

FRANKLIN COUNTY, KANSAS

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

For the Year Ended December 31, 2022

Franklin County, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2022

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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, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County, as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County, as of December 31, 2022, and the aggregate receipts and expenditures for 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, 2021 (not presented herein), and have issued our report thereon dated June 1, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the 2021 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 May 18, 2023, 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
May 18, 2023

Franklin County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 4,345,737	13,794,740	12,552,387	5,588,090	371,259	5,959,349
Special Purpose:						
Ambulance	585,223	2,012,120	2,320,120	277,223	92,142	369,365
Country Estates Benefit District	2,677			2,677		2,677
County Building	14,313	973,300	944,500	43,113		43,113
Employee Benefits	1,915,833	3,972,620	3,589,534	2,298,919	68,175	2,367,094
Fair	1,999	7,034	7,000	2,033		2,033
Fair Building	1,199	7,033	7,000	1,232		1,232
Health	1,098,962	1,249,632	1,129,738	1,218,856	23,940	1,242,796
Health Capital Outlay	195,308	25,000	16,133	204,175		204,175
Health Department Special Grants	206,137	88,188	104,993	189,332	4,714	194,046
Historical Society	2,012	71,649	71,000	2,661		2,661
Hospital Sales Tax	235,192	2,582,866	2,598,688	219,370		219,370
Noxious Weed	140,009	95,510	65,288	170,231	3,788	174,019
Opioid Settlement		4,807		4,807		4,807
Road and Bridge	1,885,338	5,297,229	4,977,036	2,205,531	195,223	2,400,754
Special Alcohol Program	25,593	9,245	4,227	30,611	1,002	31,613
Special Liability	102,919	250,442	249,641	103,720		103,720
Special Park and Recreation	1,688	4,617	3,000	3,305		3,305
Tourism and Convention Promotion	296,970	279,437	157,968	418,439	3,422	421,861
Sheriff VIN Fees		3,820	400	3,420	400	3,820
Special Ambulance Equipment	297,026	500,000	43,956	753,070		753,070
Special Capital Improvement	2,739,809	854,500	87,914	3,506,395		3,506,395
Special Equipment Reserve	1,657,014	310,000		1,967,014		1,967,014
Risk Management Reserve	537,254	124,365	51,198	610,421	1,505	611,926
Special Noxious Weed	84,933	5,000	19,711	70,222		70,222
Special Machinery	824,727	268,500	342,887	750,340		750,340
Solid Waste Capital Imp. Reserve	1,613,904	425,466	548,286	1,491,084		1,491,084
Centropolis Sewer District	26,783	40,499	40,774	26,508	30	26,538
911 Phone Tax	373,446	187,685	140,978	420,153	41	420,194
P25 Radio Project	20,802			20,802		20,802
Special Auto	65,475	242,985	242,487	65,973	10,843	76,816
Prosecuting Attorney Training	2,774	1,412	1,994	2,192	300	2,492
Special Law Enforcement Trust		109,291	20,402	88,889		88,889
Special Sex Offender Fee Trust	24,924	13,720	9,574	29,070	193	29,263
Conceal and Carry Permit Fees	9,640	2,113		11,753		11,753
Register of Deeds Technology	64,299	35,347	39,521	60,125		60,125
Sheriff Trust	1,112	7,543	1,247	7,408		7,408
County Clerk Technology	62,164	8,837	2,414	68,587		68,587
County Treasurer Technology	54,919	8,837	22,180	41,576		41,576
Drug Forfeitures	21,688	1,614	3,414	19,888	242	20,130
Prosecuting Attorney Trust	40,303	19,701	25,287	34,717	631	35,348
County Attorney Trust	99,703	50		99,753		99,753

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, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
D.A.R.E. Grant	231			231		231
Juvenile Intake Grant	15,994	85,110	93,535	7,569	1,448	9,017
Community Corrections Adult	167,948	553,341	511,285	210,004	15,192	225,196
Jail Trust	62,579	93,868	119,750	36,697	8,903	45,600
Juvenile IIP/DC	6,040	1,450		7,490		7,490
Truancy Court/Day School Program	7,512	28,203	30,168	5,547		5,547
Judiciary Tech Grant	108			108		108
COVID Relief Grants	2,480,811	2,480,812	3,251,917	1,709,706		1,709,706
Graduated Sanctions Grant	11,375	326,278	276,183	61,470	11,337	72,807
Prevention/Intervention Grant	17			17		17
Reimbursements Grant	6,732		330	6,402	32	6,434
Juvenile Evidence Based Grant	39,887	47,525	7,530	79,882		79,882
Bond and Interest:						
Bond and Interest	198,449	1,179,187	1,241,857	135,779		135,779
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	475,475	1,812,937	987,759	1,300,653		1,300,653
Business:						
Solid Waste	712,197	1,561,770	1,658,609	615,358	97,716	713,074
County Office Annex	36,445	466,570	465,246	37,769	11,882	49,651
Countywide Phone System	66,356	37,413	12,673	91,096	8	91,104
Trusts:						
Employee Benefit Trust	303,691	2,581,128	2,572,104	312,715	234	312,949
Employee Flexible Spending Plan Trust	15,325	8,808	9,908	14,225		14,225
Veteran's Memorial	2,440	1		2,441		2,441
Total Primary Government (1)	<u>26,688,183</u>	<u>45,161,155</u>	<u>41,681,731</u>	<u>30,167,607</u>	<u>924,602</u>	<u>31,092,209</u>
Composition of Cash:						
Cash and Cash Items on Hand						25,936
Certificates of Deposit						2,745,000
Demand Deposits						6,074,098
Money Market Accounts						48,447,772
Less: Agency Funds						(26,200,597)
Total Primary Government (1)						<u>31,092,209</u>

(1) Excluding Agency Funds

Franklin County, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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, 2022:

General Fund -- the chief operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Franklin County, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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.

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.

Franklin County, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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 held a revenue neutral rate hearing for the year ending December 31, 2022.

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, 2022, the County amended the following funds, in the amounts indicated:

	Original <u>Budget</u>	Amended <u>Budget</u>
General Fund	\$ 11,361,168	14,361,168
Hospital Sales Tax Fund	2,500,000	2,700,000
Special Parks and Recreation Fund	3,000	5,097
Solid Waste Fund	1,503,696	1,763,696

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.

Franklin County, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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	County Clerk Technology Fund
Health Department Special Grants Fund	County Treasurer Technology Fund
Opioid Settlement Fund	Drug Forfeitures Fund
Sheriff VIN Fees Fund	Prosecuting Attorney Trust Fund
Special Ambulance Equipment Fund	County Attorney Trust Fund
Special Capital Improvement Fund	D.A.R.E. Grant Fund
Special Equipment Reserve Fund	Juvenile Intake Grant Fund
Risk Management Reserve Fund	Community Corrections Adult Fund
Special Machinery Fund	Jail Trust Fund
Solid Waste Capital Imp. 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
Sheriff Trust 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, 2022 and held no investments throughout the year.

Franklin County, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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, 2022, the carrying amount of the County's deposits was \$57,266,870 and the bank balance was \$57,694,029. Of the bank balance, \$1,008,256 was covered by federal depository insurance and the remaining \$56,685,773 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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

Franklin County, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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, 2022 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>									
G.O. Advance Refunding Bonds	1.25-4.25%	10/26/2011	\$ 360,000	12/01/2025	120,000		25,000	95,000	4,869
G.O. Advance Refunding Bonds	1.25-2.00%	3/15/2013	6,215,000	8/01/2023	805,000		410,000	395,000	16,100
G.O. Bonds 2017	2.00-4.00%	7/06/2017	7,270,000	8/01/2037	7,270,000			7,270,000	235,387
G.O. Bonds 2019	3.00-4.00%	1/30/2019	2,890,000	8/01/2038	2,790,000		2,790,000	-	93,058
<u>Capital Lease Obligations:</u>									
Juvenile Services Building Refinance	2.00%	9/18/2020	2,620,000	9/01/2031	2,405,000		215,000	2,190,000	48,100
Courthouse HVAC Project	2.375-4.00%	3/01/2014	2,000,000	9/01/2029	1,515,000		170,000	1,345,000	49,317
Justice Center Remodeling Project	2.375-4.00%	3/01/2014	2,400,000	9/01/2029	1,820,000		205,000	1,615,000	59,249
911 Radio System Equipment	2.55%	11/21/2017	1,298,365	10/10/2027	817,873		127,878	689,995	20,856
Motor Grader	2.52%	8/30/2019	157,511	8/01/2023	80,588		39,785	40,803	2,059
3 Motor Graders	2.35%	12/20/2019	472,533	3/31/2024	360,782		117,481	243,301	8,478
Landfill Compactor	1.48%	9/18/2020	478,222	8/01/2024	360,620		118,422	242,198	5,411
Motor Grader	1.35%	10/14/2020	204,000	1/29/2025	204,000		49,356	154,644	3,611
2 Motor Graders	1.33%	10/07/2021	401,436	1/29/2026	401,436			401,436	-
2 Motor Graders	3.90%	9/06/2022	500,000	1/29/2027		500,000		500,000	-
Total Contractual Indebtedness					18,950,299	500,000	4,267,922	15,182,377	546,495

Franklin County, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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

	<u>G.O. Bonds</u>		<u>Capital Lease Obligations</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 420,000	247,219	1,170,547	180,373
2024	210,000	238,319	1,268,168	179,543
2025	215,000	233,375	1,055,828	140,640
2026	185,000	228,287	1,028,427	112,506
2027	190,000	222,738	954,407	84,932
2028-2032	2,520,000	981,687	1,945,000	107,200
2033-2037	4,020,000	455,825		
Total	<u>7,760,000</u>	<u>2,607,450</u>	<u>7,422,377</u>	<u>805,194</u>

Current 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. As a result of this transaction, the County will recognize savings of \$360,950 in interest payments over the remaining life of the bonds. These bonds are considered defeased and have been removed from the County's financial statement.

