FRANKLIN COUNTY, KANSAS

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

For the Year Ended December 31, 2023

Franklin County, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2023

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Franklin County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Franklin County, Kansas (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County, as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County, as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Franklin County, Kansas, as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated May 18, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the 2022 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 4, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
September 4, 2024

Franklin County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 5,588,090	11,865,398	10,544,008	6,909,480	301,764	7,211,244
Special Purpose:						
Ambulance	277,223	1,881,283	2,090,559	67,947	70,007	137,954
Country Estates Benefit District	2,677			2,677		2,677
County Building	43,113	972,045	944,500	70,658		70,658
Employee Benefits	2,298,919	3,964,350	3,927,577	2,335,692	59,205	2,394,897
Fair	2,033	7,013	7,000	2,046		2,046
Fair Building	1,232	7,013	8,000	245		245
Health	1,218,856	1,313,407	1,331,534	1,200,729	37,650	1,238,379
Health Capital Outlay	204,175	25,000	618	228,557		228,557
Health Department Special Grants	189,332	97,536	96,075	190,793	3,598	194,391
Historical Society	2,661	70,613	71,000	2,274		2,274
Hospital Sales Tax	219,370	2,833,955	2,820,341	232,984	5,949	238,933
Noxious Weed	170,231	81,922	122,352	129,801	2,818	132,619
Opioid Settlement	4,807	44,359	3,716	45,450		45,450
Road and Bridge	2,205,531	5,326,869	5,502,581	2,029,819	177,990	2,207,809
Special Alcohol Program	30,611	7,206	4,816	33,001		33,001
Special Liability	103,720	248,609	218,572	133,757		133,757
Special Park and Recreation	3,305	257	3,305	257		257
Tourism and Convention Promotion	418,439	317,538	166,496	569,481	673	570,154
Sheriff VIN Fees	3,420	14,940	1,600	16,760	400	17,160
Special Ambulance Equipment	753,070	9,151		762,221		762,221
Special Capital Improvement	3,506,395	859,168	27,871	4,337,692		4,337,692
Special Equipment Reserve	1,967,014	330,000	1,625	2,295,389		2,295,389
Risk Management Reserve	610,421	208,352	173,022	645,751	8,303	654,054
Special Noxious Weed	70,222	5,000		75,222		75,222
Special Machinery	750,340	324,112	533,500	540,952		540,952
Solid Waste Capital Imp. Reserve	1,491,084	497,874	344,167	1,644,791	128,678	1,773,469
Centropolis Sewer District	26,508	40,500	35,846	31,162	1,263	32,425
911 Phone Tax	420,153	190,013	139,186	470,980	12	470,992
P25 Radio Project	20,802			20,802		20,802
Special Auto	65,973	243,410	227,807	81,576	4,232	85,808
Prosecuting Attorney Training	2,192	1,840	3,985	47		47
Special Law Enforcement Trust	88,889	578	69,704	19,763		19,763
Special Sex Offender Fee Trust	29,070	14,321	11,779	31,612	34	31,646
Conceal and Carry Permit Fees	11,753	1,689		13,442		13,442
Register of Deeds Technology	60,125	38,013	50,363	47,775		47,775
Sheriff Trust	7,408	12	72	7,348		7,348
County Clerk Technology	68,587	8,407	3,988	73,006		73,006
County Treasurer Technology	41,576	8,407	3,816	46,167		46,167
Drug Forfeitures	19,888	44,033	5,378	58,543	200	58,743

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

Franklin County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Prosecuting Attorney Trust	34,717	18,195	38,752	14,160	852	15,012
County Attorney Trust	99,753	1,833	17,600	83,986		83,986
D.A.R.E. Grant	231			231		231
Juvenile Intake Grant	7,569	9,617	14,175	3,011		3,011
Community Corrections Adult	210,004	590,073	526,041	274,036	10,521	284,557
Jail Trust	36,697	114,930	66,117	85,510	438	85,948
Juvenile IIP/DC	7,490	945		8,435		8,435
Truancy Court/Day School Program	5,547	32,391	20,961	16,977	14	16,991
Judiciary Tech Grant	108			108		108
COVID Relief Grants	1,709,706		536,340	1,173,366		1,173,366
Graduated Sanctions Grant	61,470	401,435	434,205	28,700	10,435	39,135
Prevention/Intervention Grant	17		17			
Reimbursements Grant	6,402		868	5,534	31	5,565
Juvenile Evidence Based Grant	79,882	183,660	92,704	170,838	57	170,895
Juv Justice Reinvestment Grant		196,928	17,382	179,546	724	180,270
Bond and Interest:						
Bond and Interest	135,779	1,108,176	1,126,313	117,642		117,642
Capital Projects:						
Proximity Park Project	2,325,477			2,325,477		2,325,477
Road Improvement	73,286			73,286		73,286
Road and Bridge Projects	1,300,653	133,656	751,440	682,869		682,869
Texas Road Upgrade Project		11,500	8,530	2,970		2,970
Business:						
Solid Waste	615,358	1,778,593	1,832,454	561,497	188,139	749,636
County Office Annex	37,769	545,407	444,922	138,254	8,231	146,485
Countywide Phone System	91,096	36,397	18,451	109,042		109,042
Trusts:						
Employee Benefit Trust	312,715	2,645,154	2,644,163	313,706		313,706
Employee Flexible Spending Plan Trust	14,225	10,658	11,773	13,110		13,110
Veteran's Memorial	2,441	1		2,442		2,442
Total Primary Government (1)	30,167,607	39,723,742	38,099,967	31,791,382	1,022,218	32,813,600

Composition of Cash:	
Cash and Cash Items on Hand	32,328
Certificates of Deposit	4,539,799
Demand Deposits	3,221,722
Money Market Accounts	53,716,769
Less: Agency Funds	(28,697,019)
Adjustment for Rounding	1
Total Primary Government (1)	32,813,600

(1) Excluding Agency Funds

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

Note 1 Summary of Significant Accounting Policies

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

Reporting Entity

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

Basis of Accounting

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

The Kansas Municipal Audit and Accounting Guide regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The Kansas Municipal Audit and Accounting Guide regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following Regulatory Basis Fund Types comprise the financial activities of the County for the year ending December 31, 2023:

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

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

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

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

Capital Project Funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Reimbursed Expenses

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

Pension Plan

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County held a revenue neutral rate hearing for the year ending December 31, 2023.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended December 31, 2023, the County amended the following funds, in the amounts indicated:

		Original Budget	Amended Budget
Solid Waste Fund	$	1,659,709	1,984,709

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

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

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 2 Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County had no investments at December 31, 2023 and held no investments throughout the year.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any peak periods.

At December 31, 2023, the carrying amount of the County's deposits was $61,478,290 and the bank balance was $62,017,248. Of the bank balance, $11,486,277 was covered by federal depository insurance and the remaining $50,530,971 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 3 Long-term Debt

Changes in Long-Term Debt

Changes in the County's outstanding long-term debt, for the year ending December 31, 2023 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
G.O. Advance Refunding Bonds	1.25-4.25%	10/26/2011	$ 360,000	12/01/2025	95,000		25,000	70,000	3,931
G.O. Advance Refunding Bonds	1.25-2.00%	3/15/2013	6,215,000	8/01/2023	395,000		395,000	-	7,900
G.O. Bonds 2017	2.00-4.00%	7/06/2017	7,270,000	8/01/2037	7,270,000			7,270,000	235,388
Capital Lease Obligations:									
Juvenile Services Building Refinance	2.00%	9/18/2020	2,620,000	9/01/2031	2,190,000		225,000	1,965,000	43,800
Courthouse HVAC Project	2.375-4.00%	3/01/2014	2,000,000	9/01/2029	1,345,000		175,000	1,170,000	45,280
Justice Center Remodeling Project	2.375-4.00%	3/01/2014	2,400,000	9/01/2029	1,615,000		210,000	1,405,000	54,380
911 Radio System Equipment	2.55%	11/21/2017	1,298,365	10/10/2027	689,995		131,138	558,857	17,595
Motor Grader	2.52%	8/30/2019	157,511	8/01/2023	40,803		40,803	-	815
3 Motor Graders	2.35%	12/20/2019	472,533	3/31/2024	243,301		120,242	123,059	5,718
Landfill Compactor	1.48%	9/18/2020	478,222	8/01/2024	242,198		120,200	121,998	3,634
Motor Grader	1.35%	10/14/2020	204,000	1/29/2025	154,644		50,849	103,795	2,117
2 Motor Graders	1.33%	10/07/2021	401,436	1/29/2026	401,436		97,315	304,121	6,807
2 Motor Graders	3.90%	9/06/2022	500,000	1/29/2027	500,000			500,000	-
Total Contractual Indebtedness					15,182,377	-	1,590,547	13,591,830	427,365

