

COUNTY OF FRANKLIN, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2017

County of Franklin, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2017

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Franklin County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Franklin County, Kansas, as of and for the year ended December 31, 2017, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Franklin County, Kansas, as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Franklin County, Kansas, as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

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

Prior Year Comparative Analysis

The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated April 3, 2018. The 2016 basic financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration. Such 2016 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.

Restricted Use

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,

Rodney M. Burns, CPA, LLC

April 3, 2018

Franklin County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2017

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 483,928	8,995,733	8,782,736	696,925	373,310	1,070,235
Special Purpose:						
Ambulance	479,494	1,872,259	2,025,192	326,561	67,569	394,130
Country Estates Benefit District	5,254	12,155	13,213	4,196		4,196
County Building	3,260	168,363	170,000	1,623		1,623
Employee Benefits	272,806	3,335,965	3,194,797	413,974	42,786	456,760
Fair	86	8,235	8,321			
Fair Building	123	8,235	8,358			
Health	616,464	868,805	1,065,485	419,784	26,286	446,070
Health Capital Outlay	98,692	95,500		194,192		194,192
Historical Society		69,398	69,398			
Hospital Sales Tax	143,074	1,831,454	1,829,423	145,105		145,105
Noxious Weed	48,111	143,495	148,611	42,995	3,996	46,991
Road and Bridge	1,526,611	4,765,086	4,777,660	1,514,037	172,300	1,686,337
Special Alcohol Program	31,524	5,918	6,549	30,893	703	31,596
Special Liability	186,725	92,098	241,580	37,243		37,243
Special Park and Recreation	27	582	600	9		9
Tourism and Convention Promotion	182,800	192,714	133,984	241,530	1,807	243,337
Special Ambulance Equipment	192,120	361,762	245,208	308,674	27,011	335,685
Special Capital Improvement	879,846	230,000	16,949	1,092,897		1,092,897
Special Equipment Reserve	743,986	140,000		883,986		883,986
Risk Management Reserve	275,445	151,429	103,132	323,742	18,419	342,161
Special Noxious Weed	100,306	5,000	40,373	64,933		64,933
Special Machinery	395,168	579,152	585,800	388,520	18,500	407,020
Solid Waste Capital Imp. Reserve	1,037,962	207,765	215,333	1,030,394		1,030,394
Centropolis Sewer District	19,482	42,000	38,977	22,505	36	22,541
911 Phone Tax	747,779	171,988	422,912	496,855	3,705	500,560
P25 Radio Project		772,151	647,422	124,729		124,729
Countywide Internet	5,184			5,184		5,184
Bond and Interest:						
Bond and Interest	195,213	1,043,429	1,039,396	199,246		199,246
Capital Projects:						
Idaho Road Bank Repair	(18,700)		72,000	(90,700)		(90,700)
Proximity Park Project	687,526	7,433,847	1,947,311	6,174,062	95,021	6,269,083
Montana Road Improvement Project	45,725			45,725		45,725
Road Improvement	73,286			73,286		73,286
Jackson Road Bridge Project	191,550	161,010		352,560		352,560

Franklin County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2017

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business:						
Solid Waste	74,081	1,311,982	1,195,331	190,732	64,288	255,020
County Office Annex	160,893	487,870	470,565	178,198	9,782	187,980
Countywide Phone System	61,327	42,648	52,624	51,351	1,945	53,296
Trusts:						
Special Auto	53,776	246,612	252,086	48,302	6,872	55,174
Prosecuting Attorney Training	2,308	2,026	1,666	2,668		2,668
Special Law Enforcement Trust	2,830			2,830		2,830
Special Sex Offender Fee Trust	10,709	9,800	172	20,337		20,337
Conceal and Carry Permit Fees	2,243	1,060		3,303		3,303
Register of Deeds Technology	61,626	31,898	31,119	62,405		62,405
Sheriff Trust	2,674	402	2,462	614	131	745
County Clerk Technology	15,432	7,992	300	23,124		23,124
County Treasurer Technology	15,432	7,992	300	23,124		23,124
Drug Forfeitures	2,838	16,243	3,738	15,343	144	15,487
Prosecuting Attorney Trust	13,759	8,629	15,534	6,854	1,464	8,318
County Attorney Trust	108,945	65	2,014	106,996		106,996
D.A.R.E. Grant	474			474		474
Juvenile Intake Grant	2,813	63,469	62,578	3,704	531	4,235
Community Corrections Adult	253,396	490,916	490,973	253,339	17,467	270,806
Jail Trust	25,053	36,531	64,052	(2,468)	1,306	(1,162)
Juvenile IIP/DC		810		810		810
Employee Benefit Trust	290,045	2,540,431	2,526,866	303,610	739	304,349
Employee Flexible Spending Plan Trust	17,322	29,129	29,458	16,993		16,993
Sheriff BJA Grant	2,368			2,368		2,368
Truancy Court/Day School Program	14,498	18,898	26,878	6,518	58	6,576
Veteran's Memorial	1,860	101		1,961		1,961
Judiciary Tech Grant	108			108		108
Health Department Special Grants	59,444	88,520	53,403	94,561	1,655	96,216
Juvenile Facilities Grant		181	181			
Graduated Sanctions Grant	24,591	225,429	237,073	12,947	5,037	17,984
Prevention/Intervention Grant	17			17		17
Reimbursements Grant	7,189	575	316	7,448	19	7,467
Total Primary Government (1)	<u>10,938,908</u>	<u>39,435,737</u>	<u>33,370,409</u>	<u>17,004,236</u>	<u>962,887</u>	<u>17,967,123</u>
Composition of Cash:						
Cash and Cash Items on Hand						12,587
Certificates of Deposit						6,409,000
Demand Deposits						32,073,886
Less: Agency Funds						(20,528,353)
Adjustment for Rounding						3
Total Primary Government (1)						<u>17,967,123</u>

(1) Excluding Agency Funds

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

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

B. Basis of Presentation

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

The following Regulatory Basis Fund Types comprise the financial activities of the County for the year ending December 31, 2017:

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

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

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

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

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

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

C. Basis of Accounting

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

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

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

D. Budgets

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2017, the County amended the following funds in the amounts indicated:

		<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>
Ambulance Fund	\$	1,777,917	2,027,917
Health Fund		1,133,493	1,233,493

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

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

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

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

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

E. Assets, Liabilities, and Fund Equity

Cash

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

Property Taxes and Other Receivables

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

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

F. Revenues and Expenditures

Property Tax Revenue Recognition

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

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

Reimbursed Expenses

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

Interfund Transactions

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

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

Note 2 **Deposits and Investments**

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

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

The County held no investments at December 31, 2017 and held no investments throughout the year.

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

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

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

At December 31, 2017, the carrying amount of the County's deposits was \$38,482,887 and the bank balance was \$39,552,788. Of the bank balance, \$7,190,612 was covered by federal depository insurance and the remaining \$32,362,176 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Note 3 Long-term Debt

General Obligation Bonds

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, 2017 was \$229,454,492. The County's legal debt margin is computed as follows:

Outstanding G.O. Debt	\$	10,222,000
Less debt exempt from the legal margin:		
G.O. Refunding Debt (Exempt by Ks Statute)		(2,940,000)
Benefit District Debt (Exempt by Ks Statute)		(12,000)
G.O. Bonds Exempted by Charter Resolution		(7,270,000)
Total Debt Subject to Debt Limit		0
Legal Debt Margin		68,836,348
Less outstanding debt subject to debt limit		0
Remaining Legal Debt Margin		68,836,348

Proximity Industrial Park Project General Obligation Bonds

On July 6, 2017, the County issued \$7,270,000 in General Obligation Bonds to be used in the Proximity Industrial Park Project. This project was undertaken in cooperation with the City of Ottawa and is for the purpose of constructing roads into and throughout the industrial park being constructed by the City. These bonds will be retired through a property tax levy through fiscal year 2037. The County anticipates issuing additional General Obligation Bonds in connection with this same project in late 2018, but the amount and terms of that issue have not been determined as of the date of this report.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2017, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Advance Refunded</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>										
G.O. Benefit District Bonds	4.15-6.00%	12/01/02	\$ 132,183	09/01/18	24,000			12,000	12,000	1,212
G.O. Advance Refunding Bonds	3.10-4.00%	10/01/05	1,700,000	09/01/17	90,000			90,000	0	3,600
G.O. Advance Refunding Bonds	1.25-4.25%	10/26/11	360,000	12/01/25	245,000			25,000	220,000	8,619
G.O. Advance Refunding Bonds	1.25-2.00%	03/15/13	6,215,000	08/01/23	3,450,000			730,000	2,720,000	56,163
G.O. Bonds 2017	2.00-4.00%	07/06/17	7,270,000	08/01/37	0	7,270,000			7,270,000	0
<u>Temporary Notes:</u>										
Industrial Park Project	1.00%	11/10/16	995,000	12/01/17	995,000			995,000	0	6,633
<u>Certificates of Participation:</u>										
Mental Health Building (1)	4.25-4.75%	09/01/06	1,600,000	09/01/21	750,000			110,000	640,000	34,319
<u>Capital Lease Obligations:</u>										
Juvenile Services Building	2.00-4.375%	05/15/11	3,600,000	09/01/31	3,275,000			170,000	3,105,000	123,231
Courthouse HVAC Project	2.375-4.00%	03/01/14	2,000,000	09/01/29	2,000,000				2,000,000	63,867
Criminal Justice Center Project	2.375-4.00%	03/01/14	2,400,000	09/01/29	2,400,000				2,400,000	76,649
Motor Grader	2.00%	08/01/14	131,800	08/01/18	67,217			33,273	33,944	1,357
2 Motor Graders	1.90%	01/15/15	374,900	08/01/18	189,360			93,789	95,571	3,598
Motor Grader	1.84%	10/01/15	113,025	08/01/19	85,290			27,906	57,384	1,591
3 Motor Graders	2.00%	08/25/16	255,000	08/01/20	255,000			62,139	192,861	4,774
Tractor	4.50%	04/15/17	98,509	04/15/21	0	98,509		21,510	76,999	0
Motor Grader	2.00%	06/30/17	126,000	08/01/21	0	126,000			126,000	0
911 Radio System Equipment	2.55%	11/21/17	1,298,365	10/10/27	0	1,298,365			1,298,365	0
Total Contractual Indebtedness					13,825,867	8,792,874	0	2,370,617	20,248,124	385,613

