9,617 | |
| Total Cash Receipts | 9,617 | |
| Expenditures and Transfers | | |
| Public Safety | | |
| Juvenile Services | | |
| Personal Services | 13,171 | 3,011 |
| Contractual Services | 1,004 | |
| Total Expenditures and Transfers | 14,175 | 3,011 |
| Receipts Over (Under) Expenditures and Transfers | ( 4,558) | ( 3,011) |
| Unencumbered Cash, Beginning | 7,569 | 3,011 |
| Unencumbered Cash, Ending | 3,011 | |

Franklin County, Kansas
Community Corrections Adult Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Intergovernmental | | |
| State Grant | $ 589,908 | 570,892 |
| Miscellaneous | | |
| Other | 165 | 265 |
| Total Cash Receipts | 590,073 | 571,157 |
| | | |
| Expenditures and Transfers | | |
| Public Safety | | |
| Community Corrections | | |
| Personal Services | 437,662 | 540,299 |
| Contractual Services | 91,574 | 142,448 |
| Reimbursed Expense | ( 3,195) | ( 2,440) |
| Total Expenditures and Transfers | 526,041 | 680,307 |
| | | |
| Receipts Over (Under) Expenditures and Transfers | 64,032 | ( 109,150) |
| | | |
| Unencumbered Cash, Beginning | 210,004 | 274,036 |
| Unencumbered Cash, Ending | 274,036 | 164,886 |

Franklin County, Kansas
Jail Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Miscellaneous | | |
| Other | $ 114,930 | 354,243 |
| Total Cash Receipts | 114,930 | 354,243 |
| | | |
| Expenditures and Transfers | | |
| Public Safety | | |
| Jail | | |
| Contractual Services | 66,117 | 153,614 |
| Reimbursed Expense | | ( 10,166) |
| Total Expenditures and Transfers | 66,117 | 143,448 |
| | | |
| Receipts Over (Under) Expenditures and Transfers | 48,813 | 210,795 |
| | | |
| Unencumbered Cash, Beginning | 36,697 | 85,510 |
| Unencumbered Cash, Ending | 85,510 | 296,305 |

Franklin County, Kansas
Juvenile IIP/DC Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Intergovernmental | | |
| State Grant | $ | 1,130 |
| Miscellaneous | | |
| Other | 945 | |
| Total Cash Receipts | 945 | 1,130 |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) Expenditures and Transfers | 945 | 1,130 |
| Unencumbered Cash, Beginning | 7,490 | 8,435 |
| Unencumbered Cash, Ending | 8,435 | 9,565 |

Franklin County, Kansas
Truancy Court/Day School Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Intergovernmental | | |
| State Grant | $ 32,391 | 39,507 |
| Total Cash Receipts | 32,391 | 39,507 |
| | | |
| Expenditures and Transfers | | |
| Public Safety | | |
| Juvenile Services | | |
| Personal Services | 2,835 | 40,971 |
| Contractual Services | 18,126 | 3,066 |
| Total Expenditures and Transfers | 20,961 | 44,037 |
| | | |
| Receipts Over (Under) Expenditures and Transfers | 11,430 | ( 4,530) |
| | | |
| Unencumbered Cash, Beginning | 5,547 | 16,977 |
| Unencumbered Cash, Ending | 16,977 | 12,447 |

Franklin County, Kansas
Judiciary Tech Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| None | $ | |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | 108 | 108 |
| Unencumbered Cash, Ending | 108 | 108 |

Franklin County, Kansas
COVID Relief Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| None | $ | |
| Expenditures and Transfers | | |
| General Government | | |
| Contractual Services | 536,340 | |
| Public Works | | |
| Contractual Services | | 1,173,366 |
| Total Expenditures and Transfers | 536,340 | 1,173,366 |
| Receipts Over (Under) Expenditures and Transfers | ( 536,340) | ( 1,173,366) |
| Unencumbered Cash, Beginning | 1,709,706 | 1,173,366 |
| Unencumbered Cash, Ending | 1,173,366 | |

