

COUNTY OF FRANKLIN, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2020

County of Franklin, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2020

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INDEPENDENT AUDITOR'S 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, 2020, 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, to meet the financial reporting requirements of the State of Kansas; 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, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. 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 entity'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 Notes to Financial Statements, the financial statement is prepared by Franklin County, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. 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, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the 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, 2020, 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2021, on our consideration of Franklin County, Kansas, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Franklin County, Kansas, internal control over financial reporting and compliance.

Regulatory-Required Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents), are presented for purposes of additional analysis and are also not a required part of the basic financial statement; however, they 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.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statement of the County, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statement as a whole.

Prior Year Comparative Analysis

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 December 31, 2019 (not presented herein) and have issued our report thereon dated May 7, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 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 <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2020 (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 2019 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 2019 financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 financial statement or to the 2019 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole, for the year ended December 31, 2019, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

June 1, 2021

Franklin County, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 2,107,457	10,396,781	9,325,610	3,178,628	360,015	3,538,643
Special Purpose:						
Ambulance	168,000	2,011,783	1,800,202	379,581	66,184	445,765
Country Estates Benefit District	2,677			2,677		2,677
County Building	6,965	640,548	644,500	3,013		3,013
Employee Benefits	1,097,968	3,773,787	3,374,746	1,497,009	59,470	1,556,479
Fair	365	7,713	6,200	1,878		1,878
Fair Building	365	7,712	7,000	1,077		1,077
Health	321,685	1,093,955	529,795	885,845	34,369	920,214
Health Capital Outlay	147,371	25,000	2,063	170,308		170,308
Historical Society	1,347	71,999	71,000	2,346		2,346
Hospital Sales Tax		2,262,783	2,062,292	200,491		200,491
Noxious Weed	117,610	83,986	101,083	100,513	2,395	102,908
Road and Bridge	979,169	4,963,795	4,437,076	1,505,888	174,701	1,680,589
Special Alcohol Program	24,907	4,220	4,855	24,272		24,272
Special Liability	55,968	241,199	209,019	88,148		88,148
Special Park and Recreation	1,493	1,053	2,357	189		189
Tourism and Convention Promotion	236,352	168,837	192,805	212,384	2,202	214,586
Special Ambulance Equipment	218,299	150,000	43,907	324,392		324,392
Special Capital Improvement	1,804,509	896,500	81,360	2,619,649		2,619,649
Special Equipment Reserve	1,258,986	285,000		1,543,986		1,543,986
Risk Management Reserve	397,023	234,173	104,934	526,262		526,262
Special Noxious Weed	74,933	5,000		79,933		79,933
Special Machinery	535,476	268,500	80,179	723,797		723,797
Solid Waste Capital Imp. Reserve	1,164,931	307,513	141,863	1,330,581	15,263	1,345,844
Centropolis Sewer District	27,931	44,251	40,813	31,369	32	31,401
911 Phone Tax	249,718	182,319	121,339	310,698	3,635	314,333
P25 Radio Project	62,995		39,768	23,227		23,227
Bond and Interest:						
Bond and Interest	2,569	1,406,275	1,241,071	167,773		167,773
Capital Projects:						
Proximity Park Project	1,445,505	1,572,152	692,060	2,325,597		2,325,597
Montana Road Improvement Project	45,725			45,725		45,725
Road Improvement	73,286			73,286		73,286
Jackson Road Bridge Project	563,987	138,399	206,519	495,867		495,867
Pawnee Road Bridge Project	7,542			7,542		7,542
Woodson Road Culvert Project	50			50		50
Business:						
Solid Waste	454,718	1,721,153	1,421,780	754,091	91,935	846,026
County Office Annex	225,408	504,698	720,637	9,469	78,891	88,360
Countywide Phone System	53,274	40,490	41,406	52,358	2,687	55,045

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, 2020

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Trusts:						
Special Auto	\$ 34,477	231,478	222,247	43,708	6,444	50,152
Prosecuting Attorney Training	1,341	1,874	556	2,659		2,659
Special Sex Offender Fee Trust	20,337	10,410	14,520	16,227		16,227
Conceal and Carry Permit Fees	6,000	1,885		7,885		7,885
Register of Deeds Technology	49,672	42,785	39,604	52,853	435	53,288
Sheriff Trust	949		394	555		555
County Clerk Technology	39,474	10,697		50,171		50,171
County Treasurer Technology	39,474	10,696	5,000	45,170		45,170
Drug Forfeitures	16,420	79	13,254	3,245	250	3,495
Prosecuting Attorney Trust	22,975	24,909	11,556	36,328	113	36,441
County Attorney Trust	103,611	47	200	103,458	200	103,658
D.A.R.E. Grant	501	80		581		581
Juvenile Intake Grant	6,561	60,486	60,157	6,890	396	7,286
Community Corrections Adult	177,173	454,937	455,284	176,826	10,428	187,254
Jail Trust	4,450	36,856	19,941	21,365	2,273	23,638
Community Development Block Grant		111,194	111,160	34		34
Juvenile IIP/DC	3,940	700		4,640		4,640
Employee Benefit Trust	315,882	2,674,927	2,682,967	307,842	1,311	309,153
Employee Flexible Spending Plan Trust	15,154	33,175	35,148	13,181		13,181
Truancy Court/Day School Program	5,851	29,630	28,068	7,413		7,413
Veteran's Memorial	2,438	1		2,439		2,439
Judiciary Tech Grant	108			108		108
Health Department Special Grants	149,326	185,252	103,870	230,708	4,880	235,588
Pandemic Flu Grant		5,294,676	5,190,154	104,522	39,386	143,908
Graduated Sanctions Grant	40,359	204,489	225,412	19,436	5,473	24,909
Prevention/Intervention Grant	17			17		17
Reimbursements Grant	7,037	249	109	7,177		7,177
Juvenile Evidence Based Grant		40,000		40,000		40,000
Total Primary Government (1)	<u>15,000,091</u>	<u>42,973,086</u>	<u>36,967,840</u>	<u>21,005,337</u>	<u>963,368</u>	<u>21,968,705</u>
Composition of Cash:						
Cash and Cash Items on Hand						26,053
Certificates of Deposit						2,990,000
Demand Deposits						43,314,639
Less: Agency Funds						(24,361,984)
Adjustment for Rounding						(3)
Total Primary Government (1)						<u>21,968,705</u>

(1) Excluding Agency Funds

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

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, 2020:

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, 2020

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 2020, the County amended the following funds in the amounts indicated:

	Original <u>Budget</u>	Amended <u>Budget</u>
Solid Waste Disposal Fund	\$ 1,229,915	1,529,915
Special Parks and Recreation Fund	1,702	2,593
County Office Annex Fund	533,345	721,189

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, 2020

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
- P25 Radio Project 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, 2020

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, 2020 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, 2020

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, 2020, the carrying amount of the County's deposits was \$46,304,639 and the bank balance was \$47,484,579. Of the bank balance, \$1,243,061 was covered by federal depository insurance and the remaining \$46,241,518 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, 2020

Note 3 Long-term Debt

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2020, 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	170,000			25,000	145,000	6,556
G.O. Advance Refunding Bonds	1.25-2.00%	03/15/13	6,215,000	08/01/23	1,600,000			395,000	1,205,000	29,037
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	2,790,000				2,790,000	93,057
<u>Certificates of Participation:</u>										
Mental Health Building (1)	4.25-4.75%	09/01/06	1,600,000	09/01/21	405,000			125,000	280,000	17,812
<u>Capital Lease Obligations:</u>										
Juvenile Services Building	2.00-4.375%	05/15/11	3,600,000	09/01/31	2,750,000		2,565,000	185,000	0	108,769
Juvenile Services Building Refunding	2.00%	09/18/20	2,620,000	09/01/31	0	2,620,000			2,620,000	0
Courthouse HVAC Project	2.375-4.00%	03/01/14	2,000,000	09/01/29	1,840,000			160,000	1,680,000	59,067
Criminal Justice Center Project	2.375-4.00%	03/01/14	2,400,000	09/01/29	2,215,000			195,000	2,020,000	71,099
3 Motor Graders	2.00%	08/25/16	255,000	08/01/20	65,579			65,579	0	1,333
Tractor	4.50%	04/15/17	98,509	04/15/21	40,227			19,662	20,565	1,848
Motor Grader	2.00%	06/30/17	126,000	08/01/21	64,375			31,863	32,512	1,309
Motor Grader	2.00%	10/04/17	126,000	10/04/21	64,246			31,803	32,443	1,288
911 Radio System Equipment	2.55%	11/21/17	1,298,365	10/10/27	1,064,167			121,597	942,570	27,136
Motor Grader	2.52%	08/30/19	157,511	08/01/23	157,511			38,129	119,382	3,716
3 Motor Graders	2.35%	12/20/19	472,533	03/31/24	0	472,533			472,533	0
Landfill Compactor	1.48%	09/18/20	478,222	08/01/24	0	478,222			478,222	0
Motor Grader	1.35%	10/14/20	204,000	01/29/25	0	204,000			204,000	0
Total Contractual Indebtedness					20,496,105	3,774,755	2,565,000	1,393,633	20,312,227	657,414