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023-2027</u>	<u>2028-2032</u>	<u>2033-2037</u>	<u>Total</u>
General Obligation Bonds	\$ 767,000	415,000	420,000	425,000	435,000	1,220,000	2,520,000	4,020,000	10,222,000
Certificates of Participation	115,000	120,000	125,000	280,000					640,000
Capital Lease Obligations	559,934	786,841	778,701	732,775	697,878	3,844,995	1,985,000		9,386,124
Total Principal	<u>1,441,934</u>	<u>1,321,841</u>	<u>1,323,701</u>	<u>1,437,775</u>	<u>1,132,878</u>	<u>5,064,995</u>	<u>4,505,000</u>	<u>4,020,000</u>	<u>20,248,124</u>
 <u>Interest</u>									
General Obligation Bonds	303,377	276,606	270,981	265,231	256,356	1,169,938	981,688	455,825	3,980,002
Certificates of Participation	29,094	23,512	17,813	11,756					82,175
Capital Lease Obligations	306,404	292,669	270,562	247,912	225,528	793,187	171,588		2,307,850
Total Interest	<u>638,875</u>	<u>592,787</u>	<u>559,356</u>	<u>524,899</u>	<u>481,884</u>	<u>1,963,125</u>	<u>1,153,276</u>	<u>455,825</u>	<u>6,370,027</u>
Total Principal and Interest	<u>2,080,809</u>	<u>1,914,628</u>	<u>1,883,057</u>	<u>1,962,674</u>	<u>1,614,762</u>	<u>7,028,120</u>	<u>5,658,276</u>	<u>4,475,825</u>	<u>26,618,151</u>

Prior Year Defeasance of Debt

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

Note 4 Risk Management

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

Note 5 Interfund Transfers

Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Ambulance Fund	Special Ambulance Capital Outlay Fund	\$ 361,762
County Building Fund	Capital Improvement Reserve Fund	105,000
County Building Fund	County Equipment Reserve Fund	65,000
Road and Bridge Fund	Capital Improvement Reserve Fund	50,000
Road and Bridge Fund	Special Machinery Fund	543,500
Special Liability Fund	Risk Management Reserve Fund	90,000
Solid Waste Fund	Solid Waste Capital Improvement Reserve Fund	50,000
Special Auto Fund	General Fund	58,527
Health Fund	Health Capital Outlay Fund	95,500
Noxious Weed Fund	Special Noxious Weed Fund	5,000
Tourism and Convention Promotion Fund	Fair Fund	1,605
Tourism and Convention Promotion Fund	Fair Building Fund	1,605
Tourism and Convention Promotion Fund	Historical Society Fund	12,000
General Fund	Capital Improvement Reserve Fund	75,000
General Fund	County Equipment Reserve Fund	75,000
Special Machinery Fund	P25 Radio Project Fund	206,821
911 Phone Tax Fund	P25 Radio Project Fund	250,000
Special Ambulance Capital Outlay Fund	P25 Radio Project Fund	59,290

Note 6 Other Long-Term Obligations from Operations

Compensated Absences.

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

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

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

Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for KPERS and 19.03% for KP&F for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$932,615 for KPERS and \$745,894 for KP&F for the year ended December 31, 2017.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

Net Pension Liability. At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$5,232,101 and \$5,225,968 for KP&F. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Note 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The following funds have deficit unencumbered cash balances as of December 31, 2017:

Idaho Road Bank Repair Fund	\$	90,700
Jail Trust Fund		2,468

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

Expenditures and encumbrances exceeded the adopted budget of the following funds, in the amounts indicated:

Hospital Sales Tax Fund	\$	29,423
Risk Management Reserve Fund (1)		3,132
Centropolis Sewer District Fund		79
Solid Waste Fund		54,656

(1) This fund is not required to be budgeted, therefore this is not a violation of the Kansas Budget Law.

Note 8 Federally Assisted Programs – Compliance Audits

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2017

Note 9 Construction Projects

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

<u>Project Name</u>	<u>Project Authorization</u>	<u>Expenditures To Date</u>
Montana Road Project	\$ 529,265	229,756
Idaho Road Bank Repair Project	37,400	90,700
Jackson Road Bridge Project	450,097	258,547
Proximity Industrial Park Project	11,995,000	2,250,827

Note 10 Pending Litigation

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

Note 11 Closure and Postclosure Care Costs of Landfill

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

Note 12 Public Building Commission

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

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

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

Franklin County, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

Schedule 1

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 9,233,244	6,861	9,240,105	8,782,736	457,369
Special Purpose:					
Ambulance	2,027,917		2,027,917	2,025,192	2,725
Country Estates Benefit District	14,000		14,000	13,213	787
County Building	170,000		170,000	170,000	
Employee Benefits	3,545,765		3,545,765	3,194,797	350,968
Fair	8,605		8,605	8,321	284
Fair Building	8,605		8,605	8,358	247
Health	1,233,493		1,233,493	1,065,485	168,008
Historical Society	71,600		71,600	69,398	2,202
Hospital Sales Tax	1,800,000		1,800,000	1,829,423	(29,423)
Noxious Weed	178,380		178,380	148,611	29,769
Road and Bridge	5,251,252		5,251,252	4,777,660	473,592
Special Alcohol Program	15,000		15,000	6,549	8,451
Special Liability	250,000		250,000	241,580	8,420
Special Park and Recreation	2,000		2,000	600	1,400
Tourism and Convention Promotion	165,000		165,000	133,984	31,016
Risk Management Reserve	100,000		100,000	103,132	(3,132)
Special Noxious Weed	50,000		50,000	40,373	9,627
Centropolis Sewer District	38,898		38,898	38,977	(79)
911 Phone Tax	478,162		478,162	422,912	55,250
Bond and Interest:					
Bond and Interest	1,100,000		1,100,000	1,039,396	60,604
Business:					
Solid Waste	1,140,675		1,140,675	1,195,331	(54,656)
County Office Annex	525,701		525,701	470,565	55,136
Countywide Phone System	60,000		60,000	52,624	7,376
Totals	<u>27,468,297</u>	<u>6,861</u>	<u>27,475,158</u>	<u>25,839,217</u>	<u>1,635,941</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 4,512,418	4,995,653	5,039,535	(43,882)
Motor Vehicle Tax	599,506	609,737	550,470	59,267
Recreational Vehicle Tax	10,662	11,757	9,775	1,982
Delinquent Tax	116,169	105,597	140,000	(34,403)
16/20 M Truck Tax	14,925	15,331	14,770	561
Countywide Sales Tax	1,927,216	1,991,143	1,825,000	166,143
Commercial Vehicle Fees		28,171	25,092	3,079
Watercraft Tax	3,294	3,549	2,577	972
Interest on Tax	153,130	218,228	168,000	50,228
Total Taxes	<u>7,337,320</u>	<u>7,979,166</u>	<u>7,775,219</u>	<u>203,947</u>
Intergovernmental				
Federal Financial Assistance	36,360			
State Grant		6,861		6,861
Local Alcoholic Liquor Tax	177	582	800	(218)
Contracts with Other Governments	<u>318,896</u>	<u>318,896</u>	<u>354,144</u>	<u>(35,248)</u>
Total Intergovernmental	<u>355,433</u>	<u>326,339</u>	<u>354,944</u>	<u>(28,605)</u>
Licenses, Fees, and Permits				
Mortgage Registration	184,206	123,549	165,000	(41,451)
Officer Fees	283,970	320,261	244,050	76,211
Juvenile Justice Fees	29,838	31,247	17,000	14,247
Environmental Fees	17,770	20,580	16,500	4,080
Planning and Zoning Fees	26,741	32,130	21,000	11,130
Computer Internet Fees	3,160	840		840
Total Licenses, Fees, and Permits	<u>545,685</u>	<u>528,607</u>	<u>463,550</u>	<u>65,057</u>
Use of Money and Property				
Interest on Investments	72,697	75,713	18,000	57,713
Rent	<u>10,846</u>	<u>9,856</u>	<u>11,000</u>	<u>(1,144)</u>
Total Use of Money and Property	<u>83,543</u>	<u>85,569</u>	<u>29,000</u>	<u>56,569</u>
Transfers				
Operating Transfers In	<u>80,266</u>	<u>58,527</u>	<u>80,000</u>	<u>(21,473)</u>
Miscellaneous				
Other	<u>10,332</u>	<u>17,525</u>	<u>30,000</u>	<u>(12,475)</u>
Total Cash Receipts	<u>8,412,579</u>	<u>8,995,733</u>	<u>8,732,713</u>	<u>263,020</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	212,118	216,717	213,485	(3,232)
Contractual Services	323,862	314,744	401,012	86,268
Commodities	6,520	1,810	6,500	4,690
Capital Outlay	3,034			
Reimbursed Expense	(10,376)	(15,031)	(5,500)	9,531
Total County Commission	<u>535,158</u>	<u>518,240</u>	<u>615,497</u>	<u>97,257</u>
County Clerk				
Personal Services	129,631	128,127	138,033	9,906
Contractual Services	4,235	3,757	5,220	1,463
Commodities	4,195	4,058	8,900	4,842
Reimbursed Expense	(15)	(5)	(500)	(495)
Total County Clerk	<u>138,046</u>	<u>135,937</u>	<u>151,653</u>	<u>15,716</u>
County Treasurer				
Personal Services	158,830	164,306	167,626	3,320
Contractual Services	37,711	38,436	52,650	14,214
Commodities	5,878	4,446	5,500	1,054
Reimbursed Expense	(26,670)	(27,293)	(37,000)	(9,707)
Total County Treasurer	<u>175,749</u>	<u>179,895</u>	<u>188,776</u>	<u>8,881</u>

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Attorney				
Personal Services	\$ 434,928	459,379	482,459	23,080
Contractual Services	31,097	23,145	36,160	13,015
Commodities	7,989	8,981	9,000	19
Capital Outlay	1,786	68		(68)
Reimbursed Expense	(91)		(500)	(500)
Total County Attorney	<u>475,709</u>	<u>491,573</u>	<u>527,119</u>	<u>35,546</u>
Register of Deeds				
Personal Services	125,597	129,587	130,126	539
Contractual Services	1,530	1,679	2,350	671
Commodities	928	1,577	1,700	123
Total Register of Deeds	<u>128,055</u>	<u>132,843</u>	<u>134,176</u>	<u>1,333</u>
Special Judicial				
Contractual Services	40,100			
Unified Court				
Personal Services	8,723	9,557	12,615	3,058
Contractual Services	183,146	173,864	227,000	53,136
Commodities	47,600	96,994	22,000	(74,994)
Capital Outlay	43,921	19,548	22,500	2,952
Reimbursed Expense	(27,592)	(23,630)	(20,000)	3,630
Total Unified Court	<u>255,798</u>	<u>276,333</u>	<u>264,115</u>	<u>(12,218)</u>
Administration				
Personal Services	250,988	225,429	260,847	35,418
Contractual Services	46,129	49,255	54,220	4,965
Commodities	5,942	5,274	8,450	3,176
Capital Outlay	539			
Reimbursed Expense	(643)	(620)	(2,000)	(1,380)
Total Administration	<u>302,955</u>	<u>279,338</u>	<u>321,517</u>	<u>42,179</u>
Appraiser				
Personal Services	304,748	315,639	320,786	5,147
Contractual Services	20,401	19,043	25,520	6,477
Commodities	3,246	5,073	8,800	3,727
Capital Outlay		536		(536)
Reimbursed Expense	(1,024)	(1,147)	(5,500)	(4,353)
Total Appraiser	<u>327,371</u>	<u>339,144</u>	<u>349,606</u>	<u>10,462</u>
Information Technologies				
Personal Services	152,011	135,470	166,408	30,938
Contractual Services	251,690	272,143	288,621	16,478
Commodities	62,478	44,463	52,200	7,737
Capital Outlay	25,186	25,826	25,000	(826)
Reimbursed Expense	(94,362)	(31,718)	(75,000)	(43,282)
Total Information Technologies	<u>397,003</u>	<u>446,184</u>	<u>457,229</u>	<u>11,045</u>
Election Expense				
Personal Services	43,808	40,027	56,259	16,232
Contractual Services	54,166	44,118	63,400	19,282
Commodities	12,787	1,907	30,000	28,093
Capital Outlay	9,103			
Reimbursed Expense	(474)			
Total Election Expense	<u>119,390</u>	<u>86,052</u>	<u>149,659</u>	<u>63,607</u>
Record Storage				
Contractual Services	10,609	10,551	15,000	4,449
Reimbursed Expense			(1,500)	(1,500)
Total Record Storage	<u>10,609</u>	<u>10,551</u>	<u>13,500</u>	<u>2,949</u>
District Wide Court				
Contractual Services	75,850	75,056	78,480	3,424
Reimbursed Expense	(39,760)	(39,558)	(43,744)	(4,186)
Total District Wide Court	<u>36,090</u>	<u>35,498</u>	<u>34,736</u>	<u>(762)</u>