Prior Year Defeasance of Debt

In addition to the current year defeasance (see above), in prior fiscal years, the County has issued advance refunding bonds to retire various outstanding debt issues. In each case, the debt which was advance refunded was called early and paid off in full.

Franklin County, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
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
Ambulance Fund	Special Ambulance Equipment Fund	K.S.A. 12-110d	500,000
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	5,000
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	268,500
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	7,000
Tourism and Convention Promotion Fund	Historical Society Fund	Resolution	2,000
Special Auto Fund	General Fund	K.S.A. 8-145	70,483
COVID Relief Grants Fund	General Fund	Resolution	2,855,277
Solid Waste Fund	Solid Waste Capital Improvement Reserve Fund	Resolution	50,000

Franklin County, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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.

Franklin County, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were \$1,088,230 for KPERS and \$928,053 for KP&F the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was \$6,992,230 and \$7,446,214 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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

No violations.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

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.

Franklin County, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

Note 9 Capital Projects

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

<u>Project Name</u>	<u>Project Authorization</u>	<u>Expenditures to Date</u>
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.

Franklin County, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

Note 13 Subsequent Events

The County has evaluated subsequent events through May 18, 2023, the date which the financial statement was available to be issued.

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SUPPLEMENTARY INFORMATION

Franklin County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Schedule 1

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	\$ 14,361,168	58,853	14,420,021	12,552,387	(1,867,634)
Special Purpose:					
Ambulance	2,328,341		2,328,341	2,320,120	(8,221)
County Building	964,500		964,500	944,500	(20,000)
Employee Benefits	5,206,657		5,206,657	3,589,534	(1,617,123)
Fair	7,000		7,000	7,000	
Fair Building	7,000		7,000	7,000	
Health	1,809,846	228,404	2,038,250	1,129,738	(908,512)
Historical Society	71,000		71,000	71,000	
Hospital Sales Tax	2,700,000		2,700,000	2,598,688	(101,312)
Noxious Weed	151,092		151,092	65,288	(85,804)
Road and Bridge	6,522,617		6,522,617	4,977,036	(1,545,581)
Special Alcohol Program	31,272		31,272	4,227	(27,045)
Special Liability	290,000		290,000	249,641	(40,359)
Special Park and Recreation	5,097		5,097	3,000	(2,097)
Tourism and Convention Promotion	408,852		408,852	157,968	(250,884)
Special Noxious Weed	89,933		89,933	19,711	(70,222)
Centropolis Sewer District	42,110		42,110	40,774	(1,336)
911 Phone Tax	580,698		580,698	140,978	(439,720)
Bond and Interest:					
Bond and Interest	1,318,063		1,318,063	1,241,857	(76,206)
Business:					
Solid Waste	1,763,696		1,763,696	1,658,609	(105,087)
County Office Annex	494,796		494,796	465,246	(29,550)
Countywide Phone System	50,000		50,000	12,673	(37,327)
Totals	<u>39,203,738</u>	<u>287,257</u>	<u>39,490,995</u>	<u>32,256,975</u>	<u>(7,234,020)</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,692,040	5,838,346	5,785,968	52,378
Motor Vehicle Tax	700,665	647,602	622,436	25,166
Recreational Vehicle Tax	15,312	14,453	12,442	2,011
Delinquent Tax	172,644	156,450		156,450
16/20 M Truck Tax	17,836	17,505	15,096	2,409
Countywide Sales Tax	2,711,387	2,803,945	2,000,000	803,945
Commercial Vehicle Fees	27,885	28,140	25,778	2,362
Mineral Production Tax	1,362			
Watercraft Tax	4,237	4,671	3,827	844
Interest on Tax	396,497	380,342		380,342
Total Taxes	<u>9,739,865</u>	<u>9,891,454</u>	<u>8,465,547</u>	<u>1,425,907</u>
Intergovernmental				
Federal Emergency Preparedness Grant		58,853		58,853
Local Alcoholic Liquor Tax	4,289	4,617	500	4,117
Contracts with Other Governments	504,586	407,765	409,669	(1,904)
Total Intergovernmental	<u>508,875</u>	<u>471,235</u>	<u>410,169</u>	<u>61,066</u>
Licenses, Fees, and Permits				
Mortgage Registration	733			
Officer Fees	401,326	369,770	248,000	121,770
Juvenile Justice Fees	25,541	17,042	15,000	2,042
Environmental Fees	21,670	16,230	18,000	(1,770)
Planning and Zoning Fees	50,138	36,718	30,000	6,718
Computer Internet Fees	2,100	1,785		1,785
Total Licenses, Fees, and Permits	<u>501,508</u>	<u>441,545</u>	<u>311,000</u>	<u>130,545</u>
Use of Money and Property				
Interest on Investments	39,296	43,766	30,000	13,766
Rent	9,856	6,571	8,000	(1,429)
Total Use of Money and Property	<u>49,152</u>	<u>50,337</u>	<u>38,000</u>	<u>12,337</u>
Transfers				
Operating Transfers In	62,776	2,925,760	3,050,000	(124,240)
Miscellaneous				
Other	32,208	14,409		14,409
Total Cash Receipts	<u>10,894,384</u>	<u>13,794,740</u>	<u>12,274,716</u>	<u>1,520,024</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	203,138	174,482	170,350	4,132
Contractual Services	422,466	452,462	373,068	79,394
Commodities	3,383	2,857,254	6,500	2,850,754
Capital Outlay			40,000	(40,000)
Reimbursed Expense	(54,611)	(18,038)	(4,000)	(14,038)
Total County Commission	<u>574,376</u>	<u>3,466,160</u>	<u>585,918</u>	<u>2,880,242</u>
County Clerk				
Personal Services	153,584	156,247	162,742	(6,495)
Contractual Services	5,563	13,561	5,220	8,341
Commodities	2,318	5,603	7,100	(1,497)
Capital Outlay			1,800	(1,800)
Reimbursed Expense	(172)	(8,965)		(8,965)
Total County Clerk	<u>161,293</u>	<u>166,446</u>	<u>176,862</u>	<u>(10,416)</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
County Treasurer				
Personal Services	\$ 167,049	172,302	179,840	(7,538)
Contractual Services	39,464	46,190	43,195	2,995
Commodities	6,542	2,873	6,220	(3,347)
Reimbursed Expense	(25,763)	(35,673)	(37,000)	1,327
Total County Treasurer	<u>187,292</u>	<u>185,692</u>	<u>192,255</u>	<u>(6,563)</u>
County Attorney				
Personal Services	517,529	526,298	545,586	(19,288)
Contractual Services	30,727	31,523	40,580	(9,057)
Commodities	5,107	6,317	12,500	(6,183)
Capital Outlay	4,414	2,508	5,000	(2,492)
Reimbursed Expense	(29)			
Total County Attorney	<u>557,748</u>	<u>566,646</u>	<u>603,666</u>	<u>(37,020)</u>
Register of Deeds				
Personal Services	111,946	116,283	117,180	(897)
Contractual Services	526	549	1,800	(1,251)
Commodities	1,577	1,579	1,500	79
Total Register of Deeds	<u>114,049</u>	<u>118,411</u>	<u>120,480</u>	<u>(2,069)</u>
Unified Court				
Personal Services	10,480	11,835	13,399	(1,564)
Contractual Services	189,112	230,252	254,500	(24,248)
Commodities	17,713	15,165	11,000	4,165
Capital Outlay	23,918	30,996	15,000	15,996
Reimbursed Expense	(10,149)	(4,662)	(5,000)	338
Total Unified Court	<u>231,074</u>	<u>283,586</u>	<u>288,899</u>	<u>(5,313)</u>
Administration				
Personal Services	341,976	323,917	449,086	(125,169)
Contractual Services	61,449	69,008	72,517	(3,509)
Commodities	3,608	7,472	7,500	(28)
Capital Outlay		277	2,000	(1,723)
Reimbursed Expense	(410)	(740)		740
Total Administration	<u>406,623</u>	<u>399,934</u>	<u>531,103</u>	<u>(131,169)</u>
Appraiser				
Personal Services	326,355	326,495	335,932	(9,437)
Contractual Services	18,893	27,786	26,470	1,316
Commodities	3,377	4,375	10,700	(6,325)
Capital Outlay	2,540	2,201		2,201
Reimbursed Expense	(383)	(844)	(500)	344
Total Appraiser	<u>350,782</u>	<u>360,013</u>	<u>372,602</u>	<u>(12,589)</u>
Information Technologies				
Personal Services	179,303	180,167	189,370	(9,203)
Contractual Services	276,653	267,524	301,871	(34,347)
Commodities	42,506	103,755	52,000	51,755
Capital Outlay	6,062	43,985	45,000	(1,015)
Reimbursed Expense	(62,101)	(113,452)	(75,000)	38,452
Total Information Technologies	<u>442,423</u>	<u>481,979</u>	<u>513,241</u>	<u>(31,262)</u>
Election Expense				
Personal Services	45,466	53,572	61,224	(7,652)
Contractual Services	31,987	48,242	62,694	(14,452)
Commodities	8,210	16,531	29,000	(12,469)
Capital Outlay	11,862			
Reimbursed Expense	(8,161)			
Total Election Expense	<u>89,364</u>	<u>118,345</u>	<u>152,918</u>	<u>(34,573)</u>
Record Storage				
Contractual Services	9,341	9,823	15,000	(5,177)
Reimbursed Expense			(1,500)	1,500
Total Record Storage	<u>9,341</u>	<u>9,823</u>	<u>13,500</u>	<u>(3,677)</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
District Wide Court				
Contractual Services	\$ 58,842	78,022	83,480	(5,458)
Reimbursed Expense	(47,498)	(46,531)	(46,295)	(236)
Total District Wide Court	<u>11,344</u>	<u>31,491</u>	<u>37,185</u>	<u>(5,694)</u>
Building and Planning				
Personal Services	184,335	175,760	180,350	(4,590)
Contractual Services	25,372	18,121	26,729	(8,608)
Commodities	7,066	5,096	7,800	(2,704)
Reimbursed Expense	(4,770)	(2,550)	(4,000)	1,450
Total Building and Planning	<u>212,003</u>	<u>196,427</u>	<u>210,879</u>	<u>(14,452)</u>
Building and Grounds				
Personal Services	135,473	138,255	184,600	(46,345)
Contractual Services	241,308	247,290	245,095	2,195
Commodities	22,394	25,392	38,000	(12,608)
Reimbursed Expense	(5,232)	(4,328)		(4,328)
Total Building and Grounds	<u>393,943</u>	<u>406,609</u>	<u>467,695</u>	<u>(61,086)</u>
Total General Government	<u>3,741,655</u>	<u>6,791,562</u>	<u>4,267,203</u>	<u>2,524,359</u>
Public Safety				
Sheriff				
Personal Services	1,604,569	1,564,701	1,658,090	(93,389)
Contractual Services	110,537	121,296	95,220	26,076
Commodities	157,073	187,506	151,500	36,006
Capital Outlay	34,817	15,211	12,448	2,763
Reimbursed Expense	(98,304)	(43,082)	(7,000)	(36,082)
Total Sheriff	<u>1,808,692</u>	<u>1,845,632</u>	<u>1,910,258</u>	<u>(64,626)</u>
Jail				
Personal Services	880,262	875,047	1,004,733	(129,686)
Contractual Services	284,367	277,562	208,200	69,362
Commodities	207,298	237,707	194,900	42,807
Capital Outlay	4,775	3,613	5,000	(1,387)
Reimbursed Expense	(47,160)	(30,101)	(40,000)	9,899
Total Jail	<u>1,329,542</u>	<u>1,363,828</u>	<u>1,372,833</u>	<u>(9,005)</u>
Juvenile Services				
Personal Services	563,301	242,650	670,617	(427,967)
Contractual Services	70,212	122,185	63,482	58,703
Commodities	5,660	4,512	18,650	(14,138)
Capital Outlay	581			
Reimbursed Expense	(52,828)	(35,741)	(90,000)	54,259
Total Juvenile Services	<u>586,926</u>	<u>333,606</u>	<u>662,749</u>	<u>(329,143)</u>
Emergency Preparedness				
Personal Services	127,639	59,239	118,977	(59,738)
Contractual Services	16,930	12,998	15,525	(2,527)
Commodities	5,325	5,354	10,000	(4,646)
Communications Equipment	293,561	304,720	309,000	(4,280)
Reimbursed Expense	(227)	(460)		(460)
Total Emergency Preparedness	<u>443,228</u>	<u>381,851</u>	<u>453,502</u>	<u>(71,651)</u>
Dispatch				
Personal Services	736,682	735,485	805,000	(69,515)
Contractual Services	5,358	5,223	5,780	(557)
Commodities	2,115	1,998	4,750	(2,752)
Capital Outlay		3,631		3,631
Reimbursed Expense		(245)		(245)
Total Dispatch	<u>744,155</u>	<u>746,092</u>	<u>815,530</u>	<u>(69,438)</u>
Total Public Safety	<u>4,912,543</u>	<u>4,671,009</u>	<u>5,214,872</u>	<u>(543,863)</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Health				
Environmental Health				
Personal Services	\$ 86,827	85,299	85,332	(33)
Contractual Services	9,888	10,187	11,101	(914)
Commodities	1,287	1,746	3,000	(1,254)
Total Environmental Health	<u>98,002</u>	<u>97,232</u>	<u>99,433</u>	<u>(2,201)</u>
Health Appropriations				
Developmental Disabilities	95,000	95,000	95,000	
Mental Health	175,000	175,000	175,000	
Total Health Appropriations	<u>270,000</u>	<u>270,000</u>	<u>270,000</u>	
Total Health	<u>368,002</u>	<u>367,232</u>	<u>369,433</u>	<u>(2,201)</u>
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	
Economic Development				
Economic Development Department				
Contractual Services	<u>64,375</u>	<u>64,375</u>	<u>64,375</u>	
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Contractual Services	<u>225,600</u>	<u>225,600</u>	<u>225,600</u>	
Equipment				
Equipment				
Capital Outlay	215,850	236,884	4,174,685	(3,937,801)
Reimbursed Expense	(15,750)	(19,275)		(19,275)
Total Equipment	<u>200,100</u>	<u>217,609</u>	<u>4,174,685</u>	<u>(3,957,076)</u>
Transfers				
Operating Transfers Out	<u>170,000</u>	<u>170,000</u>		<u>170,000</u>
Budget Credit			<u>58,853</u>	<u>(58,853)</u>
Total Expenditures and Transfers	<u>9,727,275</u>	<u>12,552,387</u>	<u>14,420,021</u>	<u>(1,867,634)</u>
Receipts Over (Under)				
Expenditures and Transfers	1,167,109	1,242,353		
Unencumbered Cash, Beginning	<u>3,178,628</u>	<u>4,345,737</u>		
Unencumbered Cash, Ending	<u>4,345,737</u>	<u>5,588,090</u>		

