

COUNTY OF FRANKLIN, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2018

County of Franklin, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2018

TABLE OF CONTENTS

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

County of Franklin, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2018

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
Capital Project Funds	
Idaho Road Bank Repair Fund	51
Industrial Park Project Fund	52
Montana Road Improvement Project Fund	53
Road Improvement Fund	54
Jackson Road Bridge Project Fund	55
Pawnee Bridge Project Fund	56
Woodson Road Culvert Project Fund	57
Business Funds	
Solid Waste Fund	58
County Office Annex Fund	59
Countywide Phone System Fund	60
Trust Funds	
Special Auto Fund	61
Prosecuting Attorney Training Fund	62
Special Law Enforcement Trust Fund	63
Sex Offender Fee Trust Fund	64
Conceal and Carry Permit Fees Fund	65
Register of Deeds Technology Fund	66
Sheriff Trust Fund	67
County Clerk Technology Fund	68
County Treasurer Technology Fund	69
Drug Forfeitures Fund	70
Prosecuting Attorney Trust Fund	71
County Attorney Forfeitures Fund	72
D.A.R.E. Grant Fund	73
Juvenile Intake Grant Fund	74
Community Corrections Adult Fund	75
Jail Trust Fund	76
Juvenile IIP/DC Fund	77
Employee Benefit Trust Fund	78
Employee Flexible Spending Plan Trust Fund	79
Sheriff BJA Grant Fund	80
Truancy Court/Day School Program Fund	81
Veteran's Memorial Fund	82
Judiciary Tech Grant Fund	83
Health Department Special Grants Fund	84
Graduated Sanctions Grant Fund	85
Prevention/Intervention Grant Fund	86
Reimbursements Grant Fund	87
Juvenile Justice Reinvestment Grant Fund	88
Schedule 3	
Summary of Cash Receipts, Disbursements and Balances - Agency Funds	90-93

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Franklin County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Franklin County, Kansas, as of and for the year ended December 31, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Franklin County, Kansas, as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Franklin County, Kansas, as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Franklin County, Kansas, as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated April 3, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2018 (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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing

procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

May 21, 2019

Franklin County, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 696,925	9,859,541	9,118,922	1,437,544	299,627	1,737,171
Special Purpose:						
Ambulance	326,561	1,796,519	1,826,481	296,599	68,915	365,514
Country Estates Benefit District	4,196	11,098	12,617	2,677		2,677
County Building	1,623	174,193	170,000	5,816		5,816
Employee Benefits	413,974	3,592,687	3,280,572	726,089	48,562	774,651
Fair		8,843	8,605	238		238
Fair Building		8,843	8,605	238		238
Health	419,784	862,581	1,042,889	239,476	65,057	304,533
Health Capital Outlay	194,192	25,000	85,847	133,345		133,345
Historical Society		72,342	71,000	1,342		1,342
Hospital Sales Tax	145,105	1,892,404	2,037,509		140,682	140,682
Noxious Weed	42,995	153,730	103,319	93,406	5,644	99,050
Road and Bridge	1,514,037	4,377,599	4,876,619	1,015,017	239,080	1,254,097
Special Alcohol Program	30,893	7,377	7,717	30,553		30,553
Special Liability	37,243	253,634	236,045	54,832		54,832
Special Park and Recreation	9	891	189	711		711
Tourism and Convention Promotion	241,530	209,904	242,157	209,277	1,598	210,875
Special Ambulance Equipment	308,674	97,014	156,955	248,733		248,733
Special Capital Improvement	1,092,897	250,607		1,343,504		1,343,504
Special Equipment Reserve	883,986	140,000		1,023,986		1,023,986
Risk Management Reserve	323,742	285,970	264,963	344,749	16,370	361,119
Special Noxious Weed	64,933	5,000		69,933		69,933
Special Machinery	388,520	268,500	206,815	450,205		450,205
Solid Waste Capital Imp. Reserve	1,030,394	141,044	110,692	1,060,746	15,680	1,076,426
Centropolis Sewer District	22,505	39,750	38,249	24,006	39	24,045
911 Phone Tax	496,855	169,788	433,037	233,606	564	234,170
P25 Radio Project	124,729	406,073	462,878	67,924		67,924
Countywide Internet	5,184			5,184		5,184
Bond and Interest:						
Bond and Interest	199,246	1,060,401	1,168,968	90,679		90,679
Capital Projects:						
Idaho Road Bank Repair	(90,700)	90,700				
Proximity Park Project	6,174,062		4,997,080	1,176,982	1,298,059	2,475,041
Montana Road Improvement Project	45,725			45,725		45,725
Road Improvement	73,286			73,286		73,286
Jackson Road Bridge Project	352,560	138,104	84,061	406,603		406,603
Pawnee Road Bridge Project		143,232	40,690	102,542		102,542
Woodson Road Culvert Project		900	850	50		50

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

Franklin County, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Business:						
Solid Waste	190,732	1,238,849	1,095,740	333,841	69,316	403,157
County Office Annex	178,198	501,443	485,572	194,069	8,840	202,909
Countywide Phone System	51,351	43,671	42,068	52,954	1,899	54,853
Trusts:						
Special Auto	48,302	247,792	247,906	48,188	4,802	52,990
Prosecuting Attorney Training	2,668	2,522	1,213	3,977		3,977
Special Law Enforcement Trust	2,830		2,706	124		124
Special Sex Offender Fee Trust	20,337	11,073	12,879	18,531		18,531
Conceal and Carry Permit Fees	3,303	1,527		4,830		4,830
Register of Deeds Technology	62,405	31,237	40,263	53,379	63	53,442
Sheriff Trust	614	2,427	62	2,979		2,979
County Clerk Technology	23,124	7,810		30,934		30,934
County Treasurer Technology	23,124	7,810		30,934		30,934
Drug Forfeitures	15,343	21,339	28,625	8,057	150	8,207
Prosecuting Attorney Trust	6,854	11,487	4,719	13,622	134	13,756
County Attorney Trust	106,996	64		107,060		107,060
D.A.R.E. Grant	474	326	326	474		474
Juvenile Intake Grant	3,704	63,536	60,791	6,449	456	6,905
Community Corrections Adult	253,339	462,183	488,227	227,295	8,378	235,673
Jail Trust	(2,468)	31,289	20,757	8,064	746	8,810
Juvenile IIP/DC	810	1,340		2,150		2,150
Employee Benefit Trust	303,610	2,557,270	2,553,611	307,269	360	307,629
Employee Flexible Spending Plan Trust	16,993	20,671	23,296	14,368		14,368
Sheriff BJA Grant	2,368			2,368		2,368
Truancy Court/Day School Program	6,518	29,631	28,574	7,575	955	8,530
Veteran's Memorial	1,961	376		2,337		2,337
Judiciary Tech Grant	108			108		108
Health Department Special Grants	94,561	127,910	61,701	160,770	1,236	162,006
Graduated Sanctions Grant	12,947	241,859	247,578	7,228	7,928	15,156
Prevention/Intervention Grant	17			17		17
Reimbursements Grant	7,448	182	467	7,163	10	7,173
Juvenile Justice Reinvestment Grant		73,464	73,464			
Total Primary Government (1)	<u>17,004,236</u>	<u>32,283,357</u>	<u>36,614,876</u>	<u>12,672,717</u>	<u>2,305,150</u>	<u>14,977,867</u>
Composition of Cash:						
Cash and Cash Items on Hand						12,908
Certificates of Deposit						6,370,000
Demand Deposits						29,047,543
Less: Agency Funds						(20,452,581)
Adjustment for Rounding						(3)
Total Primary Government (1)						<u>14,977,867</u>

(1) Excluding Agency Funds

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

Note 1 **Summary of Significant Accounting Policies**

A. **Reporting Entity**

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

B. **Basis of Presentation**

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

The following Regulatory Basis Fund Types comprise the financial activities of the County for the year ending December 31, 2018:

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

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

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

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

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

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

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

C. Basis of Accounting

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

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

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

D. Budgets

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2018, the County amended the following funds in the amounts indicated:

		Original <u>Budget</u>	Amended <u>Budget</u>
General Fund	\$	9,621,624	9,721,624
Country Estate Benefit District Fund		12,612	12,700
Hospital Sales Tax Fund		1,900,000	2,000,000
Tourism and Convention Promotion Fund		225,000	310,173

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

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

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

E. Assets, Liabilities, and Fund Equity

Cash

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

Property Taxes and Other Receivables

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

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

F. Revenues and Expenditures

Property Tax Revenue Recognition

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

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

Reimbursed Expenses

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

Interfund Transactions

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

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

Note 2 Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage.

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

The County held no investments at December 31, 2018 and held no investments throughout the year.