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Building and Planning				
Personal Services	\$ 158,018	166,948	166,786	(162)
Contractual Services	19,321	22,240	26,039	3,799
Commodities	3,802	5,008	8,300	3,292
Reimbursed Expense	(2,484)	(3,387)	(9,000)	(5,613)
Total Building and Planning	<u>178,657</u>	<u>190,809</u>	<u>192,125</u>	<u>1,316</u>
Building and Grounds				
Personal Services	160,224	150,080	196,023	45,943
Contractual Services	262,178	258,332	232,980	(25,352)
Commodities	42,476	48,360	33,000	(15,360)
Reimbursed Expense	(17,152)	(4,405)	(5,000)	(595)
Total Building and Grounds	<u>447,726</u>	<u>452,367</u>	<u>457,003</u>	<u>4,636</u>
Total General Government	<u>3,568,416</u>	<u>3,574,764</u>	<u>3,856,711</u>	<u>281,947</u>
Public Safety				
Sheriff				
Personal Services	1,506,517	1,553,150	1,536,483	(16,667)
Contractual Services	87,993	102,604	83,100	(19,504)
Commodities	113,515	143,321	165,750	22,429
Capital Outlay	202,154	46,702	12,000	(34,702)
Reimbursed Expense	(3,059)	(36,412)	(10,000)	26,412
Total Sheriff	<u>1,907,120</u>	<u>1,809,365</u>	<u>1,787,333</u>	<u>(22,032)</u>
Jail				
Personal Services	805,844	773,964	802,854	28,890
Contractual Services	127,918	144,698	136,480	(8,218)
Commodities	157,460	164,235	155,900	(8,335)
Capital Outlay	2,400	1,539		(1,539)
Reimbursed Expense	(53,316)	(51,017)	(50,000)	1,017
Total Jail	<u>1,040,306</u>	<u>1,033,419</u>	<u>1,045,234</u>	<u>11,815</u>
Juvenile Services				
Personal Services	635,186	629,863	710,300	80,437
Contractual Services	68,609	55,944	65,700	9,756
Commodities	22,621	18,530	24,900	6,370
Capital Outlay	1,290			
Reimbursed Expense	(101,664)	(123,586)	(80,000)	43,586
Total Juvenile Services	<u>626,042</u>	<u>580,751</u>	<u>720,900</u>	<u>140,149</u>
Emergency Preparedness				
Personal Services	96,271	99,257	102,075	2,818
Contractual Services	46,763	65,479	35,050	(30,429)
Commodities	6,774	6,849	9,450	2,601
Reimbursed Expense	(453)	(31,400)		31,400
Total Emergency Preparedness	<u>149,355</u>	<u>140,185</u>	<u>146,575</u>	<u>6,390</u>
Dispatch				
Personal Services	577,494	608,997	626,274	17,277
Contractual Services	2,472	1,539	5,050	3,511
Commodities	1,343	3,347	4,400	1,053
Capital Outlay	44			
Reimbursed Expense	(58)			
Total Dispatch	<u>581,295</u>	<u>613,883</u>	<u>635,724</u>	<u>21,841</u>
Total Public Safety	<u>4,304,118</u>	<u>4,177,603</u>	<u>4,335,766</u>	<u>158,163</u>
Health				
Environmental Health				
Personal Services	78,486	81,217	82,884	1,667
Contractual Services	10,272	10,142	11,961	1,819
Commodities	1,912	1,739	3,600	1,861
Total Environmental Health	<u>90,670</u>	<u>93,098</u>	<u>98,445</u>	<u>5,347</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Health Appropriations				
Developmental Disabilities	\$ 95,000	95,000	95,000	
Mental Health	168,918	172,312	172,312	
Total Health Appropriations	263,918	267,312	267,312	
Total Health	354,588	360,410	365,757	5,347
Agriculture				
Agricultural Appropriations				
Contractual Services	44,630	44,704	44,704	
Economic Development				
Economic Development Department				
Contractual Services	63,875	64,075	64,075	
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Contractual Services	198,139	198,139	294,389	96,250
Reimbursed Expense			(96,250)	(96,250)
Total Other Soc. Serv. for Aged and Poor	198,139	198,139	198,139	
Equipment				
Equipment				
Capital Outlay	125,622	221,041	368,092	147,051
Reimbursed Expense	(10,039)	(8,000)		8,000
Total Equipment	115,583	213,041	368,092	155,051
Transfers				
Operating Transfers Out		150,000		(150,000)
Budget Credit			6,861	6,861
Total Expenditures and Transfers	8,649,349	8,782,736	9,240,105	457,369
Receipts Over (Under)				
Expenditures and Transfers	(236,770)	212,997		
Unencumbered Cash, Beginning	720,698	483,928		
Unencumbered Cash, Ending	483,928	696,925		

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 708,446	636,728	642,249	(5,521)
Motor Vehicle Tax	105,086	96,019	86,422	9,597
Recreational Vehicle Tax	1,870	1,852	1,535	317
Delinquent Tax	19,363	17,173	20,000	(2,827)
16/20 M Truck Tax	2,299	2,657	2,319	338
Commercial Vehicle Fees		4,510	3,939	571
Watercraft Tax	579	557	405	152
Total Taxes	<u>837,643</u>	<u>759,496</u>	<u>756,869</u>	<u>2,627</u>
Licenses, Fees, and Permits				
Service Fees	<u>1,089,096</u>	<u>1,112,763</u>	<u>1,100,000</u>	<u>12,763</u>
Total Cash Receipts	<u>1,926,739</u>	<u>1,872,259</u>	<u>1,856,869</u>	<u>15,390</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	1,415,096	1,479,038	1,418,667	(60,371)
Contractual Services	69,090	95,882	75,250	(20,632)
Commodities	113,108	103,743	139,000	35,257
Capital Outlay		5		(5)
Operating Transfers Out	142,593	361,762	400,000	38,238
Reimbursed Expense	(10,144)	(15,238)	(5,000)	10,238
Total Expenditures and Transfers	<u>1,729,743</u>	<u>2,025,192</u>	<u>2,027,917</u>	<u>2,725</u>
Receipts Over (Under)				
Expenditures and Transfers	196,996	(152,933)		
Unencumbered Cash, Beginning	<u>282,498</u>	<u>479,494</u>		
Unencumbered Cash, Ending	<u>479,494</u>	<u>326,561</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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 11,731	12,155	12,647	(492)
Total Cash Receipts	<u>11,731</u>	<u>12,155</u>	<u>12,647</u>	<u>(492)</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	<u>12,752</u>	<u>13,213</u>	<u>14,000</u>	<u>787</u>
Total Expenditures and Transfers	<u>12,752</u>	<u>13,213</u>	<u>14,000</u>	<u>787</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,021)	(1,058)		
Unencumbered Cash, Beginning	<u>6,275</u>	<u>5,254</u>		
Unencumbered Cash, Ending	<u>5,254</u>	<u>4,196</u>		

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 149,405	142,483	143,665	(1,182)
Motor Vehicle Tax	20,294	20,206	18,229	1,977
Recreational Vehicle Tax	362	390	324	66
Delinquent Tax	4,557	3,712	3,000	712
16/20 M Truck Tax	282	516	489	27
Commercial Vehicle Fees		938	831	107
Watercraft Tax	113	118	85	33
Total Cash Receipts	<u>175,013</u>	<u>168,363</u>	<u>166,623</u>	<u>1,740</u>
Expenditures and Transfers				
General Government				
County Building Maintenance				
Operating Transfers Out	171,753	170,000	170,000	
Total Expenditures and Transfers	<u>171,753</u>	<u>170,000</u>	<u>170,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	3,260	(1,637)		
Unencumbered Cash, Beginning		<u>3,260</u>		
Unencumbered Cash, Ending	<u>3,260</u>	<u>1,623</u>		

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,803,528	2,852,451	2,877,451	(25,000)
Motor Vehicle Tax	372,133	378,781	341,996	36,785
Recreational Vehicle Tax	6,615	7,304	6,074	1,230
Delinquent Tax	74,873	68,373	80,000	(11,627)
16/20 M Truck Tax	10,340	9,361	9,176	185
Commercial Vehicle Fees		17,490	15,588	1,902
Watercraft Tax	2,037	2,205	1,601	604
Total Cash Receipts	<u>3,269,526</u>	<u>3,335,965</u>	<u>3,331,886</u>	<u>4,079</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	3,290,806	3,222,979	3,565,765	342,786
Reimbursed Expense	(15,299)	(28,182)	(20,000)	8,182
Total Employee Benefits	<u>3,275,507</u>	<u>3,194,797</u>	<u>3,545,765</u>	<u>350,968</u>
Debt Service				
Total Expenditures and Transfers	<u>3,275,507</u>	<u>3,194,797</u>	<u>3,545,765</u>	<u>350,968</u>
Receipts Over (Under)				
Expenditures and Transfers	(5,981)	141,168		
Unencumbered Cash, Beginning	<u>278,787</u>	<u>272,806</u>		
Unencumbered Cash, Ending	<u>272,806</u>	<u>413,974</u>		

Franklin County, Kansas
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,542	5,654	5,698	(44)
Motor Vehicle Tax	858	752	668	84
Recreational Vehicle Tax	15	15	12	3
Delinquent Tax	172	147	150	(3)
16/20 M Truck Tax	22	22	18	4
Commercial Vehicle Fees		36	30	6
Watercraft Tax	5	4	3	1
Total Taxes	<u>6,614</u>	<u>6,630</u>	<u>6,579</u>	<u>51</u>
Transfers				
Operating Transfers In	<u>1,342</u>	<u>1,605</u>	<u>2,000</u>	(395)
Total Cash Receipts	<u>7,956</u>	<u>8,235</u>	<u>8,579</u>	(344)
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>8,342</u>	<u>8,321</u>	<u>8,605</u>	284
Total Expenditures and Transfers	<u>8,342</u>	<u>8,321</u>	<u>8,605</u>	284
Receipts Over (Under)				
Expenditures and Transfers	(386)	(86)		
Unencumbered Cash, Beginning	<u>472</u>	<u>86</u>		
Unencumbered Cash, Ending	<u>86</u>	<u>86</u>		

