

COUNTY OF FRANKLIN, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2019

County of Franklin, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2019

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-3
Summary of Cash Receipts, Expenditures and Unencumbered Cash	4-5
Notes to Financial Statements	6-17
ADDITIONAL INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	18
Schedule 2	
Statement of Receipts and Expenditures - Individually Presented by Fund	
General Fund	19-22
Special Purpose Funds	
Ambulance Fund	23
Country Estates Benefit District Fund	24
County Building Fund	25
Employee Benefits Fund	26
Fair Fund	27
Fair Building Fund	28
Health Fund	29
Health Capital Outlay Fund	30
Historical Society Fund	31
Hospital Sales Tax Fund	32
Noxious Weed Fund	33
Road and Bridge Fund	34
Special Alcohol Program Fund	35
Special Liability Fund	36
Special Park and Recreation Fund	37
Tourism and Convention Promotion Fund	38
Special Ambulance Vehicle Fund	39
Special Capital Improvement Fund	40
Special Equipment Reserve Fund	41
Risk Management Reserve Fund	42
Special Noxious Weed Fund	43
Special Machinery Fund	44
Solid Waste Capital Improvement Reserve Fund	45
Centropolis Sewer District Fund	46
911 Phone Tax Fund	47
P25 Radio Project Fund	48
Countywide Internet Fund	49
Bond and Interest Funds	
Bond and Interest Fund	50

County of Franklin, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2019

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
Capital Project Funds	
Industrial Park Project Fund	51
Montana Road Improvement Project Fund	52
Road Improvement Fund	53
Jackson Road Bridge Project Fund	54
Pawnee Bridge Project Fund	55
Woodson Road Culvert Project Fund	56
Business Funds	
Solid Waste Fund	57
County Office Annex Fund	58
Countywide Phone System Fund	59
Trust Funds	
Special Auto Fund	60
Prosecuting Attorney Training Fund	61
Special Law Enforcement Trust Fund	62
Sex Offender Fee Trust Fund	63
Conceal and Carry Permit Fees Fund	64
Register of Deeds Technology Fund	65
Sheriff Trust Fund	66
County Clerk Technology Fund	67
County Treasurer Technology Fund	68
Drug Forfeitures Fund	69
Prosecuting Attorney Trust Fund	70
County Attorney Forfeitures Fund	71
D.A.R.E. Grant Fund	72
Juvenile Intake Grant Fund	73
Community Corrections Adult Fund	74
Jail Trust Fund	75
Juvenile IIP/DC Fund	76
Employee Benefit Trust Fund	77
Employee Flexible Spending Plan Trust Fund	78
Sheriff BJA Grant Fund	79
Truancy Court/Day School Program Fund	80
Veteran's Memorial Fund	81
Judiciary Tech Grant Fund	82
Health Department Special Grants Fund	83
Graduated Sanctions Grant Fund	84
Prevention/Intervention Grant Fund	85
Reimbursements Grant Fund	86
Schedule 3	
Summary of Cash Receipts, Disbursements and Balances - Agency Funds	88-91

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Franklin County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Franklin County, Kansas, as of and for the year ended December 31, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Franklin County, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Franklin County, Kansas, as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Franklin County, Kansas, as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for 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, 2018 (not presented herein), and have issued our report thereon dated May 21, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 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/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2019 (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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing

procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

May 7, 2020

Franklin County, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 1,437,544	10,227,622	9,557,709	2,107,457	348,889	2,456,346
Special Purpose:						
Ambulance	296,599	1,828,801	1,957,400	168,000	59,743	227,743
Country Estates Benefit District	2,677			2,677		2,677
County Building	5,816	479,149	478,000	6,965		6,965
Employee Benefits	726,089	3,849,230	3,477,351	1,097,968	50,537	1,148,505
Fair	238	6,732	6,605	365		365
Fair Building	238	6,732	6,605	365		365
Health	239,476	1,132,360	1,050,151	321,685	28,458	350,143
Health Capital Outlay	133,345	25,000	10,974	147,371	6,134	153,505
Historical Society	1,342	71,005	71,000	1,347		1,347
Hospital Sales Tax		2,005,010	2,005,010		171,725	171,725
Noxious Weed	93,406	141,918	117,714	117,610	4,537	122,147
Road and Bridge	1,015,017	4,423,536	4,459,384	979,169	142,295	1,121,464
Special Alcohol Program	30,553	7,087	12,733	24,907		24,907
Special Liability	54,832	208,445	207,309	55,968		55,968
Special Park and Recreation	711	1,139	357	1,493		1,493
Tourism and Convention Promotion	209,277	185,072	157,997	236,352	4,212	240,564
Special Ambulance Equipment	248,733	137,192	167,626	218,299		218,299
Special Capital Improvement	1,343,504	538,000	76,995	1,804,509		1,804,509
Special Equipment Reserve	1,023,986	235,000		1,258,986		1,258,986
Risk Management Reserve	344,749	260,375	208,101	397,023	79,328	476,351
Special Noxious Weed	69,933	5,000		74,933		74,933
Special Machinery	450,205	268,500	183,229	535,476		535,476
Solid Waste Capital Imp. Reserve	1,060,746	158,611	54,426	1,164,931		1,164,931
Centropolis Sewer District	24,006	41,625	37,700	27,931	39	27,970
911 Phone Tax	233,606	169,917	153,805	249,718	4,024	253,742
P25 Radio Project	67,924		4,929	62,995		62,995
Countywide Internet	5,184		5,184			
Bond and Interest:						
Bond and Interest	90,679	1,209,163	1,297,273	2,569		2,569
Capital Projects:						
Proximity Park Project	1,176,982	2,960,859	2,692,336	1,445,505	106,514	1,552,019
Montana Road Improvement Project	45,725			45,725		45,725
Road Improvement	73,286			73,286		73,286
Jackson Road Bridge Project	406,603	157,384		563,987		563,987
Pawnee Road Bridge Project	102,542		95,000	7,542		7,542
Woodson Road Culvert Project	50			50		50
Business:						
Solid Waste	333,841	1,456,813	1,335,936	454,718	85,744	540,462
County Office Annex	194,069	530,297	498,958	225,408	10,504	235,912
Countywide Phone System	52,954	40,684	40,364	53,274	8	53,282

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

Franklin County, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Trusts:						
Special Auto	48,188	248,652	262,363	34,477	4,694	39,171
Prosecuting Attorney Training	3,977	2,232	4,868	1,341		1,341
Special Law Enforcement Trust	124		124			
Special Sex Offender Fee Trust	18,531	11,344	9,538	20,337		20,337
Conceal and Carry Permit Fees	4,830	1,170		6,000		6,000
Register of Deeds Technology	53,379	34,160	37,867	49,672		49,672
Sheriff Trust	2,979	221	2,251	949		949
County Clerk Technology	30,934	8,540		39,474		39,474
County Treasurer Technology	30,934	8,540		39,474		39,474
Drug Forfeitures	8,057	25,959	17,596	16,420	549	16,969
Prosecuting Attorney Trust	13,622	26,731	17,378	22,975	188	23,163
County Attorney Trust	107,060	2,662	6,111	103,611		103,611
D.A.R.E. Grant	474	889	862	501		501
Juvenile Intake Grant	6,449	59,633	59,521	6,561	991	7,552
Community Corrections Adult	227,295	414,621	464,743	177,173	8,363	185,536
Jail Trust	8,064	24,500	28,114	4,450	59	4,509
Juvenile IIP/DC	2,150	1,790		3,940		3,940
Employee Benefit Trust	307,269	2,648,326	2,639,713	315,882	134	316,016
Employee Flexible Spending Plan Trust	14,368	24,390	23,604	15,154		15,154
Sheriff BJA Grant	2,368		2,368			
Truancy Court/Day School Program	7,575	28,269	29,993	5,851	298	6,149
Veteran's Memorial	2,337	101		2,438		2,438
Judiciary Tech Grant	108			108		108
Health Department Special Grants	160,770	155,465	166,909	149,326	2,358	151,684
Graduated Sanctions Grant	7,228	242,807	209,676	40,359	4,440	44,799
Prevention/Intervention Grant	17			17		17
Reimbursements Grant	7,163	595	721	7,037		7,037
Total Primary Government (1)	<u>12,672,717</u>	<u>36,739,855</u>	<u>34,412,481</u>	<u>15,000,091</u>	<u>1,124,765</u>	<u>16,124,856</u>
Composition of Cash:						
Cash and Cash Items on Hand						15,840
Certificates of Deposit						5,635,000
Demand Deposits						34,033,179
Less: Agency Funds						(23,559,164)
Adjustment for Rounding						1
Total Primary Government (1)						<u>16,124,856</u>

(1) Excluding Agency Funds

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

Note 1 **Summary of Significant Accounting Policies**

A. **Reporting Entity**

The County of Franklin, Kansas is a municipal corporation governed by an elected five-member Board of County Commissioners. These financial statements present the County of Franklin, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

B. **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, 2019:

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

Special Purpose Funds -- used to account for the proceeds of specific tax levies and specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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.

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

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

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.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

C. 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 adopted 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.

D. Budgets

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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2019, the County amended the following funds in the amounts indicated:

	Original <u>Budget</u>	Amended <u>Budget</u>
Ambulance Fund	\$ 1,877,400	1,957,400
Solid Waste Disposal Fund	1,244,970	1,374,970
Bond and Interest Fund	1,294,818	1,307,273
Hospital Sales Tax Fund	1,900,000	2,540,682

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. 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. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, and the following special revenue funds:

- Health Capital Outlay Fund
- Special Ambulance Equipment Fund
- Special Capital Improvement Fund
- Special Equipment Reserve Fund
- Risk Management Reserve Fund
- Special Machinery Fund
- Solid Waste Capital Improvement Reserve 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.

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the General Fund or a specified Trust Fund.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statutes. This interest is retained by the county.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

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 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.

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

The County held no investments at December 31, 2019 and held no investments throughout the year.

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.

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.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

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.

