

FINANCIAL STATEMENTS
AND
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
FRANKLIN COUNTY, KANSAS

December 31, 2005

A&G Agler & Gaeddert **CHARTERED**
Certified Public Accountants

Franklin County, Kansas

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AGC Agler & Gaeddert CHARTERED
Certified Public Accountants
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Lucille L. Hinderliter, CPA
Harold K. Mayes, CPA

W. Keith Gaeddert, CPA
(Retired)

Board of County Commissioners
Franklin County
Ottawa, Kansas

We have audited the accompanying statutory basis financial statements of the individual funds of Franklin County, Kansas, as of and for the year ended December 31, 2005, as listed in the table of contents. These statutory basis financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these statutory basis financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit Guide*; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

As described in Note I B, the County prepared these statutory basis financial statements using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the statutory basis financial statements of the differences between the regulatory basis of accounting and accounting principles generally accepted in the United States of America are described in Note I B.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the statutory basis financial statement referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Franklin County, Kansas, as of December 31, 2005, or the changes in its financial position or, where applicable, its cash flows for the year then ended.

Also, in our opinion, the statutory basis financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of the individual funds of Franklin County, Kansas as of December 31, 2005, and its cash receipts and expenditures and budgetary results, for the year then ended on the basis of accounting described in Note I B

In accordance with *Government Auditing Standards*, we have also issued our report dated September 5, 2006 on our consideration of the County'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 conducted for the purpose of forming an opinion on the statutory basis financial statements that collectively comprise Franklin County, Kansas's statutory basis financial statements. The information presented as supplemental information is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, and is not a required part of the statutory basis financial statements. Such information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements and, in our opinion, is fairly stated in all material respects in relation to the statutory basis financial statements taken as a whole.

Agler & Gaeddert, Chartered

September 5, 2006



Franklin County, Kansas

**SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended December 31, 2005**

Governmental Type Funds	Unencumbered	Prior Year	Cash	Expenditures
	Cash Balances			
	(Deficit)	Encumbrances		
	January 1, 2005			
	Restated			
General Fund	\$ 987,774	\$ 0	\$ 6,525,411	\$ 5,714,586
Special Revenue Funds				
Road & Bridge	32,658	0	3,817,726	3,639,595
R & B Special Machinery	2,402	0	392,771	392,150
Chip Reserve	399,247	0	632,800	760,186
Employee Benefits	300,800	0	1,977,498	1,764,523
Vermont Bridge Project	0	0	39,000	39,000
Health	103,010	0	552,826	561,852
Health Capital Outlay	62,088	0	0	6,016
Mental Health	2,047	0	127,150	126,040
Election	35,777	0	78,990	73,814
Appraiser	26,678	0	309,184	265,861
Community College Tuition	12,604	0	155,256	109,704
Noxious Weed	68,348	0	259,625	147,866
Noxious Weed Capital	95,399	0	1,021	0
Rehabilitation Center	2,575	0	89,192	89,000
Tourism & Convention Promotion	0	0	165,796	165,796
Special Bridge	166,923	0	194,531	259,852
Liability Insurance	516,061	0	95,226	89,881
Risk Management Reserve	36,918	0	72,334	49,904
Special Parks & Recreation	2	0	2,283	1,698
Special Alcohol	6,151	0	4,809	5,054
Extension Council	3,503	0	194,206	193,600
Conservation District	705	0	42,650	42,300
Fair Premium	451	0	7,128	7,000
Fair Building	182	0	7,077	7,000
Services For The Elderly	(5,946)	0	256,584	226,969
County Buildings	49,989	0	146,121	72,973
Ambulance	237,440	0	1,154,207	1,011,134
Ambulance Special Equipment	313,028	0	14	166,016
Historical Society	0	0	44,200	44,200
Law Enforcement Trust	12,773	0	19,419	20,072
Drug Enforcement Forfeitures	377	0	17,873	8,800
Special Prosecutor Trust	41,239	0	23,135	26,671
Veterans Memorial	22,332	0	425	375
Country Estates Benefit District	3,217	0	13,380	13,384
Emergency Shelter Grant	0	0	930	930
Judiciary Tech Grant	0	0	53,599	49,651
Child Safety/Domestic Violence	0	0	2,250	1,335
Domestic Violence Grant	0	0	7,862	15,316
Sheriff Identikit	1,332	0	0	0
Defibrillator Special	1,000	0	0	0
Cops In School Grant	(31,633)	0	77,912	91,898

The accompanying notes are an integral part of this statement.