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,542	5,654	5,705	(51)
Motor Vehicle Tax	858	752	669	83
Recreational Vehicle Tax	15	15	12	3
Delinquent Tax	172	147	150	(3)
16/20 M Truck Tax	22	22	18	4
Commercial Vehicle Fees		36	30	6
Watercraft Tax	5	4	3	1
Total Taxes	<u>6,614</u>	<u>6,630</u>	<u>6,587</u>	<u>43</u>
Transfers				
Operating Transfers In	<u>1,342</u>	<u>1,605</u>	<u>2,000</u>	(395)
Total Cash Receipts	<u>7,956</u>	<u>8,235</u>	<u>8,587</u>	(352)
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>8,342</u>	<u>8,358</u>	<u>8,605</u>	247
Total Expenditures and Transfers	<u>8,342</u>	<u>8,358</u>	<u>8,605</u>	247
Receipts Over (Under)				
Expenditures and Transfers	(386)	(123)		
Unencumbered Cash, Beginning	<u>509</u>	<u>123</u>		
Unencumbered Cash, Ending	<u>123</u>	<u></u>		

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 228,473	174,039	175,463	(1,424)
Motor Vehicle Tax	51,221	31,419	27,867	3,552
Recreational Vehicle Tax	912	607	495	112
Delinquent Tax	8,917	7,186	8,000	(814)
16/20 M Truck Tax	979	1,298	748	550
Commercial Vehicle Fees		1,590	1,270	320
Watercraft Tax	283	180	130	50
Total Taxes	<u>290,785</u>	<u>216,319</u>	<u>213,973</u>	<u>2,346</u>
Intergovernmental				
Federal Financial Assistance	188,926	198,096		198,096
State Grant	37,566	30,701	491,200	(460,499)
Total Intergovernmental	<u>226,492</u>	<u>228,797</u>	<u>491,200</u>	<u>(262,403)</u>
Licenses, Fees, and Permits				
Service Fees	550,735	423,689	200,000	223,689
Total Cash Receipts	<u>1,068,012</u>	<u>868,805</u>	<u>905,173</u>	<u>(36,368)</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	516,551	501,572	643,893	142,321
Contractual Services	99,765	116,964	187,100	70,136
Commodities	343,642	349,215	337,500	(11,715)
Capital Outlay	306	2,234		(2,234)
Operating Transfers Out	15,000	95,500	65,000	(30,500)
Reimbursed Expense	(400)			
Total Expenditures and Transfers	<u>974,864</u>	<u>1,065,485</u>	<u>1,233,493</u>	<u>168,008</u>
Receipts Over (Under)				
Expenditures and Transfers	93,148	(196,680)		
Unencumbered Cash, Beginning	<u>523,316</u>	<u>616,464</u>		
Unencumbered Cash, Ending	<u>616,464</u>	<u>419,784</u>		

Franklin County, Kansas
Health Capital Outlay Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>15,000</u>	<u>95,500</u>
Total Cash Receipts	<u>15,000</u>	<u>95,500</u>
Expenditures and Transfers		
Health		
Health Department		
Contractual Services	<u>307</u>	<u> </u>
Total Expenditures and Transfers	<u>307</u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	14,693	95,500
Unencumbered Cash, Beginning	<u>83,999</u>	<u>98,692</u>
Unencumbered Cash, Ending	<u><u>98,692</u></u>	<u><u>194,192</u></u>

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 58,612	47,424	47,934	(510)
Motor Vehicle Tax	8,293	7,932	7,153	779
Recreational Vehicle Tax	147	153	127	26
Delinquent Tax	1,707	1,473	2,500	(1,027)
16/20 M Truck Tax			192	(192)
Commercial Vehicle Fees		370	326	44
Watercraft Tax	45	46	33	13
Total Taxes	<u>68,804</u>	<u>57,398</u>	<u>58,265</u>	<u>(867)</u>
Transfers				
Operating Transfers In		12,000	12,000	
Total Cash Receipts	<u>68,804</u>	<u>69,398</u>	<u>70,265</u>	<u>(867)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>68,804</u>	<u>69,398</u>	<u>71,600</u>	<u>2,202</u>
Total Expenditures and Transfers	<u>68,804</u>	<u>69,398</u>	<u>71,600</u>	<u>2,202</u>
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 1,771,098	1,831,454	1,800,000	31,454
Total Cash Receipts	<u>1,771,098</u>	<u>1,831,454</u>	<u>1,800,000</u>	<u>31,454</u>
Expenditures and Transfers				
Health				
Contractual Services	1,772,782	1,829,423	1,800,000	(29,423)
Total Expenditures and Transfers	<u>1,772,782</u>	<u>1,829,423</u>	<u>1,800,000</u>	<u>(29,423)</u>
Receipts Over (Under) Expenditures and Transfers	(1,684)	2,031		
Unencumbered Cash, Beginning	<u>144,758</u>	<u>143,074</u>		
Unencumbered Cash, Ending	<u>143,074</u>	<u>145,105</u>		

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 120,453	122,250	123,291	(1,041)
Motor Vehicle Tax	17,854	16,316	14,677	1,639
Recreational Vehicle Tax	317	315	261	54
Delinquent Tax	3,857	3,306	4,500	(1,194)
16/20 M Truck Tax	647	543	394	149
Commercial Vehicle Fees		765	669	96
Watercraft Tax			69	(69)
Total Cash Receipts	<u>143,128</u>	<u>143,495</u>	<u>143,861</u>	<u>(366)</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	90,666	94,930	105,570	10,640
Contractual Services	13,990	11,391	13,210	1,819
Commodities	169,019	171,799	154,600	(17,199)
Operating Transfers Out	5,000	5,000		(5,000)
Reimbursed Expense	(130,890)	(134,509)	(95,000)	39,509
Total Expenditures and Transfers	<u>147,785</u>	<u>148,611</u>	<u>178,380</u>	<u>29,769</u>
Receipts Over (Under)				
Expenditures and Transfers	(4,657)	(5,116)		
Unencumbered Cash, Beginning	<u>52,768</u>	<u>48,111</u>		
Unencumbered Cash, Ending	<u>48,111</u>	<u>42,995</u>		

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,344,027	3,395,183	3,424,994	(29,811)
Motor Vehicle Tax	451,077	452,007	407,926	44,081
Recreational Vehicle Tax	8,020	8,716	7,245	1,471
Delinquent Tax	90,694	81,733	111,600	(29,867)
16/20 M Truck Tax	12,031	11,358	10,945	413
Commercial Vehicle Fees		20,921	18,593	2,328
Watercraft Tax	2,472	2,630	1,909	721
Total Taxes	<u>3,908,321</u>	<u>3,972,548</u>	<u>3,983,212</u>	<u>(10,664)</u>
Intergovernmental				
Special City & County Highway	766,146	786,409	725,187	61,222
Equalization and Adjustment	2,205	5,220	15,000	(9,780)
Total Intergovernmental	<u>768,351</u>	<u>791,629</u>	<u>740,187</u>	<u>51,442</u>
Miscellaneous				
Other	26,574	909	15,000	(14,091)
Total Cash Receipts	<u>4,703,246</u>	<u>4,765,086</u>	<u>4,738,399</u>	<u>26,687</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,213,780	1,227,912	1,280,757	52,845
Contractual Services	1,028,305	958,608	1,355,465	396,857
Commodities	1,867,664	1,982,614	2,238,030	255,416
Operating Transfers Out	569,439	593,500	325,000	(268,500)
Reimbursed Expense	(416,680)	(234,910)	(225,000)	9,910
Total County Engineer	<u>4,262,508</u>	<u>4,527,724</u>	<u>4,974,252</u>	<u>446,528</u>
Debt Service				
Lease Purchase Agreements				
Principal and Interest	226,631	249,936	277,000	27,064
Total Expenditures and Transfers	<u>4,489,139</u>	<u>4,777,660</u>	<u>5,251,252</u>	<u>473,592</u>
Receipts Over (Under)				
Expenditures and Transfers	214,107	(12,574)		
Unencumbered Cash, Beginning	<u>1,312,504</u>	<u>1,526,611</u>		
Unencumbered Cash, Ending	<u>1,526,611</u>	<u>1,514,037</u>		

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 4,823	5,918	6,000	(82)
Total Cash Receipts	<u>4,823</u>	<u>5,918</u>	<u>6,000</u>	<u>(82)</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	2,500	6,549	15,000	8,451
Total Expenditures and Transfers	<u>2,500</u>	<u>6,549</u>	<u>15,000</u>	<u>8,451</u>
Receipts Over (Under)				
Expenditures and Transfers	2,323	(631)		
Unencumbered Cash, Beginning	29,201	31,524		
Unencumbered Cash, Ending	<u>31,524</u>	<u>30,893</u>		

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 122,124	46,354	46,662	(308)
Motor Vehicle Tax	16,317	16,505	14,887	1,618
Recreational Vehicle Tax	290	318	264	54
Delinquent Tax	3,165	2,793	2,000	793
16/20 M Truck Tax	379	412	399	13
Commercial Vehicle Fees		763	679	84
Watercraft Tax	90	96	70	26
Total Taxes	<u>142,365</u>	<u>67,241</u>	<u>64,961</u>	<u>2,280</u>
Miscellaneous				
Other		24,857		24,857
Total Cash Receipts	<u>142,365</u>	<u>92,098</u>	<u>64,961</u>	<u>27,137</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	151,968	151,580	200,000	48,420
Operating Transfers Out	<u>8,032</u>	<u>90,000</u>	<u>50,000</u>	(40,000)
Total Expenditures and Transfers	<u>160,000</u>	<u>241,580</u>	<u>250,000</u>	<u>8,420</u>
Receipts Over (Under)				
Expenditures and Transfers	(17,635)	(149,482)		
Unencumbered Cash, Beginning	<u>204,360</u>	<u>186,725</u>		
Unencumbered Cash, Ending	<u>186,725</u>	<u>37,243</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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 177	582	2,000	(1,418)
Total Cash Receipts	<u>177</u>	<u>582</u>	<u>2,000</u>	<u>(1,418)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	293	600	2,000	1,400
Total Expenditures and Transfers	<u>293</u>	<u>600</u>	<u>2,000</u>	<u>1,400</u>
Receipts Over (Under)				
Expenditures and Transfers	(116)	(18)		
Unencumbered Cash, Beginning	<u>143</u>	<u>27</u>		
Unencumbered Cash, Ending	<u>27</u>	<u>9</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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Transient Guest Tax	\$ 192,934	189,802	180,000	9,802
Use of Money and Property				
Rent	1,200	1,555		1,555
Miscellaneous				
Other		1,357		1,357
Total Cash Receipts	<u>194,134</u>	<u>192,714</u>	<u>180,000</u>	<u>12,714</u>
Expenditures and Transfers				
Economic Development				
Culture and Recreation Appropriations				
Personal Services		27,822		(27,822)
Contractual Services	40,118	89,052	165,000	75,948
Appropriations to Other Entities		1,900		(1,900)
Operating Transfers Out	2,684	15,210		(15,210)
Total Expenditures and Transfers	<u>42,802</u>	<u>133,984</u>	<u>165,000</u>	<u>31,016</u>
Receipts Over (Under)				
Expenditures and Transfers	151,332	58,730		
Unencumbered Cash, Beginning	<u>31,468</u>	<u>182,800</u>		
Unencumbered Cash, Ending	<u>182,800</u>	<u>241,530</u>		