(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, 2020

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>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>2036-2038</u>	<u>Total</u>
General Obligation Bonds	\$ 425,000	435,000	420,000	355,000	365,000	2,295,000	4,755,000	2,360,000	11,410,000
Certificates of Participation	280,000								280,000
Capital Lease Obligations	1,058,365	1,042,922	1,073,232	1,056,085	830,161	3,296,462	265,000		8,622,227
Total Principal	<u>1,763,365</u>	<u>1,477,922</u>	<u>1,493,232</u>	<u>1,411,085</u>	<u>1,195,161</u>	<u>5,591,462</u>	<u>5,020,000</u>	<u>2,360,000</u>	<u>20,312,227</u>
<u>Interest</u>									
General Obligation Bonds	358,289	349,414	340,276	331,376	320,632	1,428,175	900,688	145,598	4,174,448
Certificates of Participation	11,756								11,756
Capital Lease Obligations	219,220	196,263	173,566	147,817	122,499	282,883	5,300		1,147,548
Total Interest	<u>589,265</u>	<u>545,677</u>	<u>513,842</u>	<u>479,193</u>	<u>443,131</u>	<u>1,711,058</u>	<u>905,988</u>	<u>145,598</u>	<u>5,333,752</u>
Total Principal and Interest	<u>2,352,630</u>	<u>2,023,599</u>	<u>2,007,074</u>	<u>1,890,278</u>	<u>1,638,292</u>	<u>7,302,520</u>	<u>5,925,988</u>	<u>2,505,598</u>	<u>25,645,979</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, 2020

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	\$ 150,000
County Building Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	479,500
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	317,000
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	39,285
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	7,000
Tourism and Convention Promotion Fund	Fair Building Fund	Resolution	7,000
Tourism and Convention Promotion Fund	Historical Society Fund	Resolution	2,000
General Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	100,000
General Fund	County Equipment Reserve Fund	K.S.A. 19-119	120,000

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, 2020

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 8.61% for KPERS and 21.93% for KP&F for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$1,081,259 for KPERS and \$869,765 for KP&F for the year ended December 31, 2020.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

Net Pension Liability. At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$6,307,883 and \$6,659,383 for KP&F. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Note 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

No violations.

Note 8 Federally Assisted Programs – Compliance Audits

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2020

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>
Jackson Road Bridge Project	\$	588,496	556,152
Proximity Industrial Park Project		13,567,152	10,632,304

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, 2020

Note 13 COVID-19

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County’s financial condition, liquidity and future results of operations. The elected officials and management of the County are actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020 or 2021.

As a result of COVID-19, the State of Kansas received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties in Kansas through Strengthening People and Revitalizing Kansas (SPARK) Program. SPARK’s first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$5,257,729 during 2020. The County was encouraged to share the CRF with cities, school districts and local businesses within the County, and during 2020, the County shared \$2,162,187 with those entities. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

Note 14 Subsequent Events

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through June 1, 2021 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, 2020

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	\$ 10,272,563	28,653	10,301,216	9,325,610	975,606
Special Purpose:					
Ambulance	1,921,710		1,921,710	1,800,202	121,508
County Building	644,500		644,500	644,500	
Employee Benefits	4,205,590		4,205,590	3,374,746	830,844
Fair	7,000		7,000	6,200	800
Fair Building	7,000		7,000	7,000	
Health	1,184,804	33,049	1,217,853	529,795	688,058
Historical Society	71,000		71,000	71,000	
Hospital Sales Tax	2,500,000		2,500,000	2,062,292	437,708
Noxious Weed	159,520		159,520	101,083	58,437
Road and Bridge	5,221,335		5,221,335	4,437,076	784,259
Special Alcohol Program	40,269		40,269	4,855	35,414
Special Liability	250,000		250,000	209,019	40,981
Special Park and Recreation	2,593		2,593	2,357	236
Tourism and Convention Promotion	316,000		316,000	192,805	123,195
Special Noxious Weed	79,933		79,933		79,933
Centropolis Sewer District	41,370		41,370	40,813	557
911 Phone Tax	403,606		403,606	121,339	282,267
Bond and Interest:					
Bond and Interest	1,392,601		1,392,601	1,241,071	151,530
Business:					
Solid Waste	1,529,915		1,529,915	1,421,780	108,135
County Office Annex	721,189		721,189	720,637	552
Countywide Phone System	50,000		50,000	41,406	8,594
Totals	<u>31,022,498</u>	<u>61,702</u>	<u>31,084,200</u>	<u>26,355,586</u>	<u>4,728,614</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,698,434	5,547,525	5,510,341	37,184
Motor Vehicle Tax	763,827	716,521	690,574	25,947
Recreational Vehicle Tax	15,452	14,425	13,550	875
Delinquent Tax	129,865	140,874	117,500	23,374
16/20 M Truck Tax	18,173	20,600	17,852	2,748
Countywide Sales Tax	2,193,973	2,473,105	1,900,000	573,105
Commercial Vehicle Fees	33,670	30,990	30,022	968
Watercraft Tax	4,491	4,064	3,694	370
Interest on Tax	281,587	289,832	156,000	133,832
Total Taxes	<u>9,139,472</u>	<u>9,237,936</u>	<u>8,439,533</u>	<u>798,403</u>
Intergovernmental				
Emergency Preparedness Grant	27,723	28,653		28,653
Local Alcoholic Liquor Tax	1,139	1,053	500	553
Contracts with Other Governments	<u>280,356</u>	<u>383,916</u>	<u>387,285</u>	<u>(3,369)</u>
Total Intergovernmental	<u>309,218</u>	<u>413,622</u>	<u>387,785</u>	<u>25,837</u>
Licenses, Fees, and Permits				
Mortgage Registration	293			
Officer Fees	427,162	437,874	273,000	164,874
Juvenile Justice Fees	12,679	45,444	15,000	30,444
Environmental Fees	13,215	20,035	18,000	2,035
Planning and Zoning Fees	39,614	42,618	30,000	12,618
Computer Internet Fees	<u>1,575</u>	<u>945</u>		<u>945</u>
Total Licenses, Fees, and Permits	<u>494,538</u>	<u>546,916</u>	<u>336,000</u>	<u>210,916</u>
Use of Money and Property				
Interest on Investments	195,618	127,242	30,000	97,242
Rent	<u>9,856</u>	<u>10,677</u>	<u>8,000</u>	<u>2,677</u>
Total Use of Money and Property	<u>205,474</u>	<u>137,919</u>	<u>38,000</u>	<u>99,919</u>
Transfers				
Operating Transfers In	<u>60,491</u>	<u>39,285</u>	<u>50,000</u>	<u>(10,715)</u>
Miscellaneous				
Other	<u>18,429</u>	<u>21,103</u>	<u>11,200</u>	<u>9,903</u>
Total Cash Receipts	<u>10,227,622</u>	<u>10,396,781</u>	<u>9,262,518</u>	<u>1,134,263</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	155,305	120,876	159,810	38,934
Contractual Services	350,937	355,805	370,568	14,763
Commodities	5,456	1,434	6,500	5,066
Capital Outlay	5,225		95,207	95,207
Reimbursed Expense	<u>(10,349)</u>	<u>(8,479)</u>	<u>(4,000)</u>	<u>4,479</u>
Total County Commission	<u>506,574</u>	<u>469,636</u>	<u>628,085</u>	<u>158,449</u>
County Clerk				
Personal Services	143,909	93,005	149,620	56,615
Contractual Services	4,373	3,588	5,220	1,632
Commodities	3,137	1,407	7,100	5,693
Capital Outlay	2,014		1,800	1,800
Reimbursed Expense	<u>(20)</u>	<u>(478)</u>		<u>478</u>
Total County Clerk	<u>153,413</u>	<u>97,522</u>	<u>163,740</u>	<u>66,218</u>
County Treasurer				
Personal Services	156,416	160,766	164,605	3,839
Contractual Services	40,063	38,906	44,525	5,619
Commodities	4,367	2,490	7,000	4,510
Reimbursed Expense	<u>(25,834)</u>	<u>(31,440)</u>	<u>(37,000)</u>	<u>(5,560)</u>
Total County Treasurer	<u>175,012</u>	<u>170,722</u>	<u>179,130</u>	<u>8,408</u>

