

COUNTY OF FRANKLIN, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2021

County of Franklin, Kansas
Financial Statement with Supplementary Information
For the Fiscal Year Ended December 31, 2021

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Franklin County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Franklin County, Kansas, as of and for the year ended December 31, 2021, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Franklin County, Kansas, as of December 31, 2021, 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, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statement" section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by Franklin County, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Franklin County, Kansas, as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated June 1, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

June 1, 2022

Franklin County, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 3,178,628	10,894,384	9,727,275	4,345,737	373,397	4,719,134
Special Purpose:						
Ambulance	379,581	2,129,077	1,923,435	585,223	62,593	647,816
Country Estates Benefit District	2,677			2,677		2,677
County Building	3,013	955,800	944,500	14,313		14,313
Employee Benefits	1,497,009	3,959,344	3,540,520	1,915,833	58,853	1,974,686
Fair	1,878	7,121	7,000	1,999		1,999
Fair Building	1,077	7,122	7,000	1,199		1,199
Health	885,845	1,340,926	1,127,809	1,098,962	43,866	1,142,828
Health Capital Outlay	170,308	25,000		195,308		195,308
Historical Society	2,346	70,666	71,000	2,012		2,012
Hospital Sales Tax	200,491	2,428,796	2,394,095	235,192		235,192
Noxious Weed	100,513	117,952	78,456	140,009	2,065	142,074
Road and Bridge	1,505,888	5,325,677	4,946,227	1,885,338	128,979	2,014,317
Special Alcohol Program	24,272	6,604	5,283	25,593	136	25,729
Special Liability	88,148	251,438	236,667	102,919		102,919
Special Park and Recreation	189	4,289	2,790	1,688		1,688
Tourism and Convention Promotion	212,384	244,955	160,369	296,970	2,640	299,610
Special Ambulance Equipment	324,392	126,236	153,602	297,026		297,026
Special Capital Improvement	2,619,649	854,500	734,340	2,739,809	4,213	2,744,022
Special Equipment Reserve	1,543,986	310,000	196,972	1,657,014		1,657,014
Risk Management Reserve	526,262	99,140	88,148	537,254		537,254
Special Noxious Weed	79,933	5,000		84,933		84,933
Special Machinery	723,797	335,528	234,598	824,727	51,575	876,302
Solid Waste Capital Imp. Reserve	1,330,581	436,317	152,994	1,613,904	30	1,613,934
Centropolis Sewer District	31,369	46,500	51,086	26,783	30	26,813
911 Phone Tax	310,698	183,158	120,410	373,446	1,189	374,635
P25 Radio Project	23,227		2,425	20,802		20,802
Bond and Interest:						
Bond and Interest	167,773	1,271,485	1,240,809	198,449		198,449
Capital Projects:						
Courthouse HVAC Project		33,682	33,682			
Proximity Park Project	2,325,597		120	2,325,477		2,325,477
Montana Road Improvement Project	45,725		45,725			
Road Improvement	73,286			73,286		73,286
Jackson Road Bridge Project	495,867	449,478	469,870	475,475	100,981	576,456
Pawnee Road Bridge Project	7,542		7,542			
Woodson Road Culvert Project	50		50			
Business:						
Solid Waste	754,091	1,519,551	1,561,445	712,197	98,665	810,862
County Office Annex	9,469	484,722	457,746	36,445	15,560	52,005
Countywide Phone System	52,358	38,829	24,831	66,356	1,646	68,002

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, 2021

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Trusts:						
Special Auto	\$ 43,708	249,704	227,937	65,475	8,246	73,721
Prosecuting Attorney Training	2,659	2,189	2,074	2,774		2,774
Special Sex Offender Fee Trust	16,227	14,215	5,518	24,924	158	25,082
Conceal and Carry Permit Fees	7,885	1,755		9,640		9,640
Register of Deeds Technology	52,853	47,975	36,529	64,299		64,299
Sheriff Trust	555	1,376	819	1,112	704	1,816
County Clerk Technology	50,171	11,993		62,164		62,164
County Treasurer Technology	45,170	11,994	2,245	54,919		54,919
Drug Forfeitures	3,245	22,076	3,633	21,688	243	21,931
Prosecuting Attorney Trust	36,328	24,339	20,364	40,303	1,730	42,033
County Attorney Trust	103,458	50	3,805	99,703		99,703
D.A.R.E. Grant	581		350	231		231
Juvenile Intake Grant	6,890	65,793	56,689	15,994	320	16,314
Community Corrections Adult	176,826	474,033	482,911	167,948	11,452	179,400
Jail Trust	21,365	89,732	48,518	62,579	2,098	64,677
Community Development Block Grant	34	24,313	24,347			
Juvenile IIP/DC	4,640	1,400		6,040		6,040
Employee Benefit Trust	307,842	2,590,486	2,594,637	303,691	48	303,739
Employee Flexible Spending Plan Trust	13,181	18,442	16,298	15,325		15,325
Truancy Court/Day School Program	7,413	29,381	29,282	7,512		7,512
Veteran's Memorial	2,439	1		2,440		2,440
Judiciary Tech Grant	108			108		108
Health Department Special Grants	230,708	62,664	87,235	206,137	5,635	211,772
COVID Relief Grants	104,522	2,480,811	104,522	2,480,811		2,480,811
Graduated Sanctions Grant	19,436	228,479	236,540	11,375	6,326	17,701
Prevention/Intervention Grant	17			17		17
Reimbursements Grant	7,177	150	595	6,732	31	6,763
Juvenile Evidence Based Grant	40,000	60,000	60,113	39,887		39,887
Total Primary Government (1)	<u>21,005,337</u>	<u>40,476,628</u>	<u>34,793,782</u>	<u>26,688,183</u>	<u>983,409</u>	<u>27,671,592</u>

Composition of Cash:

Cash and Cash Items on Hand	17,392
Certificates of Deposit	2,990,000
Demand Deposits	50,722,369
Less: Agency Funds	(26,058,170)
Adjustment for Rounding	1
Total Primary Government (1)	<u>27,671,592</u>

(1) Excluding Agency Funds

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

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, 2021:

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, 2021

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 2021, the County amended the following funds in the amounts indicated:

		Original Budget	Amended Budget
Solid Waste Disposal Fund	\$	1,438,380	1,738,380
Centropolis Sewer District Fund		42,110	62,510

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, 2021

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, 2021

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, 2021 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, 2021

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, 2021, the carrying amount of the County's deposits was \$53,712,369 and the bank balance was \$54,250,075. Of the bank balance, \$1,250,081 was covered by federal depository insurance and the remaining \$52,999,994 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, 2021

Note 3 Long-term Debt

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2021, 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	145,000			25,000	120,000	5,744
G.O. Advance Refunding Bonds	1.25-2.00%	03/15/13	6,215,000	08/01/23	1,205,000			400,000	805,000	24,100
G.O. Bonds 2017	2.00-4.00%	07/06/17	7,270,000	08/01/37	7,270,000				7,270,000	235,388
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	4.25-4.75%	09/01/06	1,600,000	09/01/21	280,000			280,000	0	11,756
<u>Capital Lease Obligations:</u>										
Juvenile Services Building Refunding	2.00%	09/18/20	2,620,000	09/01/31	2,620,000			215,000	2,405,000	49,926
Courthouse HVAC Project	2.375-4.00%	03/01/14	2,000,000	09/01/29	1,680,000			165,000	1,515,000	54,267
Criminal Justice Center Project	2.375-4.00%	03/01/14	2,400,000	09/01/29	2,020,000			200,000	1,820,000	65,249
Tractor	4.50%	04/15/17	98,509	04/15/21	20,565			20,565	0	1
Motor Grader	2.00%	06/30/17	126,000	08/01/21	32,512			32,512	0	659
Motor Grader	2.00%	10/04/17	126,000	10/04/21	32,443			32,443	0	577
911 Radio System Equipment	2.55%	11/21/17	1,298,365	10/10/27	942,570			124,697	817,873	24,036
Motor Grader	2.52%	08/30/19	157,511	08/01/23	119,382			38,794	80,588	3,050
3 Motor Graders	2.35%	12/20/19	472,533	03/31/24	472,533			111,751	360,782	14,208
Landfill Compactor	1.48%	09/18/20	478,222	08/01/24	478,222			117,602	360,620	6,232
Motor Grader	1.35%	10/14/20	204,000	01/29/25	204,000				204,000	0
2 Motor Graders	1.33%	10/07/21	401,436	01/29/26	0	401,436			401,436	0
Total Contractual Indebtedness					20,312,227	401,436	0	1,763,364	18,950,299	588,250

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

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>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027-2031</u>	<u>2032-2036</u>	<u>2037-2038</u>	<u>Total</u>
General Obligation Bonds	\$ 435,000	420,000	355,000	365,000	340,000	2,850,000	4,905,000	1,315,000	10,985,000
Capital Lease Obligations	1,042,922	1,170,547	1,156,107	931,523	899,165	2,765,035			7,965,299
Total Principal	<u>1,477,922</u>	<u>1,590,547</u>	<u>1,511,107</u>	<u>1,296,523</u>	<u>1,239,165</u>	<u>5,615,035</u>	<u>4,905,000</u>	<u>1,315,000</u>	<u>18,950,299</u>
<u>Interest</u>									
General Obligation Bonds	349,414	340,276	331,376	320,633	309,545	1,354,475	753,890	56,550	3,816,159
Capital Lease Obligations	196,263	180,373	151,918	125,259	102,082	186,818			942,713
Total Interest	<u>545,677</u>	<u>520,649</u>	<u>483,294</u>	<u>445,892</u>	<u>411,627</u>	<u>1,541,293</u>	<u>753,890</u>	<u>56,550</u>	<u>4,758,872</u>
Total Principal and Interest	<u>2,023,599</u>	<u>2,111,196</u>	<u>1,994,401</u>	<u>1,742,415</u>	<u>1,650,792</u>	<u>7,156,328</u>	<u>5,658,890</u>	<u>1,371,550</u>	<u>23,709,171</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, 2021