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

	G.O. Bonds		Capital Lease Obligations	
	Principal	Interest	Principal	Interest
2024	$ 210,000	238,319	1,268,168	179,543
2025	215,000	233,375	1,055,828	140,640
2026	185,000	228,287	1,028,427	112,506
2027	190,000	222,738	954,407	84,932
2028	190,000	217,037	700,000	57,200
2029-2033	3,085,000	906,088	1,245,000	50,000
2034-2037	3,265,000	314,387		
Total	7,340,000	2,360,231	6,251,830	624,821

Prior Year Defeasance of Debt

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

Note 4 Risk Management

Insurance Coverage

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

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

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

Note 5 Interfund Transfers

Operating Transfers:

From	To	Regulatory Authority	Amount
General Fund	Special Capital Improvement Fund	K.S.A. 19-120	$ 100,000
General Fund	Special Equipment Reserve Fund	K.S.A. 19-119	90,000
County Building Fund	Special Capital Improvement Fund	K.S.A. 19-120	704,500
County Building Fund	Special Equipment Reserve Fund	K.S.A. 19-119	240,000
Health Fund	Health Capital Outlay Fund	K.S.A. 65-204	25,000
Noxious Weed Fund	Special Noxious Weed Fund	K.S.A. 2-1318	5,000
Road and Bridge Fund	Special Capital Improvement Fund	K.S.A. 19-120	50,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	268,500
Special Liability Fund	Risk Management Reserve Fund	K.S.A. 12-2615	50,000
Tourism and Convention Promotion Fund	Fair Fund	Resolution	7,000
Tourism and Convention Promotion Fund	Fair Building Fund	Resolution	7,000
Tourism and Convention Promotion Fund	Historical Society Fund	Resolution	2,000
Special Auto Fund	General Fund	K.S.A. 8-145	70,565
Solid Waste Fund	Solid Waste Capital Improvement Reserve Fund	Resolution	50,000

Note 6 Other Long-Term Obligations from Operations

Compensated Absences

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

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

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

Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $1,166,276 for KPERS and $1,035,988 for KP&F the year ended December 31, 2023.

Net Pension Liability. At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $7,118,359 and $7,824,253 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Note 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

Expenditures exceeded the adopted budget in the Hospital Sales Tax Fund in the amount of $120,341.

Compliance with Kansas Depository Security Law

No violations.

Note 8 Federally Assisted Programs – Compliance Audits

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

Note 9 Capital Projects

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

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

Note 10 Pending Litigation

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

Note 11 Closure and Postclosure Care Costs of Landfill

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

Note 12 Public Building Commission

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

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

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

Note 13 Subsequent Events

The County has evaluated subsequent events through September 4, 2024, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Franklin County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Schedule 1

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 12,167,269	31,243	12,198,512	10,544,008	(1,654,504)
Special Purpose:					
Ambulance	2,459,526		2,459,526	2,090,559	(368,967)
Country Estates Benefit District	2,677		2,677		(2,677)
County Building	994,500		994,500	944,500	(50,000)
Employee Benefits	5,480,847		5,480,847	3,927,577	(1,553,270)
Fair	7,000		7,000	7,000	
Fair Building	8,000		8,000	8,000	
Health	2,033,190	30,812	2,064,002	1,331,534	(732,468)
Historical Society	71,000		71,000	71,000	
Hospital Sales Tax	2,700,000		2,700,000	2,820,341	120,341
Noxious Weed	162,912		162,912	122,352	(40,560)
Road and Bridge	7,030,725		7,030,725	5,502,581	(1,528,144)
Special Alcohol Program	34,593		34,593	4,816	(29,777)
Special Liability	305,000		305,000	218,572	(86,428)
Special Park and Recreation	9,688		9,688	3,305	(6,383)
Tourism and Convention Promotion	550,911		550,911	166,496	(384,415)
Special Noxious Weed	94,933		94,933		(94,933)
Centropolis Sewer District	77,873		77,873	35,846	(42,027)
911 Phone Tax	673,446		673,446	139,186	(534,260)
Bond and Interest:					
Bond and Interest	1,202,898		1,202,898	1,126,313	(76,585)
Business:					
Solid Waste	1,984,709		1,984,709	1,832,454	(152,255)
County Office Annex	501,541		501,541	444,922	(56,619)
Countywide Phone System	50,000		50,000	18,451	(31,549)
Totals	38,603,238	62,055	38,665,293	31,359,813	(7,305,480)

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 5,838,346	6,180,820	6,068,446	112,374
Motor Vehicle Tax	647,602	586,594	625,920	(39,326)
Recreational Vehicle Tax	14,453	12,676	13,177	(501)
Delinquent Tax	156,450	119,295		119,295
16/20 M Truck Tax	17,505	18,421	15,515	2,906
Countywide Sales Tax	2,803,945	2,998,401	2,000,000	998,401
Commercial Vehicle Fees	28,140	25,667	26,911	(1,244)
Mineral Production Tax		1,499		1,499
Watercraft Tax	4,671	4,934	4,159	775
Interest on Tax	380,342	204,448		204,448
Total Taxes	9,891,454	10,152,755	8,754,128	1,398,627
Intergovernmental				
Federal Emergency Preparedness Grant	58,853	31,243		31,243
Local Alcoholic Liquor Tax	4,617	257	1,000	(743)
Contracts with Other Governments	407,765	434,716	469,435	(34,719)
Total Intergovernmental	471,235	466,216	470,435	(4,219)
Licenses, Fees, and Permits				
Officer Fees	369,770	372,003	248,000	124,003
Juvenile Justice Fees	17,042	4	15,000	(14,996)
Environmental Fees	16,230	17,150	18,000	(850)
Planning and Zoning Fees	36,718	62,346	30,000	32,346
Computer Internet Fees	1,785	4,475		4,475
Total Licenses, Fees, and Permits	441,545	455,978	311,000	144,978
Use of Money and Property				
Interest on Investments	43,766	706,937	3,000	703,937
Rent	6,571		8,000	(8,000)
Total Use of Money and Property	50,337	706,937	11,000	695,937
Transfers				
Operating Transfers In	2,925,760	70,565	50,000	20,565
Miscellaneous				
Other	14,409	12,947		12,947
Total Cash Receipts	13,794,740	11,865,398	9,596,563	2,268,835
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	174,482	182,866	179,545	3,321
Contractual Services	452,462	530,521	439,007	91,514
Commodities	2,857,254	1,893	6,500	(4,607)
Reimbursed Expense	(18,038)	(5,313)	(4,000)	(1,313)
Total County Commission	3,466,160	709,967	621,052	88,915
County Clerk				
Personal Services	156,247	174,190	178,960	(4,770)
Contractual Services	13,561	14,455	5,220	9,235
Commodities	5,603	8,622	7,100	1,522
Capital Outlay			1,800	(1,800)
Reimbursed Expense	(8,965)	(13,777)		(13,777)
Total County Clerk	166,446	183,490	193,080	(9,590)
County Treasurer				
Personal Services	172,302	203,608	202,148	1,460
Contractual Services	46,190	45,199	43,125	2,074
Commodities	2,873	1,881	6,220	(4,339)
Reimbursed Expense	(35,673)	(29,223)	(37,000)	7,777
Total County Treasurer	185,692	221,465	214,493	6,972

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
County Attorney				
Personal Services	$ 526,298	568,649	594,127	(25,478)
Contractual Services	31,523	31,959	37,780	(5,821)
Commodities	6,317	6,549	10,000	(3,451)
Capital Outlay	2,508	2,136	7,500	(5,364)
Total County Attorney	566,646	609,293	649,407	(40,114)
Register of Deeds				
Personal Services	116,283	124,471	126,210	(1,739)
Contractual Services	549	698	1,850	(1,152)
Commodities	1,579	1,894	1,500	394
Reimbursed Expense		(905)		(905)
Total Register of Deeds	118,411	126,158	129,560	(3,402)
District Court				
Personal Services	11,835	11,977	12,763	(786)
Contractual Services	230,252	280,691	294,200	(13,509)
Commodities	15,165	11,954	11,000	954
Capital Outlay	30,996	18,011	15,000	3,011
Reimbursed Expense	(4,662)	(6,269)	(5,000)	(1,269)
Total District Court	283,586	316,364	327,963	(11,599)
Administration				
Personal Services	323,917	366,180	432,536	(66,356)
Contractual Services	69,008	63,378	72,516	(9,138)
Commodities	7,472	6,699	7,500	(801)
Capital Outlay	277		2,000	(2,000)
Reimbursed Expense	(740)			
Total Administration	399,934	436,257	514,552	(78,295)
Appraiser				
Personal Services	326,495	359,204	420,204	(61,000)
Contractual Services	27,786	27,971	26,670	1,301
Commodities	4,375	4,424	10,700	(6,276)
Capital Outlay	2,201	4,013		4,013
Reimbursed Expense	(844)	(930)	(500)	(430)
Total Appraiser	360,013	394,682	457,074	(62,392)
Information Technologies				
Personal Services	180,167	159,971	201,784	(41,813)
Contractual Services	267,524	453,740	531,871	(78,131)
Commodities	103,755	66,140	51,800	14,340
Capital Outlay	43,985	13,305	45,000	(31,695)
Reimbursed Expense	(113,452)	(75,588)	(75,000)	(588)
Total Information Technologies	481,979	617,568	755,455	(137,887)
Election Expense				
Personal Services	53,572	50,716	72,442	(21,726)
Contractual Services	48,242	22,277	62,694	(40,417)
Commodities	16,531	5,488	29,000	(23,512)
Operating Transfers Out		20,000		20,000
Total Election Expense	118,345	98,481	164,136	(65,655)
Record Storage				
Contractual Services	9,823	5,633	13,500	(7,867)
District Wide Court				
Contractual Services	78,022	84,959	87,980	(3,021)
Reimbursed Expense	(46,531)	(49,506)	(48,693)	(813)
Total District Wide Court	31,491	35,453	39,287	(3,834)