At December 31, 2019, the carrying amount of the County's deposits was \$39,668,179 and the bank balance was \$40,175,360. Of the bank balance, \$6,413,536 was covered by federal depository insurance and the remaining \$33,761,824 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

Note 3 Long-term Debt

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2019, 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>Advance Refunded</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%	10/26/11	\$ 360,000	12/01/25	195,000			25,000	170,000	7,306
G.O. Advance Refunding Bonds	1.25-2.00%	03/15/13	6,215,000	08/01/23	1,990,000			390,000	1,600,000	33,912
G.O. Bonds 2017	2.00-4.00%	07/06/17	7,270,000	08/01/37	7,270,000				7,270,000	235,387
G.O. Bonds 2019	3.00-4.00%	01/30/19	2,890,000	08/01/38	0	2,890,000		100,000	2,790,000	48,798
<u>Certificates of Participation:</u>										
Mental Health Building (1)	4.25-4.75%	09/01/06	1,600,000	09/01/21	525,000			120,000	405,000	23,512
<u>Capital Lease Obligations:</u>										
Juvenile Services Building	2.00-4.375%	05/15/11	3,600,000	09/01/31	2,930,000			180,000	2,750,000	114,169
Courthouse HVAC Project	2.375-4.00%	03/01/14	2,000,000	09/01/29	2,000,000			160,000	1,840,000	63,867
Criminal Justice Center Project	2.375-4.00%	03/01/14	2,400,000	09/01/29	2,400,000			185,000	2,215,000	76,649
Motor Grader	1.84%	10/01/15	113,025	08/01/19	28,957			28,957	0	540
3 Motor Graders	2.00%	08/25/16	255,000	08/01/20	129,859			64,280	65,579	2,633
Tractor	4.50%	04/15/17	98,509	04/15/21	59,026			18,799	40,227	2,712
Motor Grader	2.00%	06/30/17	126,000	08/01/21	95,607			31,232	64,375	1,939
Motor Grader	2.00%	10/04/17	126,000	10/04/21	95,429			31,183	64,246	1,909
911 Radio System Equipment	2.55%	11/21/17	1,298,365	10/10/27	1,182,740			118,573	1,064,167	30,160
Motor Grader	2.52%	08/30/19	157,511	08/01/23	0	157,511			157,511	0
Total Contractual Indebtedness					18,901,618	3,047,511	0	1,453,024	20,496,105	643,493

(1) These Certificates of Participation were issued in the County's name, and are obligations of the County. However, principal and interest payments are being made by the Franklin County Mental Health Association.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

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

<u>Principal</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025-2029</u>	<u>2030-2034</u>	<u>2034-2038</u>	<u>Total</u>
General Obligation Bonds	\$ 420,000	425,000	435,000	420,000	355,000	1,790,000	4,615,000	3,370,000	11,830,000
Certificates of Participation	125,000	280,000							405,000
Capital Lease Obligations	848,633	804,012	737,663	761,941	744,482	3,804,374	560,000		8,261,105
Total Principal	<u>1,393,633</u>	<u>1,509,012</u>	<u>1,172,663</u>	<u>1,181,941</u>	<u>1,099,482</u>	<u>5,594,374</u>	<u>5,175,000</u>	<u>3,370,000</u>	<u>20,496,105</u>
<u>Interest</u>									
General Obligation Bonds	364,039	358,289	349,414	340,276	331,376	1,486,862	1,041,075	267,155	4,538,486
Certificates of Participation	17,813	11,756							29,569
Capital Lease Obligations	275,566	251,611	227,587	207,579	183,442	538,171	36,625		1,720,581
Total Interest	<u>657,418</u>	<u>621,656</u>	<u>577,001</u>	<u>547,855</u>	<u>514,818</u>	<u>2,025,033</u>	<u>1,077,700</u>	<u>267,155</u>	<u>6,288,636</u>
Total Principal and Interest	<u>2,051,051</u>	<u>2,130,668</u>	<u>1,749,664</u>	<u>1,729,796</u>	<u>1,614,300</u>	<u>7,619,407</u>	<u>6,252,700</u>	<u>3,637,155</u>	<u>26,784,741</u>

Prior Year Defeasance of Debt

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. As a result, there is no defeased debt that is still outstanding.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

Note 4 Risk Management

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. As part of their risk management plan, the County has joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management.

Note 5 Interfund Transfers

Operating Transfers:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Ambulance Fund	Special Ambulance Capital Outlay Fund	K.S.A. 12-110d	\$ 137,192
County Building Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	313,000
County Building Fund	County Equipment Reserve Fund	K.S.A. 19-119	165,000
Road and Bridge Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	125,000
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
Special Auto Fund	General Fund	K.S.A. 8-145	52,815
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
Tourism and Convention Promotion Fund	Fair Fund	Resolution	1,605
Tourism and Convention Promotion Fund	Fair Building Fund	Resolution	1,605
Tourism and Convention Promotion Fund	Historical Society Fund	Resolution	23,687
General Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	100,000
General Fund	County Equipment Reserve Fund	K.S.A. 19-119	70,000
Countywide Internet Fund	General Fund	Close Fund	5,184
Special Law Enforcement Trust Fund	General Fund	Close Fund	124
Sheriff BJA Grant Fund	General Fund	Close Fund	2,368

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.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

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. 75-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for KPERS and 22.13% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$1,065,948 for KPERS and \$879,372 for KP&F for the year ended December 31, 2019.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

Net Pension Liability. At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$5,031,700 and \$5,750,424 for KP&F. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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 publically 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 Depository Security Law

No violations.

Compliance with Kansas Budget Law

Expenditures and encumbrances exceeded the adopted budget of the Countywide Phone System Fund in the amount of \$364.

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.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

Note 9 Construction 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>
Montana Road Project	\$ 529,265	229,756
Jackson Road Bridge Project	450,097	349,633
Proximity Industrial Park Project	11,995,000	9,940,244

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.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

Note 13 Subsequent Events

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through May 7, 2020 the date the financial statement was available for issue.