Concentration of credit risk: State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

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

At December 31, 2018, the carrying amount of the County's deposits was \$35,417,543 and the bank balance was \$35,769,910. Of the bank balance, \$7,143,858 was covered by federal depository insurance and the remaining \$28,626,052 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

Note 3 Long-term Debt

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2018, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Advance Refunded</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>										
G.O. Benefit District Bonds	4.15-6.00%	12/01/02	\$ 132,183	09/01/18	12,000			12,000	0	612
G.O. Advance Refunding Bonds	1.25-4.25%	10/26/11	360,000	12/01/25	220,000			25,000	195,000	7,994
G.O. Advance Refunding Bonds	1.25-2.00%	03/15/13	6,215,000	08/01/23	2,720,000			730,000	1,990,000	43,037
G.O. Bonds 2017	2.00-4.00%	07/06/17	7,270,000	08/01/37	7,270,000				7,270,000	251,734
<u>Certificates of Participation:</u>										
Mental Health Building (1)	4.25-4.75%	09/01/06	1,600,000	09/01/21	640,000			115,000	525,000	29,094
<u>Capital Lease Obligations:</u>										
Juvenile Services Building	2.00-4.375%	05/15/11	3,600,000	09/01/31	3,105,000			175,000	2,930,000	118,981
Courthouse HVAC Project	2.375-4.00%	03/01/14	2,000,000	09/01/29	2,000,000				2,000,000	63,867
Criminal Justice Center Project	2.375-4.00%	03/01/14	2,400,000	09/01/29	2,400,000				2,400,000	76,649
Motor Grader	2.00%	08/01/14	131,800	08/01/18	33,944			33,944	0	685
2 Motor Graders	1.90%	01/15/15	374,900	08/01/18	95,571			95,571	0	1,816
Motor Grader	1.84%	10/01/15	113,025	08/01/19	57,384			28,427	28,957	1,071
3 Motor Graders	2.00%	08/25/16	255,000	08/01/20	192,861			63,002	129,859	3,911
Tractor	4.50%	04/15/17	98,509	04/15/21	76,999			17,973	59,026	3,537
Motor Grader	2.00%	06/30/17	126,000	08/01/21	126,000			30,393	95,607	2,779
Motor Grader	2.00%	10/04/17	126,000	10/04/21	0	126,000		30,571	95,429	2,520
911 Radio System Equipment	2.55%	11/21/17	1,298,365	10/10/27	1,298,365			115,625	1,182,740	32,814
Total Contractual Indebtedness					20,248,124	126,000	0	1,472,506	18,901,618	641,101

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

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

<u>Principal</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024-2028</u>	<u>2029-2033</u>	<u>2034-2037</u>	<u>Total</u>
General Obligation Bonds	\$ 415,000	420,000	425,000	435,000	420,000	990,000	3,085,000	3,265,000	9,455,000
Certificates of Participation	120,000	125,000	280,000						525,000
Capital Lease Obligations	818,024	810,504	765,218	697,877	721,138	3,823,857	1,285,000		8,921,618
Total Principal	<u>1,353,024</u>	<u>1,355,504</u>	<u>1,470,218</u>	<u>1,132,877</u>	<u>1,141,138</u>	<u>4,813,857</u>	<u>4,370,000</u>	<u>3,265,000</u>	<u>18,901,618</u>
<u>Interest</u>									
General Obligation Bonds	276,606	270,981	265,231	256,356	247,219	1,138,269	907,575	314,388	3,676,625
Certificates of Participation	23,512	17,813	11,756						53,081
Capital Lease Obligations	294,577	271,850	248,561	225,528	206,536	668,132	90,106		2,005,290
Total Interest	<u>594,695</u>	<u>560,644</u>	<u>525,548</u>	<u>481,884</u>	<u>453,755</u>	<u>1,806,401</u>	<u>997,681</u>	<u>314,388</u>	<u>5,734,996</u>
Total Principal and Interest	<u>1,947,719</u>	<u>1,916,148</u>	<u>1,995,766</u>	<u>1,614,761</u>	<u>1,594,893</u>	<u>6,620,258</u>	<u>5,367,681</u>	<u>3,579,388</u>	<u>24,636,614</u>

Prior Year Defeasance of Debt

In prior fiscal years, the County has issued advance refunding bonds to retire various outstanding debt issues. In each case, the debt which was advance refunded was called early and paid off in full. As a result, there is no defeased debt that is still outstanding.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

Note 4 Risk Management

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

Note 5 Interfund Transfers

Operating Transfers:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Ambulance Fund	Special Ambulance Capital Outlay Fund	K.S.A. 12-110d	\$ 77,014
County Building Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	100,000
County Building Fund	County Equipment Reserve Fund	K.S.A. 19-119	70,000
Road and Bridge Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	50,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	268,500
Special Liability Fund	Risk Management Reserve Fund	K.S.A. 12-2615	50,000
Special Auto Fund	General Fund	K.S.A. 8-145	52,638
Health Fund	Health Capital Outlay Fund	K.S.A. 65-204	25,000
Noxious Weed Fund	Special Noxious Weed Fund	K.S.A. 2-1318	5,000
Tourism and Convention Promotion Fund	Fair Fund	Resolution	1,605
Tourism and Convention Promotion Fund	Fair Building Fund	Resolution	1,605
Tourism and Convention Promotion Fund	Historical Society Fund	Resolution	12,000
General Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	100,000
General Fund	County Equipment Reserve Fund	K.S.A. 19-119	70,000
Jackson Road Bridge Project Fund	Idaho Road Bank Repair Fund	Resolution	33,161
Jackson Road Bridge Project Fund	Pawnee Road Bridge Project Fund	Resolution	50,000
Jackson Road Bridge Project Fund	Woodson Road Culvert Project Fund	Resolution	900

Note 6 Other Long-Term Obligations from Operations

Compensated Absences.

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

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

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

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$979,424 for KPERS and \$824,677 for KP&F for the year ended December 31, 2018.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

Net Pension Liability. At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$5,048,572 and \$5,570,878 for KP&F. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Note 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

Expenditures and encumbrances exceeded the adopted budget of the Hospital Sales Tax fund, in the amount of \$37,509.

Note 8 Federally Assisted Programs – Compliance Audits

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

Note 9 Construction Projects

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

<u>Project Name</u>	<u>Project Authorization</u>	<u>Expenditures To Date</u>
Montana Road Project	\$ 529,265	229,756
Jackson Road Bridge Project	450,097	349,633
Proximity Industrial Park Project	11,995,000	7,247,908

Note 10 Pending Litigation

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

Note 11 Closure and Postclosure Care Costs of Landfill

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

Note 12 Public Building Commission

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

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

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2018

Note 13 Subsequent Events

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through May 21, 2019 the date the financial statement was available for issue.

On January 30, 2019, the County issued \$2,890,000 in General Obligation Bonds for use in the Proximity Industrial Park Project. These bonds carry an interest rate varying from 3.00-4.00% and will be retired by a County tax levy through August 1, 2038.

Franklin County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

Schedule 1

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 9,721,624	27,872	9,749,496	9,118,922	630,574
Special Purpose:					
Ambulance	1,826,481		1,826,481	1,826,481	
Country Estates Benefit District	12,700		12,700	12,617	83
County Building	170,000		170,000	170,000	
Employee Benefits	3,692,455		3,692,455	3,280,572	411,883
Fair	8,605		8,605	8,605	
Fair Building	8,605		8,605	8,605	
Health	1,171,798	1,393	1,173,191	1,042,889	130,302
Historical Society	71,000		71,000	71,000	
Hospital Sales Tax	2,000,000		2,000,000	2,037,509	(37,509)
Noxious Weed	180,483		180,483	103,319	77,164
Road and Bridge	5,226,250		5,226,250	4,876,619	349,631
Special Alcohol Program	25,000		25,000	7,717	17,283
Special Liability	250,000		250,000	236,045	13,955
Special Park and Recreation	189		189	189	
Tourism and Convention Promotion	310,173		310,173	242,157	68,016
Special Noxious Weed	50,000		50,000		50,000
Centropolis Sewer District	40,662		40,662	38,249	2,413
911 Phone Tax	589,617		589,617	433,037	156,580
Bond and Interest:					
Bond and Interest	1,231,914		1,231,914	1,168,968	62,946
Business:					
Solid Waste	1,107,269		1,107,269	1,095,740	11,529
County Office Annex	526,078		526,078	485,572	40,506
Countywide Phone System	60,000		60,000	42,068	17,932
Totals	<u>28,280,903</u>	<u>29,265</u>	<u>28,310,168</u>	<u>26,306,880</u>	<u>2,003,288</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 4,995,653	5,669,902	5,628,971	40,931
Motor Vehicle Tax	609,737	678,279	630,263	48,016
Recreational Vehicle Tax	11,757	13,738	11,638	2,100
Delinquent Tax	105,597	125,714	86,808	38,906
16/20 M Truck Tax	15,331	15,885	16,089	(204)
Countywide Sales Tax	1,991,143	2,072,747	1,900,000	172,747
Commercial Vehicle Fees	28,171	29,548	34,733	(5,185)
Watercraft Tax	3,549	4,066	3,521	545
Interest on Tax	218,228	204,811	147,000	57,811
Total Taxes	<u>7,979,166</u>	<u>8,814,690</u>	<u>8,459,023</u>	<u>355,667</u>
Intergovernmental				
State Grant	6,861	27,872		27,872
Local Alcoholic Liquor Tax	582	891	162	729
Contracts with Other Governments	<u>318,896</u>	<u>329,005</u>	<u>334,125</u>	<u>(5,120)</u>
Total Intergovernmental	<u>326,339</u>	<u>357,768</u>	<u>334,287</u>	<u>23,481</u>
Licenses, Fees, and Permits				
Mortgage Registration	123,549	69,571	80,000	(10,429)
Officer Fees	320,261	325,240	307,500	17,740
Juvenile Justice Fees	31,247	12,713	20,000	(7,287)
Environmental Fees	20,580	20,810	15,000	5,810
Planning and Zoning Fees	32,130	38,192	26,000	12,192
Computer Internet Fees	<u>840</u>	<u>2,940</u>		<u>2,940</u>
Total Licenses, Fees, and Permits	<u>528,607</u>	<u>469,466</u>	<u>448,500</u>	<u>20,966</u>
Use of Money and Property				
Interest on Investments	75,713	139,270	50,000	89,270
Rent	<u>9,856</u>	<u>10,516</u>	<u>10,000</u>	<u>516</u>
Total Use of Money and Property	<u>85,569</u>	<u>149,786</u>	<u>60,000</u>	<u>89,786</u>
Transfers				
Operating Transfers In	<u>58,527</u>	<u>52,638</u>	<u>80,000</u>	<u>(27,362)</u>
Miscellaneous				
Other	<u>17,525</u>	<u>15,193</u>	<u>10,000</u>	<u>5,193</u>
Total Cash Receipts	<u>8,995,733</u>	<u>9,859,541</u>	<u>9,391,810</u>	<u>467,731</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	216,717	150,717	156,762	6,045
Contractual Services	314,744	344,536	394,351	49,815
Commodities	1,810	3,106	8,500	5,394
Capital Outlay			65,207	65,207
Reimbursed Expense	(15,031)	(70,244)	(4,000)	66,244
Total County Commission	<u>518,240</u>	<u>428,115</u>	<u>620,820</u>	<u>192,705</u>
County Clerk				
Personal Services	128,127	138,679	139,931	1,252
Contractual Services	3,757	4,402	5,220	818
Commodities	4,058	3,373	8,900	5,527
Capital Outlay		66		(66)
Reimbursed Expense	(5)	(11)		11
Total County Clerk	<u>135,937</u>	<u>146,509</u>	<u>154,051</u>	<u>7,542</u>
County Treasurer				
Personal Services	164,306	156,021	156,458	437
Contractual Services	38,436	36,265	47,300	11,035
Commodities	4,446	7,530	7,000	(530)
Reimbursed Expense	(27,293)	(25,450)	(37,000)	11,550
Total County Treasurer	<u>179,895</u>	<u>174,366</u>	<u>173,758</u>	<u>(608)</u>