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	\$ 126,236
County Building Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	704,500
County Building Fund	County Equipment Reserve Fund	K.S.A. 19-119	240,000
Road and Bridge Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	50,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	268,500
Special Liability Fund	Risk Management Reserve Fund	K.S.A. 12-2615	50,000
Special Auto Fund	General Fund	K.S.A. 8-145	50,152
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	70,000
COVID Relief Grants	General Fund	Prior Year Reimbursement	12,624
COVID Relief Grants	Health Fund	Prior Year Reimbursement	29,010
Solid Waste Disposal Fund	Solid Waste Capital Improvement Reserve Fund	Resolution	50,000
Montana Road Improvement Project Fund	Jackson Road Bridge Project	Combine Project Funds	45,725
Pawnee Road Bridge Project	Jackson Road Bridge Project	Combine Project Funds	7,542
Woodson Road Culvert Project	Jackson Road Bridge Project	Combine Project Funds	50

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

Note 6 Other Long-Term Obligations from Operations

Compensated Absences.

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

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

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

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 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 South 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.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

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 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were \$1,057,067 for KPERS and \$912,679 for KP&F for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$4,385,060 and \$5,220,900 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021

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	\$	1,035,290	1,026,338
Proximity Industrial Park Project		13,567,152	10,632,424

Note 10 Pending Litigation

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

Note 11 Closure and Postclosure Care Costs of Landfill

During 1994, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The closure of the landfill was completed in 1995. Estimates for costs related to monitoring the landfill over the thirty year monitoring period have not been determined.

Note 12 Public Building Commission

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

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

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

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 2021 or 2022.

As a result of COVID-19, the County received \$2,480,811 in funding through the American Rescue Plan Act during 2021. The County plans to begin spending these funds in 2022. These funds are to be used to strengthen health, to allow the economy to reopen safely and to remain open.

Note 14 Subsequent Events

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through June 1, 2022 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, 2021

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	\$ 10,361,547		10,361,547	9,727,275	634,272
Special Purpose:					
Ambulance	1,916,635	6,800	1,923,435	1,923,435	
Country Estates Benefit District	2,677		2,677		2,677
County Building	944,500		944,500	944,500	
Employee Benefits	4,593,050		4,593,050	3,540,520	1,052,530
Fair	7,000		7,000	7,000	
Fair Building	7,000		7,000	7,000	
Health	1,218,352	361,838	1,580,190	1,127,809	452,381
Historical Society	71,000		71,000	71,000	
Hospital Sales Tax	2,500,000		2,500,000	2,394,095	105,905
Noxious Weed	157,750		157,750	78,456	79,294
Road and Bridge	5,890,935		5,890,935	4,946,227	944,708
Special Alcohol Program	26,907		26,907	5,283	21,624
Special Liability	290,000		290,000	236,667	53,333
Special Park and Recreation	2,791		2,791	2,790	1
Tourism and Convention Promotion	441,852		441,852	160,369	281,483
Special Noxious Weed	84,933		84,933		84,933
Centropolis Sewer District	62,510		62,510	51,086	11,424
911 Phone Tax	439,718		439,718	120,410	319,308
Bond and Interest:					
Bond and Interest	1,317,013		1,317,013	1,240,809	76,204
Business:					
Solid Waste	1,738,380		1,738,380	1,561,445	176,935
County Office Annex	529,156		529,156	457,746	71,410
Countywide Phone System	43,000		43,000	24,831	18,169
Totals	<u>32,646,706</u>	<u>368,638</u>	<u>33,015,344</u>	<u>28,628,753</u>	<u>4,386,591</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,547,525	5,692,040	5,650,971	41,069
Motor Vehicle Tax	716,521	700,665	649,832	50,833
Recreational Vehicle Tax	14,425	15,312	12,449	2,863
Delinquent Tax	140,874	172,644		172,644
16/20 M Truck Tax	20,600	17,836	15,659	2,177
Countywide Sales Tax	2,473,105	2,711,387	1,900,000	811,387
Commercial Vehicle Fees	30,990	27,885	30,925	(3,040)
Mineral Production Tax		1,362		1,362
Watercraft Tax	4,064	4,237	3,379	858
Interest on Tax	289,832	396,497	660	395,837
Total Taxes	<u>9,237,936</u>	<u>9,739,865</u>	<u>8,263,875</u>	<u>1,475,990</u>
Intergovernmental				
Federal Emergency Preparedness Grant	28,653			
Local Alcoholic Liquor Tax	1,053	4,289	500	3,789
Contracts with Other Governments	383,916	504,586	407,765	96,821
Total Intergovernmental	<u>413,622</u>	<u>508,875</u>	<u>408,265</u>	<u>100,610</u>
Licenses, Fees, and Permits				
Mortgage Registration		733		733
Officer Fees	437,874	401,326	248,000	153,326
Juvenile Justice Fees	45,444	25,541	15,000	10,541
Environmental Fees	20,035	21,670	18,000	3,670
Planning and Zoning Fees	42,618	50,138	30,000	20,138
Computer Internet Fees	945	2,100		2,100
Total Licenses, Fees, and Permits	<u>546,916</u>	<u>501,508</u>	<u>311,000</u>	<u>190,508</u>
Use of Money and Property				
Interest on Investments	127,242	39,296	30,000	9,296
Rent	10,677	9,856	8,000	1,856
Total Use of Money and Property	<u>137,919</u>	<u>49,152</u>	<u>38,000</u>	<u>11,152</u>
Transfers				
Operating Transfers In	39,285	62,776	50,000	12,776
Miscellaneous				
Other	21,103	32,208		32,208
Total Cash Receipts	<u>10,396,781</u>	<u>10,894,384</u>	<u>9,071,140</u>	<u>1,823,244</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	120,876	203,138	164,340	(38,798)
Contractual Services	355,805	422,466	370,568	(51,898)
Commodities	1,434	3,383	6,500	3,117
Capital Outlay			30,000	30,000
Reimbursed Expense	(8,479)	(54,611)	(4,000)	50,611
Total County Commission	<u>469,636</u>	<u>574,376</u>	<u>567,408</u>	<u>(6,968)</u>
County Clerk				
Personal Services	93,005	153,584	154,700	1,116
Contractual Services	3,588	5,563	5,220	(343)
Commodities	1,407	2,318	7,100	4,782
Capital Outlay			1,800	1,800
Reimbursed Expense	(478)	(172)		172
Total County Clerk	<u>97,522</u>	<u>161,293</u>	<u>168,820</u>	<u>7,527</u>