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Building and Planning				
Personal Services	$ 175,760	151,578	194,867	(43,289)
Contractual Services	18,121	28,692	26,729	1,963
Commodities	5,096	5,385	7,800	(2,415)
Capital Outlay		492		492
Reimbursed Expense	(2,550)	(17,990)	(4,000)	(13,990)
Total Building and Planning	196,427	168,157	225,396	(57,239)
Building and Grounds				
Personal Services	138,255	183,416	202,255	(18,839)
Contractual Services	247,290	234,168	246,095	(11,927)
Commodities	25,392	22,743	37,000	(14,257)
Reimbursed Expense	(4,328)	(5,337)		(5,337)
Total Building and Grounds	406,609	434,990	485,350	(50,360)
Total General Government	6,791,562	4,357,958	4,790,305	(432,347)
Public Safety				
Sheriff				
Personal Services	1,564,701	1,750,437	1,795,450	(45,013)
Contractual Services	121,296	134,121	114,240	19,881
Commodities	187,506	188,117	174,500	13,617
Capital Outlay	15,211	23,086	12,448	10,638
Reimbursed Expense	(43,082)	(80,131)	(7,000)	(73,131)
Total Sheriff	1,845,632	2,015,630	2,089,638	(74,008)
Jail				
Personal Services	875,047	1,000,029	1,110,320	(110,291)
Contractual Services	277,562	291,758	257,910	33,848
Commodities	237,707	242,415	220,200	22,215
Capital Outlay	3,613	5,715	5,000	715
Reimbursed Expense	(30,101)	(71,024)	(40,000)	(31,024)
Total Jail	1,363,828	1,468,893	1,553,430	(84,537)
Juvenile Services				
Personal Services	242,650			
Contractual Services	122,185	94,340	195,250	(100,910)
Commodities	4,512		4,500	(4,500)
Reimbursed Expense	(35,741)			
Total Juvenile Services	333,606	94,340	199,750	(105,410)
Emergency Preparedness				
Personal Services	59,239	65,412	65,734	(322)
Contractual Services	12,998	11,963	13,955	(1,992)
Commodities	5,354	2,745	6,500	(3,755)
Communications Equipment	304,720	299,884	309,000	(9,116)
Reimbursed Expense	(460)	(82)		(82)
Total Emergency Preparedness	381,851	379,922	395,189	(15,267)
Dispatch				
Personal Services	735,485	791,495	958,254	(166,759)
Contractual Services	5,223	4,770	6,180	(1,410)
Commodities	1,998	2,466	4,350	(1,884)
Capital Outlay	3,631	14		14
Reimbursed Expense	(245)			
Total Dispatch	746,092	798,745	968,784	(170,039)
Total Public Safety	4,671,009	4,757,530	5,206,791	(449,261)
Health				
Environmental Health				
Personal Services	85,299	82,928	97,099	(14,171)
Contractual Services	10,187	10,390	11,101	(711)
Commodities	1,746	4,261	3,000	1,261
Total Environmental Health	97,232	97,579	111,200	(13,621)

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Health Appropriations				
Developmental Disabilities	$ 95,000	100,000	100,000	
Mental Health	175,000	183,750	183,750	
Total Health Appropriations	270,000	283,750	283,750	
Total Health	367,232	381,329	394,950	(13,621)
Agriculture				
Agricultural Appropriations				
Contractual Services	45,000	47,500	47,500	
Economic Development				
Economic Development Department				
Contractual Services	64,375	64,375	64,375	
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Contractual Services	225,600	225,600	225,600	
Equipment				
Equipment				
Capital Outlay	236,884	555,092	1,267,748	(712,656)
Reimbursed Expense	(19,275)	(15,376)		(15,376)
Total Equipment	217,609	539,716	1,267,748	(728,032)
Transfers				
Operating Transfers Out	170,000	170,000	170,000	
Budget Credit			31,243	(31,243)
Total Expenditures and Transfers	12,552,387	10,544,008	12,198,512	(1,654,504)
Receipts Over (Under) Expenditures and Transfers	1,242,353	1,321,390		
Unencumbered Cash, Beginning	4,345,737	5,588,090		
Unencumbered Cash, Ending	5,588,090	6,909,480		

Franklin County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 784,605	823,067	807,987	15,080
Motor Vehicle Tax	88,494	78,882	84,126	(5,244)
Recreational Vehicle Tax	1,975	1,704	1,771	(67)
Delinquent Tax	20,110	15,512		15,512
16/20 M Truck Tax	2,171	2,493	2,085	408
Commercial Vehicle Fees	3,803	3,456	3,617	(161)
Watercraft Tax	640	663	559	104
Total Taxes	901,798	925,777	900,145	25,632
Licenses, Fees, and Permits				
Service Fees	1,110,322	955,506	1,300,000	(344,494)
Total Cash Receipts	2,012,120	1,881,283	2,200,145	(318,862)
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	1,572,752	1,850,483	1,720,526	129,957
Contractual Services	100,667	90,879	94,950	(4,071)
Commodities	151,159	149,936	146,550	3,386
Operating Transfers Out	500,000		500,000	(500,000)
Reimbursed Expense	(4,458)	(739)	(2,500)	1,761
Total Expenditures and Transfers	2,320,120	2,090,559	2,459,526	(368,967)
Receipts Over (Under) Expenditures and Transfers	(308,000)	(209,276)		
Unencumbered Cash, Beginning	585,223	277,223		
Unencumbered Cash, Ending	277,223	67,947		

Franklin County, Kansas
Country Estates Benefit District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

Franklin County, Kansas
County Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 848,393	862,373	846,603	15,770
Motor Vehicle Tax	97,420	85,368	90,968	(5,600)
Recreational Vehicle Tax	2,175	1,844	1,915	(71)
Delinquent Tax	18,756	15,239		15,239
16/20 M Truck Tax	1,790	2,757	2,255	502
Commercial Vehicle Fees	4,057	3,748	3,911	(163)
Watercraft Tax	709	716	605	111
Total Cash Receipts	973,300	972,045	946,257	25,788
Expenditures and Transfers				
General Government				
County Building Maintenance				
Capital Outlay			50,000	(50,000)
Operating Transfers Out	944,500	944,500	944,500	
Total Expenditures and Transfers	944,500	944,500	994,500	(50,000)
Receipts Over (Under) Expenditures and Transfers	28,800	27,545		
Unencumbered Cash, Beginning	14,313	43,113		
Unencumbered Cash, Ending	43,113	70,658		

Franklin County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 3,453,924	3,510,457	3,445,778	64,679
Motor Vehicle Tax	387,975	347,180	370,301	(23,121)
Recreational Vehicle Tax	8,659	7,501	7,795	(294)
Delinquent Tax	92,362	70,158		70,158
16/20 M Truck Tax	10,099	10,929	9,178	1,751
Commercial Vehicle Fees	16,800	15,206	15,920	(714)
Watercraft Tax	2,801	2,919	2,461	458
Total Cash Receipts	3,972,620	3,964,350	3,851,433	112,917
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	3,599,050	3,957,909	4,495,097	(537,188)
Contractual Services			1,000,000	(1,000,000)
Reimbursed Expense	(9,516)	(30,332)	(14,250)	(16,082)
Total Expenditures and Transfers	3,589,534	3,927,577	5,480,847	(1,553,270)
Receipts Over (Under) Expenditures and Transfers	383,086	36,773		
Unencumbered Cash, Beginning	1,915,833	2,298,919		
Unencumbered Cash, Ending	2,298,919	2,335,692		