Franklin County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 779,729	784,605	777,650	6,955
Motor Vehicle Tax	87,460	88,494	85,268	3,226
Recreational Vehicle Tax	1,913	1,975	1,705	270
Delinquent Tax	20,759	20,110		20,110
16/20 M Truck Tax	1,920	2,171	2,068	103
Commercial Vehicle Fees	3,443	3,803	3,531	272
Watercraft Tax	532	640	524	116
Total Taxes	<u>895,756</u>	<u>901,798</u>	<u>870,746</u>	<u>31,052</u>
Intergovernmental				
State Grant	6,800			
Licenses, Fees, and Permits				
Service Fees	<u>1,226,521</u>	<u>1,110,322</u>	<u>1,100,000</u>	<u>10,322</u>
Total Cash Receipts	<u>2,129,077</u>	<u>2,012,120</u>	<u>1,970,746</u>	<u>41,374</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	1,566,889	1,572,752	1,599,991	(27,239)
Contractual Services	86,811	100,667	95,550	5,117
Commodities	151,021	151,159	135,300	15,859
Capital Outlay	261			
Operating Transfers Out	126,236	500,000	500,000	
Reimbursed Expense	(7,783)	(4,458)	(2,500)	(1,958)
Total Expenditures and Transfers	<u>1,923,435</u>	<u>2,320,120</u>	<u>2,328,341</u>	<u>(8,221)</u>
Receipts Over (Under)				
Expenditures and Transfers	205,642	(308,000)		
Unencumbered Cash, Beginning	<u>379,581</u>	<u>585,223</u>		
Unencumbered Cash, Ending	<u>585,223</u>	<u>277,223</u>		

Franklin County, Kansas
Country Estates Benefit District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
None				
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>2,677</u>	<u>2,677</u>		
Unencumbered Cash, Ending	<u><u>2,677</u></u>	<u><u>2,677</u></u>		

Franklin County, Kansas
County Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 864,335	848,393	840,898	7,495
Motor Vehicle Tax	71,840	97,420	94,519	2,901
Recreational Vehicle Tax	1,572	2,175	1,890	285
Delinquent Tax	13,404	18,756		18,756
16/20 M Truck Tax	1,406	1,790	2,293	(503)
Commercial Vehicle Fees	2,805	4,057	3,914	143
Watercraft Tax	438	709	581	128
Total Cash Receipts	<u>955,800</u>	<u>973,300</u>	<u>944,095</u>	<u>29,205</u>
Expenditures and Transfers				
General Government				
County Building Maintenance				
Capital Outlay			20,000	(20,000)
Operating Transfers Out	<u>944,500</u>	<u>944,500</u>	<u>944,500</u>	
Total Expenditures and Transfers	<u>944,500</u>	<u>944,500</u>	<u>964,500</u>	<u>(20,000)</u>
Receipts Over (Under)				
Expenditures and Transfers	11,300	28,800		
Unencumbered Cash, Beginning	<u>3,013</u>	<u>14,313</u>		
Unencumbered Cash, Ending	<u>14,313</u>	<u>43,113</u>		

Franklin County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,412,753	3,453,924	3,422,813	31,111
Motor Vehicle Tax	408,801	387,975	373,176	14,799
Recreational Vehicle Tax	8,934	8,659	7,461	1,198
Delinquent Tax	99,808	92,362		92,362
16/20 M Truck Tax	10,309	10,099	9,052	1,047
Commercial Vehicle Fees	16,266	16,800	15,454	1,346
Watercraft Tax	2,473	2,801	2,294	507
Total Cash Receipts	<u>3,959,344</u>	<u>3,972,620</u>	<u>3,830,250</u>	<u>142,370</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	3,577,893	3,599,050	4,270,907	(671,857)
Contractual Services			950,000	(950,000)
Reimbursed Expense	(37,373)	(9,516)	(14,250)	4,734
Total Expenditures and Transfers	<u>3,540,520</u>	<u>3,589,534</u>	<u>5,206,657</u>	<u>(1,617,123)</u>
Receipts Over (Under)				
Expenditures and Transfers	418,824	383,086		
Unencumbered Cash, Beginning	<u>1,497,009</u>	<u>1,915,833</u>		
Unencumbered Cash, Ending	<u>1,915,833</u>	<u>2,298,919</u>		

Franklin County, Kansas
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Motor Vehicle Tax	\$ 19			
Delinquent Tax	87	34		34
16/20 M Truck Tax	13			
Commercial Vehicle Fees	2			
Total Taxes	<u>121</u>	<u>34</u>		<u>34</u>
Transfers				
Operating Transfers In	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	
Total Cash Receipts	<u>7,121</u>	<u>7,034</u>	<u>7,000</u>	<u>34</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	
Total Expenditures and Transfers	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	121	34		
Unencumbered Cash, Beginning	<u>1,878</u>	<u>1,999</u>		
Unencumbered Cash, Ending	<u>1,999</u>	<u>2,033</u>		