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
County Attorney				
Personal Services	\$ 492,780	508,207	536,960	28,753
Contractual Services	25,394	28,653	41,580	12,927
Commodities	8,537	7,792	11,500	3,708
Capital Outlay	733	7,221	10,000	2,779
Reimbursed Expense	(41)	(148)		148
Total County Attorney	<u>527,403</u>	<u>551,725</u>	<u>600,040</u>	<u>48,315</u>
Register of Deeds				
Personal Services	139,284	138,921	143,650	4,729
Contractual Services	1,100	738	1,850	1,112
Commodities	1,094	1,234	1,500	266
Reimbursed Expense		(250)		250
Total Register of Deeds	<u>141,478</u>	<u>140,643</u>	<u>147,000</u>	<u>6,357</u>
Unified Court				
Personal Services	10,900	10,603	10,000	(603)
Contractual Services	174,946	168,849	217,000	48,151
Commodities	19,257	21,430	16,000	(5,430)
Capital Outlay	33,574	33,982	20,000	(13,982)
Operating Transfers Out		50,000		(50,000)
Reimbursed Expense	(31,279)	(29,221)	(20,000)	9,221
Total Unified Court	<u>207,398</u>	<u>255,643</u>	<u>243,000</u>	<u>(12,643)</u>
Administration				
Personal Services	364,108	223,047	386,370	163,323
Contractual Services	50,396	50,553	57,294	6,741
Commodities	8,555	3,023	7,100	4,077
Capital Outlay	1,854	190	2,000	1,810
Reimbursed Expense	(5,447)	(1,720)		1,720
Total Administration	<u>419,466</u>	<u>275,093</u>	<u>452,764</u>	<u>177,671</u>
Appraiser				
Personal Services	301,644	315,441	324,550	9,109
Contractual Services	18,457	14,913	25,770	10,857
Commodities	4,595	6,703	9,200	2,497
Capital Outlay	1,985	1,370		(1,370)
Reimbursed Expense	(399)	(501)	(1,100)	(599)
Total Appraiser	<u>326,282</u>	<u>337,926</u>	<u>358,420</u>	<u>20,494</u>
Information Technologies				
Personal Services	165,283	176,463	174,395	(2,068)
Contractual Services	254,626	243,586	270,821	27,235
Commodities	49,175	67,263	51,700	(15,563)
Capital Outlay	26,568	25,950	45,000	19,050
Reimbursed Expense	(30,689)	(94,461)	(75,000)	19,461
Total Information Technologies	<u>464,963</u>	<u>418,801</u>	<u>466,916</u>	<u>48,115</u>
Election Expense				
Personal Services	42,838	50,675	58,740	8,065
Contractual Services	24,131	82,036	62,694	(19,342)
Commodities	13,124	13,935	29,000	15,065
Reimbursed Expense	(2,502)	(35,614)		35,614
Total Election Expense	<u>77,591</u>	<u>111,032</u>	<u>150,434</u>	<u>39,402</u>
Record Storage				
Contractual Services	10,956	11,584	15,000	3,416
Reimbursed Expense			(1,500)	(1,500)
Total Record Storage	<u>10,956</u>	<u>11,584</u>	<u>13,500</u>	<u>1,916</u>
District Wide Court				
Contractual Services	81,167	71,062	83,480	12,418
Reimbursed Expense	(47,135)	(65,651)	(46,128)	19,523
Total District Wide Court	<u>34,032</u>	<u>5,411</u>	<u>37,352</u>	<u>31,941</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Building and Planning				
Personal Services	\$ 163,221	165,629	214,220	48,591
Contractual Services	21,620	21,794	26,009	4,215
Commodities	5,302	4,733	7,800	3,067
Reimbursed Expense	(3,230)	(2,765)	(4,000)	(1,235)
Total Building and Planning	<u>186,913</u>	<u>189,391</u>	<u>244,029</u>	<u>54,638</u>
Building and Grounds				
Personal Services	153,854	190,837	190,630	(207)
Contractual Services	235,005	207,229	229,500	22,271
Commodities	26,135	27,541	38,000	10,459
Reimbursed Expense	(4,819)	(5,254)		5,254
Total Building and Grounds	<u>410,175</u>	<u>420,353</u>	<u>458,130</u>	<u>37,777</u>
Total General Government	<u>3,641,656</u>	<u>3,455,482</u>	<u>4,142,540</u>	<u>687,058</u>
Public Safety				
Sheriff				
Personal Services	1,506,152	1,529,762	1,624,820	95,058
Contractual Services	95,282	115,622	95,220	(20,402)
Commodities	138,267	137,371	148,500	11,129
Capital Outlay	33,167	29,328	12,448	(16,880)
Reimbursed Expense	(6,392)	(31,821)	(7,000)	24,821
Total Sheriff	<u>1,766,476</u>	<u>1,780,262</u>	<u>1,873,988</u>	<u>93,726</u>
Jail				
Personal Services	885,593	900,781	892,369	(8,412)
Contractual Services	238,766	221,718	188,200	(33,518)
Commodities	196,076	205,735	169,900	(35,835)
Capital Outlay	4,717	581	5,000	4,419
Reimbursed Expense	(22,235)	(71,827)	(40,000)	31,827
Total Jail	<u>1,302,917</u>	<u>1,256,988</u>	<u>1,215,469</u>	<u>(41,519)</u>
Juvenile Services				
Personal Services	629,710	668,627	727,220	58,593
Contractual Services	58,668	55,692	68,010	12,318
Commodities	12,295	7,933	24,900	16,967
Capital Outlay	1,047	297		(297)
Reimbursed Expense	(49,281)	(21,900)	(90,000)	(68,100)
Total Juvenile Services	<u>652,439</u>	<u>710,649</u>	<u>730,130</u>	<u>19,481</u>
Emergency Preparedness				
Personal Services	108,116	29,939	110,550	80,611
Contractual Services	34,421	14,524	15,525	1,001
Commodities	14,854	30,582	10,000	(20,582)
Capital Outlay		40,830		(40,830)
Communications Equipment	283,638	284,685	309,000	24,315
Reimbursed Expense	(7,175)	(26,800)		26,800
Total Emergency Preparedness	<u>433,854</u>	<u>373,760</u>	<u>445,075</u>	<u>71,315</u>
Dispatch				
Personal Services	695,829	683,464	764,045	80,581
Contractual Services	6,175	2,703	5,275	2,572
Commodities	4,187	1,756	5,250	3,494
Capital Outlay	3,206			
Reimbursed Expense	(427)			
Total Dispatch	<u>708,970</u>	<u>687,923</u>	<u>774,570</u>	<u>86,647</u>
Total Public Safety	<u>4,864,656</u>	<u>4,809,582</u>	<u>5,039,232</u>	<u>229,650</u>
Health				
Environmental Health				
Personal Services	85,037	84,045	86,315	2,270
Contractual Services	10,056	9,703	11,101	1,398
Commodities	1,793	1,361	3,000	1,639
Reimbursed Expense	(960)			
Total Environmental Health	<u>95,926</u>	<u>95,109</u>	<u>100,416</u>	<u>5,307</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Health Appropriations				
Developmental Disabilities	\$ 95,000	95,000	95,000	
Mental Health	175,000	175,000	175,000	
Total Health Appropriations	270,000	270,000	270,000	
Total Health	365,926	365,109	370,416	5,307
Agriculture				
Agricultural Appropriations				
Contractual Services	45,000	45,000	45,000	
Economic Development				
Economic Development Department				
Contractual Services	65,000	64,375	64,375	
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Contractual Services	206,000	225,600	201,000	(24,600)
Equipment				
Equipment				
Capital Outlay	205,986	194,690	410,000	215,310
Reimbursed Expense	(6,515)	(4,228)		4,228
Total Equipment	199,471	190,462	410,000	219,538
Transfers				
Operating Transfers Out	170,000	170,000		(170,000)
Budget Credit			28,653	28,653
Total Expenditures and Transfers	9,557,709	9,325,610	10,301,216	975,606
Receipts Over (Under)				
Expenditures and Transfers	669,913	1,071,171		
Unencumbered Cash, Beginning	1,437,544	2,107,457		
Unencumbered Cash, Ending	2,107,457	3,178,628		

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 617,739	696,043	691,292	4,751
Motor Vehicle Tax	82,243	77,641	74,854	2,787
Recreational Vehicle Tax	1,663	1,563	1,469	94
Delinquent Tax	17,344	16,706	19,956	(3,250)
16/20 M Truck Tax	2,295	2,190	1,935	255
Commercial Vehicle Fees	3,670	3,353	3,254	99
Watercraft Tax	481	441	401	40
Total Taxes	<u>725,435</u>	<u>797,937</u>	<u>793,161</u>	<u>4,776</u>
Licenses, Fees, and Permits				
Service Fees	<u>1,103,366</u>	<u>1,213,846</u>	<u>985,000</u>	<u>228,846</u>
Total Cash Receipts	<u>1,828,801</u>	<u>2,011,783</u>	<u>1,778,161</u>	<u>233,622</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	1,624,022	1,499,103	1,553,310	54,207
Contractual Services	97,933	82,037	85,100	3,063
Commodities	114,454	111,360	138,300	26,940
Operating Transfers Out	137,192	150,000	150,000	
Reimbursed Expense	(16,201)	(42,298)	(5,000)	37,298
Total Expenditures and Transfers	<u>1,957,400</u>	<u>1,800,202</u>	<u>1,921,710</u>	<u>121,508</u>
Receipts Over (Under)				
Expenditures and Transfers	(128,599)	211,581		
Unencumbered Cash, Beginning	<u>296,599</u>	<u>168,000</u>		
Unencumbered Cash, Ending	<u>168,000</u>	<u>379,581</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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 453,130	573,857	569,907	3,950
Motor Vehicle Tax	20,090	55,524	54,813	711
Recreational Vehicle Tax	406	1,130	1,076	54
Delinquent Tax	4,000	7,005		7,005
16/20 M Truck Tax	514	536	1,417	(881)
Commercial Vehicle Fees	891	2,174	2,383	(209)
Watercraft Tax	118	322	293	29
Total Cash Receipts	<u>479,149</u>	<u>640,548</u>	<u>629,889</u>	<u>10,659</u>
Expenditures and Transfers				
General Government				
County Building Maintenance				
Capital Outlay			166,500	166,500
Operating Transfers Out	<u>478,000</u>	<u>644,500</u>	<u>478,000</u>	(166,500)
Total Expenditures and Transfers	<u>478,000</u>	<u>644,500</u>	<u>644,500</u>	
Receipts Over (Under)				
Expenditures and Transfers	1,149	(3,952)		
Unencumbered Cash, Beginning	<u>5,816</u>	<u>6,965</u>		
Unencumbered Cash, Ending	<u>6,965</u>	<u>3,013</u>		

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,316,519	3,237,033	3,215,280	21,753
Motor Vehicle Tax	416,956	416,017	401,840	14,177
Recreational Vehicle Tax	8,434	8,384	7,885	499
Delinquent Tax	76,155	81,020	70,000	11,020
16/20 M Truck Tax	10,280	11,132	10,388	744
Commercial Vehicle Fees	18,437	17,836	17,469	367
Watercraft Tax	2,449	2,365	2,150	215
Total Cash Receipts	<u>3,849,230</u>	<u>3,773,787</u>	<u>3,725,012</u>	<u>48,775</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	3,493,747	3,404,057	4,219,840	815,783
Reimbursed Expense	(16,396)	(29,311)	(14,250)	15,061
Total Expenditures and Transfers	<u>3,477,351</u>	<u>3,374,746</u>	<u>4,205,590</u>	<u>830,844</u>
Receipts Over (Under)				
Expenditures and Transfers	371,879	399,041		
Unencumbered Cash, Beginning	<u>726,089</u>	<u>1,097,968</u>		
Unencumbered Cash, Ending	<u>1,097,968</u>	<u>1,497,009</u>		