Franklin County, Kansas
Graduated Sanctions Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Intergovernmental | | |
| State Grant | $ 401,435 | 520,942 |
| Total Cash Receipts | 401,435 | 520,942 |
| | | |
| Expenditures and Transfers | | |
| Public Safety | | |
| Personal Services | 415,780 | 476,497 |
| Contractual Services | 33,425 | 25,585 |
| Reimbursed Expense | ( 15,000) | |
| Total Expenditures and Transfers | 434,205 | 502,082 |
| | | |
| Receipts Over (Under) Expenditures and Transfers | ( 32,770) | 18,860 |
| | | |
| Unencumbered Cash, Beginning | 61,470 | 28,700 |
| Unencumbered Cash, Ending | 28,700 | 47,560 |

Franklin County, Kansas
Prevention/Intervention Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Intergovernmental | | |
| State Grant | $ 196,928 | |
| Total Cash Receipts | 196,928 | |
| Expenditures and Transfers | | |
| Public Safety | | |
| Personal Services | 17,257 | 17,240 |
| Contractual Services | 142 | 251 |
| Total Expenditures and Transfers | 17,399 | 17,491 |
| Receipts Over (Under) Expenditures and Transfers | 179,529 | ( 17,491) |
| Unencumbered Cash, Beginning | 17 | 179,546 |
| Unencumbered Cash, Ending | 179,546 | 162,055 |

Franklin County, Kansas
Reimbursements Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| None | $ | |
| Expenditures and Transfers | | |
| Public Safety | | |
| Contractual Services | 868 | 503 |
| Reimbursed Expense | | ( 300) |
| Total Expenditures and Transfers | 868 | 203 |
| Receipts Over (Under) Expenditures and Transfers | ( 868) | ( 203) |
| Unencumbered Cash, Beginning | 6,402 | 5,534 |
| Unencumbered Cash, Ending | 5,534 | 5,331 |

Franklin County, Kansas
Juvenile Evidence Based Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Intergovernmental | | |
| State Grant | $ 183,660 | |
| Total Cash Receipts | 183,660 | |
| Expenditures and Transfers | | |
| Public Safety | | |
| Personal Services | 8,937 | 6 |
| Contractual Services | 83,767 | 39,205 |
| Total Expenditures and Transfers | 92,704 | 39,211 |
| Receipts Over (Under) Expenditures and Transfers | 90,956 | ( 39,211) |
| Unencumbered Cash, Beginning | 79,882 | 170,838 |
| Unencumbered Cash, Ending | 170,838 | 131,627 |

Franklin County, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Taxes | | | | |
| Ad Valorem Tax | $ 972,992 | 761,698 | 758,767 | 2,931 |
| Motor Vehicle Tax | 102,183 | 107,855 | 90,355 | 17,500 |
| Recreational Vehicle Tax | 2,206 | 2,444 | 1,946 | 498 |
| Delinquent Tax | 22,014 | 20,280 | | 20,280 |
| 16/20 M Truck Tax | 3,425 | 2,634 | 2,707 | ( 73) |
| Commercial Vehicle Fees | 4,498 | 4,337 | 3,776 | 561 |
| Watercraft Tax | 858 | 905 | 686 | 219 |
| Total Cash Receipts | 1,108,176 | 900,153 | 858,237 | 41,916 |
| Expenditures and Transfers | | | | |
| Debt Service | | | | |
| Bonds | | | | |
| Principal and Interest | 1,126,313 | 1,012,227 | 898,448 | 113,779 |
| Cash Basis Reserve | | | 75,000 | ( 75,000) |
| Total Expenditures and Transfers | 1,126,313 | 1,012,227 | 973,448 | 38,779 |
| Receipts Over (Under) Expenditures and Transfers | ( 18,137) | ( 112,074) | | |
| Unencumbered Cash, Beginning | 135,779 | 117,642 | | |
| Unencumbered Cash, Ending | 117,642 | 5,568 | | |

Franklin County, Kansas
Proximity Park Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| None | $ | |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | 2,325,477 | 2,325,477 |
| Unencumbered Cash, Ending | 2,325,477 | 2,325,477 |

Franklin County, Kansas
Road Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Prior Year Actual | Current Year Actual |
|---|---|---|---|
| Cash Receipts | | | |
| None | $ | | |
| Expenditures and Transfers | | | |
| None | | | |
| Receipts Over (Under) Expenditures and Transfers | | | |
| Unencumbered Cash, Beginning | | 73,286 | 73,286 |
| Unencumbered Cash, Ending | | 73,286 | 73,286 |