Franklin County, Kansas
Fair Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Motor Vehicle Tax	\$ 19			
Delinquent Tax	88	33		33
16/20 M Truck Tax	13			
Commercial Vehicle Fees	2			
Total Taxes	<u>122</u>	<u>33</u>		<u>33</u>
Transfers				
Operating Transfers In	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	
Total Cash Receipts	<u>7,122</u>	<u>7,033</u>	<u>7,000</u>	<u>33</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	
Total Expenditures and Transfers	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	122	33		
Unencumbered Cash, Beginning	<u>1,077</u>	<u>1,199</u>		
Unencumbered Cash, Ending	<u>1,199</u>	<u>1,232</u>		

Franklin County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 411,216	412,182	408,349	3,833
Motor Vehicle Tax	51,960	46,817	44,964	1,853
Recreational Vehicle Tax	1,135	1,045	899	146
Delinquent Tax	11,134	10,988		10,988
16/20 M Truck Tax	1,437	1,279	1,091	188
Commercial Vehicle Fees	2,084	2,040	1,862	178
Watercraft Tax	313	337	276	61
Total Taxes	<u>479,279</u>	<u>474,688</u>	<u>457,441</u>	<u>17,247</u>
Intergovernmental				
Federal Financial Assistance	501,735	365,371		365,371
State Grant	<u>37,645</u>	<u>48,328</u>	<u>185,295</u>	(<u>136,967</u>)
Total Intergovernmental	<u>539,380</u>	<u>413,699</u>	<u>185,295</u>	<u>228,404</u>
Licenses, Fees, and Permits				
Service Fees	<u>293,257</u>	<u>361,245</u>	<u>420,000</u>	(<u>58,755</u>)
Transfers				
Operating Transfers In	<u>29,010</u>			
Total Cash Receipts	<u>1,340,926</u>	<u>1,249,632</u>	<u>1,062,736</u>	<u>186,896</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	711,405	675,304	708,487	(33,183)
Contractual Services	99,016	115,671	129,459	(13,788)
Commodities	265,098	305,793	359,100	(53,307)
Capital Outlay	30,274	8,310	587,800	(579,490)
Operating Transfers Out	25,000	25,000	25,000	
Reimbursed Expense	(2,984)	(340)		(340)
Total Health Department	<u>1,127,809</u>	<u>1,129,738</u>	<u>1,809,846</u>	(<u>680,108</u>)
Budget Credit			<u>228,404</u>	(<u>228,404</u>)
Total Expenditures and Transfers	<u>1,127,809</u>	<u>1,129,738</u>	<u>2,038,250</u>	(<u>908,512</u>)
Receipts Over (Under)				
Expenditures and Transfers	213,117	119,894		
Unencumbered Cash, Beginning	<u>885,845</u>	<u>1,098,962</u>		
Unencumbered Cash, Ending	<u>1,098,962</u>	<u>1,218,856</u>		

Franklin County, Kansas
Health Capital Outlay Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 25,000	25,000
Total Cash Receipts	<u>25,000</u>	<u>25,000</u>
Expenditures and Transfers		
Health		
Health Department		
Contractual Services	<u> </u>	16,133
Total Expenditures and Transfers	<u> </u>	<u>16,133</u>
Receipts Over (Under)		
Expenditures and Transfers	25,000	8,867
Unencumbered Cash, Beginning	<u>170,308</u>	<u>195,308</u>
Unencumbered Cash, Ending	<u><u>195,308</u></u>	<u><u>204,175</u></u>

Franklin County, Kansas
Health Department Special Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$ 62,664	88,188
Total Cash Receipts	<u>62,664</u>	<u>88,188</u>
Expenditures and Transfers		
Health		
Contractual Services	6,283	5,497
Commodities	80,952	104,907
Reimbursed Expense	<u> </u>	(5,411)
Total Expenditures and Transfers	<u>87,235</u>	<u>104,993</u>
Receipts Over (Under)		
Expenditures and Transfers	(24,571)	(16,805)
Unencumbered Cash, Beginning	<u>230,708</u>	<u>206,137</u>
Unencumbered Cash, Ending	<u><u>206,137</u></u>	<u><u>189,332</u></u>

Franklin County, Kansas
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 58,552	60,927	60,296	631
Motor Vehicle Tax	7,897	6,684	6,394	290
Recreational Vehicle Tax	173	149	128	21
Delinquent Tax	1,691	1,546		1,546
16/20 M Truck Tax			155	(155)
Commercial Vehicle Fees	304	295	265	30
Watercraft Tax	49	48	39	9
Total Taxes	<u>68,666</u>	<u>69,649</u>	<u>67,277</u>	<u>2,372</u>
Transfers				
Operating Transfers In	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	
Total Cash Receipts	<u>70,666</u>	<u>71,649</u>	<u>69,277</u>	<u>2,372</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>71,000</u>	<u>71,000</u>	<u>71,000</u>	
Total Expenditures and Transfers	<u>71,000</u>	<u>71,000</u>	<u>71,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(334)	649		
Unencumbered Cash, Beginning	<u>2,346</u>	<u>2,012</u>		
Unencumbered Cash, Ending	<u>2,012</u>	<u>2,661</u>		

Franklin County, Kansas
Hospital Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 2,428,796	2,582,866	2,700,000	(117,134)
Total Cash Receipts	<u>2,428,796</u>	<u>2,582,866</u>	<u>2,700,000</u>	<u>(117,134)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>2,394,095</u>	<u>2,598,688</u>	<u>2,700,000</u>	<u>(101,312)</u>
Total Expenditures and Transfers	<u>2,394,095</u>	<u>2,598,688</u>	<u>2,700,000</u>	<u>(101,312)</u>
Receipts Over (Under)				
Expenditures and Transfers	34,701	(15,822)		
Unencumbered Cash, Beginning	<u>200,491</u>	<u>235,192</u>		
Unencumbered Cash, Ending	<u>235,192</u>	<u>219,370</u>		

Franklin County, Kansas
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 105,558	79,803	79,203	600
Motor Vehicle Tax	8,362	11,878	11,533	345
Recreational Vehicle Tax	182	265	231	34
Delinquent Tax	3,077	2,786	280	2,506
16/20 M Truck Tax	419	287		287
Commercial Vehicle Fees	354	491	478	13
Watercraft Tax			71	(71)
Total Cash Receipts	<u>117,952</u>	<u>95,510</u>	<u>91,796</u>	<u>3,714</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	52,458	62,006	74,192	(12,186)
Contractual Services	14,024	14,526	14,300	226
Commodities	132,667	185,578	152,600	32,978
Operating Transfers Out	5,000	5,000	5,000	
Reimbursed Expense	(125,693)	(201,822)	(95,000)	(106,822)
Total Expenditures and Transfers	<u>78,456</u>	<u>65,288</u>	<u>151,092</u>	<u>(85,804)</u>
Receipts Over (Under)				
Expenditures and Transfers	39,496	30,222		
Unencumbered Cash, Beginning	<u>100,513</u>	<u>140,009</u>		
Unencumbered Cash, Ending	<u>140,009</u>	<u>170,231</u>		

Franklin County, Kansas
Opioid Settlement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$	4,807
Total Cash Receipts		4,807
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		4,807
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		4,807

Franklin County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,840,892	3,892,424	3,857,460	34,964
Motor Vehicle Tax	460,759	436,753	419,992	16,761
Recreational Vehicle Tax	10,079	9,747	8,397	1,350
Delinquent Tax	105,860	100,481		100,481
16/20 M Truck Tax	9,538	11,462	10,187	1,275
Commercial Vehicle Fees	18,060	18,932	17,393	1,539
Watercraft Tax	2,806	3,152	2,581	571
Total Taxes	<u>4,447,994</u>	<u>4,472,951</u>	<u>4,316,010</u>	<u>156,941</u>
Intergovernmental				
Special City & County Highway	854,381	805,458	758,892	46,566
Equalization and Adjustment	23,302	18,820		18,820
Total Intergovernmental	<u>877,683</u>	<u>824,278</u>	<u>758,892</u>	<u>65,386</u>
Total Cash Receipts	<u>5,325,677</u>	<u>5,297,229</u>	<u>5,074,902</u>	<u>222,327</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,311,766	1,482,845	1,383,982	98,863
Contractual Services	1,257,730	988,252	1,262,965	(274,713)
Commodities	2,072,443	2,212,943	2,267,700	(54,757)
Capital Outlay			1,240,000	(1,240,000)
Operating Transfers Out	318,500	318,500	318,500	
Reimbursed Expense	(269,718)	(246,274)	(225,000)	(21,274)
Total County Engineer	<u>4,690,721</u>	<u>4,756,266</u>	<u>6,248,147</u>	<u>(1,491,881)</u>
Debt Service				
Lease Purchase Agreements				
Principal and Interest	255,506	220,770	274,470	(53,700)
Total Expenditures and Transfers	<u>4,946,227</u>	<u>4,977,036</u>	<u>6,522,617</u>	<u>(1,545,581)</u>
Receipts Over (Under)				
Expenditures and Transfers	379,450	320,193		
Unencumbered Cash, Beginning	<u>1,505,888</u>	<u>1,885,338</u>		
Unencumbered Cash, Ending	<u>1,885,338</u>	<u>2,205,531</u>		

Franklin County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 6,604	9,245	6,000	3,245
Total Cash Receipts	<u>6,604</u>	<u>9,245</u>	<u>6,000</u>	<u>3,245</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	<u>5,283</u>	<u>4,227</u>	<u>31,272</u>	(<u>27,045</u>)
Total Expenditures and Transfers	<u>5,283</u>	<u>4,227</u>	<u>31,272</u>	(<u>27,045</u>)
Receipts Over (Under)				
Expenditures and Transfers	1,321	5,018		
Unencumbered Cash, Beginning	<u>24,272</u>	<u>25,593</u>		
Unencumbered Cash, Ending	<u>25,593</u>	<u>30,611</u>		