Unencumbered Cash Balances (Deficit) December 31, 2005	Outstanding Encumbrances and Accounts Payable	Cash Balances December 31, 2005
\$ 1,798,599	\$ 110,899	\$ 1,909,498
210,789	91,356	302,145
3,023	0	3,023
271,861	0	271,861
513,775	1,921	515,696
0	0	0
93,984	8,426	102,410
56,072	0	56,072
3,157	0	3,157
40,953	0	40,953
70,001	360	70,361
58,156	5,880	64,036
180,107	1,076	181,183
96,420	0	96,420
2,767	0	2,767
0	0	0
101,602	11,335	112,937
521,406	0	521,406
59,348	478	59,826
587	0	587
5,906	0	5,906
4,109	0	4,109
1,055	21,150	22,205
579	0	579
259	0	259
23,669	2,430	26,099
123,137	4,422	127,559
380,513	8,382	388,895
147,026	3,111	150,137
0	0	0
12,120	610	12,730
9,450	0	9,450
37,703	1,900	39,603
22,382	0	22,382
3,213	0	3,213
0	0	0
3,948	0	3,948
915	0	915
(7,454)	0	(7,454)
1,332	0	1,332
1,000	0	1,000
(45,619)	0	(45,619)

Composition of cash balances:

Demand Deposits	
Cash on hand and checking	\$ 104,241
Time Deposits	
Now accounts	446,036
Money market accounts	10,509,450
Certificates of Deposit	11,320,000
District court	108,341
Sheriff	<u>32,168</u>
Total cash and investments	22,520,237
Agency funds per Statement 4	<u>(13,526,140)</u>
	<u>\$ 8,994,097</u>

Franklin County, Kansas

**SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended December 31, 2005**

	Unencumbered Cash Balances (Deficit) January 1, 2005	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures
	Restated			
Governmental Type Funds - continued				
Special Revenue Funds - continued				
Byrne Grant	\$ 7,748	\$ 0	\$ 66,612	\$ 72,988
Truancy Grant	121	0	0	0
Special Auto	42,666	0	151,126	157,536
Prosecutor Training	3,950	0	2,550	6,017
Juvenile Acct Grant	9,027	0	14,108	18,438
Community Corrections-Adult	33,092	0	324,172	313,980
Community Corrections-Juvenile	33,321	0	329,821	346,046
Juvenile Intake	28,338	0	37,221	56,081
Dare Summer Camp	1,654	0	5	394
Employee Benefit Plan	1,425,763	0	1,259,387	1,158,917
Equipment Reserve	984,847	0	133,686	530,967
911 Emergency Telephone	117,152	0	108,508	104,537
CDBG Loan	4	0	0	0
Centropolis Sewer District	7,516	0	26,682	25,899
Register of Deeds Technology	52,629	0	54,574	16,885
911 Emergency Wireless	10,977	0	34,894	26,040
Countywide Internet	0	0	16,578	13,356
Solid Waste Special Caps	219,013	0	95,028	111,342
Debt Service Funds				
Bond and Interest	50,559	0	931,967	916,849
Capital Projects Funds				
36 Mile Road	(934,701)	0	5,113,311	4,541,286
Midland Railroad Improvements	438	0	0	0
Road Improvements	71,909	0	31,500	30,124
Capital Improvements	646,799	0	0	32,722
Visitor's Center	500	0	0	0
Enterprise Funds				
Solid Waste	543,497	0	958,595	837,680
Annex	103,035	0	392,489	458,568
County Wide Phone	72,717	0	90,349	66,882
Total reporting entity (excluding agency funds)	\$ 7,040,023	\$ 0	\$ 27,735,564	\$ 26,105,536

The accompanying notes are an integral part of this statement.

Unencumbered Cash Balances (Deficit) December 31, 2005	Outstanding Encumbrances and Accounts Payable	Cash Balances December 31, 2005
\$ 1,372	\$ 375	\$ 1,747
121	0	121
36,256	309	36,565
483	653	1,136
4,697	0	4,697
43,284	617	43,901
17,096	543	17,639
9,478	69	9,547
1,265	0	1,265
1,526,233	0	1,526,233
587,566	0	587,566
121,123	278	121,401
4	0	4
8,299	74	8,373
90,318	0	90,318
19,831	0	19,831
3,222	1,113	4,335
202,699	0	202,699
65,677	0	65,677
(362,676)	0	(362,676)
438	0	438
73,285	0	73,285
614,077	0	614,077
500	0	500
664,412	39,952	704,364
36,956	1,679	38,635
96,184	4,648	100,832
\$ 8,670,051	\$ 324,046	\$ 8,994,097