Franklin County, Kansas
Road and Bridge Projects Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Intergovernmental | | |
| State Grant | $ 133,656 | |
| Total Cash Receipts | 133,656 | |
| Expenditures and Transfers | | |
| Public Works | | |
| Contractual Services | 752,512 | 2,521,880 |
| Reimbursed Expense | ( 1,072) | ( 676,918) |
| Total Expenditures and Transfers | 751,440 | 1,844,962 |
| Receipts Over (Under) Expenditures and Transfers | ( 617,784) | ( 1,844,962) |
| Unencumbered Cash, Beginning | 1,300,653 | 682,869 |
| Unencumbered Cash, Ending | 682,869 | ( 1,162,093) |

Franklin County, Kansas
Texas Road Upgrade Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Miscellaneous | | |
| Other | $ 11,500 | |
| Total Cash Receipts | 11,500 | |
| Expenditures and Transfers | | |
| Public Works | | |
| Contractual Services | 8,530 | |
| Total Expenditures and Transfers | 8,530 | |
| Receipts Over (Under) Expenditures and Transfers | 2,970 | |
| Unencumbered Cash, Beginning | | 2,970 |
| Unencumbered Cash, Ending | 2,970 | 2,970 |

Franklin County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Cash Receipts | | | | |
| Licenses, Fees, and Permits | | | | |
| Service Fees | $ 1,721,638 | 1,491,392 | 1,400,000 | 91,392 |
| Miscellaneous | | | | |
| Sale of Recycling Materials | 56,955 | 91,316 | 70,000 | 21,316 |
| Total Cash Receipts | 1,778,593 | 1,582,708 | 1,470,000 | 112,708 |
| Expenditures and Transfers | | | | |
| Sanitation | | | | |
| Solid Waste | | | | |
| Personal Services | 581,265 | 645,879 | 684,601 | ( 38,722) |
| Contractual Services | 1,146,685 | 1,055,066 | 976,080 | 78,986 |
| Commodities | 54,545 | 61,173 | 71,900 | ( 10,727) |
| Operating Transfers Out | 50,000 | | 50,000 | ( 50,000) |
| Reimbursed Expense | ( 41) | | | |
| Total Expenditures and Transfers | 1,832,454 | 1,762,118 | 1,782,581 | ( 20,463) |
| Receipts Over (Under) Expenditures and Transfers | ( 53,861) | ( 179,410) | | |
| Unencumbered Cash, Beginning | 615,358 | 561,497 | | |
| Unencumbered Cash, Ending | 561,497 | 382,087 | | |

Franklin County, Kansas
County Office Annex Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Use of Money and Property | | | | |
| Rent | $ 545,407 | 483,028 | 503,045 | ( 20,017) |
| Total Cash Receipts | 545,407 | 483,028 | 503,045 | ( 20,017) |
| Expenditures and Transfers | | | | |
| General Government | | | | |
| Office Annex | | | | |
| Personal Services | 46,238 | 48,175 | 55,242 | ( 7,067) |
| Contractual Services | 123,418 | 121,122 | 154,802 | ( 33,680) |
| Commodities | 4,747 | 4,726 | 12,000 | ( 7,274) |
| Capital Outlay | | 13,280 | 10,000 | 3,280 |
| Total Office Annex | 174,403 | 187,303 | 232,044 | ( 44,741) |
| Debt Service | | | | |
| Bonds | | | | |
| Principal and Interest | 270,519 | 270,684 | 271,300 | ( 616) |
| Total Expenditures and Transfers | 444,922 | 457,987 | 503,344 | ( 45,357) |
| Receipts Over (Under) Expenditures and Transfers | 100,485 | 25,041 | | |
| Unencumbered Cash, Beginning | 37,769 | 138,254 | | |
| Unencumbered Cash, Ending | 138,254 | 163,295 | | |

Franklin County, Kansas
Countywide Phone System Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| Cash Receipts | | | | |
| Licenses, Fees, and Permits | | | | |
| Service Fees | $ 36,397 | 36,514 | 43,000 | ( 6,486) |
| Total Cash Receipts | 36,397 | 36,514 | 43,000 | ( 6,486) |
| Expenditures and Transfers | | | | |
| Equipment | | | | |
| Other General Government | | | | |
| Contractual Services | 22,666 | 22,551 | 50,000 | ( 27,449) |
| Reimbursed Expense | ( 4,215) | ( 19,142) | | ( 19,142) |
| Total Expenditures and Transfers | 18,451 | 3,409 | 50,000 | ( 46,591) |
| Receipts Over (Under) Expenditures and Transfers | 17,946 | 33,105 | | |
| Unencumbered Cash, Beginning | 91,096 | 109,042 | | |
| Unencumbered Cash, Ending | 109,042 | 142,147 | | |

