

**FRANKLIN COUNTY, KANSAS**

**FINANCIAL STATEMENTS**

**December 31, 2004**

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Franklin County, Kansas

Financial Statements  
December 31, 2004

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**LOWENTHAL SINGLETON WEBB & WILSON**  
P R O F E S S I O N A L   A S S O C I A T I O N

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Board of County Commissioners  
Franklin County, Kansas

We have audited the accompanying financial statements of Franklin County, Kansas, (the County) as of and for the year ended December 31, 2004, as listed in the table of contents. These financial statements are the responsibility of the management of Franklin County, Kansas. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements as of and for the year ended December 31, 2003, were audited by other auditors who expressed an adverse opinion as to presentation in accordance with accounting principles generally accepted in the United States of America and an unqualified opinion as to presentation in accordance with the Kansas prescribed basis of accounting.

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

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

As described in Note I.C., Franklin County, Kansas prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, because of the omission of the financial data of component units of the County, and because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Franklin County, Kansas, as of December 31, 2004, or the respective changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Franklin County, Kansas, as of December 31, 2004, and its cash receipts and expenditures, for the year then ended on the basis of accounting described in Note I.C.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2005, on our consideration of Franklin County, Kansas's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the County's financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations," and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in our audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

*Lowenthal, Singleton, Webb & Wilson*

Professional Association

June 10, 2005

## STATEMENT 1

Franklin County, Kansas  
Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended December 31, 2004

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 740,618	\$ -	\$ 5,703,861	\$ 5,446,681	\$ 997,798	\$ 172,028	\$ 1,169,826
Special Revenue Funds:							
Ambulance	140,349	-	1,038,635	941,544	237,440	31,220	268,660
Appraiser's Cost	69,650	-	277,549	320,521	26,678	8,447	35,125
Community College Tuition	83,698	-	2,362	73,456	12,604	228	12,832
Conservation District	1,331	-	40,414	41,040	705	-	705
County Estates Benefit District	[1,663]	-	13,576	8,696	3,217	-	3,217
County Building	41,811	-	142,488	134,310	49,989	4,158	54,147
Direct Election	26,113	-	122,423	112,759	35,777	360	36,137
Employee Benefits	246,527	-	1,808,449	1,754,176	300,800	1,466	302,266
Extension Council	6,058	-	185,369	187,925	3,502	-	3,502
Fair	412	-	6,539	6,500	451	-	451
Fair Building	306	-	6,876	7,000	182	6,600	6,782
Health	65,871	-	577,668	540,529	103,010	13,124	116,134
Health Capital Outlay	67,442	-	-	5,354	62,088	234	62,322
Historical Society	-	-	17,949	17,949	-	-	-
Mental Health	3,813	-	121,234	123,000	2,047	-	2,047
Noxious Weed	33,450	-	229,860	194,962	68,348	3,575	71,923
Rehabilitation Center	3,798	-	85,177	86,400	2,575	-	2,575
Road and Bridge	94,170	-	3,731,274	3,792,786	32,658	88,427	121,085
Road and Bridge Chip Reserve	149,008	-	500,000	249,761	399,247	-	399,247
Service Program for the Elderly	1,769	-	217,959	225,674	[5,946]	3,862	[2,064]
Special Alcohol Program	2,824	-	3,328	-	6,152	-	6,152
Special Bridge	183,781	-	215,436	232,294	166,923	1,083	168,006
Special Liability	539,066	-	72,657	95,662	516,061	-	516,061
Special Parks and Recreation	1,237	-	2,413	3,648	2	-	2
Tourism and Convention Promotion	-	-	132,850	132,850	-	-	-
Special Ambulance Vehicle	204,902	-	108,126	-	313,028	-	313,028
Special Capital Improvement	593,329	-	60,000	6,530	646,799	552	647,351
Special Equipment Reserve	864,273	-	356,639	236,065	984,847	-	984,847
Risk Management Reserve	13,361	-	43,795	20,238	36,918	1,684	38,602
Special Noxious Weed	106,649	-	25,000	36,250	95,399	-	95,399
Special Machinery	2,402	-	-	-	2,402	-	2,402
Solid Waste Capital							
Improvement Reserve	135,009	-	96,416	12,412	219,013	-	219,013
Centropolis Sewer District	8,326	-	24,714	25,524	7,516	-	7,516
Emergency Telephone Service	135,221	-	100,176	118,246	117,151	262	117,413
Special Auto	40,965	-	147,706	146,005	42,666	-	42,666
Prosecuting Attorney Training	3,315	-	2,232	1,597	3,950	-	3,950
Special Law Enforcement Trust	29,399	-	17,181	33,807	12,773	354	13,127
Register of Deeds Technology	72,006	-	55,979	75,356	52,629	1,961	54,590
Drug Enforcement Unit Forfeitures	375	-	1,264	1,263	376	-	376
Prosecuting Attorney Trust	35,607	-	10,612	4,980	41,239	25	41,264
Defibrillator Donations	890	-	1,000	890	1,000	-	1,000
D.A.R.E. Grant	2,269	-	405	1,020	1,654	108	1,762
Juvenile Intake Grant	41,973	-	57,929	71,564	28,338	113	28,451
Community Corrections Adult	170,847	-	150,167	287,921	33,093	10,472	43,565
Community Corrections Juvenile	143,385	-	287,367	397,430	33,322	258	33,580
CDBG Loan	4	-	30,000	30,000	4	-	4
JJA-JAIBG	7,721	-	20,144	18,838	9,027	-	9,027
Employee Benefit Trust	1,147,671	-	1,373,030	1,094,938	1,425,763	100	1,425,863
COPS Fast Grant	[10,103]	-	50,615	72,145	[31,633]	-	[31,633]
Truancy Grant	121	-	-	-	121	-	121
Veteran's Memorial	22,846	-	308	822	22,332	-	22,332
Sheriff's Identity Kit	-	-	3,200	1,868	1,332	-	1,332
Byrne Assistance Grant	-	-	6,701	4,514	2,187	-	2,187
Debt Service:							
Bond and Interest	44,904	-	997,231	991,575	50,560	-	50,560
Capital Project Funds:							
36 Mile Road Improvement	[40,719]	-	2,205,675	3,099,657	[934,701]	1,000	[933,701]
Midland Railway Enhancement	[441,214]	405,544	419,750	383,642	438	-	438
Visitor Center Construction	500	-	-	-	500	-	500
Road Improvement	-	-	132,800	60,891	71,909	100	72,009

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

Franklin County, Kansas  
 Summary of Cash Receipts, Expenditures and Unencumbered Cash  
 For the Year Ended December 31, 2004  
 (Continued)

<u>Funds (Continued)</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Period Adjustment</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Enterprise:							
Solid Waste	\$ 405,545	\$ -	\$ 973,758	\$ 835,806	\$ 543,497	\$ 48,110	\$ 591,607
County Office Annex	41,016	-	418,667	356,743	102,940	1,280	104,220
Countywide Phone System	46,790	-	105,689	79,762	72,717	3,420	76,137
Total Primary Government (excluding Agency Funds)	<u>\$ 6,331,024</u>	<u>\$ 405,544</u>	<u>\$ 23,540,622</u>	<u>\$ 23,243,776</u>	<u>\$ 7,033,414</u>	<u>\$ 404,631</u>	<u>\$ 7,438,045</u>

## COMPOSITION OF CASH:

Kansas State Bank - Checking	\$ 280,322
Kansas State Bank - Money Market	12,400,000
Kansas State Bank - Certificates of Deposit	2,922,000
Peoples Bank - Certificates of Deposit	4,300,000
Peoples Bank - District Court Checking	98,328
First Bank of Ottawa - Sheriffs Checking	22,107
Cash on Hand	<u>6,929</u>
Total Cash	20,029,686
Less Agency Funds per Statement 4	<u>[12,591,641]</u>
Total Reporting Entity (excluding Agency Funds)	<u>\$ 7,438,045</u>

## STATEMENT 2

Franklin County, Kansas  
 Summary of Expenditures - Actual and Budget  
 (Budgeted Funds Only)  
 For the Year Ended December 31, 2004

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year Budget</u>	<u>Variance Positive [Negative]</u>
General Fund	\$ 5,936,693	\$ -	\$ 5,936,693	\$ 5,446,681	\$ 490,012
Special Revenue Funds:					
Ambulance	941,544	-	941,544	941,544	-
Appraiser's Cost	322,649	-	322,649	320,521	2,128
Community College Tuition	126,772	-	126,772	73,456	53,316
Conservation District	41,040	-	41,040	41,040	-
Country Estates Benefit District	8,793	-	8,793	8,696	97
County Building	160,000	-	160,000	134,310	25,690
Direct Election	133,500	-	133,500	112,759	20,741
Employee Benefits	1,891,000	-	1,891,000	1,754,176	136,824
Extension Council	187,925	-	187,925	187,925	-
Fair	7,000	-	7,000	6,500	500
Fair Building	7,000	-	7,000	7,000	-
Health	529,807	-	529,807	540,529	[10,722]
Historical Society	18,000	-	18,000	17,949	51
Mental Health	123,000	-	123,000	123,000	-
Noxious Weed	242,022	-	242,022	194,962	47,060
Rehabilitation Center	86,400	-	86,400	86,400	-
Road and Bridge	3,833,000	-	3,833,000	3,792,786	40,214
Service Program for the Elderly	227,660	-	227,660	225,674	1,986
Special Alcohol Program	7,314	-	7,314	-	7,314
Special Bridge	289,533	-	289,533	232,294	57,239
Special Liability	610,000	-	610,000	95,662	514,338
Special Parks and Recreation	4,500	-	4,500	3,648	852
Tourism and Convention Promotion	160,000	-	160,000	132,850	27,150
Special Noxious Weed	40,515	-	40,515	36,250	4,265
Centropolis Sewer District	29,842	-	29,842	25,524	4,318
Emergency Telephone Service	155,264	-	155,264	118,246	37,018
Debt Service:					
Bond and Interest	1,031,676	-	1,031,676	991,575	40,101
Enterprise:					
County Office Annex	493,476	-	493,476	356,743	136,733
Countywide Phone System	166,597	-	166,597	79,762	86,835
Solid Waste	1,179,106	-	1,179,106	835,806	343,300
<b>Total Primary Government</b>	<b>\$ 18,991,628</b>	<b>\$ -</b>	<b>\$ 18,991,628</b>	<b>\$ 16,924,268</b>	<b>\$ 2,067,360</b>