Franklin County, Kansas

Statement 2

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

(Budgeted Funds Only)

For the Year Ended December 31, 2005

	<u>Certified Budget</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental type funds				
General Fund	\$ 5,812,200	\$ 5,812,200	\$ 5,714,586	\$ 97,614
Special Revenue Funds				
Road & Bridge	3,792,593	3,792,593	3,639,595	152,998
Employee Benefits	2,051,043	2,051,043	1,764,523	286,520
Health	543,466	543,466	561,852	(18,386)
Mental Health	126,040	126,040	126,040	0
Election	90,600	90,600	73,814	16,786
Appraiser	322,693	322,693	265,861	56,832
Community College Tuition	155,000	155,000	109,704	45,296
Noxious Weed	258,455	258,455	147,866	110,589
Special Noxious Weed	126,134	126,134	0	126,134
Rehabilitation Center	89,000	89,000	89,000	0
Tourism & Convention Promotion	170,000	170,000	165,796	4,204
Special Bridge	298,218	298,218	259,852	38,366
Liability Insurance	610,000	610,000	89,881	520,119
Special Parks & Recreation	4,155	4,155	1,698	2,457
Special Alcohol	5,100	5,100	5,054	46
Extension Council	193,600	193,600	193,600	0
Conservation District	42,300	42,300	42,300	0
Fair Premium	7,000	7,000	7,000	0
Fair Building	7,000	7,000	7,000	0
Services For The Elderly	252,800	252,800	226,969	25,831
County Building Maintenance	160,000	160,000	72,973	87,027
Ambulance	1,128,000	1,128,000	1,011,134	116,866
Historical Society	44,200	44,200	44,200	0
Country Estates Benefit District	13,480	13,480	13,384	96
911 Emergency Telephone	209,957	209,957	104,537	105,420
Centropolis Sewer District	29,881	29,881	25,899	3,982
911 Emergency Wireless	50,000	50,000	26,040	23,960
Debt Service Funds				
Bond and Interest	956,940	956,940	916,849	40,091
Enterprise funds				
Solid Waste	923,085	923,085	837,680	85,405
Annex	496,017	496,017	458,568	37,449
County Wide Phone	150,000	150,000	66,882	83,118

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 2,855,113	\$ 2,884,395	\$ (29,282)
Delinquent tax	81,633	81,000	633
Motor vehicle tax	421,871	406,048	15,823
Recreational vehicle tax	8,436	8,051	385
Local alcoholic liquor fund	2,283	1,733	550
Local sales tax	1,470,923	1,223,280	247,643
Mineral production tax	1,441	809	632
16/20M vehicle tax	14,296	14,295	1
Grants	28,897	13,631	15,266
Fees and licenses			
Mortgage registration fees	496,556	437,782	58,774
Sheriff / jail fees	116,113	73,700	42,413
911 payment from City	212,812	238,095	(25,283)
Planning fees	52,842	46,723	6,119
Environmental fees	17,040	13,280	3,760
Juvenile	8,616	8,386	230
Other intergovernmental	186,518	182,000	4,518
Interest on investments	313,851	251,231	62,620
Interest and fees on delinquent taxes	149,548	107,400	42,148
Rent	11,627	9,984	1,643
Miscellaneous	12,532	0	12,532
Operating transfers	62,463	42,560	19,903
Total cash receipts	<u>6,525,411</u>	<u>\$ 6,044,383</u>	<u>\$ 481,028</u>
Expenditures			
County Commissioners			
Personal services	174,272	\$ 172,960	\$ (1,312)
Contractual	416,304	388,500	(27,804)
Commodities	5,326	4,800	(526)
Total County Commissioners	<u>595,902</u>	<u>566,260</u>	<u>(29,642)</u>
County Clerk			
Personal services	91,934	121,287	29,353
Contractual	2,470	3,880	1,410
Commodities	9,161	6,800	(2,361)
Total County Clerk	<u>103,565</u>	<u>131,967</u>	<u>28,402</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Expenditures - continued			
County Treasurer			
Personal services	\$ 111,714	\$ 126,468	\$ 14,754
Contractual	6,730	11,150	4,420
Commodities	14,642	18,500	3,858
Capital outlay	1,448	2,000	552
Total County Treasurer	134,534	158,118	23,584
County attorney and counselor			
Personal services	237,036	236,500	(536)
Contractual	30,867	33,600	2,733
Commodities	6,978	6,000	(978)
Capital outlay	11,224	10,804	(420)
Total County attorney and counselor	286,105	286,904	799
Register of Deeds			
Personal services	75,886	73,128	(2,758)
Contractual	2,100	1,400	(700)
Commodities	1,319	1,700	381
Total Register of Deeds	79,305	76,228	(3,077)
Sheriff			
Personal services	768,482	786,061	17,579
Contractual	84,557	74,500	(10,057)
Commodities	11,784	7,700	(4,084)
Capital outlay	74,776	62,500	(12,276)
Total Sheriff	939,599	930,761	(8,838)
Court			
Personal services	9,976	11,000	1,024
Contractual	138,242	131,952	(6,290)
Commodities	24,091	22,000	(2,091)
Capital outlay	18,548	26,848	8,300
Total Court	190,857	191,800	943
Maintenance			
Personal services	117,081	132,248	15,167
Contractual	503	550	47
Total Maintenance	117,584	132,798	15,214