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

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
County Treasurer				
Personal Services	\$ 160,766	167,049	168,950	1,901
Contractual Services	38,906	39,464	44,525	5,061
Commodities	2,490	6,542	7,000	458
Reimbursed Expense	(31,440)	(25,763)	(37,000)	(11,237)
Total County Treasurer	<u>170,722</u>	<u>187,292</u>	<u>183,475</u>	<u>(3,817)</u>
County Attorney				
Personal Services	508,207	517,529	548,230	30,701
Contractual Services	28,653	30,727	40,580	9,853
Commodities	7,792	5,107	12,500	7,393
Capital Outlay	7,221	4,414	10,000	5,586
Reimbursed Expense	(148)	(29)		29
Total County Attorney	<u>551,725</u>	<u>557,748</u>	<u>611,310</u>	<u>53,562</u>
Register of Deeds				
Personal Services	138,921	111,946	109,900	(2,046)
Contractual Services	738	526	1,800	1,274
Commodities	1,234	1,577	1,500	(77)
Reimbursed Expense	(250)			
Total Register of Deeds	<u>140,643</u>	<u>114,049</u>	<u>113,200</u>	<u>(849)</u>
Unified Court				
Personal Services	10,603	10,480	13,341	2,861
Contractual Services	168,849	189,112	217,000	27,888
Commodities	21,430	17,713	16,000	(1,713)
Capital Outlay	33,982	23,918	20,000	(3,918)
Operating Transfers Out	50,000			
Reimbursed Expense	(29,221)	(10,149)	(20,000)	(9,851)
Total Unified Court	<u>255,643</u>	<u>231,074</u>	<u>246,341</u>	<u>15,267</u>
Administration				
Personal Services	223,047	341,976	442,150	100,174
Contractual Services	50,553	61,449	57,341	(4,108)
Commodities	3,023	3,608	7,000	3,392
Capital Outlay	190		2,000	2,000
Reimbursed Expense	(1,720)	(410)		410
Total Administration	<u>275,093</u>	<u>406,623</u>	<u>508,491</u>	<u>101,868</u>
Appraiser				
Personal Services	315,441	326,355	320,855	(5,500)
Contractual Services	14,913	18,893	25,770	6,877
Commodities	6,703	3,377	9,200	5,823
Capital Outlay	1,370	2,540		(2,540)
Reimbursed Expense	(501)	(383)	(1,100)	(717)
Total Appraiser	<u>337,926</u>	<u>350,782</u>	<u>354,725</u>	<u>3,943</u>
Information Technologies				
Personal Services	176,463	179,303	183,520	4,217
Contractual Services	243,586	276,653	270,821	(5,832)
Commodities	67,263	42,506	51,700	9,194
Capital Outlay	25,950	6,062	45,000	38,938
Reimbursed Expense	(94,461)	(62,101)	(75,000)	(12,899)
Total Information Technologies	<u>418,801</u>	<u>442,423</u>	<u>476,041</u>	<u>33,618</u>
Election Expense				
Personal Services	50,675	45,466	59,500	14,034
Contractual Services	82,036	31,987	62,694	30,707
Commodities	13,935	8,210	29,000	20,790
Capital Outlay		11,862		(11,862)
Reimbursed Expense	(35,614)	(8,161)		8,161
Total Election Expense	<u>111,032</u>	<u>89,364</u>	<u>151,194</u>	<u>61,830</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Record Storage				
Contractual Services	\$ 11,584	9,341	15,000	5,659
Reimbursed Expense			(1,500)	(1,500)
Total Record Storage	<u>11,584</u>	<u>9,341</u>	<u>13,500</u>	<u>4,159</u>
District Wide Court				
Contractual Services	71,062	58,842	83,480	24,638
Reimbursed Expense	(65,651)	(47,498)	(46,128)	1,370
Total District Wide Court	<u>5,411</u>	<u>11,344</u>	<u>37,352</u>	<u>26,008</u>
Building and Planning				
Personal Services	165,629	184,335	215,100	30,765
Contractual Services	21,794	25,372	26,009	637
Commodities	4,733	7,066	7,800	734
Reimbursed Expense	(2,765)	(4,770)	(4,000)	770
Total Building and Planning	<u>189,391</u>	<u>212,003</u>	<u>244,909</u>	<u>32,906</u>
Building and Grounds				
Personal Services	190,837	135,473	199,200	63,727
Contractual Services	207,229	241,308	230,910	(10,398)
Commodities	27,541	22,394	38,000	15,606
Reimbursed Expense	(5,254)	(5,232)		5,232
Total Building and Grounds	<u>420,353</u>	<u>393,943</u>	<u>468,110</u>	<u>74,167</u>
Total General Government	<u>3,455,482</u>	<u>3,741,655</u>	<u>4,144,876</u>	<u>403,221</u>
Public Safety				
Sheriff				
Personal Services	1,529,762	1,604,569	1,610,820	6,251
Contractual Services	115,622	110,537	95,220	(15,317)
Commodities	137,371	157,073	148,500	(8,573)
Capital Outlay	29,328	34,817	12,448	(22,369)
Reimbursed Expense	(31,821)	(98,304)	(7,000)	91,304
Total Sheriff	<u>1,780,262</u>	<u>1,808,692</u>	<u>1,859,988</u>	<u>51,296</u>
Jail				
Personal Services	900,781	880,262	963,147	82,885
Contractual Services	221,718	284,367	188,200	(96,167)
Commodities	205,735	207,298	169,900	(37,398)
Capital Outlay	581	4,775	5,000	225
Reimbursed Expense	(71,827)	(47,160)	(40,000)	7,160
Total Jail	<u>1,256,988</u>	<u>1,329,542</u>	<u>1,286,247</u>	<u>(43,295)</u>
Juvenile Services				
Personal Services	668,627	563,301	727,891	164,590
Contractual Services	55,692	70,212	69,414	(798)
Commodities	7,933	5,660	24,400	18,740
Capital Outlay	297	581		(581)
Reimbursed Expense	(21,900)	(52,828)	(90,000)	(37,172)
Total Juvenile Services	<u>710,649</u>	<u>586,926</u>	<u>731,705</u>	<u>144,779</u>
Emergency Preparedness				
Personal Services	29,939	127,639	114,350	(13,289)
Contractual Services	14,524	16,930	15,525	(1,405)
Commodities	30,582	5,325	10,000	4,675
Capital Outlay	40,830			
Communications Equipment	284,685	293,561	309,000	15,439
Reimbursed Expense	(26,800)	(227)		227
Total Emergency Preparedness	<u>373,760</u>	<u>443,228</u>	<u>448,875</u>	<u>5,647</u>
Dispatch				
Personal Services	683,464	736,682	805,000	68,318
Contractual Services	2,703	5,358	5,780	422
Commodities	1,756	2,115	4,750	2,635
Total Dispatch	<u>687,923</u>	<u>744,155</u>	<u>815,530</u>	<u>71,375</u>
Total Public Safety	<u>4,809,582</u>	<u>4,912,543</u>	<u>5,142,345</u>	<u>229,802</u>

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

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Health				
Environmental Health				
Personal Services	\$ 84,045	86,827	85,250	(1,577)
Contractual Services	9,703	9,888	11,101	1,213
Commodities	1,361	1,287	3,000	1,713
Total Environmental Health	<u>95,109</u>	<u>98,002</u>	<u>99,351</u>	<u>1,349</u>
Health Appropriations				
Developmental Disabilities	95,000	95,000	95,000	
Mental Health	175,000	175,000	175,000	
Total Health Appropriations	<u>270,000</u>	<u>270,000</u>	<u>270,000</u>	
Total Health	<u>365,109</u>	<u>368,002</u>	<u>369,351</u>	<u>1,349</u>
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	
Economic Development				
Economic Development Department				
Contractual Services	<u>64,375</u>	<u>64,375</u>	<u>64,375</u>	
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Contractual Services	<u>225,600</u>	<u>225,600</u>	<u>225,600</u>	
Equipment				
Equipment				
Capital Outlay	194,690	215,850	370,000	154,150
Reimbursed Expense	(4,228)	(15,750)		15,750
Total Equipment	<u>190,462</u>	<u>200,100</u>	<u>370,000</u>	<u>169,900</u>
Transfers				
Operating Transfers Out	<u>170,000</u>	<u>170,000</u>		(170,000)
Total Expenditures and Transfers	<u>9,325,610</u>	<u>9,727,275</u>	<u>10,361,547</u>	<u>634,272</u>
Receipts Over (Under)				
Expenditures and Transfers	1,071,171	1,167,109		
Unencumbered Cash, Beginning	<u>2,107,457</u>	<u>3,178,628</u>		
Unencumbered Cash, Ending	<u>3,178,628</u>	<u>4,345,737</u>		

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

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 696,043	779,729	774,138	5,591
Motor Vehicle Tax	77,641	87,460	81,524	5,936
Recreational Vehicle Tax	1,563	1,913	1,562	351
Delinquent Tax	16,706	20,759	19,000	1,759
16/20 M Truck Tax	2,190	1,920	1,965	(45)
Commercial Vehicle Fees	3,353	3,443	3,880	(437)
Watercraft Tax	441	532	424	108
Total Taxes	<u>797,937</u>	<u>895,756</u>	<u>882,493</u>	<u>13,263</u>
Intergovernmental				
State Grant		6,800		6,800
Licenses, Fees, and Permits				
Service Fees	<u>1,213,846</u>	<u>1,226,521</u>	<u>985,000</u>	<u>241,521</u>
Total Cash Receipts	<u>2,011,783</u>	<u>2,129,077</u>	<u>1,867,493</u>	<u>261,584</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	1,499,103	1,566,889	1,532,985	(33,904)
Contractual Services	82,037	86,811	92,350	5,539
Commodities	111,360	151,021	146,300	(4,721)
Capital Outlay		261		(261)
Operating Transfers Out	150,000	126,236	150,000	23,764
Reimbursed Expense	(42,298)	(7,783)	(5,000)	2,783
Total Ambulance Service	<u>1,800,202</u>	<u>1,923,435</u>	<u>1,916,635</u>	<u>(6,800)</u>
Budget Credit			6,800	6,800
Total Expenditures and Transfers	<u>1,800,202</u>	<u>1,923,435</u>	<u>1,923,435</u>	
Receipts Over (Under)				
Expenditures and Transfers	211,581	205,642		
Unencumbered Cash, Beginning	<u>168,000</u>	<u>379,581</u>		
Unencumbered Cash, Ending	<u>379,581</u>	<u>585,223</u>		

Franklin County, Kansas
Country Estates Benefit District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
General Government				
Contractual Services			2,677	2,677
Total Expenditures and Transfers			<u>2,677</u>	<u>2,677</u>
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, 2021

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 573,857	864,335	858,125	6,210
Motor Vehicle Tax	55,524	71,840	67,209	4,631
Recreational Vehicle Tax	1,130	1,572	1,288	284
Delinquent Tax	7,005	13,404		13,404
16/20 M Truck Tax	536	1,406	1,620	(214)
Commercial Vehicle Fees	2,174	2,805	3,198	(393)
Watercraft Tax	322	438	350	88
Total Cash Receipts	<u>640,548</u>	<u>955,800</u>	<u>931,790</u>	<u>24,010</u>
Expenditures and Transfers				
General Government				
County Building Maintenance				
Operating Transfers Out	<u>644,500</u>	<u>944,500</u>	<u>944,500</u>	
Total Expenditures and Transfers	<u>644,500</u>	<u>944,500</u>	<u>944,500</u>	
Receipts Over (Under)				
Expenditures and Transfers	(3,952)	11,300		
Unencumbered Cash, Beginning	<u>6,965</u>	<u>3,013</u>		
Unencumbered Cash, Ending	<u>3,013</u>	<u>14,313</u>		