Franklin County, Kansas
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Delinquent Tax	$ 34	13		13
Transfers				
Operating Transfers In	7,000	7,000	7,000	
Total Cash Receipts	7,034	7,013	7,000	13
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	7,000	7,000	7,000	
Total Expenditures and Transfers	7,000	7,000	7,000	
Receipts Over (Under) Expenditures and Transfers	34	13		
Unencumbered Cash, Beginning	1,999	2,033		
Unencumbered Cash, Ending	2,033	2,046		

Franklin County, Kansas
Fair Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Delinquent Tax	$ 33	13		13
Transfers				
Operating Transfers In	7,000	7,000	8,000	(1,000)
Total Cash Receipts	7,033	7,013	8,000	(987)
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	7,000	8,000	8,000	
Total Expenditures and Transfers	7,000	8,000	8,000	
Receipts Over (Under) Expenditures and Transfers	33	(987)		
Unencumbered Cash, Beginning	1,199	1,232		
Unencumbered Cash, Ending	1,232	245		

Franklin County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 412,182	444,102	436,110	7,992
Motor Vehicle Tax	46,817	41,445	44,175	(2,730)
Recreational Vehicle Tax	1,045	895	930	(35)
Delinquent Tax	10,988	8,520		8,520
16/20 M Truck Tax	1,279	1,319	1,095	224
Commercial Vehicle Fees	2,040	1,817	1,899	(82)
Watercraft Tax	337	348	294	54
Total Taxes	474,688	498,446	484,503	13,943
Intergovernmental				
Federal Financial Assistance	365,371	171,055		171,055
State Grant	48,328	54,918	195,161	(140,243)
Total Intergovernmental	413,699	225,973	195,161	30,812
Licenses, Fees, and Permits				
Service Fees	361,245	588,622	400,000	188,622
Miscellaneous				
Sale of Surplus Property		366		366
Total Cash Receipts	1,249,632	1,313,407	1,079,664	233,743
Expenditures and Transfers				
Health				
Health Department				
Personal Services	675,304	763,580	825,041	(61,461)
Contractual Services	115,671	121,940	228,974	(107,034)
Commodities	305,793	417,164	448,375	(31,211)
Capital Outlay	8,310	4,036	505,800	(501,764)
Operating Transfers Out	25,000	25,000	25,000	
Reimbursed Expense	(340)	(186)		(186)
Total Health Department	1,129,738	1,331,534	2,033,190	(701,656)
Budget Credit			30,812	(30,812)
Total Expenditures and Transfers	1,129,738	1,331,534	2,064,002	(732,468)
Receipts Over (Under) Expenditures and Transfers	119,894	(18,127)		
Unencumbered Cash, Beginning	1,098,962	1,218,856		
Unencumbered Cash, Ending	1,218,856	1,200,729		

Franklin County, Kansas
Health Capital Outlay Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	25,000	25,000
Total Cash Receipts		25,000	25,000
Expenditures and Transfers			
Health			
Health Department			
Contractual Services		16,133	618
Total Expenditures and Transfers		16,133	618
Receipts Over (Under) Expenditures and Transfers		8,867	24,382
Unencumbered Cash, Beginning		195,308	204,175
Unencumbered Cash, Ending		204,175	228,557

Franklin County, Kansas
Health Department Special Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$	17,440
Other Intergovernmental	88,188	80,096
Total Cash Receipts	88,188	97,536
Expenditures and Transfers		
Health		
Contractual Services	5,497	19,360
Commodities	104,907	77,040
Reimbursed Expense	(5,411)	(325)
Total Expenditures and Transfers	104,993	96,075
Receipts Over (Under) Expenditures and Transfers	(16,805)	1,461
Unencumbered Cash, Beginning	206,137	189,332
Unencumbered Cash, Ending	189,332	190,793

Franklin County, Kansas
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 60,927	60,833	59,604	1,229
Motor Vehicle Tax	6,684	6,119	6,523	(404)
Recreational Vehicle Tax	149	132	137	(5)
Delinquent Tax	1,546	1,210		1,210
16/20 M Truck Tax			162	(162)
Commercial Vehicle Fees	295	267	280	(13)
Watercraft Tax	48	52	43	9
Total Taxes	69,649	68,613	66,749	1,864
Transfers				
Operating Transfers In	2,000	2,000	2,000	
Total Cash Receipts	71,649	70,613	68,749	1,864
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	71,000	71,000	71,000	
Total Expenditures and Transfers	71,000	71,000	71,000	
Receipts Over (Under) Expenditures and Transfers	649	(387)		
Unencumbered Cash, Beginning	2,012	2,661		
Unencumbered Cash, Ending	2,661	2,274		

Franklin County, Kansas
Hospital Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Countywide Sales Tax	$ 2,582,866	2,833,955	2,700,000	133,955
Total Cash Receipts	2,582,866	2,833,955	2,700,000	133,955
Expenditures and Transfers				
Health				
Contractual Services	2,598,688	2,820,341	2,700,000	120,341
Total Expenditures and Transfers	2,598,688	2,820,341	2,700,000	120,341
Receipts Over (Under) Expenditures and Transfers	(15,822)	13,614		
Unencumbered Cash, Beginning	235,192	219,370		
Unencumbered Cash, Ending	219,370	232,984		

Franklin County, Kansas
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 79,803	71,083	69,580	1,503
Motor Vehicle Tax	11,878	8,113	8,568	(455)
Recreational Vehicle Tax	265	175	180	(5)
Delinquent Tax	2,786	1,781		1,781
16/20 M Truck Tax	287	406	212	194
Commercial Vehicle Fees	491	364	368	(4)
Watercraft Tax			57	(57)
Total Cash Receipts	95,510	81,922	78,965	2,957
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	62,006	87,961	89,162	(1,201)
Contractual Services	14,526	14,885	16,150	(1,265)
Commodities	185,578	186,380	152,600	33,780
Operating Transfers Out	5,000	5,000	5,000	
Reimbursed Expense	(201,822)	(171,874)	(100,000)	(71,874)
Total Expenditures and Transfers	65,288	122,352	162,912	(40,560)
Receipts Over (Under) Expenditures and Transfers	30,222	(40,430)		
Unencumbered Cash, Beginning	140,009	170,231		
Unencumbered Cash, Ending	170,231	129,801		

Franklin County, Kansas
Opioid Settlement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Miscellaneous			
Opioid Settlement Payments	$	4,807	44,359
Total Cash Receipts		4,807	44,359
Expenditures and Transfers			
Public Safety			
Contractual Services			3,716
Total Expenditures and Transfers			3,716
Receipts Over (Under) Expenditures and Transfers		4,807	40,643
Unencumbered Cash, Beginning			4,807
Unencumbered Cash, Ending		4,807	45,450

Franklin County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 3,892,424	3,981,610	3,908,570	73,040
Motor Vehicle Tax	436,753	391,239	417,297	(26,058)
Recreational Vehicle Tax	9,747	8,453	8,785	(332)
Delinquent Tax	100,481	77,594		77,594
16/20 M Truck Tax	11,462	12,285	10,343	1,942
Commercial Vehicle Fees	18,932	17,134	17,941	(807)
Watercraft Tax	3,152	3,290	2,773	517
Total Taxes	4,472,951	4,491,605	4,365,709	125,896
Intergovernmental				
Special City & County Highway	805,458	808,291	829,885	(21,594)
Equalization and Adjustment	18,820	8,202		8,202
Total Intergovernmental	824,278	816,493	829,885	(13,392)
Miscellaneous				
Sale of Surplus Property		18,771		18,771
Total Cash Receipts	5,297,229	5,326,869	5,195,594	131,275
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,482,845	1,610,984	1,673,370	(62,386)
Contractual Services	988,252	1,211,191	1,274,355	(63,164)
Commodities	2,212,943	2,286,187	2,467,500	(181,313)
Capital Outlay		5,460	1,240,000	(1,234,540)
Operating Transfers Out	318,500	318,500	268,500	50,000
Reimbursed Expense	(246,274)	(254,407)	(225,000)	(29,407)
Total County Engineer	4,756,266	5,177,915	6,698,725	(1,520,810)
Debt Service				
Lease Purchase Agreements				
Principal and Interest	220,770	324,666	332,000	(7,334)
Total Expenditures and Transfers	4,977,036	5,502,581	7,030,725	(1,528,144)
Receipts Over (Under) Expenditures and Transfers	320,193	(175,712)		
Unencumbered Cash, Beginning	1,885,338	2,205,531		
Unencumbered Cash, Ending	2,205,531	2,029,819		