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

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
General Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
<b>Cash Receipts</b>			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 2,399,152	\$ 2,455,547	\$ [56,395]
Delinquent taxes	58,907	22,285	36,622
Interest and charges on taxes	134,037	120,000	14,037
Motor vehicle taxes	399,797	373,943	25,854
Recreational vehicle taxes	7,754	7,842	[88]
Local liquor tax	2,688	2,918	[230]
Countywide sales tax	1,486,505	1,150,000	336,505
Mineral tax	814	300	514
16/20 M truck tax	11,933	12,258	[325]
Intergovernmental	159,819	214,530	[54,711]
Licenses and Fees:			
Mortgage registration fees	411,403	350,000	61,403
Officer's fees	354,943	225,000	129,943
Juvenile justice fees	10,640	-	10,640
Environmental fees	36,687	25,000	11,687
Planning fees	51,041	44,600	6,441
Computer internet fees	9,913	15,000	[5,087]
Use of money and property			
Interest on investments	106,744	140,000	[33,256]
Rent	11,337	9,852	1,485
Miscellaneous:			
Transfers in	40,966	27,000	13,966
Other	8,781	-	8,781
<b>Total Cash Receipts</b>	<u>5,703,861</u>	<u>\$ 5,196,075</u>	<u>\$ 507,786</u>
<b>Expenditures and Transfers</b>			
County Commission			
Personal services	162,392	\$ 162,960	\$ 568
Contractual	345,461	341,200	[4,261]
Commodities	6,318	8,600	2,282
<b>Total County Commission</b>	<u>514,171</u>	<u>512,760</u>	<u>[1,411]</u>
County Clerk			
Personal services	138,369	151,151	12,782
Contractual	5,270	8,890	3,620
Commodities	9,837	20,500	10,663
Capital outlay	3,699	3,650	[49]
<b>Total County Clerk</b>	<u>157,175</u>	<u>184,191</u>	<u>27,016</u>
County Treasurer			
Personal services	113,510	122,482	8,972
Contractual	11,369	13,150	1,781
Commodities	12,695	16,475	3,780
Capital outlay	1,050	2,000	950
<b>Total County Treasurer</b>	<u>138,624</u>	<u>154,107</u>	<u>15,483</u>

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

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
General Fund (Continued)  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Expenditures and Transfers (Continued)			
County Attorney & Counselor			
Personal services	\$ 238,918	\$ 272,695	\$ 33,777
Contractual	27,006	35,316	8,310
Commodities	9,041	8,485	[556]
Total County Attorney & Counselor	<u>274,965</u>	<u>316,496</u>	<u>41,531</u>
Register of Deeds			
Personal services	74,044	77,629	3,585
Contractual	2,211	2,765	554
Commodities	1,330	2,000	670
Total Register of Deeds	<u>77,585</u>	<u>82,394</u>	<u>4,809</u>
Unified Court			
Personal services	12,181	10,000	[2,181]
Contractual	116,437	130,446	14,009
Commodities	40,989	17,134	[23,855]
Capital outlay	21,192	28,620	7,428
Total Unified Court	<u>190,799</u>	<u>186,200</u>	<u>[4,599]</u>
Information Technologies			
Personal services	169,348	178,245	8,897
Contractual	8,276	92,120	83,844
Commodities	15,551	6,400	[9,151]
Capital outlay	98,419	39,000	[59,419]
Total Information Technologies	<u>291,594</u>	<u>315,765</u>	<u>24,171</u>
Zoning			
Personal services	101,107	105,455	4,348
Contractual	9,765	23,938	14,173
Commodities	13,636	11,500	[2,136]
Total Zoning	<u>124,508</u>	<u>140,893</u>	<u>16,385</u>
Maintenance			
Personal services	123,326	126,850	3,524
Contractual	868	1,500	632
Total Maintenance	<u>124,194</u>	<u>128,350</u>	<u>4,156</u>
Sheriff			
Personal services	778,738	763,500	[15,238]
Contractual	78,838	88,600	9,762
Commodities	8,156	26,183	18,027
Capital outlay	67,192	55,000	[12,192]
Total Sheriff	<u>932,924</u>	<u>933,283</u>	<u>359</u>
Sheriff - Jail			
Personal services	409,270	409,100	[170]
Contractual	36,111	35,200	[911]
Commodities	53,569	57,200	3,631
Capital outlay	17,628	18,500	872
Total Sheriff - Jail	<u>516,578</u>	<u>520,000</u>	<u>3,422</u>

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

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
General Fund (Continued)  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Expenditures and Transfers (Continued)			
Emergency Preparedness			
Personal services	\$ 13,492	\$ 14,500	\$ 1,008
Contractual	3,141	4,100	959
Commodities	4,555	5,700	1,145
Capital outlay	<u>166</u>	<u>-</u>	<u>[166]</u>
Total Emergency Preparedness	<u>21,354</u>	<u>24,300</u>	<u>2,946</u>
Emergency Telephone Service			
Personal services	442,465	450,250	7,785
Contractual	4,049	6,650	2,601
Commodities	<u>2,007</u>	<u>3,100</u>	<u>1,093</u>
Total Emergency Telephone Service	<u>448,521</u>	<u>460,000</u>	<u>11,479</u>
Health			
Personal services	56,750	61,082	4,332
Contractual	8,313	13,600	5,287
Commodities	<u>3,950</u>	<u>6,700</u>	<u>2,750</u>
Total Health	<u>69,013</u>	<u>81,382</u>	<u>12,369</u>
Economic Development Department			
Contractual	<u>45,000</u>	<u>45,000</u>	<u>-</u>
Total Economic Development Department	<u>45,000</u>	<u>45,000</u>	<u>-</u>
Attendant Care			
Personal services	316,260	333,070	16,810
Contractual	18,931	19,340	409
Commodities	2,666	2,890	224
Capital outlay	<u>5,989</u>	<u>4,700</u>	<u>[1,289]</u>
Total Attendant Care	<u>343,846</u>	<u>360,000</u>	<u>16,154</u>
Human Resource			
Personal services	15,724	15,075	[649]
Contractual	358	325	[33]
Commodities	<u>1,138</u>	<u>1,600</u>	<u>462</u>
Total Human Resource	<u>17,220</u>	<u>17,000</u>	<u>[220]</u>
Lease Purchase Agreement			
Principal	96,789	96,790	1
Interest	<u>71,410</u>	<u>71,410</u>	<u>-</u>
Total Lease Purchase Agreement	<u>168,199</u>	<u>168,200</u>	<u>1</u>
Miscellaneous			
District wide mileage	53,410	25,087	[28,323]
Miscellaneous fees	4,576	35,000	30,424
Capital outlay	8,640	172,500	163,860
Transfer out	<u>923,785</u>	<u>1,073,785</u>	<u>150,000</u>
Total Miscellaneous	<u>990,411</u>	<u>1,306,372</u>	<u>315,961</u>
Total Expenditures and Transfers	<u>5,446,681</u>	<u>\$ 5,936,693</u>	<u>\$ 490,012</u>
Receipts Over [Under] Expenditures	257,180		
Unencumbered Cash, Beginning	<u>740,618</u>		
Unencumbered Cash, Ending	<u>\$ 997,798</u>		

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

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Ambulance Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 470,687	\$ 482,075	\$ [11,388]
Delinquent taxes	12,642	4,492	8,150
Motor vehicle taxes	81,036	75,383	5,653
Recreational vehicle taxes	1,571	1,581	[10]
16/20 M Truck Tax	2,840	2,471	369
Service fees	469,668	350,000	119,668
Miscellaneous	191	-	191
Total Cash Receipts	<u>1,038,635</u>	<u>\$ 916,002</u>	<u>\$ 122,633</u>
Expenditures and Transfers			
Personal services	667,368	\$ 700,044	\$ 32,676
Contractual	44,556	67,500	22,944
Commodities	91,776	118,000	26,224
Capital outlay	29,718	56,000	26,282
Transfer out	108,126	-	[108,126]
Total Expenditures and Transfers	<u>941,544</u>	<u>\$ 941,544</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	97,091		
Unencumbered Cash, Beginning	<u>140,349</u>		
Unencumbered Cash, Ending	<u>\$ 237,440</u>		

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

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Appraiser's Cost Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
<b>Cash Receipts</b>			
<b>Taxes and Shared Revenues:</b>			
Ad valorem taxes	\$ 218,178	\$ 223,459	\$ [5,281]
Delinquent taxes	7,057	2,548	4,509
Motor vehicle taxes	45,721	42,758	2,963
Recreational vehicle taxes	887	897	[10]
16/20 M truck tax	1,398	1,402	[4]
Miscellaneous	4,308	2,000	2,308
<b>Total Cash Receipts</b>	<u>277,549</u>	<u>\$ 273,064</u>	<u>\$ 4,485</u>
<b>Expenditures and Transfers</b>			
Personal services	249,215	\$ 287,749	\$ 38,534
Contractual	11,919	17,600	5,681
Commodities	9,387	11,700	2,313
Capital outlay	-	5,600	5,600
Transfer out	50,000	-	[50,000]
<b>Total Expenditures and Transfers</b>	<u>320,521</u>	<u>\$ 322,649</u>	<u>\$ 2,128</u>
Receipts Over [Under] Expenditures	[42,972]		
Unencumbered Cash, Beginning	<u>69,650</u>		
Unencumbered Cash, Ending	<u>\$ 26,678</u>		

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

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Community College Tuition Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Taxes and Shared Revenues:			
Delinquent taxes	\$ 1,162	\$ 876	\$ 286
Motor vehicle taxes	604	15,883	[15,279]
Recreational vehicle taxes	11	324	[313]
16/20 M truck taxes	585	520	65
Total Cash Receipts	<u>2,362</u>	<u>\$ 17,603</u>	<u>\$ [15,241]</u>
Expenditures and Transfers			
Contractual	<u>73,456</u>	<u>\$ 126,772</u>	<u>\$ 53,316</u>
Total Expenditures and Transfers	<u>73,456</u>	<u>\$ 126,772</u>	<u>\$ 53,316</u>
Receipts Over [Under] Expenditures	[71,094]		
Unencumbered Cash, Beginning	<u>83,698</u>		
Unencumbered Cash, Ending	<u>\$ 12,604</u>		