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

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,237,033	3,412,753	3,388,003	24,750
Motor Vehicle Tax	416,017	408,801	379,176	29,625
Recreational Vehicle Tax	8,384	8,934	7,265	1,669
Delinquent Tax	81,020	99,808		99,808
16/20 M Truck Tax	11,132	10,309	9,138	1,171
Commercial Vehicle Fees	17,836	16,266	18,045	(1,779)
Watercraft Tax	2,365	2,473	1,973	500
Total Cash Receipts	<u>3,773,787</u>	<u>3,959,344</u>	<u>3,803,600</u>	<u>155,744</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	3,404,057	3,577,893	4,607,300	1,029,407
Reimbursed Expense	(29,311)	(37,373)	(14,250)	23,123
Total Expenditures and Transfers	<u>3,374,746</u>	<u>3,540,520</u>	<u>4,593,050</u>	<u>1,052,530</u>
Receipts Over (Under)				
Expenditures and Transfers	399,041	418,824		
Unencumbered Cash, Beginning	<u>1,097,968</u>	<u>1,497,009</u>		
Unencumbered Cash, Ending	<u>1,497,009</u>	<u>1,915,833</u>		

Franklin County, Kansas
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Motor Vehicle Tax	\$ 520	19		19
Recreational Vehicle Tax	10			
Delinquent Tax	134	87		87
16/20 M Truck Tax	22	13		13
Commercial Vehicle Fees	24	2		2
Watercraft Tax	3			
Total Taxes	<u>713</u>	<u>121</u>		<u>121</u>
Transfers				
Operating Transfers In	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	
Total Cash Receipts	<u>7,713</u>	<u>7,121</u>	<u>7,000</u>	<u>121</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>6,200</u>	<u>7,000</u>	<u>7,000</u>	
Total Expenditures and Transfers	<u>6,200</u>	<u>7,000</u>	<u>7,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	1,513	121		
Unencumbered Cash, Beginning	<u>365</u>	<u>1,878</u>		
Unencumbered Cash, Ending	<u>1,878</u>	<u>1,999</u>		

Franklin County, Kansas
Fair Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Motor Vehicle Tax	\$ 519	19		19
Recreational Vehicle Tax	10			
Delinquent Tax	134	88		88
16/20 M Truck Tax	22	13		13
Commercial Vehicle Fees	24	2		2
Watercraft Tax	3			
Total Taxes	<u>712</u>	<u>122</u>		<u>122</u>
Transfers				
Operating Transfers In	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	
Total Cash Receipts	<u>7,712</u>	<u>7,122</u>	<u>7,000</u>	<u>122</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	
Total Expenditures and Transfers	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	712	122		
Unencumbered Cash, Beginning	<u>365</u>	<u>1,077</u>		
Unencumbered Cash, Ending	<u>1,077</u>	<u>1,199</u>		

Franklin County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 409,887	411,216	408,221	2,995
Motor Vehicle Tax	56,917	51,960	48,001	3,959
Recreational Vehicle Tax	1,157	1,135	920	215
Delinquent Tax	7,819	11,134	6,000	5,134
16/20 M Truck Tax	679	1,437	1,157	280
Commercial Vehicle Fees	2,256	2,084	2,284	(200)
Watercraft Tax	330	313	250	63
Total Taxes	<u>479,045</u>	<u>479,279</u>	<u>466,833</u>	<u>12,446</u>
Intergovernmental				
Federal Financial Assistance	178,802	501,735		501,735
State Grant	<u>32,478</u>	<u>37,645</u>	<u>177,542</u>	(139,897)
Total Intergovernmental	<u>211,280</u>	<u>539,380</u>	<u>177,542</u>	<u>361,838</u>
Licenses, Fees, and Permits				
Service Fees	<u>403,630</u>	<u>293,257</u>	<u>420,000</u>	(126,743)
Transfers				
Operating Transfers In		29,010		29,010
Total Cash Receipts	<u>1,093,955</u>	<u>1,340,926</u>	<u>1,064,375</u>	<u>276,551</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	122,468	711,405	702,993	(8,412)
Contractual Services	113,642	99,016	128,459	29,443
Commodities	268,685	265,098	359,100	94,002
Capital Outlay		30,274	2,800	(27,474)
Operating Transfers Out	25,000	25,000	25,000	
Reimbursed Expense		(2,984)		2,984
Total Health Department	<u>529,795</u>	<u>1,127,809</u>	<u>1,218,352</u>	<u>90,543</u>
Budget Credit			361,838	361,838
Total Expenditures and Transfers	<u>529,795</u>	<u>1,127,809</u>	<u>1,580,190</u>	<u>452,381</u>
Receipts Over (Under)				
Expenditures and Transfers	564,160	213,117		
Unencumbered Cash, Beginning	<u>321,685</u>	<u>885,845</u>		
Unencumbered Cash, Ending	<u>885,845</u>	<u>1,098,962</u>		

Franklin County, Kansas
Health Capital Outlay Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<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>2,063</u>	<u> </u>
Total Expenditures and Transfers	<u>2,063</u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	22,937	25,000
Unencumbered Cash, Beginning	<u>147,371</u>	<u>170,308</u>
Unencumbered Cash, Ending	<u><u>170,308</u></u>	<u><u>195,308</u></u>

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

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 63,508	58,552	58,054	498
Motor Vehicle Tax	4,895	7,897	7,441	456
Recreational Vehicle Tax	98	173	143	30
Delinquent Tax	1,249	1,691		1,691
16/20 M Truck Tax			179	(179)
Commercial Vehicle Fees	222	304	354	(50)
Watercraft Tax	27	49	39	10
Total Taxes	<u>69,999</u>	<u>68,666</u>	<u>66,210</u>	<u>2,456</u>
Transfers				
Operating Transfers In	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	
Total Cash Receipts	<u>71,999</u>	<u>70,666</u>	<u>68,210</u>	<u>2,456</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	999	(334)		
Unencumbered Cash, Beginning	<u>1,347</u>	<u>2,346</u>		
Unencumbered Cash, Ending	<u>2,346</u>	<u>2,012</u>		

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

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 2,262,783	2,428,796	2,500,000	(71,204)
Total Cash Receipts	<u>2,262,783</u>	<u>2,428,796</u>	<u>2,500,000</u>	<u>(71,204)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>2,062,292</u>	<u>2,394,095</u>	<u>2,500,000</u>	<u>105,905</u>
Total Expenditures and Transfers	<u>2,062,292</u>	<u>2,394,095</u>	<u>2,500,000</u>	<u>105,905</u>
Receipts Over (Under)				
Expenditures and Transfers	200,491	34,701		
Unencumbered Cash, Beginning		200,491		
Unencumbered Cash, Ending	<u>200,491</u>	<u>235,192</u>		

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

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 64,259	105,558	104,708	850
Motor Vehicle Tax	15,013	8,362	7,530	832
Recreational Vehicle Tax	302	182	144	38
Delinquent Tax	3,191	3,077	3,000	77
16/20 M Truck Tax	561	419	181	238
Commercial Vehicle Fees	660	354	358	(4)
Watercraft Tax			39	(39)
Total Cash Receipts	<u>83,986</u>	<u>117,952</u>	<u>115,960</u>	<u>1,992</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	70,521	52,458	80,850	28,392
Contractual Services	13,345	14,024	14,300	276
Commodities	101,416	132,667	152,600	19,933
Operating Transfers Out	5,000	5,000	5,000	
Reimbursed Expense	(89,199)	(125,693)	(95,000)	30,693
Total Expenditures and Transfers	<u>101,083</u>	<u>78,456</u>	<u>157,750</u>	<u>79,294</u>
Receipts Over (Under)				
Expenditures and Transfers	(17,097)	39,496		
Unencumbered Cash, Beginning	<u>117,610</u>	<u>100,513</u>		
Unencumbered Cash, Ending	<u>100,513</u>	<u>140,009</u>		

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

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,674,046	3,840,892	3,813,039	27,853
Motor Vehicle Tax	385,371	460,759	430,359	30,400
Recreational Vehicle Tax	7,762	10,079	8,245	1,834
Delinquent Tax	83,647	105,860	84,000	21,860
16/20 M Truck Tax	10,696	9,538	10,371	(833)
Commercial Vehicle Fees	16,604	18,060	20,480	(2,420)
Watercraft Tax	2,188	2,806	2,239	567
Total Taxes	<u>4,180,314</u>	<u>4,447,994</u>	<u>4,368,733</u>	<u>79,261</u>
Intergovernmental				
Special City & County Highway	771,933	854,381	680,271	174,110
Equalization and Adjustment	11,548	23,302		23,302
Total Intergovernmental	<u>783,481</u>	<u>877,683</u>	<u>680,271</u>	<u>197,412</u>
Total Cash Receipts	<u>4,963,795</u>	<u>5,325,677</u>	<u>5,049,004</u>	<u>276,673</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,281,193	1,311,766	1,342,300	30,534
Contractual Services	632,788	1,257,730	1,262,965	5,235
Commodities	1,871,169	2,072,443	2,267,700	195,257
Capital Outlay	3,039		650,000	650,000
Operating Transfers Out	585,500	318,500	318,500	
Reimbursed Expense	(132,923)	(269,718)	(225,000)	44,718
Total County Engineer	<u>4,240,766</u>	<u>4,690,721</u>	<u>5,616,465</u>	<u>925,744</u>
Debt Service				
Lease Purchase Agreements				
Principal and Interest	196,310	255,506	274,470	18,964
Total Expenditures and Transfers	<u>4,437,076</u>	<u>4,946,227</u>	<u>5,890,935</u>	<u>944,708</u>
Receipts Over (Under)				
Expenditures and Transfers	526,719	379,450		
Unencumbered Cash, Beginning	<u>979,169</u>	<u>1,505,888</u>		
Unencumbered Cash, Ending	<u>1,505,888</u>	<u>1,885,338</u>		