Franklin County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

Schedule 1

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 10,050,397	2,723	10,053,120	9,557,709	495,411
Special Purpose:					
Ambulance	1,957,400		1,957,400	1,957,400	
Country Estates Benefit District	3,187		3,187		3,187
County Building	478,000		478,000	478,000	
Employee Benefits	4,148,370		4,148,370	3,477,351	671,019
Fair	6,605		6,605	6,605	
Fair Building	6,605		6,605	6,605	
Health	1,159,279	35,719	1,194,998	1,050,151	144,847
Historical Society	71,000		71,000	71,000	
Hospital Sales Tax	2,540,682		2,540,682	2,005,010	535,672
Noxious Weed	154,310		154,310	117,714	36,596
Road and Bridge	5,203,395		5,203,395	4,459,384	744,011
Special Alcohol Program	25,000		25,000	12,733	12,267
Special Liability	250,000		250,000	207,309	42,691
Special Park and Recreation	359		359	357	2
Tourism and Convention Promotion	229,000		229,000	157,997	71,003
Special Noxious Weed	64,933		64,933		64,933
Centropolis Sewer District	41,510		41,510	37,700	3,810
911 Phone Tax	391,855		391,855	153,805	238,050
Bond and Interest:					
Bond and Interest	1,307,273		1,307,273	1,297,273	10,000
Business:					
Solid Waste	1,374,970		1,374,970	1,335,936	39,034
County Office Annex	533,103		533,103	498,958	34,145
Countywide Phone System	40,000		40,000	40,364	(364)
Totals	<u>30,037,233</u>	<u>38,442</u>	<u>30,075,675</u>	<u>26,929,361</u>	<u>3,146,314</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,669,902	5,698,434	5,675,906	22,528
Motor Vehicle Tax	678,279	763,827	714,750	49,077
Recreational Vehicle Tax	13,738	15,452	13,373	2,079
Delinquent Tax	125,714	129,865	100,000	29,865
16/20 M Truck Tax	15,885	18,173	16,946	1,227
Countywide Sales Tax	2,072,747	2,193,973	1,900,000	293,973
Commercial Vehicle Fees	29,548	33,670	32,396	1,274
Watercraft Tax	4,066	4,491	4,133	358
Interest on Tax	204,811	281,587	125,000	156,587
Total Taxes	<u>8,814,690</u>	<u>9,139,472</u>	<u>8,582,504</u>	<u>556,968</u>
Intergovernmental				
State Grant	27,872			
Emergency Preparedness Grant		27,723	25,000	2,723
Local Alcoholic Liquor Tax	891	1,139	150	989
Contracts with Other Governments	<u>329,005</u>	<u>280,356</u>	<u>371,536</u>	(<u>91,180</u>)
Total Intergovernmental	<u>357,768</u>	<u>309,218</u>	<u>396,686</u>	(<u>87,468</u>)
Licenses, Fees, and Permits				
Mortgage Registration	69,571	293		293
Officer Fees	325,240	427,162	278,950	148,212
Juvenile Justice Fees	12,713	12,679	20,000	(7,321)
Environmental Fees	20,810	13,215	18,000	(4,785)
Planning and Zoning Fees	38,192	39,614	26,000	13,614
Computer Internet Fees	<u>2,940</u>	<u>1,575</u>		<u>1,575</u>
Total Licenses, Fees, and Permits	<u>469,466</u>	<u>494,538</u>	<u>342,950</u>	<u>151,588</u>
Use of Money and Property				
Interest on Investments	139,270	195,618	25,000	170,618
Rent	<u>10,516</u>	<u>9,856</u>	<u>9,856</u>	
Total Use of Money and Property	<u>149,786</u>	<u>205,474</u>	<u>34,856</u>	<u>170,618</u>
Transfers				
Operating Transfers In	<u>52,638</u>	<u>60,491</u>	<u>50,000</u>	<u>10,491</u>
Miscellaneous				
Other	<u>15,193</u>	<u>18,429</u>		<u>18,429</u>
Total Cash Receipts	<u>9,859,541</u>	<u>10,227,622</u>	<u>9,406,996</u>	<u>820,626</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	150,717	155,305	155,345	40
Contractual Services	344,536	350,937	369,468	18,531
Commodities	3,106	5,456	7,500	2,044
Capital Outlay		5,225	65,207	59,982
Reimbursed Expense	(<u>70,244</u>)	(<u>10,349</u>)	(<u>4,000</u>)	<u>6,349</u>
Total County Commission	<u>428,115</u>	<u>506,574</u>	<u>593,520</u>	<u>86,946</u>
County Clerk				
Personal Services	138,679	143,909	144,680	771
Contractual Services	4,402	4,373	5,220	847
Commodities	3,373	3,137	8,900	5,763
Capital Outlay	66	2,014		(2,014)
Reimbursed Expense	(<u>11</u>)	(<u>20</u>)		<u>20</u>
Total County Clerk	<u>146,509</u>	<u>153,413</u>	<u>158,800</u>	<u>5,387</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
County Treasurer				
Personal Services	\$ 156,021	156,416	161,435	5,019
Contractual Services	36,265	40,063	44,275	4,212
Commodities	7,530	4,367	6,500	2,133
Reimbursed Expense	(25,450)	(25,834)	(37,000)	(11,166)
Total County Treasurer	<u>174,366</u>	<u>175,012</u>	<u>175,210</u>	<u>198</u>
County Attorney				
Personal Services	461,409	492,780	555,850	63,070
Contractual Services	21,967	25,394	40,860	15,466
Commodities	8,351	8,537	11,500	2,963
Capital Outlay	511	733		(733)
Reimbursed Expense	(41)	(41)		41
Total County Attorney	<u>492,197</u>	<u>527,403</u>	<u>608,210</u>	<u>80,807</u>
Register of Deeds				
Personal Services	134,618	139,284	139,575	291
Contractual Services	1,089	1,100	2,000	900
Commodities	816	1,094	1,700	606
Total Register of Deeds	<u>136,523</u>	<u>141,478</u>	<u>143,275</u>	<u>1,797</u>
Unified Court				
Personal Services	9,983	10,900	13,090	2,190
Contractual Services	183,997	174,946	232,500	57,554
Commodities	16,344	19,257	16,000	(3,257)
Capital Outlay	21,589	33,574	22,000	(11,574)
Reimbursed Expense	(28,805)	(31,279)	(20,000)	11,279
Total Unified Court	<u>203,108</u>	<u>207,398</u>	<u>263,590</u>	<u>56,192</u>
Administration				
Personal Services	310,511	364,108	393,580	29,472
Contractual Services	51,024	50,396	55,416	5,020
Commodities	3,567	8,555	7,600	(955)
Capital Outlay	1,190	1,854		(1,854)
Reimbursed Expense	(650)	(5,447)		5,447
Total Administration	<u>365,642</u>	<u>419,466</u>	<u>456,596</u>	<u>37,130</u>
Appraiser				
Personal Services	320,515	301,644	328,650	27,006
Contractual Services	21,095	18,457	25,090	6,633
Commodities	3,875	4,595	9,200	4,605
Capital Outlay	1,166	1,985		(1,985)
Reimbursed Expense	(507)	(399)	(5,000)	(4,601)
Total Appraiser	<u>346,144</u>	<u>326,282</u>	<u>357,940</u>	<u>31,658</u>
Information Technologies				
Personal Services	160,758	165,283	170,395	5,112
Contractual Services	282,858	254,626	270,821	16,195
Commodities	54,548	49,175	51,700	2,525
Capital Outlay	22,704	26,568	45,000	18,432
Reimbursed Expense	(75,814)	(30,689)	(75,000)	(44,311)
Total Information Technologies	<u>445,054</u>	<u>464,963</u>	<u>462,916</u>	<u>(2,047)</u>
Election Expense				
Personal Services	42,927	42,838	57,470	14,632
Contractual Services	44,047	24,131	62,694	38,563
Commodities	24,684	13,124	29,000	15,876
Capital Outlay	44			
Reimbursed Expense	(7,318)	(2,502)		2,502
Total Election Expense	<u>104,384</u>	<u>77,591</u>	<u>149,164</u>	<u>71,573</u>

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Record Storage				
Contractual Services	\$ 11,981	10,956	15,000	4,044
District Wide Court				
Contractual Services	80,515	81,167	83,480	2,313
Reimbursed Expense	(48,036)	(47,135)	(46,396)	739
Total District Wide Court	32,479	34,032	37,084	3,052
Building and Planning				
Personal Services	171,162	163,221	178,100	14,879
Contractual Services	20,611	21,620	25,189	3,569
Commodities	5,302	5,302	7,300	1,998
Reimbursed Expense	(2,926)	(3,230)	(4,000)	(770)
Total Building and Planning	194,149	186,913	206,589	19,676
Building and Grounds				
Personal Services	153,801	153,854	205,450	51,596
Contractual Services	230,093	235,005	228,500	(6,505)
Commodities	33,023	26,135	39,000	12,865
Reimbursed Expense	(7,934)	(4,819)		4,819
Total Building and Grounds	408,983	410,175	472,950	62,775
Total General Government	3,489,634	3,641,656	4,100,844	459,188
Public Safety				
Sheriff				
Personal Services	1,501,964	1,506,152	1,569,920	63,768
Contractual Services	196,339	95,282	97,928	2,646
Commodities	152,153	138,267	146,500	8,233
Capital Outlay	17,572	33,167		(33,167)
Reimbursed Expense	(7,133)	(6,392)	(7,000)	(608)
Total Sheriff	1,860,895	1,766,476	1,807,348	40,872
Jail				
Personal Services	877,772	885,593	870,190	(15,403)
Contractual Services	215,975	238,766	160,250	(78,516)
Commodities	176,674	196,076	169,900	(26,176)
Capital Outlay	600	4,717	5,000	283
Reimbursed Expense	(49,177)	(22,235)	(40,000)	(17,765)
Total Jail	1,221,844	1,302,917	1,165,340	(137,577)
Juvenile Services				
Personal Services	606,430	629,710	727,220	97,510
Contractual Services	60,720	58,668	68,010	9,342
Commodities	16,759	12,295	24,900	12,605
Capital Outlay	5,368	1,047		(1,047)
Reimbursed Expense	(98,658)	(49,281)	(90,000)	(40,719)
Total Juvenile Services	590,619	652,439	730,130	77,691
Emergency Preparedness				
Personal Services	103,267	108,116	106,860	(1,256)
Contractual Services	49,541	34,421	35,750	1,329
Commodities	9,226	14,854	10,950	(3,904)
Communications Equipment	167,126	283,638	285,657	2,019
Reimbursed Expense	(14,745)	(7,175)		7,175
Total Emergency Preparedness	314,415	433,854	439,217	5,363
Dispatch				
Personal Services	648,287	695,829	732,632	36,803
Contractual Services	6,168	6,175	5,440	(735)
Commodities	2,631	4,187	5,000	813
Capital Outlay		3,206		(3,206)
Reimbursed Expense		(427)		427
Total Dispatch	657,086	708,970	743,072	34,102
Total Public Safety	4,644,859	4,864,656	4,885,107	20,451

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

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Health				
Environmental Health				
Personal Services	\$ 83,066	85,037	85,470	433
Contractual Services	9,923	10,056	11,101	1,045
Commodities	1,764	1,793	2,500	707
Reimbursed Expense	(280)	(960)		960
Total Environmental Health	<u>94,473</u>	<u>95,926</u>	<u>99,071</u>	<u>3,145</u>
Health Appropriations				
Developmental Disabilities	95,000	95,000	95,000	
Mental Health	172,313	175,000	175,000	
Total Health Appropriations	<u>267,313</u>	<u>270,000</u>	<u>270,000</u>	
Total Health	<u>361,786</u>	<u>365,926</u>	<u>369,071</u>	<u>3,145</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>65,000</u>	<u>79,375</u>	<u>14,375</u>
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Contractual Services	<u>199,000</u>	<u>206,000</u>	<u>201,000</u>	<u>(5,000)</u>
Equipment				
Equipment				
Capital Outlay	156,168	205,986	370,000	164,014
Reimbursed Expense	(11,900)	(6,515)		6,515
Total Equipment	<u>144,268</u>	<u>199,471</u>	<u>370,000</u>	<u>170,529</u>
Transfers				
Operating Transfers Out	<u>170,000</u>	<u>170,000</u>		<u>(170,000)</u>
Budget Credit			<u>2,723</u>	<u>2,723</u>
Total Expenditures and Transfers	<u>9,118,922</u>	<u>9,557,709</u>	<u>10,053,120</u>	<u>495,411</u>
Receipts Over (Under)				
Expenditures and Transfers	740,619	669,913		
Unencumbered Cash, Beginning	<u>696,925</u>	<u>1,437,544</u>		
Unencumbered Cash, Ending	<u>1,437,544</u>	<u>2,107,457</u>		

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

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 607,707	617,739	637,235	(19,496)
Motor Vehicle Tax	86,890	82,243	76,601	5,642
Recreational Vehicle Tax	1,756	1,663	1,433	230
Delinquent Tax	18,352	17,344	18,350	(1,006)
16/20 M Truck Tax	2,468	2,295	1,816	479
Commercial Vehicle Fees	3,868	3,670	3,472	198
Watercraft Tax	521	481	443	38
Total Taxes	<u>721,562</u>	<u>725,435</u>	<u>739,350</u>	<u>(13,915)</u>
Licenses, Fees, and Permits				
Service Fees	<u>1,074,578</u>	<u>1,103,366</u>	<u>1,065,000</u>	<u>38,366</u>
Miscellaneous				
Other	<u>379</u>			
Total Cash Receipts	<u>1,796,519</u>	<u>1,828,801</u>	<u>1,804,350</u>	<u>24,451</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	1,554,975	1,624,022	1,594,050	(29,972)
Contractual Services	98,645	97,933	85,000	(12,933)
Commodities	117,340	114,454	133,350	18,896
Capital Outlay	1,296			
Operating Transfers Out	77,014	137,192	150,000	12,808
Reimbursed Expense	(22,789)	(16,201)	(5,000)	11,201
Total Expenditures and Transfers	<u>1,826,481</u>	<u>1,957,400</u>	<u>1,957,400</u>	
Receipts Over (Under)				
Expenditures and Transfers	(29,962)	(128,599)		
Unencumbered Cash, Beginning	<u>326,561</u>	<u>296,599</u>		
Unencumbered Cash, Ending	<u>296,599</u>	<u>168,000</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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 11,098			
Total Cash Receipts	<u>11,098</u>			
Expenditures and Transfers				
General Government				
Contractual Services			3,187	3,187
Debt Service				
Bonds				
Principal and Interest	12,617			
Total Expenditures and Transfers	<u>12,617</u>		<u>3,187</u>	<u>3,187</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,519)			
Unencumbered Cash, Beginning	<u>4,196</u>	<u>2,677</u>		
Unencumbered Cash, Ending	<u>2,677</u>	<u>2,677</u>		