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 4,053			
Motor Vehicle Tax	841	520	478	42
Recreational Vehicle Tax	17	10	9	1
Delinquent Tax	154	134		134
16/20 M Truck Tax	20	22	12	10
Commercial Vehicle Fees	37	24	21	3
Watercraft Tax	5	3	3	
Total Taxes	<u>5,127</u>	<u>713</u>	<u>523</u>	<u>190</u>
Transfers				
Operating Transfers In	<u>1,605</u>	<u>7,000</u>	<u>7,000</u>	
Total Cash Receipts	<u>6,732</u>	<u>7,713</u>	<u>7,523</u>	<u>190</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>6,605</u>	<u>6,200</u>	<u>7,000</u>	<u>800</u>
Total Expenditures and Transfers	<u>6,605</u>	<u>6,200</u>	<u>7,000</u>	<u>800</u>
Receipts Over (Under)				
Expenditures and Transfers	127	1,513		
Unencumbered Cash, Beginning	<u>238</u>	<u>365</u>		
Unencumbered Cash, Ending	<u>365</u>	<u>1,878</u>		

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 4,053			
Motor Vehicle Tax	841	519	480	39
Recreational Vehicle Tax	17	10	9	1
Delinquent Tax	154	134		134
16/20 M Truck Tax	20	22	12	10
Commercial Vehicle Fees	37	24	21	3
Watercraft Tax	5	3	3	
Total Taxes	<u>5,127</u>	<u>712</u>	<u>525</u>	<u>187</u>
Transfers				
Operating Transfers In	<u>1,605</u>	<u>7,000</u>	<u>7,000</u>	
Total Cash Receipts	<u>6,732</u>	<u>7,712</u>	<u>7,525</u>	<u>187</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>6,605</u>	<u>7,000</u>	<u>7,000</u>	
Total Expenditures and Transfers	<u>6,605</u>	<u>7,000</u>	<u>7,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	127	712		
Unencumbered Cash, Beginning	<u>238</u>	<u>365</u>		
Unencumbered Cash, Ending	<u>365</u>	<u>1,077</u>		

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 463,071	409,887	407,033	2,854
Motor Vehicle Tax	25,420	56,917	56,012	905
Recreational Vehicle Tax	514	1,157	1,099	58
Delinquent Tax	6,111	7,819	6,000	1,819
16/20 M Truck Tax	627	679	1,448	(769)
Commercial Vehicle Fees	1,124	2,256	2,435	(179)
Watercraft Tax	149	330	300	30
Total Taxes	<u>497,016</u>	<u>479,045</u>	<u>474,327</u>	<u>4,718</u>
Intergovernmental				
Federal Financial Assistance	185,096	178,802		178,802
State Grant	<u>33,845</u>	<u>32,478</u>	<u>178,231</u>	(145,753)
Total Intergovernmental	<u>218,941</u>	<u>211,280</u>	<u>178,231</u>	<u>33,049</u>
Licenses, Fees, and Permits				
Service Fees	<u>416,403</u>	<u>403,630</u>	<u>400,000</u>	<u>3,630</u>
Total Cash Receipts	<u>1,132,360</u>	<u>1,093,955</u>	<u>1,052,558</u>	<u>41,397</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	595,299	122,468	669,445	546,977
Contractual Services	126,520	113,642	128,459	14,817
Commodities	303,227	268,685	359,100	90,415
Capital Outlay	105		2,800	2,800
Operating Transfers Out	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	
Total Health Department	<u>1,050,151</u>	<u>529,795</u>	<u>1,184,804</u>	<u>655,009</u>
Budget Credit			<u>33,049</u>	<u>33,049</u>
Total Expenditures and Transfers	<u>1,050,151</u>	<u>529,795</u>	<u>1,217,853</u>	<u>688,058</u>
Receipts Over (Under)				
Expenditures and Transfers	82,209	564,160		
Unencumbered Cash, Beginning	<u>239,476</u>	<u>321,685</u>		
Unencumbered Cash, Ending	<u>321,685</u>	<u>885,845</u>		

Franklin County, Kansas
Health Capital Outlay Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 25,000	25,000
Total Cash Receipts	<u>25,000</u>	<u>25,000</u>
Expenditures and Transfers		
Health		
Health Department		
Contractual Services	<u>10,974</u>	<u>2,063</u>
Total Expenditures and Transfers	<u>10,974</u>	<u>2,063</u>
Receipts Over (Under)		
Expenditures and Transfers	14,026	22,937
Unencumbered Cash, Beginning	<u>133,345</u>	<u>147,371</u>
Unencumbered Cash, Ending	<u><u>147,371</u></u>	<u><u>170,308</u></u>

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 38,404	63,508	63,094	414
Motor Vehicle Tax	6,999	4,895	4,657	238
Recreational Vehicle Tax	142	98	91	7
Delinquent Tax	1,423	1,249		1,249
16/20 M Truck Tax			120	(120)
Commercial Vehicle Fees	309	222	202	20
Watercraft Tax	41	27	25	2
Total Taxes	<u>47,318</u>	<u>69,999</u>	<u>68,189</u>	<u>1,810</u>
Transfers				
Operating Transfers In	<u>23,687</u>	<u>2,000</u>	<u>2,000</u>	
Total Cash Receipts	<u>71,005</u>	<u>71,999</u>	<u>70,189</u>	<u>1,810</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	5	999		
Unencumbered Cash, Beginning	<u>1,342</u>	<u>1,347</u>		
Unencumbered Cash, Ending	<u>1,347</u>	<u>2,346</u>		

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 2,005,010	2,262,783	2,500,000	(237,217)
Total Cash Receipts	<u>2,005,010</u>	<u>2,262,783</u>	<u>2,500,000</u>	<u>(237,217)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>2,005,010</u>	<u>2,062,292</u>	<u>2,500,000</u>	<u>437,708</u>
Total Expenditures and Transfers	<u>2,005,010</u>	<u>2,062,292</u>	<u>2,500,000</u>	<u>437,708</u>
Receipts Over (Under)				
Expenditures and Transfers		200,491		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u>200,491</u>		

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 119,077	64,259	63,851	408
Motor Vehicle Tax	17,819	15,013	14,410	603
Recreational Vehicle Tax	360	302	283	19
Delinquent Tax	3,329	3,191		3,191
16/20 M Truck Tax	545	561	373	188
Commercial Vehicle Fees	788	660	626	34
Watercraft Tax			77	(77)
Total Cash Receipts	<u>141,918</u>	<u>83,986</u>	<u>79,620</u>	<u>4,366</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	76,512	70,521	82,620	12,099
Contractual Services	13,346	13,345	14,300	955
Commodities	131,465	101,416	152,600	51,184
Operating Transfers Out	5,000	5,000	5,000	
Reimbursed Expense	(108,609)	(89,199)	(95,000)	(5,801)
Total Expenditures and Transfers	<u>117,714</u>	<u>101,083</u>	<u>159,520</u>	<u>58,437</u>
Receipts Over (Under)				
Expenditures and Transfers	24,204	(17,097)		
Unencumbered Cash, Beginning	<u>93,406</u>	<u>117,610</u>		
Unencumbered Cash, Ending	<u>117,610</u>	<u>100,513</u>		

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,068,072	3,674,046	3,649,291	24,755
Motor Vehicle Tax	402,671	385,371	371,762	13,609
Recreational Vehicle Tax	8,140	7,762	7,295	467
Delinquent Tax	84,120	83,647	84,000	(353)
16/20 M Truck Tax	12,236	10,696	9,611	1,085
Commercial Vehicle Fees	18,097	16,604	16,162	442
Watercraft Tax	2,351	2,188	1,989	199
Total Taxes	<u>3,595,687</u>	<u>4,180,314</u>	<u>4,140,110</u>	<u>40,204</u>
Intergovernmental				
Special City & County Highway	817,358	771,933	813,646	(41,713)
Equalization and Adjustment	10,107	11,548		11,548
Total Intergovernmental	<u>827,465</u>	<u>783,481</u>	<u>813,646</u>	<u>(30,165)</u>
Miscellaneous				
Other	384			
Total Cash Receipts	<u>4,423,536</u>	<u>4,963,795</u>	<u>4,953,756</u>	<u>10,039</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,299,163	1,281,193	1,322,700	41,507
Contractual Services	808,176	632,788	1,262,965	630,177
Commodities	1,882,086	1,871,169	2,267,700	396,531
Capital Outlay	4,602	3,039	318,500	315,461
Operating Transfers Out	393,500	585,500		(585,500)
Reimbursed Expense	(112,326)	(132,923)	(225,000)	(92,077)
Total County Engineer	<u>4,275,201</u>	<u>4,240,766</u>	<u>4,946,865</u>	<u>706,099</u>
Debt Service				
Lease Purchase Agreements				
Principal and Interest	184,183	196,310	274,470	78,160
Total Expenditures and Transfers	<u>4,459,384</u>	<u>4,437,076</u>	<u>5,221,335</u>	<u>784,259</u>
Receipts Over (Under)				
Expenditures and Transfers	(35,848)	526,719		
Unencumbered Cash, Beginning	<u>1,015,017</u>	<u>979,169</u>		
Unencumbered Cash, Ending	<u>979,169</u>	<u>1,505,888</u>		

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 7,087	4,220	8,500	(4,280)
Total Cash Receipts	<u>7,087</u>	<u>4,220</u>	<u>8,500</u>	<u>(4,280)</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	<u>12,733</u>	<u>4,855</u>	<u>40,269</u>	<u>35,414</u>
Total Expenditures and Transfers	<u>12,733</u>	<u>4,855</u>	<u>40,269</u>	<u>35,414</u>
Receipts Over (Under)				
Expenditures and Transfers	(5,646)	(635)		
Unencumbered Cash, Beginning	<u>30,553</u>	<u>24,907</u>		
Unencumbered Cash, Ending	<u>24,907</u>	<u>24,272</u>		