Franklin County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 9,245	7,206	7,000	206
Total Cash Receipts	9,245	7,206	7,000	206
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	4,227	4,816	34,593	(29,777)
Total Expenditures and Transfers	4,227	4,816	34,593	(29,777)
Receipts Over (Under) Expenditures and Transfers	5,018	2,390		
Unencumbered Cash, Beginning	25,593	30,611		
Unencumbered Cash, Ending	30,611	33,001		

Franklin County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 217,675	220,067	216,128	3,939
Motor Vehicle Tax	24,637	21,885	23,338	(1,453)
Recreational Vehicle Tax	550	473	491	(18)
Delinquent Tax	5,665	4,349		4,349
16/20 M Truck Tax	665	692	578	114
Commercial Vehicle Fees	1,072	959	1,003	(44)
Watercraft Tax	178	184	155	29
Total Cash Receipts	250,442	248,609	241,693	6,916
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	199,641	168,572	255,000	(86,428)
Operating Transfers Out	50,000	50,000	50,000	
Total Expenditures and Transfers	249,641	218,572	305,000	(86,428)
Receipts Over (Under) Expenditures and Transfers	801	30,037		
Unencumbered Cash, Beginning	102,919	103,720		
Unencumbered Cash, Ending	103,720	133,757		

Franklin County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 4,617	257	6,000	(5,743)
Total Cash Receipts	4,617	257	6,000	(5,743)
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	3,000	3,305	9,688	(6,383)
Total Expenditures and Transfers	3,000	3,305	9,688	(6,383)
Receipts Over (Under) Expenditures and Transfers	1,617	(3,048)		
Unencumbered Cash, Beginning	1,688	3,305		
Unencumbered Cash, Ending	3,305	257		

Franklin County, Kansas
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Transient Guest Tax	$ 278,541	316,338	250,000	66,338
Use of Money and Property				
Rent	896	1,200		1,200
Total Cash Receipts	279,437	317,538	250,000	67,538
Expenditures and Transfers				
Economic Development				
Culture and Recreation Appropriations				
Personal Services	49,573	49,744	73,910	(24,166)
Contractual Services	80,695	82,169	460,001	(377,832)
Appropriations to Other Entities	11,700	18,583		18,583
Operating Transfers Out	16,000	16,000	17,000	(1,000)
Total Expenditures and Transfers	157,968	166,496	550,911	(384,415)
Receipts Over (Under) Expenditures and Transfers	121,469	151,042		
Unencumbered Cash, Beginning	296,970	418,439		
Unencumbered Cash, Ending	418,439	569,481		

Franklin County, Kansas
Sheriff VIN Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	3,820	14,940
Total Cash Receipts		3,820	14,940
Expenditures and Transfers			
Public Safety			
Sheriff			
Contractual Services		400	1,600
Total Expenditures and Transfers		400	1,600
Receipts Over (Under) Expenditures and Transfers		3,420	13,340
Unencumbered Cash, Beginning			3,420
Unencumbered Cash, Ending		3,420	16,760

Franklin County, Kansas
Special Ambulance Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	500,000	
Miscellaneous			
Sale of Surplus Property			9,151
Total Cash Receipts		500,000	9,151
Expenditures and Transfers			
Public Safety			
Ambulance Service			
Capital Outlay		43,956	
Total Expenditures and Transfers		43,956	
Receipts Over (Under) Expenditures and Transfers		456,044	9,151
Unencumbered Cash, Beginning		297,026	753,070
Unencumbered Cash, Ending		753,070	762,221

Franklin County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	854,500	854,500
Miscellaneous			
Other			4,668
Total Cash Receipts		854,500	859,168
Expenditures and Transfers			
Reconstruction and Remodeling			
General Government		87,914	27,871
Total Expenditures and Transfers		87,914	27,871
Receipts Over (Under) Expenditures and Transfers		766,586	831,297
Unencumbered Cash, Beginning		2,739,809	3,506,395
Unencumbered Cash, Ending		3,506,395	4,337,692

Franklin County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	310,000	330,000
Total Cash Receipts		310,000	330,000
Expenditures and Transfers			
Equipment			
General Government			1,625
Total Expenditures and Transfers			1,625
Receipts Over (Under) Expenditures and Transfers		310,000	328,375
Unencumbered Cash, Beginning		1,657,014	1,967,014
Unencumbered Cash, Ending		1,967,014	2,295,389

Franklin County, Kansas
Risk Management Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	50,000	50,000
Miscellaneous			
Insurance Reimbursements		74,365	158,352
Total Cash Receipts		124,365	208,352
Expenditures and Transfers			
General Government			
Contractual Services		51,198	173,022
Total Expenditures and Transfers		51,198	173,022
Receipts Over (Under) Expenditures and Transfers		73,167	35,330
Unencumbered Cash, Beginning		537,254	610,421
Unencumbered Cash, Ending		610,421	645,751

Franklin County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Transfers				
Operating Transfers In	$ 5,000	5,000	5,000	
Total Cash Receipts	5,000	5,000	5,000	
Expenditures and Transfers				
Public Works				
Other Agriculture				
Capital Outlay	19,711		94,933	(94,933)
Total Expenditures and Transfers	19,711		94,933	(94,933)
Receipts Over (Under) Expenditures and Transfers	(14,711)	5,000		
Unencumbered Cash, Beginning	84,933	70,222		
Unencumbered Cash, Ending	70,222	75,222		

Franklin County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	268,500	268,500
Miscellaneous			
Other			55,612
Total Cash Receipts		268,500	324,112
Expenditures and Transfers			
Equipment			
Other Public Works			
Public Works		342,887	533,500
Total Expenditures and Transfers		342,887	533,500
Receipts Over (Under) Expenditures and Transfers		(74,387)	(209,388)
Unencumbered Cash, Beginning		824,727	750,340
Unencumbered Cash, Ending		750,340	540,952

Franklin County, Kansas
Solid Waste Capital Imp. Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Service Fees	$	375,466	447,874
Transfers			
Operating Transfers In		50,000	50,000
Total Cash Receipts		425,466	497,874
Expenditures and Transfers			
Sanitation			
Landfill			
Contractual Services		548,286	344,167
Total Expenditures and Transfers		548,286	344,167
Receipts Over (Under) Expenditures and Transfers		(122,820)	153,707
Unencumbered Cash, Beginning		1,613,904	1,491,084
Unencumbered Cash, Ending		1,491,084	1,644,791

Franklin County, Kansas
Centropolis Sewer District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Special Assessments	$ 40,499	40,500	46,500	(6,000)
Total Cash Receipts	40,499	40,500	46,500	(6,000)
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	10,796	6,913	46,873	(39,960)
Commodities	108		31,000	(31,000)
Total Other Sanitation	10,904	6,913	77,873	(70,960)
Debt Service				
Bonds				
Principal and Interest	29,870	28,933		28,933
Total Expenditures and Transfers	40,774	35,846	77,873	(42,027)
Receipts Over (Under) Expenditures and Transfers	(275)	4,654		
Unencumbered Cash, Beginning	26,783	26,508		
Unencumbered Cash, Ending	26,508	31,162		

Franklin County, Kansas
911 Phone Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	$ 187,577	189,891	200,000	(10,109)
Use of Money and Property				
Interest on Investments	108	122		122
Total Cash Receipts	187,685	190,013	200,000	(9,987)
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	144,319	142,553	673,446	(530,893)
Reimbursed Expense	(3,341)	(3,367)		(3,367)
Total Expenditures and Transfers	140,978	139,186	673,446	(534,260)
Receipts Over (Under) Expenditures and Transfers	46,707	50,827		
Unencumbered Cash, Beginning	373,446	420,153		
Unencumbered Cash, Ending	420,153	470,980		

Franklin County, Kansas
P25 Radio Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

Franklin County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	242,985	243,410
Total Cash Receipts		242,985	243,410
Expenditures and Transfers			
General Government			
County Treasurer			
Personal Services		144,351	140,478
Contractual Services		10,989	14,034
Commodities		16,917	3,304
Operating Transfers Out		70,483	70,565
Reimbursed Expense		(369)	(690)
Total County Treasurer		242,371	227,691
Health			
Health Department			
Contractual Services		116	116
Total Expenditures and Transfers		242,487	227,807
Receipts Over (Under) Expenditures and Transfers		498	15,603
Unencumbered Cash, Beginning		65,475	65,973
Unencumbered Cash, Ending		65,973	81,576

Franklin County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,412	1,840
Total Cash Receipts	1,412	1,840
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,994	3,985
Total Expenditures and Transfers	1,994	3,985
Receipts Over (Under) Expenditures and Transfers	(582)	(2,145)
Unencumbered Cash, Beginning	2,774	2,192
Unencumbered Cash, Ending	2,192	47