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

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 148,814	453,130	450,511	2,619
Motor Vehicle Tax	19,414	20,090	18,750	1,340
Recreational Vehicle Tax	393	406	351	55
Delinquent Tax	4,078	4,000		4,000
16/20 M Truck Tax	519	514	445	69
Commercial Vehicle Fees	859	891	850	41
Watercraft Tax	116	118	108	10
Total Cash Receipts	<u>174,193</u>	<u>479,149</u>	<u>471,015</u>	<u>8,134</u>
Expenditures and Transfers				
General Government				
County Building Maintenance				
Operating Transfers Out	<u>170,000</u>	<u>478,000</u>	<u>478,000</u>	
Total Expenditures and Transfers	<u>170,000</u>	<u>478,000</u>	<u>478,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	4,193	1,149		
Unencumbered Cash, Beginning	<u>1,623</u>	<u>5,816</u>		
Unencumbered Cash, Ending	<u>5,816</u>	<u>6,965</u>		

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

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,091,535	3,316,519	3,302,765	13,754
Motor Vehicle Tax	388,036	416,956	389,737	27,219
Recreational Vehicle Tax	7,853	8,434	7,292	1,142
Delinquent Tax	76,151	76,155	70,000	6,155
16/20 M Truck Tax	9,742	10,280	9,240	1,040
Commercial Vehicle Fees	17,044	18,437	17,664	773
Watercraft Tax	2,326	2,449	2,253	196
Total Cash Receipts	<u>3,592,687</u>	<u>3,849,230</u>	<u>3,798,951</u>	<u>50,279</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	3,304,447	3,493,747	4,162,595	668,848
Reimbursed Expense	(23,875)	(16,396)	(14,225)	2,171
Total Expenditures and Transfers	<u>3,280,572</u>	<u>3,477,351</u>	<u>4,148,370</u>	<u>671,019</u>
Receipts Over (Under)				
Expenditures and Transfers	312,115	371,879		
Unencumbered Cash, Beginning	<u>413,974</u>	<u>726,089</u>		
Unencumbered Cash, Ending	<u>726,089</u>	<u>1,097,968</u>		

Franklin County, Kansas
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 6,237	4,053	3,930	123
Motor Vehicle Tax	769	841	776	65
Recreational Vehicle Tax	16	17	15	2
Delinquent Tax	158	154		154
16/20 M Truck Tax	19	20	18	2
Commercial Vehicle Fees	34	37	35	2
Watercraft Tax	5	5	4	1
Total Taxes	<u>7,238</u>	<u>5,127</u>	<u>4,778</u>	<u>349</u>
Transfers				
Operating Transfers In	<u>1,605</u>	<u>1,605</u>	<u>1,605</u>	
Total Cash Receipts	<u>8,843</u>	<u>6,732</u>	<u>6,383</u>	<u>349</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>8,605</u>	<u>6,605</u>	<u>6,605</u>	
Total Expenditures and Transfers	<u>8,605</u>	<u>6,605</u>	<u>6,605</u>	
Receipts Over (Under)				
Expenditures and Transfers	238	127		
Unencumbered Cash, Beginning		<u>238</u>		
Unencumbered Cash, Ending	<u>238</u>	<u>365</u>		

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

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 6,238	4,053	3,948	105
Motor Vehicle Tax	769	841	775	66
Recreational Vehicle Tax	16	17	14	3
Delinquent Tax	157	154		154
16/20 M Truck Tax	19	20	18	2
Commercial Vehicle Fees	34	37	35	2
Watercraft Tax	5	5	4	1
Total Taxes	<u>7,238</u>	<u>5,127</u>	<u>4,794</u>	<u>333</u>
Transfers				
Operating Transfers In	<u>1,605</u>	<u>1,605</u>	<u>1,605</u>	
Total Cash Receipts	<u>8,843</u>	<u>6,732</u>	<u>6,399</u>	<u>333</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>8,605</u>	<u>6,605</u>	<u>6,605</u>	
Total Expenditures and Transfers	<u>8,605</u>	<u>6,605</u>	<u>6,605</u>	
Receipts Over (Under)				
Expenditures and Transfers	238	127		
Unencumbered Cash, Beginning		<u>238</u>		
Unencumbered Cash, Ending	<u>238</u>	<u>365</u>		

Franklin County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 188,452	463,071	460,368	2,703
Motor Vehicle Tax	23,865	25,420	23,770	1,650
Recreational Vehicle Tax	481	514	445	69
Delinquent Tax	6,698	6,111	6,000	111
16/20 M Truck Tax	806	627	564	63
Commercial Vehicle Fees	1,084	1,124	1,077	47
Watercraft Tax	143	149	137	12
Total Taxes	<u>221,529</u>	<u>497,016</u>	<u>492,361</u>	<u>4,655</u>
Intergovernmental				
Federal Financial Assistance	153,704	185,096		185,096
State Grant	45,889	33,845	183,222	(149,377)
Total Intergovernmental	<u>199,593</u>	<u>218,941</u>	<u>183,222</u>	<u>35,719</u>
Licenses, Fees, and Permits				
Service Fees	441,294	416,403	360,000	56,403
Miscellaneous				
Other	165		30,000	(30,000)
Total Cash Receipts	<u>862,581</u>	<u>1,132,360</u>	<u>1,065,583</u>	<u>66,777</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	548,021	595,299	656,595	61,296
Contractual Services	119,629	126,520	131,284	4,764
Commodities	348,007	303,227	344,650	41,423
Capital Outlay	2,285	105	1,750	1,645
Operating Transfers Out	25,000	25,000	25,000	
Reimbursed Expense	(53)			
Total Health Department	<u>1,042,889</u>	<u>1,050,151</u>	<u>1,159,279</u>	<u>109,128</u>
Budget Credit			35,719	35,719
Total Expenditures and Transfers	<u>1,042,889</u>	<u>1,050,151</u>	<u>1,194,998</u>	<u>144,847</u>
Receipts Over (Under)				
Expenditures and Transfers	(180,308)	82,209		
Unencumbered Cash, Beginning	<u>419,784</u>	<u>239,476</u>		
Unencumbered Cash, Ending	<u>239,476</u>	<u>321,685</u>		

Franklin County, Kansas
Health Capital Outlay Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
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>85,847</u>	<u>10,974</u>
Total Expenditures and Transfers	<u>85,847</u>	<u>10,974</u>
Receipts Over (Under)		
Expenditures and Transfers	(60,847)	14,026
Unencumbered Cash, Beginning	<u>194,192</u>	<u>133,345</u>
Unencumbered Cash, Ending	<u><u>133,345</u></u>	<u><u>147,371</u></u>

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

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 51,905	38,404	38,280	124
Motor Vehicle Tax	6,491	6,999	6,548	451
Recreational Vehicle Tax	131	142	123	19
Delinquent Tax	1,483	1,423		1,423
16/20 M Truck Tax			155	(155)
Commercial Vehicle Fees	293	309	297	12
Watercraft Tax	39	41	38	3
Total Taxes	<u>60,342</u>	<u>47,318</u>	<u>45,441</u>	<u>1,877</u>
Transfers				
Operating Transfers In	<u>12,000</u>	<u>23,687</u>	<u>23,687</u>	
Total Cash Receipts	<u>72,342</u>	<u>71,005</u>	<u>69,128</u>	<u>1,877</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	1,342	5		
Unencumbered Cash, Beginning		<u>1,342</u>		
Unencumbered Cash, Ending	<u>1,342</u>	<u>1,347</u>		

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

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 1,892,404	2,005,010	2,400,000	(394,990)
Total Cash Receipts	<u>1,892,404</u>	<u>2,005,010</u>	<u>2,400,000</u>	<u>(394,990)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>2,037,509</u>	<u>2,005,010</u>	<u>2,540,682</u>	<u>535,672</u>
Total Expenditures and Transfers	<u>2,037,509</u>	<u>2,005,010</u>	<u>2,540,682</u>	<u>535,672</u>
Receipts Over (Under)				
Expenditures and Transfers	(145,105)			
Unencumbered Cash, Beginning	<u>145,105</u>			
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

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

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 132,108	119,077	118,437	640
Motor Vehicle Tax	16,631	17,819	16,661	1,158
Recreational Vehicle Tax	337	360	312	48
Delinquent Tax	3,404	3,329		3,329
16/20 M Truck Tax	519	545	395	150
Commercial Vehicle Fees	731	788	755	33
Watercraft Tax			96	(96)
Total Cash Receipts	<u>153,730</u>	<u>141,918</u>	<u>136,656</u>	<u>5,262</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	72,530	76,512	79,110	2,598
Contractual Services	13,023	13,346	12,950	(396)
Commodities	151,572	131,465	152,250	20,785
Operating Transfers Out	5,000	5,000	5,000	
Reimbursed Expense	(138,806)	(108,609)	(95,000)	13,609
Total Expenditures and Transfers	<u>103,319</u>	<u>117,714</u>	<u>154,310</u>	<u>36,596</u>
Receipts Over (Under)				
Expenditures and Transfers	50,411	24,204		
Unencumbered Cash, Beginning	<u>42,995</u>	<u>93,406</u>		
Unencumbered Cash, Ending	<u>93,406</u>	<u>117,610</u>		

