

COUNTY OF FRANKLIN, KANSAS

Financial Statements  
and  
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2011

County of Franklin, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2011

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
 INTRODUCTORY SECTION	
Title Page	
Table of Contents	
 FINANCIAL SECTION	
Independent Auditor's Report	1-2
Summary of Cash Receipts, Expenditures and Unencumbered Cash	4-6
Notes to Financial Statements	7-18
 ADDITIONAL INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	19
Schedule 2	
Statement of Receipts and Expenditures - Individually Presented by Fund	
General Fund	20-23
Special Revenue Funds	
Ambulance Fund	24
Appraiser's Cost Fund	25
Conservation District Fund	26
Country Estates Benefit District Fund	27
County Building Fund	28
Direct Election Fund	29
Employee Benefits Fund	30
Extension Council Fund	31
Fair Fund	32
Fair Building Fund	33
Health Fund	34
Health Capital Outlay Fund	35
Historical Society Fund	36
Mental Health Fund	37
Hospital Sales Tax Fund	38
Noxious Weed Fund	39
Developmental Disabilities Fund	40
Road and Bridge Fund	41
Road and Bridge Chip Reserve Fund	42
Service Program for the Elderly Fund	43
Special Alcohol Program Fund	44
Special Bridge Fund	45
Special Liability Fund	46
Special Park and Recreation Fund	47
Tourism and Convention Promotion Fund	48
Special Ambulance Vehicle Fund	49
Special Capital Improvement Fund	50
Special Equipment Reserve Fund	51
Risk Management Reserve Fund	52
Special Noxious Weed Fund	53

County of Franklin, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2011

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
Special Machinery Fund	54
Solid Waste Capital Improvement Reserve Fund	55
Centropolis Sewer District Fund	56
Emergency Telephone Service Fund	57
Wireless Emergency Telephone Service Fund	58
Countywide Internet Fund	59
Debt Service Funds	
Bond and Interest Fund	60
Capital Project Funds	
Vermont/Wilson Bridge Project Fund	61
Montana Road Improvement Project Fund	62
Nevada Terrace Project Fund	63
Missouri Road Project Fund	64
13 Mile Road Improvement Project Fund	65
Road Improvement Fund	66
Utah Bridge Repair Project Fund	67
Proprietary Funds	
Solid Waste Fund	68
County Office Annex Fund	69
Countywide Phone System Fund	70
Expendable Trust Funds	
Special Auto Fund	71
Prosecuting Attorney Training Fund	72
Special Law Enforcement Trust Fund	73
Sheriff Trust Fund	74
Register of Deeds Technology Fund	75
Drug Forfeitures Fund	76
Prosecuting Attorney Trust Fund	77
County Attorney Forfeitures Fund	78
D.A.R.E. Grant Fund	79
Juvenile Intake Grant Fund	80
Community Corrections Adult Fund	81
Energy Manager Grant Fund	82
Juvenile Services Building Fund	83
Employee Benefit Trust Fund	84
Employee Flexible Spending Plan Trust Fund	85
Sheriff Recovery Act Grant Fund	86
Sheriff BJA Grant Fund	87
911 Pallas Vesta Grant	88
Safe Kids' Coalition Fund	89
Veteran's Memorial Fund	90
Judiciary Tech Grant Fund	91
Juvenile Facilities Grant Fund	92
Graduated Sanctions Grant Fund	93
Prevention/Intervention Grant Fund	94
Reimbursements Grant Fund	95
New World Project Fund	96
 Schedule 3	
Summary of Cash Receipts, Disbursements and Balances - Fiduciary Funds	97-101
 Schedule 4	
Reconciliation of 2010 Tax Roll	102

County of Franklin, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2011

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
Schedule 5	
Detailed Receipts, Disbursements, and Balances	
County Clerk	103
Register of Deeds	104
Clerk of the District Court	105
Sheriff	106
County Attorney	107
Public Works Department	108
Noxious Weed Supervisor	109
Health Department	110
Juvenile Justice Department	111
Ambulance Service	112
Recycling Department	113
Environmental Health Department	114
Solid Waste Transfer Station	115
Planning and Building Department	116
 APPENDIX A	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	117-118
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133	119-120
Schedule of Findings and Questioned Costs	121
Schedule of Expenditures of Federal Awards	123

(This page left blank intentionally)



INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Franklin County, Kansas

We have audited the summary statement of cash receipts, expenditures and unencumbered cash balances of Franklin County, Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Franklin County, Kansas management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, Franklin County, Kansas, has prepared this financial statement using accounting practices prescribed by the State of Kansas which demonstrates compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

The financial statement referred to above includes only the primary government of the County, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The financial statement does not include the financial data of any legally separate component units which accounting principles generally accepted in the United States of America require to be reported with the financial data of the County's primary government.

In our opinion, because of the County's policy to prepare its financial statement on the basis of accounting discussed in the preceding two paragraphs, 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, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Franklin County, Kansas, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2012, on our consideration of Franklin County, Kansas internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, schedule of cash receipts and expenditures-agency funds (Schedule 1, 2, and 3, as listed in the table of contents) and other schedules are presented for analysis and are not a required part of the statutory financial statement. This information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement taken as a whole.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the statutory basis financial statements of Franklin County, Kansas. This supplemental information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statement, and, in our opinion, is fairly stated, in all material respects in relation to the statutory basis financial statement taken as a whole, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the governing body and management of Franklin County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlotterbeck and Burns, LLC*

May 7, 2012

(This page left blank intentionally)

Franklin County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2011

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 757,560	7,147,366	6,677,698	1,227,228	252,877	1,480,105
Special Revenue:						
Ambulance	56,939	1,461,637	1,449,178	69,398	47,390	116,788
Appraiser's Cost	30,988	17,684	48,672			
Conservation District	1,390	41,273	42,663			
Country Estates Benefit District	3,195	16,542	12,930	6,807		6,807
County Building	6,035	253,329	150,000	109,364		109,364
Direct Election	72,566	116,665	94,795	94,436	1,039	95,475
Employee Benefits	497,217	2,477,764	2,741,008	233,973	36,298	270,271
Extension Council	1,578	13,118	14,696			
Fair	81	6,834	6,915			
Fair Building		6,805	6,763	42		42
Health	271,248	716,730	793,675	194,303	22,667	216,970
Health Capital Outlay	50,110			50,110		50,110
Historical Society	468	78,792	79,260			
Mental Health	898	139,710	140,608			
Hospital Sales Tax		1,524,592	1,524,592		140,032	140,032
Noxious Weed	25,525	161,028	148,463	38,090	6,090	44,180
Developmental Disabilities	278	91,124	91,402			
Road and Bridge	1,467,763	3,973,117	4,165,378	1,275,502	154,235	1,429,737
Road and Bridge Chip Reserve	340,850		340,850			
Service Program for the Elderly	1,371	160,006	161,377			
Special Alcohol Program	10,478	6,456	6,872	10,062	208	10,270
Special Bridge	129,290	127,359	204,949	51,700	11,998	63,698
Special Liability	374,321	123,695	155,318	342,698		342,698
Special Park and Recreation	336	1,626	1,500	462	500	962
Tourism and Convention Promotion		163,796	163,796			
Special Ambulance Vehicle	275,132	50,000	172,351	152,781	14,078	166,859
Special Capital Improvement	1,202,138	415,850	546,034	1,071,954	480	1,072,434
Special Equipment Reserve	946,742	75,000	83,682	938,060		938,060
Risk Management Reserve	49,636	120,891	58,936	111,591	13,179	124,770
Special Noxious Weed	127,043		1,236	125,807		125,807
Special Machinery	629,968	300,070	257,376	672,662		672,662
Solid Waste Capital Imp. Reserve	497,092	193,275	157,500	532,867	223,500	756,367
Centropolis Sewer District	16,314	44,773	26,760	34,327	715	35,042
Emergency Telephone Service	248,456	74,908	59,208	264,156	306	264,462
Wireless Emergency Telephone Service	65,785	58,337	15,703	108,419	3,536	111,955
Countywide Internet	5,184			5,184		5,184
Debt Service:						
Bond and Interest	52,191	1,096,644	1,098,864	49,971		49,971

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

Franklin County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2011

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Capital Projects:						
Vermont/Wilson Bridge Project	( 7,100)	87,276	80,176			
Montana Road Improvement Project	( 5,006)	57,212	6,481	45,725		45,725
Nevada Terrace Project	11,066			11,066		11,066
Missouri Road Project	43,445			43,445		43,445
13 Mile Road Improvement Project	4,365			4,365		4,365
Road Improvement	73,286			73,286		73,286
Utah Bridge Repair Project		39,661	39,661			
Enterprise:						
Solid Waste	585,233	986,675	1,044,306	527,602	51,048	578,650
County Office Annex	212,195	480,464	446,299	246,360	3,837	250,197
Countywide Phone System	243,878	83,302	46,023	281,157	3,355	284,512
Expendable Trusts:						
Special Auto	61,041	217,095	221,979	56,157	3,906	60,063
Prosecuting Attorney Training	1,119	3,749	2,220	2,648		2,648
Special Law Enforcement Trust	110		13	97		97
Sheriff Trust	497,694	8,950	177,821	328,823	4,645	333,468
Register of Deeds Technology	148,795	29,706	65,158	113,343		113,343
Drug Forfeitures	9,892	18		9,910		9,910
Prosecuting Attorney Trust	6,639	19,521	14,283	11,877	12	11,889
County Attorney Forfeitures	223,211	401	16,476	207,136		207,136
D.A.R.E. Grant	1,797	3	308	1,492		1,492
Juvenile Intake Grant	14,690	64,165	63,107	15,748	928	16,676
Community Corrections Adult	52,609	439,164	432,312	59,461	12,464	71,925
Energy Manager Grant	31,919	4,180	36,599	( 500)	925	425
Juvenile Services Building		2,076,344	2,076,344			
Employee Benefit Trust	447,357	2,184,452	2,193,913	437,896		437,896
Employee Flexible Spending Plan Trust	18,646	48,392	50,751	16,287		16,287
Sheriff Recovery Act Grant	( 14,637)	20,376	5,739			
Sheriff BJA Grant	2,368			2,368		2,368
911 Pallas Vesta Grant		18,864	25,774	( 6,910)	478	( 6,432)
Safe Kid's Coalition	2,808	3		2,811		2,811
Veteran's Memorial	2,578	3	511	2,070		2,070
Judiciary Tech Grant	108			108		108
Juvenile Facilities Grant	2,057	7,111	1,720	7,448		7,448
Graduated Sanctions Grant	111,739	287,990	291,130	108,599	1,246	109,845
Prevention/Intervention Grant	22,107	39,218	41,426	19,899	40	19,939
Reimbursements Grant	4,727	2,246	774	6,199	8	6,207
New World Project	157,102	5,655		162,757		162,757
Total Primary Government (1)	<u>11,184,004</u>	<u>28,468,992</u>	<u>29,082,312</u>	<u>10,570,684</u>	<u>1,012,020</u>	<u>11,582,704</u>

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

Franklin County, Kansas  
 Summary of Receipts, Expenditures, and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2011

	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Composition of Cash:						
Cash and Cash Items on Hand						9,354
Certificates of Deposit						100,000
Demand Deposits						28,021,927
Due from Other Governments						91,435
Less: Fiduciary Funds per Schedule 3						( 16,640,013)
Adjustment for Rounding						<u>1</u>
Total Primary Government (1)						<u><u>11,582,704</u></u>

(1) Excluding Fiduciary Funds

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

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

**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 types of funds comprise the financial activities of the County for the year ended December 31, 2011:

**Governmental Funds:**

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

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Capital Project Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Fiduciary Funds:**

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

**C. Basis of Accounting**

*Statutory Basis of Accounting* - The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

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

*Departure from accounting principles generally accepted in the United States of America* - The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

**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 2011, the County had no such amendments.

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

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.

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
- Road and Bridge Chip Reserve Fund
- Special Ambulance Vehicle Fund
- Special Capital Improvement Fund
- Special Equipment Reserve Fund
- Risk Management Reserve Fund
- Special Machinery Fund
- Solid Waste Capital Improvement 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, as provided by Kansas Statutes, or other funds as designated by County resolution.

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.

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

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 had no such investments during 2011.

*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.

*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 and the County's investment policy requires 100% collateralization at all times.

At December 31, 2011, the carrying amount of the County's deposits was \$28,121,927 and the bank balance was \$29,340,748. Of the bank balance, \$1,060,805 was secured by federal depository insurance and the remaining \$28,279,943 was collateralized securities held by the pledging financial institution's agents in the County's name.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

**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 Statute. This interest is retained by the County.

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.

Vacation and Sick Pay

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 8-18 hours per month, based upon the employee's length of employment with the County and the department in which the employee works. A maximum of 240 hours of vacation time may be accrued, with any excess being forfeited. At the time of employment termination, unused vacation time is paid to the employee at their final rate of pay.

The County's policies regarding sick leave permit employees to accumulate a maximum accumulation of 720 hours sick leave. Employees whose positions are eliminated due to a reduction in force, or who voluntarily leave the service of the County in good standing, receive payment for one-half of all accrued sick leave.

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.

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

**Note 2 Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

Expenditures and encumbrances exceeded the available cash in the following funds, in the amounts indicated below:

911 Pallas Vesta Grant Fund	\$	6,910
Energy Manager Grant Fund		500

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

Expenditures exceeded the adopted budget of the Hospital Sales Tax fund in the amount of \$24,952.

**Note 3 Detail Notes on All Funds and Account Groups**

**A. Assets:**

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived the application of generally accepted accounting principles through December 31, 2011, in accordance with K.S.A. 75-1120(a).