Franklin County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Miscellaneous			
Forfeiture Proceeds	$	109,291	578
Total Cash Receipts		109,291	578
Expenditures and Transfers			
Public Safety			
Sheriff			
Contractual Services		20,402	69,704
Total Expenditures and Transfers		20,402	69,704
Receipts Over (Under) Expenditures and Transfers		88,889	(69,126)
Unencumbered Cash, Beginning			88,889
Unencumbered Cash, Ending		88,889	19,763

Franklin County, Kansas
Special Sex Offender Fee Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	13,720	14,321
Total Cash Receipts		13,720	14,321
Expenditures and Transfers			
Public Safety			
Sheriff			
Contractual Services		9,574	11,779
Total Expenditures and Transfers		9,574	11,779
Receipts Over (Under) Expenditures and Transfers		4,146	2,542
Unencumbered Cash, Beginning		24,924	29,070
Unencumbered Cash, Ending		29,070	31,612

Franklin County, Kansas
Conceal and Carry Permit Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	2,113	1,689
Total Cash Receipts		2,113	1,689
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		2,113	1,689
Unencumbered Cash, Beginning		9,640	11,753
Unencumbered Cash, Ending		11,753	13,442

Franklin County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	35,347	38,013
Total Cash Receipts		35,347	38,013
Expenditures and Transfers			
General Government			
Register of Deeds			
Contractual Services		39,521	50,363
Total Expenditures and Transfers		39,521	50,363
Receipts Over (Under) Expenditures and Transfers		(4,174)	(12,350)
Unencumbered Cash, Beginning		64,299	60,125
Unencumbered Cash, Ending		60,125	47,775

Franklin County, Kansas
Sheriff Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 1	12
Miscellaneous		
Sale of Surplus Property	7,542	
Total Cash Receipts	7,543	12
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	1,247	1,347
Reimbursed Expense		(1,275)
Total Expenditures and Transfers	1,247	72
Receipts Over (Under) Expenditures and Transfers	6,296	(60)
Unencumbered Cash, Beginning	1,112	7,408
Unencumbered Cash, Ending	7,408	7,348

Franklin County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	8,837	8,407
Total Cash Receipts		8,837	8,407
Expenditures and Transfers			
General Government			
County Clerk			
Contractual Services		2,414	3,988
Total Expenditures and Transfers		2,414	3,988
Receipts Over (Under) Expenditures and Transfers		6,423	4,419
Unencumbered Cash, Beginning		62,164	68,587
Unencumbered Cash, Ending		68,587	73,006

Franklin County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	8,837	8,407
Total Cash Receipts		8,837	8,407
Expenditures and Transfers			
General Government			
County Treasurer			
Contractual Services		22,180	3,816
Total Expenditures and Transfers		22,180	3,816
Receipts Over (Under) Expenditures and Transfers		(13,343)	4,591
Unencumbered Cash, Beginning		54,919	41,576
Unencumbered Cash, Ending		41,576	46,167

Franklin County, Kansas
Drug Forfeitures Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	$ 1,604	649
Use of Money and Property		
Interest on Investments	10	40
Miscellaneous		
Forfeiture Proceeds		43,344
Total Cash Receipts	1,614	44,033
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	5,094	5,378
Reimbursed Expense	(1,680)	
Total Expenditures and Transfers	3,414	5,378
Receipts Over (Under) Expenditures and Transfers	(1,800)	38,655
Unencumbered Cash, Beginning	21,688	19,888
Unencumbered Cash, Ending	19,888	58,543

Franklin County, Kansas
Prosecuting Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	19,701	18,195
Total Cash Receipts		19,701	18,195
Expenditures and Transfers			
General Government			
County Attorney			
Contractual Services		25,287	38,752
Total Expenditures and Transfers		25,287	38,752
Receipts Over (Under) Expenditures and Transfers		(5,586)	(20,557)
Unencumbered Cash, Beginning		40,303	34,717
Unencumbered Cash, Ending		34,717	14,160

Franklin County, Kansas
County Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 50	153
Miscellaneous		
Other		1,680
Total Cash Receipts	50	1,833
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services		17,600
Total Expenditures and Transfers		17,600
Receipts Over (Under) Expenditures and Transfers	50	(15,767)
Unencumbered Cash, Beginning	99,703	99,753
Unencumbered Cash, Ending	99,753	83,986

Franklin County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

Franklin County, Kansas
Juvenile Intake Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Intergovernmental			
State Grant	$	85,110	9,617
Total Cash Receipts		85,110	9,617
Expenditures and Transfers			
Public Safety			
Juvenile Services			
Personal Services		90,550	13,171
Contractual Services		2,985	1,004
Total Expenditures and Transfers		93,535	14,175
Receipts Over (Under) Expenditures and Transfers		(8,425)	(4,558)
Unencumbered Cash, Beginning		15,994	7,569
Unencumbered Cash, Ending		7,569	3,011

Franklin County, Kansas
Community Corrections Adult Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Intergovernmental			
State Grant	$	551,746	589,908
Miscellaneous			
Other		1,595	165
Total Cash Receipts		553,341	590,073
Expenditures and Transfers			
Public Safety			
Community Corrections			
Personal Services		444,950	437,662
Contractual Services		68,910	91,574
Reimbursed Expense		(2,575)	(3,195)
Total Expenditures and Transfers		511,285	526,041
Receipts Over (Under) Expenditures and Transfers		42,056	64,032
Unencumbered Cash, Beginning		167,948	210,004
Unencumbered Cash, Ending		210,004	274,036

Franklin County, Kansas
Jail Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Miscellaneous			
Other	$	93,868	114,930
Total Cash Receipts		93,868	114,930
Expenditures and Transfers			
Public Safety			
Jail			
Contractual Services		119,750	66,117
Total Expenditures and Transfers		119,750	66,117
Receipts Over (Under) Expenditures and Transfers		(25,882)	48,813
Unencumbered Cash, Beginning		62,579	36,697
Unencumbered Cash, Ending		36,697	85,510

Franklin County, Kansas
Juvenile IIP/DC Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Miscellaneous			
Other	$	1,450	945
Total Cash Receipts		1,450	945
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		1,450	945
Unencumbered Cash, Beginning		6,040	7,490
Unencumbered Cash, Ending		7,490	8,435

Franklin County, Kansas
Truancy Court/Day School Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Intergovernmental			
State Grant	$	28,203	32,391
Total Cash Receipts		28,203	32,391
Expenditures and Transfers			
Public Safety			
Juvenile Services			
Personal Services			2,835
Contractual Services		30,168	18,126
Total Expenditures and Transfers		30,168	20,961
Receipts Over (Under) Expenditures and Transfers		(1,965)	11,430
Unencumbered Cash, Beginning		7,512	5,547
Unencumbered Cash, Ending		5,547	16,977

Franklin County, Kansas
Judiciary Tech Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

Franklin County, Kansas
COVID Relief Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 2,480,812	
Total Cash Receipts	2,480,812	
Expenditures and Transfers		
General Government		
Personal Services	308,206	
Contractual Services	88,434	536,340
Operating Transfers Out	2,855,277	
Total Expenditures and Transfers	3,251,917	536,340
Receipts Over (Under) Expenditures and Transfers	(771,105)	(536,340)
Unencumbered Cash, Beginning	2,480,811	1,709,706
Unencumbered Cash, Ending	1,709,706	1,173,366

Franklin County, Kansas
Graduated Sanctions Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Intergovernmental			
State Grant	$	326,278	401,435
Total Cash Receipts		326,278	401,435
Expenditures and Transfers			
Public Safety			
Personal Services		246,457	415,780
Contractual Services		29,726	33,425
Reimbursed Expense			(15,000)
Total Expenditures and Transfers		276,183	434,205
Receipts Over (Under) Expenditures and Transfers		50,095	(32,770)
Unencumbered Cash, Beginning		11,375	61,470
Unencumbered Cash, Ending		61,470	28,700

Franklin County, Kansas
Prevention/Intervention Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Public Safety		
Contractual Services		17
Total Expenditures and Transfers		17
Receipts Over (Under) Expenditures and Transfers		(17)
Unencumbered Cash, Beginning	17	17
Unencumbered Cash, Ending	17	

Franklin County, Kansas
Reimbursements Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Public Safety		
Personal Services	30	
Contractual Services	300	868
Total Expenditures and Transfers	330	868
Receipts Over (Under) Expenditures and Transfers	(330)	(868)
Unencumbered Cash, Beginning	6,732	6,402
Unencumbered Cash, Ending	6,402	5,534

Franklin County, Kansas
Juvenile Evidence Based Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Intergovernmental			
State Grant	$	47,525	183,660
Total Cash Receipts		47,525	183,660
Expenditures and Transfers			
Public Safety			
Personal Services			8,937
Contractual Services		7,530	83,767
Total Expenditures and Transfers		7,530	92,704
Receipts Over (Under) Expenditures and Transfers		39,995	90,956
Unencumbered Cash, Beginning		39,887	79,882
Unencumbered Cash, Ending		79,882	170,838