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Expenditures - continued			
Emergency Preparedness			
Personal services	\$ 21,048	\$ 0	\$ (21,048)
Contractual	4,711	7,247	2,536
Commodities	8,696	12,000	3,304
Capital outlay	0	7,500	7,500
Total Emergency Preparedness	34,455	26,747	(7,708)
Jail			
Personal services	431,417	405,584	(25,833)
Contractual	28,886	27,020	(1,866)
Commodities	175,405	162,500	(12,905)
Capital outlay	17,407	25,100	7,693
Total Jail	653,115	620,204	(32,911)
Human Resources			
Personal services	91,056	85,000	(6,056)
Contractual	42,658	42,500	(158)
Commodities	21,404	23,900	2,496
Total Human Resources	155,118	151,400	(3,718)
Planning and Building			
Personal services	109,115	112,580	3,465
Contractual	23,615	53,438	29,823
Commodities	11,682	8,900	(2,782)
Capital outlay	21,342	25,712	4,370
Total Planning and Building	165,754	200,630	34,876
County Administrator			
Personal services	97,279	83,400	(13,879)
Contractual	6,735	11,840	5,105
Commodities	5,437	24,794	19,357
Capital outlay	23,799	29,000	5,201
Total County Administrator	133,250	149,034	15,784
911			
Personal services	436,363	466,925	30,562
Contractual	3,716	5,465	1,749
Commodities	1,060	2,600	1,540
Capital outlay	1,160	1,200	40
Total 911	442,299	476,190	33,891

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Expenditures - continued			
Information Technology			
Personal services	\$ 198,637	\$ 204,811	\$ 6,174
Contractual	124,448	141,747	17,299
Commodities	14,054	14,500	446
Capital outlay	29,067	40,320	11,253
Total Information Technology	<u>366,206</u>	<u>401,378</u>	<u>35,172</u>
Environmental Health			
Personal services	61,176	61,082	(94)
Contractual	8,329	13,250	4,921
Commodities	1,265	3,940	2,675
Capital outlay	0	1,000	1,000
Total Environmental Health	<u>70,770</u>	<u>79,272</u>	<u>8,502</u>
Juvenile			
Personal services	296,721	311,373	14,652
Contractual	23,175	18,140	(5,035)
Commodities	2,619	3,090	471
Capital outlay	7,585	4,600	(2,985)
Total Juvenile	<u>330,100</u>	<u>337,203</u>	<u>7,103</u>
Capital outlay	965	966	1
Vermont Road Lease	168,199	168,200	1
District Wide	58,752	25,840	(32,912)
Economic Development	45,000	45,000	0
Chip Program	0	632,800	632,800
Record Storage	8,963	22,500	13,537
Interest & fees	1,389	0	(1,389)
Operating transfers	<u>632,800</u>	<u>0</u>	<u>(632,800)</u>
Total expenditures	<u>5,714,586</u>	<u>\$ 5,812,200</u>	<u>\$ 97,614</u>
Receipts over (under) expenditures	810,825		
Unencumbered cash, beginning of year, restated	<u>987,774</u>		
Unencumbered cash, end of year	<u>\$ 1,798,599</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
ROAD AND BRIDGE - 102