Franklin County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 4,220	6,604	6,000	604
Total Cash Receipts	<u>4,220</u>	<u>6,604</u>	<u>6,000</u>	<u>604</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	<u>4,855</u>	<u>5,283</u>	<u>26,907</u>	<u>21,624</u>
Total Expenditures and Transfers	<u>4,855</u>	<u>5,283</u>	<u>26,907</u>	<u>21,624</u>
Receipts Over (Under)				
Expenditures and Transfers	(635)	1,321		
Unencumbered Cash, Beginning	<u>24,907</u>	<u>24,272</u>		
Unencumbered Cash, Ending	<u>24,272</u>	<u>25,593</u>		

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

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 213,036	216,486	214,891	1,595
Motor Vehicle Tax	21,737	26,682	24,961	1,721
Recreational Vehicle Tax	435	584	478	106
Delinquent Tax	3,999	5,951		5,951
16/20 M Truck Tax	875	529	602	(73)
Commercial Vehicle Fees	996	1,043	1,188	(145)
Watercraft Tax	121	163	130	33
Total Cash Receipts	<u>241,199</u>	<u>251,438</u>	<u>242,250</u>	<u>9,188</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	159,019	186,667	240,000	53,333
Operating Transfers Out	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	
Total Expenditures and Transfers	<u>209,019</u>	<u>236,667</u>	<u>290,000</u>	<u>53,333</u>
Receipts Over (Under)				
Expenditures and Transfers	32,180	14,771		
Unencumbered Cash, Beginning	<u>55,968</u>	<u>88,148</u>		
Unencumbered Cash, Ending	<u>88,148</u>	<u>102,919</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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,053	4,289	2,000	2,289
Total Cash Receipts	<u>1,053</u>	<u>4,289</u>	<u>2,000</u>	<u>2,289</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>2,357</u>	<u>2,790</u>	<u>2,791</u>	<u>1</u>
Total Expenditures and Transfers	<u>2,357</u>	<u>2,790</u>	<u>2,791</u>	<u>1</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,304)	1,499		
Unencumbered Cash, Beginning	<u>1,493</u>	<u>189</u>		
Unencumbered Cash, Ending	<u>189</u>	<u>1,688</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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Transient Guest Tax	\$ 167,802	244,955	200,000	44,955
Use of Money and Property				
Rent	1,035		1,500	(1,500)
Total Cash Receipts	<u>168,837</u>	<u>244,955</u>	<u>201,500</u>	<u>43,455</u>
Expenditures and Transfers				
Economic Development				
Culture and Recreation Appropriations				
Personal Services	29,896	62,075	129,541	67,466
Contractual Services	143,909	72,994	296,311	223,317
Appropriations to Other Entities	3,000	9,300		(9,300)
Operating Transfers Out	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	
Total Expenditures and Transfers	<u>192,805</u>	<u>160,369</u>	<u>441,852</u>	<u>281,483</u>
Receipts Over (Under)				
Expenditures and Transfers	(23,968)	84,586		
Unencumbered Cash, Beginning	<u>236,352</u>	<u>212,384</u>		
Unencumbered Cash, Ending	<u>212,384</u>	<u>296,970</u>		

Franklin County, Kansas
Special Ambulance Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 150,000	126,236
Total Cash Receipts	<u>150,000</u>	<u>126,236</u>
Expenditures and Transfers		
Public Safety		
Ambulance Service		
Capital Outlay	<u>43,907</u>	<u>153,602</u>
Total Expenditures and Transfers	<u>43,907</u>	<u>153,602</u>
Receipts Over (Under)		
Expenditures and Transfers	106,093	(27,366)
Unencumbered Cash, Beginning	<u>218,299</u>	<u>324,392</u>
Unencumbered Cash, Ending	<u><u>324,392</u></u>	<u><u>297,026</u></u>

Franklin County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 896,500	854,500
Total Cash Receipts	<u>896,500</u>	<u>854,500</u>
Expenditures and Transfers		
Reconstruction and Remodeling		
General Government	<u>81,360</u>	<u>734,340</u>
Total Expenditures and Transfers	<u>81,360</u>	<u>734,340</u>
Receipts Over (Under)		
Expenditures and Transfers	815,140	120,160
Unencumbered Cash, Beginning	<u>1,804,509</u>	<u>2,619,649</u>
Unencumbered Cash, Ending	<u><u>2,619,649</u></u>	<u><u>2,739,809</u></u>

Franklin County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 285,000	310,000
Total Cash Receipts	<u>285,000</u>	<u>310,000</u>
Expenditures and Transfers		
Equipment		
General Government	23,320	196,972
Reimbursed Expense	(23,320)	
Total Expenditures and Transfers	<u> </u>	<u>196,972</u>
Receipts Over (Under)		
Expenditures and Transfers	285,000	113,028
Unencumbered Cash, Beginning	<u>1,258,986</u>	<u>1,543,986</u>
Unencumbered Cash, Ending	<u><u>1,543,986</u></u>	<u><u>1,657,014</u></u>

Franklin County, Kansas
Risk Management Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 50,000	50,000
Miscellaneous		
Insurance Reimbursements	184,173	49,140
Total Cash Receipts	<u>234,173</u>	<u>99,140</u>
Expenditures and Transfers		
General Government		
Contractual Services	104,934	88,148
Total Expenditures and Transfers	<u>104,934</u>	<u>88,148</u>
Receipts Over (Under)		
Expenditures and Transfers	129,239	10,992
Unencumbered Cash, Beginning	<u>397,023</u>	<u>526,262</u>
Unencumbered Cash, Ending	<u><u>526,262</u></u>	<u><u>537,254</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, 2021

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

	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			84,933	84,933
Total Expenditures and Transfers			<u>84,933</u>	<u>84,933</u>
Receipts Over (Under)				
Expenditures and Transfers	5,000	5,000		
Unencumbered Cash, Beginning	<u>74,933</u>	<u>79,933</u>		
Unencumbered Cash, Ending	<u>79,933</u>	<u>84,933</u>		

Franklin County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 268,500	268,500
Miscellaneous		
Other		67,028
Total Cash Receipts	<u>268,500</u>	<u>335,528</u>
Expenditures and Transfers		
Equipment		
Other Public Works		
Public Works	80,179	234,598
Total Expenditures and Transfers	<u>80,179</u>	<u>234,598</u>
Receipts Over (Under)		
Expenditures and Transfers	188,321	100,930
Unencumbered Cash, Beginning	<u>535,476</u>	<u>723,797</u>
Unencumbered Cash, Ending	<u><u>723,797</u></u>	<u><u>824,727</u></u>

Franklin County, Kansas
Solid Waste Capital Imp. Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ <u>307,513</u>	<u>386,317</u>
Transfers		
Operating Transfers In	<u> </u>	<u>50,000</u>
Total Cash Receipts	<u>307,513</u>	<u>436,317</u>
Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services	<u>141,863</u>	<u>152,994</u>
Total Expenditures and Transfers	<u>141,863</u>	<u>152,994</u>
Receipts Over (Under)		
Expenditures and Transfers	165,650	283,323
Unencumbered Cash, Beginning	<u>1,164,931</u>	<u>1,330,581</u>
Unencumbered Cash, Ending	<u><u>1,330,581</u></u>	<u><u>1,613,904</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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts				
Taxes				
Special Assessments	\$ 44,251	46,500	46,500	
Total Cash Receipts	<u>44,251</u>	<u>46,500</u>	<u>46,500</u>	
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	9,255	20,341	30,000	9,659
Commodities			200	200
Total Other Sanitation	<u>9,255</u>	<u>20,341</u>	<u>30,200</u>	<u>9,859</u>
Debt Service				
Bonds				
Principal and Interest	<u>31,558</u>	<u>30,745</u>	<u>32,310</u>	<u>1,565</u>
Total Expenditures and Transfers	<u>40,813</u>	<u>51,086</u>	<u>62,510</u>	<u>11,424</u>
Receipts Over (Under)				
Expenditures and Transfers	3,438	(4,586)		
Unencumbered Cash, Beginning	<u>27,931</u>	<u>31,369</u>		
Unencumbered Cash, Ending	<u>31,369</u>	<u>26,783</u>		

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

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 182,233	183,065	170,000	13,065
Use of Money and Property				
Interest on Investments	86	93		93
Total Cash Receipts	<u>182,319</u>	<u>183,158</u>	<u>170,000</u>	<u>13,158</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	124,381	122,978	439,718	316,740
Reimbursed Expense	(3,042)	(2,568)		2,568
Total Expenditures and Transfers	<u>121,339</u>	<u>120,410</u>	<u>439,718</u>	<u>319,308</u>
Receipts Over (Under)				
Expenditures and Transfers	60,980	62,748		
Unencumbered Cash, Beginning	<u>249,718</u>	<u>310,698</u>		
Unencumbered Cash, Ending	<u>310,698</u>	<u>373,446</u>		

Franklin County, Kansas
P25 Radio Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Safety		
Dispatch		
Contractual Services	<u>39,768</u>	<u>2,425</u>
Total Expenditures and Transfers	<u>39,768</u>	<u>2,425</u>
Receipts Over (Under)		
Expenditures and Transfers	(39,768)	(2,425)
Unencumbered Cash, Beginning	<u>62,995</u>	<u>23,227</u>
Unencumbered Cash, Ending	<u><u>23,227</u></u>	<u><u>20,802</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, 2021