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 170,030	213,036	211,661	1,375
Motor Vehicle Tax	32,192	21,737	20,617	1,120
Recreational Vehicle Tax	652	435	405	30
Delinquent Tax	3,867	3,999		3,999
16/20 M Truck Tax	167	875	533	342
Commercial Vehicle Fees	1,344	996	896	100
Watercraft Tax	193	121	110	11
Total Cash Receipts	<u>208,445</u>	<u>241,199</u>	<u>234,222</u>	<u>6,977</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	157,309	159,019	200,000	40,981
Operating Transfers Out	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	
Total Expenditures and Transfers	<u>207,309</u>	<u>209,019</u>	<u>250,000</u>	<u>40,981</u>
Receipts Over (Under)				
Expenditures and Transfers	1,136	32,180		
Unencumbered Cash, Beginning	<u>54,832</u>	<u>55,968</u>		
Unencumbered Cash, Ending	<u>55,968</u>	<u>88,148</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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,139	1,053	1,100	(47)
Total Cash Receipts	<u>1,139</u>	<u>1,053</u>	<u>1,100</u>	<u>(47)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>357</u>	<u>2,357</u>	<u>2,593</u>	<u>236</u>
Total Expenditures and Transfers	<u>357</u>	<u>2,357</u>	<u>2,593</u>	<u>236</u>
Receipts Over (Under)				
Expenditures and Transfers	782	(1,304)		
Unencumbered Cash, Beginning	<u>711</u>	<u>1,493</u>		
Unencumbered Cash, Ending	<u>1,493</u>	<u>189</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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Transient Guest Tax	\$ 181,004	167,802	220,000	(52,198)
Use of Money and Property				
Rent	3,843	1,035		1,035
Miscellaneous				
Donations and Contributions	25			
Other	200			
Total Miscellaneous	225			
Total Cash Receipts	185,072	168,837	220,000	(51,163)
Expenditures and Transfers				
Economic Development				
Culture and Recreation Appropriations				
Personal Services	79,741	29,896	60,505	30,609
Contractual Services	50,359	143,909	239,495	95,586
Appropriations to Other Entities	1,000	3,000		(3,000)
Operating Transfers Out	26,897	16,000	16,000	
Total Expenditures and Transfers	157,997	192,805	316,000	123,195
Receipts Over (Under)				
Expenditures and Transfers	27,075	(23,968)		
Unencumbered Cash, Beginning	209,277	236,352		
Unencumbered Cash, Ending	236,352	212,384		

Franklin County, Kansas
Special Ambulance Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>137,192</u>	<u>150,000</u>
Total Cash Receipts	<u>137,192</u>	<u>150,000</u>
Expenditures and Transfers		
Public Safety		
Ambulance Service		
Capital Outlay	<u>167,626</u>	<u>43,907</u>
Total Expenditures and Transfers	<u>167,626</u>	<u>43,907</u>
Receipts Over (Under)		
Expenditures and Transfers	(30,434)	106,093
Unencumbered Cash, Beginning	<u>248,733</u>	<u>218,299</u>
Unencumbered Cash, Ending	<u><u>218,299</u></u>	<u><u>324,392</u></u>

Franklin County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 538,000	896,500
Total Cash Receipts	<u>538,000</u>	<u>896,500</u>
Expenditures and Transfers		
Reconstruction and Remodeling		
General Government	<u>76,995</u>	<u>81,360</u>
Total Expenditures and Transfers	<u>76,995</u>	<u>81,360</u>
Receipts Over (Under)		
Expenditures and Transfers	461,005	815,140
Unencumbered Cash, Beginning	<u>1,343,504</u>	<u>1,804,509</u>
Unencumbered Cash, Ending	<u><u>1,804,509</u></u>	<u><u>2,619,649</u></u>

Franklin County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 235,000	285,000
Total Cash Receipts	<u>235,000</u>	<u>285,000</u>
Expenditures and Transfers		
Equipment		
General Government		23,320
Reimbursed Expense	<u> </u>	(<u>23,320</u>)
Total Expenditures and Transfers	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	235,000	285,000
Unencumbered Cash, Beginning	<u>1,023,986</u>	<u>1,258,986</u>
Unencumbered Cash, Ending	<u><u>1,258,986</u></u>	<u><u>1,543,986</u></u>

Franklin County, Kansas
Risk Management Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 50,000	50,000
Miscellaneous		
Insurance Reimbursements	210,375	184,173
Total Cash Receipts	<u>260,375</u>	<u>234,173</u>
Expenditures and Transfers		
General Government		
Contractual Services	208,101	104,934
Total Expenditures and Transfers	<u>208,101</u>	<u>104,934</u>
Receipts Over (Under)		
Expenditures and Transfers	52,274	129,239
Unencumbered Cash, Beginning	<u>344,749</u>	<u>397,023</u>
Unencumbered Cash, Ending	<u><u>397,023</u></u>	<u><u>526,262</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, 2020

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

	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>	
Expenditures and Transfers				
Public Works				
Other Agriculture				
Capital Outlay			79,933	79,933
Total Expenditures and Transfers			<u>79,933</u>	<u>79,933</u>
Receipts Over (Under)				
Expenditures and Transfers	5,000	5,000		
Unencumbered Cash, Beginning	<u>69,933</u>	<u>74,933</u>		
Unencumbered Cash, Ending	<u>74,933</u>	<u>79,933</u>		

Franklin County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
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>183,229</u>	<u>80,179</u>
Total Expenditures and Transfers	<u>183,229</u>	<u>80,179</u>
Receipts Over (Under)		
Expenditures and Transfers	85,271	188,321
Unencumbered Cash, Beginning	<u>450,205</u>	<u>535,476</u>
Unencumbered Cash, Ending	<u><u>535,476</u></u>	<u><u>723,797</u></u>

Franklin County, Kansas
Solid Waste Capital Imp. Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ 158,611	307,513
Total Cash Receipts	<u>158,611</u>	<u>307,513</u>
Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services	<u>54,426</u>	<u>141,863</u>
Total Expenditures and Transfers	<u>54,426</u>	<u>141,863</u>
Receipts Over (Under)		
Expenditures and Transfers	104,185	165,650
Unencumbered Cash, Beginning	<u>1,060,746</u>	<u>1,164,931</u>
Unencumbered Cash, Ending	<u><u>1,164,931</u></u>	<u><u>1,330,581</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, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 41,625	44,251	40,000	4,251
Total Cash Receipts	<u>41,625</u>	<u>44,251</u>	<u>40,000</u>	<u>4,251</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	5,392	9,255	9,600	345
Commodities			200	200
Total Other Sanitation	<u>5,392</u>	<u>9,255</u>	<u>9,800</u>	<u>545</u>
Debt Service				
Bonds				
Principal and Interest	<u>32,308</u>	<u>31,558</u>	<u>31,570</u>	<u>12</u>
Total Expenditures and Transfers	<u>37,700</u>	<u>40,813</u>	<u>41,370</u>	<u>557</u>
Receipts Over (Under)				
Expenditures and Transfers	3,925	3,438		
Unencumbered Cash, Beginning	<u>24,006</u>	<u>27,931</u>		
Unencumbered Cash, Ending	<u>27,931</u>	<u>31,369</u>		

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 169,800	182,233	170,000	12,233
Use of Money and Property				
Interest on Investments	117	86		86
Total Cash Receipts	<u>169,917</u>	<u>182,319</u>	<u>170,000</u>	<u>12,319</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	157,816	124,381	403,606	279,225
Reimbursed Expense	(4,011)	(3,042)		3,042
Total Expenditures and Transfers	<u>153,805</u>	<u>121,339</u>	<u>403,606</u>	<u>282,267</u>
Receipts Over (Under)				
Expenditures and Transfers	16,112	60,980		
Unencumbered Cash, Beginning	<u>233,606</u>	<u>249,718</u>		
Unencumbered Cash, Ending	<u>249,718</u>	<u>310,698</u>		

Franklin County, Kansas
P25 Radio Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Safety		
Dispatch		
Contractual Services	<u>4,929</u>	<u>39,768</u>
Total Expenditures and Transfers	<u>4,929</u>	<u>39,768</u>
Receipts Over (Under)		
Expenditures and Transfers	(4,929)	(39,768)
Unencumbered Cash, Beginning	<u>67,924</u>	<u>62,995</u>
Unencumbered Cash, Ending	<u><u>62,995</u></u>	<u><u>23,227</u></u>

Franklin County, Kansas
Countywide Internet Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

Franklin County, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,051,759	1,237,252	1,228,861	8,391
Motor Vehicle Tax	122,048	131,560	127,405	4,155
Recreational Vehicle Tax	2,468	2,654	2,500	154
Delinquent Tax	23,539	25,223		25,223
16/20 M Truck Tax	3,211	3,254	3,294	(40)
Commercial Vehicle Fees	5,422	5,582	5,539	43
Watercraft Tax	716	750	682	68
Total Cash Receipts	<u>1,209,163</u>	<u>1,406,275</u>	<u>1,368,281</u>	<u>37,994</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	<u>1,297,273</u>	<u>1,241,071</u>	<u>1,392,601</u>	<u>151,530</u>
Total Expenditures and Transfers	<u>1,297,273</u>	<u>1,241,071</u>	<u>1,392,601</u>	<u>151,530</u>
Receipts Over (Under)				
Expenditures and Transfers	(88,110)	165,204		
Unencumbered Cash, Beginning	<u>90,679</u>	<u>2,569</u>		
Unencumbered Cash, Ending	<u>2,569</u>	<u>167,773</u>		