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

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Conservation District Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 33,120	\$ 33,892	\$ [772]
Delinquent taxes	970	331	639
Motor vehicle taxes	5,988	5,561	427
Recreational vehicle taxes	116	117	[1]
16/20 M truck taxes	220	182	38
Total Cash Receipts	<u>40,414</u>	<u>\$ 40,083</u>	<u>\$ 331</u>
Expenditures and Transfers			
Contractual	<u>41,040</u>	<u>\$ 41,040</u>	<u>\$ -</u>
Total Expenditures and Transfers	<u>41,040</u>	<u>\$ 41,040</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	[626]		
Unencumbered Cash, Beginning	<u>1,331</u>		
Unencumbered Cash, Ending	<u>\$ 705</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Country Estates Benefit District Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	<u>Variance Positive [Negative]</u>
Cash Receipts			
Special assessments	\$ 13,576	\$ 13,380	\$ 196
Total Cash Receipts	<u>13,576</u>	<u>\$ 13,380</u>	<u>\$ 196</u>
Expenditures and Transfers			
Principal	-	\$ 2,183	\$ 2,183
Interest	8,696	6,510	[2,186]
Commission and postage	-	100	100
Total Expenditures and Transfers	<u>8,696</u>	<u>\$ 8,793</u>	<u>\$ 97</u>
Receipts Over [Under] Expenditures	4,880		
Unencumbered Cash, Beginning	<u>[1,663]</u>		
Unencumbered Cash, Ending	<u>\$ 3,217</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
County Building Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
<b>Cash Receipts</b>			
<b>Taxes and Shared Revenues:</b>			
Ad valorem taxes	\$ 114,249	\$ 116,950	\$ [2,701]
Delinquent taxes	3,485	1,305	2,180
Motor vehicle taxes	23,501	21,898	1,603
Recreational vehicle taxes	456	459	[3]
16/20 M truck taxes	797	718	79
<b>Total Cash Receipts</b>	<u>142,488</u>	<u>\$ 141,330</u>	<u>\$ 1,158</u>
<b>Expenditures and Transfers</b>			
Contractual	653	\$ 30,000	\$ 29,347
Commodities	71,440	50,000	[21,440]
Capital outlay	2,217	80,000	77,783
Transfer out	60,000	-	[60,000]
<b>Total Expenditures and Transfers</b>	<u>134,310</u>	<u>\$ 160,000</u>	<u>\$ 25,690</u>
<b>Receipts Over [Under] Expenditures</b>	8,178		
<b>Unencumbered Cash, Beginning</b>	<u>41,811</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 49,989</u>		

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

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Direct Election Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 107,112	\$ 109,523	\$ [2,411]
Delinquent taxes	2,074	654	1,420
Motor vehicle taxes	11,969	10,974	995
Recreational vehicle taxes	231	230	1
16/20 M truck taxes	562	360	202
Miscellaneous	475	-	475
Total Cash Receipts	<u>122,423</u>	<u>\$ 121,741</u>	<u>\$ 682</u>
Expenditures and Transfers			
Personal services	49,733	\$ 55,000	\$ 5,267
Contractual	10,546	6,500	[4,046]
Commodities	40,480	47,000	6,520
Capital outlay	-	25,000	25,000
Transfer out	12,000	-	[12,000]
Total Expenditures and Transfers	<u>112,759</u>	<u>\$ 133,500</u>	<u>\$ 20,741</u>
Receipts Over [Under] Expenditures	9,664		
Unencumbered Cash, Beginning	<u>26,113</u>		
Unencumbered Cash, Ending	<u>\$ 35,777</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Employee Benefits Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 1,501,333	\$ 1,537,439	\$ [36,106]
Delinquent taxes	37,291	13,441	23,850
Motor vehicle taxes	241,789	225,555	16,234
Recreational vehicle taxes	4,688	4,730	[42]
16/20 M truck taxes	7,798	7,394	404
Miscellaneous	<u>15,550</u>	<u>-</u>	<u>15,550</u>
Total Cash Receipts	<u>1,808,449</u>	<u>\$ 1,788,559</u>	<u>\$ 19,890</u>
Expenditures and Transfers			
Personal services	1,604,176	\$ 1,824,410	\$ 220,234
Contractual	-	66,590	66,590
Transfer out	<u>150,000</u>	<u>-</u>	<u>[150,000]</u>
Total Expenditures and Transfers	<u>1,754,176</u>	<u>\$ 1,891,000</u>	<u>\$ 136,824</u>
Receipts Over [Under] Expenditures	54,273		
Unencumbered Cash, Beginning	<u>246,527</u>		
Unencumbered Cash, Ending	<u>\$ 300,800</u>		

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

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Extension Council Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 157,543	\$ 161,263	\$ [3,720]
Delinquent taxes	4,015	1,225	2,790
Motor vehicle taxes	22,365	20,563	1,802
Recreational vehicle taxes	433	431	2
16/20 M truck taxes	<u>1,013</u>	<u>674</u>	<u>339</u>
Total Cash Receipts	<u>185,369</u>	<u>\$ 184,156</u>	<u>\$ 1,213</u>
 Expenditures and Transfers			
Contractual	<u>187,925</u>	<u>\$ 187,925</u>	<u>\$ -</u>
Total Expenditures and Transfers	<u>187,925</u>	<u>\$ 187,925</u>	<u>\$ -</u>
 Receipts Over [Under] Expenditures	 [2,556]		
 Unencumbered Cash, Beginning	 <u>6,058</u>		
 Unencumbered Cash, Ending	 <u>\$ 3,502</u>		

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

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Fair Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	<u>Variance Positive [Negative]</u>
Cash Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 5,169	\$ 5,274	\$ [105]
Delinquent taxes	143	69	74
Motor vehicle taxes	1,203	1,162	41
Recreational vehicle taxes	23	24	[1]
16/20 M truck taxes	<u>1</u>	<u>38</u>	<u>[37]</u>
Total Cash Receipts	<u>6,539</u>	<u>\$ 6,567</u>	<u>\$ [28]</u>
 Expenditures and Transfers			
Contractual	<u>6,500</u>	<u>\$ 7,000</u>	<u>\$ 500</u>
Total Expenditures and Transfers	<u>6,500</u>	<u>\$ 7,000</u>	<u>\$ 500</u>
 Receipts Over [Under] Expenditures	39		
 Unencumbered Cash, Beginning	<u>412</u>		
 Unencumbered Cash, Ending	<u>\$ 451</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Fair Building Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 5,621	\$ 5,676	\$ [55]
Delinquent taxes	163	57	106
Motor vehicle taxes	1,036	964	72
Recreational vehicle taxes	20	20	-
16/20 M truck taxes	36	32	4
Total Cash Receipts	<u>6,876</u>	<u>\$ 6,749</u>	<u>\$ 127</u>
Expenditures and Transfers			
Contractual services	<u>7,000</u>	<u>\$ 7,000</u>	<u>\$ -</u>
Total Expenditures and Transfers	<u>7,000</u>	<u>\$ 7,000</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	[124]		
Unencumbered Cash, Beginning	<u>306</u>		
Unencumbered Cash, Ending	<u>\$ 182</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Health Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
<b>Cash Receipts</b>			
<b>Taxes and Shared Revenues:</b>			
Ad valorem taxes	\$ 123,366	\$ 126,315	\$ [2,949]
Delinquent taxes	3,637	1,250	2,387
Motor vehicle taxes	22,568	20,984	1,584
Recreational vehicle taxes	438	440	[2]
16/20 M truck taxes	804	688	116
Intergovernmental	426,455	379,009	47,446
Miscellaneous	400	-	400
<b>Total Cash Receipts</b>	<u>577,668</u>	<u>\$ 528,686</u>	<u>\$ 48,982</u>
<b>Expenditures and Transfers</b>			
Personal services	343,739	\$ 355,810	\$ 12,071
Contractual	141,347	120,510	[20,837]
Commodities	42,616	42,150	[466]
Capital outlay	12,827	11,337	[1,490]
<b>Total Expenditures and Transfers</b>	<u>540,529</u>	<u>\$ 529,807</u>	<u>\$ [10,722]</u>
<b>Receipts Over [Under] Expenditures</b>	37,139		
<b>Unencumbered Cash, Beginning</b>	<u>65,871</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 103,010</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Health Capital Outlay Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Transfers in	\$ -
Total Cash Receipts	<u>-</u>
Expenditures and Transfers	
Contractual	<u>5,354</u>
Total Expenditures and Transfers	<u>5,354</u>
Receipts Over [Under] Expenditures	[5,354]
Unencumbered Cash, Beginning	<u>67,442</u>
Unencumbered Cash, Ending	<u>\$ 62,088</u>

\* - This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Historical Society Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 17,020	\$ 17,257	\$ [237]
Delinquent taxes	157	40	117
Motor vehicle taxes	728	667	61
Recreational vehicle taxes	14	14	-
16/20 M truck taxes	30	22	8
Total Cash Receipts	<u>17,949</u>	<u>\$ 18,000</u>	<u>\$ [51]</u>
 Expenditures and Transfers			
Contractual	<u>17,949</u>	<u>\$ 18,000</u>	<u>\$ 51</u>
Total Expenditures and Transfers	<u>17,949</u>	<u>\$ 18,000</u>	<u>\$ 51</u>
 Receipts Over [Under] Expenditures	-		
 Unencumbered Cash, Beginning	<u>-</u>		
 Unencumbered Cash, Ending	<u>\$ -</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Mental Health Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 99,512	\$ 101,878	\$ [2,366]
Delinquent taxes	2,890	987	1,903
Motor vehicle taxes	17,831	16,560	1,271
Recreational vehicle taxes	346	347	[1]
16/20 M truck taxes	<u>655</u>	<u>543</u>	<u>112</u>
Total Cash Receipts	<u>121,234</u>	<u>\$ 120,315</u>	<u>\$ 919</u>
 Expenditures and Transfers			
Contractual	<u>123,000</u>	<u>\$ 123,000</u>	<u>\$ -</u>
Total Expenditures and Transfers	<u>123,000</u>	<u>\$ 123,000</u>	<u>\$ -</u>
 Receipts Over [Under] Expenditures	 [1,766]		
 Unencumbered Cash, Beginning	 <u>3,813</u>		
 Unencumbered Cash, Ending	 <u>\$ 2,047</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Noxious Weed Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
<b>Cash Receipts</b>			
<b>Taxes and Shared Revenues:</b>			
Ad valorem taxes	\$ 183,871	\$ 188,087	\$ [4,216]
Delinquent taxes	4,964	1,488	3,476
Motor vehicle taxes	27,219	24,963	2,256
Recreational vehicle taxes	527	523	4
16/20 M truck taxes	1,300	818	482
Miscellaneous	<u>11,979</u>	<u>-</u>	<u>11,979</u>
<b>Total Cash Receipts</b>	<u>229,860</u>	<u>\$ 215,879</u>	<u>\$ 13,981</u>
<b>Expenditures and Transfers</b>			
Personal services	111,800	\$ 125,522	\$ 13,722
Contractual	9,537	11,750	2,213
Commodities	48,625	104,750	56,125
Transfer out	<u>25,000</u>	<u>-</u>	<u>[25,000]</u>
<b>Total Expenditures and Transfers</b>	<u>194,962</u>	<u>\$ 242,022</u>	<u>\$ 47,060</u>
<b>Receipts Over [Under] Expenditures</b>	34,898		
<b>Unencumbered Cash, Beginning</b>	<u>33,450</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 68,348</u>		