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
County Attorney				
Personal Services	\$ 459,379	461,409	502,072	40,663
Contractual Services	23,145	21,967	37,860	15,893
Commodities	8,981	8,351	10,500	2,149
Capital Outlay	68	511	1,500	989
Reimbursed Expense		(41)	(500)	(459)
Total County Attorney	<u>491,573</u>	<u>492,197</u>	<u>551,432</u>	<u>59,235</u>
Register of Deeds				
Personal Services	129,587	134,618	133,724	(894)
Contractual Services	1,679	1,089	2,350	1,261
Commodities	1,577	816	1,700	884
Total Register of Deeds	<u>132,843</u>	<u>136,523</u>	<u>137,774</u>	<u>1,251</u>
Unified Court				
Personal Services	9,557	9,983	12,975	2,992
Contractual Services	173,864	183,997	226,500	42,503
Commodities	96,994	16,344	19,000	2,656
Capital Outlay	19,548	21,589	25,000	3,411
Reimbursed Expense	(23,630)	(28,805)	(20,000)	8,805
Total Unified Court	<u>276,333</u>	<u>203,108</u>	<u>263,475</u>	<u>60,367</u>
Administration				
Personal Services	225,429	310,511	357,247	46,736
Contractual Services	49,255	51,024	56,416	5,392
Commodities	5,274	3,567	7,750	4,183
Capital Outlay		1,190		(1,190)
Reimbursed Expense	(620)	(650)		650
Total Administration	<u>279,338</u>	<u>365,642</u>	<u>421,413</u>	<u>55,771</u>
Appraiser				
Personal Services	315,639	320,515	328,603	8,088
Contractual Services	19,043	21,095	25,020	3,925
Commodities	5,073	3,875	9,300	5,425
Capital Outlay	536	1,166		(1,166)
Reimbursed Expense	(1,147)	(507)	(5,500)	(4,993)
Total Appraiser	<u>339,144</u>	<u>346,144</u>	<u>357,423</u>	<u>11,279</u>
Information Technologies				
Personal Services	135,470	160,758	172,012	11,254
Contractual Services	272,143	282,858	288,621	5,763
Commodities	44,463	54,548	52,200	(2,348)
Capital Outlay	25,826	22,704	25,000	2,296
Reimbursed Expense	(31,718)	(75,814)	(75,000)	814
Total Information Technologies	<u>446,184</u>	<u>445,054</u>	<u>462,833</u>	<u>17,779</u>
Election Expense				
Personal Services	40,027	42,927	56,184	13,257
Contractual Services	44,118	44,047	61,694	17,647
Commodities	1,907	24,684	30,000	5,316
Capital Outlay		44		(44)
Reimbursed Expense		(7,318)		7,318
Total Election Expense	<u>86,052</u>	<u>104,384</u>	<u>147,878</u>	<u>43,494</u>
Record Storage				
Contractual Services	10,551	11,981	15,000	3,019
Reimbursed Expense			(1,500)	(1,500)
Total Record Storage	<u>10,551</u>	<u>11,981</u>	<u>13,500</u>	<u>1,519</u>
District Wide Court				
Contractual Services	75,056	80,515	83,480	2,965
Reimbursed Expense	(39,558)	(48,036)	(46,960)	1,076
Total District Wide Court	<u>35,498</u>	<u>32,479</u>	<u>36,520</u>	<u>4,041</u>

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Building and Planning				
Personal Services	\$ 166,948	171,162	170,084	(1,078)
Contractual Services	22,240	20,611	25,189	4,578
Commodities	5,008	5,302	7,300	1,998
Reimbursed Expense	(3,387)	(2,926)	(9,000)	(6,074)
Total Building and Planning	<u>190,809</u>	<u>194,149</u>	<u>193,573</u>	<u>(576)</u>
Building and Grounds				
Personal Services	150,080	153,801	201,876	48,075
Contractual Services	258,332	230,093	217,960	(12,133)
Commodities	48,360	33,023	41,000	7,977
Reimbursed Expense	(4,405)	(7,934)	(5,000)	2,934
Total Building and Grounds	<u>452,367</u>	<u>408,983</u>	<u>455,836</u>	<u>46,853</u>
Total General Government	<u>3,574,764</u>	<u>3,489,634</u>	<u>3,990,286</u>	<u>500,652</u>
Public Safety				
Sheriff				
Personal Services	1,553,150	1,501,964	1,505,892	3,928
Contractual Services	102,604	196,339	163,200	(33,139)
Commodities	143,321	152,153	150,000	(2,153)
Capital Outlay	46,702	17,572		(17,572)
Reimbursed Expense	(36,412)	(7,133)	(7,000)	133
Total Sheriff	<u>1,809,365</u>	<u>1,860,895</u>	<u>1,812,092</u>	<u>(48,803)</u>
Jail				
Personal Services	773,964	877,772	838,218	(39,554)
Contractual Services	144,698	215,975	186,280	(29,695)
Commodities	164,235	176,674	172,900	(3,774)
Capital Outlay	1,539	600		(600)
Reimbursed Expense	(51,017)	(49,177)	(40,000)	9,177
Total Jail	<u>1,033,419</u>	<u>1,221,844</u>	<u>1,157,398</u>	<u>(64,446)</u>
Juvenile Services				
Personal Services	629,863	606,430	679,100	72,670
Contractual Services	55,944	60,720	69,410	8,690
Commodities	18,530	16,759	24,900	8,141
Capital Outlay		5,368		(5,368)
Reimbursed Expense	(123,586)	(98,658)	(90,000)	8,658
Total Juvenile Services	<u>580,751</u>	<u>590,619</u>	<u>683,410</u>	<u>92,791</u>
Emergency Preparedness				
Personal Services	99,257	103,267	103,306	39
Contractual Services	65,479	49,541	51,470	1,929
Commodities	6,849	9,226	10,450	1,224
Communications Equipment		167,126	212,000	44,874
Reimbursed Expense	(31,400)	(14,745)		14,745
Total Emergency Preparedness	<u>140,185</u>	<u>314,415</u>	<u>377,226</u>	<u>62,811</u>
Dispatch				
Personal Services	608,997	648,287	648,180	(107)
Contractual Services	1,539	6,168	5,330	(838)
Commodities	3,347	2,631	4,500	1,869
Total Dispatch	<u>613,883</u>	<u>657,086</u>	<u>658,010</u>	<u>924</u>
Total Public Safety	<u>4,177,603</u>	<u>4,644,859</u>	<u>4,688,136</u>	<u>43,277</u>
Health				
Environmental Health				
Personal Services	81,217	83,066	83,563	497
Contractual Services	10,142	9,923	11,451	1,528
Commodities	1,739	1,764	2,500	736
Reimbursed Expense		(280)		280
Total Environmental Health	<u>93,098</u>	<u>94,473</u>	<u>97,514</u>	<u>3,041</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Health Appropriations				
Developmental Disabilities	\$ 95,000	95,000	95,000	
Mental Health	172,312	172,313	172,313	
Total Health Appropriations	267,312	267,313	267,313	
Total Health	360,410	361,786	364,827	3,041
Agriculture				
Agricultural Appropriations				
Contractual Services	44,704	45,000	45,000	
Economic Development				
Economic Development Department				
Contractual Services	64,075	64,375	64,375	
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Contractual Services	198,139	199,000	199,000	
Equipment				
Equipment				
Capital Outlay	221,041	156,168	370,000	213,832
Reimbursed Expense	(8,000)	(11,900)		11,900
Total Equipment	213,041	144,268	370,000	225,732
Transfers				
Operating Transfers Out	150,000	170,000		(170,000)
Budget Credit			27,872	27,872
Total Expenditures and Transfers	8,782,736	9,118,922	9,749,496	630,574
Receipts Over (Under)				
Expenditures and Transfers	212,997	740,619		
Unencumbered Cash, Beginning	483,928	696,925		
Unencumbered Cash, Ending	696,925	1,437,544		

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 636,728	607,707	603,270	4,437
Motor Vehicle Tax	96,019	86,890	80,327	6,563
Recreational Vehicle Tax	1,852	1,756	1,483	273
Delinquent Tax	17,173	18,352	11,064	7,288
16/20 M Truck Tax	2,657	2,468	2,051	417
Commercial Vehicle Fees	4,510	3,868	4,427	(559)
Watercraft Tax	557	521	449	72
Total Taxes	<u>759,496</u>	<u>721,562</u>	<u>703,071</u>	<u>18,491</u>
Licenses, Fees, and Permits				
Service Fees	<u>1,112,763</u>	<u>1,074,578</u>	<u>850,000</u>	<u>224,578</u>
Miscellaneous				
Other		379		379
Total Cash Receipts	<u>1,872,259</u>	<u>1,796,519</u>	<u>1,553,071</u>	<u>243,448</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	1,479,038	1,554,975	1,472,481	(82,494)
Contractual Services	95,882	98,645	75,000	(23,645)
Commodities	103,743	117,340	134,000	16,660
Capital Outlay	5	1,296		(1,296)
Operating Transfers Out	361,762	77,014	150,000	72,986
Reimbursed Expense	(15,238)	(22,789)	(5,000)	17,789
Total Expenditures and Transfers	<u>2,025,192</u>	<u>1,826,481</u>	<u>1,826,481</u>	
Receipts Over (Under)				
Expenditures and Transfers	(152,933)	(29,962)		
Unencumbered Cash, Beginning	<u>479,494</u>	<u>326,561</u>		
Unencumbered Cash, Ending	<u>326,561</u>	<u>296,599</u>		