Franklin County, Kansas
Proximity Park Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$	1,572,152
Miscellaneous		
Bond Proceeds	2,960,859	
Total Cash Receipts	<u>2,960,859</u>	<u>1,572,152</u>
Expenditures and Transfers		
Construction		
Capital Outlay	2,692,336	692,060
Total Expenditures and Transfers	<u>2,692,336</u>	<u>692,060</u>
Receipts Over (Under)		
Expenditures and Transfers	268,523	880,092
Unencumbered Cash, Beginning	1,176,982	1,445,505
Unencumbered Cash, Ending	<u>1,445,505</u>	<u>2,325,597</u>

Franklin County, Kansas
Montana Road Improvement Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 157,384	138,399
Total Cash Receipts	<u>157,384</u>	<u>138,399</u>
Expenditures and Transfers		
Public Works		
Contractual Services	<u> </u>	<u>206,519</u>
Total Expenditures and Transfers	<u> </u>	<u>206,519</u>
Receipts Over (Under)		
Expenditures and Transfers	157,384	(68,120)
Unencumbered Cash, Beginning	<u>406,603</u>	<u>563,987</u>
Unencumbered Cash, Ending	<u><u>563,987</u></u>	<u><u>495,867</u></u>

Franklin County, Kansas
Pawnee Road Bridge Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Works		
Contractual Services	<u>95,000</u>	_____
Total Expenditures and Transfers	<u>95,000</u>	_____
Receipts Over (Under)		
Expenditures and Transfers	(95,000)	
Unencumbered Cash, Beginning	<u>102,542</u>	<u>7,542</u>
Unencumbered Cash, Ending	<u><u>7,542</u></u>	<u><u>7,542</u></u>

Franklin County, Kansas
Woodson Road Culvert Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<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>50</u>	<u>50</u>
Unencumbered Cash, Ending	<u><u>50</u></u>	<u><u>50</u></u>

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 1,404,867	1,675,779	1,500,000	175,779
Miscellaneous				
Sale of Recycling Materials	51,946	45,374	40,000	5,374
Total Cash Receipts	<u>1,456,813</u>	<u>1,721,153</u>	<u>1,540,000</u>	<u>181,153</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	428,682	425,078	446,800	21,722
Contractual Services	851,209	951,681	965,425	13,744
Commodities	56,045	45,021	67,690	22,669
Operating Transfers Out			50,000	50,000
Total Expenditures and Transfers	<u>1,335,936</u>	<u>1,421,780</u>	<u>1,529,915</u>	<u>108,135</u>
Receipts Over (Under)				
Expenditures and Transfers	120,877	299,373		
Unencumbered Cash, Beginning	<u>333,841</u>	<u>454,718</u>		
Unencumbered Cash, Ending	<u>454,718</u>	<u>754,091</u>		

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

For the Year Ended December 31, 2020

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

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts				
Use of Money and Property				
Rent	\$ 530,297	504,698	485,277	19,421
Total Cash Receipts	<u>530,297</u>	<u>504,698</u>	<u>485,277</u>	<u>19,421</u>
Expenditures and Transfers				
General Government				
Office Annex				
Personal Services	54,789	22,305	60,745	38,440
Contractual Services	136,683	391,202	153,600	(237,602)
Commodities	8,145	6,974	12,000	5,026
Capital Outlay	3,737	5,066	197,844	192,778
Reimbursed Expense		(452)		452
Total Office Annex	<u>203,354</u>	<u>425,095</u>	<u>424,189</u>	<u>(906)</u>
Debt Service				
Bonds				
Principal and Interest	<u>295,604</u>	<u>295,542</u>	<u>297,000</u>	<u>1,458</u>
Total Expenditures and Transfers	<u>498,958</u>	<u>720,637</u>	<u>721,189</u>	<u>552</u>
Receipts Over (Under)				
Expenditures and Transfers	31,339	(215,939)		
Unencumbered Cash, Beginning	<u>194,069</u>	<u>225,408</u>		
Unencumbered Cash, Ending	<u>225,408</u>	<u>9,469</u>		

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 40,684	40,490	43,000	(2,510)
Total Cash Receipts	<u>40,684</u>	<u>40,490</u>	<u>43,000</u>	<u>(2,510)</u>
Expenditures and Transfers				
Equipment				
Other General Government				
Contractual Services	42,751	46,546	50,000	3,454
Reimbursed Expense	(2,387)	(5,140)		5,140
Total Expenditures and Transfers	<u>40,364</u>	<u>41,406</u>	<u>50,000</u>	<u>8,594</u>
Receipts Over (Under)				
Expenditures and Transfers	320	(916)		
Unencumbered Cash, Beginning	<u>52,954</u>	<u>53,274</u>		
Unencumbered Cash, Ending	<u>53,274</u>	<u>52,358</u>		

Franklin County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 248,652	231,478
Total Cash Receipts	<u>248,652</u>	<u>231,478</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	189,058	160,503
Contractual Services	14,846	14,288
Commodities	6,200	10,642
Operating Transfers Out	52,815	39,285
Reimbursed Expense	(556)	(2,471)
Total Expenditures and Transfers	<u>262,363</u>	<u>222,247</u>
Receipts Over (Under)		
Expenditures and Transfers	(13,711)	9,231
Unencumbered Cash, Beginning	<u>48,188</u>	<u>34,477</u>
Unencumbered Cash, Ending	<u><u>34,477</u></u>	<u><u>43,708</u></u>

Franklin County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,232	1,874
Total Cash Receipts	<u>2,232</u>	<u>1,874</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>4,868</u>	<u>556</u>
Total Expenditures and Transfers	<u>4,868</u>	<u>556</u>
Receipts Over (Under)		
Expenditures and Transfers	(2,636)	1,318
Unencumbered Cash, Beginning	<u>3,977</u>	<u>1,341</u>
Unencumbered Cash, Ending	<u><u>1,341</u></u>	<u><u>2,659</u></u>

Franklin County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

Franklin County, Kansas
Special Sex Offender Fee Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 11,344	10,410
Total Cash Receipts	<u>11,344</u>	<u>10,410</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	<u>9,538</u>	<u>14,520</u>
Total Expenditures and Transfers	<u>9,538</u>	<u>14,520</u>
Receipts Over (Under)		
Expenditures and Transfers	1,806	(4,110)
Unencumbered Cash, Beginning	<u>18,531</u>	<u>20,337</u>
Unencumbered Cash, Ending	<u><u>20,337</u></u>	<u><u>16,227</u></u>

Franklin County, Kansas
Conceal and Carry Permit Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,170	1,885
Total Cash Receipts	<u>1,170</u>	<u>1,885</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1,170	1,885
Unencumbered Cash, Beginning	<u>4,830</u>	<u>6,000</u>
Unencumbered Cash, Ending	<u><u>6,000</u></u>	<u><u>7,885</u></u>

Franklin County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 34,160	42,785
Total Cash Receipts	<u>34,160</u>	<u>42,785</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	<u>37,867</u>	<u>39,604</u>
Total Expenditures and Transfers	<u>37,867</u>	<u>39,604</u>
Receipts Over (Under)		
Expenditures and Transfers	(3,707)	3,181
Unencumbered Cash, Beginning	<u>53,379</u>	<u>49,672</u>
Unencumbered Cash, Ending	<u><u>49,672</u></u>	<u><u>52,853</u></u>

Franklin County, Kansas
Sheriff Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 220	
Use of Money and Property		
Interest on Investments	1	
Total Cash Receipts	<u>221</u>	
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	2,251	1,426
Reimbursed Expense		(1,032)
Total Expenditures and Transfers	<u>2,251</u>	<u>394</u>
Receipts Over (Under)		
Expenditures and Transfers	(2,030)	(394)
Unencumbered Cash, Beginning	<u>2,979</u>	<u>949</u>
Unencumbered Cash, Ending	<u>949</u>	<u>555</u>

Franklin County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 8,540	10,697
Total Cash Receipts	<u>8,540</u>	<u>10,697</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	8,540	10,697
Unencumbered Cash, Beginning	<u>30,934</u>	<u>39,474</u>
Unencumbered Cash, Ending	<u><u>39,474</u></u>	<u><u>50,171</u></u>

Franklin County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 8,540	10,696
Total Cash Receipts	<u>8,540</u>	<u>10,696</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Contractual Services	<u> </u>	<u>5,000</u>
Total Expenditures and Transfers	<u> </u>	<u>5,000</u>
Receipts Over (Under)		
Expenditures and Transfers	8,540	5,696
Unencumbered Cash, Beginning	<u>30,934</u>	<u>39,474</u>
Unencumbered Cash, Ending	<u><u>39,474</u></u>	<u><u>45,170</u></u>

Franklin County, Kansas
Drug Forfeitures Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 2,951	75
Use of Money and Property		
Interest on Investments	8	4
Miscellaneous		
Forfeiture Proceeds	23,000	
Total Cash Receipts	<u>25,959</u>	<u>79</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	21,396	13,254
Reimbursed Expense	(3,800)	
Total Expenditures and Transfers	<u>17,596</u>	<u>13,254</u>
Receipts Over (Under)		
Expenditures and Transfers	8,363	(13,175)
Unencumbered Cash, Beginning	8,057	16,420
Unencumbered Cash, Ending	<u>16,420</u>	<u>3,245</u>

Franklin County, Kansas
Prosecuting Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 26,731	24,909
Total Cash Receipts	<u>26,731</u>	<u>24,909</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>17,378</u>	<u>11,556</u>
Total Expenditures and Transfers	<u>17,378</u>	<u>11,556</u>
Receipts Over (Under)		
Expenditures and Transfers	9,353	13,353
Unencumbered Cash, Beginning	<u>13,622</u>	<u>22,975</u>
Unencumbered Cash, Ending	<u><u>22,975</u></u>	<u><u>36,328</u></u>