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

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Rehabilitation Center Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 70,181	\$ 71,795	\$ [1,614]
Delinquent taxes	2,196	657	1,539
Motor vehicle taxes	12,004	11,023	981
Recreational vehicle taxes	232	231	1
16/20 M truck taxes	<u>564</u>	<u>361</u>	<u>203</u>
Total Cash Receipts	<u>85,177</u>	<u>\$ 84,067</u>	<u>\$ 1,110</u>
Expenditures and Transfers			
Contractual	<u>86,400</u>	<u>\$ 86,400</u>	<u>\$ -</u>
Total Expenditures and Transfers	<u>86,400</u>	<u>\$ 86,400</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	[1,223]		
Unencumbered Cash, Beginning	<u>3,798</u>		
Unencumbered Cash, Ending	<u>\$ 2,575</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Road and Bridge Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 2,350,488	\$ 2,405,761	\$ [55,273]
Delinquent taxes	46,651	46,651	-
Motor vehicle taxes	285,517	263,839	21,678
Recreational vehicle taxes	5,527	5,533	[6]
16/20 M truck taxes	11,451	8,649	2,802
Intergovernmental			
County equalization and adjustment fund fuel tax	228,160	25,000	203,160
Special city and county highway	598,746	833,656	[234,910]
Miscellaneous	<u>204,734</u>	<u>243,911</u>	<u>[39,177]</u>
Total Cash Receipts	<u>3,731,274</u>	<u>\$ 3,833,000</u>	<u>\$ [101,726]</u>
Expenditures and Transfers			
Personal services	911,025	\$ 3,795,040	\$ 2,884,015
Contractual	1,018,427	37,960	[980,467]
Commodities	1,435,696	-	[1,435,696]
Capital outlay	<u>427,638</u>	<u>-</u>	<u>[427,638]</u>
Total Expenditures and Transfers	<u>3,792,786</u>	<u>\$ 3,833,000</u>	<u>\$ 40,214</u>
Receipts Over [Under] Expenditures	[61,512]		
Unencumbered Cash, Beginning	<u>94,170</u>		
Unencumbered Cash, Ending	<u>\$ 32,658</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Road and Bridge Chip Reserve Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Transfers in	\$ 500,000
Total Cash Receipts	<u>500,000</u>
Expenditures and Transfers	
Contractual	<u>249,761</u>
Total Expenditures and Transfers	<u>249,761</u>
Receipts Over [Under] Expenditures	250,239
Unencumbered Cash, Beginning	<u>149,008</u>
Unencumbered Cash, Ending	<u>\$ 399,247</u>

\* - This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Service Program for the Elderly Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 147,679	\$ 151,182	\$ [3,503]
Delinquent taxes	3,896	1,345	2,551
Motor vehicle taxes	24,278	22,565	1,713
Recreational vehicle taxes	471	473	[2]
16/20 M truck taxes	867	740	127
Intergovernmental	-	36,560	[36,560]
Miscellaneous	40,768	-	40,768
Total Cash Receipts	<u>217,959</u>	<u>\$ 212,865</u>	<u>\$ 5,094</u>
Expenditures and Transfers			
Personal services	78,902	\$ 80,000	\$ 1,098
Contractual	146,772	136,100	[10,672]
Capital outlay	-	11,560	11,560
Total Expenditures and Transfers	<u>225,674</u>	<u>\$ 227,660</u>	<u>\$ 1,986</u>
Receipts Over [Under] Expenditures	[7,715]		
Unencumbered Cash, Beginning	<u>1,769</u>		
Unencumbered Cash, Ending	<u>\$ [5,946]</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Special Alcohol Program Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Taxes and Shared Revenues:			
Local liquor tax	\$ 3,328	\$ 3,890	\$ [562]
Total Cash Receipts	<u>3,328</u>	<u>\$ 3,890</u>	<u>\$ [562]</u>
 Expenditures and Transfers			
Contractual	<u>-</u>	<u>\$ 7,314</u>	<u>\$ 7,314</u>
Total Expenditures and Transfers	<u>-</u>	<u>\$ 7,314</u>	<u>\$ 7,314</u>
 Receipts Over [Under] Expenditures	3,328		
 Unencumbered Cash, Beginning	<u>2,824</u>		
 Unencumbered Cash, Ending	<u>\$ 6,152</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Special Bridge Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 168,822	\$ 172,962	\$ [4,140]
Delinquent taxes	5,650	2,212	3,438
Motor vehicle taxes	39,330	37,123	2,207
Recreational vehicle taxes	764	778	[14]
16/20 M truck taxes	870	1,217	[347]
Total Cash Receipts	<u>215,436</u>	<u>\$ 214,292</u>	<u>\$ 1,144</u>
Expenditures and Transfers			
Personal services	107,377	\$ 104,133	\$ [3,244]
Contractual	50,403	56,050	5,647
Commodities	74,514	127,850	53,336
Capital outlay	-	1,500	1,500
Total Expenditures and Transfers	<u>232,294</u>	<u>\$ 289,533</u>	<u>\$ 57,239</u>
Receipts Over [Under] Expenditures	[16,858]		
Unencumbered Cash, Beginning	<u>183,781</u>		
Unencumbered Cash, Ending	<u>\$ 166,923</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Special Liability Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 61,084	\$ 62,538	\$ [1,454]
Delinquent taxes	1,633	529	1,104
Motor vehicle taxes	9,480	8,873	607
Recreational vehicle taxes	184	186	[2]
16/20 M truck taxes	276	291	[15]
Total Cash Receipts	<u>72,657</u>	<u>\$ 72,417</u>	<u>\$ 240</u>
Expenditures and Transfers			
Contractual	<u>95,662</u>	<u>\$ 610,000</u>	<u>\$ 514,338</u>
Total Expenditures and Transfers	<u>95,662</u>	<u>\$ 610,000</u>	<u>\$ 514,338</u>
Receipts Over [Under] Expenditures	<u>[23,005]</u>		
Unencumbered Cash, Beginning	<u>539,066</u>		
Unencumbered Cash, Ending	<u>\$ 516,061</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Special Park and Recreation Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Local alcohol taxes	\$ 2,413	\$ 4,500	\$ [2,087]
Total Cash Receipts	<u>2,413</u>	<u>\$ 4,500</u>	<u>\$ [2,087]</u>
Expenditures and Transfers			
Contractual	<u>3,648</u>	\$ 4,500	\$ 852
Total Expenditures and Transfers	<u>3,648</u>	<u>\$ 4,500</u>	<u>\$ 852</u>
Receipts Over [Under] Expenditures	[1,235]		
Unencumbered Cash, Beginning	<u>1,237</u>		
Unencumbered Cash, Ending	<u>\$ 2</u>		

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

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Tourism and Convention Promotion Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Guest taxes	\$ 132,850	\$ 160,000	\$ [27,150]
Total Cash Receipts	<u>132,850</u>	<u>\$ 160,000</u>	<u>\$ [27,150]</u>
Expenditures and Transfers			
Contractual	<u>132,850</u>	<u>\$ 160,000</u>	<u>\$ 27,150</u>
Total Expenditures and Transfers	<u>132,850</u>	<u>\$ 160,000</u>	<u>\$ 27,150</u>
Receipts Over [Under] Expenditures	-		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

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

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Special Ambulance Vehicle Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Transfer in	\$ 108,126
Total Cash Receipts	<u>108,126</u>
 Expenditures and Transfers	
Capital outlay	<u>-</u>
Total Expenditures and Transfers	<u>-</u>
 Receipts Over [Under] Expenditures	108,126
 Unencumbered Cash, Beginning	<u>204,902</u>
 Unencumbered Cash, Ending	<u>\$ 313,028</u>

\* - This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Special Capital Improvement Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Transfers in	\$ 60,000
Total Cash Receipts	<u>60,000</u>
Expenditures and Transfers	
Capital outlay	<u>6,530</u>
Total Expenditures and Transfers	<u>6,530</u>
Receipts Over [Under] Expenditures	53,470
Unencumbered Cash, Beginning	<u>593,329</u>
Unencumbered Cash, Ending	<u>\$ 646,799</u>

\* - This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Special Equipment Reserve Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Miscellaneous	\$ 3,654
Transfer in	<u>352,985</u>
Total Cash Receipts	<u>356,639</u>
Expenditures and Transfers	
Capital outlay	<u>236,065</u>
Total Expenditures and Transfers	<u>236,065</u>
Receipts Over [Under] Expenditures	120,574
Unencumbered Cash, Beginning	<u>864,273</u>
Unencumbered Cash, Ending	<u>\$ 984,847</u>

\* This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Risk Management Reserve Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Insurance proceeds	\$ 43,795
Total Cash Receipts	<u>43,795</u>
Expenditures and Transfers	
Capital outlay	<u>20,238</u>
Total Expenditures and Transfers	<u>20,238</u>
Receipts Over [Under] Expenditures	23,557
Unencumbered Cash, Beginning	<u>13,361</u>
Unencumbered Cash, Ending	<u>\$ 36,918</u>

\* This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Special Noxious Weed Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Transfers in	\$ 25,000	\$ -	\$ 25,000
Total Cash Receipts	<u>25,000</u>	<u>\$ -</u>	<u>\$ 25,000</u>
Expenditures and Transfers			
Contractual	31,624	\$ -	\$ [31,624]
Capital outlay	4,626	40,515	35,889
Total Expenditures and Transfers	<u>36,250</u>	<u>\$ 40,515</u>	<u>\$ 4,265</u>
Receipts Over [Under] Expenditures	[11,250]		
Unencumbered Cash, Beginning	<u>106,649</u>		
Unencumbered Cash, Ending	<u>\$ 95,399</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Special Machinery Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Miscellaneous	\$ -
Total Cash Receipts	<u>-</u>
Expenditures and Transfers	
Capital outlay	<u>-</u>
Total Expenditures and Transfers	<u>-</u>
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	\$ <u>2,402</u>
Unencumbered Cash, Ending	\$ <u>2,402</u>

\* This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Solid Waste Capital Improvement Reserve Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Service fees	\$ 96,416
Total Cash Receipts	<u>96,416</u>
Expenditures and Transfers	
Contractual	<u>12,412</u>
Total Expenditures and Transfers	<u>12,412</u>
Receipts Over [Under] Expenditures	84,004
Unencumbered Cash, Beginning	<u>135,009</u>
Unencumbered Cash, Ending	<u>\$ 219,013</u>