Franklin County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Miscellaneous | | |
| Payroll Withholdings and Benefits | $ 2,645,154 | 2,792,562 |
| Total Cash Receipts | 2,645,154 | 2,792,562 |
| | | |
| Expenditures and Transfers | | |
| General Government | | |
| Employee Benefits | | |
| Personal Services | 2,644,163 | 2,792,554 |
| Reimbursed Expense | | ( 10,007) |
| Total Expenditures and Transfers | 2,644,163 | 2,782,547 |
| | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 991 | 10,015 |
| | | |
| Unencumbered Cash, Beginning | 312,715 | 313,706 |
| Unencumbered Cash, Ending | 313,706 | 323,721 |

Franklin County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Use of Money and Property | | |
| Interest on Investments | $ 3 | 3 |
| Miscellaneous | | |
| Payroll Withholdings and Benefits | 10,655 | 12,580 |
| Total Cash Receipts | 10,658 | 12,583 |
| | | |
| Expenditures and Transfers | | |
| General Government | | |
| Personal Services | 11,717 | 12,191 |
| Contractual Services | 712 | 792 |
| Reimbursed Expense | ( 656) | ( 732) |
| Total Expenditures and Transfers | 11,773 | 12,251 |
| | | |
| Receipts Over (Under) Expenditures and Transfers | ( 1,115) | 332 |
| | | |
| Unencumbered Cash, Beginning | 14,225 | 13,110 |
| Unencumbered Cash, Ending | 13,110 | 13,442 |

Franklin County, Kansas
Veteran's Memorial Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

| | Prior Year Actual | Current Year Actual |
|---|---|---|
| Cash Receipts | | |
| Use of Money and Property | | |
| Interest on Investments | $ 1 | 1 |
| Total Cash Receipts | 1 | 1 |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) Expenditures and Transfers | 1 | 1 |
| Unencumbered Cash, Beginning | 2,441 | 2,442 |
| Unencumbered Cash, Ending | 2,442 | 2,443 |

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2024

| Fund | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Cities: | | | | |
| Lane City General | $ | 11,419 | 11,419 | |
| Lane City Fire | | 1,429 | 1,429 | |
| Ottawa City General | | 4,567,062 | 4,567,062 | |
| Ottawa City Auditorium | | 220,817 | 220,817 | |
| Ottawa City Library | | 1,247,262 | 1,247,262 | |
| Ottawa City Bond and Interest | | 489,338 | 489,338 | |
| Ottawa City Prairie Fire RHID | 6,146 | 9,812 | 1,922 | 14,036 |
| Ottawa City Paving | | 1,527 | 1,527 | |
| Ottawa City Sewer | | 790 | 790 | |
| Ottawa City Water | | 316 | 316 | |
| Ottawa City Weed Cutting | | 3,230 | 3,230 | |
| Ottawa City Clean-up | | 14,729 | 14,729 | |
| OC K-68 Estates TIF | | 334,480 | 334,480 | |
| OC South Hwy-59 TIF | | 251,528 | 251,528 | |
| OC 19th & Princeton TIF | | 331,236 | 331,236 | |
| NW I-35 & Princeton TIF | | 190,217 | 190,217 | |
| Pomona City General | | 56,748 | 56,748 | |
| Pomona City Employee Benefit | | 69,172 | 69,172 | |
| Pomona City Library | | 61,941 | 61,941 | |
| Pomona City Fire | | 7 | 7 | |
| Princeton City General | | 33,403 | 33,403 | |
| Princeton City Weed | | 1,050 | 1,050 | |
| Rantoul City General | | 10,153 | 6,196 | 3,957 |
| Richmond City General | | 172,731 | 172,731 | |
| Richmond City Library | | 19,879 | 19,879 | |
| Richmond City Recreation | | 7,939 | 7,939 | |
| Wellsville City General | | 838,007 | 836,608 | 1,399 |
| Wellsville City Employee Benefits | | 117,019 | 117,019 | |
| Wellsville City Library | | 101,041 | 101,041 | |
| Wellsville City Library Employee Benefit | | 8,492 | 8,492 | |
| Wellsville City Tort Liability | | 38,540 | 38,540 | |
| Wellsville City Bond and Interest | | 43,625 | 43,625 | |
| Wellsville City Weed | | 4,650 | 4,650 | |
| Wellsville City Sewer | | 326 | 326 | |
| Williamsburg City General | | 74,097 | 74,097 | |
| Williamsburg City Library | | 19,716 | 19,716 | |
| Subtotal Cities | 6,146 | 9,353,728 | 9,340,482 | 19,392 |
| Townships: | | | | |
| Centropolis Township General | | 12,897 | 12,897 | |
| Cutler Township General | | 72,780 | 72,780 | |
| Greenwood Township General | | 5,917 | 5,917 | |
| Harrison Township General | | 8,281 | 8,281 | |
| Hayes Township General | | 32,499 | 32,499 | |
| Homewood Township General | | 6,559 | 6,559 | |
| Lincoln Township General | | 6,254 | 6,254 | |
| Ohio Township General | | 8,486 | 8,486 | |
| Ottawa Township General | | 5,100 | 5,100 | |
| Peoria Township General | | 25,953 | 25,953 | |
| Peoria Township Fire | | 179 | 179 | |
| Peoria Township Cemetery | | 13,088 | 13,088 | |
| Pomona Township General | | 2 | 2 | |
| Pottawatomie Township General | | 45,398 | 45,398 | |
| Richmond Township General | | 2 | 2 | |
| Williamsburg Township General | | 3,642 | 3,642 | |
| Subtotal Townships | | 247,037 | 247,037 | |