Franklin County, Kansas
Special Ambulance Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>142,593</u>	<u>361,762</u>
Total Cash Receipts	<u>142,593</u>	<u>361,762</u>
 Expenditures and Transfers		
Public Safety		
Ambulance Service		
Capital Outlay	240,817	185,918
Operating Transfers Out		<u>59,290</u>
Total Expenditures and Transfers	<u>240,817</u>	<u>245,208</u>
 Receipts Over (Under)		
Expenditures and Transfers	(98,224)	116,554
 Unencumbered Cash, Beginning	<u>290,344</u>	<u>192,120</u>
Unencumbered Cash, Ending	<u><u>192,120</u></u>	<u><u>308,674</u></u>

Franklin County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 156,753	230,000
Miscellaneous		
Other	<u>7,945</u>	
Total Cash Receipts	<u>164,698</u>	<u>230,000</u>
Expenditures and Transfers		
Reconstruction and Remodeling		
General Government	85,165	18,149
Reimbursed Expense	(600)	(1,200)
Total Expenditures and Transfers	<u>84,565</u>	<u>16,949</u>
Receipts Over (Under)		
Expenditures and Transfers	80,133	213,051
Unencumbered Cash, Beginning	<u>799,713</u>	<u>879,846</u>
Unencumbered Cash, Ending	<u><u>879,846</u></u>	<u><u>1,092,897</u></u>

Franklin County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>65,000</u>	<u>140,000</u>
Total Cash Receipts	<u>65,000</u>	<u>140,000</u>
 Expenditures and Transfers		
Equipment		
General Government	<u>122,621</u>	<u> </u>
Total Expenditures and Transfers	<u>122,621</u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	(57,621)	140,000
 Unencumbered Cash, Beginning	<u>801,607</u>	<u>743,986</u>
Unencumbered Cash, Ending	<u><u>743,986</u></u>	<u><u>883,986</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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Federal Financial Assistance	\$ 750			
State Grant	100			
Total Intergovernmental	850			
Transfers				
Operating Transfers In	8,032	90,000	50,000	40,000
Miscellaneous				
Insurance Reimbursements	52,018	61,429		61,429
Other			35,000	(35,000)
Total Miscellaneous	52,018	61,429	35,000	26,429
Total Cash Receipts	60,900	151,429	85,000	66,429
Expenditures and Transfers				
General Government				
Contractual Services	58,545	103,132	100,000	(3,132)
Total Expenditures and Transfers	58,545	103,132	100,000	(3,132)
Receipts Over (Under)				
Expenditures and Transfers	2,355	48,297		
Unencumbered Cash, Beginning	273,090	275,445		
Unencumbered Cash, Ending	275,445	323,742		

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Transfers				
Operating Transfers In	\$ 5,000	5,000	5,000	
Total Cash Receipts	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	
Expenditures and Transfers				
Public Works				
Other Agriculture				
Capital Outlay		40,373	50,000	9,627
Total Expenditures and Transfers		<u>40,373</u>	<u>50,000</u>	<u>9,627</u>
Receipts Over (Under)				
Expenditures and Transfers	5,000	(35,373)		
Unencumbered Cash, Beginning	<u>95,306</u>	<u>100,306</u>		
Unencumbered Cash, Ending	<u>100,306</u>	<u>64,933</u>		

Franklin County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>519,439</u>	<u>543,500</u>
Miscellaneous		
Other	<u>47,155</u>	<u>35,652</u>
Total Cash Receipts	<u>566,594</u>	<u>579,152</u>
 Expenditures and Transfers		
Equipment		
Other Public Works		
Operating Transfers Out		206,821
Public Works	<u>451,647</u>	<u>378,979</u>
Total Expenditures and Transfers	<u>451,647</u>	<u>585,800</u>
 Receipts Over (Under)		
Expenditures and Transfers	114,947	(6,648)
 Unencumbered Cash, Beginning	<u>280,221</u>	<u>395,168</u>
Unencumbered Cash, Ending	<u><u>395,168</u></u>	<u><u>388,520</u></u>

Franklin County, Kansas
Solid Waste Capital Imp. Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ 118,230	146,765
Transfers		
Operating Transfers In	50,000	50,000
Miscellaneous		
Other		11,000
Total Cash Receipts	<u>168,230</u>	<u>207,765</u>
Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services	75,089	215,333
Capital Outlay	<u>121,000</u>	
Total Expenditures and Transfers	<u>196,089</u>	<u>215,333</u>
Receipts Over (Under)		
Expenditures and Transfers	(27,859)	(7,568)
Unencumbered Cash, Beginning	<u>1,065,821</u>	<u>1,037,962</u>
Unencumbered Cash, Ending	<u><u>1,037,962</u></u>	<u><u>1,030,394</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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 44,164	42,000	40,000	2,000
Total Cash Receipts	<u>44,164</u>	<u>42,000</u>	<u>40,000</u>	<u>2,000</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	4,504	5,357	5,000	(357)
Commodities			280	280
Total Other Sanitation	<u>4,504</u>	<u>5,357</u>	<u>5,280</u>	<u>(77)</u>
Debt Service				
Bonds				
Principal and Interest	<u>34,183</u>	<u>33,620</u>	<u>33,618</u>	<u>(2)</u>
Total Expenditures and Transfers	<u>38,687</u>	<u>38,977</u>	<u>38,898</u>	<u>(79)</u>
Receipts Over (Under)				
Expenditures and Transfers	5,477	3,023		
Unencumbered Cash, Beginning	<u>14,005</u>	<u>19,482</u>		
Unencumbered Cash, Ending	<u>19,482</u>	<u>22,505</u>		

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 173,423	171,620	160,000	11,620
Use of Money and Property				
Interest on Investments	356	368		368
Total Cash Receipts	<u>173,779</u>	<u>171,988</u>	<u>160,000</u>	<u>11,988</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	84,938	172,912	478,162	305,250
Operating Transfers Out		250,000		(250,000)
Reimbursed Expense	(776)			
Total Expenditures and Transfers	<u>84,162</u>	<u>422,912</u>	<u>478,162</u>	<u>55,250</u>
Receipts Over (Under)				
Expenditures and Transfers	89,617	(250,924)		
Unencumbered Cash, Beginning	<u>658,162</u>	<u>747,779</u>		
Unencumbered Cash, Ending	<u>747,779</u>	<u>496,855</u>		

Franklin County, Kansas
P25 Radio Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Contracts with Other Governments	\$ _____	<u>256,040</u>
Transfers		
Operating Transfers In	_____	<u>516,111</u>
Total Cash Receipts	_____	<u>772,151</u>
 Expenditures and Transfers		
Public Safety		
Dispatch		
Contractual Services	_____	<u>647,422</u>
Total Expenditures and Transfers	_____	<u>647,422</u>
 Receipts Over (Under)		
Expenditures and Transfers		124,729
 Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	<u><u>124,729</u></u>

Franklin County, Kansas
Countywide Internet Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 873,835	890,999	898,804	(7,805)
Motor Vehicle Tax	135,040	118,584	106,605	11,979
Recreational Vehicle Tax	2,403	2,287	1,893	394
Delinquent Tax	25,829	21,843	20,000	1,843
16/20 M Truck Tax	2,658	3,420	2,860	560
Commercial Vehicle Fees		5,608	4,859	749
Watercraft Tax	746	688	499	189
Total Cash Receipts	<u>1,040,511</u>	<u>1,043,429</u>	<u>1,035,520</u>	<u>7,909</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	<u>1,023,807</u>	<u>1,020,024</u>	<u>1,100,000</u>	<u>79,976</u>
Temporary Notes				
Principal and Interest		<u>19,372</u>		(<u>19,372</u>)
Total Expenditures and Transfers	<u>1,023,807</u>	<u>1,039,396</u>	<u>1,100,000</u>	<u>60,604</u>
Receipts Over (Under)				
Expenditures and Transfers	16,704	4,033		
Unencumbered Cash, Beginning	<u>178,509</u>	<u>195,213</u>		
Unencumbered Cash, Ending	<u>195,213</u>	<u>199,246</u>		

Franklin County, Kansas
Idaho Road Bank Repair Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Works		
Contractual Services	<u>18,700</u>	<u>72,000</u>
Total Expenditures and Transfers	<u>18,700</u>	<u>72,000</u>
Receipts Over (Under)		
Expenditures and Transfers	(18,700)	(72,000)
Unencumbered Cash, Beginning	<u> </u>	(<u>18,700</u>)
Unencumbered Cash, Ending	<u>(18,700)</u>	<u>(90,700)</u>

Franklin County, Kansas
Proximity Park Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ _____	_____ 27,000
Miscellaneous		
Bond Proceeds		7,406,847
Temporary Note Proceeds	991,042	
Total Miscellaneous	<u>991,042</u>	<u>7,406,847</u>
Total Cash Receipts	<u>991,042</u>	<u>7,433,847</u>
 Expenditures and Transfers		
Construction		
Capital Outlay	_____ 303,516	_____ 965,050
Debt Service		
Temporary Notes		
Interest		982,261
Total Expenditures and Transfers	<u>303,516</u>	<u>1,947,311</u>
 Receipts Over (Under)		
Expenditures and Transfers	687,526	5,486,536
 Unencumbered Cash, Beginning		687,526
Unencumbered Cash, Ending	<u>687,526</u>	<u>6,174,062</u>

Franklin County, Kansas
 Montana Road Improvement Project Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

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

Franklin County, Kansas
Road Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	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
Jackson Road Bridge Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 436,417	161,010
Total Cash Receipts	<u>436,417</u>	<u>161,010</u>
 Expenditures and Transfers		
Public Works		
Contractual Services	253,896	<u> </u>
Total Expenditures and Transfers	<u>253,896</u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	182,521	161,010
 Unencumbered Cash, Beginning	<u>9,029</u>	<u>191,550</u>
Unencumbered Cash, Ending	<u>191,550</u>	<u>352,560</u>

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 1,008,035	1,202,938	945,000	257,938
Miscellaneous				
Sale of Recycling Materials	55,154	109,044	70,000	39,044
Total Cash Receipts	<u>1,063,189</u>	<u>1,311,982</u>	<u>1,015,000</u>	<u>296,982</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	422,659	412,819	425,600	12,781
Contractual Services	649,655	686,528	582,575	(103,953)
Commodities	43,349	45,984	82,500	36,516
Operating Transfers Out	50,000	50,000	50,000	
Reimbursed Expense	(44)			
Total Expenditures and Transfers	<u>1,165,619</u>	<u>1,195,331</u>	<u>1,140,675</u>	<u>(54,656)</u>
Receipts Over (Under)				
Expenditures and Transfers	(102,430)	116,651		
Unencumbered Cash, Beginning	<u>176,511</u>	<u>74,081</u>		
Unencumbered Cash, Ending	<u>74,081</u>	<u>190,732</u>		