\* This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Centropolis Sewer District Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Miscellaneous	\$ 24,714	\$ 26,076	\$ [1,362]
Total Cash Receipts	<u>24,714</u>	<u>\$ 26,076</u>	<u>\$ [1,362]</u>
Expenditures and Transfers			
Personal services	-	\$ 3,500	\$ 3,500
Contractual	25,524	21,581	[3,943]
Commodities	-	761	761
Capital outlay	-	4,000	4,000
Total Expenditures and Transfers	<u>25,524</u>	<u>\$ 29,842</u>	<u>\$ 4,318</u>
Receipts Over [Under] Expenditures	[810]		
Unencumbered Cash, Beginning	<u>8,326</u>		
Unencumbered Cash, Ending	<u>\$ 7,516</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Emergency Telephone Service Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
911 telephone tax collections	\$ 99,890	\$ 115,000	\$ [15,110]
Miscellaneous	286	-	286
Total Cash Receipts	<u>100,176</u>	<u>\$ 115,000</u>	<u>\$ [14,824]</u>
Expenditures and Transfers			
Contractual	<u>118,246</u>	<u>\$ 155,264</u>	<u>\$ 37,018</u>
Total Expenditures and Transfers	<u>118,246</u>	<u>\$ 155,264</u>	<u>\$ 37,018</u>
Receipts Over [Under] Expenditures	[18,070]		
Unencumbered Cash, Beginning	<u>135,221</u>		
Unencumbered Cash, Ending	<u>\$ 117,151</u>		

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

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Special Auto Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Fees	\$ 147,706
Total Cash Receipts	<u>147,706</u>
Expenditures and Transfers	
Personal services	92,679
Contractual	5,994
Commodities	6,366
Transfer out	40,966
Total Expenditures and Transfers	<u>146,005</u>
Receipts Over [Under] Expenditures	1,701
Unencumbered Cash, Beginning	<u>40,965</u>
Unencumbered Cash, Ending	<u>\$ 42,666</u>

\* - This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Prosecuting Attorney Training Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Fees	\$ 2,232
Total Cash Receipts	<u>2,232</u>
Expenditures and Transfers	
Contractual	<u>1,597</u>
Total Expenditures and Transfers	<u>1,597</u>
Receipts Over [Under] Expenditures	635
Unencumbered Cash, Beginning	<u>3,315</u>
Unencumbered Cash, Ending	<u>\$ 3,950</u>

\* This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Special Law Enforcement Trust Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Intergovernmental	\$ 17,181
Total Cash Receipts	<u>17,181</u>
Expenditures and Transfers	
Contractual	<u>33,807</u>
Total Expenditures and Transfers	<u>33,807</u>
Receipts Over [Under] Expenditures	[16,626]
Unencumbered Cash, Beginning	<u>29,399</u>
Unencumbered Cash, Ending	<u>\$ 12,773</u>

\* - This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Register of Deeds Technology Fund\*  
For the Year Ended December 31, 2004 .

Cash Receipts	
Fees	\$ 55,979
Total Cash Receipts	<u>55,979</u>
Expenditures and Transfers	
Capital outlay	<u>75,356</u>
Total Expenditures and Transfers	<u>75,356</u>
Receipts Over [Under] Expenditures	[19,377]
Unencumbered Cash, Beginning	<u>72,006</u>
Unencumbered Cash, Ending	<u>\$ 52,629</u>

\* This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Drug Enforcement Unit Forfeitures Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Use of money and property	\$ 1
Miscellaneous	<u>1,263</u>
Total Cash Receipts	<u>1,264</u>
Expenditures and Transfers	
Contractual	<u>1,263</u>
Total Expenditures and Transfers	<u>1,263</u>
Receipts Over [Under] Expenditures	1
Unencumbered Cash, Beginning	<u>375</u>
Unencumbered Cash, Ending	<u>\$ 376</u>

\* This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Prosecuting Attorney Trust Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Fees	\$ 10,612
Total Cash Receipts	<u>10,612</u>
Expenditures and Transfers	
Contractual	<u>4,980</u>
Total Expenditures and Transfers	<u>4,980</u>
Receipts Over [Under] Expenditures	5,632
Unencumbered Cash, Beginning	<u>35,607</u>
Unencumbered Cash, Ending	<u>\$ 41,239</u>

\* This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Defibrillator Donations Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Miscellaneous	<u>\$ 1,000</u>
Total Cash Receipts	<u>1,000</u>
Expenditures and Transfers	
Contractual	<u>890</u>
Total Expenditures and Transfers	<u>890</u>
Receipts Over [Under] Expenditures	110
Unencumbered Cash, Beginning	<u>890</u>
Unencumbered Cash, Ending	<u>\$ 1,000</u>

\* This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
D.A.R.E Grant Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Donations	\$ 400
Use of money and property	<u>5</u>
Total Cash Receipts	<u>405</u>
Expenditures and Transfers	
Contractual	<u>1,020</u>
Total Expenditures and Transfers	<u>1,020</u>
Receipts Over [Under] Expenditures	[615]
Unencumbered Cash, Beginning	<u>2,269</u>
Unencumbered Cash, Ending	<u>\$ 1,654</u>

\* This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Juvenile Intake Grant Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
State grants	\$ 20,244
Miscellaneous	<u>37,685</u>
Total Cash Receipts	<u>57,929</u>
Expenditures and Transfers	
Contractual	<u>71,564</u>
Total Expenditures and Transfers	<u>71,564</u>
Receipts Over [Under] Expenditures	[13,635]
Unencumbered Cash, Beginning	<u>41,973</u>
Unencumbered Cash, Ending	<u>\$ 28,338</u>

\* - This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Community Corrections Adult Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Intergovernmental	\$ 139,975
Miscellaneous	<u>10,192</u>
Total Cash Receipts	<u>150,167</u>
Expenditures and Transfers	
Personal services	233,649
Contractual	<u>54,272</u>
Total Expenditures and Transfers	<u>287,921</u>
Receipts Over [Under] Expenditures	[137,754]
Unencumbered Cash, Beginning	<u>170,847</u>
Unencumbered Cash, Ending	<u>\$ 33,093</u>

\* - This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Community Corrections Juvenile Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Intergovernmental	\$ <u>287,367</u>
Total Cash Receipts	<u>287,367</u>
Expenditures and Transfers	
Personal services	232,828
Contractual	<u>164,602</u>
Total Expenditures and Transfers	<u>397,430</u>
Receipts Over [Under] Expenditures	[110,063]
Unencumbered Cash, Beginning	<u>143,385</u>
Unencumbered Cash, Ending	<u>\$ 33,322</u>

\* - This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
CDBG Loan Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Reimbursement	\$ 30,000
Total Cash Receipts	<u>30,000</u>
Expenditures and Transfers	
Contractual	<u>30,000</u>
Total Expenditures and Transfers	<u>30,000</u>
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	<u>4</u>
Unencumbered Cash, Ending	<u>\$ 4</u>

\* - This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
JJA-JAIBG Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Intergovernmental	\$ 9,974
Miscellaneous	<u>10,170</u>
Total Cash Receipts	<u>20,144</u>
Expenditures and Transfers	
Contractual	<u>18,838</u>
Total Expenditures and Transfers	<u>18,838</u>
Receipts Over [Under] Expenditures	1,306
Unencumbered Cash, Beginning	<u>7,721</u>
Unencumbered Cash, Ending	<u>\$ 9,027</u>

\* - This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Employee Benefit Trust Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Miscellaneous	\$ 1,223,030
Transfer in	<u>150,000</u>
Total Cash Receipts	<u>1,373,030</u>
Expenditures and Transfers	
Contractual	<u>1,094,938</u>
Total Expenditures and Transfers	<u>1,094,938</u>
Receipts Over [Under] Expenditures	278,092
Unencumbered Cash, Beginning	<u>1,147,671</u>
Unencumbered Cash, Ending	<u>\$ 1,425,763</u>

\* This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
COPS Fast Grant Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Intergovernmental	\$ 50,615
Total Cash Receipts	<u>50,615</u>
Expenditures and Transfers	
Personal services	71,720
Contractual	<u>425</u>
Total Expenditures and Transfers	<u>72,145</u>
Receipts Over [Under] Expenditures	[21,530]
Unencumbered Cash, Beginning	<u>[10,103]</u>
Unencumbered Cash, Ending	<u>\$ [31,633]</u>

\* - This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Truancy Grant Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Intergovernmental	\$ _____ -
Total Cash Receipts	_____ -
Expenditures and Transfers	
Contractual	_____ -
Total Expenditures and Transfers	_____ -
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	_____ 121
Unencumbered Cash, Ending	\$ _____ 121

\* - This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Veteran's Memorial Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Donations	\$ 10
Use of money and property	298
Total Cash Receipts	<u>308</u>
Expenditures and Transfers	
Contractual	822
Total Expenditures and Transfers	<u>822</u>
Receipts Over [Under] Expenditures	[514]
Unencumbered Cash, Beginning	<u>22,846</u>
Unencumbered Cash, Ending	<u>\$ 22,332</u>

\* - This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Sheriff's Identity Kit Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Miscellaneous	\$ 3,200
Total Cash Receipts	<u>3,200</u>
Expenditures and Transfers	
Contractual	<u>1,868</u>
Total Expenditures and Transfers	<u>1,868</u>
Receipts Over [Under] Expenditures	1,332
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 1,332</u>

\* - This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Byrne Assistance Grant Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Use of money and property	\$ 6,701
Total Cash Receipts	<u>6,701</u>
Expenditures and Transfers	
Personal services	<u>4,514</u>
Total Expenditures and Transfers	<u>4,514</u>
Receipts Over [Under] Expenditures	2,187
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 2,187</u>

\* - This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Bond and Interest Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
<b>Cash Receipts</b>			
<b>Taxes and Shared Revenues:</b>			
Ad valorem taxes	\$ 623,498	\$ 639,032	\$ [15,534]
Delinquent taxes	21,877	8,656	13,221
Motor vehicle taxes	153,462	145,250	8,212
Recreational vehicle taxes	2,982	3,046	[64]
16/20 M truck taxes	3,008	4,761	[1,753]
Intergovernmental	<u>192,404</u>	<u>192,404</u>	<u>-</u>
<b>Total Cash Receipts</b>	<u>997,231</u>	<u>\$ 993,149</u>	<u>\$ 4,082</u>
<b>Expenditures and Transfers</b>			
Principal	828,380	\$ 828,380	\$ -
Interest	163,195	163,196	1
Commission and postage	-	100	100
Cash basis reserve	<u>-</u>	<u>40,000</u>	<u>40,000</u>
<b>Total Expenditures and Transfers</b>	<u>991,575</u>	<u>\$ 1,031,676</u>	<u>\$ 40,101</u>
Receipts Over [Under] Expenditures	5,656		
Unencumbered Cash, Beginning	<u>44,904</u>		
Unencumbered Cash, Ending	<u>\$ 50,560</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
36 Mile Road Improvement Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Note proceeds	\$ 2,176,984
Miscellaneous	<u>28,691</u>
Total Cash Receipts	<u>2,205,675</u>
Expenditures and Transfers	
Contractual	<u>3,099,657</u>
Total Expenditures and Transfers	<u>3,099,657</u>
Receipts Over [Under] Expenditures	[893,982]
Unencumbered Cash, Beginning	<u>[40,719]</u>
Unencumbered Cash, Ending	<u>\$ [934,701]</u>