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

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,967,725	3,068,072	3,055,552	12,520
Motor Vehicle Tax	461,891	402,671	374,136	28,535
Recreational Vehicle Tax	9,348	8,140	7,001	1,139
Delinquent Tax	90,130	84,120	80,000	4,120
16/20 M Truck Tax	11,625	12,236	8,870	3,366
Commercial Vehicle Fees	20,293	18,097	16,957	1,140
Watercraft Tax	2,769	2,351	2,163	188
Total Taxes	<u>3,563,781</u>	<u>3,595,687</u>	<u>3,544,679</u>	<u>51,008</u>
Intergovernmental				
Special City & County Highway	808,942	817,358	804,254	13,104
Equalization and Adjustment	4,432	10,107		10,107
Total Intergovernmental	<u>813,374</u>	<u>827,465</u>	<u>804,254</u>	<u>23,211</u>
Miscellaneous				
Other	444	384		384
Total Cash Receipts	<u>4,377,599</u>	<u>4,423,536</u>	<u>4,348,933</u>	<u>74,603</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,260,979	1,299,163	1,300,460	1,297
Contractual Services	1,026,373	808,176	1,264,265	456,089
Commodities	2,179,780	1,882,086	2,270,700	388,614
Capital Outlay		4,602		(4,602)
Operating Transfers Out	318,500	393,500	318,500	(75,000)
Reimbursed Expense	(225,212)	(112,326)	(225,000)	(112,674)
Total County Engineer	<u>4,560,420</u>	<u>4,275,201</u>	<u>4,928,925</u>	<u>653,724</u>
Debt Service				
Lease Purchase Agreements				
Principal and Interest	316,199	184,183	274,470	90,287
Total Expenditures and Transfers	<u>4,876,619</u>	<u>4,459,384</u>	<u>5,203,395</u>	<u>744,011</u>
Receipts Over (Under)				
Expenditures and Transfers	(499,020)	(35,848)		
Unencumbered Cash, Beginning	<u>1,514,037</u>	<u>1,015,017</u>		
Unencumbered Cash, Ending	<u>1,015,017</u>	<u>979,169</u>		

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

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 7,377	7,087	8,216	(1,129)
Total Cash Receipts	<u>7,377</u>	<u>7,087</u>	<u>8,216</u>	<u>(1,129)</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	<u>7,717</u>	<u>12,733</u>	<u>25,000</u>	<u>12,267</u>
Total Expenditures and Transfers	<u>7,717</u>	<u>12,733</u>	<u>25,000</u>	<u>12,267</u>
Receipts Over (Under)				
Expenditures and Transfers	(340)	(5,646)		
Unencumbered Cash, Beginning	<u>30,893</u>	<u>30,553</u>		
Unencumbered Cash, Ending	<u>30,553</u>	<u>24,907</u>		

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

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 243,529	170,030	169,450	580
Motor Vehicle Tax	6,558	32,192	30,691	1,501
Recreational Vehicle Tax	131	652	574	78
Delinquent Tax	2,618	3,867	2,000	1,867
16/20 M Truck Tax	424	167	728	(561)
Commercial Vehicle Fees	335	1,344	1,391	(47)
Watercraft Tax	39	193	177	16
Total Cash Receipts	<u>253,634</u>	<u>208,445</u>	<u>205,011</u>	<u>3,434</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	186,045	157,309	200,000	42,691
Operating Transfers Out	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	
Total Expenditures and Transfers	<u>236,045</u>	<u>207,309</u>	<u>250,000</u>	<u>42,691</u>
Receipts Over (Under)				
Expenditures and Transfers	17,589	1,136		
Unencumbered Cash, Beginning	<u>37,243</u>	<u>54,832</u>		
Unencumbered Cash, Ending	<u>54,832</u>	<u>55,968</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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 891	1,139	350	789
Total Cash Receipts	<u>891</u>	<u>1,139</u>	<u>350</u>	<u>789</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>189</u>	<u>357</u>	<u>359</u>	<u>2</u>
Total Expenditures and Transfers	<u>189</u>	<u>357</u>	<u>359</u>	<u>2</u>
Receipts Over (Under)				
Expenditures and Transfers	702	782		
Unencumbered Cash, Beginning	<u>9</u>	<u>711</u>		
Unencumbered Cash, Ending	<u>711</u>	<u>1,493</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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Transient Guest Tax	\$ 198,553	181,004	200,000	(18,996)
Use of Money and Property				
Rent	2,678	3,843		3,843
Miscellaneous				
Donations	6,825	25		25
Other	1,848	200		200
Total Miscellaneous	8,673	225		225
Total Cash Receipts	209,904	185,072	200,000	(14,928)
Expenditures and Transfers				
Economic Development				
Culture and Recreation Appropriations				
Personal Services	59,236	79,741	63,942	(15,799)
Contractual Services	166,611	50,359	132,661	82,302
Commodities			5,500	5,500
Appropriations to Other Entities	1,100	1,000		(1,000)
Operating Transfers Out	15,210	26,897	26,897	
Total Expenditures and Transfers	242,157	157,997	229,000	71,003
Receipts Over (Under)				
Expenditures and Transfers	(32,253)	27,075		
Unencumbered Cash, Beginning	241,530	209,277		
Unencumbered Cash, Ending	209,277	236,352		

Franklin County, Kansas
Special Ambulance Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 77,014	137,192
Miscellaneous		
Other	20,000	
Total Cash Receipts	<u>97,014</u>	<u>137,192</u>
Expenditures and Transfers		
Public Safety		
Ambulance Service		
Capital Outlay	156,955	167,626
Total Expenditures and Transfers	<u>156,955</u>	<u>167,626</u>
Receipts Over (Under)		
Expenditures and Transfers	(59,941)	(30,434)
Unencumbered Cash, Beginning	<u>308,674</u>	<u>248,733</u>
Unencumbered Cash, Ending	<u><u>248,733</u></u>	<u><u>218,299</u></u>

Franklin County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 250,000	538,000
Miscellaneous		
Other	607	
Total Cash Receipts	<u>250,607</u>	<u>538,000</u>
Expenditures and Transfers		
Reconstruction and Remodeling		
General Government		76,995
Total Expenditures and Transfers		<u>76,995</u>
Receipts Over (Under)		
Expenditures and Transfers	250,607	461,005
Unencumbered Cash, Beginning	<u>1,092,897</u>	<u>1,343,504</u>
Unencumbered Cash, Ending	<u><u>1,343,504</u></u>	<u><u>1,804,509</u></u>

Franklin County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 140,000	235,000
Total Cash Receipts	<u>140,000</u>	<u>235,000</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	140,000	235,000
Unencumbered Cash, Beginning	<u>883,986</u>	<u>1,023,986</u>
Unencumbered Cash, Ending	<u><u>1,023,986</u></u>	<u><u>1,258,986</u></u>

Franklin County, Kansas
Risk Management Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 50,000	50,000
Miscellaneous		
Insurance Reimbursements	235,970	210,375
Total Cash Receipts	<u>285,970</u>	<u>260,375</u>
Expenditures and Transfers		
General Government		
Contractual Services	264,963	208,101
Total Expenditures and Transfers	<u>264,963</u>	<u>208,101</u>
Receipts Over (Under)		
Expenditures and Transfers	21,007	52,274
Unencumbered Cash, Beginning	<u>323,742</u>	<u>344,749</u>
Unencumbered Cash, Ending	<u><u>344,749</u></u>	<u><u>397,023</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, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
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>	<u></u>
Expenditures and Transfers				
Public Works				
Other Agriculture				
Capital Outlay			64,933	64,933
Total Expenditures and Transfers			<u>64,933</u>	<u>64,933</u>
Receipts Over (Under)				
Expenditures and Transfers	5,000	5,000		
Unencumbered Cash, Beginning	<u>64,933</u>	<u>69,933</u>		
Unencumbered Cash, Ending	<u>69,933</u>	<u>74,933</u>		

Franklin County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 268,500	268,500
Total Cash Receipts	<u>268,500</u>	<u>268,500</u>
Expenditures and Transfers		
Equipment		
Other Public Works		
Public Works	<u>206,815</u>	183,229
Total Expenditures and Transfers	<u>206,815</u>	<u>183,229</u>
Receipts Over (Under)		
Expenditures and Transfers	61,685	85,271
Unencumbered Cash, Beginning	<u>388,520</u>	450,205
Unencumbered Cash, Ending	<u><u>450,205</u></u>	<u><u>535,476</u></u>

Franklin County, Kansas
Solid Waste Capital Imp. Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ 141,044	158,611
Total Cash Receipts	<u>141,044</u>	<u>158,611</u>
Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services	<u>110,692</u>	<u>54,426</u>
Total Expenditures and Transfers	<u>110,692</u>	<u>54,426</u>
Receipts Over (Under)		
Expenditures and Transfers	30,352	104,185
Unencumbered Cash, Beginning	<u>1,030,394</u>	<u>1,060,746</u>
Unencumbered Cash, Ending	<u><u>1,060,746</u></u>	<u><u>1,164,931</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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts				
Taxes				
Special Assessments	\$ 39,750	41,625	40,000	1,625
Total Cash Receipts	<u>39,750</u>	<u>41,625</u>	<u>40,000</u>	<u>1,625</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	5,254	5,392	9,000	3,608
Commodities			200	200
Total Other Sanitation	<u>5,254</u>	<u>5,392</u>	<u>9,200</u>	<u>3,808</u>
Debt Service				
Bonds				
Principal and Interest	<u>32,995</u>	<u>32,308</u>	<u>32,310</u>	<u>2</u>
Total Expenditures and Transfers	<u>38,249</u>	<u>37,700</u>	<u>41,510</u>	<u>3,810</u>
Receipts Over (Under)				
Expenditures and Transfers	1,501	3,925		
Unencumbered Cash, Beginning	<u>22,505</u>	<u>24,006</u>		
Unencumbered Cash, Ending	<u>24,006</u>	<u>27,931</u>		