Franklin County, Kansas
Juv Justice Reinvestment Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Intergovernmental			
State Grant	$		196,928
Total Cash Receipts			196,928
Expenditures and Transfers			
Public Safety			
Personal Services			17,257
Contractual Services			125
Total Expenditures and Transfers			17,382
Receipts Over (Under) Expenditures and Transfers			179,546
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending			179,546

Franklin County, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 1,014,296	972,992	954,529	18,463
Motor Vehicle Tax	122,262	102,183	108,743	(6,560)
Recreational Vehicle Tax	2,728	2,206	2,289	(83)
Delinquent Tax	29,723	22,014		22,014
16/20 M Truck Tax	3,860	3,425	2,695	730
Commercial Vehicle Fees	5,441	4,498	4,675	(177)
Watercraft Tax	877	858	723	135
Total Cash Receipts	1,179,187	1,108,176	1,073,654	34,522
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	1,241,857	1,126,313	1,127,898	(1,585)
Cash Basis Reserve			75,000	(75,000)
Total Expenditures and Transfers	1,241,857	1,126,313	1,202,898	(76,585)
Receipts Over (Under) Expenditures and Transfers	(62,670)	(18,137)		
Unencumbered Cash, Beginning	198,449	135,779		
Unencumbered Cash, Ending	135,779	117,642		

Franklin County, Kansas
Proximity Park Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

Franklin County, Kansas
Road Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

Franklin County, Kansas
Road and Bridge Projects Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	$	133,656
Federal Disaster Assistance	1,612,537	
State Disaster Assistance	200,400	
Total Cash Receipts	1,812,937	133,656
Expenditures and Transfers		
Public Works		
Contractual Services	1,130,537	752,512
Reimbursed Expense	(142,778)	(1,072)
Total Expenditures and Transfers	987,759	751,440
Receipts Over (Under) Expenditures and Transfers	825,178	(617,784)
Unencumbered Cash, Beginning	475,475	1,300,653
Unencumbered Cash, Ending	1,300,653	682,869

Franklin County, Kansas
Texas Road Upgrade Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

Franklin County, Kansas
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	$ 1,433,854	1,721,638	1,625,000	96,638
Miscellaneous				
Sale of Recycling Materials	127,916	56,955	60,000	(3,045)
Total Cash Receipts	1,561,770	1,778,593	1,685,000	93,593
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	534,924	581,265	617,279	(36,014)
Contractual Services	1,010,391	1,146,685	1,245,880	(99,195)
Commodities	70,894	54,545	71,550	(17,005)
Operating Transfers Out	50,000	50,000	50,000	
Reimbursed Expense	(7,600)	(41)		(41)
Total Expenditures and Transfers	1,658,609	1,832,454	1,984,709	(152,255)
Receipts Over (Under) Expenditures and Transfers	(96,839)	(53,861)		
Unencumbered Cash, Beginning	712,197	615,358		
Unencumbered Cash, Ending	615,358	561,497		

Franklin County, Kansas
County Office Annex Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Use of Money and Property				
Rent	$ 466,570	545,407	503,045	42,362
Total Cash Receipts	466,570	545,407	503,045	42,362
Expenditures and Transfers				
General Government				
Office Annex				
Personal Services	36,337	46,238	54,037	(7,799)
Contractual Services	153,474	123,418	154,704	(31,286)
Commodities	10,840	4,747	12,000	(7,253)
Capital Outlay	1,108		10,000	(10,000)
Total Office Annex	201,759	174,403	230,741	(56,338)
Debt Service				
Bonds				
Principal and Interest	263,487	270,519	270,800	(281)
Total Expenditures and Transfers	465,246	444,922	501,541	(56,619)
Receipts Over (Under) Expenditures and Transfers	1,324	100,485		
Unencumbered Cash, Beginning	36,445	37,769		
Unencumbered Cash, Ending	37,769	138,254		

Franklin County, Kansas
Countywide Phone System Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	$ 37,413	36,397	43,000	(6,603)
Total Cash Receipts	37,413	36,397	43,000	(6,603)
Expenditures and Transfers				
Equipment				
Other General Government				
Contractual Services	16,775	22,666	50,000	(27,334)
Reimbursed Expense	(4,102)	(4,215)		(4,215)
Total Expenditures and Transfers	12,673	18,451	50,000	(31,549)
Receipts Over (Under) Expenditures and Transfers	24,740	17,946		
Unencumbered Cash, Beginning	66,356	91,096		
Unencumbered Cash, Ending	91,096	109,042		

Franklin County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Miscellaneous			
Payroll Withholdings and Benefits	$	2,581,128	2,645,154
Total Cash Receipts		2,581,128	2,645,154
Expenditures and Transfers			
General Government			
Employee Benefits			
Personal Services		2,572,104	2,644,163
Total Expenditures and Transfers		2,572,104	2,644,163
Receipts Over (Under) Expenditures and Transfers		9,024	991
Unencumbered Cash, Beginning		303,691	312,715
Unencumbered Cash, Ending		312,715	313,706

Franklin County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 4	3
Miscellaneous		
Payroll Withholdings and Benefits	8,804	10,655
Total Cash Receipts	8,808	10,658
Expenditures and Transfers		
General Government		
Personal Services	9,925	11,717
Contractual Services	716	712
Reimbursed Expense	(733)	(656)
Total Expenditures and Transfers	9,908	11,773
Receipts Over (Under) Expenditures and Transfers	(1,100)	(1,115)
Unencumbered Cash, Beginning	15,325	14,225
Unencumbered Cash, Ending	14,225	13,110

Franklin County, Kansas
Veteran's Memorial Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Use of Money and Property			
Interest on Investments	$	1	1
Total Cash Receipts		1	1
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		1	1
Unencumbered Cash, Beginning		2,440	2,441
Unencumbered Cash, Ending		2,441	2,442

Franklin County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2023

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Lane City General	$	10,620	10,620	
Lane City Fire		1,330	1,330	
Ottawa City General		4,503,018	4,503,018	
Ottawa City Auditorium		211,273	211,273	
Ottawa City Library		1,200,072	1,200,072	
Ottawa City Bond and Interest		471,136	471,136	
Ottawa City Prairie Fire RHID		6,146		6,146
Ottawa City Paving		1,584	1,584	
Ottawa City Sewer		819	819	
Ottawa City Water		328	328	
Ottawa City Weed Cutting		738	738	
Ottawa City Clean Up		1,617	1,617	
Ottawa City: K-68 Estates TIF		115,037	115,037	
Ottawa City: Hwy 59 TIF		260,145	260,145	
Ottawa City: 19th & Princeton TIF		292,382	292,382	
Ottawa City: NW I-35 & Princeton TIF		172,488	172,488	
Pomona City General		48,641	48,641	
Pomona City Employee Benefits		59,381	59,381	
Pomona City Library		59,102	59,102	
Pomona City Fire		6	6	
Princeton City General		33,486	33,486	
Rantoul City General		10,930	10,930	
Rantoul City Assessments		164	164	
Richmond City General		162,722	162,722	
Richmond City Library		18,682	18,682	
Richmond City Recreation		7,541	7,541	
Wellsville City General		836,835	836,835	
Wellsville City Employee Benefits		122,283	122,283	
Wellsville City Library		100,541	100,541	
Wellsville City Lib Emp Benefits		8,578	8,578	
Wellsville City Tort Liability		36,320	36,320	
Wellsville City Bond and Interest		43,987	43,987	
Wellsville City Weed		9,928	9,928	
Williamsburg City General		64,890	64,890	
Williamsburg City Library		17,359	17,359	
Subtotal Cities		8,890,109	8,883,963	6,146
Townships:				
Centropolis Township General		12,687	12,687	
Cutler Township General		71,403	71,403	
Greenwood Township General		5,809	5,809	
Harrison Township General		8,202	8,202	
Hayes Township General		31,725	31,725	
Homewood Township General		6,541	6,541	
Lincoln Twp General		4,546	4,546	
Ohio Township General		8,431	8,431	
Ottawa Township General		5,129	5,129	
Peoria Township General		25,115	25,115	
Peoria Township Fire		1,425	1,425	
Peoria Township Cemetery		13,111	13,111	
Pomona Township General		2	2	
Pottawatomie Township General		44,591	44,591	
Richmond Township General		14	14	
Williamsburg Township General		3,620	3,620	
Subtotal Townships		242,351	242,351	