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem taxes	\$ 2,363,407	\$ 2,387,619	\$ (24,212)
Delinquent tax	73,157	24,023	49,134
Motor vehicle tax	410,044	398,045	11,999
Recreational vehicle tax	8,226	7,892	334
16/20M vehicle tax	10,087	11,932	(1,845)
Payment in lieu of tax	0	4,777	(4,777)
Special city/county gas tax	833,661	881,746	(48,085)
Federal grants	35,982	0	35,982
County equalization and adjustment	24,743	25,000	(257)
Miscellaneous	58,419	30,000	28,419
Total cash receipts	<u>3,817,726</u>	<u>\$ 3,771,034</u>	<u>\$ 46,692</u>
Expenditures			
Personal services	892,432	\$ 943,547	\$ 51,115
Contractual services	1,116,161	1,239,600	123,439
Commodities	1,359,349	1,243,467	(115,882)
Capital outlay	271,653	365,979	94,326
Total expenditures	<u>3,639,595</u>	<u>\$ 3,792,593</u>	<u>\$ 152,998</u>
Receipts over (under) expenditures	178,131		
Unencumbered cash, beginning of year	32,658		
Unencumbered cash, end of year	<u>\$ 210,789</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
ROAD AND BRIDGE SPECIAL MACHINERY - 103

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Loan proceeds	\$ <u>392,771</u>
Total cash receipts	<u>392,771</u>
Expenditures	
Capital outlay	<u>392,150</u>
Total expenditures	<u>392,150</u>
Receipts over (under) expenditures	621
Unencumbered cash, beginning of year	<u>2,402</u>
Unencumbered cash, end of year	\$ <u><u>3,023</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
CHIP RESERVE - 104

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Transfers in	\$ <u>632,800</u>
Total cash receipts	<u>632,800</u>
Expenditures	
Contractual services	<u>760,186</u>
Total expenditures	<u>760,186</u>
Receipts over (under) expenditures	(127,386)
Unencumbered cash, beginning of year	<u>399,247</u>
Unencumbered cash, end of year	\$ <u><u>271,861</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
EMPLOYEE BENEFITS - 106 AND 305

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem taxes	\$ 1,611,008	\$ 1,627,559	\$ (16,551)
Delinquent taxes	51,438	15,344	36,094
Motor vehicle taxes	263,785	254,239	9,546
Recreational vehicle taxes	5,279	5,041	238
16/20 M truck taxes	8,623	7,621	1,002
In lieu of taxes	0	3,051	(3,051)
Miscellaneous	37,365	0	37,365
Total cash receipts	<u>1,977,498</u>	<u>1,912,855</u>	<u>30,329</u>
Expenditures			
Personnel	<u>1,764,523</u>	<u>\$ 2,051,043</u>	<u>\$ 286,520</u>
Total expenditures	<u>1,764,523</u>	<u>\$ 2,051,043</u>	<u>\$ 286,520</u>
Receipts over (under) expenditures	212,975		
Unencumbered cash, beginning of year	<u>300,800</u>		
Unencumbered cash, end of year	<u>\$ 513,775</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

**SPECIAL REVENUE FUNDS
VERMONT BRIDGE PROJECT - 107**

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005**

	<u>2005 Actual</u>
Cash receipts	
Transfer in	\$ 39,000
Expenditures	
Contractual services	<u>39,000</u>
Receipts over (under) expenditures	0
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	<u><u>0</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
HEALTH - 108

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 138,359	\$ 139,712	\$ (1,353)
Delinquent tax	4,656	1,261	3,395
Motor Vehicle tax	21,759	20,893	866
Recreational vehicle tax	435	414	21
16-20M vehicle	802	626	176
Federal Grants	60,073	74,227	(14,154)
Other Grants	319,388	125,773	193,615
In lieu of taxes	0	251	(251)
Service fees	7,354	125,942	(118,588)
Total cash receipts	<u>552,826</u>	<u>\$ 489,099</u>	<u>\$ 63,727</u>
Expenditures			
Personal services	338,972	\$ 350,701	\$ 11,729
Contractual	151,341	122,625	(28,716)
Commodities	44,597	46,140	1,543
Capital outlay	26,942	24,000	(2,942)
Total expenditures	<u>561,852</u>	<u>\$ 543,466</u>	<u>\$ (18,386)</u>
Receipts over (under) expenditures	(9,026)		
Unencumbered cash, beginning of year	<u>103,010</u>		
Unencumbered cash, end of year	<u>\$ 93,984</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
HEALTH CAPITAL OUTLAY - 109

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Operating transfers	\$ <u>0</u>
Total cash receipts	<u>0</u>
Expenditures	
Contractual services	<u>6,016</u>
Total expenditures	<u>6,016</u>
Receipts over (under) expenditures	(6,016)
Unencumbered cash, beginning of year	<u>62,088</u>
Unencumbered cash, end of year	\$ <u><u>56,072</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
MENTAL HEALTH - 110