Franklin County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2024

Schedule 3

| Fund | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Schools: | | | | |
| USD #287 Supplemental General | $ | 1,193,706 | 1,193,706 | |
| USD #287 General | | 1,021,253 | 1,021,253 | |
| USD #287 Capital Outlay | | 535,946 | 535,946 | |
| USD #287 Recreation | | 175,407 | 175,407 | |
| USD #287 Bond and Interest | | 853,226 | 853,226 | |
| USD #288 General | | 683,488 | 683,488 | |
| USD #288 Supplemental General | | 858,178 | 858,178 | |
| USD #288 Bond and Interest | | 290,829 | 290,829 | |
| USD #288 Capital Outlay | | 361,506 | 361,506 | |
| USD #289 General | | 1,028,221 | 1,028,221 | |
| USD #289 Capital Outlay | | 709,647 | 709,647 | |
| USD #289 Recreation | | 350,993 | 350,993 | |
| USD #289 Recreation Employee Benefit | | 17,559 | 17,559 | |
| USD #289 Bond and Interest | | 673,978 | 626,965 | 47,013 |
| USD #289 Supplemental General | | 1,103,152 | 1,035,267 | 67,885 |
| USD #290 General | | 3,363,134 | 3,363,134 | |
| USD #290 Capital Outlay | | 1,636,261 | 1,636,261 | |
| USD #290 Recreation | | 1,022,756 | 1,022,756 | |
| USD #290 Recreation Employee Benefit | | 204,649 | 204,649 | |
| USD #290 Adult Education | | 57,133 | 57,133 | |
| USD #290 Bond and Interest | | 3,557,223 | 3,557,223 | |
| USD #290 Supplementl General | | 2,965,270 | 2,965,270 | |
| USD #243 Supplemental General | | 1,910 | 1,910 | |
| USD #243 General | | 1,582 | 1,582 | |
| USD #243 Bond and Interest | | 1 | 1 | |
| USD #243 Capital Outlay | | 854 | 854 | |
| USD #348 General | | 33,455 | 33,455 | |
| USD #248 Capital Outlay | | 15,522 | 15,522 | |
| USD #348 Bond and Interest | | 28,015 | 28,015 | |
| USD #348 Recreation | | 8,704 | 8,704 | |
| USD #348 Recreation Employee Benefit | | 2,176 | 2,176 | |
| USD #348 Supplemental General | | 26,737 | 26,737 | |
| USD #365 Supplemental General | | 53,638 | 53,638 | |
| USD #365 General | | 58,118 | 58,118 | |
| USD #365 Capital Outlay | | 20,476 | 20,476 | |
| USD #365 Bond and Interest | | 22,249 | 22,249 | |
| USD #368 Supplemental General | | 4,946 | 4,946 | |
| USD #368 General | | 6,651 | 6,651 | |
| USD #368 Capital Outlay | | 2,679 | 2,679 | |
| USD #368 Bond and Interest | | 3,788 | 3,788 | |
| USD #368 Recreation | | 469 | 469 | |
| USD #434 General | | 447 | 447 | |
| USD #434 Capital Outlay | | 217 | 217 | |
| USD #434 Bond and Interest | | 117 | 117 | |
| USD #434 Supplemental General | | 511 | 511 | |
| USD #456 General | | 12,288 | 12,288 | |
| USD #456 Capital Outlay | | 5,706 | 5,706 | |
| USD #456 Recreation | | 711 | 711 | |
| USD #456 Supplemental General | | 19,048 | 19,048 | |
| Subtotal Schools | | 22,994,530 | 22,879,632 | 114,898 |