**B. Liabilities:**

Defined Benefit Pension Plan

*Plan Description.* The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

*Funding Policy.* K.S.A. 74-419 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

General Long-Term Debt

Under the special authority of K.S.A. 10-306, Franklin County is limited to aggregate debt not to exceed 30% of assessed valuation of tangible taxable property in the County. The County's assessed valuation at November 1, 2011 was \$207,872,197. The County's legal debt margin is computed as follows:

Outstanding G.O. Debt	\$	1,685,000
Less debt exempt from the legal margin:		
G.O. Refunding Debt		(1,140,000)
Benefit District Debt		(75,000)
Total Debt Subject to Debt Limit		470,000
Legal Debt Margin		62,361,659
Less outstanding debt subject to debt limit		(470,000)
Remaining Legal Debt Margin		61,891,659

## Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2011, 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. Sewer Bonds Series A	5.00%	11/27/01	\$ 281,100	11/27/41	259,877		256,198	3,679	0	13,626
G.O. Sewer Bonds Series B	5.00%	11/27/01	83,500	11/27/41	77,193		76,100	1,093	0	4,047
G.O. Benefit District Bonds	4.15-6.00%	12/01/02	132,183	09/01/18	84,000			9,000	75,000	3,929
G.O. Employee Benefit Bonds	3.00-6.00%	05/01/03	808,000	09/01/19	515,000			45,000	470,000	27,602
G.O. Advance Refunding Bonds	3.10-4.00%	10/01/05	1,700,000	09/01/17	990,000			210,000	780,000	36,880
G.O. Advance Refunding Bonds	1.25-4.25%	10/26/11	360,000	12/01/25	0	360,000			360,000	0
<u>Certificates of Participation:</u>										
Mental Health Building (1)	4.75-6.10%	10/01/95	395,000	11/01/15	155,000		155,000		0	0
Mental Health Building (1)	4.25-4.75%	09/01/06	1,600,000	09/01/21	1,305,000			80,000	1,225,000	59,550
<u>Capital Lease Obligations:</u>										
Vermont Road Repaving	5.75%	07/01/98	1,667,580	08/01/13	457,472			143,934	313,538	24,265
Office Annex Building	6.50%	05/01/00	1,400,000	10/17/14	504,823			124,148	380,675	22,240
Trucks	4.49%	04/26/06	375,229	03/01/11	41,112			41,112	0	283
Motor Graders	4.40%	06/27/07	154,736	08/01/11	41,467			41,467	0	1,100
Motor Graders	4.34%	11/01/07	77,418	08/01/11	20,393			20,393	0	531
Motor Graders	3.99%	06/15/08	85,500	06/05/12	33,655			22,214	11,441	1,123
Motor Graders	3.34%	01/21/10	212,030	08/01/13	158,941			51,315	107,626	5,315
Motor Graders	3.28%	05/21/10	216,000	08/01/13	160,404			51,752	108,652	5,261
Juvenile Services Building	2.00-4.375%	05/15/11	3,600,000	09/01/31	0	3,600,000			3,600,000	0
<u>Revolving Loans Outstanding:</u>										
KDOT Revolving Loan	4.19%	12/28/04	6,000,000	08/01/23	4,737,994			282,787	4,455,207	198,522
KDOT Revolving Loan	4.00%	10/20/08	3,400,000	08/01/18	2,501,856	87,276		277,273	2,311,859	93,402
Total Contractual Indebtedness					<u>12,044,187</u>	<u>4,047,276</u>	<u>487,298</u>	<u>1,405,167</u>	<u>14,198,998</u>	<u>497,676</u>

(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. In 2011, the Franklin County Mental Health Association took out a private mortgage to refinance the 1995 issue, relieving the County of that obligation.

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017-2021</u>	<u>2022-2026</u>	<u>2027-2031</u>	<u>Total</u>
General Obligation Bonds	\$ 289,000	310,000	170,000	176,000	186,000	434,000	120,000		1,685,000
Certificates of Participation	90,000	90,000	95,000	100,000	100,000	750,000			1,225,000
Capital Lease Obligations	400,561	407,989	113,382	160,000	165,000	900,000	1,065,000	1,310,000	4,521,932
Revolving Loans	589,114	612,913	638,012	664,140	691,339	2,685,087	886,461		6,767,066
Total Principal	<u>1,368,675</u>	<u>1,420,902</u>	<u>1,016,394</u>	<u>1,100,140</u>	<u>1,142,339</u>	<u>4,769,087</u>	<u>2,071,461</u>	<u>1,310,000</u>	<u>14,198,998</u>
<u>Interest</u>									
General Obligation Bonds	70,152	58,677	47,030	40,300	32,935	64,750	13,219		327,063
Certificates of Participation	55,987	51,937	47,888	43,500	39,000	116,494			354,806
Capital Lease Obligations	207,268	149,973	132,207	129,731	126,531	567,907	402,631	170,869	1,887,117
Revolving Loans	278,822	255,023	229,923	203,795	176,597	482,849	55,675		1,682,684
Total Interest	<u>612,229</u>	<u>515,610</u>	<u>457,048</u>	<u>417,326</u>	<u>375,063</u>	<u>1,232,000</u>	<u>471,525</u>	<u>170,869</u>	<u>4,251,670</u>
Total Principal and Interest	<u>1,980,904</u>	<u>1,936,512</u>	<u>1,473,442</u>	<u>1,517,466</u>	<u>1,517,402</u>	<u>6,001,087</u>	<u>2,542,986</u>	<u>1,480,869</u>	<u>18,450,668</u>

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

Advance Refunding of Debt – Sewer District Bonds

On October 26, 2011, the County issued \$360,000 in General Obligation Advance Refunding Bonds with interest rates ranging from 1.25% to 4.25%. The proceeds of this issue were used to advance refund two outstanding Sewer Bond Issues originally issued in 2001, with a total principal outstanding in the amount of \$332,298. All of the outstanding 2001 bonds were called early and retired in full on December 15, 2011.

As a result of this advance refunding, the County decreased its total debt service payments over the next thirty years by \$187,999 and realized an economic gain (the difference between the present values of the old and new debt service payments) of \$40,411.

The Refunding Bonds issued in conjunction with this advance refunding will be retired through a special assessment on the residents of the sewer district.

Advance Refunding of Debt – Mental Health Certificates of Participation

As noted earlier, the County is contingently liable on two Certificate of Participation issues in connection with the Franklin County Mental Health Association. During 2011, the Franklin County Mental Health Association took out a private mortgage on a property deeded to them by the County and used the proceeds of that mortgage to retire the 1995 Certificate of Participation issue (with an outstanding balance of \$155,000 at that time). This removed the County from liability on those Certificates. The 2006 Certificates are still outstanding and the County is contingently liable on those in the event of default, but payments are currently being made in a timely fashion by the Franklin County Mental Health Association.

Prior Year Defeasance of Debt

In 2005, the County issued advance refunding bonds to retire various outstanding bridge bond 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.

**C. Operating Transfers:**

<u>From</u>	<u>To</u>	<u>Amount</u>
Ambulance Fund	Special Ambulance Capital Outlay Fund	\$ 50,000
County Building Fund	Capital Improvement Reserve Fund	75,000
County Building Fund	County Equipment Reserve Fund	75,000
Road and Bridge Chip Reserve Fund	Capital Improvement Reserve Fund	340,850
Road and Bridge Fund	Special Machinery Fund	300,000
Special Liability Fund	Risk Management Reserve Fund	50,000
Solid Waste Fund	Solid Waste Capital Improvement Reserve Fund	96,000
Special Auto Fund	General Fund	64,988
Sheriff Recovery Act Grant Fund	New World Project Fund	5,655

**D. Residual Equity Transfers:**

<u>From</u>	<u>To</u>	<u>Amount</u>
Appraiser's Cost Fund	General Fund	\$ 48,672

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

**Note 4**    **Summary, Disclosure of Significant Contingencies**

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.

Construction Project

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>
13-Mile Road Project	\$ 3,551,277	2,426,418
Montana Road Project	529,265	229,756
Vermont/Wilson Bridge Project	1,800,000	376,453
Missouri Road Project	560,176	516,731

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.

Pending Litigation

As of the date of this report, the County has been served a notice of claim in the amount of \$175,000 in connection with an alleged violation of the Health Insurance Portability and Accountability Act (HIPAA). The County's insurance carrier issued a reservation of rights in connection with this claim, but has hired outside counsel to defend the County. At the time of this report, no actual litigation has been filed in connection with this claim and the outcome is not determinable.

The County is also defendant in various other 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.

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2011

**Note 5**      **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 6**      **Subsequent Events**

In January, 2012, the County authorized the early call of a portion of the outstanding principal on the 2003 Employee Benefit Bond issue, which at the time had an outstanding principal balance of \$470,000. As a result of this, in March, 2012, the County called and retired \$195,000 in bonds which had original maturity dates in 2017, 2018 and 2019.

**Note 7**      **Juvenile Detention Building/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. 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.

Franklin County, Kansas  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2011

Schedule 1

	Certified Budget	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:			
General	\$ 7,560,588	6,677,698	882,890
Special Revenue:			
Ambulance	1,476,455	1,449,178	27,277
Appraiser's Cost	89,979	48,672	41,307
Conservation District	43,943	42,663	1,280
Country Estates Benefit District	12,930	12,930	
County Building	251,142	150,000	101,142
Direct Election	144,650	94,795	49,855
Employee Benefits	2,886,779	2,741,008	145,771
Extension Council	39,135	14,696	24,439
Fair	7,027	6,915	112
Fair Building	7,027	6,763	264
Health	807,319	793,675	13,644
Historical Society	81,313	79,260	2,053
Mental Health	145,555	140,608	4,947
Hospital Sales Tax	1,500,000	1,524,592	( 24,592)
Noxious Weed	184,725	148,463	36,262
Developmental Disabilities	95,362	91,402	3,960
Road and Bridge	5,056,663	4,165,378	891,285
Service Program for the Elderly	166,734	161,377	5,357
Special Alcohol Program	8,098	6,872	1,226
Special Bridge	290,050	204,949	85,101
Special Liability	450,527	155,318	295,209
Special Park and Recreation	2,100	1,500	600
Tourism and Convention Promotion	165,000	163,796	1,204
Risk Management Reserve	100,073	58,936	41,137
Special Noxious Weed	15,000	1,236	13,764
Centropolis Sewer District	49,851	26,760	23,091
Emergency Telephone Service	100,000	59,208	40,792
Wireless Emergency Telephone Service	50,000	15,703	34,297
Debt Service:			
Bond and Interest	1,204,330	1,098,864	105,466
Enterprise:			
Solid Waste	1,171,441	1,044,306	127,135
County Office Annex	705,133	446,299	258,834
Countywide Phone System	200,000	46,023	153,977
Totals	<u>25,068,929</u>	<u>21,679,843</u>	<u>3,389,086</u>

General Fund  
Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,843,793	3,696,019	3,699,338	( 3,319)
Motor Vehicle Tax	373,263	381,558	371,164	10,394
Recreational Vehicle Tax	8,327	7,519	8,329	( 810)
Delinquent Tax	106,011	147,072	99,500	47,572
16/20 M Truck Tax	14,279	14,028	14,075	( 47)
Countywide Sales Tax	1,626,466	1,655,097	1,475,000	180,097
In Lieu of Tax	358			
Mineral Production Tax	872	6	750	( 744)
Interest on Tax	195,416	198,348	138,500	59,848
Total Taxes	<u>5,168,785</u>	<u>6,099,647</u>	<u>5,806,656</u>	<u>292,991</u>
Intergovernmental				
State Grant	8,931	7,161	14,931	( 7,770)
Emergency Preparedness Grant	27,016			
Local Alcoholic Liquor Tax	1,486	1,626	8,223	( 6,597)
Contracts with Other Governments	203,946	345,688	277,563	68,125
Total Intergovernmental	<u>241,379</u>	<u>354,475</u>	<u>300,717</u>	<u>53,758</u>
Licenses, Fees, and Permits				
Mortgage Registration	232,108	216,171	250,000	( 33,829)
Officer Fees	144,735	170,888	169,810	1,078
Juvenile Justice Fees	12,695	43,327	10,000	33,327
Environmental Fees	11,935	15,380	10,000	5,380
Planning Fees	22,265	23,814	25,000	( 1,186)
Computer Internet Fees	17,763	3,636		3,636
Total Licenses, Fees, and Permits	<u>441,501</u>	<u>473,216</u>	<u>464,810</u>	<u>8,406</u>
Use of Money and Property				
Interest on Investments	187,702	87,340	200,000	( 112,660)
Rent	11,176	11,176	12,000	( 824)
Prisoner Board			12,000	( 12,000)
Total Use of Money and Property	<u>198,878</u>	<u>98,516</u>	<u>224,000</u>	<u>( 125,484)</u>
Transfers				
Operating Transfers In	73,480	64,988	65,000	( 12)
Residual Equity Transfer In		48,672	89,979	( 41,307)
Total Transfers	<u>73,480</u>	<u>113,660</u>	<u>154,979</u>	<u>( 41,319)</u>
Miscellaneous				
Other	11,439	7,852	1,000	6,852
Total Cash Receipts	<u>6,135,462</u>	<u>7,147,366</u>	<u>6,952,162</u>	<u>195,204</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	174,798	291,315	170,054	( 121,261)
Contractual Services	314,619	320,797	499,377	178,580
Commodities	3,496	3,989	6,000	2,011
Capital Outlay	2,094		3,000	3,000
Reimbursed Expense	( 10,960)	( 10,506)		10,506
Total County Commission	<u>484,047</u>	<u>605,595</u>	<u>678,431</u>	<u>72,836</u>
County Clerk				
Personal Services	126,538	128,495	128,628	133
Contractual Services	4,156	4,339	5,020	681
Commodities	4,862	4,805	8,500	3,695
Capital Outlay			3,000	3,000
Reimbursed Expense	( 250)	( 312)		312
Total County Clerk	<u>135,306</u>	<u>137,327</u>	<u>145,148</u>	<u>7,821</u>