Franklin County, Kansas
Country Estates Benefit District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Special Assessments	\$ 12,155	11,098	11,603	(505)
Total Cash Receipts	<u>12,155</u>	<u>11,098</u>	<u>11,603</u>	<u>(505)</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	<u>13,213</u>	<u>12,617</u>	<u>12,700</u>	<u>83</u>
Total Expenditures and Transfers	<u>13,213</u>	<u>12,617</u>	<u>12,700</u>	<u>83</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,058)	(1,519)		
Unencumbered Cash, Beginning	<u>5,254</u>	<u>4,196</u>		
Unencumbered Cash, Ending	<u>4,196</u>	<u>2,677</u>		

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 142,483	148,814	147,667	1,147
Motor Vehicle Tax	20,206	19,414	17,975	1,439
Recreational Vehicle Tax	390	393	332	61
Delinquent Tax	3,712	4,078	2,476	1,602
16/20 M Truck Tax	516	519	459	60
Commercial Vehicle Fees	938	859	991	(132)
Watercraft Tax	118	116	100	16
Total Cash Receipts	<u>168,363</u>	<u>174,193</u>	<u>170,000</u>	<u>4,193</u>
Expenditures and Transfers				
General Government				
County Building Maintenance				
Operating Transfers Out	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	
Total Expenditures and Transfers	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(1,637)	4,193		
Unencumbered Cash, Beginning	<u>3,260</u>	<u>1,623</u>		
Unencumbered Cash, Ending	<u>1,623</u>	<u>5,816</u>		

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,852,451	3,091,535	3,069,352	22,183
Motor Vehicle Tax	378,781	388,036	359,864	28,172
Recreational Vehicle Tax	7,304	7,853	6,645	1,208
Delinquent Tax	68,373	76,151	49,565	26,586
16/20 M Truck Tax	9,361	9,742	9,187	555
Commercial Vehicle Fees	17,490	17,044	19,832	(2,788)
Watercraft Tax	2,205	2,326	2,010	316
Total Cash Receipts	<u>3,335,965</u>	<u>3,592,687</u>	<u>3,516,455</u>	<u>76,232</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	3,222,979	3,304,447	3,707,455	403,008
Reimbursed Expense	(28,182)	(23,875)	(15,000)	8,875
Total Employee Benefits	<u>3,194,797</u>	<u>3,280,572</u>	<u>3,692,455</u>	<u>411,883</u>
Debt Service				
Total Expenditures and Transfers	<u>3,194,797</u>	<u>3,280,572</u>	<u>3,692,455</u>	<u>411,883</u>
Receipts Over (Under)				
Expenditures and Transfers	141,168	312,115		
Unencumbered Cash, Beginning	<u>272,806</u>	<u>413,974</u>		
Unencumbered Cash, Ending	<u>413,974</u>	<u>726,089</u>		

Franklin County, Kansas
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,654	6,237	6,115	122
Motor Vehicle Tax	752	769	713	56
Recreational Vehicle Tax	15	16	13	3
Delinquent Tax	147	158	98	60
16/20 M Truck Tax	22	19	18	1
Commercial Vehicle Fees	36	34	39	(5)
Watercraft Tax	4	5	4	1
Total Taxes	<u>6,630</u>	<u>7,238</u>	<u>7,000</u>	<u>238</u>
Transfers				
Operating Transfers In	<u>1,605</u>	<u>1,605</u>	<u>1,605</u>	
Total Cash Receipts	<u>8,235</u>	<u>8,843</u>	<u>8,605</u>	<u>238</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>8,321</u>	<u>8,605</u>	<u>8,605</u>	
Total Expenditures and Transfers	<u>8,321</u>	<u>8,605</u>	<u>8,605</u>	
Receipts Over (Under)				
Expenditures and Transfers	(86)	238		
Unencumbered Cash, Beginning	<u>86</u>			
Unencumbered Cash, Ending	<u>238</u>	<u>238</u>		

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,654	6,238	6,100	138
Motor Vehicle Tax	752	769	713	56
Recreational Vehicle Tax	15	16	13	3
Delinquent Tax	147	157	98	59
16/20 M Truck Tax	22	19	18	1
Commercial Vehicle Fees	36	34	39	(5)
Watercraft Tax	4	5	4	1
Total Taxes	<u>6,630</u>	<u>7,238</u>	<u>6,985</u>	<u>253</u>
Transfers				
Operating Transfers In	<u>1,605</u>	<u>1,605</u>	<u>1,605</u>	
Total Cash Receipts	<u>8,235</u>	<u>8,843</u>	<u>8,590</u>	<u>253</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>8,358</u>	<u>8,605</u>	<u>8,605</u>	
Total Expenditures and Transfers	<u>8,358</u>	<u>8,605</u>	<u>8,605</u>	
Receipts Over (Under)				
Expenditures and Transfers	(123)	238		
Unencumbered Cash, Beginning	<u>123</u>			
Unencumbered Cash, Ending	<u>238</u>	<u>238</u>		

Franklin County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 174,039	188,452	187,196	1,256
Motor Vehicle Tax	31,419	23,865	21,955	1,910
Recreational Vehicle Tax	607	481	405	76
Delinquent Tax	7,186	6,698	3,024	3,674
16/20 M Truck Tax	1,298	806	560	246
Commercial Vehicle Fees	1,590	1,084	1,210	(126)
Watercraft Tax	180	143	123	20
Total Taxes	<u>216,319</u>	<u>221,529</u>	<u>214,473</u>	<u>7,056</u>
Intergovernmental				
Federal Financial Assistance	198,096	153,704		153,704
State Grant	30,701	45,889	198,200	(152,311)
Total Intergovernmental	<u>228,797</u>	<u>199,593</u>	<u>198,200</u>	<u>1,393</u>
Licenses, Fees, and Permits				
Service Fees	423,689	441,294	393,790	47,504
Miscellaneous				
Other		165		165
Total Cash Receipts	<u>868,805</u>	<u>862,581</u>	<u>806,463</u>	<u>56,118</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	501,572	548,021	637,998	89,977
Contractual Services	116,964	119,629	128,850	9,221
Commodities	349,215	348,007	378,200	30,193
Capital Outlay	2,234	2,285	1,750	(535)
Operating Transfers Out	95,500	25,000	25,000	
Reimbursed Expense		(53)		53
Total Health Department	<u>1,065,485</u>	<u>1,042,889</u>	<u>1,171,798</u>	<u>128,909</u>
Budget Credit			1,393	1,393
Total Expenditures and Transfers	<u>1,065,485</u>	<u>1,042,889</u>	<u>1,173,191</u>	<u>130,302</u>
Receipts Over (Under)				
Expenditures and Transfers	(196,680)	(180,308)		
Unencumbered Cash, Beginning	<u>616,464</u>	<u>419,784</u>		
Unencumbered Cash, Ending	<u>419,784</u>	<u>239,476</u>		

Franklin County, Kansas
Health Capital Outlay Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 95,500	25,000
Total Cash Receipts	<u>95,500</u>	<u>25,000</u>
Expenditures and Transfers		
Health		
Health Department		
Contractual Services	<u> </u>	85,847
Total Expenditures and Transfers	<u> </u>	<u>85,847</u>
Receipts Over (Under)		
Expenditures and Transfers	95,500	(60,847)
Unencumbered Cash, Beginning	<u>98,692</u>	<u>194,192</u>
Unencumbered Cash, Ending	<u><u>194,192</u></u>	<u><u>133,345</u></u>

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 47,424	51,905	51,567	338
Motor Vehicle Tax	7,932	6,491	5,983	508
Recreational Vehicle Tax	153	131	110	21
Delinquent Tax	1,473	1,483	824	659
16/20 M Truck Tax			153	(153)
Commercial Vehicle Fees	370	293	330	(37)
Watercraft Tax	46	39	33	6
Total Taxes	<u>57,398</u>	<u>60,342</u>	<u>59,000</u>	<u>1,342</u>
Transfers				
Operating Transfers In	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	
Total Cash Receipts	<u>69,398</u>	<u>72,342</u>	<u>71,000</u>	<u>1,342</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>69,398</u>	<u>71,000</u>	<u>71,000</u>	
Total Expenditures and Transfers	<u>69,398</u>	<u>71,000</u>	<u>71,000</u>	
Receipts Over (Under)				
Expenditures and Transfers		1,342		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u>1,342</u>		

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 1,831,454	1,892,404	2,000,000	(107,596)
Total Cash Receipts	<u>1,831,454</u>	<u>1,892,404</u>	<u>2,000,000</u>	<u>(107,596)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>1,829,423</u>	<u>2,037,509</u>	<u>2,000,000</u>	(37,509)
Total Expenditures and Transfers	<u>1,829,423</u>	<u>2,037,509</u>	<u>2,000,000</u>	<u>(37,509)</u>
Receipts Over (Under)				
Expenditures and Transfers	2,031	(145,105)		
Unencumbered Cash, Beginning	<u>143,074</u>	<u>145,105</u>		
Unencumbered Cash, Ending	<u>145,105</u>	<u>145,105</u>		

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 122,250	132,108	131,216	892
Motor Vehicle Tax	16,316	16,631	15,423	1,208
Recreational Vehicle Tax	315	337	285	52
Delinquent Tax	3,306	3,404	2,124	1,280
16/20 M Truck Tax	543	519	394	125
Commercial Vehicle Fees	765	731	850	(119)
Watercraft Tax			86	(86)
Total Cash Receipts	<u>143,495</u>	<u>153,730</u>	<u>150,378</u>	<u>3,352</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	94,930	72,530	95,673	23,143
Contractual Services	11,391	13,023	13,210	187
Commodities	171,799	151,572	154,600	3,028
Operating Transfers Out	5,000	5,000	5,000	
Reimbursed Expense	(134,509)	(138,806)	(88,000)	50,806
Total Expenditures and Transfers	<u>148,611</u>	<u>103,319</u>	<u>180,483</u>	<u>77,164</u>
Receipts Over (Under)				
Expenditures and Transfers	(5,116)	50,411		
Unencumbered Cash, Beginning	<u>48,111</u>	<u>42,995</u>		
Unencumbered Cash, Ending	<u>42,995</u>	<u>93,406</u>		