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2024

| Fund | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Cemeteries: | | | | |
| Antioch Cemetery | $ | 11,395 | 11,395 | |
| Central Cemetery | | 4,724 | 4,724 | |
| Greenwood Cemetery | | 6,451 | 6,451 | |
| Lane-Baker Cemetery | | 37,758 | 37,758 | |
| Mt. Hope Cemetery | | 17,027 | 17,027 | |
| Mt. Olivet Cemetery | | 4,900 | 4,900 | |
| Princeton Cemetery | | 20,142 | 20,142 | |
| Richmond-Berea Cemetery | 66 | 14,273 | 14,273 | 66 |
| United Cemetery | 43 | 30,623 | 31,367 | ( 701) |
| Subtotal Cemeteries | 109 | 147,293 | 148,037 | ( 635) |
| Rural Fire Districts: | | | | |
| Wellsville Fire | | 321,821 | 321,821 | |
| Ohio Township and Princeton Fire | | 44,416 | 44,416 | |
| Harrison, Lincoln, Ottawa Fire | | 233,590 | 233,590 | |
| Homewood, Williamsburg Fire | | 46,740 | 46,740 | |
| Richmond Fire | | 82,516 | 82,516 | |
| Northwest Fire | | 166,692 | 166,692 | |
| Subtotal Rural Fire Districts | | 895,775 | 895,775 | |
| Watershed Districts: | | | | |
| PWS Watershet #90 | | 28,342 | 28,342 | |
| Tauy Wtershed | 118 | 16,809 | 16,065 | 862 |
| Drainage District #1 | | 15,559 | 15,559 | |
| Subtotal Watershed Districts | 118 | 60,710 | 59,966 | 862 |
| Regional Library: | | | | |
| SEK Library General | | 211,949 | 211,949 | |
| SEK Library Employee Benefits | | 30,575 | 30,575 | |
| Subtotal Regional Library | | 242,524 | 242,524 | |
| Total Subdivisions | 6,373 | 33,941,597 | 33,813,453 | 134,517 |
| State Funds: | | | | |
| State Educational Building | | 396,637 | 396,637 | |
| State Institutional Building | | 198,318 | 198,318 | |
| Total State Funds | | 594,955 | 594,955 | |