\* This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Midland Railway Enhancement Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Miscellaneous	\$ 419,750
Total Cash Receipts	<u>419,750</u>
Expenditures and Transfers	
Contractual	<u>383,642</u>
Total Expenditures and Transfers	<u>383,642</u>
Receipts Over [Under] Expenditures	<u>36,108</u>
Unencumbered Cash, Beginning	[441,214]
Prior period adjustment	<u>405,544</u>
Unencumbered Cash, Beginning, Restated	<u>[35,670]</u>
Unencumbered Cash, Ending	<u>\$ 438</u>

\* This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Visitor Center Construction Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Intergovernmental	\$ -
Total Cash Receipts	<u>-</u>
Expenditures and Transfers	
Capital outlay	<u>-</u>
Total Expenditures and Transfers	<u>-</u>
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	<u>500</u>
Unencumbered Cash, Ending	<u>\$ 500</u>

\* This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Road Improvement Fund\*  
For the Year Ended December 31, 2004

Cash Receipts	
Transfers in	\$ 132,800
Total Cash Receipts	<u>132,800</u>
Expenditures and Transfers	
Contractual	<u>60,891</u>
Total Expenditures and Transfers	<u>60,891</u>
Receipts Over [Under] Expenditures	71,909
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 71,909</u>

\* This fund is not required to be budgeted.

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Solid Waste Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Service fees	\$ 973,758	\$ 760,000	\$ 213,758
Miscellaneous	-	50,000	[50,000]
Total Cash Receipts	<u>973,758</u>	<u>\$ 810,000</u>	<u>\$ 163,758</u>
Expenditures and Transfers			
Personal services	270,296	\$ 268,648	\$ [1,648]
Contractual	487,721	552,800	65,079
Commodities	77,789	60,300	[17,489]
Capital outlay	-	297,358	297,358
Total Expenditures and Transfers	<u>835,806</u>	<u>\$ 1,179,106</u>	<u>\$ 343,300</u>
Receipts Over [Under] Expenditures	137,952		
Unencumbered Cash, Beginning	<u>405,545</u>		
Unencumbered Cash, Ending	<u>\$ 543,497</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
County Office Annex Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Rent	\$ 418,667	\$ 470,000	\$ [51,333]
Total Cash Receipts	<u>418,667</u>	<u>\$ 470,000</u>	<u>\$ [51,333]</u>
Expenditures and Transfers			
Personal services	29,966	\$ 24,500	\$ [5,466]
Contractual	290,700	300,000	9,300
Commodities	11,626	65,500	53,874
Capital outlay	<u>24,451</u>	<u>103,476</u>	<u>79,025</u>
Total Expenditures and Transfers	<u>356,743</u>	<u>\$ 493,476</u>	<u>\$ 136,733</u>
Receipts Over [Under] Expenditures	61,924		
Unencumbered Cash, Beginning	<u>41,016</u>		
Unencumbered Cash, Ending	<u>\$ 102,940</u>		

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

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual and Budget  
Countywide Phone System Fund  
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Service fees	\$ 105,689	\$ 140,000	\$ [34,311]
Total Cash Receipts	<u>105,689</u>	<u>\$ 140,000</u>	<u>\$ [34,311]</u>
Expenditures and Transfers			
Contractual	<u>79,762</u>	<u>\$ 166,597</u>	<u>\$ 86,835</u>
Total Expenditures and Transfers	<u>79,762</u>	<u>\$ 166,597</u>	<u>\$ 86,835</u>
Receipts Over [Under] Expenditures	<u>25,927</u>		
Unencumbered Cash, Beginning	<u>46,790</u>		
Unencumbered Cash, Ending	<u>\$ 72,717</u>		

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Agency Funds  
For the Year Ended December 31, 2004

	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Cash <u>Balance</u>
<b>Distributable Funds:</b>				
Current Tax	\$ 10,737,773	\$ 962,780	\$ 5,281	\$ 11,695,272
Delinquent Personal Tax	187,535	152,076	77,162	262,448
Motor Vehicle Tax	90,325	38,784	48,256	80,853
Recreational Vehicle Tax	1,728	1,447	2,015	1,160
Local Ad Valorem Tax Reduction	4,846	-	-	4,846
	<u>11,022,207</u>	<u>1,155,087</u>	<u>132,714</u>	<u>12,044,579</u>
<b>Total Distributable Funds</b>				
<b>State Funds:</b>				
Institutional Building	-	56,603	54,881	1,722
State Educational Building	-	113,206	109,761	3,445
State General	-	107,104	103,660	3,444
	<u>-</u>	<u>276,913</u>	<u>268,302</u>	<u>8,611</u>
<b>Total State Funds</b>				
<b>Subdivision Funds:</b>				
Cemetery Districts	8,827	52,444	51,505	9,765
Cities	24,644	3,470,736	3,482,142	13,238
Drainage and Watershed Districts	4,632	81,383	81,382	4,633
School Districts	-	8,182,249	8,182,249	-
Rural Fire Districts	6,268	180,219	178,757	7,730
Townships	8,029	124,822	127,885	4,966
	<u>52,400</u>	<u>12,091,853</u>	<u>12,103,920</u>	<u>40,332</u>
<b>Total Subdivision Funds</b>				

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

## STATEMENT 4

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Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Agency Funds (Continued)  
For the Year Ended December 31, 2004

	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Cash <u>Balance</u>
Other Funds:				
Motor Vehicle License Fee	\$ -	\$ 1,325,158	\$ 1,325,158	\$ -
Fish and Game Licenses	56,862	159,172	152,980	63,054
MVR Copy Fees	-	576	576	-
Cereal Malt Beverage Licenses	-	100	25	75
NEK Library	-	110,791	110,791	-
Heritage Trust	4,049	18,269	17,913	4,405
Unclaimed Money	548	-	-	548
Clerk of Court Release	-	695	690	5
Sales Tax	46,813	791,355	794,100	44,068
Dust Control	-	46,164	46,164	-
Change	24,938	82,468	102,087	5,319
Solid Waste Committee	29,203	16,368	24,147	21,424
Hospital Sales Tax	132,133	1,436,550	1,443,904	124,778
Treasurer's Holding Account	101,479	413,314	412,001	102,792
Vehicle Lien Holder	-	3,660	3,660	-
Revitalization Rebate	-	95,620	95,620	-
911 Wireless	-	10,977	-	10,977
Special Auto Holding	239	-	-	239
	<u>396,264</u>	<u>4,511,237</u>	<u>4,529,816</u>	<u>377,684</u>
County Offices:				
Statement 5	<u>59,438</u>	<u>1,451,370</u>	<u>1,390,373</u>	<u>120,435</u>
Total Agency Funds	<u>\$ 11,530,309</u>	<u>\$ 19,486,460</u>	<u>\$ 18,425,125</u>	<u>\$ 12,591,641</u>

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

Franklin County, Kansas  
Statement of Cash Receipts and Expenditures - Actual  
Agency Funds - County Offices  
For the Year Ended December 31, 2004

	District <u>Court</u>	<u>Sheriff</u>	<u>Total</u>
Cash Receipts			
Cash bonds	\$ -	\$ 281,422	\$ 281,422
Fees	504,393	-	504,393
Fines	256,677	-	256,677
Restitution	362,458	-	362,458
Miscellaneous	46,420	-	46,420
<b>Total Cash Receipts</b>	<b><u>1,169,948</u></b>	<b><u>281,422</u></b>	<b><u>1,451,370</u></b>
Expenditures and Transfers			
Cash bonds	-	82,983	82,983
County Treasurer	-	189,462	189,462
Fees	510,931	-	510,931
Fines	256,677	-	256,677
Restitution	304,346	-	304,346
Miscellaneous	45,974	-	45,974
<b>Total Expenditures and Transfers</b>	<b><u>1,117,928</u></b>	<b><u>272,445</u></b>	<b><u>1,390,373</u></b>
Receipts Over [Under] Expenditures	52,020	8,977	60,997
Unencumbered Cash, Beginning	<u>46,308</u>	<u>13,130</u>	<u>59,438</u>
Unencumbered Cash, Ending	<b><u>\$ 98,328</u></b>	<b><u>\$ 22,107</u></b>	<b><u>\$ 120,435</u></b>

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

## STATEMENT 6

Franklin County, Kansas  
Statement of Changes in Long-Term Debt  
For the Year Ended December 31, 2004

Issue	Interest Rate	Date of Issue	Amount of Issue
<b>General Obligation Bonds</b>			
Bridge Bonds 1997A	4.75 - 6.75%	04/01/97	\$ 1,250,000
Advance refunding Bonds 1997B	3.75 - 6.40%	07/01/97	2,370,000
Bridge Bonds 1998A	4.10 - 4.75%	03/15/98	1,050,000
Advance refunding Bonds 1999	4.15 - 4.90%	06/01/99	2,260,000
Sewer Bonds Series 2001A	5.00%	11/27/01	281,100
Sewer Bonds Series 2001B	5.00%	11/27/01	83,500
Benefit District Bonds 2002B	4.15 - 6.00%	12/01/02	132,183
Employee Benefit Bonds 2003A	3.00 - 6.00%	05/01/03	808,000
<b>Temporary Notes</b>			
Computer Hardware Software	3.00%	08/08/01	428,380
Sheriff / Ambulance Software	4.50%	06/15/02	265,111
<b>Certificates of Participation</b>			
Mental Health Building	4.75 - 6.10%	10/01/95	395,000
<b>Capital Leases</b>			
Vermont Road Repaving	5.75%	07/01/98	1,667,580
Track Loader	5.50%	05/04/99	139,066
Motor Graders	6.19%	12/15/00	207,512
Office Annex Building	6.50%	05/01/00	1,400,000
Motor Graders	5.79%	12/15/00	177,996
Sheriff Cars	5.05%	03/15/01	42,108
Sign Truck	4.27%	10/15/01	66,829
Side Mount Mowers	4.27%	12/03/01	150,975
Caterpillar Motor Graders	4.23%	05/08/02	212,185
Caterpillar Motor Graders	3.34%	03/03/03	146,078
Caterpillar Motor Graders	3.34%	10/15/03	73,089
<b>Loans</b>			
KDOT Revolving Loan	4.19%	12/28/04	6,000,000
Kansas Partnership Loan	3.80%	10/25/93	409,195