Franklin County, Kansas
County Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 62	47
Miscellaneous		
Other	2,600	
Total Cash Receipts	<u>2,662</u>	<u>47</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	6,111	200
Total Expenditures and Transfers	<u>6,111</u>	<u>200</u>
Receipts Over (Under)		
Expenditures and Transfers	(3,449)	(153)
Unencumbered Cash, Beginning	107,060	103,611
Unencumbered Cash, Ending	<u>103,611</u>	<u>103,458</u>

Franklin County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	\$ 889	80
Total Cash Receipts	<u>889</u>	<u>80</u>
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	<u>862</u>	
Total Expenditures and Transfers	<u>862</u>	
Receipts Over (Under)		
Expenditures and Transfers	27	80
Unencumbered Cash, Beginning	<u>474</u>	<u>501</u>
Unencumbered Cash, Ending	<u><u>501</u></u>	<u><u>581</u></u>

Franklin County, Kansas
Juvenile Intake Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 59,633	60,486
Total Cash Receipts	<u>59,633</u>	<u>60,486</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	55,449	58,197
Contractual Services	4,100	1,960
Reimbursed Expense	(28)	
Total Expenditures and Transfers	<u>59,521</u>	<u>60,157</u>
Receipts Over (Under)		
Expenditures and Transfers	112	329
Unencumbered Cash, Beginning	<u>6,449</u>	<u>6,561</u>
Unencumbered Cash, Ending	<u><u>6,561</u></u>	<u><u>6,890</u></u>

Franklin County, Kansas
Community Corrections Adult Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 412,826	452,027
Miscellaneous		
Other	1,795	2,910
Total Cash Receipts	<u>414,621</u>	<u>454,937</u>
Expenditures and Transfers		
Public Safety		
Community Corrections		
Personal Services	346,513	351,767
Contractual Services	125,305	106,418
Reimbursed Expense	(7,075)	(2,901)
Total Expenditures and Transfers	<u>464,743</u>	<u>455,284</u>
Receipts Over (Under)		
Expenditures and Transfers	(50,122)	(347)
Unencumbered Cash, Beginning	<u>227,295</u>	<u>177,173</u>
Unencumbered Cash, Ending	<u><u>177,173</u></u>	<u><u>176,826</u></u>

Franklin County, Kansas
Jail Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 24,500	36,856
Total Cash Receipts	<u>24,500</u>	<u>36,856</u>
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services	<u>28,114</u>	<u>19,941</u>
Total Expenditures and Transfers	<u>28,114</u>	<u>19,941</u>
Receipts Over (Under)		
Expenditures and Transfers	(3,614)	16,915
Unencumbered Cash, Beginning	<u>8,064</u>	<u>4,450</u>
Unencumbered Cash, Ending	<u><u>4,450</u></u>	<u><u>21,365</u></u>

Franklin County, Kansas
Community Development Block Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	111,144
Miscellaneous		
Other		50
Total Cash Receipts		111,194
Expenditures and Transfers		
Economic Development		
Contractual Services		111,160
Total Expenditures and Transfers		111,160
Receipts Over (Under)		
Expenditures and Transfers		34
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		34

Franklin County, Kansas
Juvenile IIP/DC Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 1,790	700
Total Cash Receipts	<u>1,790</u>	<u>700</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1,790	700
Unencumbered Cash, Beginning	<u>2,150</u>	<u>3,940</u>
Unencumbered Cash, Ending	<u><u>3,940</u></u>	<u><u>4,640</u></u>

Franklin County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 2,648,326	2,674,927
Total Cash Receipts	<u>2,648,326</u>	<u>2,674,927</u>
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	<u>2,639,713</u>	<u>2,682,967</u>
Total Expenditures and Transfers	<u>2,639,713</u>	<u>2,682,967</u>
Receipts Over (Under)		
Expenditures and Transfers	8,613	(8,040)
Unencumbered Cash, Beginning	<u>307,269</u>	<u>315,882</u>
Unencumbered Cash, Ending	<u><u>315,882</u></u>	<u><u>307,842</u></u>

Franklin County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 7	5
Miscellaneous		
Payroll Withholdings and Benefits	24,383	33,170
Total Cash Receipts	<u>24,390</u>	<u>33,175</u>
Expenditures and Transfers		
General Government		
Personal Services	23,604	35,148
Contractual Services	1,094	1,067
Reimbursed Expense	(1,094)	(1,067)
Total Expenditures and Transfers	<u>23,604</u>	<u>35,148</u>
Receipts Over (Under)		
Expenditures and Transfers	786	(1,973)
Unencumbered Cash, Beginning	<u>14,368</u>	<u>15,154</u>
Unencumbered Cash, Ending	<u><u>15,154</u></u>	<u><u>13,181</u></u>

Franklin County, Kansas
Sheriff BJA Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

Franklin County, Kansas
Truancy Court/Day School Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 28,269	29,630
Total Cash Receipts	<u>28,269</u>	<u>29,630</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	<u>29,993</u>	<u>28,068</u>
Total Expenditures and Transfers	<u>29,993</u>	<u>28,068</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,724)	1,562
Unencumbered Cash, Beginning	<u>7,575</u>	<u>5,851</u>
Unencumbered Cash, Ending	<u><u>5,851</u></u>	<u><u>7,413</u></u>

Franklin County, Kansas
Veteran's Memorial Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 1	1
Miscellaneous		
Donations and Contributions	100	
Total Cash Receipts	<u>101</u>	<u>1</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	101	1
Unencumbered Cash, Beginning	<u>2,337</u>	<u>2,438</u>
Unencumbered Cash, Ending	<u><u>2,438</u></u>	<u><u>2,439</u></u>

Franklin County, Kansas
Judiciary Tech Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$ 155,465	185,252
Total Cash Receipts	<u>155,465</u>	<u>185,252</u>
Expenditures and Transfers		
Health		
Contractual Services	44,388	59,158
Commodities	<u>122,521</u>	<u>44,712</u>
Total Expenditures and Transfers	<u>166,909</u>	<u>103,870</u>
Receipts Over (Under)		
Expenditures and Transfers	(11,444)	81,382
Unencumbered Cash, Beginning	<u>160,770</u>	<u>149,326</u>
Unencumbered Cash, Ending	<u><u>149,326</u></u>	<u><u>230,708</u></u>

Franklin County, Kansas
Pandemic Flu Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	5,294,676
Total Cash Receipts		<u>5,294,676</u>
Expenditures and Transfers		
Health		
Contractual Services		<u>5,190,154</u>
Total Expenditures and Transfers		<u>5,190,154</u>
Receipts Over (Under)		
Expenditures and Transfers		104,522
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		<u><u>104,522</u></u>

Franklin County, Kansas
Graduated Sanctions Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 242,807	204,489
Total Cash Receipts	<u>242,807</u>	<u>204,489</u>
Expenditures and Transfers		
Public Safety		
Personal Services	179,177	196,868
Contractual Services	<u>30,499</u>	<u>28,544</u>
Total Expenditures and Transfers	<u>209,676</u>	<u>225,412</u>
Receipts Over (Under)		
Expenditures and Transfers	33,131	(20,923)
Unencumbered Cash, Beginning	<u>7,228</u>	<u>40,359</u>
Unencumbered Cash, Ending	<u><u>40,359</u></u>	<u><u>19,436</u></u>

Franklin County, Kansas
Prevention/Intervention Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ 595	249
Total Cash Receipts	<u>595</u>	<u>249</u>
Expenditures and Transfers		
Public Safety		
Personal Services	209	
Contractual Services	<u>512</u>	<u>109</u>
Total Expenditures and Transfers	<u>721</u>	<u>109</u>
Receipts Over (Under)		
Expenditures and Transfers	(126)	140
Unencumbered Cash, Beginning	<u>7,163</u>	<u>7,037</u>
Unencumbered Cash, Ending	<u><u>7,037</u></u>	<u><u>7,177</u></u>

Franklin County, Kansas
Juvenile Evidence Based Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$	40,000
Total Cash Receipts		40,000
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		40,000
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		40,000

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2020

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	\$	10,292	10,292	
Lane City Fire		1,360	1,360	
Ottawa City General		3,467,664	3,467,664	
Ottawa City Auditorium		157,312	157,312	
Ottawa City Library		1,065,839	1,065,839	
Ottawa City Bond and Interest		682,915	682,915	
Ottawa City Paving		1,753	1,753	
Ottawa City Sewer		907	907	
Ottawa City Water		363	363	
Ottawa City Weed Cutting		5,999	5,999	
Ottawa City Clean Up		1,546	1,546	
Ottawa City: K-68 Estates TIF		41,049	41,049	
Ottawa City: Hwy 59 TIF		223,542	223,542	
Ottawa City: 19th & Princeton TIF		220,322	220,322	
Ottawa City: NW I-35 & Princeton TIF		14,314	14,314	
Pomona City General		46,510	46,510	
Pomona City Employee Benefits		60,096	60,096	
Pomona City Library		54,690	54,690	
Pomona City Fire		127	127	
Pomona City Cleanup		601	601	
Princeton City General		29,032	29,032	
Rantoul City General		10,458	10,458	
Rantoul City Assessments		1,081	1,081	
Richmond City General		142,683	142,683	
Richmond City Library		16,369	16,369	
Richmond City Recreation		8,260	8,260	
Richmond City Assessments		675	675	
Wellsville City General		644,725	644,725	
Wellsville City Employee Benefits		73,621	73,621	
Wellsville City Library		89,806	89,806	
Wellsville City Lib Emp Benefits		952	952	
Wellsville City Tort Liability		27,343	27,343	
Wellsville City Bond and Interest		19,183	19,183	
Wellsville City Weed		720	720	
Williamsburg City General		22,914	22,914	
Williamsburg City Library		16,911	16,911	
Subtotal Cities		<u>7,161,934</u>	<u>7,161,934</u>	
Townships:				
Appanoose Township General		67	67	
Centropolis Township General		3,274	3,274	
Cutler Township General		68,743	68,743	
Franklin Township General		1	1	
Franklin Township Fire		1	1	
Greenwood Township General		5,875	5,875	
Harrison Township General		8,147	8,147	
Hayes Township General		20,851	20,851	
Homewood Township General		6,251	6,251	
Lincoln Twp General		3,921	3,921	
Ohio Township General		8,413	8,413	
Ottawa Township General		4,998	4,998	
Peoria Township General		9,607	9,607	
Peoria Township Fire		24,852	24,852	
Peoria Township Cemetery		3,831	3,831	
Pomona Township General		8	8	
Pottawatomie Township General		43,658	43,658	
Richmond Township General		1,894	1,894	
Williamsburg Township General		3,321	3,321	
Subtotal Townships		<u>217,713</u>	<u>217,713</u>	