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2024

| Fund | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Other Agency Funds: | | | | |
| Motor Vehicle Licenses | $ | 592,159 | 599,649 | ( 7,490) |
| Motor Vehicle Royalties | 30 | 8,925 | 8,345 | 610 |
| MVE 1 Inspection Fees | 20 | 7,860 | 7,740 | 140 |
| Kansas Highway Patrol Staff | 106 | 13,150 | 13,110 | 146 |
| Law Enforcement Training Center | 66 | 8,217 | 8,215 | 68 |
| Salvage Inspection Fees | 50 | 2,675 | 2,675 | 50 |
| Game Licenses | 6 | 3,754 | 3,713 | 47 |
| Park Permits | 15 | 10,040 | 10,525 | ( 470) |
| Heritage Trust | 3,973 | 17,274 | 16,517 | 4,730 |
| Unclaimed Money | 548 | | | 548 |
| Stray Animal | 1,896 | | | 1,896 |
| Clerk of Court Release | | 2,052 | 2,052 | |
| Sales Tax | 248,410 | 1,803,481 | 1,926,597 | 125,294 |
| Dust Control | 36,436 | 118,102 | 115,755 | 38,783 |
| Change | | 39,705 | 42,012 | ( 2,307) |
| State DMV Modification Fees | 228 | 26,758 | 26,746 | 240 |
| Frontier Extension District #11 | 8,549 | 890,556 | 890,556 | 8,549 |
| Treasurer's Holding Account | 211,053 | 287,381 | 371,351 | 127,083 |
| Cash Over and Short | 731 | 3,016 | 2,982 | 765 |
| Inmate Trust | 7,990 | 435,562 | 414,320 | 29,232 |
| Recycling Program | 2,978 | 83 | 3,061 | |
| Total Other Agency Funds | 523,085 | 4,270,750 | 4,465,921 | 327,914 |
| Distributable Funds: | | | | |
| Current Tax | 27,292,910 | 51,182,709 | 49,255,811 | 29,219,808 |
| Delinquent Tax | 204,085 | 1,241,743 | 915,790 | 530,038 |
| Motor Vehicle Tax | 432,669 | 4,085,334 | 4,349,796 | 168,207 |
| Recreational Vehicle Tax | 9,794 | 87,088 | 93,790 | 3,092 |
| Mineral Production Tax | 283 | 2,770 | | 3,053 |
| Commercial Motor Vehicle Fees | | 165,200 | 165,346 | ( 146) |
| Total Distributable Funds | 27,939,741 | 56,764,844 | 54,780,533 | 29,924,052 |
| Total Agency Funds | 28,469,199 | 95,572,146 | 93,654,862 | 30,386,483 |

Rodney M. Burns
CPA

**RODNEY M. BURNS, CPA, LLC**
CERTIFIED PUBLIC ACCOUNTANT
702 WEST MAIN * * * P.O.BOX 832
**CHANUTE, KANSAS 66720**

PHONE (620) 431-3410
FAX (620) 431-7719

# INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of County Commissioners
Franklin County, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Franklin County, Kansas, (the County) as of and for the year ended December 31, 2024, and have issued our report thereon dated December 4, 2025, which was qualified because the County prepares its financial statement to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

## Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

**Purpose of this Report**

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Rodney M. Burns, CPA, LLC*
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
December 4, 2025

Rodney M. Burns
CPA

**RODNEY M. BURNS, CPA, LLC**
CERTIFIED PUBLIC ACCOUNTANT
702 WEST MAIN * * * P.O.BOX 832
**CHANUTE, KANSAS 66720**

PHONE (620) 431-3410
FAX (620) 431-7719

# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of County Commissioners
Franklin County, Kansas

## Report on Compliance for Each Major Federal Program

### *Opinion on Each Major Federal Program*

We have audited the compliance of Franklin County, Kansas, (the County) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2024.

### *Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

### *Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and other provisions of contracts or grant agreements applicable to the County's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given those limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Rodney M. Burns, CPA, LLC*
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
December 4, 2025

Franklin County, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended December 31, 2024

## I. Summary of Independent Auditors' Results

**Financial Statement:**
The independent auditors' report expresses an adverse opinion on the financial statement of Franklin County, Kansas, on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

**Internal Control over Financial Reporting:**

| | | | | |
|---|---|---|---|---|
| Material weakness(es) identified? | ____ | Yes | X | No |
| Significant deficiency(ies) identified? | ____ | Yes | X | None reported |
| Noncompliance or other matters required to be reported under *Government Auditing Standards?* | ____ | Yes | X | No |

**Federal Awards:**
Internal control over major programs:

| | | | | |
|---|---|---|---|---|
| Material weakness(es) identified? | ____ | Yes | X | No |
| Significant deficiency(ies) identified? | ____ | Yes | X | None reported |

The independent auditors' report on compliance for the major federal award programs for Franklin County, Kansas expresses an unmodified opinion.

| | | | | |
|---|---|---|---|---|
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | ____ | Yes | X | No |

Identification of major programs:

**U.S. Department of the Treasury**
Coronavirus State and Local Fiscal Recovery Funds CFDA #21.027

The threshold for distinguishing Types A and B programs was $750,000.

| | | | | |
|---|---|---|---|---|
| Auditee qualified as a low risk auditee? | ____ | Yes | X | No |

## II. Financial Statement Findings

None.

## III. Federal Award Findings and Questioned Costs

None.