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 104,900	\$ 105,921	\$ (1,021)
Delinquent tax	3,729	1,351	2,378
Motor vehicle tax	17,537	16,853	684
Recreational vehicle tax	351	0	351
16/20M vehicle tax	633	505	128
In lieu of taxes	0	202	(202)
Total cash receipts	<u>127,150</u>	<u>\$ 124,832</u>	<u>\$ 2,318</u>
Expenditures			
Contractual	<u>126,040</u>	<u>126,040</u>	<u>0</u>
Total expenditures	<u>126,040</u>	<u>\$ 126,040</u>	<u>\$ 0</u>
Receipts over (under) expenditures	1,110		
Unencumbered cash, beginning of year	<u>2,047</u>		
Unencumbered cash, end of year	<u>\$ 3,157</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
ELECTION - 114

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 55,276	\$ 55,773	\$ (497)
Delinquent tax	3,195	1,095	2,100
Motor vehicle tax	18,627	18,140	487
Recreational vehicle tax	374	360	14
16/20M vehicle tax	420	544	(124)
In lieu of taxes	0	218	(218)
Miscellaneous	1,098	0	1,098
Total cash receipts	<u>78,990</u> \$	<u>76,130</u> \$	<u>2,860</u>
Expenditures			
Personal services	52,487	55,000	2,513
Contractual	3,418	6,600	3,182
Commodities	17,909	29,000	11,091
Total expenditures	<u>73,814</u> \$	<u>90,600</u> \$	<u>16,786</u>
Receipts over (under) expenditures	5,176		
Unencumbered cash, beginning of year	<u>35,777</u>		
Unencumbered cash, end of year	<u>\$ 40,953</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
APPRAISER - 116

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 255,383	\$ 258,002	\$ (2,619)
Motor vehicle tax	38,667	36,948	1,719
Delinquent tax	8,591	2,230	6,361
Recreational vehicle tax	771	733	38
16/20M vehicle tax	1,635	1,108	527
In lieu of taxes	0	443	(443)
Miscellaneous	4,137	2,500	1,637
Total cash receipts	<u>309,184</u>	<u>\$ 301,964</u>	<u>\$ 7,220</u>
Expenditures			
Personal services	253,034	287,749	34,715
Contractual	8,481	16,200	7,719
Commodities	4,346	10,700	6,354
Capital outlay	0	8,044	8,044
Total expenditures	<u>265,861</u>	<u>\$ 322,693</u>	<u>\$ 56,832</u>
Receipts over (under) expenditures	43,323		
Unencumbered cash, beginning of year	<u>26,678</u>		
Unencumbered cash, end of year	<u>\$ 70,001</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
COMMUNITY COLLEGE TUITION - 120

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 153,556	\$ 155,000	\$ (1,444)
Delinquent tax	1,383	0	1,383
Motor vehicle tax	76	0	76
Miscellaneous	241	0	241
Total cash receipts	<u>155,256</u> \$	<u>155,000</u> \$	<u>256</u>
Expenditures			
Contractual	<u>109,704</u>	<u>155,000</u>	<u>45,296</u>
Total expenditures	<u>109,704</u> \$	<u>155,000</u> \$	<u>45,296</u>
Receipts over (under) expenditures	45,552		
Unencumbered cash, beginning of year	<u>12,604</u>		
Unencumbered cash, end of year	<u>\$ 58,156</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
NOXIOUS WEED - 122

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 213,896	\$ 216,033	\$ (2,137)
Delinquent tax	6,816	1,879	4,937
Motor vehicle tax	32,225	31,134	1,091
Recreational vehicle tax	645	617	28
16/20M vehicle tax	954	933	21
In lieu of taxes	0	374	(374)
Miscellaneous	5,089	0	5,089
Total cash receipts	<u>259,625</u>	<u>\$ 250,970</u>	<u>\$ 8,655</u>
Expenditures			
Personal services	103,115	\$ 135,250	\$ 32,135
Contractual services	8,437	12,900	4,463
Commodities	109,911	163,305	53,394
Reimbursements	(73,597)	(53,000)	20,597
Total expenditures	<u>147,866</u>	<u>\$ 258,455</u>	<u>\$ 110,589</u>
Receipts over (under) expenditures	111,759		
Unencumbered cash, beginning of year	<u>68,348</u>		
Unencumbered cash, end of year	<u>\$ 180,107</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
NOXIOUS WEED CAPITAL - 123