Franklin County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 216,486	217,675	215,738	1,937
Motor Vehicle Tax	26,682	24,637	23,669	968
Recreational Vehicle Tax	584	550	473	77
Delinquent Tax	5,951	5,665		5,665
16/20 M Truck Tax	529	665	574	91
Commercial Vehicle Fees	1,043	1,072	980	92
Watercraft Tax	163	178	145	33
Total Cash Receipts	<u>251,438</u>	<u>250,442</u>	<u>241,579</u>	<u>8,863</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	186,667	199,641	240,000	(40,359)
Operating Transfers Out	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	
Total Expenditures and Transfers	<u>236,667</u>	<u>249,641</u>	<u>290,000</u>	<u>(40,359)</u>
Receipts Over (Under)				
Expenditures and Transfers	14,771	801		
Unencumbered Cash, Beginning	<u>88,148</u>	<u>102,919</u>		
Unencumbered Cash, Ending	<u>102,919</u>	<u>103,720</u>		

Franklin County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 4,289	4,617	5,097	(480)
Total Cash Receipts	<u>4,289</u>	<u>4,617</u>	<u>5,097</u>	<u>(480)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>2,790</u>	<u>3,000</u>	<u>5,097</u>	(2,097)
Total Expenditures and Transfers	<u>2,790</u>	<u>3,000</u>	<u>5,097</u>	<u>(2,097)</u>
Receipts Over (Under)				
Expenditures and Transfers	1,499	1,617		
Unencumbered Cash, Beginning	<u>189</u>	<u>1,688</u>		
Unencumbered Cash, Ending	<u>1,688</u>	<u>3,305</u>		

Franklin County, Kansas
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Transient Guest Tax	\$ 244,955	278,541	250,000	28,541
Use of Money and Property				
Rent		896		896
Total Cash Receipts	<u>244,955</u>	<u>279,437</u>	<u>250,000</u>	<u>29,437</u>
Expenditures and Transfers				
Economic Development				
Culture and Recreation Appropriations				
Personal Services	62,075	49,573	69,059	(19,486)
Contractual Services	72,994	80,695	323,793	(243,098)
Appropriations to Other Entities	9,300	11,700		11,700
Operating Transfers Out	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	
Total Expenditures and Transfers	<u>160,369</u>	<u>157,968</u>	<u>408,852</u>	<u>(250,884)</u>
Receipts Over (Under)				
Expenditures and Transfers	84,586	121,469		
Unencumbered Cash, Beginning	<u>212,384</u>	<u>296,970</u>		
Unencumbered Cash, Ending	<u>296,970</u>	<u>418,439</u>		

Franklin County, Kansas
Sheriff VIN Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$	3,820
Total Cash Receipts		3,820
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		400
Total Expenditures and Transfers		400
Receipts Over (Under)		
Expenditures and Transfers		3,420
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		3,420

Franklin County, Kansas
Special Ambulance Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 126,236	500,000
Total Cash Receipts	<u>126,236</u>	<u>500,000</u>
Expenditures and Transfers		
Public Safety		
Ambulance Service		
Capital Outlay	<u>153,602</u>	<u>43,956</u>
Total Expenditures and Transfers	<u>153,602</u>	<u>43,956</u>
Receipts Over (Under)		
Expenditures and Transfers	(27,366)	456,044
Unencumbered Cash, Beginning	<u>324,392</u>	<u>297,026</u>
Unencumbered Cash, Ending	<u><u>297,026</u></u>	<u><u>753,070</u></u>

Franklin County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 854,500	854,500
Total Cash Receipts	<u>854,500</u>	<u>854,500</u>
Expenditures and Transfers		
Reconstruction and Remodeling		
General Government	<u>734,340</u>	<u>87,914</u>
Total Expenditures and Transfers	<u>734,340</u>	<u>87,914</u>
Receipts Over (Under)		
Expenditures and Transfers	120,160	766,586
Unencumbered Cash, Beginning	<u>2,619,649</u>	<u>2,739,809</u>
Unencumbered Cash, Ending	<u><u>2,739,809</u></u>	<u><u>3,506,395</u></u>

Franklin County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 310,000	310,000
Total Cash Receipts	<u>310,000</u>	<u>310,000</u>
Expenditures and Transfers		
Equipment		
General Government	<u>196,972</u>	<u> </u>
Total Expenditures and Transfers	<u>196,972</u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	113,028	310,000
Unencumbered Cash, Beginning	<u>1,543,986</u>	<u>1,657,014</u>
Unencumbered Cash, Ending	<u>1,657,014</u>	<u>1,967,014</u>

Franklin County, Kansas
Risk Management Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 50,000	50,000
Miscellaneous		
Insurance Reimbursements	49,140	74,365
Total Cash Receipts	<u>99,140</u>	<u>124,365</u>
Expenditures and Transfers		
General Government		
Contractual Services	88,148	51,198
Total Expenditures and Transfers	<u>88,148</u>	<u>51,198</u>
Receipts Over (Under)		
Expenditures and Transfers	10,992	73,167
Unencumbered Cash, Beginning	<u>526,262</u>	<u>537,254</u>
Unencumbered Cash, Ending	<u><u>537,254</u></u>	<u><u>610,421</u></u>

Franklin County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Cash Receipts				
Transfers				
Operating Transfers In	\$ 5,000	5,000	5,000	
Total Cash Receipts	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	
Expenditures and Transfers				
Public Works				
Other Agriculture				
Capital Outlay		19,711	89,933	(70,222)
Total Expenditures and Transfers		<u>19,711</u>	<u>89,933</u>	<u>(70,222)</u>
Receipts Over (Under)				
Expenditures and Transfers	5,000	(14,711)		
Unencumbered Cash, Beginning	<u>79,933</u>	<u>84,933</u>		
Unencumbered Cash, Ending	<u>84,933</u>	<u>70,222</u>		

Franklin County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 268,500	268,500
Miscellaneous		
Other	67,028	
Total Cash Receipts	<u>335,528</u>	<u>268,500</u>
Expenditures and Transfers		
Equipment		
Other Public Works		
Public Works	234,598	342,887
Total Expenditures and Transfers	<u>234,598</u>	<u>342,887</u>
Receipts Over (Under)		
Expenditures and Transfers	100,930	(74,387)
Unencumbered Cash, Beginning	<u>723,797</u>	<u>824,727</u>
Unencumbered Cash, Ending	<u><u>824,727</u></u>	<u><u>750,340</u></u>

Franklin County, Kansas
Solid Waste Capital Imp. Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ 386,317	375,466
Transfers		
Operating Transfers In	50,000	50,000
Total Cash Receipts	<u>436,317</u>	<u>425,466</u>
Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services	152,994	548,286
Total Expenditures and Transfers	<u>152,994</u>	<u>548,286</u>
Receipts Over (Under)		
Expenditures and Transfers	283,323	(122,820)
Unencumbered Cash, Beginning	<u>1,330,581</u>	<u>1,613,904</u>
Unencumbered Cash, Ending	<u><u>1,613,904</u></u>	<u><u>1,491,084</u></u>

Franklin County, Kansas
Centropolis Sewer District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Cash Receipts				
Taxes				
Special Assessments	\$ 46,500	40,499	40,000	499
Total Cash Receipts	<u>46,500</u>	<u>40,499</u>	<u>40,000</u>	<u>499</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	20,341	10,796	9,600	1,196
Commodities		108	200	(92)
Total Other Sanitation	<u>20,341</u>	<u>10,904</u>	<u>9,800</u>	<u>1,104</u>
Debt Service				
Bonds				
Principal and Interest	<u>30,745</u>	<u>29,870</u>	<u>32,310</u>	<u>(2,440)</u>
Total Expenditures and Transfers	<u>51,086</u>	<u>40,774</u>	<u>42,110</u>	<u>(1,336)</u>
Receipts Over (Under)				
Expenditures and Transfers	(4,586)	(275)		
Unencumbered Cash, Beginning	<u>31,369</u>	<u>26,783</u>		
Unencumbered Cash, Ending	<u>26,783</u>	<u>26,508</u>		

Franklin County, Kansas
911 Phone Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 183,065	187,577	200,000	(12,423)
Use of Money and Property				
Interest on Investments	93	108		108
Total Cash Receipts	<u>183,158</u>	<u>187,685</u>	<u>200,000</u>	<u>(12,315)</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	122,978	144,319	580,698	(436,379)
Reimbursed Expense	(2,568)	(3,341)		(3,341)
Total Expenditures and Transfers	<u>120,410</u>	<u>140,978</u>	<u>580,698</u>	<u>(439,720)</u>
Receipts Over (Under)				
Expenditures and Transfers	62,748	46,707		
Unencumbered Cash, Beginning	<u>310,698</u>	<u>373,446</u>		
Unencumbered Cash, Ending	<u>373,446</u>	<u>420,153</u>		

Franklin County, Kansas
P25 Radio Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Dispatch		
Contractual Services	2,425	
Total Expenditures and Transfers	2,425	
Receipts Over (Under)		
Expenditures and Transfers	(2,425)	
Unencumbered Cash, Beginning	23,227	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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 249,704	242,985
Total Cash Receipts	<u>249,704</u>	<u>242,985</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	155,455	144,351
Contractual Services	13,371	10,989
Commodities	9,379	16,917
Operating Transfers Out	50,152	70,483
Reimbursed Expense	(420)	(369)
Total County Treasurer	<u>227,937</u>	<u>242,371</u>
Health		
Health Department		
Contractual Services		116
Total Expenditures and Transfers	<u>227,937</u>	<u>242,487</u>
Receipts Over (Under)		
Expenditures and Transfers	21,767	498
Unencumbered Cash, Beginning	<u>43,708</u>	<u>65,475</u>
Unencumbered Cash, Ending	<u><u>65,475</u></u>	<u><u>65,973</u></u>

Franklin County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,189	1,412
Total Cash Receipts	<u>2,189</u>	<u>1,412</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>2,074</u>	<u>1,994</u>
Total Expenditures and Transfers	<u>2,074</u>	<u>1,994</u>
Receipts Over (Under)		
Expenditures and Transfers	115	(582)
Unencumbered Cash, Beginning	<u>2,659</u>	<u>2,774</u>
Unencumbered Cash, Ending	<u><u>2,774</u></u>	<u><u>2,192</u></u>

Franklin County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Forfeiture Proceeds	\$	109,291
Total Cash Receipts		109,291
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		20,402
Total Expenditures and Transfers		20,402
Receipts Over (Under)		
Expenditures and Transfers		88,889
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		88,889