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,395,183	2,967,725	2,946,486	21,239
Motor Vehicle Tax	452,007	461,891	428,335	33,556
Recreational Vehicle Tax	8,716	9,348	7,909	1,439
Delinquent Tax	81,733	90,130	58,996	31,134
16/20 M Truck Tax	11,358	11,625	10,934	691
Commercial Vehicle Fees	20,921	20,293	23,605	(3,312)
Watercraft Tax	2,630	2,769	2,393	376
Total Taxes	<u>3,972,548</u>	<u>3,563,781</u>	<u>3,478,658</u>	<u>85,123</u>
Intergovernmental				
Special City & County Highway	786,409	808,942	772,652	36,290
Equalization and Adjustment	5,220	4,432	15,000	(10,568)
Total Intergovernmental	<u>791,629</u>	<u>813,374</u>	<u>787,652</u>	<u>25,722</u>
Miscellaneous				
Other	909	444		444
Total Cash Receipts	<u>4,765,086</u>	<u>4,377,599</u>	<u>4,266,310</u>	<u>111,289</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,227,912	1,260,979	1,274,785	13,806
Contractual Services	958,608	1,026,373	1,295,465	269,092
Commodities	1,982,614	2,179,780	2,288,030	108,250
Operating Transfers Out	593,500	318,500	318,500	
Reimbursed Expense	(234,910)	(225,212)	(225,000)	212
Total County Engineer	<u>4,527,724</u>	<u>4,560,420</u>	<u>4,951,780</u>	<u>391,360</u>
Debt Service				
Lease Purchase Agreements				
Principal and Interest	249,936	316,199	274,470	(41,729)
Total Expenditures and Transfers	<u>4,777,660</u>	<u>4,876,619</u>	<u>5,226,250</u>	<u>349,631</u>
Receipts Over (Under)				
Expenditures and Transfers	(12,574)	(499,020)		
Unencumbered Cash, Beginning	<u>1,526,611</u>	<u>1,514,037</u>		
Unencumbered Cash, Ending	<u>1,514,037</u>	<u>1,015,017</u>		

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 5,918	7,377	4,438	2,939
Total Cash Receipts	<u>5,918</u>	<u>7,377</u>	<u>4,438</u>	<u>2,939</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	<u>6,549</u>	<u>7,717</u>	<u>25,000</u>	<u>17,283</u>
Total Expenditures and Transfers	<u>6,549</u>	<u>7,717</u>	<u>25,000</u>	<u>17,283</u>
Receipts Over (Under)				
Expenditures and Transfers	(631)	(340)		
Unencumbered Cash, Beginning	<u>31,524</u>	<u>30,893</u>		
Unencumbered Cash, Ending	<u>30,893</u>	<u>30,553</u>		

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 46,354	243,529	241,708	1,821
Motor Vehicle Tax	16,505	6,558	5,845	713
Recreational Vehicle Tax	318	131	108	23
Delinquent Tax	2,793	2,618	805	1,813
16/20 M Truck Tax	412	424	149	275
Commercial Vehicle Fees	763	335	322	13
Watercraft Tax	96	39	33	6
Total Taxes	<u>67,241</u>	<u>253,634</u>	<u>248,970</u>	<u>4,664</u>
Miscellaneous				
Other	<u>24,857</u>			
Total Cash Receipts	<u>92,098</u>	<u>253,634</u>	<u>248,970</u>	<u>4,664</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	151,580	186,045	200,000	13,955
Operating Transfers Out	<u>90,000</u>	<u>50,000</u>	<u>50,000</u>	
Total Expenditures and Transfers	<u>241,580</u>	<u>236,045</u>	<u>250,000</u>	<u>13,955</u>
Receipts Over (Under)				
Expenditures and Transfers	(149,482)	17,589		
Unencumbered Cash, Beginning	<u>186,725</u>	<u>37,243</u>		
Unencumbered Cash, Ending	<u>37,243</u>	<u>54,832</u>		

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 582	891	162	729
Total Cash Receipts	<u>582</u>	<u>891</u>	<u>162</u>	<u>729</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>600</u>	<u>189</u>	<u>189</u>	
Total Expenditures and Transfers	<u>600</u>	<u>189</u>	<u>189</u>	
Receipts Over (Under)				
Expenditures and Transfers	(18)	702		
Unencumbered Cash, Beginning	<u>27</u>	<u>9</u>		
Unencumbered Cash, Ending	<u>9</u>	<u>711</u>		

Franklin County, Kansas
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts				
Taxes				
Transient Guest Tax	\$ 189,802	198,553	198,552	1
Use of Money and Property				
Rent	1,555	2,678	3,085	(407)
Miscellaneous				
Donations		6,825	3,000	3,825
Other	1,357	1,848		1,848
Total Miscellaneous	1,357	8,673	3,000	5,673
Total Cash Receipts	192,714	209,904	204,637	5,267
Expenditures and Transfers				
Economic Development				
Culture and Recreation Appropriations				
Personal Services	27,822	59,236		(59,236)
Contractual Services	89,052	166,611	298,788	132,177
Appropriations to Other Entities	1,900	1,100		(1,100)
Operating Transfers Out	15,210	15,210	15,210	
Reimbursed Expense			(3,825)	(3,825)
Total Expenditures and Transfers	133,984	242,157	310,173	68,016
Receipts Over (Under)				
Expenditures and Transfers	58,730	(32,253)		
Unencumbered Cash, Beginning	182,800	241,530		
Unencumbered Cash, Ending	241,530	209,277		

Franklin County, Kansas
Special Ambulance Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>361,762</u>	<u>77,014</u>
Miscellaneous		
Other	<u> </u>	<u>20,000</u>
Total Cash Receipts	<u>361,762</u>	<u>97,014</u>
Expenditures and Transfers		
Public Safety		
Ambulance Service		
Capital Outlay	185,918	156,955
Operating Transfers Out	<u>59,290</u>	<u> </u>
Total Expenditures and Transfers	<u>245,208</u>	<u>156,955</u>
Receipts Over (Under)		
Expenditures and Transfers	116,554	(59,941)
Unencumbered Cash, Beginning	<u>192,120</u>	<u>308,674</u>
Unencumbered Cash, Ending	<u><u>308,674</u></u>	<u><u>248,733</u></u>

Franklin County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 230,000	250,000
Miscellaneous		
Other		607
Total Cash Receipts	<u>230,000</u>	<u>250,607</u>
Expenditures and Transfers		
Reconstruction and Remodeling		
General Government	18,149	
Reimbursed Expense	(1,200)	
Total Expenditures and Transfers	<u>16,949</u>	
Receipts Over (Under)		
Expenditures and Transfers	213,051	250,607
Unencumbered Cash, Beginning	<u>879,846</u>	<u>1,092,897</u>
Unencumbered Cash, Ending	<u><u>1,092,897</u></u>	<u><u>1,343,504</u></u>

Franklin County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 140,000	140,000
Total Cash Receipts	<u>140,000</u>	<u>140,000</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	140,000	140,000
Unencumbered Cash, Beginning	<u>743,986</u>	<u>883,986</u>
Unencumbered Cash, Ending	<u><u>883,986</u></u>	<u><u>1,023,986</u></u>

Franklin County, Kansas
Risk Management Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 90,000	50,000
Miscellaneous		
Insurance Reimbursements	61,429	235,970
Total Cash Receipts	<u>151,429</u>	<u>285,970</u>
Expenditures and Transfers		
General Government		
Contractual Services	103,132	264,963
Total Expenditures and Transfers	<u>103,132</u>	<u>264,963</u>
Receipts Over (Under)		
Expenditures and Transfers	48,297	21,007
Unencumbered Cash, Beginning	<u>275,445</u>	<u>323,742</u>
Unencumbered Cash, Ending	<u><u>323,742</u></u>	<u><u>344,749</u></u>

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Transfers				
Operating Transfers In	\$ 5,000	5,000	5,000	
Total Cash Receipts	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	
Expenditures and Transfers				
Public Works				
Other Agriculture				
Capital Outlay	<u>40,373</u>		<u>50,000</u>	<u>50,000</u>
Total Expenditures and Transfers	<u>40,373</u>		<u>50,000</u>	<u>50,000</u>
Receipts Over (Under)				
Expenditures and Transfers	(35,373)	5,000		
Unencumbered Cash, Beginning	<u>100,306</u>	<u>64,933</u>		
Unencumbered Cash, Ending	<u>64,933</u>	<u>69,933</u>		

Franklin County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 543,500	268,500
Miscellaneous		
Other	35,652	
Total Cash Receipts	<u>579,152</u>	<u>268,500</u>
Expenditures and Transfers		
Equipment		
Other Public Works		
Operating Transfers Out	206,821	
Public Works	378,979	206,815
Total Expenditures and Transfers	<u>585,800</u>	<u>206,815</u>
Receipts Over (Under)		
Expenditures and Transfers	(6,648)	61,685
Unencumbered Cash, Beginning	<u>395,168</u>	<u>388,520</u>
Unencumbered Cash, Ending	<u><u>388,520</u></u>	<u><u>450,205</u></u>

Franklin County, Kansas
Solid Waste Capital Imp. Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ 146,765	141,044
Transfers		
Operating Transfers In	50,000	
Miscellaneous		
Other	11,000	
Total Cash Receipts	<u>207,765</u>	<u>141,044</u>
Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services	215,333	110,692
Total Expenditures and Transfers	<u>215,333</u>	<u>110,692</u>
Receipts Over (Under)		
Expenditures and Transfers	(7,568)	30,352
Unencumbered Cash, Beginning	<u>1,037,962</u>	<u>1,030,394</u>
Unencumbered Cash, Ending	<u><u>1,030,394</u></u>	<u><u>1,060,746</u></u>