General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Treasurer				
Personal Services	\$ 149,439	150,320	149,050	( 1,270)
Contractual Services	33,182	31,568	57,245	25,677
Commodities	4,089	4,481	7,500	3,019
Capital Outlay		2,586	3,400	814
Reimbursed Expense	( 26,637)	( 23,973)	( 46,795)	( 22,822)
Total County Treasurer	<u>160,073</u>	<u>164,982</u>	<u>170,400</u>	<u>5,418</u>
County Attorney				
Personal Services	396,545	391,437	390,577	( 860)
Contractual Services	39,369	32,337	38,380	6,043
Commodities	10,644	7,534	8,800	1,266
Capital Outlay	5,137	6,694	7,700	1,006
Reimbursed Expense	( 1,418)	( 609)	( 250)	359
Total County Attorney	<u>450,277</u>	<u>437,393</u>	<u>445,207</u>	<u>7,814</u>
Register of Deeds				
Personal Services	116,335	117,805	116,023	( 1,782)
Contractual Services	1,246	1,863	2,750	887
Commodities	1,295	1,175	2,000	825
Capital Outlay			1,000	1,000
Total Register of Deeds	<u>118,876</u>	<u>120,843</u>	<u>121,773</u>	<u>930</u>
Unified Court				
Personal Services	9,674	10,447	10,456	9
Contractual Services	233,434	214,872	223,500	8,628
Commodities	24,440	19,445	22,000	2,555
Capital Outlay	19,097	42,903	25,300	( 17,603)
Reimbursed Expense	( 16,470)	( 15,743)	( 11,000)	4,743
Total Unified Court	<u>270,175</u>	<u>271,924</u>	<u>270,256</u>	<u>( 1,668)</u>
County Administration				
Personal Services	133,555	129,429	138,557	9,128
Contractual Services	48,995	47,690	64,920	17,230
Commodities	1,803	2,532	6,000	3,468
Capital Outlay	2,163	829	1,500	671
Reimbursed Expense	( 3,529)	( 880)		880
Total County Administration	<u>182,987</u>	<u>179,600</u>	<u>210,977</u>	<u>31,377</u>
Appraiser				
Personal Services		310,994	318,279	7,285
Contractual Services		16,780	16,770	( 10)
Commodities		5,515	6,860	1,345
Capital Outlay		206		( 206)
Reimbursed Expense		( 5,485)		5,485
Total Appraiser		<u>328,010</u>	<u>341,909</u>	<u>13,899</u>
Information Technologies				
Personal Services	104,407	133,423	165,533	32,110
Contractual Services	13,217	18,801	22,035	3,234
Commodities	1,289	714	1,800	1,086
Reimbursed Expense		( 3,794)		3,794
Total Information Technologies	<u>118,913</u>	<u>149,144</u>	<u>189,368</u>	<u>40,224</u>
Record Storage				
Contractual Services	12,266	9,046	15,500	6,454
Reimbursed Expense			( 3,600)	( 3,600)
Total Record Storage	<u>12,266</u>	<u>9,046</u>	<u>11,900</u>	<u>2,854</u>
Technology Services				
Contractual Services	186,833	203,693	229,884	26,191
Commodities	105,666	71,680	53,500	( 18,180)
Capital Outlay	34,490	33,330	35,000	1,670
Reimbursed Expense	( 101,119)	( 84,369)	( 50,000)	34,369
Total Technology Services	<u>225,870</u>	<u>224,334</u>	<u>268,384</u>	<u>44,050</u>

General Fund  
Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
4th District Court				
Personal Services	\$ 4,452	1,822		( 1,822)
Contractual Services	69,416	69,630	78,480	8,850
Reimbursed Expense	( 46,439)	( 45,488)	( 43,885)	1,603
Total 4th District Court	<u>27,429</u>	<u>25,964</u>	<u>34,595</u>	<u>8,631</u>
Building and Planning				
Personal Services	144,290	144,068	143,677	( 391)
Contractual Services	17,305	18,034	26,789	8,755
Commodities	4,694	5,677	8,500	2,823
Capital Outlay			900	900
Reimbursed Expense	( 2,502)	( 2,650)	( 9,000)	( 6,350)
Total Building and Planning	<u>163,787</u>	<u>165,129</u>	<u>170,866</u>	<u>5,737</u>
Other General Government				
Neighborhood Revitalization Rebates			17,534	17,534
Maintenance				
Personal Services	149,523	147,761	148,860	1,099
Contractual Services	201,064	179,297	198,980	19,683
Commodities	31,611	33,012	42,200	9,188
Reimbursed Expense	( 6,292)	( 5,937)	( 6,000)	( 63)
Total Maintenance	<u>375,906</u>	<u>354,133</u>	<u>384,040</u>	<u>29,907</u>
Total General Government	<u>2,725,912</u>	<u>3,173,424</u>	<u>3,460,788</u>	<u>287,364</u>
Public Safety				
Sheriff				
Personal Services	1,373,107	1,326,944	1,378,373	51,429
Contractual Services	33,861	40,928	31,500	( 9,428)
Commodities	154,316	148,875	119,750	( 29,125)
Capital Outlay	49,183	67,365	56,000	( 11,365)
Reimbursed Expense	( 64,077)	( 30,158)	( 20,000)	10,158
Total Sheriff	<u>1,546,390</u>	<u>1,553,954</u>	<u>1,565,623</u>	<u>11,669</u>
Sheriff - Jail				
Personal Services	538,792	573,277	587,607	14,330
Contractual Services	214,396	123,038	238,150	115,112
Commodities	117,829	120,417	113,900	( 6,517)
Capital Outlay	27,986	13,990	6,000	( 7,990)
Reimbursed Expense	( 33,929)	( 77,116)	( 30,000)	47,116
Total Sheriff - Jail	<u>865,074</u>	<u>753,606</u>	<u>915,657</u>	<u>162,051</u>
Juvenile Detention				
Personal Services	533,276	547,136	600,040	52,904
Contractual Services	10,278	9,923	22,215	12,292
Commodities	14,059	14,349	20,750	6,401
Capital Outlay		829	1,350	521
Reimbursed Expense	( 79,573)	( 160,308)	( 50,000)	110,308
Total Juvenile Detention	<u>478,040</u>	<u>411,929</u>	<u>594,355</u>	<u>182,426</u>
Emergency Preparedness				
Personal Services	84,356	82,589	83,000	411
Contractual Services	54,803	34,173	35,330	1,157
Commodities	7,977	6,445	9,710	3,265
Capital Outlay	2,363	2,500	10,000	7,500
Reimbursed Expense	( 27,003)	( 27,237)		27,237
Total Emergency Preparedness	<u>122,496</u>	<u>98,470</u>	<u>138,040</u>	<u>39,570</u>
Emergency Telephone Service				
Personal Services	558,742	550,415	543,861	( 6,554)
Contractual Services	6,169	3,211	7,850	4,639
Commodities	1,639	1,487	2,400	913
Capital Outlay			1,300	1,300
Reimbursed Expense		( 1,290)		1,290
Total Emergency Telephone Service	<u>566,550</u>	<u>553,823</u>	<u>555,411</u>	<u>1,588</u>
Total Public Safety	<u>3,578,550</u>	<u>3,371,782</u>	<u>3,769,086</u>	<u>397,304</u>



Franklin County, Kansas  
Ambulance Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 508,879	516,554	516,881	( 327)
Motor Vehicle Tax	83,866	65,052	66,397	( 1,345)
Recreational Vehicle Tax	1,864	1,276	1,491	( 215)
Delinquent Tax	20,627	25,591	10,000	15,591
16/20 M Truck Tax	2,405	3,065	2,517	548
In Lieu of Tax	64			
Total Taxes	<u>617,705</u>	<u>611,538</u>	<u>597,286</u>	<u>14,252</u>
Licenses, Fees, and Permits				
Service Fees	<u>766,859</u>	<u>849,976</u>	<u>775,000</u>	<u>74,976</u>
Miscellaneous				
Other		123		123
Total Cash Receipts	<u>1,384,564</u>	<u>1,461,637</u>	<u>1,372,286</u>	<u>89,351</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	1,234,392	1,229,553	1,191,855	( 37,698)
Contractual Services	43,208	58,453	62,550	4,097
Commodities	108,099	111,172	119,600	8,428
Operating Transfers Out	50,000	50,000	100,000	50,000
Neighborhood Revitalization Rebates			2,450	2,450
Reimbursed Expense	( 1,462)			
Total Expenditures and Transfers	<u>1,434,237</u>	<u>1,449,178</u>	<u>1,476,455</u>	<u>27,277</u>
Receipts Over (Under)				
Expenditures and Transfers	( 49,673)	12,459		
Unencumbered Cash, Beginning	<u>106,612</u>	<u>56,939</u>		
Unencumbered Cash, Ending	<u>56,939</u>	<u>69,398</u>		

Franklin County, Kansas  
Appraiser's Cost Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 262,212	3		3
Motor Vehicle Tax	32,780	12,627	34,207	( 21,580)
Recreational Vehicle Tax	732	250	768	( 518)
Delinquent Tax	9,080	4,077		4,077
16/20 M Truck Tax	1,294	727	1,297	( 570)
In Lieu of Tax	33			
Total Taxes	<u>306,131</u>	<u>17,684</u>	<u>36,272</u>	( <u>18,588</u> )
Miscellaneous				
Other	8,374			
Total Cash Receipts	<u>314,505</u>	<u>17,684</u>	<u>36,272</u>	( <u>18,588</u> )
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	295,874			
Contractual Services	13,459			
Commodities	6,220			
Reimbursed Expense	( 1,776)			
Total Appraiser	<u>313,777</u>			
Transfers				
Residual Equity Transfer Out		48,672	89,979	41,307
Total Expenditures and Transfers	<u>313,777</u>	<u>48,672</u>	<u>89,979</u>	<u>41,307</u>
Receipts Over (Under)				
Expenditures and Transfers	728	( 30,988)		
Unencumbered Cash, Beginning	<u>30,260</u>	<u>30,988</u>		
Unencumbered Cash, Ending	<u>30,988</u>	<u>          </u>		

Franklin County, Kansas  
Conservation District Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 38,190	34,423	34,358	65
Motor Vehicle Tax	4,426	4,832	4,968	( 136)
Recreational Vehicle Tax	99	95	112	( 17)
Delinquent Tax	1,304	1,762	1,000	762
16/20 M Truck Tax	180	161	188	( 27)
In Lieu of Tax	5			
Total Cash Receipts	<u>44,204</u>	<u>41,273</u>	<u>40,626</u>	<u>647</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	43,780	42,663	43,780	1,117
Neighborhood Revitalization Rebates			163	163
Total Expenditures and Transfers	<u>43,780</u>	<u>42,663</u>	<u>43,943</u>	<u>1,280</u>
Receipts Over (Under)				
Expenditures and Transfers	424	( 1,390)		
Unencumbered Cash, Beginning	<u>966</u>	<u>1,390</u>		
Unencumbered Cash, Ending	<u>1,390</u>	<u>1,390</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, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Special Assessments	\$ 13,335	16,542	13,200	3,342
Total Cash Receipts	<u>13,335</u>	<u>16,542</u>	<u>13,200</u>	<u>3,342</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	13,336	12,930	12,930	
Total Expenditures and Transfers	<u>13,336</u>	<u>12,930</u>	<u>12,930</u>	
Receipts Over (Under) Expenditures and Transfers	( 1)	3,612		
Unencumbered Cash, Beginning	<u>3,196</u>	<u>3,195</u>		
Unencumbered Cash, Ending	<u>3,195</u>	<u>6,807</u>		

Franklin County, Kansas  
County Building Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		<u>Current Year</u>		
	<u>Prior Year Actual</u>	<u>Current Year Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 53,944	240,770	240,900	( 130)
Motor Vehicle Tax	20,692	7,213	7,018	195
Recreational Vehicle Tax	457	137	158	( 21)
Delinquent Tax	4,414	4,447	2,800	1,647
16/20 M Truck Tax	302	762	266	496
In Lieu of Tax	7			
Total Cash Receipts	<u>79,816</u>	<u>253,329</u>	<u>251,142</u>	<u>2,187</u>
Expenditures and Transfers				
General Government				
County Building Maintenance				
Operating Transfers Out	130,000	150,000	250,000	100,000
Neighborhood Revitalization Rebates			<u>1,142</u>	<u>1,142</u>
Total Expenditures and Transfers	<u>130,000</u>	<u>150,000</u>	<u>251,142</u>	<u>101,142</u>
Receipts Over (Under)				
Expenditures and Transfers	( 50,184)	103,329		
Unencumbered Cash, Beginning	<u>56,219</u>	<u>6,035</u>		
Unencumbered Cash, Ending	<u>6,035</u>	<u>109,364</u>		