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,237,252	1,068,734	1,061,034	7,700
Motor Vehicle Tax	131,560	155,247	144,919	10,328
Recreational Vehicle Tax	2,654	3,396	2,777	619
Delinquent Tax	25,223	33,802		33,802
16/20 M Truck Tax	3,254	3,269	3,492	(223)
Commercial Vehicle Fees	5,582	6,092	6,897	(805)
Watercraft Tax	750	945	754	191
Total Cash Receipts	<u>1,406,275</u>	<u>1,271,485</u>	<u>1,219,873</u>	<u>51,612</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	<u>1,241,071</u>	<u>1,240,809</u>	<u>1,317,013</u>	<u>76,204</u>
Total Expenditures and Transfers	<u>1,241,071</u>	<u>1,240,809</u>	<u>1,317,013</u>	<u>76,204</u>
Receipts Over (Under)				
Expenditures and Transfers	165,204	30,676		
Unencumbered Cash, Beginning	<u>2,569</u>	<u>167,773</u>		
Unencumbered Cash, Ending	<u>167,773</u>	<u>198,449</u>		

Franklin County, Kansas
Courthouse HVAC Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payments from Trustee	\$	33,682
Total Cash Receipts		<u>33,682</u>
Expenditures and Transfers		
Equipment		
Equipment		
Capital Outlay		33,682
Total Expenditures and Transfers		<u>33,682</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Franklin County, Kansas
Proximity Park Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 1,572,152	
Total Cash Receipts	<u>1,572,152</u>	
Expenditures and Transfers		
Construction		
Capital Outlay	<u>692,060</u>	<u>120</u>
Total Expenditures and Transfers	<u>692,060</u>	<u>120</u>
Receipts Over (Under)		
Expenditures and Transfers	880,092	(120)
Unencumbered Cash, Beginning	<u>1,445,505</u>	<u>2,325,597</u>
Unencumbered Cash, Ending	<u><u>2,325,597</u></u>	<u><u>2,325,477</u></u>

Franklin County, Kansas
Montana Road Improvement Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Transfers		
Operating Transfers Out		45,725
Total Expenditures and Transfers		45,725
Receipts Over (Under)		
Expenditures and Transfers		(45,725)
Unencumbered Cash, Beginning	45,725	45,725
Unencumbered Cash, Ending	45,725	45,725

Franklin County, Kansas
Road Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 138,399	138,849
Federal Road Construction Assistance		98,579
Federal Disaster Assistance		140,058
State Disaster Assistance		18,675
Total Intergovernmental	<u>138,399</u>	<u>396,161</u>
Transfers		
Operating Transfers In		53,317
Total Cash Receipts	<u>138,399</u>	<u>449,478</u>
Expenditures and Transfers		
Public Works		
Contractual Services	206,519	470,186
Reimbursed Expense		(316)
Total Expenditures and Transfers	<u>206,519</u>	<u>469,870</u>
Receipts Over (Under)		
Expenditures and Transfers	(68,120)	(20,392)
Unencumbered Cash, Beginning	<u>563,987</u>	<u>495,867</u>
Unencumbered Cash, Ending	<u><u>495,867</u></u>	<u><u>475,475</u></u>

Franklin County, Kansas
Pawnee Road Bridge Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Works		
Operating Transfers Out	_____	<u>7,542</u>
Total Expenditures and Transfers	_____	<u>7,542</u>
Receipts Over (Under)		
Expenditures and Transfers		(7,542)
Unencumbered Cash, Beginning	<u>7,542</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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Works		
Operating Transfers Out		50
Total Expenditures and Transfers		50
Receipts Over (Under)		
Expenditures and Transfers		(50)
Unencumbered Cash, Beginning	50	50
Unencumbered Cash, Ending	50	50

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

For the Year Ended December 31, 2021

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

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 1,675,779	1,464,160	1,300,000	164,160
Miscellaneous				
Sale of Recycling Materials	45,374	55,391	50,000	5,391
Total Cash Receipts	<u>1,721,153</u>	<u>1,519,551</u>	<u>1,350,000</u>	<u>169,551</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	425,078	430,540	455,265	24,725
Contractual Services	951,681	1,041,024	1,165,425	124,401
Commodities	45,021	39,881	67,690	27,809
Operating Transfers Out		50,000	50,000	
Total Expenditures and Transfers	<u>1,421,780</u>	<u>1,561,445</u>	<u>1,738,380</u>	<u>176,935</u>
Receipts Over (Under)				
Expenditures and Transfers	299,373	(41,894)		
Unencumbered Cash, Beginning	<u>454,718</u>	<u>754,091</u>		
Unencumbered Cash, Ending	<u>754,091</u>	<u>712,197</u>		

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

For the Year Ended December 31, 2021

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Use of Money and Property				
Rent	\$ 504,698	484,719	488,870	(4,151)
Miscellaneous				
Other		3		3
Total Cash Receipts	<u>504,698</u>	<u>484,722</u>	<u>488,870</u>	<u>(4,148)</u>
Expenditures and Transfers				
General Government				
Office Annex				
Personal Services	22,305	35,546	58,556	23,010
Contractual Services	391,202	143,419	153,600	10,181
Commodities	6,974	5,656	12,000	6,344
Capital Outlay	5,066	6,450	10,000	3,550
Reimbursed Expense	(452)			
Total Office Annex	<u>425,095</u>	<u>191,071</u>	<u>234,156</u>	<u>43,085</u>
Debt Service				
Bonds				
Principal and Interest	295,542	266,675	295,000	28,325
Total Expenditures and Transfers	<u>720,637</u>	<u>457,746</u>	<u>529,156</u>	<u>71,410</u>
Receipts Over (Under)				
Expenditures and Transfers	(215,939)	26,976		
Unencumbered Cash, Beginning	<u>225,408</u>	<u>9,469</u>		
Unencumbered Cash, Ending	<u>9,469</u>	<u>36,445</u>		

Franklin County, Kansas
Countywide Phone System Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 40,490	38,829	42,648	(3,819)
Total Cash Receipts	<u>40,490</u>	<u>38,829</u>	<u>42,648</u>	<u>(3,819)</u>
Expenditures and Transfers				
Equipment				
Other General Government				
Contractual Services	46,546	29,914	43,000	13,086
Reimbursed Expense	(5,140)	(5,083)		5,083
Total Expenditures and Transfers	<u>41,406</u>	<u>24,831</u>	<u>43,000</u>	<u>18,169</u>
Receipts Over (Under)				
Expenditures and Transfers	(916)	13,998		
Unencumbered Cash, Beginning	<u>53,274</u>	<u>52,358</u>		
Unencumbered Cash, Ending	<u>52,358</u>	<u>66,356</u>		

Franklin County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 231,478	249,704
Total Cash Receipts	<u>231,478</u>	<u>249,704</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	160,503	155,455
Contractual Services	14,288	13,371
Commodities	10,642	9,379
Operating Transfers Out	39,285	50,152
Reimbursed Expense	(2,471)	(420)
Total Expenditures and Transfers	<u>222,247</u>	<u>227,937</u>
Receipts Over (Under)		
Expenditures and Transfers	9,231	21,767
Unencumbered Cash, Beginning	<u>34,477</u>	<u>43,708</u>
Unencumbered Cash, Ending	<u><u>43,708</u></u>	<u><u>65,475</u></u>

Franklin County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,874	2,189
Total Cash Receipts	<u>1,874</u>	<u>2,189</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>556</u>	<u>2,074</u>
Total Expenditures and Transfers	<u>556</u>	<u>2,074</u>
Receipts Over (Under)		
Expenditures and Transfers	1,318	115
Unencumbered Cash, Beginning	<u>1,341</u>	<u>2,659</u>
Unencumbered Cash, Ending	<u><u>2,659</u></u>	<u><u>2,774</u></u>

Franklin County, Kansas
Special Sex Offender Fee Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,410	14,215
Total Cash Receipts	<u>10,410</u>	<u>14,215</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	<u>14,520</u>	<u>5,518</u>
Total Expenditures and Transfers	<u>14,520</u>	<u>5,518</u>
Receipts Over (Under)		
Expenditures and Transfers	(4,110)	8,697
Unencumbered Cash, Beginning	<u>20,337</u>	<u>16,227</u>
Unencumbered Cash, Ending	<u><u>16,227</u></u>	<u><u>24,924</u></u>

Franklin County, Kansas
Conceal and Carry Permit Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,885	1,755
Total Cash Receipts	<u>1,885</u>	<u>1,755</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	1,885	1,755
Unencumbered Cash, Beginning	<u>6,000</u>	<u>7,885</u>
Unencumbered Cash, Ending	<u><u>7,885</u></u>	<u><u>9,640</u></u>

Franklin County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 42,785	47,975
Total Cash Receipts	<u>42,785</u>	<u>47,975</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	39,604	36,529
Total Expenditures and Transfers	<u>39,604</u>	<u>36,529</u>
Receipts Over (Under)		
Expenditures and Transfers	3,181	11,446
Unencumbered Cash, Beginning	49,672	52,853
Unencumbered Cash, Ending	<u>52,853</u>	<u>64,299</u>