Franklin County, Kansas
Centropolis Sewer District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Special Assessments	\$ 42,000	39,750	40,000	(250)
Total Cash Receipts	<u>42,000</u>	<u>39,750</u>	<u>40,000</u>	<u>(250)</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	5,357	5,254	5,700	446
Commodities			280	280
Total Other Sanitation	<u>5,357</u>	<u>5,254</u>	<u>5,980</u>	<u>726</u>
Debt Service				
Bonds				
Principal and Interest	<u>33,620</u>	<u>32,995</u>	<u>34,682</u>	<u>1,687</u>
Total Expenditures and Transfers	<u>38,977</u>	<u>38,249</u>	<u>40,662</u>	<u>2,413</u>
Receipts Over (Under)				
Expenditures and Transfers	3,023	1,501		
Unencumbered Cash, Beginning	<u>19,482</u>	<u>22,505</u>		
Unencumbered Cash, Ending	<u>22,505</u>	<u>24,006</u>		

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 171,620	167,127	160,000	7,127
Use of Money and Property				
Interest on Investments	368	124		124
Miscellaneous				
Other		2,537		2,537
Total Cash Receipts	<u>171,988</u>	<u>169,788</u>	<u>160,000</u>	<u>9,788</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	172,912	437,173	589,617	152,444
Operating Transfers Out	250,000			
Reimbursed Expense		(4,136)		4,136
Total Expenditures and Transfers	<u>422,912</u>	<u>433,037</u>	<u>589,617</u>	<u>156,580</u>
Receipts Over (Under)				
Expenditures and Transfers	(250,924)	(263,249)		
Unencumbered Cash, Beginning	<u>747,779</u>	<u>496,855</u>		
Unencumbered Cash, Ending	<u>496,855</u>	<u>233,606</u>		

Franklin County, Kansas
P25 Radio Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Contracts with Other Governments	\$ 256,040	406,073
Transfers		
Operating Transfers In	516,111	
Total Cash Receipts	<u>772,151</u>	<u>406,073</u>
Expenditures and Transfers		
Public Safety		
Dispatch		
Contractual Services	647,422	464,878
Reimbursed Expense		(2,000)
Total Expenditures and Transfers	<u>647,422</u>	<u>462,878</u>
Receipts Over (Under)		
Expenditures and Transfers	124,729	(56,805)
Unencumbered Cash, Beginning		124,729
Unencumbered Cash, Ending	<u>124,729</u>	<u>67,924</u>

Franklin County, Kansas
Countywide Internet Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 890,999	903,353	896,857	6,496
Motor Vehicle Tax	118,584	121,202	112,408	8,794
Recreational Vehicle Tax	2,287	2,453	2,076	377
Delinquent Tax	21,843	24,296	15,482	8,814
16/20 M Truck Tax	3,420	3,048	2,870	178
Commercial Vehicle Fees	5,608	5,323	6,195	(872)
Watercraft Tax	688	726	628	98
Total Cash Receipts	<u>1,043,429</u>	<u>1,060,401</u>	<u>1,036,516</u>	<u>23,885</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	1,020,024	1,168,968	1,131,914	(37,054)
Cash Basis Reserve			100,000	100,000
Total Bonds	<u>1,020,024</u>	<u>1,168,968</u>	<u>1,231,914</u>	<u>62,946</u>
Temporary Notes				
Principal and Interest	19,372			
Total Expenditures and Transfers	<u>1,039,396</u>	<u>1,168,968</u>	<u>1,231,914</u>	<u>62,946</u>
Receipts Over (Under)				
Expenditures and Transfers	4,033	(108,567)		
Unencumbered Cash, Beginning	<u>195,213</u>	<u>199,246</u>		
Unencumbered Cash, Ending	<u>199,246</u>	<u>90,679</u>		

Franklin County, Kansas
Idaho Road Bank Repair Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$	57,539
Transfers		
Operating Transfers In		33,161
Total Cash Receipts		<u>90,700</u>
Expenditures and Transfers		
Public Works		
Contractual Services	<u>72,000</u>	
Total Expenditures and Transfers	<u>72,000</u>	
Receipts Over (Under)		
Expenditures and Transfers	(72,000)	90,700
Unencumbered Cash, Beginning	(<u>18,700</u>)	(<u>90,700</u>)
Unencumbered Cash, Ending	<u>(90,700)</u>	<u></u>

Franklin County, Kansas
Proximity Park Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 27,000	
Miscellaneous		
Bond Proceeds	7,406,847	
Total Cash Receipts	<u>7,433,847</u>	
Expenditures and Transfers		
Construction		
Capital Outlay	965,050	4,997,080
Debt Service		
Temporary Notes		
Interest	982,261	
Total Expenditures and Transfers	<u>1,947,311</u>	<u>4,997,080</u>
Receipts Over (Under)		
Expenditures and Transfers	5,486,536	(4,997,080)
Unencumbered Cash, Beginning	687,526	6,174,062
Unencumbered Cash, Ending	<u>6,174,062</u>	<u>1,176,982</u>

Franklin County, Kansas
Montana Road Improvement Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>45,725</u>	<u>45,725</u>
Unencumbered Cash, Ending	<u><u>45,725</u></u>	<u><u>45,725</u></u>

Franklin County, Kansas
Road Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

Franklin County, Kansas
Jackson Road Bridge Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 161,010	138,104
Total Cash Receipts	<u>161,010</u>	<u>138,104</u>
Expenditures and Transfers		
Public Works		
Operating Transfers Out	<u> </u>	<u>84,061</u>
Total Expenditures and Transfers	<u> </u>	<u>84,061</u>
Receipts Over (Under)		
Expenditures and Transfers	161,010	54,043
Unencumbered Cash, Beginning	<u>191,550</u>	<u>352,560</u>
Unencumbered Cash, Ending	<u><u>352,560</u></u>	<u><u>406,603</u></u>

Franklin County, Kansas
Pawnee Road Bridge Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

Franklin County, Kansas
Woodson Road Culvert Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 1,202,938	1,152,698	997,769	154,929
Miscellaneous				
Sale of Recycling Materials	109,044	85,981	60,000	25,981
Other		170	49,500	(49,330)
Total Miscellaneous	109,044	86,151	109,500	(23,349)
Total Cash Receipts	1,311,982	1,238,849	1,107,269	131,580
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	412,819	392,720	442,014	49,294
Contractual Services	686,528	661,388	581,755	(79,633)
Commodities	45,984	41,632	83,500	41,868
Operating Transfers Out	50,000			
Total Expenditures and Transfers	1,195,331	1,095,740	1,107,269	11,529
Receipts Over (Under)				
Expenditures and Transfers	116,651	143,109		
Unencumbered Cash, Beginning	74,081	190,732		
Unencumbered Cash, Ending	190,732	333,841		

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Use of Money and Property				
Rent	\$ 487,870	501,080	503,047	(1,967)
Miscellaneous				
Other		363		363
Total Cash Receipts	487,870	501,443	503,047	(1,604)
Expenditures and Transfers				
General Government				
Office Annex				
Personal Services	46,729	53,170	54,263	1,093
Contractual Services	110,182	125,033	154,065	29,032
Commodities	18,779	10,636	13,750	3,114
Capital Outlay		2,184	10,000	7,816
Reimbursed Expense		(977)		977
Total Office Annex	175,690	190,046	232,078	42,032
Debt Service				
Bonds				
Principal and Interest	294,875	295,526	294,000	(1,526)
Total Expenditures and Transfers	470,565	485,572	526,078	40,506
Receipts Over (Under)				
Expenditures and Transfers	17,305	15,871		
Unencumbered Cash, Beginning	160,893	178,198		
Unencumbered Cash, Ending	178,198	194,069		

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

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 42,648	41,624	60,000	(18,376)
Miscellaneous				
Other		2,047		2,047
Total Cash Receipts	<u>42,648</u>	<u>43,671</u>	<u>60,000</u>	<u>(16,329)</u>
Expenditures and Transfers				
Equipment				
Other General Government				
Contractual Services	53,086	45,152	60,000	14,848
Reimbursed Expense	(462)	(3,084)		3,084
Total Expenditures and Transfers	<u>52,624</u>	<u>42,068</u>	<u>60,000</u>	<u>17,932</u>
Receipts Over (Under)				
Expenditures and Transfers	(9,976)	1,603		
Unencumbered Cash, Beginning	<u>61,327</u>	<u>51,351</u>		
Unencumbered Cash, Ending	<u>51,351</u>	<u>52,954</u>		

Franklin County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 246,612	247,792
Total Cash Receipts	<u>246,612</u>	<u>247,792</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	174,351	174,998
Contractual Services	11,379	11,538
Commodities	8,947	9,096
Operating Transfers Out	58,527	52,638
Reimbursed Expense	(1,118)	(364)
Total Expenditures and Transfers	<u>252,086</u>	<u>247,906</u>
Receipts Over (Under)		
Expenditures and Transfers	(5,474)	(114)
Unencumbered Cash, Beginning	<u>53,776</u>	<u>48,302</u>
Unencumbered Cash, Ending	<u><u>48,302</u></u>	<u><u>48,188</u></u>

Franklin County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,026	2,522
Total Cash Receipts	<u>2,026</u>	<u>2,522</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>1,666</u>	<u>1,213</u>
Total Expenditures and Transfers	<u>1,666</u>	<u>1,213</u>
Receipts Over (Under)		
Expenditures and Transfers	360	1,309
Unencumbered Cash, Beginning	<u>2,308</u>	<u>2,668</u>
Unencumbered Cash, Ending	<u><u>2,668</u></u>	<u><u>3,977</u></u>

Franklin County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

Franklin County, Kansas
Special Sex Offender Fee Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 9,800	11,073
Total Cash Receipts	<u>9,800</u>	<u>11,073</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	<u>172</u>	<u>12,879</u>
Total Expenditures and Transfers	<u>172</u>	<u>12,879</u>
Receipts Over (Under)		
Expenditures and Transfers	9,628	(1,806)
Unencumbered Cash, Beginning	<u>10,709</u>	<u>20,337</u>
Unencumbered Cash, Ending	<u><u>20,337</u></u>	<u><u>18,531</u></u>