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2020

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #287 Supplemental General	\$	828,386	828,386	
USD #287 General		786,518	786,518	
USD #287 Capital Outlay		401,792	401,792	
USD #287 Recreation		140,625	140,625	
USD #287 Bond and Interest		690,598	690,598	
USD #288 General		536,345	536,345	
USD #288 Supplemental General		559,482	559,482	
USD #288 Bond and Interest		284,088	284,088	
USD #288 Capital Outlay		267,259	267,259	
USD #289 General		774,509	774,509	
USD #289 Capital Outlay		384,697	384,697	
USD #289 Recreation		192,281	192,281	
USD #289 Recreation Emp Benefit		9,629	9,629	
USD #289 Bond and Interest #1		349,470	349,470	
USD #289 Supplemental General		738,683	738,683	
USD #290 General		2,615,822	2,615,822	
USD #290 Capital Outlay		1,258,325	1,258,325	
USD #290 Recreation		786,542	786,542	
USD #290 Recreation Emp Benefit		157,306	157,306	
USD #290 Adult Education		60,139	60,139	
USD #290 Bond and Interest #1		3,127,424	3,127,424	
USD #290 Supplemental General		2,170,913	2,170,913	
USD #243 Supplemental General		1,782	1,782	
USD #243 General		1,360	1,360	
USD #243 Bond and Interest		343	343	
USD #243 Capital Outlay		582	582	
USD #348 General		25,451	25,451	
USD #348 Capital Outlay		12,701	12,701	
USD #348 Bond and Interest		25,261	25,261	
USD #348 Recreation		6,350	6,350	
USD #348 Recreation Emp Benefit		1,586	1,586	
USD #348 Supplemental General		23,331	23,331	
USD #365 Supplemental General		47,078	47,078	
USD #365 General		47,537	47,537	
USD #365 Capital Outlay		19,722	19,722	
USD #365 Bond and Interest		20,785	20,785	
USD #368 Supplemental General		4,114	4,114	
USD #368 General		5,070	5,070	
USD #368 Capital Outlay		2,316	2,316	
USD #368 Bond and Interest		3,183	3,183	
USD #434 General		311	311	
USD #434 Capital Outlay		100	100	
USD #434 Bond and Interest		46	46	
USD #434 Supplemental General		350	350	
USD #456 General		11,263	11,263	
USD #456 Capital Outlay		3,376	3,376	
USD #456 Recreation		627	627	
USD #456 Supplemental General		13,283	13,283	
Subtotal Schools		<u>17,398,741</u>	<u>17,398,741</u>	

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2020

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Antioch Cemetery	\$	5,294	5,294	
Central Cemetery		2,700	2,700	
Greenwood Cemetery		4,052	4,052	
Lane-Baker Cemetery		36,300	36,300	
Mt. Hope Cemetery		8,772	8,772	
Mt. Olivet Cemetery		4,843	4,843	
Princeton Cemetery		20,054	20,054	
Richmond-Berea Cemetery	19	14,379	14,398	
United Cemetery		31,289	31,289	
Subtotal Cemeteries	<u>19</u>	<u>127,683</u>	<u>127,702</u>	
Rural Fire Districts:				
Wellsville Fire		298,760	298,760	
Ohio-Princeton Fire		42,667	42,667	
Harrison-Lincoln-Ottawa Fire		191,243	191,243	
Homewood-Williamsburg Fire		25,252	25,252	
Richmond Fire		44,296	44,296	
Northwest Fire District		119,406	119,406	
Subtotal Rural Fire Districts		<u>721,624</u>	<u>721,624</u>	
Watershed Districts:				
Pottawatomie Watershed		28,605	28,605	
Taui Watershed		16,452	16,452	
Drainage District #1		15,552	15,552	
Subtotal Watershed Districts		<u>60,609</u>	<u>60,609</u>	
Regional Library:				
N.E. Kansas Library General		186,871	186,871	
N.E. Kansas Library Employee Benefits		28,735	28,735	
Subtotal Regional Library		<u>215,606</u>	<u>215,606</u>	
Total Subdivisions	<u>19</u>	<u>25,903,910</u>	<u>25,903,929</u>	
State Funds:				
State Educational Building		295,407	295,407	
State Institutional Building		147,704	147,704	
Total State Funds		<u>443,111</u>	<u>443,111</u>	

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2020

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	\$	14,634,485	14,634,485	
Motor Vehicle Licenses		1,654,346	1,654,346	
Motor Vehicle Royalties		14,425	14,425	
MVE 1 Inspection Fees		35,361	35,361	
Kansas Highway Patrol Staff		60,432	60,432	
Law Enforcement Training Center		37,767	37,767	
Salvage Inspection Fees		4,950	4,950	
Game Licenses	124	6,873	6,699	298
Inmate Bonds		13,646	13,646	
Park Permits		29,012	29,012	
Heritage Trust	4,801	21,393	19,806	6,388
Unclaimed Money	548			548
Assignments		1,396	1,396	
Stray Animal	1,896	20,364		22,260
Clerk of Court Release		2,405	2,405	
Sales Tax	69,864	1,306,694	1,262,515	114,043
Dust Control	2,507	55,495	58,002	
Change		59,527	59,463	64
Solid Waste Committee	133,975	25,228	20	159,183
State DMV Modification Fees		123,956	123,956	
Frontier Extension District #11	7,278	891,945	899,223	
Treasurer's Holding Account	203,449	495,462	481,705	217,206
Cash Over and Short	1,306	4,024	4,560	770
Total Other Agency Funds	<u>425,748</u>	<u>19,499,186</u>	<u>19,404,174</u>	<u>520,760</u>
Distributable Funds:				
Current Tax	22,695,582	40,288,295	39,636,229	23,347,648
Delinquent Tax	304,059	985,606	952,292	337,373
Motor Vehicle Tax	132,098	4,103,827	4,084,076	151,849
Recreational Vehicle Tax	1,494	80,087	78,965	2,616
Mineral Production Tax	164	1,574		1,738
Commercial Motor Vehicle Fees		166,225	166,225	
Total Distributable Funds	<u>23,133,397</u>	<u>45,625,614</u>	<u>44,917,787</u>	<u>23,841,224</u>
Total Agency Funds	<u>23,559,164</u>	<u>91,471,821</u>	<u>90,669,001</u>	<u>24,361,984</u>

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

Board of County Commissioners
Franklin County, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Franklin County, Kansas, (the County) as of and for the year ended December 31, 2020, and have issued our report thereon dated June 1, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

June 1, 2021

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

Board of County Commissioners
Franklin County, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of Franklin County, Kansas, (the County) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

Management of the County, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

Purpose of this Report

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

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

June 1, 2021

Franklin County, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended December 31, 2020

I. Summary of Audit Results

Financial Statement:

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

Internal Control over Financial Reporting:

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

Federal Awards:

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	<u> X </u> No
Significant deficiency(ies) identified?	_____ Yes	<u> X </u> None reported

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

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance

_____ Yes X No

Identification of major programs:

U.S. Department of the Treasury
Coronavirus Relief Program

CFDA No. 21.019

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

Auditee qualified as a low risk auditee? _____ Yes X No

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

Franklin County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Award Expenditures</u>	<u>Subrecipient Expenditures</u>
U.S. Department of Agriculture Passed through Kansas Department of Health and Environment Special Supplemental Nutrition Program for Women, Infants and Children	10.557	\$ 96,089	0
U.S. Department of Housing and Urban Development Passed through Kansas State Department of Commerce Community Development Block Grants/State's Program	14.228	111,144	0
U.S. Department of the Treasury Passed through Kansas Governor's Office Coronavirus Relief Fund	21.019	5,153,207	2,162,187 (1)
U.S. Department of Health and Human Services Provider Relief Fund	93.498	46,547	
Passed through Kansas Department of Health and Environment Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness	93.074	21,834	
Family Planning Services	93.217	31,750	
Public Health Emergency Response: Cooperative Agreement for Emergency Response	93.354	13,698	
Immunization Cooperative Agreement	93.268	2,828	
Maternal and Child Health Services Block Grant to the State	93.994	12,603	
Total U.S. Department of Health and Human Services		129,260	0
U.S. Department of Homeland Security Passed through Kansas Division of Emergency Management Emergency Management Performance Grant	97.042	26,800	0
Total Federal Expenditures		5,516,500	2,162,187

(1) This was considered to be a Major Program

Note to the Schedule of Expenditures of Federal Awards

Note A: General

The Schedule of Expenditures of Federal Awards presents the activity of all federal awards of Franklin County, Kansas. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on this schedule.

Note B: Indirect Cost Rate

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

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. This is the same basis of accounting used in the County's regulatory basis financial statements. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.