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Miscellaneous	\$ 1,021	\$ 0	\$ 1,021
Operating transfers	0	30,000	(30,000)
Total cash receipts	<u>1,021</u>	<u>\$ 30,000</u>	<u>\$ (28,979)</u>
Expenditures			
Contractual services	0	\$ 126,134	\$ 126,134
Total expenditures	<u>0</u>	<u>\$ 126,134</u>	<u>\$ 126,134</u>
Receipts over (under) expenditures	1,021		
Unencumbered cash, beginning of year	<u>95,399</u>		
Unencumbered cash, end of year	<u>\$ 96,420</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
REHABILITATION CENTER - 126

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 73,382	\$ 74,086	\$ (704)
Motor vehicle tax	12,348	11,887	461
Delinquent tax	2,794	717	2,077
Recreational vehicles tax	247	236	11
16/20M vehicle tax	421	356	65
In lieu of taxes	0	143	(143)
Total cash receipts	<u>89,192</u>	<u>\$ 87,425</u>	<u>\$ 1,767</u>
Expenditures			
Contractual	<u>89,000</u>	<u>\$ 89,000</u>	<u>\$ 0</u>
Total expenditures	<u>89,000</u>	<u>\$ 89,000</u>	<u>\$ 0</u>
Receipts over (under) expenditures	192		
Unencumbered cash, beginning of year	<u>2,575</u>		
Unencumbered cash, end of year	<u>\$ 2,767</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
 TOURISM AND CONVENTION PROMOTION - 128

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Miscellaneous	\$ 165,796	\$ 170,000	\$ (4,204)
Total cash receipts	<u>165,796</u>	<u>\$ 170,000</u>	<u>\$ (4,204)</u>
Expenditures			
Contractual	165,796	\$ 170,000	\$ 4,204
Total expenditures	<u>165,796</u>	<u>\$ 170,000</u>	<u>\$ 4,204</u>
Receipts over (under) expenditures	0		
Unencumbered cash, beginning of year	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 0</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
SPECIAL BRIDGE - 130

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 155,976	\$ 157,488	\$ (1,512)
Delinquent tax	6,512	1,725	4,787
Motor vehicle tax	30,025	28,587	1,438
Recreational vehicle tax	599	567	32
16/20M vehicle tax	1,419	857	562
In lieu of taxes	0	343	(343)
Total cash receipts	<u>194,531</u>	<u>\$ 189,567</u>	<u>\$ 4,964</u>
Expenditures			
Personal services	111,197	\$ 104,133	\$ (7,064)
Contractual services	35,845	56,000	20,155
Commodities	73,810	136,585	62,775
Capital outlay	0	1,500	1,500
Transfer	39,000	0	(39,000)
Total expenditures	<u>259,852</u>	<u>\$ 298,218</u>	<u>\$ 38,366</u>
Receipts over (under) expenditures	(65,321)		
Unencumbered cash, beginning of year	<u>166,923</u>		
Unencumbered cash, end of year	<u>\$ 101,602</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
LIABILITY INSURANCE - 134

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 81,787	\$ 82,553	\$ (766)
Delinquent tax	2,155	624	1,531
Motor vehicle tax	10,730	10,344	386
Recreational vehicles tax	215	205	10
16/20M vehicle tax	339	310	29
In lieu of taxes	0	124	(124)
Total cash receipts	<u>95,226</u>	<u>\$ 94,160</u>	<u>\$ 1,066</u>
Expenditures			
Contractual	<u>89,881</u>	<u>\$ 610,000</u>	<u>\$ 520,119</u>
Total expenditures	<u>89,881</u>	<u>\$ 610,000</u>	<u>\$ 520,119</u>
Receipts over (under) expenditures	5,345		
Unencumbered cash, beginning of year	<u>516,061</u>		
Unencumbered cash, end of year	<u>\$ 521,406</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
RISK MANAGEMENT RESERVE - 135

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Insurance claims	\$ 72,334
Total cash receipts	<u>72,334</u>
Expenditures	
Contractual	<u>49,904</u>
Total expenditures	<u>49,904</u>
Receipts over (under) expenditures	22,430
Unencumbered cash, beginning of year	<u>36,918</u>
Unencumbered cash, end of year	<u>\$ 59,348</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
SPECIAL PARKS AND RECREATION - 136

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Local liquor tax	\$ 2,283	\$ 2,918	\$ (635)
Total cash receipts	<u>2,283</u>	<u>\$ 2,918</u>	<u>\$ (635)</u>
Expenditures			
Contractual services	<u>1,698</u>	\$ 4,155	\$ 2,457
Total expenditures	<u>1,698</u>	<u>\$ 4,155</u>	<u>\$ 2,457</u>
Receipts over (under) expenditures	585		
Unencumbered cash, beginning of year	<u>2</u>		
Unencumbered cash, end of year	<u>\$ 587</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
SPECIAL ALCOHOL - 138