Franklin County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

| Federal Grantor/Pass-through Grantor/Program Title | Pass-through Entity Identifying Number | Federal CFDA Number | Cash Receipts | Disbursements/ Expenditures |
|---|---|---|---|---|
| U.S. Department of Agriculture | | | | |
| Passed through Kansas Department of Health and Environment | | | | |
| Special Supplemental Nutrition Program for Women, Infants, and Children | 264310W | 10.557 $ | 104,938 | 86,408 |
| Special Supplemental Nutrition Program for Women, Infants, and Children | 264283W | 10.557 | 864 | 864 |
| Special Supplemental Nutrition Program for Women, Infants, and Children | 264310Y | 10.557 | 9,223 | 27,883 |
| Total Special Supplemental Nutrition Program for Women, Infants, and Children | | | 115,025 | 115,155 |
| Total U.S. Department of Agriculture | | | 115,025 | 115,155 |
| U.S. Department of Justice | | | | |
| State and Community Highway Safety | 15JCOPS-24-GG-02174-TECP | 16.710 | 225,000 | 0 |
| U.S. Department of Transportation | | | | |
| Passed through Kansas Department of Transportation | | | | |
| Highway Safety Cluster: | | | | |
| State and Community Highway Safety | SP130023 | 20.600 | 947 | 947 |
| U.S. Department of Treasury | | | | |
| Coronavirus State and Local Fiscal Recovery Funds - COVID-19 | | 21.027 | 0 | 1,173,366 (1) |
| U.S. Department of Health and Human Services | | | | |
| Passed through Kansas Department of Health and Environment | | | | |
| Family Planning Services | 264FPFFY23 | 93.217 | 8,648 | 8,648 |
| Family Planning Services | 264FPFFY24 | 93.217 | 19,212 | 19,212 |
| Total Family Planning Services | | | 27,860 | 27,860 |
| Public Health Emergency Preparedness | 264678D | 93.069 | 11,328 | 11,328 |
| Public Health Emergency Preparedness | 264678C | 93.069 | 11,327 | 11,327 |
| Total Public Health Emergency Preparedness | | | 22,655 | 22,655 |
| Epidemiology and Laboratory Capacity for Infections Diseases (ELC) - COVID-19 | 264ELC-DMCF | 93.323 | 93,777 | 93,777 |
| Immunization Cooperation Agreements | 264IMM24PPHF | 93.268 | 4,065 | 4,065 |
| Immunization Cooperation Agreements | 264IMM25PPHF | 93.268 | 1,250 | 1,250 |
| Immunization Cooperation Agreements - COVID-19 | 264IMM_COVIDR3 | 93.268 | 825 | 825 |
| Immunization Cooperation Agreements - COVID-19 | 264IMM_COVIDR4S | 93.268 | 17,108 | 17,108 |
| Immunization Cooperation Agreements | 264IMM25VOP | 93.268 | 1,250 | 1,250 |
| Total Immunization Cooperation Agreements | | | 24,498 | 24,498 |
| Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health | 2643926YR2A1 | 93.967 | 21,647 | 21,647 |
| Maternal and Child Health Services Block Grants to the States | 264329U | 93.994 | 10,378 | 10,378 |
| Total U.S. Department of Health and Human Services | | | 200,815 | 200,815 |
| Executive Office of the President | | | | |
| Passed through Kansas Bureau of Investigation | | | | |
| High Intensity Drug Trafficking Areas Program | G22MW0003A | 95.001 | 10,787 | 10,787 |
| U.S. Department of Homeland Security | | | | |
| Passed through Kansas Division of Emergency Management | | | | |
| Emergency Management Performance Grants (2023) | | 97.042 | 26,783 | 0 |
| Emergency Management Performance Grants (2024) | | 97.042 | 0 | 27,518 |
| Total Emergency Management Performance Grants | | | 26,783 | 27,518 |
| Total U.S. Department of Homeland Security | | | 26,783 | 27,518 |
| Total Federal Awards | | | 579,357 | 1,528,588 |

(1) This program was considered to be a major program

There were no payments to subrecipients.

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Franklin County, Kansas (the County). The reporting entity is defined in Note 1 of the County's basic financial statement. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies are included on the Schedule.

Note B: Indirect Cost Rate

The County did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is presented using the regulatory basis of accounting, which is described in Note 1 of the County's basic financial statement. This is the same basis of accounting used in the County's regulatory basis financial statement. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.