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Use of Money and Property				
Rent	\$ 503,047	487,870	503,000	(15,130)
Total Cash Receipts	<u>503,047</u>	<u>487,870</u>	<u>503,000</u>	<u>(15,130)</u>
Expenditures and Transfers				
General Government				
Office Annex				
Personal Services	49,820	46,729	53,886	7,157
Contractual Services	131,241	110,182	154,065	43,883
Commodities	17,817	18,779	13,750	(5,029)
Capital Outlay	8,996		10,000	10,000
Total Office Annex	<u>207,874</u>	<u>175,690</u>	<u>231,701</u>	<u>56,011</u>
Debt Service				
Bonds				
Principal and Interest	293,281	294,875	294,000	(875)
Total Expenditures and Transfers	<u>501,155</u>	<u>470,565</u>	<u>525,701</u>	<u>55,136</u>
Receipts Over (Under)				
Expenditures and Transfers	1,892	17,305		
Unencumbered Cash, Beginning	<u>159,001</u>	<u>160,893</u>		
Unencumbered Cash, Ending	<u>160,893</u>	<u>178,198</u>		

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 41,191	42,648	60,000	(17,352)
Total Cash Receipts	<u>41,191</u>	<u>42,648</u>	<u>60,000</u>	<u>(17,352)</u>
Expenditures and Transfers				
Equipment				
Other General Government				
Contractual Services	50,735	53,086	60,000	6,914
Reimbursed Expense	(2,528)	(462)		462
Total Expenditures and Transfers	<u>48,207</u>	<u>52,624</u>	<u>60,000</u>	<u>7,376</u>
Receipts Over (Under)				
Expenditures and Transfers	(7,016)	(9,976)		
Unencumbered Cash, Beginning	<u>68,343</u>	<u>61,327</u>		
Unencumbered Cash, Ending	<u>61,327</u>	<u>51,351</u>		

Franklin County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 244,149	246,612
Total Cash Receipts	<u>244,149</u>	<u>246,612</u>
 Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	169,812	174,351
Contractual Services	11,164	11,379
Commodities	4,907	8,947
Operating Transfers Out	80,266	58,527
Reimbursed Expense	(354)	(1,118)
Total Expenditures and Transfers	<u>265,795</u>	<u>252,086</u>
 Receipts Over (Under)		
Expenditures and Transfers	(21,646)	(5,474)
 Unencumbered Cash, Beginning	<u>75,422</u>	<u>53,776</u>
Unencumbered Cash, Ending	<u><u>53,776</u></u>	<u><u>48,302</u></u>

Franklin County, Kansas
 Prosecuting Attorney Training Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,433	2,026
Total Cash Receipts	2,433	2,026
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,362	1,666
Total Expenditures and Transfers	1,362	1,666
Receipts Over (Under)		
Expenditures and Transfers	1,071	360
Unencumbered Cash, Beginning	1,237	2,308
Unencumbered Cash, Ending	2,308	2,668

Franklin County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Forfeiture Proceeds	\$ 30,034	_____
Total Cash Receipts	<u>30,034</u>	_____
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	30,049	_____
Total Expenditures and Transfers	<u>30,049</u>	_____
 Receipts Over (Under)		
Expenditures and Transfers	(15)	
 Unencumbered Cash, Beginning	<u>2,845</u>	<u>2,830</u>
Unencumbered Cash, Ending	<u><u>2,830</u></u>	<u><u>2,830</u></u>

Franklin County, Kansas
Special Sex Offender Fee Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,020	9,800
Total Cash Receipts	<u>10,020</u>	<u>9,800</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	1,719	172
Total Expenditures and Transfers	<u>1,719</u>	<u>172</u>
 Receipts Over (Under)		
Expenditures and Transfers	8,301	9,628
 Unencumbered Cash, Beginning	<u>2,408</u>	<u>10,709</u>
Unencumbered Cash, Ending	<u><u>10,709</u></u>	<u><u>20,337</u></u>

Franklin County, Kansas
 Conceal and Carry Permit Fees Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,950	1,060
Total Cash Receipts	<u>1,950</u>	<u>1,060</u>
 Expenditures and Transfers		
None	<u> </u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	1,950	1,060
 Unencumbered Cash, Beginning	<u>293</u>	<u>2,243</u>
Unencumbered Cash, Ending	<u><u>2,243</u></u>	<u><u>3,303</u></u>

Franklin County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ <u>32,528</u>	<u>31,898</u>
Total Cash Receipts	<u>32,528</u>	<u>31,898</u>
 Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	<u>36,686</u>	<u>31,119</u>
Total Expenditures and Transfers	<u>36,686</u>	<u>31,119</u>
 Receipts Over (Under)		
Expenditures and Transfers	(4,158)	779
 Unencumbered Cash, Beginning	<u>65,784</u>	<u>61,626</u>
Unencumbered Cash, Ending	<u><u>61,626</u></u>	<u><u>62,405</u></u>

Franklin County, Kansas
Sheriff Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 633	301
Use of Money and Property		
Interest on Investments	29	1
Miscellaneous		
Donations	10,299	
Other		100
Total Miscellaneous	<u>10,299</u>	<u>100</u>
Total Cash Receipts	<u>10,961</u>	<u>402</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	101,229	2,718
Reimbursed Expense	(1,830)	(256)
Total Expenditures and Transfers	<u>99,399</u>	<u>2,462</u>
Receipts Over (Under)		
Expenditures and Transfers	(88,438)	(2,060)
Unencumbered Cash, Beginning	<u>91,112</u>	<u>2,674</u>
Unencumbered Cash, Ending	<u><u>2,674</u></u>	<u><u>614</u></u>

Franklin County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 8,132	7,992
Total Cash Receipts	8,132	7,992
Expenditures and Transfers		
General Government		
County Clerk		
Contractual Services		300
Total Expenditures and Transfers		300
Receipts Over (Under)		
Expenditures and Transfers	8,132	7,692
Unencumbered Cash, Beginning	7,300	15,432
Unencumbered Cash, Ending	15,432	23,124

Franklin County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 8,132	7,992
Total Cash Receipts	<u>8,132</u>	<u>7,992</u>
 Expenditures and Transfers		
General Government		
County Treasurer		
Contractual Services		300
Total Expenditures and Transfers		<u>300</u>
 Receipts Over (Under)		
Expenditures and Transfers	8,132	7,692
 Unencumbered Cash, Beginning	<u>7,300</u>	<u>15,432</u>
Unencumbered Cash, Ending	<u><u>15,432</u></u>	<u><u>23,124</u></u>

Franklin County, Kansas
Drug Forfeitures Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ _____	_____ 16,240
Use of Money and Property		
Interest on Investments	_____ 3	_____ 3
Miscellaneous		
Sale of Confiscations	_____ 22,400	
Total Cash Receipts	<u>_____ 22,403</u>	<u>_____ 16,243</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	_____ 23,270	_____ 4,513
Reimbursed Expense		(_____ 775)
Total Expenditures and Transfers	<u>_____ 23,270</u>	<u>_____ 3,738</u>
 Receipts Over (Under)		
Expenditures and Transfers	(_____ 867)	_____ 12,505
 Unencumbered Cash, Beginning	_____ 3,705	_____ 2,838
Unencumbered Cash, Ending	<u>_____ 2,838</u>	<u>_____ 15,343</u>

Franklin County, Kansas
Prosecuting Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ <u>14,675</u>	<u>8,629</u>
Total Cash Receipts	<u>14,675</u>	<u>8,629</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>14,736</u>	<u>15,534</u>
Total Expenditures and Transfers	<u>14,736</u>	<u>15,534</u>
 Receipts Over (Under)		
Expenditures and Transfers	(61)	(6,905)
 Unencumbered Cash, Beginning	<u>13,820</u>	<u>13,759</u>
Unencumbered Cash, Ending	<u><u>13,759</u></u>	<u><u>6,854</u></u>

Franklin County, Kansas
County Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 71	65
Miscellaneous		
Other	<u> 3,360</u>	<u> </u>
Total Cash Receipts	<u> 3,431</u>	<u> 65</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u> 1,574</u>	<u> 2,014</u>
Total Expenditures and Transfers	<u> 1,574</u>	<u> 2,014</u>
Receipts Over (Under)		
Expenditures and Transfers	1,857	(1,949)
Unencumbered Cash, Beginning	<u> 107,088</u>	<u> 108,945</u>
Unencumbered Cash, Ending	<u> 108,945</u>	<u> 106,996</u>

Franklin County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Donations	\$ <u>615</u>	<u> </u>
Total Cash Receipts	<u>615</u>	<u> </u>
 Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	<u>699</u>	<u> </u>
Total Expenditures and Transfers	<u>699</u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	(84)	
 Unencumbered Cash, Beginning	<u>558</u>	<u>474</u>
Unencumbered Cash, Ending	<u>474</u>	<u>474</u>

Franklin County, Kansas
 Juvenile Intake Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ <u>63,253</u>	<u>63,469</u>
Total Cash Receipts	<u>63,253</u>	<u>63,469</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	60,504	58,609
Contractual Services	<u>2,426</u>	<u>3,969</u>
Total Expenditures and Transfers	<u>62,930</u>	<u>62,578</u>
 Receipts Over (Under)		
Expenditures and Transfers	323	891
 Unencumbered Cash, Beginning	<u>2,490</u>	<u>2,813</u>
Unencumbered Cash, Ending	<u><u>2,813</u></u>	<u><u>3,704</u></u>

Franklin County, Kansas
Community Corrections Adult Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 457,944	488,268
Miscellaneous		
Other	<u>615</u>	<u>2,648</u>
Total Cash Receipts	<u>458,559</u>	<u>490,916</u>
Expenditures and Transfers		
Public Safety		
Community Corrections		
Personal Services	323,074	338,115
Contractual Services	148,614	158,243
Reimbursed Expense	(6,150)	(5,385)
Total Expenditures and Transfers	<u>465,538</u>	<u>490,973</u>
Receipts Over (Under)		
Expenditures and Transfers	(6,979)	(57)
Unencumbered Cash, Beginning	<u>260,375</u>	<u>253,396</u>
Unencumbered Cash, Ending	<u><u>253,396</u></u>	<u><u>253,339</u></u>

Franklin County, Kansas
Jail Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ <u>17,727</u>	<u>36,531</u>
Total Cash Receipts	<u>17,727</u>	<u>36,531</u>
 Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services	<u>24,694</u>	<u>64,052</u>
Total Expenditures and Transfers	<u>24,694</u>	<u>64,052</u>
 Receipts Over (Under)		
Expenditures and Transfers	(6,967)	(27,521)
 Unencumbered Cash, Beginning	<u>32,020</u>	<u>25,053</u>
Unencumbered Cash, Ending	<u><u>25,053</u></u>	<u><u>(2,468)</u></u>

Franklin County, Kansas
 Juvenile IIP/DC Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$	810
Total Cash Receipts		810
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		810
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		810

Franklin County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 2,481,926	2,540,431
Total Cash Receipts	<u>2,481,926</u>	<u>2,540,431</u>
 Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	2,300,464	2,526,866
Total Expenditures and Transfers	<u>2,300,464</u>	<u>2,526,866</u>
 Receipts Over (Under)		
Expenditures and Transfers	181,462	13,565
 Unencumbered Cash, Beginning	<u>108,583</u>	<u>290,045</u>
Unencumbered Cash, Ending	<u><u>290,045</u></u>	<u><u>303,610</u></u>