Franklin County, Kansas
Conceal and Carry Permit Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,060	1,527
Total Cash Receipts	<u>1,060</u>	<u>1,527</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1,060	1,527
Unencumbered Cash, Beginning	<u>2,243</u>	<u>3,303</u>
Unencumbered Cash, Ending	<u><u>3,303</u></u>	<u><u>4,830</u></u>

Franklin County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 31,898	31,237
Total Cash Receipts	<u>31,898</u>	<u>31,237</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	<u>31,119</u>	<u>40,263</u>
Total Expenditures and Transfers	<u>31,119</u>	<u>40,263</u>
Receipts Over (Under)		
Expenditures and Transfers	779	(9,026)
Unencumbered Cash, Beginning	<u>61,626</u>	<u>62,405</u>
Unencumbered Cash, Ending	<u><u>62,405</u></u>	<u><u>53,379</u></u>

Franklin County, Kansas
Sheriff Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 301	176
Use of Money and Property		
Interest on Investments	1	1
Miscellaneous		
Other	100	2,250
Total Cash Receipts	<u>402</u>	<u>2,427</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	2,718	1,662
Reimbursed Expense	(256)	(1,600)
Total Expenditures and Transfers	<u>2,462</u>	<u>62</u>
Receipts Over (Under)		
Expenditures and Transfers	(2,060)	2,365
Unencumbered Cash, Beginning	<u>2,674</u>	<u>614</u>
Unencumbered Cash, Ending	<u><u>614</u></u>	<u><u>2,979</u></u>

Franklin County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 7,992	7,810
Total Cash Receipts	<u>7,992</u>	<u>7,810</u>
Expenditures and Transfers		
General Government		
County Clerk		
Contractual Services	<u>300</u>	<u></u>
Total Expenditures and Transfers	<u>300</u>	<u></u>
Receipts Over (Under)		
Expenditures and Transfers	7,692	7,810
Unencumbered Cash, Beginning	<u>15,432</u>	<u>23,124</u>
Unencumbered Cash, Ending	<u><u>23,124</u></u>	<u><u>30,934</u></u>

Franklin County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 7,992	7,810
Total Cash Receipts	<u>7,992</u>	<u>7,810</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Contractual Services	<u>300</u>	<u></u>
Total Expenditures and Transfers	<u>300</u>	<u></u>
Receipts Over (Under)		
Expenditures and Transfers	7,692	7,810
Unencumbered Cash, Beginning	<u>15,432</u>	<u>23,124</u>
Unencumbered Cash, Ending	<u><u>23,124</u></u>	<u><u>30,934</u></u>

Franklin County, Kansas
Drug Forfeitures Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 16,240	21,149
Use of Money and Property		
Interest on Investments	3	12
Miscellaneous		
Other		178
Total Cash Receipts	<u>16,243</u>	<u>21,339</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	4,513	28,625
Reimbursed Expense	(775)	
Total Expenditures and Transfers	<u>3,738</u>	<u>28,625</u>
Receipts Over (Under)		
Expenditures and Transfers	12,505	(7,286)
Unencumbered Cash, Beginning	<u>2,838</u>	<u>15,343</u>
Unencumbered Cash, Ending	<u><u>15,343</u></u>	<u><u>8,057</u></u>

Franklin County, Kansas
Prosecuting Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 8,629	10,750
Miscellaneous		
Other		737
Total Cash Receipts	<u>8,629</u>	<u>11,487</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>15,534</u>	<u>4,719</u>
Total Expenditures and Transfers	<u>15,534</u>	<u>4,719</u>
Receipts Over (Under)		
Expenditures and Transfers	(6,905)	6,768
Unencumbered Cash, Beginning	<u>13,759</u>	<u>6,854</u>
Unencumbered Cash, Ending	<u><u>6,854</u></u>	<u><u>13,622</u></u>

Franklin County, Kansas
County Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 65	64
Total Cash Receipts	<u>65</u>	<u>64</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>2,014</u>	<u> </u>
Total Expenditures and Transfers	<u>2,014</u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	(1,949)	64
Unencumbered Cash, Beginning	<u>108,945</u>	<u>106,996</u>
Unencumbered Cash, Ending	<u><u>106,996</u></u>	<u><u>107,060</u></u>

Franklin County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	\$	326
Total Cash Receipts		326
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services		326
Total Expenditures and Transfers		326
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	474	474
Unencumbered Cash, Ending	474	474

Franklin County, Kansas
Juvenile Intake Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 63,469	63,191
Miscellaneous		
Other		345
Total Cash Receipts	<u>63,469</u>	<u>63,536</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	58,609	57,726
Contractual Services	3,969	3,410
Reimbursed Expense		(345)
Total Expenditures and Transfers	<u>62,578</u>	<u>60,791</u>
Receipts Over (Under)		
Expenditures and Transfers	891	2,745
Unencumbered Cash, Beginning	<u>2,813</u>	<u>3,704</u>
Unencumbered Cash, Ending	<u><u>3,704</u></u>	<u><u>6,449</u></u>

Franklin County, Kansas
Community Corrections Adult Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 488,268	458,758
Miscellaneous		
Other	2,648	3,425
Total Cash Receipts	<u>490,916</u>	<u>462,183</u>
Expenditures and Transfers		
Public Safety		
Community Corrections		
Personal Services	338,115	358,294
Contractual Services	158,243	133,504
Reimbursed Expense	(5,385)	(3,571)
Total Expenditures and Transfers	<u>490,973</u>	<u>488,227</u>
Receipts Over (Under)		
Expenditures and Transfers	(57)	(26,044)
Unencumbered Cash, Beginning	<u>253,396</u>	<u>253,339</u>
Unencumbered Cash, Ending	<u><u>253,339</u></u>	<u><u>227,295</u></u>

Franklin County, Kansas
Jail Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 36,531	31,289
Total Cash Receipts	<u>36,531</u>	<u>31,289</u>
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services	64,052	20,757
Total Expenditures and Transfers	<u>64,052</u>	<u>20,757</u>
Receipts Over (Under)		
Expenditures and Transfers	(27,521)	10,532
Unencumbered Cash, Beginning	25,053	(2,468)
Unencumbered Cash, Ending	<u>(2,468)</u>	<u>8,064</u>

Franklin County, Kansas
Juvenile IIP/DC Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

Franklin County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 2,540,431	2,557,270
Total Cash Receipts	<u>2,540,431</u>	<u>2,557,270</u>
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	<u>2,526,866</u>	<u>2,553,611</u>
Total Expenditures and Transfers	<u>2,526,866</u>	<u>2,553,611</u>
Receipts Over (Under)		
Expenditures and Transfers	13,565	3,659
Unencumbered Cash, Beginning	<u>290,045</u>	<u>303,610</u>
Unencumbered Cash, Ending	<u><u>303,610</u></u>	<u><u>307,269</u></u>

Franklin County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 7	6
Miscellaneous		
Payroll Withholdings and Benefits	29,122	20,665
Total Cash Receipts	<u>29,129</u>	<u>20,671</u>
Expenditures and Transfers		
General Government		
Personal Services	29,529	23,296
Contractual Services	1,045	939
Reimbursed Expense	(1,116)	(939)
Total Expenditures and Transfers	<u>29,458</u>	<u>23,296</u>
Receipts Over (Under)		
Expenditures and Transfers	(329)	(2,625)
Unencumbered Cash, Beginning	<u>17,322</u>	<u>16,993</u>
Unencumbered Cash, Ending	<u><u>16,993</u></u>	<u><u>14,368</u></u>

Franklin County, Kansas
Sheriff BJA Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

Franklin County, Kansas
Truancy Court/Day School Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 18,898	29,631
Total Cash Receipts	<u>18,898</u>	<u>29,631</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	26,878	28,574
Total Expenditures and Transfers	<u>26,878</u>	<u>28,574</u>
Receipts Over (Under)		
Expenditures and Transfers	(7,980)	1,057
Unencumbered Cash, Beginning	14,498	6,518
Unencumbered Cash, Ending	<u>6,518</u>	<u>7,575</u>

Franklin County, Kansas
Veteran's Memorial Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 1	1
Miscellaneous		
Donations	100	375
Total Cash Receipts	<u>101</u>	<u>376</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	101	376
Unencumbered Cash, Beginning	<u>1,860</u>	<u>1,961</u>
Unencumbered Cash, Ending	<u><u>1,961</u></u>	<u><u>2,337</u></u>

Franklin County, Kansas
Judiciary Tech Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

Franklin County, Kansas
Health Department Special Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	2,000
Other Intergovernmental	<u>88,520</u>	<u>125,910</u>
Total Cash Receipts	<u>88,520</u>	<u>127,910</u>
Expenditures and Transfers		
Health		
Personal Services	9,071	
Contractual Services	36,125	37,957
Commodities	<u>8,207</u>	<u>23,744</u>
Total Expenditures and Transfers	<u>53,403</u>	<u>61,701</u>
Receipts Over (Under)		
Expenditures and Transfers	35,117	66,209
Unencumbered Cash, Beginning	<u>59,444</u>	<u>94,561</u>
Unencumbered Cash, Ending	<u><u>94,561</u></u>	<u><u>160,770</u></u>

Franklin County, Kansas
Graduated Sanctions Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 225,196	241,819
Miscellaneous		
Other	233	40
Total Cash Receipts	<u>225,429</u>	<u>241,859</u>
Expenditures and Transfers		
Public Safety		
Personal Services	200,910	211,177
Contractual Services	36,165	36,401
Reimbursed Expense	(2)	
Total Expenditures and Transfers	<u>237,073</u>	<u>247,578</u>
Receipts Over (Under)		
Expenditures and Transfers	(11,644)	(5,719)
Unencumbered Cash, Beginning	<u>24,591</u>	<u>12,947</u>
Unencumbered Cash, Ending	<u><u>12,947</u></u>	<u><u>7,228</u></u>