## STATEMENT 6

Date of Final Maturity	Balance 1/1/04	Additions	Payments	Balance 12/31/04
09/01/17	\$ 995,000	\$ -	\$ 50,000	\$ 945,000
09/01/05	655,000	-	325,000	330,000
09/01/13	1,050,000	-	-	1,050,000
09/01/05	730,000	-	425,000	305,000
11/27/41	281,100	-	2,579	278,521
11/27/41	83,500	-	767	82,733
09/01/18	132,183	-	2,183	130,000
09/01/19	780,000	-	30,000	750,000
	<u>4,706,783</u>	<u>-</u>	<u>835,529</u>	<u>3,871,254</u>
07/01/04	28,380	-	28,380	-
07/15/05	140,404	-	68,658	71,746
	<u>168,784</u>	<u>-</u>	<u>97,038</u>	<u>71,746</u>
11/01/15	305,000	-	20,000	285,000
	<u>305,000</u>	<u>-</u>	<u>20,000</u>	<u>285,000</u>
08/01/13	1,265,774	-	96,789	1,168,985
02/01/04	108,376	-	108,376	-
03/15/05	67,553	-	45,268	22,285
04/01/15	1,154,186	-	72,156	1,082,030
12/15/05	77,271	-	37,574	39,697
03/01/04	7,471	-	7,471	-
11/01/04	23,255	-	23,255	-
02/01/05	103,428	-	50,637	52,791
08/01/07	174,891	-	41,004	133,887
03/01/08	146,078	-	27,339	118,739
10/15/08	73,089	-	13,668	59,421
	<u>3,201,372</u>	<u>-</u>	<u>523,537</u>	<u>2,677,835</u>
08/01/21	-	2,176,984	-	2,176,984
09/15/09	201,955	-	30,573	171,382
	<u>201,955</u>	<u>2,176,984</u>	<u>30,573</u>	<u>2,348,366</u>
	<u>\$ 8,583,894</u>	<u>\$ 2,176,984</u>	<u>\$ 1,506,677</u>	<u>\$ 9,254,201</u>

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

Franklin County, Kansas

Notes to the Financial Statements  
December 31, 2004

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

Franklin County, Kansas, is a municipal corporation governed by an elected five-member commission. These financial statements present Franklin County (the primary government) and do not include the financial data of the component units of Franklin County. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units.

The Franklin County Extension Council is a component unit for which the County annually provides significant operating subsidies. Complete financial statements for this component unit are available from the Franklin County Extension Council.

**B. FUND ACCOUNTING**

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

The following types of funds comprise the financial activities of the County for the year 2004:

**GOVERNMENTAL FUNDS**

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

Special Revenue Funds - to account for the proceeds of specific revenue sources (other than private purpose trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

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

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

**PROPRIETARY FUNDS**

Enterprise Funds - to account for operations that are financed and operated in a manner similar to private business enterprises - where the stated intent is that the costs (expenses, including depreciation of providing goods or services to the general public on a continuing basis) be financed or recovered primarily through user charges - or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**FIDUCIARY FUNDS**

Agency Funds - to account for assets held by a governmental unit as an agent for individuals, private organizations, other governmental units and/or other funds.

Franklin County, Kansas

Notes to the Financial Statements  
December 31, 2004

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. BASIS OF ACCOUNTING**

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has obtained a GAAP waiver which permits this type of special reporting.

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

**D. BUDGETARY INFORMATION**

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

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

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

Franklin County, Kansas

Notes to the Financial Statements  
December 31, 2004

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. BUDGETARY INFORMATION (Continued)**

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. There was an amendment to the budget for the following funds made in 2004: General Fund, Road and Bridge Fund, Special Parks and Recreation Fund and Service Program for Elderly Fund.

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

All legal annual operating budgets are prepared using the Kansas prescribed basis 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and certain special revenue funds.

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

**E. AD VALOREM TAX REVENUES**

The determination of assessed valuations and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuations on January 1 and the County Clerk spreads the annual assessment on the tax rolls. Property taxes are levied as of November 1 and become a lien on the property as of that date. Payments are due November 1 and become delinquent, with penalty, December 21. Payments of 50% are accepted through December 20, with the second 50% then being due on or before May 10 of the following year.

The County Treasurer is the tax collection agent for all taxing entities within the County. The initial distribution to the subdivisions, including the District, is on or before January 20 of the ensuing year. Additional amounts are distributed on (4) subsequent dates throughout the calendar year.

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

The following funds had deficit cash balances at December 31, 2004: Service Program for the Elderly \$[5,946], 36 Mile Improvement \$[934,701] and COPS Fast Grant \$[31,633]. These deficits will be recovered from reimbursements from grantor agencies and the KDOT loan program.

Franklin County, Kansas

Notes to the Financial Statements  
December 31, 2004

**III. DEPOSITS AND INVESTMENTS**

**A. DEPOSITS**

At year-end, the carrying amount of the County's deposits, including certificates of deposit, was \$20,029,686. The bank balance was \$20,792,789. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$200,000 was covered by FDIC insurance and the remaining \$20,592,789 was collateralized by pledging securities held under joint custody receipts issued by a third-party bank in the County's name. The third-party banks holding the pledged securities are independent of the pledging banks. The pledged securities are held under a tri-party custodial agreement signed by all three parties: the County, the pledging bank, and the independent third-party bank holding the pledged securities.

**B. INVESTMENTS**

Kansas statutes authorize the County to invest in U.S. Treasury obligations, repurchase agreements, the Kansas Municipal Investment Pool and certain other types of federal and Kansas debt obligations. At year end, the County had no investments as defined above.

**IV. LONG-TERM DEBT**

Following is a detailed listing of the County's long-term debt outstanding at December 31, 2004:

Debt Issue	Date Issued	Original Amount	Interest Rate
G.O. Bonds:			
Series 1997A	04/01/97	\$ 1,250,000	4.75-6.75%
Series 1997B	07/01/97	2,370,000	3.75-6.40%
Series 1998A	03/15/98	1,050,000	4.10-4.75%
Series 1999	06/01/99	2,260,000	4.15-4.90%
Series 2001A	11/27/01	281,100	5.00%
Series 2001B	11/27/01	83,500	5.00%
Series 2002B	12/01/02	132,183	4.15-6.00%
Series 2003A	05/01/03	808,000	3.00-6.00%
Temporary Notes:			
Sheriff/Ambulance Software	06/15/02	265,111	4.50%
Certificates of Participation:			
Mental Health Building	10/01/95	395,000	4.75-6.10%
Capital Leases:			
Vermont Road Paving	07/01/98	1,667,580	5.75%
Track Loader	05/04/99	139,066	5.50%
Motor Graders	12/15/00	207,512	6.19%
Office Annex Building	05/01/00	1,400,000	6.50%
Motor Graders	12/15/00	177,996	5.79%
Sheriff Cars	03/15/01	42,108	5.05%
Sign Truck	10/15/01	66,829	4.27%
Slide Mount Mower	12/03/01	150,975	4.27%
Caterpillar Motor Graders	05/08/02	212,185	4.23%
Caterpillar Motor Graders	03/03/03	146,078	3.34%
Caterpillar Motor Graders	10/15/03	73,089	3.34%
Loans:			
KDOT Revolving Loan	12/28/04	6,000,000	4.19%
Kansas Partnership Loan	10/25/93	409,195	3.80%

Franklin County, Kansas

Notes to the Financial Statements  
December 31, 2004

**IV. LONG-TERM DEBT (Continued)**

Following is a summary of changes in long-term debt for the year ended December 31, 2004:

<u>Type of Issue</u>	<u>Beginning Principal Outstanding</u>	<u>Additions to Principal</u>	<u>Reductions of Principal</u>	<u>Ending Principal Outstanding</u>
G.O. Bonds	\$ 4,706,783	\$ -	\$ 835,529	\$ 3,871,254
Certificates of Participation	305,000	-	20,000	285,000
Temporary Notes	168,784	-	97,038	71,746
Capital leases	3,201,372	-	523,537	2,677,835
Loan Payable	201,955	2,176,984	30,573	2,348,366
<b>Total</b>	<b>\$ 8,583,894</b>	<b>\$ 2,176,984</b>	<b>\$ 1,506,677</b>	<b>\$ 9,254,201</b>

The sewer bonds issued on November 27, 2001, were issued in conjunction with the Centropolis Sewer Construction Project. These bonds are to be repaid with sewer assessments against the residents of the sewer district. However, in the event that these assessments are insufficient to pay the debt, the County is liable for the remainder.

The benefit district bonds issued in 2002 were issued in conjunction with the County Estates Road Improvement Project. These bonds are to be repaid with special assessments against the landowners in the district. However, in the event that these assessments are insufficient to pay the debt, the County is liable for the remainder.

On May 1, 2003, the County issued \$808,000 in general obligation bonds with an interest rate varying from 3.0 to 6.0%. The proceeds of these bonds were used to pay off the County's liability for prior service under the Kansas Police and Fire Retirement System. As a result of this bond issue, the County's contribution rate for KP&F dropped from 13.13% to 6.86% of covered employee's salary. The bonds issued by the County will be retired through 2019 and will be funded by savings realized from this reduced KP&F rate.

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year</u>	<u>Principal Due</u>	<u>Interest Due</u>	<u>Total Due</u>
2005	\$ 830,563	\$ 186,967	\$ 1,017,530
2006	200,741	149,867	350,608
2007	215,929	141,237	357,166
2008	222,077	131,893	353,970
2009	237,329	122,000	359,328
2010 - 2014	1,222,013	429,778	1,651,791
2015 - 2019	657,991	165,237	823,229
2020 - 2024	40,797	67,263	108,060
2025 - 2029	52,120	55,978	108,098
2030 - 2034	66,525	41,582	108,107
2035 - 2039	84,913	23,203	108,115
2040 - 2041	40,256	3,040	43,296
<b>Total</b>	<b>\$ 3,871,254</b>	<b>\$ 1,518,043</b>	<b>\$ 5,389,297</b>

Franklin County, Kansas

Notes to the Financial Statements  
December 31, 2004

**IV. LONG-TERM DEBT (Continued)**

On October 1, 1995, the County issued \$395,000 in Certificates of Participation at an average interest rate of 5.43%. These Certificates were used to advance refund a series of Certificates of Participation originally issued in 1989 for the Franklin County Mental Health Center. The 1989 Certificates were fully retired. The 1995 Certificates carry the same conditions as the 1989 Certificates; they are paid by the Franklin County Mental Health Center, with the County being contingently liable for the outstanding balance.