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

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 167,127	169,800	160,000	9,800
Use of Money and Property				
Interest on Investments	124	117		117
Miscellaneous				
Other	2,537			
Total Cash Receipts	169,788	169,917	160,000	9,917
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	437,173	157,816	391,855	234,039
Reimbursed Expense	(4,136)	(4,011)		4,011
Total Expenditures and Transfers	433,037	153,805	391,855	238,050
Receipts Over (Under)				
Expenditures and Transfers	(263,249)	16,112		
Unencumbered Cash, Beginning	496,855	233,606		
Unencumbered Cash, Ending	233,606	249,718		

Franklin County, Kansas
P25 Radio Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Contracts with Other Governments	\$ 406,073	
Total Cash Receipts	<u>406,073</u>	
Expenditures and Transfers		
Public Safety		
Dispatch		
Contractual Services	464,878	4,929
Reimbursed Expense	(2,000)	
Total Expenditures and Transfers	<u>462,878</u>	<u>4,929</u>
Receipts Over (Under)		
Expenditures and Transfers	(56,805)	(4,929)
Unencumbered Cash, Beginning	<u>124,729</u>	<u>67,924</u>
Unencumbered Cash, Ending	<u><u>67,924</u></u>	<u><u>62,995</u></u>

Franklin County, Kansas
Countywide Internet Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Transfers		
Operating Transfers Out	_____	5,184
Total Expenditures and Transfers	_____	5,184
Receipts Over (Under)		
Expenditures and Transfers		(5,184)
Unencumbered Cash, Beginning	5,184	5,184
Unencumbered Cash, Ending	<u>5,184</u>	<u>5,184</u>

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

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 903,353	1,051,759	1,064,826	(13,067)
Motor Vehicle Tax	121,202	122,048	122,048	
Recreational Vehicle Tax	2,453	2,468	2,468	
Delinquent Tax	24,296	23,539	24,479	(940)
16/20 M Truck Tax	3,048	3,211	3,211	
Commercial Vehicle Fees	5,323	5,422	5,388	34
Watercraft Tax	726	716	716	
Total Taxes	<u>1,060,401</u>	<u>1,209,163</u>	<u>1,223,136</u>	(<u>13,973</u>)
Transfers				
Operating Transfers In			10,000	(<u>10,000</u>)
Total Cash Receipts	<u>1,060,401</u>	<u>1,209,163</u>	<u>1,233,136</u>	(<u>23,973</u>)
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	<u>1,168,968</u>	<u>1,297,273</u>	<u>1,307,273</u>	<u>10,000</u>
Total Expenditures and Transfers	<u>1,168,968</u>	<u>1,297,273</u>	<u>1,307,273</u>	<u>10,000</u>
Receipts Over (Under)				
Expenditures and Transfers	(108,567)	(88,110)		
Unencumbered Cash, Beginning	<u>199,246</u>	<u>90,679</u>		
Unencumbered Cash, Ending	<u>90,679</u>	<u>2,569</u>		

Franklin County, Kansas
Proximity Park Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Bond Proceeds	\$	2,960,859
Total Cash Receipts		<u>2,960,859</u>
Expenditures and Transfers		
Construction		
Capital Outlay	<u>4,997,080</u>	<u>2,692,336</u>
Total Expenditures and Transfers	<u>4,997,080</u>	<u>2,692,336</u>
Receipts Over (Under)		
Expenditures and Transfers	(4,997,080)	268,523
Unencumbered Cash, Beginning	<u>6,174,062</u>	<u>1,176,982</u>
Unencumbered Cash, Ending	<u><u>1,176,982</u></u>	<u><u>1,445,505</u></u>

Franklin County, Kansas
Montana Road Improvement Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<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>45,725</u>	<u>45,725</u>
Unencumbered Cash, Ending	<u><u>45,725</u></u>	<u><u>45,725</u></u>

Franklin County, Kansas
Road Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<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
Jackson Road Bridge Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 138,104	157,384
Total Cash Receipts	<u>138,104</u>	<u>157,384</u>
Expenditures and Transfers		
Public Works		
Operating Transfers Out	<u>84,061</u>	<u> </u>
Total Expenditures and Transfers	<u>84,061</u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	54,043	157,384
Unencumbered Cash, Beginning	<u>352,560</u>	<u>406,603</u>
Unencumbered Cash, Ending	<u>406,603</u>	<u>563,987</u>

Franklin County, Kansas
Pawnee Road Bridge Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 82,264	
State Grant	<u>10,968</u>	
Total Intergovernmental	<u>93,232</u>	
Transfers		
Operating Transfers In	<u>50,000</u>	
Total Cash Receipts	<u>143,232</u>	
Expenditures and Transfers		
Public Works		
Contractual Services	<u>40,690</u>	95,000
Total Expenditures and Transfers	<u>40,690</u>	<u>95,000</u>
Receipts Over (Under)		
Expenditures and Transfers	102,542	(95,000)
Unencumbered Cash, Beginning		<u>102,542</u>
Unencumbered Cash, Ending	<u>102,542</u>	<u>7,542</u>

Franklin County, Kansas
Woodson Road Culvert Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 900	
Total Cash Receipts	<u>900</u>	
Expenditures and Transfers		
Public Works		
Contractual Services	<u>850</u>	
Total Expenditures and Transfers	<u>850</u>	
Receipts Over (Under)		
Expenditures and Transfers	50	
Unencumbered Cash, Beginning		<u>50</u>
Unencumbered Cash, Ending	<u>50</u>	<u>50</u>

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

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 1,152,698	1,404,867	1,250,000	154,867
Miscellaneous				
Sale of Recycling Materials	85,981	51,946	100,000	(48,054)
Other	170			
Total Miscellaneous	86,151	51,946	100,000	(48,054)
Total Cash Receipts	1,238,849	1,456,813	1,350,000	106,813
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	392,720	428,682	439,890	11,208
Contractual Services	661,388	851,209	816,880	(34,329)
Commodities	41,632	56,045	68,200	12,155
Operating Transfers Out			50,000	50,000
Total Expenditures and Transfers	1,095,740	1,335,936	1,374,970	39,034
Receipts Over (Under)				
Expenditures and Transfers	143,109	120,877		
Unencumbered Cash, Beginning	190,732	333,841		
Unencumbered Cash, Ending	333,841	454,718		

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

For the Year Ended December 31, 2019

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Use of Money and Property				
Rent	\$ 501,080	530,297	488,870	41,427
Miscellaneous				
Other	363			
Total Cash Receipts	<u>501,443</u>	<u>530,297</u>	<u>488,870</u>	<u>41,427</u>
Expenditures and Transfers				
General Government				
Office Annex				
Personal Services	53,170	54,789	59,781	4,992
Contractual Services	125,033	136,683	154,572	17,889
Commodities	10,636	8,145	13,750	5,605
Capital Outlay	2,184	3,737	10,000	6,263
Reimbursed Expense	(977)			
Total Office Annex	<u>190,046</u>	<u>203,354</u>	<u>238,103</u>	<u>34,749</u>
Debt Service				
Bonds				
Principal and Interest	295,526	295,604	295,000	(604)
Total Expenditures and Transfers	<u>485,572</u>	<u>498,958</u>	<u>533,103</u>	<u>34,145</u>
Receipts Over (Under)				
Expenditures and Transfers	15,871	31,339		
Unencumbered Cash, Beginning	<u>178,198</u>	<u>194,069</u>		
Unencumbered Cash, Ending	<u>194,069</u>	<u>225,408</u>		

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

For the Year Ended December 31, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 41,624	40,684	42,648	(1,964)
Miscellaneous				
Other	2,047			
Total Cash Receipts	43,671	40,684	42,648	(1,964)
Expenditures and Transfers				
Equipment				
Other General Government				
Contractual Services	45,152	42,751	40,000	(2,751)
Reimbursed Expense	(3,084)	(2,387)		2,387
Total Expenditures and Transfers	42,068	40,364	40,000	(364)
Receipts Over (Under)				
Expenditures and Transfers	1,603	320		
Unencumbered Cash, Beginning	51,351	52,954		
Unencumbered Cash, Ending	52,954	53,274		

Franklin County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 247,792	248,652
Total Cash Receipts	<u>247,792</u>	<u>248,652</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	174,998	189,058
Contractual Services	11,538	14,846
Commodities	9,096	6,200
Operating Transfers Out	52,638	52,815
Reimbursed Expense	(364)	(556)
Total Expenditures and Transfers	<u>247,906</u>	<u>262,363</u>
Receipts Over (Under)		
Expenditures and Transfers	(114)	(13,711)
Unencumbered Cash, Beginning	<u>48,302</u>	<u>48,188</u>
Unencumbered Cash, Ending	<u><u>48,188</u></u>	<u><u>34,477</u></u>

Franklin County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,522	2,232
Total Cash Receipts	<u>2,522</u>	<u>2,232</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,213	4,868
Total Expenditures and Transfers	<u>1,213</u>	<u>4,868</u>
Receipts Over (Under)		
Expenditures and Transfers	1,309	(2,636)
Unencumbered Cash, Beginning	2,668	3,977
Unencumbered Cash, Ending	<u>3,977</u>	<u>1,341</u>

Franklin County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	2,706	
Operating Transfers Out	_____	124
Total Expenditures and Transfers	<u>2,706</u>	<u>124</u>
Receipts Over (Under)		
Expenditures and Transfers	(2,706)	(124)
Unencumbered Cash, Beginning	2,830	124
Unencumbered Cash, Ending	<u>124</u>	<u>124</u>

Franklin County, Kansas
Special Sex Offender Fee Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 11,073	11,344
Total Cash Receipts	<u>11,073</u>	<u>11,344</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	<u>12,879</u>	<u>9,538</u>
Total Expenditures and Transfers	<u>12,879</u>	<u>9,538</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,806)	1,806
Unencumbered Cash, Beginning	<u>20,337</u>	<u>18,531</u>
Unencumbered Cash, Ending	<u><u>18,531</u></u>	<u><u>20,337</u></u>