Franklin County, Kansas  
Direct Election Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 123,625	94,567	94,635	( 68)
Motor Vehicle Tax	14,374	15,643	16,118	( 475)
Recreational Vehicle Tax	321	309	362	( 53)
Delinquent Tax	4,094	5,623	2,800	2,823
16/20 M Truck Tax	542	523	611	( 88)
In Lieu of Tax	16			
Total Cash Receipts	142,972	116,665	114,526	2,139
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	50,765	46,468	77,701	31,233
Contractual Services	49,623	27,527	39,000	11,473
Commodities	34,078	21,544	33,500	11,956
Neighborhood Revitalization Rebates			449	449
Reimbursed Expense	( 2,731)	( 744)	( 6,000)	( 5,256)
Total Expenditures and Transfers	131,735	94,795	144,650	49,855
Receipts Over (Under)				
Expenditures and Transfers	11,237	21,870		
Unencumbered Cash, Beginning	61,329	72,566		
Unencumbered Cash, Ending	72,566	94,436		

Franklin County, Kansas  
Employee Benefits Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,112,661	2,095,509	2,097,412	( 1,903)
Motor Vehicle Tax	271,319	267,955	275,725	( 7,770)
Recreational Vehicle Tax	6,071	5,283	6,190	( 907)
Delinquent Tax	73,461	99,203	47,000	52,203
16/20 M Truck Tax	12,520	9,814	10,454	( 640)
In Lieu of Tax	266			
Total Cash Receipts	<u>2,476,298</u>	<u>2,477,764</u>	<u>2,436,781</u>	<u>40,983</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	2,433,927	2,704,714	2,817,155	112,441
Neighborhood Revitalization Rebates			9,941	9,941
Reimbursed Expense	( 90,137)	( 36,309)	( 12,920)	23,389
Total Employee Benefits	<u>2,343,790</u>	<u>2,668,405</u>	<u>2,814,176</u>	<u>145,771</u>
Debt Service				
Bonds				
Principal and Interest	74,470	72,603	72,603	
Total Expenditures and Transfers	<u>2,418,260</u>	<u>2,741,008</u>	<u>2,886,779</u>	<u>145,771</u>
Receipts Over (Under)				
Expenditures and Transfers	58,038	( 263,244)		
Unencumbered Cash, Beginning	<u>439,179</u>	<u>497,217</u>		
Unencumbered Cash, Ending	<u>497,217</u>	<u>233,973</u>		

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

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 195,674	3		3
Motor Vehicle Tax	23,484	9,397	25,519	( 16,122)
Recreational Vehicle Tax	524	186	573	( 387)
Delinquent Tax	6,674	3,011		3,011
16/20 M Truck Tax	925	521	968	( 447)
In Lieu of Tax	25			
Total Cash Receipts	<u>227,306</u>	<u>13,118</u>	<u>27,060</u>	<u>( 13,942)</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>225,728</u>	<u>14,696</u>	<u>39,135</u>	<u>24,439</u>
Total Expenditures and Transfers	<u>225,728</u>	<u>14,696</u>	<u>39,135</u>	<u>24,439</u>
Receipts Over (Under)				
Expenditures and Transfers	1,578	( 1,578)		
Unencumbered Cash, Beginning		<u>1,578</u>		
Unencumbered Cash, Ending	<u>1,578</u>	<u>1,578</u>		

Franklin County, Kansas  
Fair Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 6,103	5,738	5,641	97
Motor Vehicle Tax	724	773	786	( 13)
Recreational Vehicle Tax	16	15	18	( 3)
Delinquent Tax	209	282	180	102
16/20 M Truck Tax	28	26	30	( 4)
In Lieu of Tax	1			
Total Cash Receipts	<u>7,081</u>	<u>6,834</u>	<u>6,655</u>	<u>179</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	7,000	6,915	7,000	85
Neighborhood Revitalization Rebates			27	27
Total Expenditures and Transfers	<u>7,000</u>	<u>6,915</u>	<u>7,027</u>	<u>112</u>
Receipts Over (Under) Expenditures and Transfers	81	( 81)		
Unencumbered Cash, Beginning		<u>81</u>		
Unencumbered Cash, Ending	<u>81</u>	<u></u>		

Franklin County, Kansas  
Fair Building Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,907	5,738	5,683	55
Motor Vehicle Tax	725	748	746	2
Recreational Vehicle Tax	16	15	17	( 2)
Delinquent Tax	209	278	200	78
16/20 M Truck Tax	29	26	28	( 2)
In Lieu of Tax	1			
Total Cash Receipts	<u>6,887</u>	<u>6,805</u>	<u>6,674</u>	<u>131</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	6,887	6,763	7,000	237
Neighborhood Revitalization Rebates			27	27
Total Expenditures and Transfers	<u>6,887</u>	<u>6,763</u>	<u>7,027</u>	<u>264</u>
Receipts Over (Under) Expenditures and Transfers		42		
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>		
Unencumbered Cash, Ending	<u>          </u>	<u>42</u>		

Franklin County, Kansas  
Health Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 185,046	134,729	134,729	
Motor Vehicle Tax	23,508	23,453	24,146	( 693)
Recreational Vehicle Tax	531	463	542	( 79)
Delinquent Tax	8,607	10,164	5,000	5,164
16/20 M Truck Tax	1,671	838	915	( 77)
In Lieu of Tax	23			
Total Taxes	<u>219,386</u>	<u>169,647</u>	<u>165,332</u>	<u>4,315</u>
Intergovernmental				
Federal Financial Assistance	222,958	180,232		180,232
State Grant	<u>43,922</u>	<u>35,800</u>	<u>252,750</u>	( <u>216,950</u> )
Total Intergovernmental	<u>266,880</u>	<u>216,032</u>	<u>252,750</u>	( <u>36,718</u> )
Licenses, Fees, and Permits				
Service Fees	<u>298,378</u>	<u>331,051</u>	<u>180,000</u>	<u>151,051</u>
Total Cash Receipts	<u>784,644</u>	<u>716,730</u>	<u>598,082</u>	<u>118,648</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	494,889	502,157	513,260	11,103
Contractual Services	99,031	92,923	113,400	20,477
Commodities	197,223	199,416	168,020	( 31,396)
Capital Outlay	15,352	1,460	2,000	540
Operating Transfers Out			10,000	10,000
Neighborhood Revitalization Rebates			639	639
Reimbursed Expense	( <u>5,363</u> )	( <u>2,281</u> )		<u>2,281</u>
Total Expenditures and Transfers	<u>801,132</u>	<u>793,675</u>	<u>807,319</u>	<u>13,644</u>
Receipts Over (Under)				
Expenditures and Transfers	( 16,488)	( 76,945)		
Unencumbered Cash, Beginning	<u>287,736</u>	<u>271,248</u>		
Unencumbered Cash, Ending	<u>271,248</u>	<u>194,303</u>		

Franklin County, Kansas  
Health Capital Outlay Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	50,110	50,110
Unencumbered Cash, Ending	50,110	50,110

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

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 68,901	66,078	66,048	30
Motor Vehicle Tax	9,256	8,751	8,976	( 225)
Recreational Vehicle Tax	206	172	202	( 30)
Delinquent Tax	2,750	3,454	1,500	1,954
16/20 M Truck Tax	346	337	340	( 3)
In Lieu of Tax	9			
Total Cash Receipts	<u>81,468</u>	<u>78,792</u>	<u>77,066</u>	<u>1,726</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	81,000	79,260	81,000	1,740
Neighborhood Revitalization Rebates			313	313
Total Expenditures and Transfers	<u>81,000</u>	<u>79,260</u>	<u>81,313</u>	<u>2,053</u>
Receipts Over (Under)				
Expenditures and Transfers	468	( 468)		
Unencumbered Cash, Beginning		<u>468</u>		
Unencumbered Cash, Ending	<u>468</u>	<u></u>		

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

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 125,790	117,122	117,177	( 55)
Motor Vehicle Tax	14,916	15,924	16,418	( 494)
Recreational Vehicle Tax	333	314	369	( 55)
Delinquent Tax	4,292	5,808	3,200	2,608
16/20 M Truck Tax	551	542	622	( 80)
In Lieu of Tax	16			
Total Cash Receipts	<u>145,898</u>	<u>139,710</u>	<u>137,786</u>	<u>1,924</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	145,000	140,608	145,000	4,392
Neighborhood Revitalization Rebates			555	555
Total Expenditures and Transfers	<u>145,000</u>	<u>140,608</u>	<u>145,555</u>	<u>4,947</u>
Receipts Over (Under)				
Expenditures and Transfers	898	( 898)		
Unencumbered Cash, Beginning		<u>898</u>		
Unencumbered Cash, Ending	<u>898</u>	<u></u>		

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

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 1,487,604	1,524,592	1,500,000	24,592
Total Cash Receipts	<u>1,487,604</u>	<u>1,524,592</u>	<u>1,500,000</u>	<u>24,592</u>
Expenditures and Transfers				
Health				
Contractual Services	1,487,604	1,524,592	1,500,000	( 24,592)
Total Expenditures and Transfers	<u>1,487,604</u>	<u>1,524,592</u>	<u>1,500,000</u>	<u>( 24,592)</u>
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	_____	_____		
Unencumbered Cash, Ending	=====	=====		

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

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 157,520	133,342	133,459	( 117)
Motor Vehicle Tax	19,115	19,951	20,532	( 581)
Recreational Vehicle Tax	425	394	461	( 67)
Delinquent Tax	4,572	6,642	3,800	2,842
16/20 M Truck Tax	534	699	778	( 79)
In Lieu of Tax	20			
Total Cash Receipts	<u>182,186</u>	<u>161,028</u>	<u>159,030</u>	<u>1,998</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	128,239	128,388	121,617	( 6,771)
Contractual Services	14,428	10,013	16,825	6,812
Commodities	115,833	96,470	117,800	21,330
Capital Outlay		829	850	21
Neighborhood Revitalization Rebates			633	633
Reimbursed Expense	( 86,939)	( 87,237)	( 73,000)	14,237
Total Expenditures and Transfers	<u>171,561</u>	<u>148,463</u>	<u>184,725</u>	<u>36,262</u>
Receipts Over (Under)				
Expenditures and Transfers	10,625	12,565		
Unencumbered Cash, Beginning	<u>14,900</u>	<u>25,525</u>		
Unencumbered Cash, Ending	<u>25,525</u>	<u>38,090</u>		

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

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 82,287	76,366	76,325	41
Motor Vehicle Tax	9,593	10,412	10,718	( 306)
Recreational Vehicle Tax	214	206	241	( 35)
Delinquent Tax	2,797	3,792	2,600	1,192
16/20 M Truck Tax	377	348	406	( 58)
In Lieu of Tax	10			
Total Cash Receipts	<u>95,278</u>	<u>91,124</u>	<u>90,290</u>	<u>834</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	95,000	91,402	95,000	3,598
Neighborhood Revitalization Rebates			362	362
Total Expenditures and Transfers	<u>95,000</u>	<u>91,402</u>	<u>95,362</u>	<u>3,960</u>
Receipts Over (Under)				
Expenditures and Transfers	278	( 278)		
Unencumbered Cash, Beginning		<u>278</u>		
Unencumbered Cash, Ending	<u>278</u>	<u>278</u>		

Franklin County, Kansas  
Road and Bridge Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,009,155	2,654,398	2,656,697	( 2,299)
Motor Vehicle Tax	400,813	382,110	392,736	( 10,626)
Recreational Vehicle Tax	8,931	7,528	8,816	( 1,288)
Delinquent Tax	112,992	145,375	80,000	65,375
16/20 M Truck Tax	14,198	14,590	14,890	( 300)
In Lieu of Tax	378			
Total Taxes	3,546,467	3,204,001	3,153,139	50,862
Intergovernmental				
Special City & County Highway	764,415	720,414	700,000	20,414
Equalization and Adjustment	10,466	15,210		15,210
Total Intergovernmental	774,881	735,624	700,000	35,624
Miscellaneous				
Other	26,488	33,492	15,000	18,492
Total Cash Receipts	4,347,836	3,973,117	3,868,139	104,978
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	971,235	972,836	977,606	4,770
Contractual Services	1,199,365	1,329,461	1,331,765	2,304
Commodities	1,847,769	2,003,714	2,149,500	145,786
Capital Outlay		937	300,000	299,063
Operating Transfers Out	467,000	339,661	292,000	( 47,661)
Neighborhood Revitalization Rebates			12,592	12,592
Reimbursed Expense	( 632,257)	( 891,297)	( 175,000)	716,297
Total County Engineer	3,853,112	3,755,312	4,888,463	1,133,151
Debt Service				
Lease Purchase Agreements				
Principal and Interest	453,096	410,066	168,200	( 241,866)
Total Expenditures and Transfers	4,306,208	4,165,378	5,056,663	891,285
Receipts Over (Under)				
Expenditures and Transfers	41,628	( 192,261)		
Unencumbered Cash, Beginning	1,426,135	1,467,763		
Unencumbered Cash, Ending	1,467,763	1,275,502		

Franklin County, Kansas  
Road and Bridge Chip Reserve Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Works		
Other Public Works		
Operating Transfers Out	_____	<u>340,850</u>
Total Expenditures and Transfers	_____	<u>340,850</u>
Receipts Over (Under)		
Expenditures and Transfers		( 340,850)
Unencumbered Cash, Beginning	<u>340,850</u>	<u>340,850</u>
Unencumbered Cash, Ending	<u>340,850</u>	<u>          </u>

Franklin County, Kansas  
Service Program for the Elderly Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 140,163	133,739	133,713	26
Motor Vehicle Tax	19,821	17,825	18,272	( 447)
Recreational Vehicle Tax	443	351	410	( 59)
Delinquent Tax	6,120	7,374	5,000	2,374
16/20 M Truck Tax	906	717	693	24
In Lieu of Tax	18			
Total Cash Receipts	<u>167,471</u>	<u>160,006</u>	<u>158,088</u>	<u>1,918</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Contractual Services	166,100	161,377	244,813	83,436
Neighborhood Revitalization Rebates			634	634
Reimbursed Expense			( 78,713)	( 78,713)
Total Expenditures and Transfers	<u>166,100</u>	<u>161,377</u>	<u>166,734</u>	<u>5,357</u>
Receipts Over (Under)				
Expenditures and Transfers	1,371	( 1,371)		
Unencumbered Cash, Beginning		<u>1,371</u>		
Unencumbered Cash, Ending	<u>1,371</u>	<u>1,371</u>		