Annual debt service requirements to maturity for certificates of participation are as follows:

Year	Principal Due	Interest Due	Total Due
2005	\$ 20,000	\$ 16,678	\$ 36,678
2006	20,000	15,598	35,598
2007	20,000	14,428	34,428
2008	20,000	13,258	33,258
2009	20,000	12,088	32,088
2010-2015	185,000	37,459	222,459
Total	\$ 285,000	\$ 109,506	\$ 394,506

On June 15, 2002, the County issued \$265,111 in temporary notes. The proceeds of these notes were used to purchase software for the County Sheriff and Ambulance departments. The final payment of \$71,746 of principal and \$3,229 of interest will be paid in 2005.

Annual debt service requirements to maturity for capital leases are as follows:

Year	Principal Due	Interest Due	Total Due
2005	\$ 379,559	\$ 150,765	\$ 530,324
2006	279,174	131,728	410,902
2007	294,383	116,519	410,902
2008	261,802	101,106	362,908
2009	228,556	86,031	314,587
2010-2015	1,234,361	201,805	1,436,167
Total	\$ 2,677,835	\$ 787,954	\$ 3,465,790

During 1995, the County entered into a loan agreement with the State of Kansas. Under this agreement, the State loaned the County a total of \$409,195 to construct a road. The loan calls for an interest rate of 3.8% and repayment of the loan is being made from the Road and Bridge Fund. Annual debt service requirements to maturity for this loan is as follows:

Year	Principal Due	Interest Due	Total Due
2005	\$ 31,745	\$ 6,214	\$ 37,959
2006	32,964	4,996	37,960
2007	34,228	3,732	37,960
2008	35,541	2,418	37,959
2009	36,904	1,055	37,959
Total	\$ 171,382	\$ 18,415	\$ 189,797

In 2004, the County authorized the execution of a \$6,000,000 loan with the Kansas Department of Transportation for the 36 mile road improvement. As of December 31, 2004, the City had made draws of \$2,176,984 on the loan. The loan gross interest rate is 4.19%. The loan's final maturity is 8/1/2021.

Franklin County, Kansas

Notes to the Financial Statements  
December 31, 2004

**V. OPERATING LEASES**

The government leases office equipment under non-cancelable operating leases. Total costs for such leases were \$27,559 for the year ended December 31, 2004. The future minimum lease payments for these leases are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2005	\$ 19,989
2006	9,002
2007	<u>3,115</u>
Total	<u>\$ 32,106</u>

**VI. INTERFUND TRANSACTIONS**

	<u>To</u>	<u>From</u>
General	\$ 40,966	\$ 923,785
Road and Bridge Chip Reserve	500,000	-
Road Improvement	132,800	-
Ambulance	-	108,126
Appraiser's Cost	-	50,000
County Building	-	60,000
Direct Election	-	12,000
Employee Benefits	-	150,000
Noxious Weed	-	25,000
Special Ambulance Vehicle	108,126	-
Special Capital Improvement	60,000	-
Special Equipment Reserve	352,985	-
Special Noxious Weed	25,000	-
Employee Benefit Trust	150,000	-
Special Auto	-	40,966
Total	<u>\$ 1,369,877</u>	<u>\$ 1,369,877</u>

The County uses interfund transfers to share administrative costs between funds.

**VII. DEFINED BENEFIT PENSION PLAN**

*Plan Description.* The County participates in the Kansas Public Employees Retirement System ("KPERS") and the Kansas Police and Firemen's Retirement System ("KP&F"). Both are part of a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100; Topeka, Kansas 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 establishes KPERS member-employee contribution rate at 4% of covered salary. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h)

Franklin County, Kansas

Notes to the Financial Statements  
December 31, 2004

**VII. DEFINED BENEFIT PENSION PLAN (Continued)**

of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F is funded on an actuarial reserve bases. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate was 3.22% from January 1 to June 30, 2004 and 3.82% from July 1 to December 31, 2004. The Franklin County, Kansas employer contribution to KPERS for the years ending December 31, 2004, 2003 and 2002 were \$139,806, \$120,229 and \$117,872 respectively, equal to the required contributions for each year. The County's KP&F employer rate established for the period January 1, 2004 through December 31, 2004 was 9.47%. The County contributions to KP&F for the years ending December 31, 2004, 2003 and 2002 were \$136,304, \$128,877 and \$183,094, respectively.

**VIII. COMMITMENTS AND CONTINGENCIES**

The County participates in various federal and state grant programs from year to year. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for the reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

**IX. 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; and natural disasters for which the County carries commercial insurance. No significant reductions in insurance coverage from that of the prior year have occurred. Settlements have not exceeded insurance coverage for each of the past three years.

During 1989, the County formed the Franklin County Employee Benefit Plan Trust Fund to provide a self-insurance plan to cover medical expenses of County employees. The plan receives funds through employee payroll deductions and pays for medical claims up to \$25,000 per employee. Catastrophic coverage insurance has been purchased to cover claims in excess of \$25,000 per employee. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

At December 31, 2004 the amount of liabilities was \$144,292. This liability is the County's best estimate based on available information. Changes in the balances of claims liabilities during the past year are as follows:

	<u>2004</u>
Unpaid claims, January 1	\$ 79,106
Current year claims	1,168,558
Claim payments	<u>[1,103,372]</u>
Unpaid claims, December 31	<u>\$ 144,292</u>

**X. 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. The County estimates that it will cost \$1,500 per year to monitor wells at the

Franklin County, Kansas

Notes to the Financial Statements  
December 31, 2004

**X. CLOSURE AND POSTCLOSURE CARE COSTS OF LANDFILL (Continued)**

landfill site over the next thirty years. Estimates for other costs related to monitoring the landfill over the thirty year monitoring period were not available.

**XI. COMPENSATED ABSENCES**

The County's vacation policy allows employees to earn a fixed number of days vacation time per month of service. The rate of this accumulation varies based upon the employee's length of employment with the County. At the end of each year, unused vacation time is canceled unless special circumstances warrant allowing it to be carried over. At time of employment termination, unused vacation time earned during the current year is paid. If, at termination time, the employee has already taken more vacation time during the current year than had been earned to date, the excess is withheld from the employee's final paycheck.

The County's policies regarding sick leave pay permit employees to accumulate one day of sick leave per month of service up to a maximum accumulation of 90 days. When an employee is laid off or voluntarily terminates service with the County, and employment has been for less than 5 years all, unpaid sick leave is canceled. Employees with longer than 5 years service, up to 10 years of service are paid for 50% of unused sick leave up to 15 days. Employees with more than 10 years of service are paid for 50% of unused sick leave up to 30 days. Employees who are involuntarily terminated do not receive payment for accumulated sick leave.

At December 31, 2004 the liability under the County's vacation and sick leave policy is \$245,733.

Franklin County, Kansas

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2004

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
<u>U.S. Department of Justice</u>		
COPS	16.710	\$ 72,145
Passed Through State Department of Justice:		
Juvenile Accountability Incentive Block Grants	16.523	15,477
Part E State Challenge Activities	16.549	500
Byrne Formula Grant Program	16.579	14,737
Local Law Enforcement Block Grants Program	16.592	<u>4,028</u>
Total U.S. Department of Justice		<u>106,887</u>
<u>U.S. Department of Health and Human Services</u>		
Passed Through State Department of Health and Human Services:		
Family Planning Services	93.217	31,520
Immunization Grants	93.268	4,002
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283	54,428
Child Care Mandatory and Matching Funds of the Child Care and Dev. Fund	93.596	17,595
Grants to States for Operation of Offices of Rural Health	93.913	9,077
Prevention Health and Health Services Block Grant	93.991	499
Maternal and Child Health Services Block Grant to the States	93.994	<u>722</u>
Total U.S. Department of Health and Human Services		<u>117,843</u>
<u>U.S. Department of Agriculture</u>		
Passed Through State Department of Health and Human Services:		
Special Suppl. Nutrition Program for Women, Infants and Children	10.557	<u>77,322</u>
Total U.S. Department of Agriculture		<u>77,322</u>
<u>U.S. Department of Transportation</u>		
Passed Through State Department of Transportation		
Highway Planning and Construction	20.205	383,642
State and Community Highway Safety	20.600	<u>4,588</u>
Total U.S. Department of Transportation		<u>388,230</u>
<u>U.S. Department of Homeland Security</u>		
Passed Through State Adj General		
State and Local All Hazards Emergency Operations Planning	97.051	<u>6,063</u>
Total U.S. Department of Homeland Security		<u>6,063</u>
Total Expenditures of Federal Awards		<u>\$ 696,345</u>

Franklin County, Kansas

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2004

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the expenditures of all federal financial assistance programs of Franklin County, Kansas, for the year ended December 31, 2004. All expenditures of federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

2. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented in accordance with accounting principles generally accepted in the United States of America.

Franklin County, Kansas

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2004

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Adverse - GAAP  
Unqualified - Prescribed Basis

Internal control over financial reporting:

Material weakness(es) identified?        Yes   X   No

Reportable condition(s) identified that are not considered to be material weaknesses?        Yes   X   None reported

Noncompliance material to financial statements noted?        Yes   X   No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?        Yes   X   No

Reportable condition(s) identified that are not considered to be material weaknesses?        Yes   X   None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?        Yes   X   No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee?        Yes   X   No

Franklin County, Kansas

Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended December 31, 2004

Section II - Financial Statement Findings

None Noted

Section III - Federal Award Findings and Questioned Costs

None Noted

**LOWENTHAL SINGLETON WEBB & WILSON**  
**P R O F E S S I O N A L   A S S O C I A T I O N**

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

Board of County Commissioners  
Franklin County, Kansas

We have audited the financial statements of Franklin County, Kansas as of and for the year ended December 31, 2004, and have issued our report thereon dated June 10, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

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

However, we noted other matters involving the internal control over financial reporting that we have reported to management in a separate letter dated June 10, 2005.

This report is intended for the information of the board of county commissioners and management and should not be used by anyone other than these specified parties.

*Lowenthal, Singleton, Webb & Wilson*

Professional Association

June 10, 2005

**LOWENTHAL SINGLETON WEBB & WILSON**  
**P R O F E S S I O N A L   A S S O C I A T I O N**

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

Board of County Commissioners  
Franklin County, Kansas

**Compliance**

We have audited the compliance of Franklin County, Kansas with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" that are applicable to each of its major federal programs for the year ended December 31, 2004. Franklin County, Kansas's major federal programs are identified in the Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Franklin County, Kansas complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2004.

**Internal Control Over Compliance**

The management of Franklin County, Kansas is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Franklin County, Kansas's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Board of County Commissioners  
Franklin County, Kansas  
Page 2

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of County Commissioners, management and for federal awarding agencies and pass-through entities and should not be used by anyone other than these specified parties.

*Howenthal, Singleton, Webb & Wilson*

Professional Association

June 10, 2005