Franklin County, Kansas
Conceal and Carry Permit Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,527	1,170
Total Cash Receipts	<u>1,527</u>	<u>1,170</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1,527	1,170
Unencumbered Cash, Beginning	<u>3,303</u>	<u>4,830</u>
Unencumbered Cash, Ending	<u><u>4,830</u></u>	<u><u>6,000</u></u>

Franklin County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 31,237	34,160
Total Cash Receipts	<u>31,237</u>	<u>34,160</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	40,263	37,867
Total Expenditures and Transfers	<u>40,263</u>	<u>37,867</u>
Receipts Over (Under)		
Expenditures and Transfers	(9,026)	(3,707)
Unencumbered Cash, Beginning	62,405	53,379
Unencumbered Cash, Ending	<u>53,379</u>	<u>49,672</u>

Franklin County, Kansas
Sheriff Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 176	220
Use of Money and Property		
Interest on Investments	1	1
Miscellaneous		
Other	2,250	
Total Cash Receipts	<u>2,427</u>	<u>221</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	1,662	2,251
Reimbursed Expense	(1,600)	
Total Expenditures and Transfers	<u>62</u>	<u>2,251</u>
Receipts Over (Under)		
Expenditures and Transfers	2,365	(2,030)
Unencumbered Cash, Beginning	614	2,979
Unencumbered Cash, Ending	<u>2,979</u>	<u>949</u>

Franklin County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 7,810	8,540
Total Cash Receipts	<u>7,810</u>	<u>8,540</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	7,810	8,540
Unencumbered Cash, Beginning	<u>23,124</u>	<u>30,934</u>
Unencumbered Cash, Ending	<u><u>30,934</u></u>	<u><u>39,474</u></u>

Franklin County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 7,810	8,540
Total Cash Receipts	<u>7,810</u>	<u>8,540</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	7,810	8,540
Unencumbered Cash, Beginning	<u>23,124</u>	<u>30,934</u>
Unencumbered Cash, Ending	<u><u>30,934</u></u>	<u><u>39,474</u></u>

Franklin County, Kansas
Drug Forfeitures Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 21,149	2,951
Use of Money and Property		
Interest on Investments	12	8
Miscellaneous		
Forfeiture Proceeds		23,000
Other	178	
Total Miscellaneous	178	23,000
Total Cash Receipts	21,339	25,959
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	28,625	21,396
Reimbursed Expense		(3,800)
Total Expenditures and Transfers	28,625	17,596
Receipts Over (Under)		
Expenditures and Transfers	(7,286)	8,363
Unencumbered Cash, Beginning	15,343	8,057
Unencumbered Cash, Ending	8,057	16,420

Franklin County, Kansas
Prosecuting Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,750	26,731
Miscellaneous		
Other	737	
Total Cash Receipts	<u>11,487</u>	<u>26,731</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	4,719	17,378
Total Expenditures and Transfers	<u>4,719</u>	<u>17,378</u>
Receipts Over (Under)		
Expenditures and Transfers	6,768	9,353
Unencumbered Cash, Beginning	<u>6,854</u>	<u>13,622</u>
Unencumbered Cash, Ending	<u><u>13,622</u></u>	<u><u>22,975</u></u>

Franklin County, Kansas
County Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 64	62
Miscellaneous		
Other		2,600
Total Cash Receipts	<u>64</u>	<u>2,662</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services		6,111
Total Expenditures and Transfers		<u>6,111</u>
Receipts Over (Under)		
Expenditures and Transfers	64	(3,449)
Unencumbered Cash, Beginning	<u>106,996</u>	<u>107,060</u>
Unencumbered Cash, Ending	<u><u>107,060</u></u>	<u><u>103,611</u></u>

Franklin County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	\$ 326	889
Total Cash Receipts	<u>326</u>	<u>889</u>
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	<u>326</u>	<u>862</u>
Total Expenditures and Transfers	<u>326</u>	<u>862</u>
Receipts Over (Under)		
Expenditures and Transfers		27
Unencumbered Cash, Beginning	<u>474</u>	<u>474</u>
Unencumbered Cash, Ending	<u><u>474</u></u>	<u><u>501</u></u>

Franklin County, Kansas
Juvenile Intake Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 63,191	59,633
Miscellaneous		
Other	345	
Total Cash Receipts	<u>63,536</u>	<u>59,633</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	57,726	55,449
Contractual Services	3,410	4,100
Reimbursed Expense	(345)	(28)
Total Expenditures and Transfers	<u>60,791</u>	<u>59,521</u>
Receipts Over (Under)		
Expenditures and Transfers	2,745	112
Unencumbered Cash, Beginning	<u>3,704</u>	<u>6,449</u>
Unencumbered Cash, Ending	<u><u>6,449</u></u>	<u><u>6,561</u></u>

Franklin County, Kansas
Community Corrections Adult Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 458,758	412,826
Miscellaneous		
Other	3,425	1,795
Total Cash Receipts	<u>462,183</u>	<u>414,621</u>
Expenditures and Transfers		
Public Safety		
Community Corrections		
Personal Services	358,294	346,513
Contractual Services	133,504	125,305
Reimbursed Expense	(3,571)	(7,075)
Total Expenditures and Transfers	<u>488,227</u>	<u>464,743</u>
Receipts Over (Under)		
Expenditures and Transfers	(26,044)	(50,122)
Unencumbered Cash, Beginning	<u>253,339</u>	<u>227,295</u>
Unencumbered Cash, Ending	<u><u>227,295</u></u>	<u><u>177,173</u></u>

Franklin County, Kansas
Jail Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 31,289	24,500
Total Cash Receipts	<u>31,289</u>	<u>24,500</u>
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services	<u>20,757</u>	<u>28,114</u>
Total Expenditures and Transfers	<u>20,757</u>	<u>28,114</u>
Receipts Over (Under)		
Expenditures and Transfers	10,532	(3,614)
Unencumbered Cash, Beginning	(<u>2,468</u>)	<u>8,064</u>
Unencumbered Cash, Ending	<u><u>8,064</u></u>	<u><u>4,450</u></u>

Franklin County, Kansas
Juvenile IIP/DC Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 1,340	1,790
Total Cash Receipts	<u>1,340</u>	<u>1,790</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1,340	1,790
Unencumbered Cash, Beginning	<u>810</u>	<u>2,150</u>
Unencumbered Cash, Ending	<u><u>2,150</u></u>	<u><u>3,940</u></u>

Franklin County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 2,557,270	2,648,326
Total Cash Receipts	<u>2,557,270</u>	<u>2,648,326</u>
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	<u>2,553,611</u>	<u>2,639,713</u>
Total Expenditures and Transfers	<u>2,553,611</u>	<u>2,639,713</u>
Receipts Over (Under)		
Expenditures and Transfers	3,659	8,613
Unencumbered Cash, Beginning	<u>303,610</u>	<u>307,269</u>
Unencumbered Cash, Ending	<u><u>307,269</u></u>	<u><u>315,882</u></u>

Franklin County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 6	7
Miscellaneous		
Payroll Withholdings and Benefits	20,665	24,383
Total Cash Receipts	<u>20,671</u>	<u>24,390</u>
Expenditures and Transfers		
General Government		
Personal Services	23,296	23,604
Contractual Services	939	1,094
Reimbursed Expense	(939)	(1,094)
Total Expenditures and Transfers	<u>23,296</u>	<u>23,604</u>
Receipts Over (Under)		
Expenditures and Transfers	(2,625)	786
Unencumbered Cash, Beginning	<u>16,993</u>	<u>14,368</u>
Unencumbered Cash, Ending	<u><u>14,368</u></u>	<u><u>15,154</u></u>

Franklin County, Kansas
Sheriff BJA Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Transfers		
Operating Transfers Out	_____	2,368
Total Expenditures and Transfers	_____	2,368
Receipts Over (Under)		
Expenditures and Transfers		(2,368)
Unencumbered Cash, Beginning	2,368	2,368
Unencumbered Cash, Ending	<u>2,368</u>	<u>2,368</u>

Franklin County, Kansas
Truancy Court/Day School Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 29,631	28,269
Total Cash Receipts	<u>29,631</u>	<u>28,269</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	<u>28,574</u>	<u>29,993</u>
Total Expenditures and Transfers	<u>28,574</u>	<u>29,993</u>
Receipts Over (Under)		
Expenditures and Transfers	1,057	(1,724)
Unencumbered Cash, Beginning	<u>6,518</u>	<u>7,575</u>
Unencumbered Cash, Ending	<u><u>7,575</u></u>	<u><u>5,851</u></u>

Franklin County, Kansas
Veteran's Memorial Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 1	1
Miscellaneous		
Donations	375	100
Total Cash Receipts	<u>376</u>	<u>101</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	376	101
Unencumbered Cash, Beginning	<u>1,961</u>	<u>2,337</u>
Unencumbered Cash, Ending	<u><u>2,337</u></u>	<u><u>2,438</u></u>

Franklin County, Kansas
Judiciary Tech Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<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
Health Department Special Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 2,000	
Other Intergovernmental	<u>125,910</u>	<u>155,465</u>
Total Cash Receipts	<u>127,910</u>	<u>155,465</u>
Expenditures and Transfers		
Health		
Contractual Services	37,957	44,388
Commodities	<u>23,744</u>	<u>122,521</u>
Total Expenditures and Transfers	<u>61,701</u>	<u>166,909</u>
Receipts Over (Under)		
Expenditures and Transfers	66,209	(11,444)
Unencumbered Cash, Beginning	<u>94,561</u>	<u>160,770</u>
Unencumbered Cash, Ending	<u><u>160,770</u></u>	<u><u>149,326</u></u>