Franklin County, Kansas  
Special Alcohol Program Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 6,143	6,456	4,000	2,456
Total Cash Receipts	<u>6,143</u>	<u>6,456</u>	<u>4,000</u>	<u>2,456</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	3,844	6,872	8,098	1,226
Total Expenditures and Transfers	<u>3,844</u>	<u>6,872</u>	<u>8,098</u>	<u>1,226</u>
Receipts Over (Under)				
Expenditures and Transfers	2,299	( 416)		
Unencumbered Cash, Beginning	<u>8,179</u>	<u>10,478</u>		
Unencumbered Cash, Ending	<u>10,478</u>	<u>10,062</u>		

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

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 162,212	97,534	97,599	( 65)
Motor Vehicle Tax	22,605	20,623	21,169	( 546)
Recreational Vehicle Tax	504	406	475	( 69)
Delinquent Tax	6,540	7,974	5,000	2,974
16/20 M Truck Tax	846	822	803	19
In Lieu of Tax	20			
Total Cash Receipts	<u>192,727</u>	<u>127,359</u>	<u>125,046</u>	<u>2,313</u>
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	125,300	113,469	119,587	6,118
Contractual Services	59,507	21,202	41,000	19,798
Commodities	124,113	98,494	115,500	17,006
Operating Transfers Out			18,500	18,500
Neighborhood Revitalization Rebates			463	463
Reimbursed Expense	( 31,010)	( 28,216)	( 5,000)	23,216
Total Expenditures and Transfers	<u>277,910</u>	<u>204,949</u>	<u>290,050</u>	<u>85,101</u>
Receipts Over (Under) Expenditures and Transfers	( 85,183)	( 77,590)		
Unencumbered Cash, Beginning	<u>214,473</u>	<u>129,290</u>		
Unencumbered Cash, Ending	<u>129,290</u>	<u>51,700</u>		

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

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 68,309	111,186	111,147	39
Motor Vehicle Tax	8,681	8,661	8,912	( 251)
Recreational Vehicle Tax	195	171	200	( 29)
Delinquent Tax	2,539	3,364	2,000	1,364
16/20 M Truck Tax	434	313	338	( 25)
In Lieu of Tax	9			
Total Cash Receipts	<u>80,167</u>	<u>123,695</u>	<u>122,597</u>	<u>1,098</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	97,056	105,318	400,000	294,682
Operating Transfers Out	50,000	50,000	50,000	
Neighborhood Revitalization Rebates			527	527
Total Expenditures and Transfers	<u>147,056</u>	<u>155,318</u>	<u>450,527</u>	<u>295,209</u>
Receipts Over (Under)				
Expenditures and Transfers	( 66,889)	( 31,623)		
Unencumbered Cash, Beginning	<u>441,210</u>	<u>374,321</u>		
Unencumbered Cash, Ending	<u>374,321</u>	<u>342,698</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, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,486	1,626	2,000	( 374)
Total Cash Receipts	<u>1,486</u>	<u>1,626</u>	<u>2,000</u>	<u>( 374)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	1,500	1,500	2,100	600
Total Expenditures and Transfers	<u>1,500</u>	<u>1,500</u>	<u>2,100</u>	<u>600</u>
Receipts Over (Under)				
Expenditures and Transfers	( 14)	126		
Unencumbered Cash, Beginning	<u>350</u>	<u>336</u>		
Unencumbered Cash, Ending	<u>336</u>	<u>462</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, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Transient Guest Tax	\$ 162,358	163,796	165,000	( 1,204)
Total Cash Receipts	<u>162,358</u>	<u>163,796</u>	<u>165,000</u>	<u>( 1,204)</u>
Expenditures and Transfers				
Economic Development				
Culture and Recreation Appropriations				
Contractual Services	162,358	163,796	165,000	1,204
Total Expenditures and Transfers	<u>162,358</u>	<u>163,796</u>	<u>165,000</u>	<u>1,204</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	_____	_____		
Unencumbered Cash, Ending	<u>_____</u>	<u>_____</u>		

Franklin County, Kansas  
Special Ambulance Vehicle Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>50,000</u>	<u>50,000</u>
Total Cash Receipts	<u>50,000</u>	<u>50,000</u>
Expenditures and Transfers		
Public Safety		
Ambulance Service		
Capital Outlay		<u>172,351</u>
Total Expenditures and Transfers		<u>172,351</u>
Receipts Over (Under)		
Expenditures and Transfers	50,000	( 122,351)
Unencumbered Cash, Beginning	<u>225,132</u>	<u>275,132</u>
Unencumbered Cash, Ending	<u><u>275,132</u></u>	<u><u>152,781</u></u>

Franklin County, Kansas  
Special Capital Improvement Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 230,000	415,850
Total Cash Receipts	<u>230,000</u>	<u>415,850</u>
 Expenditures and Transfers		
Reconstruction and Remodeling		
General Government	176,265	770,986
Reimbursed Expense		( 224,952)
Total Expenditures and Transfers	<u>176,265</u>	<u>546,034</u>
 Receipts Over (Under)		
Expenditures and Transfers	53,735	( 130,184)
 Unencumbered Cash, Beginning	<u>1,148,403</u>	<u>1,202,138</u>
Unencumbered Cash, Ending	<u><u>1,202,138</u></u>	<u><u>1,071,954</u></u>

Franklin County, Kansas  
Special Equipment Reserve Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 100,000	75,000
Miscellaneous		
Sale of Surplus Property	7,710	
Lease Purchase Proceeds	428,030	
Other	4,900	
Total Miscellaneous	<u>440,640</u>	
Total Cash Receipts	<u>540,640</u>	<u>75,000</u>
Expenditures and Transfers		
Equipment		
General Government	422,824	94,392
Reimbursed Expense		( 10,710)
Total Expenditures and Transfers	<u>422,824</u>	<u>83,682</u>
Receipts Over (Under)		
Expenditures and Transfers	117,816	( 8,682)
Unencumbered Cash, Beginning	<u>828,926</u>	<u>946,742</u>
Unencumbered Cash, Ending	<u><u>946,742</u></u>	<u><u>938,060</u></u>

Franklin County, Kansas  
Risk Management Reserve Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Transfers				
Operating Transfers In	\$ 50,000	50,000	50,000	
Miscellaneous				
Insurance Reimbursements	20,730	70,891		70,891
Total Cash Receipts	<u>70,730</u>	<u>120,891</u>	<u>50,000</u>	<u>70,891</u>
Expenditures and Transfers				
General Government				
Contractual Services	68,581	58,936	100,073	41,137
Total Expenditures and Transfers	<u>68,581</u>	<u>58,936</u>	<u>100,073</u>	<u>41,137</u>
Receipts Over (Under)				
Expenditures and Transfers	2,149	61,955		
Unencumbered Cash, Beginning	<u>47,487</u>	<u>49,636</u>		
Unencumbered Cash, Ending	<u>49,636</u>	<u>111,591</u>		

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

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Public Works				
Other Agriculture				
Capital Outlay	<u>4,377</u>	<u>1,236</u>	<u>15,000</u>	<u>13,764</u>
Total Expenditures and Transfers	<u>4,377</u>	<u>1,236</u>	<u>15,000</u>	<u>13,764</u>
Receipts Over (Under)				
Expenditures and Transfers	( 4,377)	( 1,236)		
Unencumbered Cash, Beginning	<u>131,420</u>	<u>127,043</u>		
Unencumbered Cash, Ending	<u>127,043</u>	<u>125,807</u>		

Franklin County, Kansas  
Special Machinery Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>467,000</u>	<u>300,000</u>
Miscellaneous		
Sale of Surplus Property	25,454	
Other		70
Total Miscellaneous	<u>25,454</u>	<u>70</u>
Total Cash Receipts	<u>492,454</u>	<u>300,070</u>
 Expenditures and Transfers		
Equipment		
Other Public Works		
Public Works	<u>104,000</u>	<u>257,376</u>
Total Expenditures and Transfers	<u>104,000</u>	<u>257,376</u>
 Receipts Over (Under)		
Expenditures and Transfers	388,454	42,694
 Unencumbered Cash, Beginning	<u>241,514</u>	<u>629,968</u>
Unencumbered Cash, Ending	<u><u>629,968</u></u>	<u><u>672,662</u></u>

Franklin County, Kansas  
Solid Waste Capital Imp. Reserve Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ 100,181	97,275
Transfers		
Operating Transfers In	96,000	96,000
Total Cash Receipts	<u>196,181</u>	<u>193,275</u>
Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services	270,148	223,500
Reimbursed Expense		( 66,000)
Total Expenditures and Transfers	<u>270,148</u>	<u>157,500</u>
Receipts Over (Under)		
Expenditures and Transfers	( 73,967)	35,775
Unencumbered Cash, Beginning	<u>571,059</u>	<u>497,092</u>
Unencumbered Cash, Ending	<u><u>497,092</u></u>	<u><u>532,867</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, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 30,200	31,158	32,000	( 842)
Miscellaneous				
Other		13,615		13,615
Total Cash Receipts	<u>30,200</u>	<u>44,773</u>	<u>32,000</u>	<u>12,773</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	7,618	18,402	27,925	9,523
Commodities	64		300	300
Total Other Sanitation	<u>7,682</u>	<u>18,402</u>	<u>28,225</u>	<u>9,823</u>
Debt Service				
Bonds				
Principal and Interest	<u>21,626</u>	<u>8,358</u>	<u>21,626</u>	<u>13,268</u>
Total Expenditures and Transfers	<u>29,308</u>	<u>26,760</u>	<u>49,851</u>	<u>23,091</u>
Receipts Over (Under)				
Expenditures and Transfers	892	18,013		
Unencumbered Cash, Beginning	<u>15,422</u>	<u>16,314</u>		
Unencumbered Cash, Ending	<u>16,314</u>	<u>34,327</u>		

Franklin County, Kansas  
Emergency Telephone Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 76,824	74,908	90,000	( 15,092)
Total Cash Receipts	<u>76,824</u>	<u>74,908</u>	<u>90,000</u>	<u>( 15,092)</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	64,970	60,500	100,000	39,500
Reimbursed Expense		( 1,292)		1,292
Total Expenditures and Transfers	<u>64,970</u>	<u>59,208</u>	<u>100,000</u>	<u>40,792</u>
Receipts Over (Under)				
Expenditures and Transfers	11,854	15,700		
Unencumbered Cash, Beginning	<u>236,602</u>	<u>248,456</u>		
Unencumbered Cash, Ending	<u>248,456</u>	<u>264,156</u>		

Franklin County, Kansas  
Wireless Emergency Telephone Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 56,509	58,337	50,000	8,337
Total Cash Receipts	<u>56,509</u>	<u>58,337</u>	<u>50,000</u>	<u>8,337</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	26,525	18,718	50,000	31,282
Reimbursed Expense		(3,015)		3,015
Total Expenditures and Transfers	<u>26,525</u>	<u>15,703</u>	<u>50,000</u>	<u>34,297</u>
Receipts Over (Under)				
Expenditures and Transfers	29,984	42,634		
Unencumbered Cash, Beginning	<u>35,801</u>	<u>65,785</u>		
Unencumbered Cash, Ending	<u>65,785</u>	<u>108,419</u>		

Franklin County, Kansas  
Countywide Internet Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

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

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

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 1,114,965	912,840	913,628	( 788)
Motor Vehicle Tax	62,703	139,318	145,508	( 6,190)
Recreational Vehicle Tax	1,399	2,774	3,267	( 493)
Delinquent Tax	19,805	39,435	20,000	19,435
16/20 M Truck Tax	2,464	2,277	5,517	( 3,240)
In Lieu of Tax	140			
Total Cash Receipts	<u>1,201,476</u>	<u>1,096,644</u>	<u>1,087,920</u>	<u>8,724</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	1,177,533	1,175,062	1,200,000	24,938
Neighborhood Revitalization Rebates			4,330	4,330
Reimbursed Expense		( 76,198)		76,198
Total Expenditures and Transfers	<u>1,177,533</u>	<u>1,098,864</u>	<u>1,204,330</u>	<u>105,466</u>
Receipts Over (Under)				
Expenditures and Transfers	23,943	( 2,220)		
Unencumbered Cash, Beginning	<u>28,248</u>	<u>52,191</u>		
Unencumbered Cash, Ending	<u>52,191</u>	<u>49,971</u>		

Franklin County, Kansas  
Vermont/Wilson Bridge Project Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
State Revolving Loan Proceeds	\$ <u>289,177</u>	<u>87,276</u>
Total Cash Receipts	<u>289,177</u>	<u>87,276</u>
 Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	<u>291,899</u>	<u>80,176</u>
Total Expenditures and Transfers	<u>291,899</u>	<u>80,176</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 2,722)	7,100
 Unencumbered Cash, Beginning	( <u>4,378</u> )	( <u>7,100</u> )
Unencumbered Cash, Ending	<u>( 7,100)</u>	<u>          </u>