Franklin County, Kansas
Special Sex Offender Fee Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 14,215	13,720
Total Cash Receipts	<u>14,215</u>	<u>13,720</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	<u>5,518</u>	<u>9,574</u>
Total Expenditures and Transfers	<u>5,518</u>	<u>9,574</u>
Receipts Over (Under)		
Expenditures and Transfers	8,697	4,146
Unencumbered Cash, Beginning	<u>16,227</u>	<u>24,924</u>
Unencumbered Cash, Ending	<u><u>24,924</u></u>	<u><u>29,070</u></u>

Franklin County, Kansas
Conceal and Carry Permit Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,755	2,113
Total Cash Receipts	<u>1,755</u>	<u>2,113</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1,755	2,113
Unencumbered Cash, Beginning	<u>7,885</u>	<u>9,640</u>
Unencumbered Cash, Ending	<u><u>9,640</u></u>	<u><u>11,753</u></u>

Franklin County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 47,975	35,347
Total Cash Receipts	<u>47,975</u>	<u>35,347</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	<u>36,529</u>	<u>39,521</u>
Total Expenditures and Transfers	<u>36,529</u>	<u>39,521</u>
Receipts Over (Under)		
Expenditures and Transfers	11,446	(4,174)
Unencumbered Cash, Beginning	<u>52,853</u>	<u>64,299</u>
Unencumbered Cash, Ending	<u><u>64,299</u></u>	<u><u>60,125</u></u>

Franklin County, Kansas
Sheriff Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 1	1
Miscellaneous		
Sale of Surplus Property	1,375	7,542
Total Cash Receipts	<u>1,376</u>	<u>7,543</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	1,325	1,247
Reimbursed Expense	(506)	
Total Expenditures and Transfers	<u>819</u>	<u>1,247</u>
Receipts Over (Under)		
Expenditures and Transfers	557	6,296
Unencumbered Cash, Beginning	<u>555</u>	<u>1,112</u>
Unencumbered Cash, Ending	<u><u>1,112</u></u>	<u><u>7,408</u></u>

Franklin County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 11,993	8,837
Total Cash Receipts	<u>11,993</u>	<u>8,837</u>
Expenditures and Transfers		
General Government		
County Clerk		
Contractual Services		2,414
Total Expenditures and Transfers		<u>2,414</u>
Receipts Over (Under)		
Expenditures and Transfers	11,993	6,423
Unencumbered Cash, Beginning	<u>50,171</u>	<u>62,164</u>
Unencumbered Cash, Ending	<u><u>62,164</u></u>	<u><u>68,587</u></u>

Franklin County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 11,994	8,837
Total Cash Receipts	<u>11,994</u>	<u>8,837</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Contractual Services	<u>2,245</u>	<u>22,180</u>
Total Expenditures and Transfers	<u>2,245</u>	<u>22,180</u>
Receipts Over (Under)		
Expenditures and Transfers	9,749	(13,343)
Unencumbered Cash, Beginning	<u>45,170</u>	<u>54,919</u>
Unencumbered Cash, Ending	<u><u>54,919</u></u>	<u><u>41,576</u></u>

Franklin County, Kansas
Drug Forfeitures Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$	1,604
Use of Money and Property		
Interest on Investments	3	10
Miscellaneous		
Forfeiture Proceeds	22,073	
Total Cash Receipts	<u>22,076</u>	<u>1,614</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	3,633	5,094
Reimbursed Expense		(1,680)
Total Expenditures and Transfers	<u>3,633</u>	<u>3,414</u>
Receipts Over (Under)		
Expenditures and Transfers	18,443	(1,800)
Unencumbered Cash, Beginning	3,245	21,688
Unencumbered Cash, Ending	<u>21,688</u>	<u>19,888</u>

Franklin County, Kansas
Prosecuting Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 24,339	19,701
Total Cash Receipts	<u>24,339</u>	<u>19,701</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>20,364</u>	<u>25,287</u>
Total Expenditures and Transfers	<u>20,364</u>	<u>25,287</u>
Receipts Over (Under)		
Expenditures and Transfers	3,975	(5,586)
Unencumbered Cash, Beginning	<u>36,328</u>	<u>40,303</u>
Unencumbered Cash, Ending	<u><u>40,303</u></u>	<u><u>34,717</u></u>

Franklin County, Kansas
County Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 50	50
Total Cash Receipts	<u>50</u>	<u>50</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>3,805</u>	<u> </u>
Total Expenditures and Transfers	<u>3,805</u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	(3,755)	50
Unencumbered Cash, Beginning	<u>103,458</u>	<u>99,703</u>
Unencumbered Cash, Ending	<u><u>99,703</u></u>	<u><u>99,753</u></u>

Franklin County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	_____ 350	_____
Total Expenditures and Transfers	_____ 350	_____
Receipts Over (Under)		
Expenditures and Transfers	(350)	
Unencumbered Cash, Beginning	_____ 581	_____ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 65,793	85,110
Total Cash Receipts	<u>65,793</u>	<u>85,110</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	53,999	90,550
Contractual Services	<u>2,690</u>	<u>2,985</u>
Total Expenditures and Transfers	<u>56,689</u>	<u>93,535</u>
Receipts Over (Under)		
Expenditures and Transfers	9,104	(8,425)
Unencumbered Cash, Beginning	<u>6,890</u>	<u>15,994</u>
Unencumbered Cash, Ending	<u><u>15,994</u></u>	<u><u>7,569</u></u>

Franklin County, Kansas
Community Corrections Adult Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 469,527	551,746
Miscellaneous		
Other	4,506	1,595
Total Cash Receipts	<u>474,033</u>	<u>553,341</u>
Expenditures and Transfers		
Public Safety		
Community Corrections		
Personal Services	355,389	444,950
Contractual Services	132,561	68,910
Reimbursed Expense	(5,039)	(2,575)
Total Expenditures and Transfers	<u>482,911</u>	<u>511,285</u>
Receipts Over (Under)		
Expenditures and Transfers	(8,878)	42,056
Unencumbered Cash, Beginning	<u>176,826</u>	<u>167,948</u>
Unencumbered Cash, Ending	<u><u>167,948</u></u>	<u><u>210,004</u></u>

Franklin County, Kansas
Jail Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 89,732	93,868
Total Cash Receipts	<u>89,732</u>	<u>93,868</u>
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services	48,518	119,750
Total Expenditures and Transfers	<u>48,518</u>	<u>119,750</u>
Receipts Over (Under)		
Expenditures and Transfers	41,214	(25,882)
Unencumbered Cash, Beginning	21,365	62,579
Unencumbered Cash, Ending	<u>62,579</u>	<u>36,697</u>

Franklin County, Kansas
Juvenile IIP/DC Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 1,400	1,450
Total Cash Receipts	<u>1,400</u>	<u>1,450</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1,400	1,450
Unencumbered Cash, Beginning	<u>4,640</u>	<u>6,040</u>
Unencumbered Cash, Ending	<u><u>6,040</u></u>	<u><u>7,490</u></u>

Franklin County, Kansas
Truancy Court/Day School Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 29,381	28,203
Total Cash Receipts	<u>29,381</u>	<u>28,203</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	<u>29,282</u>	<u>30,168</u>
Total Expenditures and Transfers	<u>29,282</u>	<u>30,168</u>
Receipts Over (Under)		
Expenditures and Transfers	99	(1,965)
Unencumbered Cash, Beginning	<u>7,413</u>	<u>7,512</u>
Unencumbered Cash, Ending	<u><u>7,512</u></u>	<u><u>5,547</u></u>

Franklin County, Kansas
Judiciary Tech Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>108</u>	<u>108</u>
Unencumbered Cash, Ending	<u><u>108</u></u>	<u><u>108</u></u>

Franklin County, Kansas
COVID Relief Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 2,480,811	2,480,812
Total Cash Receipts	<u>2,480,811</u>	<u>2,480,812</u>
Expenditures and Transfers		
General Government		
Personal Services	53,420	308,206
Contractual Services	9,468	88,434
Operating Transfers Out	<u>41,634</u>	<u>2,855,277</u>
Total Expenditures and Transfers	<u>104,522</u>	<u>3,251,917</u>
Receipts Over (Under)		
Expenditures and Transfers	2,376,289	(771,105)
Unencumbered Cash, Beginning	<u>104,522</u>	<u>2,480,811</u>
Unencumbered Cash, Ending	<u><u>2,480,811</u></u>	<u><u>1,709,706</u></u>

Franklin County, Kansas
Graduated Sanctions Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 228,479	326,278
Total Cash Receipts	<u>228,479</u>	<u>326,278</u>
Expenditures and Transfers		
Public Safety		
Personal Services	205,534	246,457
Contractual Services	<u>31,006</u>	<u>29,726</u>
Total Expenditures and Transfers	<u>236,540</u>	<u>276,183</u>
Receipts Over (Under)		
Expenditures and Transfers	(8,061)	50,095
Unencumbered Cash, Beginning	<u>19,436</u>	<u>11,375</u>
Unencumbered Cash, Ending	<u><u>11,375</u></u>	<u><u>61,470</u></u>

Franklin County, Kansas
Prevention/Intervention Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>17</u>	<u>17</u>
Unencumbered Cash, Ending	<u><u>17</u></u>	<u><u>17</u></u>

Franklin County, Kansas
Reimbursements Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 150	
Total Cash Receipts	<u>150</u>	
Expenditures and Transfers		
Public Safety		
Personal Services		30
Contractual Services	<u>595</u>	<u>300</u>
Total Expenditures and Transfers	<u>595</u>	<u>330</u>
Receipts Over (Under)		
Expenditures and Transfers	(445)	(330)
Unencumbered Cash, Beginning	<u>7,177</u>	<u>6,732</u>
Unencumbered Cash, Ending	<u><u>6,732</u></u>	<u><u>6,402</u></u>