Franklin County, Kansas
Graduated Sanctions Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 241,819	242,807
Miscellaneous		
Other	40	
Total Cash Receipts	<u>241,859</u>	<u>242,807</u>
Expenditures and Transfers		
Public Safety		
Personal Services	211,177	179,177
Contractual Services	<u>36,401</u>	<u>30,499</u>
Total Expenditures and Transfers	<u>247,578</u>	<u>209,676</u>
Receipts Over (Under)		
Expenditures and Transfers	(5,719)	33,131
Unencumbered Cash, Beginning	<u>12,947</u>	<u>7,228</u>
Unencumbered Cash, Ending	<u><u>7,228</u></u>	<u><u>40,359</u></u>

Franklin County, Kansas
Prevention/Intervention Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 182	595
Total Cash Receipts	<u>182</u>	<u>595</u>
Expenditures and Transfers		
Public Safety		
Personal Services		209
Contractual Services	467	512
Total Expenditures and Transfers	<u>467</u>	<u>721</u>
Receipts Over (Under)		
Expenditures and Transfers	(285)	(126)
Unencumbered Cash, Beginning	7,448	7,163
Unencumbered Cash, Ending	<u><u>7,163</u></u>	<u><u>7,037</u></u>

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Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2019

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	\$	10,794	10,794	
Lane City Fire		1,407	1,407	
Ottawa City General		3,313,366	3,313,366	
Ottawa City Auditorium		160,560	160,560	
Ottawa City Library		974,686	974,686	
Ottawa City Bond and Interest		684,263	684,263	
Ottawa City Paving		1,810	1,810	
Ottawa City Sewer		936	936	
Ottawa City Water		374	374	
Ottawa City Weed Cutting		3,774	3,774	
Ottawa City Clean Up		12,324	12,324	
Ottawa City: K-68 Estates TIF		54,658	54,658	
Ottawa City: Hwy 59 TIF		233,357	233,357	
Ottawa City: 19th & Princeton TIF		189,754	189,754	
Ottawa City: NW I-35 & Princeton TIF		12,818	12,818	
Pomona City General		61,541	61,541	
Pomona City Employee Benefits		45,426	45,426	
Pomona City Library		43,050	43,050	
Pomona City Fire		2,628	2,628	
Princeton City General		27,326	27,326	
Rantoul City General		10,785	10,785	
Rantoul City Assessments		1,362	1,362	
Richmond City General		133,894	133,894	
Richmond City Library		15,458	15,458	
Richmond City Recreation		7,812	7,812	
Wellsville City General		624,631	624,631	
Wellsville City Employee Benefits		46,510	46,510	
Wellsville City Library		84,280	84,280	
Wellsville City Lib Emp Benefits		7,190	7,190	
Wellsville City Tort Liability		29,725	29,725	
Wellsville City Weed		788	788	
Williamsburg City General		25,692	25,692	
Williamsburg City Library		21,375	21,375	
Subtotal Cities		<u>6,844,354</u>	<u>6,844,354</u>	
Townships:				
Appanoose Township General		262	262	
Centropolis Township General		2,266	2,266	
Cutler Township General		67,245	67,245	
Greenwood Township General		6,185	6,185	
Harrison Township General		7,426	7,426	
Hayes Township General		19,351	19,351	
Homewood Township General		6,149	6,149	
Lincoln Twp General		3,873	3,873	
Ohio Township General		8,062	8,062	
Ottawa Township General		4,872	4,872	
Peoria Township General		9,395	9,395	
Peoria Township Fire		24,130	24,130	
Peoria Township Cemetery		3,122	3,122	
Pomona Township General		20	20	
Pomona Township Fire		58	58	
Pottawatomie Township General		42,673	42,673	
Richmond Township General		1,786	1,786	
Williamsburg Township General		1,622	1,622	
Subtotal Townships		<u>208,497</u>	<u>208,497</u>	

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2019

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #287 Supplemental General	\$	900,282	900,282	
USD #287 General		731,902	731,902	
USD #287 Capital Outlay		385,328	385,328	
USD #287 Recreation		134,741	134,741	
USD #287 Bond and Interest		581,549	581,549	
USD #288 General		501,598	501,598	
USD #288 Supplemental General		621,583	621,583	
USD #288 Bond and Interest		229,118	229,118	
USD #288 Capital Outlay		214,825	214,825	
USD #289 General		720,782	720,782	
USD #289 Capital Outlay		361,468	361,468	
USD #289 Recreation		180,418	180,418	
USD #289 Recreation Emp Benefit		9,048	9,048	
USD #289 Bond and Interest #1		354,411	354,411	
USD #289 Supplemental General		688,871	688,871	
USD #290 General		2,478,457	2,478,457	
USD #290 Capital Outlay		1,199,822	1,199,822	
USD #290 Recreation		750,546	750,546	
USD #290 Recreation Emp Benefit		150,134	150,134	
USD #290 Adult Education		60,072	60,072	
USD #290 Bond and Interest #1		2,972,978	2,972,978	
USD #290 Supplemental General		2,208,892	2,208,892	
USD #243 Supplemental General		1,529	1,529	
USD #243 General		1,219	1,219	
USD #243 Bond and Interest		653	653	
USD #243 Capital Outlay		295	295	
USD #348 General		19,123	19,123	
USD #348 Capital Outlay		9,582	9,582	
USD #348 Bond and Interest		20,726	20,726	
USD #348 Recreation		4,790	4,790	
USD #348 Recreation Emp Benefit		1,197	1,197	
USD #348 Supplemental General		17,901	17,901	
USD #365 Supplemental General		44,739	44,739	
USD #365 General		42,958	42,958	
USD #365 Capital Outlay		18,035	18,035	
USD #365 Bond and Interest		17,755	17,755	
USD #368 Supplemental General		4,442	4,442	
USD #368 General		5,226	5,226	
USD #368 Capital Outlay		2,398	2,398	
USD #368 Bond and Interest		3,540	3,540	
USD #434 General		330	330	
USD #434 Capital Outlay		150	150	
USD #434 Bond and Interest		52	52	
USD #434 Supplemental General		337	337	
USD #456 General		10,692	10,692	
USD #456 Recreation		644	644	
USD #456 Supplemental General		15,184	15,184	
Subtotal Schools		<u>16,680,322</u>	<u>16,680,322</u>	

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2019

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Antioch Cemetery	\$	4,970	4,970	
Central Cemetery		2,734	2,734	
Greenwood Cemetery		4,065	4,065	
Lane-Baker Cemetery		35,105	35,105	
Mt. Hope Cemetery		4,413	4,413	
Mt. Olivet Cemetery		4,632	4,632	
Princeton Cemetery		19,102	19,102	
Richmond-Berea Cemetery	18	13,437	13,436	19
United Cemetery		30,242	30,242	
Subtotal Cemeteries	<u>18</u>	<u>118,700</u>	<u>118,699</u>	<u>19</u>
Rural Fire Districts:				
Wellsville Fire		287,366	287,366	
Ohio-Princeton Fire		40,868	40,868	
North Centropolis Fire		112	112	
South Centropolis Fire		27	27	
Harrison-Lincoln-Ottawa Fire		185,090	185,090	
Homewood-Williamsburg Fire		24,411	24,411	
Richmond Fire		41,612	41,612	
Northwest Fire District		84,114	84,114	
Subtotal Rural Fire Districts		<u>663,600</u>	<u>663,600</u>	
Watershed Districts:				
Pottawatomie Watershed		27,370	27,370	
Tauy Watershed		15,705	15,705	
Drainage District #1		15,112	15,112	
Subtotal Watershed Districts		<u>58,187</u>	<u>58,187</u>	
Regional Library:				
N.E. Kansas Library General		181,720	181,720	
N.E. Kansas Library Employee Benefits		23,625	23,625	
Subtotal Regional Library		<u>205,345</u>	<u>205,345</u>	
Total Subdivisions	<u>18</u>	<u>24,779,005</u>	<u>24,779,004</u>	<u>19</u>
State Funds:				
State Educational Building		281,233	281,233	
State Institutional Building		140,616	140,616	
State Correctional Building		1	1	
Total State Funds		<u>421,850</u>	<u>421,850</u>	

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2019

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	\$	14,360,050	14,360,050	
Motor Vehicle Licenses		1,671,081	1,671,081	
Motor Vehicle Royalties		13,735	13,735	
MVE 1 Inspection Fees		34,120	34,120	
Kansas Highway Patrol Staff		61,965	61,965	
Law Enforcement Training Center		38,728	38,728	
Salvage Inspection Fees		5,570	5,570	
Game Licenses	264	5,852	5,992	124
Inmate Bonds		13,719	13,719	
Park Permits		21,735	21,735	
Heritage Trust	4,377	17,060	16,636	4,801
Unclaimed Money	548			548
Stray Animal	1,896			1,896
Clerk of Court Release	36	1,558	1,594	
Sales Tax	92,370	1,217,910	1,240,416	69,864
Dust Control	12,740	73,258	83,491	2,507
Change	4,822	43,819	48,641	
Solid Waste Committee	111,245	22,730		133,975
State DMV Modification Fees		127,972	127,972	
Frontier Extension District #11	2,634	866,472	861,828	7,278
Treasurer's Holding Account	228,399	498,940	523,890	203,449
Cash Over and Short	1,529	2,083	2,306	1,306
Total Other Agency Funds	<u>460,860</u>	<u>19,098,357</u>	<u>19,133,469</u>	<u>425,748</u>
Distributable Funds:				
Current Tax	19,598,120	40,924,214	37,826,752	22,695,582
Delinquent Tax	288,799	994,317	979,057	304,059
Motor Vehicle Tax	102,954	4,067,975	4,038,831	132,098
Recreational Vehicle Tax	1,830	77,171	77,507	1,494
Mineral Production Tax		164		164
Commercial Motor Vehicle Fees		169,779	169,779	
Total Distributable Funds	<u>19,991,703</u>	<u>46,233,620</u>	<u>43,091,926</u>	<u>23,133,397</u>
Total Agency Funds	<u>20,452,581</u>	<u>90,532,832</u>	<u>87,426,249</u>	<u>23,559,164</u>