Franklin County, Kansas  
 Montana Road Improvement Project Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
State Revolving Loan Proceeds	\$ 254,933	57,212
Total Cash Receipts	254,933	57,212
Expenditures and Transfers		
Public Works		
Contractual Services	223,276	6,481
Total Expenditures and Transfers	223,276	6,481
Receipts Over (Under)		
Expenditures and Transfers	31,657	50,731
Unencumbered Cash, Beginning	( 36,663)	( 5,006)
Unencumbered Cash, Ending	( 5,006)	45,725

Franklin County, Kansas  
Nevada Terrace Project Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	11,066	11,066
Unencumbered Cash, Ending	11,066	11,066

Franklin County, Kansas  
Missouri Road Project Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<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>43,445</u>	<u>43,445</u>
Unencumbered Cash, Ending	<u>43,445</u>	<u>43,445</u>

Franklin County, Kansas  
13 Mile Road Improvement Project Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 2,300	
Total Cash Receipts	2,300	
Expenditures and Transfers		
Public Works		
Contractual Services	4,635	
Total Expenditures and Transfers	4,635	
Receipts Over (Under)		
Expenditures and Transfers	( 2,335)	
Unencumbered Cash, Beginning	6,700	4,365
Unencumbered Cash, Ending	4,365	4,365

Franklin County, Kansas  
Road Improvement Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

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

Franklin County, Kansas  
Utah Bridge Repair Project Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ _____	_____ 39,661
Total Cash Receipts	_____	_____ 39,661
 Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	_____	_____ 39,661
Total Expenditures and Transfers	_____	_____ 39,661
 Receipts Over (Under) Expenditures and Transfers		
 Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	=====

Franklin County, Kansas  
Solid Waste Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 887,924	862,125	800,000	62,125
Miscellaneous				
Sale of Recycling Materials	123,512	124,550	100,000	24,550
Total Cash Receipts	<u>1,011,436</u>	<u>986,675</u>	<u>900,000</u>	<u>86,675</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	319,751	320,125	341,901	21,776
Contractual Services	546,254	553,144	631,290	78,146
Commodities	61,871	76,729	102,250	25,521
Operating Transfers Out	96,000	96,000	96,000	
Reimbursed Expense	( 40)	( 1,692)		1,692
Total Expenditures and Transfers	<u>1,023,836</u>	<u>1,044,306</u>	<u>1,171,441</u>	<u>127,135</u>
Receipts Over (Under)				
Expenditures and Transfers	( 12,400)	( 57,631)		
Unencumbered Cash, Beginning	<u>597,633</u>	<u>585,233</u>		
Unencumbered Cash, Ending	<u>585,233</u>	<u>527,602</u>		

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

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Use of Money and Property				
Rent	\$ 494,574	480,464	489,619	( 9,155)
Total Cash Receipts	<u>494,574</u>	<u>480,464</u>	<u>489,619</u>	<u>( 9,155)</u>
Expenditures and Transfers				
General Government				
Office Annex				
Personal Services	38,064	39,230	39,548	318
Contractual Services	348,622	365,278	364,847	( 431)
Commodities	12,388	10,232	14,300	4,068
Capital Outlay	151,567	31,967	286,438	254,471
Reimbursed Expense	( 1,097)	( 408)		408
Total Expenditures and Transfers	<u>549,544</u>	<u>446,299</u>	<u>705,133</u>	<u>258,834</u>
Receipts Over (Under)				
Expenditures and Transfers	( 54,970)	34,165		
Unencumbered Cash, Beginning	<u>267,165</u>	<u>212,195</u>		
Unencumbered Cash, Ending	<u>212,195</u>	<u>246,360</u>		

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

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 84,823	83,302	90,000	( 6,698)
Total Cash Receipts	<u>84,823</u>	<u>83,302</u>	<u>90,000</u>	<u>( 6,698)</u>
Expenditures and Transfers				
Equipment				
Other General Government				
Contractual Services	68,475	53,079	200,000	146,921
Reimbursed Expense		( 7,056)		7,056
Total Expenditures and Transfers	<u>68,475</u>	<u>46,023</u>	<u>200,000</u>	<u>153,977</u>
Receipts Over (Under)				
Expenditures and Transfers	16,348	37,279		
Unencumbered Cash, Beginning	<u>227,530</u>	<u>243,878</u>		
Unencumbered Cash, Ending	<u>243,878</u>	<u>281,157</u>		

Franklin County, Kansas  
Special Auto Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 217,635	217,095
Total Cash Receipts	<u>217,635</u>	<u>217,095</u>
 Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	132,428	132,734
Contractual Services	13,163	12,407
Commodities	7,291	12,157
Operating Transfers Out	73,480	64,988
Reimbursed Expense	( 324)	( 307)
Total Expenditures and Transfers	<u>226,038</u>	<u>221,979</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 8,403)	( 4,884)
 Unencumbered Cash, Beginning	<u>69,444</u>	<u>61,041</u>
Unencumbered Cash, Ending	<u><u>61,041</u></u>	<u><u>56,157</u></u>

Franklin County, Kansas  
 Prosecuting Attorney Training Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,919	3,749
Total Cash Receipts	2,919	3,749
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	3,725	2,220
Total Expenditures and Transfers	3,725	2,220
Receipts Over (Under)		
Expenditures and Transfers	( 806)	1,529
Unencumbered Cash, Beginning	1,925	1,119
Unencumbered Cash, Ending	1,119	2,648

Franklin County, Kansas  
Special Law Enforcement Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Sheriff		
Personal Services		13
Contractual Services	5,654	
Total Expenditures and Transfers	5,654	13
Receipts Over (Under)		
Expenditures and Transfers	( 5,654)	( 13)
Unencumbered Cash, Beginning	5,764	110
Unencumbered Cash, Ending	110	97

Franklin County, Kansas  
 Sheriff Trust Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 4,659	
Use of Money and Property		
Interest on Investments	4,054	1,724
Miscellaneous		
Other	3,344	7,226
Total Cash Receipts	<u>12,057</u>	<u>8,950</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	317,003	188,468
Commodities	14,829	38,905
Capital Outlay	27,727	101,268
Reimbursed Expense	( 15,950)	( 150,820)
Total Expenditures and Transfers	<u>343,609</u>	<u>177,821</u>
Receipts Over (Under)		
Expenditures and Transfers	( 331,552)	( 168,871)
Unencumbered Cash, Beginning	<u>829,246</u>	<u>497,694</u>
Unencumbered Cash, Ending	<u><u>497,694</u></u>	<u><u>328,823</u></u>

Franklin County, Kansas  
Register of Deeds Technology Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 31,095	29,706
Total Cash Receipts	<u>31,095</u>	<u>29,706</u>
 Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	16,969	65,158
Total Expenditures and Transfers	<u>16,969</u>	<u>65,158</u>
 Receipts Over (Under)		
Expenditures and Transfers	14,126	( 35,452)
 Unencumbered Cash, Beginning	<u>134,669</u>	<u>148,795</u>
Unencumbered Cash, Ending	<u><u>148,795</u></u>	<u><u>113,343</u></u>

Franklin County, Kansas  
Drug Forfeitures Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 40	18
Total Cash Receipts	<u>40</u>	<u>18</u>
Expenditures and Transfers		
None	<u>          </u>	<u>          </u>
Receipts Over (Under)		
Expenditures and Transfers	40	18
Unencumbered Cash, Beginning	<u>9,852</u>	<u>9,892</u>
Unencumbered Cash, Ending	<u><u>9,892</u></u>	<u><u>9,910</u></u>

Franklin County, Kansas  
Prosecuting Attorney Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ <u>13,635</u>	<u>19,521</u>
Total Cash Receipts	<u>13,635</u>	<u>19,521</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	19,269	14,283
Reimbursed Expense	( <u>512</u> )	<u>          </u>
Total Expenditures and Transfers	<u>18,757</u>	<u>14,283</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 5,122)	5,238
 Unencumbered Cash, Beginning	<u>11,761</u>	<u>6,639</u>
Unencumbered Cash, Ending	<u><u>6,639</u></u>	<u><u>11,877</u></u>

Franklin County, Kansas  
County Attorney Forfeitures Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ <u>923</u>	<u>401</u>
Total Cash Receipts	<u>923</u>	<u>401</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	15,649	20,256
Reimbursed Expense	( <u>1,182</u> )	( <u>3,780</u> )
Total Expenditures and Transfers	<u>14,467</u>	<u>16,476</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 13,544 )	( 16,075 )
 Unencumbered Cash, Beginning	<u>236,755</u>	<u>223,211</u>
Unencumbered Cash, Ending	<u><u>223,211</u></u>	<u><u>207,136</u></u>

Franklin County, Kansas  
D.A.R.E. Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$        2	3
Miscellaneous		
Donations	<u>      2,000</u>	<u>          </u>
Total Cash Receipts	<u>      2,002</u>	<u>      3</u>
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	<u>      216</u>	<u>      308</u>
Total Expenditures and Transfers	<u>      216</u>	<u>      308</u>
Receipts Over (Under)		
Expenditures and Transfers	1,786	(     305)
Unencumbered Cash, Beginning	<u>      11</u>	<u>      1,797</u>
Unencumbered Cash, Ending	<u>      1,797</u>	<u>      1,492</u>

Franklin County, Kansas  
 Juvenile Intake Grant Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 64,178	64,165
Total Cash Receipts	<u>64,178</u>	<u>64,165</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Personal Services	67,934	62,288
Contractual Services	2,713	864
Reimbursed Expense		( 45)
Total Expenditures and Transfers	<u>70,647</u>	<u>63,107</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 6,469)	1,058
 Unencumbered Cash, Beginning	<u>21,159</u>	<u>14,690</u>
Unencumbered Cash, Ending	<u><u>14,690</u></u>	<u><u>15,748</u></u>

Franklin County, Kansas  
Community Corrections Adult Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 3,727	
State Grant	<u>403,794</u>	<u>438,282</u>
Total Intergovernmental	<u>407,521</u>	<u>438,282</u>
Miscellaneous		
Other	<u>733</u>	<u>882</u>
Total Cash Receipts	<u>408,254</u>	<u>439,164</u>
Expenditures and Transfers		
Public Safety		
Community Corrections		
Personal Services	380,274	368,214
Contractual Services	97,040	72,595
Reimbursed Expense	( 6,594)	( 8,497)
Total Expenditures and Transfers	<u>470,720</u>	<u>432,312</u>
Receipts Over (Under)		
Expenditures and Transfers	( 62,466)	6,852
Unencumbered Cash, Beginning	<u>115,075</u>	<u>52,609</u>
Unencumbered Cash, Ending	<u><u>52,609</u></u>	<u><u>59,461</u></u>

Franklin County, Kansas  
Energy Manager Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 53,262	4,175
Use of Money and Property		
Interest on Investments		5
Total Cash Receipts	<u>53,262</u>	<u>4,180</u>
Expenditures and Transfers		
General Government		
Energy Manager		
Personal Services	13,868	35,424
Contractual Services	1,983	1,162
Commodities	<u>5,492</u>	<u>13</u>
Total Expenditures and Transfers	<u>21,343</u>	<u>36,599</u>
Receipts Over (Under)		
Expenditures and Transfers	31,919	( 32,419)
Unencumbered Cash, Beginning		<u>31,919</u>
Unencumbered Cash, Ending	<u>31,919</u>	<u>( 500)</u>

Franklin County, Kansas  
 Juvenile Services Building Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payments from Trustee	\$ _____	<u>2,076,344</u>
Total Cash Receipts	<u>                    </u>	<u>2,076,344</u>
 Expenditures and Transfers		
Public Safety		
Contractual Services		318,465
Capital Outlay		1,757,979
Reimbursed Expense	<u>                    </u>	( <u>100</u> )
Total Expenditures and Transfers	<u>                    </u>	<u>2,076,344</u>
 Receipts Over (Under)		
Expenditures and Transfers		
 Unencumbered Cash, Beginning	<u>                    </u>	<u>                    </u>
Unencumbered Cash, Ending	<u>                    </u>	<u>                    </u>

Franklin County, Kansas  
Employee Benefit Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 1,960,698	2,183,793
Other	<u>4,567</u>	<u>659</u>
Total Cash Receipts	<u>1,965,265</u>	<u>2,184,452</u>
 Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	2,110,096	2,193,948
Reimbursed Expense		( <u>35</u> )
Total Expenditures and Transfers	<u>2,110,096</u>	<u>2,193,913</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 144,831 )	( 9,461 )
 Unencumbered Cash, Beginning	<u>592,188</u>	<u>447,357</u>
Unencumbered Cash, Ending	<u><u>447,357</u></u>	<u><u>437,896</u></u>

Franklin County, Kansas  
Employee Flexible Spending Plan Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$       37	14
Miscellaneous		
Payroll Withholdings and Benefits	72,360	48,378
Other	<u>3,034</u>	<u>          </u>
Total Miscellaneous	<u>75,394</u>	<u>48,378</u>
Total Cash Receipts	<u>75,431</u>	<u>48,392</u>
 Expenditures and Transfers		
General Government		
Personal Services	70,609	50,751
Contractual Services	<u>2,882</u>	<u>          </u>
Total Expenditures and Transfers	<u>73,491</u>	<u>50,751</u>
 Receipts Over (Under)		
Expenditures and Transfers	1,940	( 2,359)
 Unencumbered Cash, Beginning	<u>16,706</u>	<u>18,646</u>
Unencumbered Cash, Ending	<u><u>18,646</u></u>	<u><u>16,287</u></u>

Franklin County, Kansas  
 Sheriff Recovery Act Grant Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 346,167	20,376
Total Cash Receipts	<u>346,167</u>	<u>20,376</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Personal Services	79,214	13,582
Contractual Services	100,992	
Operating Transfers Out		5,655
Reimbursed Expense	( 25,414)	( 13,498)
Total Expenditures and Transfers	<u>154,792</u>	<u>5,739</u>
 Receipts Over (Under)		
Expenditures and Transfers	191,375	14,637
 Unencumbered Cash, Beginning	( 206,012)	( 14,637)
Unencumbered Cash, Ending	<u>( 14,637)</u>	<u>          </u>