Franklin County, Kansas
Juvenile Evidence Based Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 60,000	47,525
Total Cash Receipts	<u>60,000</u>	<u>47,525</u>
Expenditures and Transfers		
Public Safety		
Personal Services	13,200	
Contractual Services	<u>46,913</u>	<u>7,530</u>
Total Expenditures and Transfers	<u>60,113</u>	<u>7,530</u>
Receipts Over (Under)		
Expenditures and Transfers	(113)	39,995
Unencumbered Cash, Beginning	<u>40,000</u>	<u>39,887</u>
Unencumbered Cash, Ending	<u><u>39,887</u></u>	<u><u>79,882</u></u>

Franklin County, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,068,734	1,014,296	1,005,214	9,082
Motor Vehicle Tax	155,247	122,262	116,869	5,393
Recreational Vehicle Tax	3,396	2,728	2,337	391
Delinquent Tax	33,802	29,723		29,723
16/20 M Truck Tax	3,269	3,860	2,835	1,025
Commercial Vehicle Fees	6,092	5,441	4,840	601
Watercraft Tax	945	877	718	159
Total Cash Receipts	<u>1,271,485</u>	<u>1,179,187</u>	<u>1,132,813</u>	<u>46,374</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	1,240,809	1,241,857	1,243,063	(1,206)
Cash Basis Reserve			75,000	(75,000)
Total Expenditures and Transfers	<u>1,240,809</u>	<u>1,241,857</u>	<u>1,318,063</u>	<u>(76,206)</u>
Receipts Over (Under)				
Expenditures and Transfers	30,676	(62,670)		
Unencumbered Cash, Beginning	<u>167,773</u>	<u>198,449</u>		
Unencumbered Cash, Ending	<u>198,449</u>	<u>135,779</u>		

Franklin County, Kansas
Proximity Park Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Construction		
Capital Outlay	<u>120</u>	_____
Total Expenditures and Transfers	<u>120</u>	_____
Receipts Over (Under)		
Expenditures and Transfers	(120)	
Unencumbered Cash, Beginning	<u>2,325,597</u>	<u>2,325,477</u>
Unencumbered Cash, Ending	<u><u>2,325,477</u></u>	<u><u>2,325,477</u></u>

Franklin County, Kansas
Road Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>73,286</u>	<u>73,286</u>
Unencumbered Cash, Ending	<u><u>73,286</u></u>	<u><u>73,286</u></u>

Franklin County, Kansas
Road and Bridge Projects Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 138,849	
Federal Road Construction Assistance	98,579	
Federal Disaster Assistance	140,058	1,612,537
State Disaster Assistance	18,675	200,400
Total Intergovernmental	<u>396,161</u>	<u>1,812,937</u>
Transfers		
Operating Transfers In	<u>53,317</u>	
Total Cash Receipts	<u>449,478</u>	<u>1,812,937</u>
Expenditures and Transfers		
Public Works		
Contractual Services	470,186	1,130,537
Reimbursed Expense	(316)	(142,778)
Total Expenditures and Transfers	<u>469,870</u>	<u>987,759</u>
Receipts Over (Under)		
Expenditures and Transfers	(20,392)	825,178
Unencumbered Cash, Beginning	<u>495,867</u>	<u>475,475</u>
Unencumbered Cash, Ending	<u><u>475,475</u></u>	<u><u>1,300,653</u></u>

Franklin County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 1,464,160	1,433,854	1,400,000	33,854
Miscellaneous				
Sale of Recycling Materials	55,391	127,916	120,000	7,916
Total Cash Receipts	<u>1,519,551</u>	<u>1,561,770</u>	<u>1,520,000</u>	<u>41,770</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	430,540	534,924	516,781	18,143
Contractual Services	1,041,024	1,010,391	1,129,225	(118,834)
Commodities	39,881	70,894	67,690	3,204
Operating Transfers Out	50,000	50,000	50,000	
Reimbursed Expense		(7,600)		(7,600)
Total Expenditures and Transfers	<u>1,561,445</u>	<u>1,658,609</u>	<u>1,763,696</u>	<u>(105,087)</u>
Receipts Over (Under)				
Expenditures and Transfers	(41,894)	(96,839)		
Unencumbered Cash, Beginning	<u>754,091</u>	<u>712,197</u>		
Unencumbered Cash, Ending	<u>712,197</u>	<u>615,358</u>		

Franklin County, Kansas
County Office Annex Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Use of Money and Property				
Rent	\$ 484,719	466,570	503,045	(36,475)
Miscellaneous				
Other	3			
Total Cash Receipts	<u>484,722</u>	<u>466,570</u>	<u>503,045</u>	<u>(36,475)</u>
Expenditures and Transfers				
General Government				
Office Annex				
Personal Services	35,546	36,337	54,992	(18,655)
Contractual Services	143,419	153,474	154,704	(1,230)
Commodities	5,656	10,840	12,000	(1,160)
Capital Outlay	6,450	1,108	10,000	(8,892)
Total Office Annex	<u>191,071</u>	<u>201,759</u>	<u>231,696</u>	<u>(29,937)</u>
Debt Service				
Bonds				
Principal and Interest	266,675	263,487	263,100	387
Total Expenditures and Transfers	<u>457,746</u>	<u>465,246</u>	<u>494,796</u>	<u>(29,550)</u>
Receipts Over (Under)				
Expenditures and Transfers	26,976	1,324		
Unencumbered Cash, Beginning	<u>9,469</u>	<u>36,445</u>		
Unencumbered Cash, Ending	<u>36,445</u>	<u>37,769</u>		

Franklin County, Kansas
Countywide Phone System Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 38,829	37,413	42,648	(5,235)
Total Cash Receipts	<u>38,829</u>	<u>37,413</u>	<u>42,648</u>	<u>(5,235)</u>
Expenditures and Transfers				
Equipment				
Other General Government				
Contractual Services	29,914	16,775	50,000	(33,225)
Reimbursed Expense	(5,083)	(4,102)		(4,102)
Total Expenditures and Transfers	<u>24,831</u>	<u>12,673</u>	<u>50,000</u>	<u>(37,327)</u>
Receipts Over (Under)				
Expenditures and Transfers	13,998	24,740		
Unencumbered Cash, Beginning	<u>52,358</u>	<u>66,356</u>		
Unencumbered Cash, Ending	<u>66,356</u>	<u>91,096</u>		

Franklin County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 2,590,486	2,581,128
Total Cash Receipts	<u>2,590,486</u>	<u>2,581,128</u>
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	<u>2,594,637</u>	<u>2,572,104</u>
Total Expenditures and Transfers	<u>2,594,637</u>	<u>2,572,104</u>
Receipts Over (Under)		
Expenditures and Transfers	(4,151)	9,024
Unencumbered Cash, Beginning	<u>307,842</u>	<u>303,691</u>
Unencumbered Cash, Ending	<u><u>303,691</u></u>	<u><u>312,715</u></u>

Franklin County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 4	4
Miscellaneous		
Payroll Withholdings and Benefits	18,438	8,804
Total Cash Receipts	<u>18,442</u>	<u>8,808</u>
Expenditures and Transfers		
General Government		
Personal Services	16,321	9,925
Contractual Services	774	716
Reimbursed Expense	(797)	(733)
Total Expenditures and Transfers	<u>16,298</u>	<u>9,908</u>
Receipts Over (Under)		
Expenditures and Transfers	2,144	(1,100)
Unencumbered Cash, Beginning	<u>13,181</u>	<u>15,325</u>
Unencumbered Cash, Ending	<u><u>15,325</u></u>	<u><u>14,225</u></u>

Franklin County, Kansas
Veteran's Memorial Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 1	1
Total Cash Receipts	<u>1</u>	<u>1</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1	1
Unencumbered Cash, Beginning	<u>2,439</u>	<u>2,440</u>
Unencumbered Cash, Ending	<u><u>2,440</u></u>	<u><u>2,441</u></u>

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Lane City General	\$	11,359	11,359	
Lane City Fire		1,418	1,418	
Ottawa City General		4,035,164	4,035,164	
Ottawa City Auditorium		193,439	193,439	
Ottawa City Library		1,159,420	1,159,420	
Ottawa City Bond and Interest		457,015	457,015	
Ottawa City Paving		32,807	32,807	
Ottawa City Sewer		16,969	16,969	
Ottawa City Water		6,788	6,788	
Ottawa City Weed Cutting		3,592	3,592	
Ottawa City Clean Up		21,793	21,793	
Ottawa City: K-68 Estates TIF		201,402	201,402	
Ottawa City: Hwy 59 TIF		252,551	252,551	
Ottawa City: 19th & Princeton TIF		241,363	241,363	
Ottawa City: NW I-35 & Princeton TIF		171,720	171,720	
Pomona City General		49,399	49,399	
Pomona City Employee Benefits		62,103	62,103	
Pomona City Library		59,873	59,873	
Pomona City Fire		8	8	
Princeton City General		28,602	28,602	
Rantoul City General		11,234	11,234	
Rantoul City Assessments		2,313	2,313	
Richmond City General		147,715	147,715	
Richmond City Library		16,802	16,802	
Richmond City Recreation		5,174	5,174	
Wellsville City General		754,178	754,178	
Wellsville City Employee Benefits		117,396	117,396	
Wellsville City Library		93,754	93,754	
Wellsville City Lib Emp Benefits		7,891	7,891	
Wellsville City Tort Liability		30,069	30,069	
Wellsville City Bond and Interest		4,667	4,667	
Wellsville City Weed		2,800	2,800	
Williamsburg City General		54,435	54,435	
Williamsburg City Library		16,326	16,326	
Subtotal Cities		<u>8,271,539</u>	<u>8,271,539</u>	
Townships:				
Centropolis Township General		11,576	11,576	
Cutler Township General		72,872	72,872	
Greenwood Township General		5,896	5,896	
Harrison Township General		8,463	8,463	
Hayes Township General		28,832	28,832	
Homewood Township General		6,495	6,495	
Lincoln Twp General		4,506	4,506	
Ohio Township General		8,699	8,699	
Ottawa Township General		5,157	5,157	
Peoria Township General		17,672	17,672	
Peoria Township Fire		10,527	10,527	
Peoria Township Cemetery		12,549	12,549	
Pomona Township General		3	3	
Pottawatomie Township General		45,566	45,566	
Richmond Township General		36	36	
Williamsburg Township General		3,724	3,724	
Subtotal Townships		<u>242,573</u>	<u>242,573</u>	