Franklin County, Kansas
Sheriff Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$	1
Miscellaneous		
Sale of Surplus Property		1,375
Total Cash Receipts		1,376
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	1,426	1,325
Reimbursed Expense	(1,032)	(506)
Total Expenditures and Transfers	394	819
Receipts Over (Under)		
Expenditures and Transfers	(394)	557
Unencumbered Cash, Beginning	949	555
Unencumbered Cash, Ending	555	1,112

Franklin County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,697	11,993
Total Cash Receipts	<u>10,697</u>	<u>11,993</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	10,697	11,993
Unencumbered Cash, Beginning	<u>39,474</u>	<u>50,171</u>
Unencumbered Cash, Ending	<u><u>50,171</u></u>	<u><u>62,164</u></u>

Franklin County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,696	11,994
Total Cash Receipts	<u>10,696</u>	<u>11,994</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Contractual Services	<u>5,000</u>	<u>2,245</u>
Total Expenditures and Transfers	<u>5,000</u>	<u>2,245</u>
Receipts Over (Under)		
Expenditures and Transfers	5,696	9,749
Unencumbered Cash, Beginning	<u>39,474</u>	<u>45,170</u>
Unencumbered Cash, Ending	<u><u>45,170</u></u>	<u><u>54,919</u></u>

Franklin County, Kansas
Drug Forfeitures Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 75	
Use of Money and Property		
Interest on Investments	4	3
Miscellaneous		
Forfeiture Proceeds	22,073	22,073
Total Cash Receipts	79	22,076
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	13,254	3,633
Total Expenditures and Transfers	13,254	3,633
Receipts Over (Under)		
Expenditures and Transfers	(13,175)	18,443
Unencumbered Cash, Beginning	16,420	3,245
Unencumbered Cash, Ending	3,245	21,688

Franklin County, Kansas
Prosecuting Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 24,909	24,339
Total Cash Receipts	<u>24,909</u>	<u>24,339</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>11,556</u>	<u>20,364</u>
Total Expenditures and Transfers	<u>11,556</u>	<u>20,364</u>
Receipts Over (Under)		
Expenditures and Transfers	13,353	3,975
Unencumbered Cash, Beginning	<u>22,975</u>	<u>36,328</u>
Unencumbered Cash, Ending	<u><u>36,328</u></u>	<u><u>40,303</u></u>

Franklin County, Kansas
County Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 47	50
Total Cash Receipts	<u>47</u>	<u>50</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	200	3,805
Total Expenditures and Transfers	<u>200</u>	<u>3,805</u>
Receipts Over (Under)		
Expenditures and Transfers	(153)	(3,755)
Unencumbered Cash, Beginning	103,611	103,458
Unencumbered Cash, Ending	<u>103,458</u>	<u>99,703</u>

Franklin County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Donations and Contributions	\$ 80	
Total Cash Receipts	<u>80</u>	
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services		350
Total Expenditures and Transfers		<u>350</u>
Receipts Over (Under)		
Expenditures and Transfers	80	(350)
Unencumbered Cash, Beginning	<u>501</u>	<u>581</u>
Unencumbered Cash, Ending	<u><u>581</u></u>	<u><u>231</u></u>

Franklin County, Kansas
Juvenile Intake Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 60,486	65,793
Total Cash Receipts	<u>60,486</u>	<u>65,793</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	58,197	53,999
Contractual Services	<u>1,960</u>	<u>2,690</u>
Total Expenditures and Transfers	<u>60,157</u>	<u>56,689</u>
Receipts Over (Under)		
Expenditures and Transfers	329	9,104
Unencumbered Cash, Beginning	<u>6,561</u>	<u>6,890</u>
Unencumbered Cash, Ending	<u><u>6,890</u></u>	<u><u>15,994</u></u>

Franklin County, Kansas
Community Corrections Adult Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 452,027	469,527
Miscellaneous		
Other	2,910	4,506
Total Cash Receipts	<u>454,937</u>	<u>474,033</u>
Expenditures and Transfers		
Public Safety		
Community Corrections		
Personal Services	351,767	355,389
Contractual Services	106,418	132,561
Reimbursed Expense	(2,901)	(5,039)
Total Expenditures and Transfers	<u>455,284</u>	<u>482,911</u>
Receipts Over (Under)		
Expenditures and Transfers	(347)	(8,878)
Unencumbered Cash, Beginning	<u>177,173</u>	<u>176,826</u>
Unencumbered Cash, Ending	<u><u>176,826</u></u>	<u><u>167,948</u></u>

Franklin County, Kansas
Jail Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 36,856	89,732
Total Cash Receipts	<u>36,856</u>	<u>89,732</u>
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services	19,941	48,518
Total Expenditures and Transfers	<u>19,941</u>	<u>48,518</u>
Receipts Over (Under)		
Expenditures and Transfers	16,915	41,214
Unencumbered Cash, Beginning	4,450	21,365
Unencumbered Cash, Ending	<u>21,365</u>	<u>62,579</u>

Franklin County, Kansas
Community Development Block Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 111,144	24,297
Miscellaneous		
Other	50	16
Total Cash Receipts	<u>111,194</u>	<u>24,313</u>
Expenditures and Transfers		
Economic Development		
Contractual Services	111,160	24,347
Total Expenditures and Transfers	<u>111,160</u>	<u>24,347</u>
Receipts Over (Under)		
Expenditures and Transfers	34	(34)
Unencumbered Cash, Beginning		34
Unencumbered Cash, Ending	<u>34</u>	<u> </u>

Franklin County, Kansas
Juvenile IIP/DC Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 700	1,400
Total Cash Receipts	<u>700</u>	<u>1,400</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	700	1,400
Unencumbered Cash, Beginning	<u>3,940</u>	<u>4,640</u>
Unencumbered Cash, Ending	<u><u>4,640</u></u>	<u><u>6,040</u></u>

Franklin County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 2,674,927	2,590,486
Total Cash Receipts	<u>2,674,927</u>	<u>2,590,486</u>
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	<u>2,682,967</u>	<u>2,594,637</u>
Total Expenditures and Transfers	<u>2,682,967</u>	<u>2,594,637</u>
Receipts Over (Under)		
Expenditures and Transfers	(8,040)	(4,151)
Unencumbered Cash, Beginning	<u>315,882</u>	<u>307,842</u>
Unencumbered Cash, Ending	<u><u>307,842</u></u>	<u><u>303,691</u></u>

Franklin County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 5	4
Miscellaneous		
Payroll Withholdings and Benefits	33,170	18,438
Total Cash Receipts	<u>33,175</u>	<u>18,442</u>
Expenditures and Transfers		
General Government		
Personal Services	35,148	16,321
Contractual Services	1,067	774
Reimbursed Expense	(1,067)	(797)
Total Expenditures and Transfers	<u>35,148</u>	<u>16,298</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,973)	2,144
Unencumbered Cash, Beginning	<u>15,154</u>	<u>13,181</u>
Unencumbered Cash, Ending	<u><u>13,181</u></u>	<u><u>15,325</u></u>

Franklin County, Kansas
Truancy Court/Day School Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 29,630	29,381
Total Cash Receipts	<u>29,630</u>	<u>29,381</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	<u>28,068</u>	<u>29,282</u>
Total Expenditures and Transfers	<u>28,068</u>	<u>29,282</u>
Receipts Over (Under)		
Expenditures and Transfers	1,562	99
Unencumbered Cash, Beginning	<u>5,851</u>	<u>7,413</u>
Unencumbered Cash, Ending	<u><u>7,413</u></u>	<u><u>7,512</u></u>

Franklin County, Kansas
Veteran's Memorial Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 1	1
Total Cash Receipts	<u>1</u>	<u>1</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1	1
Unencumbered Cash, Beginning	<u>2,438</u>	<u>2,439</u>
Unencumbered Cash, Ending	<u><u>2,439</u></u>	<u><u>2,440</u></u>

Franklin County, Kansas
Judiciary Tech Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$ 185,252	62,664
Total Cash Receipts	<u>185,252</u>	<u>62,664</u>
Expenditures and Transfers		
Health		
Contractual Services	59,158	6,283
Commodities	<u>44,712</u>	<u>80,952</u>
Total Expenditures and Transfers	<u>103,870</u>	<u>87,235</u>
Receipts Over (Under)		
Expenditures and Transfers	81,382	(24,571)
Unencumbered Cash, Beginning	<u>149,326</u>	<u>230,708</u>
Unencumbered Cash, Ending	<u><u>230,708</u></u>	<u><u>206,137</u></u>

Franklin County, Kansas
COVID Relief Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 5,294,676	2,480,811
Total Cash Receipts	<u>5,294,676</u>	<u>2,480,811</u>
Expenditures and Transfers		
Health		
Personal Services		53,420
Contractual Services	5,190,154	9,468
Operating Transfers Out		41,634
Total Expenditures and Transfers	<u>5,190,154</u>	<u>104,522</u>
Receipts Over (Under)		
Expenditures and Transfers	104,522	2,376,289
Unencumbered Cash, Beginning		<u>104,522</u>
Unencumbered Cash, Ending	<u>104,522</u>	<u>2,480,811</u>

Franklin County, Kansas
Graduated Sanctions Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 204,489	228,479
Total Cash Receipts	<u>204,489</u>	<u>228,479</u>
Expenditures and Transfers		
Public Safety		
Personal Services	196,868	205,534
Contractual Services	<u>28,544</u>	<u>31,006</u>
Total Expenditures and Transfers	<u>225,412</u>	<u>236,540</u>
Receipts Over (Under)		
Expenditures and Transfers	(20,923)	(8,061)
Unencumbered Cash, Beginning	<u>40,359</u>	<u>19,436</u>
Unencumbered Cash, Ending	<u><u>19,436</u></u>	<u><u>11,375</u></u>