Franklin County, Kansas
Prevention/Intervention Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

Franklin County, Kansas
Reimbursements Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ 575	182
Total Cash Receipts	<u>575</u>	<u>182</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	<u>316</u>	<u>467</u>
Total Expenditures and Transfers	<u>316</u>	<u>467</u>
Receipts Over (Under)		
Expenditures and Transfers	259	(285)
Unencumbered Cash, Beginning	<u>7,189</u>	<u>7,448</u>
Unencumbered Cash, Ending	<u><u>7,448</u></u>	<u><u>7,163</u></u>

Franklin County, Kansas
Juvenile Justice Reinvestment Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$	73,464
Total Cash Receipts		73,464
Expenditures and Transfers		
Public Safety		
Grant Funds Returned		73,464
Total Expenditures and Transfers		73,464
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

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Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2018

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Lane City General	\$ 389	11,285	11,674	
Lane City Water		187	187	
Lane City Fire	48	1,269	1,317	
Ottawa City General		3,010,360	3,010,360	
Ottawa City Employee Benefits		5,711	5,711	
Ottawa City Public Safety		685	685	
Ottawa City Auditorium		153,377	153,377	
Ottawa City Library		923,664	923,664	
Ottawa City Bond and Interest		662,155	662,155	
Ottawa City Paving		1,867	1,867	
Ottawa City Sewer		965	965	
Ottawa City Water		386	386	
Ottawa City Weed Cutting		5,937	5,937	
Ottawa City Clean Up		7,128	7,128	
Ottawa City: K-68 Estates TIF		47,921	47,921	
Ottawa City: Hwy 59 TIF		219,524	219,524	
Ottawa City: 19th & Princeton TIF		243,132	243,132	
Pomona City General		55,061	55,061	
Pomona City Employee Benefits		46,119	46,119	
Pomona City Library		40,242	40,242	
Pomona City Fire		12,434	12,434	
Princeton City General	1,022	27,287	28,309	
Rantoul City General		11,157	11,157	
Richmond City General		125,275	125,275	
Richmond City Library		14,325	14,325	
Richmond City Recreation		7,170	7,170	
Wellsville City General		536,396	536,396	
Wellsville City Employee Benefits		83,262	83,262	
Wellsville City Library		79,028	79,028	
Wellsville City Lib Emp Benefits		7,148	7,148	
Wellsville City Tort Liability		28,026	28,026	
Wellsville City Weed		893	893	
Wellsville City Sewer		20,607	20,607	
Williamsburg City General	1,701	37,256	38,957	
Williamsburg City Library	1,006	14,777	15,783	
Subtotal Cities	<u>4,166</u>	<u>6,442,016</u>	<u>6,446,182</u>	<u></u>
Townships:				
Appanoose Township General	758	1,071	1,829	
Centropolis Township General		2,172	2,172	
Cutler Township General	4,307	59,592	63,899	
Franklin Township General		49	49	
Franklin Township Fire		10	10	
Greenwood Township General	1,690	7,686	9,376	
Harrison Township General	168	3,911	4,079	
Hayes Township General		18,517	18,517	
Homewood Township General	243	5,873	6,116	
Lincoln Twp General	542	3,719	4,261	
Ohio Township General	272	7,922	8,194	
Ottawa Township General	2,280	4,759	7,039	
Peoria Township General		9,007	9,007	
Peoria Township Fire		20,673	20,673	
Peoria Township Cemetery		2,998	2,998	
Pomona Township General	68	62	130	
Pomona Township Fire	563	767	1,330	
Pottawatomie Township General	960	42,342	43,302	
Richmond Township General	269	1,726	1,995	
Williamsburg Township General	174	1,676	1,850	
Subtotal Townships	<u>12,294</u>	<u>194,532</u>	<u>206,826</u>	<u></u>

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2018

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #287 Supplemental General	\$	972,217	972,217	
USD #287 General		695,090	695,090	
USD #287 Capital Outlay		369,122	369,122	
USD #287 Recreation		129,014	129,014	
USD #288 General		476,531	476,531	
USD #288 Supplemental General		608,339	608,339	
USD #288 Bond and Interest		242,917	242,917	
USD #288 Capital Outlay		152,772	152,772	
USD #289 General		679,139	679,139	
USD #289 Capital Outlay		344,109	344,109	
USD #289 Recreation		171,754	171,754	
USD #289 Recreation Emp Benefit		8,604	8,604	
USD #289 Bond and Interest #1		347,186	347,186	
USD #289 Supplemental General		705,206	705,206	
USD #290 General		2,267,978	2,267,978	
USD #290 Capital Outlay		1,106,119	1,106,119	
USD #290 Recreation		692,589	692,589	
USD #290 Recreation Emp Benefit		138,438	138,438	
USD #290 Adult Education		55,387	55,387	
USD #290 Bond and Interest #1		2,690,834	2,690,834	
USD #290 Supplemental General		2,144,823	2,144,823	
USD #243 Supplemental General		1,642	1,642	
USD #243 General		1,390	1,390	
USD #243 Bond and Interest		715	715	
USD #243 Capital Outlay		316	316	
USD #348 General		18,250	18,250	
USD #348 Capital Outlay		9,148	9,148	
USD #348 Bond and Interest		22,083	22,083	
USD #348 Recreation		4,574	4,574	
USD #348 Recreation Emp Benefit		1,143	1,143	
USD #348 Supplemental General		18,736	18,736	
USD #365 Supplemental General		47,805	47,805	
USD #365 General		43,443	43,443	
USD #365 Capital Outlay		17,299	17,299	
USD #365 Bond and Interest		18,298	18,298	
USD #368 Supplemental General		5,284	5,284	
USD #368 General		5,541	5,541	
USD #368 Capital Outlay		2,510	2,510	
USD #368 Bond and Interest		3,410	3,410	
USD #434 General		317	317	
USD #434 Capital Outlay		144	144	
USD #434 Bond and Interest		54	54	
USD #434 Supplemental General		320	320	
USD #456 General		9,038	9,038	
USD #456 Recreation		555	555	
USD #456 Supplemental General		12,879	12,879	
Subtotal Schools		<u>15,243,062</u>	<u>15,243,062</u>	

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2018

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Antioch Cemetery	\$ 674	3,791	4,465	
Central Cemetery	2,712	2,678	5,390	
Greenwood Cemetery	415	3,935	4,350	
Lane-Baker Cemetery	1,870	32,633	34,503	
Mt. Hope Cemetery	509	4,318	4,827	
Mt. Olivet Cemetery	252	5,392	5,644	
Princeton Cemetery	7,721	18,716	26,437	
Richmond-Berea Cemetery	1,936	12,984	14,902	18
United Cemetery	3,778	27,952	31,730	
Subtotal Cemeteries	<u>19,867</u>	<u>112,399</u>	<u>132,248</u>	<u>18</u>
Rural Fire Districts:				
Wellsville Fire	5,905	278,488	284,393	
Ohio-Princeton Fire		40,166	40,166	
North Centropolis Fire		2,059	2,059	
South Centropolis Fire	251	870	1,121	
Harrison-Lincoln-Ottawa Fire		179,483	179,483	
Homewood-Williamsburg Fire	3,124	23,973	27,097	
Richmond Fire	5,307	40,255	45,562	
Northwest Fire District		47,016	47,016	
Subtotal Rural Fire Districts	<u>14,587</u>	<u>612,310</u>	<u>626,897</u>	
Watershed Districts:				
Pottawatomie Watershed		27,047	27,047	
Tauy Watershed		15,252	15,252	
Drainage District #1	173	14,947	15,120	
Subtotal Watershed Districts	<u>173</u>	<u>57,246</u>	<u>57,419</u>	
Regional Library:				
N.E. Kansas Library General		174,935	174,935	
N.E. Kansas Library Employee Benefits		22,233	22,233	
Subtotal Regional Library		<u>197,168</u>	<u>197,168</u>	
Total Subdivisions	<u>51,087</u>	<u>22,858,733</u>	<u>22,909,802</u>	<u>18</u>
State Funds:				
State Educational Building		264,444	264,444	
State Institutional Building		132,222	132,222	
Total State Funds		<u>396,666</u>	<u>396,666</u>	

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2018

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	\$	13,883,276	13,883,276	
Motor Vehicle Licenses		1,710,428	1,710,428	
Motor Vehicle Royalties		12,935	12,935	
MVE 1 Inspection Fees		2,130	2,130	
Kansas Highway Patrol Staff		62,012	62,012	
Law Enforcement Training Center		38,758	38,758	
Salvage Inspection Fees		325	325	
Game Licenses	24	6,228	5,988	264
Park Permits		20,730	20,730	
Heritage Trust	4,407	15,619	15,649	4,377
Unclaimed Money	548			548
Stray Animal	1,896			1,896
Clerk of Court Release		1,176	1,140	36
Sales Tax	72,802	1,226,684	1,207,116	92,370
Dust Control		113,616	100,876	12,740
Change	2,552	40,862	38,592	4,822
Solid Waste Committee	94,696	16,552	3	111,245
State DMV Modification Fees		127,968	127,968	
Frontier Extension District #11	2,434	778,739	778,539	2,634
Treasurer's Holding Account	255,028	562,956	589,585	228,399
Cash Over and Short	1,647	1,156	1,274	1,529
Total Other Agency Funds	<u>436,034</u>	<u>18,622,150</u>	<u>18,597,324</u>	<u>460,860</u>
Distributable Funds:				
Current Tax	19,642,752	34,868,757	34,913,389	19,598,120
Delinquent Tax	304,177	895,057	910,435	288,799
Motor Vehicle Tax	93,165	3,937,470	3,927,681	102,954
Recreational Vehicle Tax	1,099	76,999	76,268	1,830
Commercial Motor Vehicle Fees	42	164,220	164,262	
Total Distributable Funds	<u>20,041,235</u>	<u>39,942,503</u>	<u>39,992,035</u>	<u>19,991,703</u>
Total Agency Funds	<u>20,528,356</u>	<u>81,820,052</u>	<u>81,895,827</u>	<u>20,452,581</u>