Franklin County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2023

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #287 Supplemental General	$	1,068,555	1,068,555	
USD #287 General		940,003	940,003	
USD #287 Capital Outlay		489,881	489,881	
USD #287 Recreation		171,477	171,477	
USD #287 Bond and Interest		853,166	853,166	
USD #288 General		633,495	633,495	
USD #288 Supplemental General		713,400	713,400	
USD #288 Bond and Interest		269,088	269,088	
USD #288 Capital Outlay		330,542	330,542	
USD #289 General		955,907	955,907	
USD #289 Capital Outlay		489,879	489,879	
USD #289 Recreation		241,216	241,216	
USD #289 Recreation Emp Benefit		12,073	12,073	
USD #289 Bond and Interest #1		785,517	785,517	
USD #289 Supplemental General		890,461	890,461	
USD #290 General		3,139,367	3,139,367	
USD #290 Capital Outlay		1,555,645	1,555,645	
USD #290 Recreation		972,278	972,278	
USD #290 Recreation Emp Benefit		194,606	194,606	
USD #290 Adult Education		72,042	72,042	
USD #290 Bond and Interest #1		3,504,746	3,504,746	
USD #290 Supplemental General		2,699,524	2,699,524	
USD #243 Supplemental General		2,035	2,035	
USD #243 General		1,550	1,550	
USD #243 Capital Outlay		836	836	
USD #348 General		29,089	29,089	
USD #348 Capital Outlay		13,324	13,324	
USD #348 Bond and Interest		26,780	26,780	
USD #348 Recreation		7,301	7,301	
USD #348 Recreation Emp Benefit		1,825	1,825	
USD #348 Supplemental General		22,736	22,736	
USD #365 Supplemental General		47,609	47,609	
USD #365 General		53,474	53,474	
USD #365 Capital Outlay		19,137	19,137	
USD #365 Bond and Interest		22,021	22,021	
USD #368 Supplemental General		4,894	4,894	
USD #368 General		6,823	6,823	
USD #368 Capital Outlay		3,064	3,064	
USD #368 Bond and Interest		3,831	3,831	
USD #368 Recreation		371	371	
USD #434 General		508	508	
USD #434 Capital Outlay		268	268	
USD #434 Bond and Interest		149	149	
USD #434 Supplemental General		553	553	
USD #456 General		11,507	11,507	
USD #456 Capital Outlay		5,166	5,166	
USD #456 Recreation		646	646	
USD #456 Supplemental General		14,528	14,528	
Subtotal Schools		21,282,893	21,282,893	

Franklin County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2023

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Antioch Cemetery	$	11,049	11,049	
Central Cemetery		4,494	4,494	
Greenwood Cemetery		4,141	4,141	
Lane-Baker Cemetery		37,083	37,083	
Mt. Hope Cemetery		16,692	16,692	
Mt. Olivet Cemetery		4,800	4,800	
Princeton Cemetery		20,142	20,142	
Richmond-Berea Cemetery		14,304	14,238	66
United Cemetery		31,764	31,722	42
Subtotal Cemeteries		144,469	144,361	108
Rural Fire Districts:				
Wellsville Fire		305,122	305,122	
Ohio-Princeton Fire		43,998	43,998	
Harrison-Lincoln-Ottawa Fire		203,011	203,011	
Homewood-Williamsburg Fire		46,210	46,210	
Richmond Fire		43,106	43,106	
Northwest Fire District		151,021	151,021	
Subtotal Rural Fire Districts		792,468	792,468	
Watershed Districts:				
Pottawatomie Watershed		28,665	28,665	
Tauy Watershed		16,809	16,691	118
Drainage District #1		15,386	15,386	
Subtotal Watershed Districts		60,860	60,742	118
Regional Library:				
N.E. Kansas Library General		224,354	224,354	
N.E. Kansas Library Employee Benefits		24,492	24,492	
Subtotal Regional Library		248,846	248,846	
Total Subdivisions		31,661,996	31,655,624	6,372
State Funds:				
State Educational Building		363,824	363,824	
State Institutional Building		181,912	181,912	
Total State Funds		545,736	545,736	

Franklin County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2023

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	$	16,045,335	16,045,335	
Motor Vehicle Licenses		1,716,738	1,716,738	
Motor Vehicle Royalties		21,605	21,575	30
MVE 1 Inspection Fees		24,160	24,140	20
Kansas Highway Patrol Staff		63,221	63,115	106
Law Enforcement Training Center		39,520	39,454	66
Salvage Inspection Fees		4,675	4,625	50
Game Licenses	47	5,394	5,435	6
Park Permits		39,510	39,495	15
Heritage Trust	4,010	16,813	16,850	3,973
Unclaimed Money	548			548
Stray Animal	1,896			1,896
Clerk of Court Release		1,877	1,877	
Sales Tax	91,969	1,834,845	1,678,404	248,410
Dust Control	34,339	92,371	90,274	36,436
Change	7	53,729	53,736	
Solid Waste Committee	204,671	23,151		227,822
State DMV Modification Fees		129,643	129,415	228
Frontier Extension District #11		901,298	892,749	8,549
Treasurer's Holding Account	199,814	355,529	344,290	211,053
Cash Over and Short	525	1,693	1,487	731
Inmate Trust	14,931	389,897	396,839	7,989
Recycling Program	2,978			2,978
Total Other Agency Funds	555,735	21,761,004	21,565,833	750,906
Distributable Funds:				
Current Tax	25,240,974	49,279,916	47,227,980	27,292,910
Delinquent Tax	296,487	797,929	890,331	204,085
Motor Vehicle Tax	120,616	4,067,017	3,754,964	432,669
Recreational Vehicle Tax	1,697	86,373	78,276	9,794
Mineral Production Tax	2,997	283	2,997	283
Commercial Motor Vehicle Fees		155,722	155,722	
Total Distributable Funds	25,662,771	54,387,240	52,110,270	27,939,741
Total Agency Funds	26,218,506	108,355,976	105,877,463	28,697,019

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

Board of County Commissioners
Franklin County, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Franklin County, Kansas, (the County) as of and for the year ended December 31, 2023, and have issued our report thereon dated September 4, 2024, which was qualified because the County prepares its financial statement to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
September 4, 2024

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

Board of County Commissioners
Franklin County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Franklin County, Kansas, (the County) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

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

Chanute, Kansas
September 4, 2024

Franklin County, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended December 31, 2023

I. Summary of Independent Auditors' Results

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

Internal Control over Financial Reporting:

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

Federal Awards:
Internal control over major programs:

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

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

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

Identification of major programs:

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

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

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

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

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Franklin County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures	Provided to Subrecipients
U.S. Department of Agriculture					
Passed through Kansas Department of Health and Environment					
Special Supplemental Nutrition Program for Women, Infants, and Children	264310U	10.557 $	88,514	84,111	0
U.S. Department of Transportation					
Passed through Kansas Department of Transportation					
Highway Safety Cluster:					
State and Community Highway Safety	SP130022	20.600	924	924	0
U.S. Department of Treasury					
Coronavirus State and Local Fiscal Recovery Funds - COVID-19		21.027	0	536,340	0 (1)
U.S. Department of Health and Human Services					
Passed through Kansas Department of Health and Environment					
Family Planning Services	264FPFFY22	93.217	9,400	9,400	
Family Planning Services	264FPFFY23	93.217	17,416	17,416	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	264TB22	93.116	165	0	
Injury Prevention and Control Research and State and Community Based Programs	264RX21	93.136	17,440	15,991	
Public Health Emergency Preparedness	264678B	93.069	11,303	11,303	
Public Health Emergency Preparedness	264678C	93.069	11,328	11,328	
Epidemiology and Laboratory Capacity for Infections Diseases (ELC) - COVID-19	264ELC23M	93.323	103	103	
Epidemiology and Laboratory Capacity for Infections Diseases (ELC) - COVID-19	264ELC-DMCF	93.323	18,106	18,106	
Immunization Cooperation Agreements	264IMM23PPHF	93.268	4,065	4,065	
Immunization Cooperation Agreements - COVID-19	264IMM_COVIDR3	93.268	5,983	5,983	
Immunization Cooperation Agreements - COVID-19	264IMM_COVIDR4S	93.268	16,746	16,746	
Maternal and Child Health Services Block Grants to the States	264329T	93.994	6,299	6,299	
Total U.S. Department of Health and Human Services			118,354	116,740	0
Executive Office of the President					
Passed through Kansas Bureau of Investigation					
High Intensity Drug Trafficking Areas Program	G22MW0003A	95.001	1,129	1,129	0
U.S. Department of Homeland Security					
Passed through Kansas Division of Emergency Management					
Emergency Management Performance Grants (2022)		97.042	31,243	0	
Emergency Management Performance Grants (2023)		97.042	0	26,783	
Total U.S. Department of Homeland Security			31,243	26,783	0
Total Federal Awards			240,164	766,027	0

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

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

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

Note B: Indirect Cost Rate

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

Note C: Basis of Presentation

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