Franklin County, Kansas  
 Sheriff BJA Grant Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

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

Franklin County, Kansas  
911 Pallas Vesta Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$	18,864
Total Cash Receipts		18,864
Expenditures and Transfers		
Public Safety		
Emergency Telephone Service		
Contractual Services		25,774
Total Expenditures and Transfers		25,774
Receipts Over (Under)		
Expenditures and Transfers		( 6,910)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		( 6,910)

Franklin County, Kansas  
Safe Kid's Coalition Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 8	3
Total Cash Receipts	<u>8</u>	<u>3</u>
Expenditures and Transfers		
None	<u>          </u>	<u>          </u>
Receipts Over (Under)		
Expenditures and Transfers	8	3
Unencumbered Cash, Beginning	<u>2,800</u>	<u>2,808</u>
Unencumbered Cash, Ending	<u><u>2,808</u></u>	<u><u>2,811</u></u>

Franklin County, Kansas  
Veteran's Memorial Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$       7	3
Miscellaneous		
Donations	21	
Total Cash Receipts	<u>      28</u>	<u>      3</u>
Expenditures and Transfers		
Culture and Recreation		
Other Culture and Recreation		
Contractual Services	160	511
Total Expenditures and Transfers	<u>      160</u>	<u>      511</u>
Receipts Over (Under)		
Expenditures and Transfers	(       132)	(       508)
Unencumbered Cash, Beginning	<u>      2,710</u>	<u>      2,578</u>
Unencumbered Cash, Ending	<u><u>      2,578</u></u>	<u><u>      2,070</u></u>

Franklin County, Kansas  
Judiciary Tech Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<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>108</u>	<u>108</u>

Franklin County, Kansas  
 Juvenile Facilities Grant Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ <u>6,141</u>	<u>7,111</u>
Total Cash Receipts	<u>6,141</u>	<u>7,111</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Contractual Services	<u>5,411</u>	<u>1,720</u>
Total Expenditures and Transfers	<u>5,411</u>	<u>1,720</u>
 Receipts Over (Under)		
Expenditures and Transfers	730	5,391
 Unencumbered Cash, Beginning	<u>1,327</u>	<u>2,057</u>
Unencumbered Cash, Ending	<u><u>2,057</u></u>	<u><u>7,448</u></u>

Franklin County, Kansas  
 Graduated Sanctions Grant Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 335,696	287,949
Miscellaneous		
Other	<u>33</u>	<u>41</u>
Total Cash Receipts	<u>335,729</u>	<u>287,990</u>
 Expenditures and Transfers		
Public Safety		
Personal Services	269,784	240,920
Contractual Services	76,202	50,250
Reimbursed Expense	( 282)	( 40)
Total Expenditures and Transfers	<u>345,704</u>	<u>291,130</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 9,975)	( 3,140)
 Unencumbered Cash, Beginning	<u>121,714</u>	<u>111,739</u>
Unencumbered Cash, Ending	<u><u>111,739</u></u>	<u><u>108,599</u></u>

Franklin County, Kansas  
Prevention/Intervention Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 87,332	39,086
Miscellaneous		
Other		132
Total Cash Receipts	<u>87,332</u>	<u>39,218</u>
Expenditures and Transfers		
Public Safety		
Personal Services	46,817	22,419
Contractual Services	54,054	19,007
Reimbursed Expense	( 195)	
Total Expenditures and Transfers	<u>100,676</u>	<u>41,426</u>
Receipts Over (Under)		
Expenditures and Transfers	( 13,344)	( 2,208)
Unencumbered Cash, Beginning	<u>35,451</u>	<u>22,107</u>
Unencumbered Cash, Ending	<u><u>22,107</u></u>	<u><u>19,899</u></u>

Franklin County, Kansas  
Reimbursements Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ _____	_____ 23
Miscellaneous		
Other	_____ 1,353	_____ 2,223
Total Cash Receipts	<u>_____ 1,353</u>	<u>_____ 2,246</u>
 Expenditures and Transfers		
Public Safety		
Contractual Services	_____ 946	_____ 774
Total Expenditures and Transfers	<u>_____ 946</u>	<u>_____ 774</u>
 Receipts Over (Under)		
Expenditures and Transfers	407	1,472
 Unencumbered Cash, Beginning	_____ 4,320	_____ 4,727
Unencumbered Cash, Ending	<u>_____ 4,727</u>	<u>_____ 6,199</u>

Franklin County, Kansas  
New World Project Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ _____	<u>5,655</u>
Total Cash Receipts	<u>                    </u>	<u>5,655</u>
 Expenditures and Transfers		
Public Safety		
Contractual Services	<u>18,915</u>	<u>                    </u>
Total Expenditures and Transfers	<u>18,915</u>	<u>                    </u>
 Receipts Over (Under)		
Expenditures and Transfers	( 18,915)	5,655
 Unencumbered Cash, Beginning	<u>176,017</u>	<u>157,102</u>
Unencumbered Cash, Ending	<u>157,102</u>	<u>162,757</u>

Franklin County, Kansas  
Fiduciary Funds  
Statement of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2011

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Lane City General	\$ 896	9,182	9,740	338
Lane City Fire	92	1,298	1,335	55
Ottawa City General		2,401,484	2,401,484	
Ottawa City Employee Benefits		43	43	
Ottawa City Public Safety		5	5	
Ottawa City Auditorium		102,717	102,717	
Ottawa City Library		745,457	745,457	
Ottawa City Bond and Interest		623,394	623,394	
Ottawa City Paving		6,803	6,803	
Ottawa City Sewer		29,057	29,057	
Ottawa City Water		1,188	1,188	
Ottawa City Weed Cutting		5,995	5,995	
Ottawa City Clean Up		2,049	2,049	
Ottawa City: K-68 Estates TIF		318	318	
Pomona City General		12,978	12,978	
Pomona City Employee Benefits		49,387	49,387	
Pomona City Library		11,867	11,867	
Pomona City Fire		19,813	19,813	
Pomona City Park		187	187	
Princeton City General	909	24,882	25,031	760
Rantoul City General		8,290	8,290	
Rantoul City Water		351	351	
Richmond City General	2,792	108,280	111,072	
Richmond City Library	303	11,455	11,758	
Richmond City Recreation	171	6,703	6,874	
Wellsville City General	15,201	328,366	335,477	8,090
Wellsville City Employee Benefits	1,936	76,377	76,557	1,756
Wellsville City Library	2,159	57,586	58,381	1,364
Wellsville City Lib Emp Benefits	233	6,892	6,976	149
Wellsville City Tort Liability	1,056	24,672	25,324	404
Wellsville City Bond and Interest	58	279	337	
Wellsville City Weed		1,794	1,794	
Wellsville City Sewer	645	20,863	21,508	
Williamsburg City General	491	15,284	15,442	333
Williamsburg City Library	792	17,110	17,049	853
Subtotal Cities	<u>27,734</u>	<u>4,732,406</u>	<u>4,746,038</u>	<u>14,102</u>

Franklin County, Kansas  
Fiduciary Funds  
Statement of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2011

Schedule 3

Fund	Beginning Cash <u>Balance</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Ending Cash <u>Balance</u>
Townships:				
Appanoose Township General	\$ 751	6,800	6,693	858
Centropolis Township General	244	1,908		2,152
Cutler Township General		28,915	28,038	877
Franklin Township General	490	16,945	16,850	585
Franklin Township Fire	410	22,770	22,675	505
Greenwood Township General	1,836	15,144	15,302	1,678
Harrison Township General		6,633	6,633	
Hayes Township General	258	8,795	8,668	385
Homewood Township General	202	5,986		6,188
Lincoln Twp General	779	5,837	6,456	160
Ohio Township General	221	7,327	7,328	220
Ottawa Township General	47	4,603	4,650	
Peoria Township General	520	12,062		12,582
Peoria Township Fire	224	4,412		4,636
Peoria Township Cemetery	290	9,164		9,454
Pomona Township General	141	495	581	55
Pomona Township Fire	2,594	5,724	7,793	525
Pottawatomie Township General		39,446	39,446	
Pottawatomie Township Fire		7	7	
Richmond Township General		2,020	1,778	242
Williamsburg Township General	<u>547</u>	<u>5,265</u>	<u>5,812</u>	
Subtotal Townships	<u>9,554</u>	<u>210,258</u>	<u>178,710</u>	<u>41,102</u>

Franklin County, Kansas  
Fiduciary Funds  
Statement of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2011

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #287 Supplemental General	\$	1,076,693	1,076,693	
USD #287 General		583,757	583,757	
USD #287 Capital Outlay		23,567	23,567	
USD #287 Recreation		70,201	70,201	
USD #288 General		395,191	395,191	
USD #288 Supplemental General		575,236	575,236	
USD #288 Bond and Interest		160,580	160,580	
USD #289 General		570,470	570,470	
USD #289 Capital Outlay		275,141	275,141	
USD #289 Recreation		73,152	73,152	
USD #289 Recreation Emp Benefit		5,768	5,768	
USD #289 Bond and Interest #1		377,114	377,114	
USD #289 Supplemental General		805,920	805,920	
USD #290 General		2,112,157	2,112,157	
USD #290 Capital Outlay		485,791	485,791	
USD #290 Recreation		644,708	644,708	
USD #290 Recreation Emp Benefit		92,734	92,734	
USD #290 Adult Education		64,475	64,475	
USD #290 Bond and Interest #1		1,701,799	1,701,799	
USD #290 Supplemental General		2,648,295	2,648,295	
USD #243 Supplemental General		2,143	2,143	
USD #243 General		1,850	1,850	
USD #243 Bond and Interest		1,069	1,069	
USD #348 General		15,109	15,109	
USD #348 Capital Outlay		4,950	4,950	
USD #348 Bond and Interest		21,963	21,963	
USD #348 Recreation		3,719	3,719	
USD #348 Recreation Emp Benefit		926	926	
USD #348 Supplemental General		19,195	19,195	
USD #365 Supplemental General		33,236	33,236	
USD #365 General		29,190	29,190	
USD #365 Capital Outlay		6,695	6,695	
USD #365 Bond and Interest		13,275	13,275	
USD #368 Supplemental General		5,813	5,813	
USD #368 General		5,333	5,333	
USD #368 Capital Outlay		1,863	1,863	
USD #368 Bond and Interest		4,252	4,252	
USD #434 General		250	250	
USD #434 Capital Outlay		46	46	
USD #434 Bond and Interest		118	118	
USD #434 Supplemental General		396	396	
USD #456 General		7,052	7,052	
USD #456 Capital Outlay		10	10	
USD #456 Recreation		418	418	
USD #456 Supplemental General		6,858	6,858	
Subtotal Schools		<u>12,928,478</u>	<u>12,928,478</u>	

Franklin County, Kansas  
Fiduciary Funds  
Statement of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2011

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Antioch Cemetery	\$ 1,446	11,986	12,064	1,368
Central Cemetery	2,635	2,295	4,628	302
Greenwood Cemetery	443	4,348	4,354	437
Lane-Baker Cemetery		21,715	21,715	
Mt. Hope Cemetery	560	4,433	4,482	511
Mt. Olivet Cemetery	498	4,250	4,748	
Princeton Cemetery	1,624	16,808	10,631	7,801
Richmond-Berea Cemetery	588	12,118	11,268	1,438
United Cemetery	<u>1,742</u>	<u>16,389</u>	<u>16,240</u>	<u>1,891</u>
Subtotal Cemeteries	<u>9,536</u>	<u>94,342</u>	<u>90,130</u>	<u>13,748</u>
Rural Fire Districts:				
Ohio-Princeton Fire		36,492	36,492	
North Centropolis Fire	681	10,333	9,494	1,520
South Centropolis Fire		9,602	9,602	
Harrison-Lincoln-Ottawa Fire	2,991	163,297	166,288	
Homewood-Williamsburg Fire	15,611	32,285	30,700	17,196
Richmond Fire	<u>3,099</u>	<u>23,698</u>	<u>23,955</u>	<u>2,842</u>
Subtotal Rural Fire Districts	<u>22,382</u>	<u>275,707</u>	<u>276,531</u>	<u>21,558</u>
Watershed Districts:				
Pottawatomie Watershed		26,599	26,599	
Tauy Watershed	1,568	80,893	80,732	1,729
Drainage District #1	<u>131</u>	<u>13,885</u>	<u>13,815</u>	<u>201</u>
Subtotal Watershed Districts	<u>1,699</u>	<u>121,377</u>	<u>121,146</u>	<u>1,930</u>
Regional Library:				
N.E. Kansas Library General		145,890	145,890	
N.E. Kansas Library Employee Benefits		<u>17,640</u>	<u>17,640</u>	
Subtotal Regional Library		<u>163,530</u>	<u>163,530</u>	
Total Subdivisions	<u>70,905</u>	<u>18,526,098</u>	<u>18,504,563</u>	<u>92,440</u>
State Funds:				
State Educational Building		234,710	234,710	
State Institutional Building		117,355	117,355	
State Correctional Building		<u>1</u>	<u>1</u>	
Total State Funds		<u>352,066</u>	<u>352,066</u>	

Franklin County, Kansas  
Fiduciary Funds  
Statement of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2011