Franklin County, Kansas
Prevention/Intervention Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ 249	150
Total Cash Receipts	<u>249</u>	<u>150</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	<u>109</u>	<u>595</u>
Total Expenditures and Transfers	<u>109</u>	<u>595</u>
Receipts Over (Under)		
Expenditures and Transfers	140	(445)
Unencumbered Cash, Beginning	<u>7,037</u>	<u>7,177</u>
Unencumbered Cash, Ending	<u><u>7,177</u></u>	<u><u>6,732</u></u>

Franklin County, Kansas
Juvenile Evidence Based Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

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

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Lane City General	\$	12,275	12,275	
Lane City Fire		1,552	1,552	
Ottawa City General		3,717,872	3,717,872	
Ottawa City Employee Benefits		30	30	
Ottawa City Public Safety		3	3	
Ottawa City Auditorium		186,703	186,703	
Ottawa City Library		1,137,594	1,137,594	
Ottawa City Bond and Interest		614,114	614,114	
Ottawa City Paving		1,697	1,697	
Ottawa City Sewer		878	878	
Ottawa City Water		351	351	
Ottawa City Weed Cutting		11,457	11,457	
Ottawa City Clean Up		10,046	10,046	
Ottawa City: K-68 Estates TIF		89,396	89,396	
Ottawa City: Hwy 59 TIF		285,448	285,448	
Ottawa City: 19th & Princeton TIF		257,931	257,931	
Ottawa City: NW I-35 & Princeton TIF		148,711	148,711	
Pomona City General		47,763	47,763	
Pomona City Employee Benefits		69,518	69,518	
Pomona City Library		58,027	58,027	
Pomona City Fire		7	7	
Princeton City General		29,439	29,439	
Rantoul City General		10,976	10,976	
Richmond City General		145,193	145,193	
Richmond City Library		16,885	16,885	
Richmond City Recreation		8,401	8,401	
Richmond City Utilities		252	252	
Wellsville City General		705,629	705,629	
Wellsville City Employee Benefits		113,510	113,510	
Wellsville City Library		97,739	97,739	
Wellsville City Lib Emp Benefits		147	147	
Wellsville City Tort Liability		31,976	31,976	
Wellsville City Bond and Interest		107	107	
Wellsville City Weed		3,465	3,465	
Williamsburg City General		24,067	24,067	
Williamsburg City Library		16,385	16,385	
Subtotal Cities		<u>7,855,544</u>	<u>7,855,544</u>	
Townships:				
Centropolis Township General		3,565	3,565	
Cutler Township General		72,640	72,640	
Greenwood Township General		6,023	6,023	
Harrison Township General		8,320	8,320	
Hayes Township General		21,206	21,206	
Homewood Township General		6,693	6,693	
Lincoln Twp General		4,006	4,006	
Ohio Township General		8,722	8,722	
Ottawa Township General		5,164	5,164	
Peoria Township General		11,437	11,437	
Peoria Township Fire		21,998	21,998	
Peoria Township Cemetery		7,034	7,034	
Pomona Township General		3	3	
Pottawatomie Township General		47,033	47,033	
Richmond Township General		310	310	
Williamsburg Township General		3,718	3,718	
Subtotal Townships		<u>227,872</u>	<u>227,872</u>	

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #287 Supplemental General	\$	945,199	945,199	
USD #287 General		839,626	839,626	
USD #287 Capital Outlay		426,885	426,885	
USD #287 Recreation		149,438	149,438	
USD #287 Bond and Interest		739,578	739,578	
USD #288 General		576,186	576,186	
USD #288 Supplemental General		644,310	644,310	
USD #288 Bond and Interest		244,755	244,755	
USD #288 Capital Outlay		290,249	290,249	
USD #289 General		835,978	835,978	
USD #289 Capital Outlay		412,234	412,234	
USD #289 Recreation		205,113	205,113	
USD #289 Recreation Emp Benefit		10,273	10,273	
USD #289 Bond and Interest #1		263,440	263,440	
USD #289 Supplemental General		767,657	767,657	
USD #290 General		2,826,673	2,826,673	
USD #290 Capital Outlay		1,351,885	1,351,885	
USD #290 Recreation		844,993	844,993	
USD #290 Recreation Emp Benefit		169,057	169,057	
USD #290 Adult Education		64,306	64,306	
USD #290 Bond and Interest #1		3,078,128	3,078,128	
USD #290 Supplemental General		2,472,255	2,472,255	
USD #243 Supplemental General		1,790	1,790	
USD #243 General		1,577	1,577	
USD #243 Bond and Interest		55	55	
USD #243 Capital Outlay		749	749	
USD #348 General		23,869	23,869	
USD #348 Capital Outlay		12,147	12,147	
USD #348 Bond and Interest		22,833	22,833	
USD #348 Recreation		6,074	6,074	
USD #348 Recreation Emp Benefit		1,517	1,517	
USD #348 Supplemental General		21,727	21,727	
USD #365 Supplemental General		49,493	49,493	
USD #365 General		50,948	50,948	
USD #365 Capital Outlay		21,579	21,579	
USD #365 Bond and Interest		23,218	23,218	
USD #368 Supplemental General		6,101	6,101	
USD #368 General		7,856	7,856	
USD #368 Capital Outlay		3,524	3,524	
USD #368 Bond and Interest		4,786	4,786	
USD #434 General		404	404	
USD #434 Capital Outlay		184	184	
USD #434 Bond and Interest		116	116	
USD #434 Supplemental General		377	377	
USD #456 General		12,277	12,277	
USD #456 Capital Outlay		3,892	3,892	
USD #456 Recreation		692	692	
USD #456 Supplemental General		15,378	15,378	
Subtotal Schools		<u>18,451,381</u>	<u>18,451,381</u>	

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Antioch Cemetery	\$	5,635	5,635	
Central Cemetery		2,822	2,822	
Greenwood Cemetery		4,187	4,187	
Lane-Baker Cemetery		38,953	38,953	
Mt. Hope Cemetery		14,237	14,237	
Mt. Olivet Cemetery		4,966	4,966	
Princeton Cemetery		20,788	20,788	
Richmond-Berea Cemetery		14,684	14,684	
United Cemetery		32,514	32,514	
Subtotal Cemeteries		<u>138,786</u>	<u>138,786</u>	
Rural Fire Districts:				
Wellsville Fire		312,473	312,473	
Ohio-Princeton Fire		44,202	44,202	
Harrison-Lincoln-Ottawa Fire		193,256	193,256	
Homewood-Williamsburg Fire		26,126	26,126	
Richmond Fire		44,903	44,903	
Northwest Fire District		126,878	126,878	
Subtotal Rural Fire Districts		<u>747,838</u>	<u>747,838</u>	
Watershed Districts:				
Pottawatomie Watershed		30,271	30,271	
Tauy Watershed		16,961	16,961	
Drainage District #1		15,510	15,510	
Subtotal Watershed Districts		<u>62,742</u>	<u>62,742</u>	
Regional Library:				
N.E. Kansas Library General		196,572	196,572	
N.E. Kansas Library Employee Benefits		30,895	30,895	
Subtotal Regional Library		<u>227,467</u>	<u>227,467</u>	
Total Subdivisions		<u>27,711,630</u>	<u>27,711,630</u>	
State Funds:				
State Educational Building		316,433	316,433	
State Institutional Building		158,216	158,216	
Total State Funds		<u>474,649</u>	<u>474,649</u>	

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Other Agency Funds:				
Payroll Clearing	\$	14,655,453	14,655,453	
Motor Vehicle Licenses		1,768,970	1,768,970	
Motor Vehicle Royalties		15,500	15,500	
MVE 1 Inspection Fees		34,560	34,560	
Kansas Highway Patrol Staff		64,042	64,042	
Law Enforcement Training Center		40,025	40,025	
Salvage Inspection Fees		3,750	3,750	
Game Licenses	298	6,606	6,561	343
Inmate Bonds		345	345	
Park Permits		37,785	37,785	
Heritage Trust	6,388	23,991	24,708	5,671
Unclaimed Money	548			548
Assignments		1,219	1,219	
Stray Animal	22,260		20,365	1,895
Clerk of Court Release		2,010	2,010	
Sales Tax	114,043	1,780,233	1,726,347	167,929
Dust Control		87,337	87,337	
Change	64	37,798	37,847	15
Solid Waste Committee	159,183	23,343		182,526
State DMV Modification Fees		131,556	131,556	
Frontier Extension District #11		892,127	892,127	
Treasurer's Holding Account	217,206	571,470	595,027	193,649
Cash Over and Short	770	40,218	40,829	159
Total Other Agency Funds	<u>520,760</u>	<u>20,218,338</u>	<u>20,186,363</u>	<u>552,735</u>
Distributable Funds:				
Current Tax	23,347,648	43,456,208	41,782,007	25,021,849
Delinquent Tax	337,373	1,329,664	1,301,094	365,943
Motor Vehicle Tax	151,849	4,281,676	4,318,250	115,275
Recreational Vehicle Tax	2,616	91,614	91,862	2,368
Mineral Production Tax	1,738	986	2,724	
Commercial Motor Vehicle Fees		160,939	160,939	
Total Distributable Funds	<u>23,841,224</u>	<u>49,321,087</u>	<u>47,656,876</u>	<u>25,505,435</u>
Total Agency Funds	<u>24,361,984</u>	<u>97,725,704</u>	<u>96,029,518</u>	<u>26,058,170</u>