Franklin County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 7	7
Miscellaneous		
Payroll Withholdings and Benefits	<u>24,160</u>	<u>29,122</u>
Total Cash Receipts	<u>24,167</u>	<u>29,129</u>
 Expenditures and Transfers		
General Government		
Personal Services	21,464	29,529
Contractual Services	944	1,045
Reimbursed Expense	(971)	(1,116)
Total Expenditures and Transfers	<u>21,437</u>	<u>29,458</u>
 Receipts Over (Under)		
Expenditures and Transfers	2,730	(329)
 Unencumbered Cash, Beginning	<u>14,592</u>	<u>17,322</u>
Unencumbered Cash, Ending	<u><u>17,322</u></u>	<u><u>16,993</u></u>

Franklin County, Kansas
 Sheriff BJA Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

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

Franklin County, Kansas
Truancy Court/Day School Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 28,000	18,898
Total Cash Receipts	28,000	18,898
 Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	26,441	26,878
Reimbursed Expense	(1,631)	
Total Expenditures and Transfers	24,810	26,878
 Receipts Over (Under)		
Expenditures and Transfers	3,190	(7,980)
 Unencumbered Cash, Beginning	11,308	14,498
Unencumbered Cash, Ending	14,498	6,518

Franklin County, Kansas
 Veteran's Memorial Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 1	1
Miscellaneous		
Donations	<u>100</u>	<u>100</u>
Total Cash Receipts	<u>101</u>	<u>101</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	101	101
Unencumbered Cash, Beginning	<u>1,759</u>	<u>1,860</u>
Unencumbered Cash, Ending	<u><u>1,860</u></u>	<u><u>1,961</u></u>

Franklin County, Kansas
Judiciary Tech Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<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
Health Department Special Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$ 89,900	88,520
Total Cash Receipts	<u>89,900</u>	<u>88,520</u>
 Expenditures and Transfers		
Health		
Personal Services	5,275	9,071
Contractual Services	18,332	36,125
Commodities	<u>6,849</u>	<u>8,207</u>
Total Expenditures and Transfers	<u>30,456</u>	<u>53,403</u>
 Receipts Over (Under)		
Expenditures and Transfers	59,444	35,117
 Unencumbered Cash, Beginning	<u>59,444</u>	<u>59,444</u>
Unencumbered Cash, Ending	<u><u>59,444</u></u>	<u><u>94,561</u></u>

Franklin County, Kansas
 Juvenile Facilities Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ <u>22,716</u>	<u>181</u>
Total Cash Receipts	<u>22,716</u>	<u>181</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	10,727	181
Capital Outlay	<u>50,502</u>	<u> </u>
Total Expenditures and Transfers	<u>61,229</u>	<u>181</u>
 Receipts Over (Under)		
Expenditures and Transfers	(38,513)	
 Unencumbered Cash, Beginning	<u>38,513</u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u> </u>

Franklin County, Kansas
 Graduated Sanctions Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 220,175	225,196
Miscellaneous		
Other	<u>19</u>	<u>233</u>
Total Cash Receipts	<u>220,194</u>	<u>225,429</u>
Expenditures and Transfers		
Public Safety		
Personal Services	178,114	200,910
Contractual Services	37,200	36,165
Reimbursed Expense	(228)	(2)
Total Expenditures and Transfers	<u>215,086</u>	<u>237,073</u>
Receipts Over (Under)		
Expenditures and Transfers	5,108	(11,644)
Unencumbered Cash, Beginning	<u>19,483</u>	<u>24,591</u>
Unencumbered Cash, Ending	<u><u>24,591</u></u>	<u><u>12,947</u></u>

Franklin County, Kansas
Prevention/Intervention Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Safety		
Personal Services	1,631	
Contractual Services	2,687	
Reimbursed Expense	(_____)	_____
Total Expenditures and Transfers	<u>4,301</u>	_____
Receipts Over (Under)		
Expenditures and Transfers	(4,301)	
Unencumbered Cash, Beginning	<u>4,318</u>	<u>17</u>
Unencumbered Cash, Ending	<u><u>17</u></u>	<u><u>17</u></u>

Franklin County, Kansas
Reimbursements Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ 4,486	575
Total Cash Receipts	<u>4,486</u>	<u>575</u>
 Expenditures and Transfers		
Public Safety		
Contractual Services	614	316
Total Expenditures and Transfers	<u>614</u>	<u>316</u>
 Receipts Over (Under)		
Expenditures and Transfers	3,872	259
 Unencumbered Cash, Beginning	<u>3,317</u>	<u>7,189</u>
Unencumbered Cash, Ending	<u><u>7,189</u></u>	<u><u>7,448</u></u>

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2017

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Lane City General	\$	9,843	9,454	389
Lane City Water		361	361	
Lane City Fire		1,160	1,112	48
Ottawa City General		2,844,846	2,844,846	
Ottawa City Auditorium		148,933	148,933	
Ottawa City Library		888,239	888,239	
Ottawa City Bond and Interest		643,730	643,730	
Ottawa City Paving		2,885	2,885	
Ottawa City Sewer		1,492	1,492	
Ottawa City Water		597	597	
Ottawa City Weed Cutting		4,625	4,625	
Ottawa City Clean Up		24,759	24,759	
Ottawa City: K-68 Estates TIF		24,720	24,720	
Ottawa City: Hwy 59 TIF		210,870	210,870	
Ottawa City: 19th & Princeton TIF		65,121	65,121	
Pomona City General		44,134	44,134	
Pomona City Employee Benefits		47,142	47,142	
Pomona City Library		33,666	33,666	
Pomona City Fire		18,599	18,599	
Princeton City General	929	26,345	26,252	1,022
Rantoul City General		9,766	9,766	
Rantoul City Assessments		1,426	1,426	
Richmond City General		122,840	122,840	
Richmond City Library		15,286	15,286	
Richmond City Recreation		6,976	6,976	
Richmond City Assessments		839	839	
Wellsville City General		464,682	464,682	
Wellsville City Employee Benefits		82,060	82,060	
Wellsville City Library		75,416	75,416	
Wellsville City Lib Emp Benefits		7,357	7,357	
Wellsville City Tort Liability		25,446	25,446	
Wellsville City Weed		360	360	
Wellsville City Sewer		34,658	34,658	
Williamsburg City General		29,906	28,205	1,701
Williamsburg City Library		17,005	16,000	1,005
Subtotal Cities	<u>929</u>	<u>5,936,090</u>	<u>5,932,854</u>	<u>4,165</u>
Townships:				
Appanoose Township General	823	7,601	7,667	757
Centropolis Township General	1,129	2,180	3,309	
Cutler Township General	1,600	33,133	30,426	4,307
Franklin Township General		56	56	
Franklin Township Fire		9	9	
Greenwood Township General	17,141	16,375	31,826	1,690
Harrison Township General		3,904	3,736	168
Hayes Township General	393	18,303	18,696	
Homewood Township General	3,446	6,033	9,236	243
Lincoln Twp General	560	3,860	3,878	542
Ohio Township General	242	7,775	7,745	272
Ottawa Township General	4,843	4,724	7,287	2,280
Peoria Township General		8,872	8,872	
Peoria Township Fire		6,901	6,901	
Peoria Township Cemetery		3,527	3,527	
Pomona Township General	32	295	259	68
Pomona Township Fire	254	6,868	6,559	563
Pottawatomie Township General	1,023	41,131	41,194	960
Richmond Township General	289	1,834	1,854	269
Williamsburg Township General		1,980	1,806	174
Subtotal Townships	<u>31,775</u>	<u>175,361</u>	<u>194,843</u>	<u>12,293</u>

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2017

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #287 Supplemental General	\$	1,020,816	1,020,816	
USD #287 General		670,203	670,203	
USD #287 Capital Outlay		334,029	334,029	
USD #287 Recreation		124,496	124,496	
USD #288 General		461,548	461,548	
USD #288 Supplemental General		556,429	556,429	
USD #288 Bond and Interest		277,236	277,236	
USD #288 Capital Outlay		170,991	170,991	
USD #289 General		646,623	646,623	
USD #289 Capital Outlay		329,455	329,455	
USD #289 Recreation		163,746	163,746	
USD #289 Recreation Emp Benefit		8,239	8,239	
USD #289 Bond and Interest #1		337,643	337,643	
USD #289 Supplemental General		767,982	767,982	
USD #290 General		2,203,527	2,203,527	
USD #290 Capital Outlay		1,080,752	1,080,752	
USD #290 Recreation		678,270	678,270	
USD #290 Recreation Emp Benefit		135,624	135,624	
USD #290 Adult Education		54,341	54,341	
USD #290 Bond and Interest #1		2,602,311	2,602,311	
USD #290 Supplemental General		2,069,641	2,069,641	
USD #243 Supplemental General		2,040	2,040	
USD #243 General		1,549	1,549	
USD #243 Bond and Interest		772	772	
USD #243 Capital Outlay		347	347	
USD #348 General		17,797	17,797	
USD #348 Capital Outlay		8,825	8,825	
USD #348 Bond and Interest		23,240	23,240	
USD #348 Recreation		4,412	4,412	
USD #348 Recreation Emp Benefit		1,103	1,103	
USD #348 Supplemental General		16,400	16,400	
USD #365 Supplemental General		41,670	41,670	
USD #365 General		40,477	40,477	
USD #365 Capital Outlay		16,787	16,787	
USD #365 Bond and Interest		20,515	20,515	
USD #368 Supplemental General		4,540	4,540	
USD #368 General		5,083	5,083	
USD #368 Capital Outlay		2,346	2,346	
USD #368 Bond and Interest		3,909	3,909	
USD #434 General		306	306	
USD #434 Capital Outlay		141	141	
USD #434 Bond and Interest		70	70	
USD #434 Supplemental General		295	295	
USD #456 General		9,315	9,315	
USD #456 Recreation		563	563	
USD #456 Supplemental General		11,262	11,262	
Subtotal Schools		14,927,666	14,927,666	

Franklin County, Kansas
 Agency Funds
 Schedule of Receipts, Disbursements and Balances
 Regulatory Basis
 For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Antioch Cemetery	\$ 683	3,984	3,993	674
Central Cemetery	145	2,566		2,711
Greenwood Cemetery		4,272	3,857	415
Lane-Baker Cemetery		17,506	15,636	1,870
Mt. Hope Cemetery	4,802	4,307	8,600	509
Mt. Olivet Cemetery	567	5,310	5,625	252
Princeton Cemetery	2,041	18,136	12,456	7,721
Richmond-Berea Cemetery	5,835	12,763	16,662	1,936
United Cemetery	1,836	18,548	16,606	3,778
Subtotal Cemeteries	<u>15,909</u>	<u>87,392</u>	<u>83,435</u>	<u>19,866</u>
Rural Fire Districts:				
Wellsville Fire	5,843	258,670	258,608	5,905
Ohio-Princeton Fire		39,338	39,338	
North Centropolis Fire	5,443	12,059	17,502	
South Centropolis Fire		5,244	4,993	251
Harrison-Lincoln-Ottawa Fire		171,721	171,721	
Homewood-Williamsburg Fire	1,313	23,786	21,975	3,124
Richmond Fire	5,166	41,010	40,869	5,307
Subtotal Rural Fire Districts	<u>17,765</u>	<u>551,828</u>	<u>555,006</u>	<u>14,587</u>
Watershed Districts:				
Pottawatomie Watershed		27,101	27,101	
Taury Watershed	1,231	16,791	18,022	
Drainage District #1	199	14,778	14,804	173
Subtotal Watershed Districts	<u>1,430</u>	<u>58,670</u>	<u>59,927</u>	<u>173</u>
Regional Library:				
N.E. Kansas Library General		176,544	176,544	
N.E. Kansas Library Employee Benefits		18,958	18,958	
Subtotal Regional Library		<u>195,502</u>	<u>195,502</u>	
Total Subdivisions	<u>67,808</u>	<u>21,932,509</u>	<u>21,949,233</u>	<u>51,084</u>
State Funds:				
State Educational Building		256,570	256,570	
State Institutional Building		128,285	128,285	
Total State Funds		<u>384,855</u>	<u>384,855</u>	