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	\$	11,822,232	11,822,232	
Motor Vehicle Licenses		1,427,981	1,427,981	
Game Licenses	576	8,032	8,211	397
Cereal Malt Beverage Licenses	25		25	
Heritage Trust	2,345	8,657	8,598	2,404
Unclaimed Money	548			548
Clerk of Court Release		1,875	1,875	
Sales Tax	70,142	865,535	862,561	73,116
Dust Control	4,034	26,372	30,406	
Change	510	51,479	51,989	
Solid Waste Committee	39,128	13,385	23,015	29,498
State DMV Modification Fees		133,280	133,280	
Frontier Extension District #11		462,766	462,766	
Treasurer's Holding Account	305,417	490,289	607,122	188,584
Special Auto Holding	239			239
Cash Over and Short	806	758	844	720
Total Other Agency Funds	<u>423,770</u>	<u>15,312,641</u>	<u>15,440,905</u>	<u>295,506</u>
Distributable Funds:				
Current Tax	15,046,197	29,047,258	28,267,467	15,825,988
Delinquent Tax	468,693	1,243,502	1,366,919	345,276
Motor Vehicle Tax	74,648	2,974,814	2,969,812	79,650
Recreational Vehicle Tax	524	57,118	56,489	1,153
Mineral Production Tax		12	12	
Total Distributable Funds	<u>15,590,062</u>	<u>33,322,704</u>	<u>32,660,699</u>	<u>16,252,067</u>
Total Agency Funds	<u>16,084,737</u>	<u>67,513,509</u>	<u>66,958,233</u>	<u>16,640,013</u>

County of Franklin, Kansas  
 Reconciliation of 2010 Tax Roll  
For the Year Ended December 31, 2011

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	29,496,394
Add: Added and Escaped Taxes		64,801
Deduct: Taxes Abated and Refunded		<u>(366,390)</u>
Tax Roll as Adjusted		<u><u>29,194,805</u></u>
 <u>County Treasurer's Accounting:</u>		
Current Tax Collections (net of refunds)	\$	27,855,981
Uncollected:		
Personal Property		25,615
Real Estate		<u>1,313,005</u>
Total Uncollected		1,338,620
Tax Roll Under (Over) Accounted For		<u>204</u>
Net Tax Roll		<u><u>29,194,805</u></u>

County of Franklin, Kansas  
County Clerk  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
(Page 1 of 14)

Balance - January 1, 2011 \$ 75

Receipts:

Liquor Licenses	\$	250
Election Registration Lists		40
Fish and Game Fees		320
Fish and Game Licenses		8,400
Other		135
		<hr/>

Total Receipts 9,145

Disbursements:

To County Treasurer 

---

 9,145

Balance - December 31, 2011 

---

---

 75

Composition of Ending Cash Balance:

Cash on Hand \$ 

---

---

 75

County of Franklin, Kansas  
Register of Deeds  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
(Page 2 of 14)

Balance - January 1, 2011		\$	0
<u>Receipts:</u>			
Mortgage Registration and Heritage Trust Fees	\$	224,159	
Recording Fees		46,448	
Technology Fees		29,706	
Copies		<u>6,222</u>	
Total Receipts			306,535
<u>Disbursements:</u>			
To County Treasurer			<u>306,535</u>
Balance - December 31, 2011			<u><u>0</u></u>

County of Franklin, Kansas  
 Clerk of the District Court  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
 (Page 3 of 14)

Balance - January 1, 2011 \$ 79,665

Receipts:

ASAP Assessments	\$	1,769	
Attorney Fee State		9,147	
Bonds and Bond Forfeitures		62,007	
County Clerk Fees		11,708	
County Reimbursement		8,496	
Drivers License Reinstatement Fees		9,777	
Fines		210,467	
Indigent Defense Fees		5,298	
Interest		149	
Judgments, Sale Proceeds, and Other		753,868	
Judicial Branch Surcharge		84,668	
Law Library Fees		24,027	
LETC Fees		28,211	
Marriage License Fees		10,207	
PATF Fees		3,758	
State Clerk Fees		<u>225,383</u>	
 Total Receipts			 <u>1,448,940</u>

Disbursements:

To State Treasurer		589,870	
To County Treasurer		57,628	
To Others		<u>628,848</u>	
 Total Disbursements			 <u><u>1,276,346</u></u>

Balance - December 31, 2011 252,259

Composition of Ending Cash Balance:

Deposit: Peoples Bank, Ottawa, Kansas	\$	<u><u>252,259</u></u>	
---------------------------------------	----	-----------------------	--

County of Franklin, Kansas  
 Sheriff  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
 (Page 4 of 14)

Balance - January 1, 2011		\$	44,971
<u>Receipts:</u>			
Sheriff Fees	\$	61,995	
Sheriff/Jail Reimbursements		21,072	
Law Enforcement Trust/Sheriff's Trust		111,192	
Inmate Accounts		58,292	
Work Release		7,420	
Jail Board		31,160	
Miscellaneous		25	
Total Receipts			291,156
<u>Disbursements:</u>			
Paid to County Treasurer		221,165	
Paid to Others:			
Work Release		5,757	
Inmate Accounts		52,433	
Total Disbursements			279,355
Balance - December 31, 2011			56,772
<u>Composition of Ending Cash Balance:</u>			
Deposit: ArvestBank, Ottawa, Kansas		\$	52,492
Cash on Hand			4,280
Total			56,772

County of Franklin, Kansas  
County Attorney  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
(Page 5 of 14)

Balance - January 1, 2011		\$	305
<u>Receipts:</u>			
Bad Check Collection Fees	\$	220	
Diversion Fees		10,625	
Miscellaneous		<u>641</u>	
Total Receipts			11,486
<u>Disbursements:</u>			
Paid to County Treasurer			<u>11,416</u>
Balance - December 31, 2011			<u><u>375</u></u>
<u>Composition of Ending Cash Balance:</u>			
Cash on Hand		\$	<u><u>375</u></u>

County of Franklin, Kansas  
Public Works Department  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
(Page 6 of 14)

Balance - January 1, 2011		\$	0
<u>Receipts:</u>			
Road and Bridge Revenues	\$	25,546	
Road and Bridge Reimbursements		207,782	
Special Bridge Reimbursements		28,216	
FEMA Disaster Reimbursement		668,537	
Dust Control		26,372	
Other Reimbursements		<u>57,212</u>	
Total Receipts			1,013,665
<u>Disbursements:</u>			
Paid to County Treasurer			<u>1,013,665</u>
Balance - December 31, 2011			<u><u>0</u></u>

County of Franklin, Kansas  
Noxious Weed Supervisor  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
(Page 7 of 14)

Balance - January 1, 2011		\$	0
<u>Receipts:</u>			
Reimbursement for Chemicals/Equipment/Labor	\$	79,251	
Collections on Prior Year Chemical Sales		<u>48</u>	
Total Receipts			79,299
<u>Disbursements:</u>			
Paid to County Treasurer			<u>79,299</u>
Balance - December 31, 2011			<u><u>0</u></u>

County of Franklin, Kansas  
 Health Department  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
 (Page 8 of 14)

Balance - January 1, 2011		\$	0
<u>Receipts:</u>			
WIC Grant	\$		84,116
MCH Grant			23,205
Public Health Nurse Grant			2,213
Family Planning Grant			38,481
Immunization Grant			4,287
Child Care Grant			26,482
Formula Grant			7,009
PHEPR Grant			19,326
Other Grants			12,231
Fees for Services			326,750
			544,100
<u>Disbursements:</u>			
Paid to County Treasurer			544,100
Balance - December 31, 2011			0

County of Franklin, Kansas  
Juvenile Justice Department  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
(Page 9 of 14)

Balance - January 1, 2011		\$	0
<u>Receipts:</u>			
Jail Board Bills	\$	184,190	
Reimbursements		<u>14,387</u>	
Total Receipts			198,577
<u>Disbursements:</u>			
Paid to County Treasurer			<u>198,577</u>
Balance - December 31, 2011			<u><u>0</u></u>

County of Franklin, Kansas  
Ambulance Service  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
(Page 10 of 14)

Balance - January 1, 2011	\$	0
<u>Receipts:</u>		
Service Fees		849,975
<u>Disbursements:</u>		
Paid to County Treasurer		<u>849,975</u>
Balance - December 31, 2011		<u><u>0</u></u>

County of Franklin, Kansas  
 Recycling Program  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
 (Page 11 of 14)

Balance - January 1, 2011		\$	2,730
<u>Receipts:</u>			
Sale of Recycling Materials	\$	124,550	
From County Treasurer		<u>17,500</u>	
Total Receipts			142,050
<u>Disbursements:</u>			
Paid to County Treasurer		124,550	
Purchase of Recycling Materials		<u>16,846</u>	
Total Disbursements			<u>141,396</u>
Balance - December 31, 2011			<u><u>3,384</u></u>
<u>Composition of Ending Cash Balance:</u>			
Deposit: Peoples Bank, Ottawa, Kansas		\$	<u><u>3,384</u></u>

County of Franklin, Kansas  
Environmental Health Department  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
(Page 12 of 14)

Balance - January 1, 2011	\$	0
<u>Receipts:</u>		
Fees Collected		15,380
<u>Disbursements:</u>		
Paid to County Treasurer		<u>15,380</u>
Balance - December 31, 2011		<u><u>0</u></u>

County of Franklin, Kansas  
Solid Waste Transfer Station  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
(Page 13 of 14)

Balance - January 1, 2011		\$	0
<u>Receipts:</u>			
Commercial Trash Haulers/Gate Collections	\$	959,402	
Regional Solid Waste Committee Fees		<u>13,385</u>	
Total Receipts			972,787
<u>Disbursements:</u>			
Paid to County Treasurer			<u>972,787</u>
Balance - December 31, 2011			<u><u>0</u></u>

County of Franklin, Kansas  
Planning and Building Department  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2011

Schedule 5  
(Page 14 of 14)

Balance - January 1, 2011		\$	0
<u>Receipts:</u>			
Planning and Building Fees	\$	23,814	
Reimbursements		2,580	
Appraisal Fees		420	
Publication Fees		3,645	
		<hr/>	
Total Receipts			30,459
<u>Disbursements:</u>			
Paid to County Treasurer			<hr/> 30,459
Balance - December 31, 2011			<hr/> <hr/> 0

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

Board of County Commissioners  
Franklin County, Kansas

We have audited the statutory basis financial statements of Franklin County, Kansas, as of and for the year ended December 31, 2011, and have issued our report thereon dated May 7, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Franklin County, Kansas, internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Franklin County, Kansas, internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Franklin County, Kansas internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

This report is intended solely for the information and use of the governing body and management of the Franklin County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlottbeck and Burns, LLC*

May 7, 2012

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of County Commissioners  
Franklin County, Kansas

Compliance

We have audited the compliance of Franklin County, Kansas, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2011. Franklin County, Kansas, major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Franklin County, Kansas management. Our responsibility is to express an opinion on Franklin County, Kansas, compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Franklin County, Kansas compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Franklin County, Kansas compliance with those requirements.

In our opinion, Franklin County, Kansas, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2011.

Internal Control Over Compliance

The management of Franklin County, Kansas, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Franklin County, Kansas internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Franklin County, Kansas, internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the governing body and management of the Franklin County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlatterbeck and Burns, LLC*

May 7, 2012

County of Franklin, Kansas  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended December 31, 2011

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the special purpose financial statements of the County of Franklin, Kansas.
2. No significant deficiencies involving internal control over financial reporting were reported in the "Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*".
3. No instances of noncompliance material to the financial statements of the County of Franklin, Kansas were disclosed during the audit.
4. No significant deficiencies involving internal control over compliance relating to the audit of the major federal award programs were reported in the "Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133".
5. The auditor's report on compliance for the major federal award programs for the County of Franklin, Kansas expresses an unqualified opinion.
6. No findings were disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The program tested as a major program was: 97.036 – Public Assistance Grants.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The County of Franklin, Kansas was determined to be a low-risk auditee.

B. Findings – Financial Statements Audit

None.

C. Findings and Questioned Costs – Major Federal Awards Program Audit

None.

(This page left blank intentionally)

County of Franklin, Kansas  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2011

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Department of Agriculture Passed through Kansas Department of Health and Environment Special Supplemental Nutrition Program for Women, Infants and Children	10.557 \$	<u>84,116</u>
Department of Justice Bulletproof Vest Partnership Program	16.607	8,197
Recovery Act-Assistance to Rural Law Enforcement (ARRA)	16.810	19,237
Passed through Kansas Department of Corrections Edward Byrne Memorial Justice Assistance Grants	16.738	<u>3,840</u>
Total Department of Justice		<u>31,274</u>
Department of Energy Passed through Kansas Corporation Commission Energy Efficiency and Conservation Block Grant Program	81.128	<u>4,175</u>
U.S. Department of Health and Human Services Passed through Kansas Department of Health and Environment Public Health Emergency Preparedness	93.069	25,232
Family Planning Services	93.217	37,126
Consolidated Health Centers	93.224	7
Immunization Grants	93.268	2,035
Child Care and Development Block Grant	93.575	12,082
Maternal and Child Health Services Block Grants to States	93.994	<u>19,634</u>
Total Department of Health and Human Services		<u>96,116</u>
U.S. Department of Homeland Security Passed through State Division of Emergency Preparedness Public Assistance Grants	97.036	264,813 (1)
Emergency Management Performance Grants	97.042	27,016
Total Department of Homeland Security		<u>291,829</u>
Total Expenditures of Federal Awards		<u>507,510</u>

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

Note - Basis of Presentation

The schedule of expenditures of federal awards includes the federal grant activity of Franklin County, Kansas, and is presented on the cash basis of accounting and, accordingly, represents the total cash expended for each program. It does not include transactions that might be included using the modified accrual basis of accounting which is the basis used in the County's financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations*.