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #287 Supplemental General	\$	961,980	961,980	
USD #287 General		903,528	903,528	
USD #287 Capital Outlay		448,371	448,371	
USD #287 Recreation		156,951	156,951	
USD #287 Bond and Interest		783,847	783,847	
USD #288 General		621,049	621,049	
USD #288 Supplemental General		651,112	651,112	
USD #288 Bond and Interest		278,771	278,771	
USD #288 Capital Outlay		309,106	309,106	
USD #289 General		921,089	921,089	
USD #289 Capital Outlay		452,614	452,614	
USD #289 Recreation		223,258	223,258	
USD #289 Recreation Emp Benefit		11,173	11,173	
USD #289 Bond and Interest #1		825,231	825,231	
USD #289 Supplemental General		766,140	766,140	
USD #290 General		3,021,496	3,021,496	
USD #290 Capital Outlay		1,424,400	1,424,400	
USD #290 Recreation		890,256	890,256	
USD #290 Recreation Emp Benefit		179,479	179,479	
USD #290 Adult Education		66,756	66,756	
USD #290 Bond and Interest #1		3,237,362	3,237,362	
USD #290 Supplemental General		2,590,965	2,590,965	
USD #243 Supplemental General		1,913	1,913	
USD #243 General		1,694	1,694	
USD #243 Bond and Interest		18	18	
USD #243 Capital Outlay		804	804	
USD #348 General		26,655	26,655	
USD #348 Capital Outlay		13,414	13,414	
USD #348 Bond and Interest		24,451	24,451	
USD #348 Recreation		6,707	6,707	
USD #348 Recreation Emp Benefit		1,677	1,677	
USD #348 Supplemental General		21,307	21,307	
USD #365 Supplemental General		50,163	50,163	
USD #365 General		51,421	51,421	
USD #365 Capital Outlay		21,660	21,660	
USD #365 Bond and Interest		23,704	23,704	
USD #368 Supplemental General		4,878	4,878	
USD #368 General		6,952	6,952	
USD #368 Capital Outlay		3,088	3,088	
USD #368 Bond and Interest		3,905	3,905	
USD #434 General		309	309	
USD #434 Capital Outlay		134	134	
USD #434 Bond and Interest		81	81	
USD #434 Supplemental General		283	283	
USD #456 General		11,151	11,151	
USD #456 Capital Outlay		4,818	4,818	
USD #456 Recreation		613	613	
USD #456 Supplemental General		15,105	15,105	
Subtotal Schools		<u>20,021,839</u>	<u>20,021,839</u>	

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Antioch Cemetery	\$	10,396	10,396	
Central Cemetery		3,753	3,753	
Greenwood Cemetery		4,191	4,191	
Lane-Baker Cemetery		37,899	37,899	
Mt. Hope Cemetery		16,935	16,935	
Mt. Olivet Cemetery		4,818	4,818	
Princeton Cemetery		20,687	20,687	
Richmond-Berea Cemetery		14,282	14,282	
United Cemetery		32,063	32,063	
Subtotal Cemeteries		<u>145,024</u>	<u>145,024</u>	
Rural Fire Districts:				
Wellsville Fire		312,889	312,889	
Ohio-Princeton Fire		44,113	44,113	
Harrison-Lincoln-Ottawa Fire		203,542	203,542	
Homewood-Williamsburg Fire		43,950	43,950	
Richmond Fire		43,476	43,476	
Northwest Fire District		138,024	138,024	
Subtotal Rural Fire Districts		<u>785,994</u>	<u>785,994</u>	
Watershed Districts:				
Pottawatomie Watershed		30,548	30,548	
Tauy Watershed		23,463	23,463	
Drainage District #1		15,637	15,637	
Subtotal Watershed Districts		<u>69,648</u>	<u>69,648</u>	
Regional Library:				
N.E. Kansas Library General		204,255	204,255	
N.E. Kansas Library Employee Benefits		27,410	27,410	
Subtotal Regional Library		<u>231,665</u>	<u>231,665</u>	
Total Subdivisions		<u>29,768,282</u>	<u>29,768,282</u>	
State Funds:				
State Educational Building		333,906	333,906	
State Institutional Building		166,953	166,953	
Total State Funds		<u>500,859</u>	<u>500,859</u>	

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	\$	14,833,411	14,833,411	
Motor Vehicle Licenses		1,761,224	1,761,224	
Motor Vehicle Royalties		19,820	19,820	
MVE 1 Inspection Fees		29,830	29,830	
Kansas Highway Patrol Staff		63,250	63,250	
Law Enforcement Training Center		39,535	39,535	
Salvage Inspection Fees		4,100	4,100	
Game Licenses	343	4,583	4,879	47
Inmate Bonds		10,000	10,000	
Park Permits		38,910	38,910	
Heritage Trust	5,671	17,679	19,340	4,010
Unclaimed Money	548			548
Assignments		21	21	
Stray Animal	1,896			1,896
Clerk of Court Release		1,584	1,584	
Sales Tax	167,930	1,843,672	1,919,633	91,969
Dust Control		109,465	75,126	34,339
Change	15	52,891	52,899	7
Solid Waste Committee	182,526	22,145		204,671
State DMV Modification Fees		129,432	129,432	
Frontier Extension District #11		908,465	908,465	
Treasurer's Holding Account	193,649	423,426	417,261	199,814
Cash Over and Short	159	11,468	11,102	525
Total Other Agency Funds	<u>552,737</u>	<u>20,324,911</u>	<u>20,339,822</u>	<u>537,826</u>
Distributable Funds:				
Current Tax	25,021,849	44,340,293	44,121,168	25,240,974
Delinquent Tax	365,943	1,220,737	1,290,193	296,487
Motor Vehicle Tax	115,275	4,065,775	4,060,434	120,616
Recreational Vehicle Tax	2,368	96,102	96,773	1,697
Mineral Production Tax		2,997		2,997
Commercial Motor Vehicle Fees		166,597	166,597	
Total Distributable Funds	<u>25,505,435</u>	<u>49,892,501</u>	<u>49,735,165</u>	<u>25,662,771</u>
Total Agency Funds	<u>26,058,172</u>	<u>100,486,553</u>	<u>100,344,128</u>	<u>26,200,597</u>

**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, 2022, and have issued our report thereon dated May 18, 2023, 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
May 18, 2023

**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, 2022. 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, 2022.

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
May 18, 2023

Franklin County, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended December 31, 2022

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	<u> X </u> No
Significant deficiency(ies) identified?	_____ Yes	<u> X </u> None reported
Noncompliance or other matters required to be reported under <i>Government Auditing Standards</i> ?	_____ Yes	<u> X </u> No

Federal Awards:

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	<u> X </u> No
Significant deficiency(ies) identified?	_____ Yes	<u> X </u> 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	<u> X </u> No
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Identification of major programs:

U.S. Department of the Treasury

Coronavirus State and Local Fiscal Recovery Funds	CFDA #21.027
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U.S. Department of Homeland Security

Disaster Grants – Public Assistance (Presidentially Declared Disasters)	CFDA #97.036
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The threshold for distinguishing Types A and B programs was \$750,000.

Auditee qualified as a low risk auditee?	_____ Yes	<u> X </u> No
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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, 2022

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal CFDA Number</u>	<u>Cash Receipts</u>	<u>Disbursements/ Expenditures</u>	<u>Provided to Subrecipients</u>
U.S. Department of Agriculture Passed through Kansas Department of Health and Environment Special Supplemental Nutrition Program for Women, Infants, and Children	264310T	10.557	\$ 67,730	90,663	0
U.S. Department of Justice Passed through Kansas Crime Victims Compensation Board Crime Victim Assistance		16.575	300	300	0
U.S. Department of Transportation Passed through Kansas Department of Transportation State and Community Highway Safety	SP130022	20.600	610	610	0
U.S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds - COVID-19		21.027	2,480,812	3,251,917	0 (1)
U.S. Department of Health and Human Services Passed through Kansas Department of Health and Environment					
Family Planning Services	264FPPFY21	93.217	18,788	18,788	
Family Planning Services	264FPPFY22	93.217	7,273	7,273	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs		93.116		165	
Injury Prevention and Control Research and State and Community Based Programs		93.136		1,449	
Public Health Emergency Preparedness	264678A	93.069	11,217	11,217	
Public Health Emergency Preparedness	264678B	93.069	11,303	11,303	
Epidemiology and Laboratory Capacity for Infections Diseases (ELC) - COVID-19	264ELC-COVIDEDX	93.323	130,410	130,410	
Epidemiology and Laboratory Capacity for Infections Diseases (ELC) - COVID-19	264ELC-DMCF	93.323	9,497	9,497	
Immunization Cooperation Agreements	264IMM22PPHF	93.268	4,065	4,065	
Immunization Cooperation Agreements - COVID-19	264IMM_COVIDR3	93.268	31,500	31,500	
Immunization Cooperation Agreements - COVID-19	264IMM_COVIDR4S4	93.268	60,001	60,001	
Maternal and Child Health Services Block Grants to the States	264329R	93.994	13,588	13,588	
Total U.S. Department of Health and Human Services			297,642	299,256	0
Executive Office of the President Passed through Kansas Bureau of Investigation High Intensity Drug Trafficking Areas Program	G22MW0003A	95.001	5,579	5,579	0
U.S. Department of Homeland Security Passed through Kansas Division of Emergency Management					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	PW625	97.036	1,503,000	1,503,000	(1)
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	PW697	97.036	109,537	109,537	(1)
Emergency Management Performance Grants (2020)		97.042	28,653		
Emergency Management Performance Grants (2021)		97.042	30,200		
Emergency Management Performance Grants (2022)		97.042		31,243	
Total U.S. Department of Homeland Security			1,671,390	1,643,780	0
Total Federal Awards			4,524,063	5,292,105	0

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

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.