Franklin County, Kansas
 Agency Funds
 Schedule of Receipts, Disbursements and Balances
 Regulatory Basis
 For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	\$	13,472,694	13,472,694	
Motor Vehicle Licenses		1,687,005	1,687,005	
Motor Vehicle Royalties		11,095	11,095	
Kansas Highway Patrol Staff		61,520	61,520	
Law Enforcement Training Center		38,449	38,449	
Game Licenses	25	12,621	12,622	24
Park Permits		18,630	18,630	
Heritage Trust	8,738	20,294	24,625	4,407
Unclaimed Money	548			548
Stray Animal	1,896			1,896
Clerk of Court Release		2,141	2,141	
Sales Tax	51,473	1,154,137	1,132,808	72,802
Dust Control		52,810	52,810	
Change	1,353	35,358	34,159	2,552
Solid Waste Committee	75,726	18,974	4	94,696
State DMV Modification Fees		127,128	127,128	
Frontier Extension District #11	3,653	765,588	766,807	2,434
Treasurer's Holding Account	288,318	658,542	691,832	255,028
Cash Over and Short	1,480	841	674	1,647
Total Other Agency Funds	<u>433,210</u>	<u>18,137,827</u>	<u>18,135,003</u>	<u>436,034</u>
Distributable Funds:				
Current Tax	18,671,387	34,372,353	33,400,988	19,642,752
Delinquent Tax	187,564	1,021,613	905,000	304,177
Motor Vehicle Tax	94,513	3,796,200	3,797,548	93,165
Recreational Vehicle Tax	1,871	69,227	69,999	1,099
Commercial Motor Vehicle Fees		166,363	166,321	42
Total Distributable Funds	<u>18,955,335</u>	<u>39,425,756</u>	<u>38,339,856</u>	<u>20,041,235</u>
Total Agency Funds	<u>19,456,353</u>	<u>79,880,947</u>	<u>78,808,947</u>	<u>20,528,353</u>

County of Franklin, Kansas
Reconciliation of 2016 Tax Roll
For the Year Ended December 31, 2017

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	34,466,006
Add: Added and Escaped Taxes		26,280
Deduct: Taxes Abated and Refunded		<u>(475,989)</u>
Tax Roll as Adjusted		<u><u>34,016,297</u></u>
 <u>County Treasurer's Accounting:</u>		
Current Tax Collections (net of refunds)	\$	32,917,494
Uncollected:		
Personal Property		13,354
Real Estate		<u>1,085,701</u>
Total Uncollected		1,099,055
Tax Roll Under (Over) Accounted For		<u>(252)</u>
Net Tax Roll		<u><u>34,016,297</u></u>

County of Franklin, Kansas
County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2017

Schedule 5
(Page 1 of 13)

Balance - January 1, 2017 \$ 75

Receipts:

Liquor Licenses	\$ 250
Fish and Game Licenses and Fees	13,097
Other	<u>1,277</u>

Total Receipts 14,624

Disbursements:

To County Treasurer	<u>14,624</u>
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Balance - December 31, 2017 75

Composition of Ending Cash Balance:

Cash on Hand	\$ <u><u>75</u></u>
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County of Franklin, Kansas
 Register of Deeds
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2017

Schedule 5
 (Page 2 of 13)

Balance - January 1, 2017	\$	0
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Receipts:

Mortgage Registration and Heritage Trust Fees	\$	139,197	
Recording Fees		169,466	
Technology Fees		47,844	
Copies		<u>6,279</u>	
 Total Receipts			 362,786

Disbursements:

To County Treasurer		<u>362,786</u>
Balance - December 31, 2017		<u><u>0</u></u>

County of Franklin, Kansas
 Clerk of the District Court
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2017

Schedule 5
 (Page 3 of 13)

Balance - January 1, 2017 \$ 232,100

Receipts:

ADSAP Assessments	\$	900	
Attorney Fee State		6,408	
Bonds and Bond Forfeitures		73,285	
County Clerk Fees		7,881	
County Reimbursement		9,095	
Drivers License Reinstatement Fees		8,058	
Fines		147,966	
Indigent Defense Fees		3,126	
Interest		20	
Judgments, Sale Proceeds, and Other		437,401	
Judicial Branch Surcharge		61,167	
Law Library Fees		14,692	
LETC Fees		14,938	
Marriage License Fees		8,909	
PATF Fees		2,030	
State Clerk Fees		<u>150,857</u>	
 Total Receipts			 946,733

Disbursements:

To State Treasurer		431,260	
To County Treasurer		59,436	
To Others		<u>597,711</u>	
 Total Disbursements			 <u>1,088,407</u>

Balance - December 31, 2017 90,426

Composition of Ending Cash Balance:

Demand Deposits	\$	<u><u>90,426</u></u>	
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County of Franklin, Kansas
 Sheriff
 Receipts, Disbursements, and Balances
 For the Year Ended December 31, 2017

Schedule 5
 (Page 4 of 13)

Balance - January 1, 2017		\$	11,378
<u>Receipts:</u>			
Sheriff Fees	\$	81,586	
Sheriff/Jail Reimbursements		70,791	
Sheriff's Trust		354	
Inmate Accounts		117,375	
Jail Board		36,780	
Work Release		3,400	
Miscellaneous		20,905	
Total Receipts			331,191
<u>Disbursements:</u>			
Paid to County Treasurer		210,416	
Paid to Others:			
Work Release		0	
Inmate Accounts		111,873	
Total Disbursements			322,289
Balance - December 31, 2017			20,280
<u>Composition of Ending Cash Balance:</u>			
Demand Deposits - Inmate Account			9,617
Demand Deposits - Work Release Account			10,663
Total		\$	20,280

County of Franklin, Kansas
 County Attorney
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2017

Schedule 5
 (Page 5 of 13)

Balance - January 1, 2017		\$ 100
<u>Receipts:</u>		
Bad Check Collections	\$ 1,672	
Diversion Fees	6,375	
Miscellaneous	<u>80</u>	
Total Receipts		8,127
<u>Disbursements:</u>		
Paid to County Treasurer	6,305	
Paid to Others	<u>1,672</u>	
Total Disbursements		<u>7,977</u>
Balance - December 31, 2017		<u><u>250</u></u>
<u>Composition of Ending Cash Balance:</u>		
Cash on Hand		\$ <u><u>250</u></u>

County of Franklin, Kansas
 Public Works Department
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2017

Schedule 5
 (Page 6 of 13)

Balance - January 1, 2017		\$	0
<u>Receipts:</u>			
Road and Bridge Revenues	\$	74,820	
Road and Bridge Reimbursements		226,791	
Road and Bridge Special Equipment Reimbursements		<u>33,828</u>	
Total Receipts			335,439
<u>Disbursements:</u>			
Paid to County Treasurer			<u>335,439</u>
Balance - December 31, 2017			<u><u>0</u></u>

County of Franklin, Kansas
Noxious Weed Supervisor
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2017

Schedule 5
(Page 7 of 13)

Balance - January 1, 2017		\$	0
<u>Receipts:</u>			
Reimbursement for Chemicals/Equipment/Labor	\$	134,509	
Collections on Prior Year Chemical Sales		<u>0</u>	
Total Receipts			134,509
<u>Disbursements:</u>			
Paid to County Treasurer			<u>134,509</u>
Balance - December 31, 2017			<u><u>0</u></u>

County of Franklin, Kansas
 Health Department
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2017

Schedule 5
 (Page 8 of 13)

Balance - January 1, 2017		\$	0
<u>Receipts:</u>			
WIC Grant	\$	80,284	
MCH Grant		28,590	
Family Planning Grant		27,553	
Immunization Grant		2,168	
CDRR Grant		42,474	
Formula Grant		17,400	
PHEPR Grant		24,075	
Fees for Services		466,292	
Total Receipts			688,836
<u>Disbursements:</u>			
Paid to County Treasurer			688,836
Balance - December 31, 2017			0

County of Franklin, Kansas
Ambulance Service
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2017

Schedule 5
(Page 9 of 13)

Balance - January 1, 2017	\$	0
<u>Receipts:</u>		
Service Fees		1,129,504
<u>Disbursements:</u>		
Paid to County Treasurer		<u>1,129,504</u>
Balance - December 31, 2017		<u><u>0</u></u>

County of Franklin, Kansas
 Recycling Program
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2017

Schedule 5
 (Page 10 of 13)

Balance - January 1, 2017		\$	3,499
<u>Receipts:</u>			
Sale of Recycling Materials	\$	109,044	
From County Treasurer		<u>2,500</u>	
Sale of Recycling Materials	\$		111,544
<u>Disbursements:</u>			
Paid to County Treasurer		109,044	
Purchase of Recycling Materials		<u>3,245</u>	
Total Disbursements			<u>112,289</u>
Balance - December 31, 2017			<u><u>2,754</u></u>
<u>Composition of Ending Cash Balance:</u>			
Demand Deposits		\$	<u><u>2,754</u></u>

County of Franklin, Kansas
Environmental Health Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2017

Schedule 5
(Page 11 of 13)

Balance - January 1, 2017	\$	0
<u>Receipts:</u>		
Fees and Reimbursements Collected		20,580
<u>Disbursements:</u>		
Paid to County Treasurer		<u>20,580</u>
Balance - December 31, 2017		<u><u>0</u></u>

County of Franklin, Kansas
Solid Waste Transfer Station
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2017

Schedule 5
(Page 12 of 13)

Balance - January 1, 2017		\$	0
<u>Receipts:</u>			
Commercial Trash Haulers/Gate Collections	\$	1,360,680	
Regional Solid Waste Committee Fees		<u>18,970</u>	
Total Receipts			1,379,650
<u>Disbursements:</u>			
Paid to County Treasurer			<u>1,379,650</u>
Balance - December 31, 2017			<u><u>0</u></u>

County of Franklin, Kansas
Planning and Building Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2017

Schedule 5
(Page 13 of 13)

Balance - January 1, 2017		\$	0
<u>Receipts:</u>			
Planning and Building Fees	\$	32,129	
Reimbursements		3,252	
Publication Fees		<u>5,400</u>	
Total Receipts			40,781
<u>Disbursements:</u>			
Paid to County Treasurer			<u>40,781</u>
Balance - December 31, 2017			<u><u>0</u></u>