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Local liquor tax	\$ 4,809	\$ 5,100	\$ (291)
Total cash receipts	<u>4,809</u>	<u>\$ 5,100</u>	<u>\$ (291)</u>
Expenditures			
Contractual	5,054	\$ 5,100	\$ 46
Total expenditures	<u>5,054</u>	<u>\$ 5,100</u>	<u>\$ 46</u>
Receipts over (under) expenditures	(245)		
Unencumbered cash, beginning of year	<u>6,152</u>		
Unencumbered cash, end of year	<u>\$ 5,907</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
EXTENSION COUNCIL - 140

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 159,693	\$ 161,296	\$ (1,603)
Delinquent tax	5,594	1,610	3,984
Motor vehicle tax	27,580	26,682	898
Recreational vehicles tax	553	529	24
16/20M vehicle tax	786	800	(14)
In lieu of taxes	0	320	(320)
Total cash receipts	<u>194,206</u>	<u>\$ 191,237</u>	<u>\$ 2,969</u>
Expenditures			
Contractual	<u>193,600</u>	<u>\$ 193,600</u>	<u>\$ 0</u>
Total expenditures	<u>193,600</u>	<u>\$ 193,600</u>	<u>\$ 0</u>
Receipts over (under) expenditures	606		
Unencumbered cash, beginning of year	<u>3,503</u>		
Unencumbered cash, end of year	<u>\$ 4,109</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
CONSERVATION DISTRICT - 142

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 35,236	\$ 35,589	\$ (353)
Delinquent tax	1,246	339	907
Motor vehicle tax	5,838	5,609	229
Recreational vehicles tax	117	111	6
16/20M vehicle tax	213	168	45
In lieu of taxes	0	67	(67)
Total cash receipts	<u>42,650</u>	<u>\$ 41,883</u>	<u>\$ 767</u>
Expenditures			
Contractual	<u>42,300</u>	<u>\$ 42,300</u>	<u>\$ 0</u>
Total expenditures	<u>42,300</u>	<u>\$ 42,300</u>	<u>\$ 0</u>
Receipts over (under) expenditures	350		
Unencumbered cash, beginning of year	<u>705</u>		
Unencumbered cash, end of year	<u>\$ 1,055</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
FAIR PREMIUM - 144

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 5,982	\$ 6,016	\$ (34)
Delinquent tax	164	53	111
Motor vehicle tax	920	874	46
Recreational vehicles tax	18	17	1
16/20M vehicle tax	44	26	18
In lieu of taxes	0	10	(10)
Total cash receipts	<u>7,128</u> \$	<u>6,996</u> \$	<u>132</u>
Expenditures			
Contractual	<u>7,000</u>	<u>7,000</u>	<u>0</u>
Total expenditures	<u>7,000</u> \$	<u>7,000</u> \$	<u>0</u>
Receipts over (under) expenditures	128		
Unencumbered cash, beginning of year	<u>451</u>		
Unencumbered cash, end of year	<u>\$ 579</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
FAIR BUILDING - 146

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 5,820	\$ 5,792	\$ 28
Delinquent tax	209	57	152
Motor vehicle tax	991	952	39
Recreational vehicles tax	20	19	1
16/20M vehicle tax	37	29	8
In lieu of taxes	0	11	(11)
Total cash receipts	<u>7,077</u>	<u>\$ 6,860</u>	<u>\$ 217</u>
Expenditures			
Contractual	<u>7,000</u>	<u>\$ 7,000</u>	<u>0</u>
Total expenditures	<u>7,000</u>	<u>\$ 7,000</u>	<u>0</u>
Receipts over (under) expenditures	77		
Unencumbered cash, beginning of year	<u>182</u>		
Unencumbered cash, end of year	<u>\$ 259</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
SERVICES FOR THE ELDERLY - 148

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 161,796	\$ 163,370	\$ (1,574)
Delinquent tax	5,257	5,119	138
Motor vehicle tax	25,962	25,010	952
Recreational vehicle tax	519	370	149
16/20M vehicle tax	863	860	3
Miscellaneous	62,187	58,143	4,044
Total cash receipts	<u>256,584</u>	<u>\$ 252,872</u>	<u>\$ 3,712</u>
Expenditures			
Personal services	81,410	\$ 90,000	\$ 8,590
Contractual services	145,559	162,800	17,241
Total expenditures	<u>226,969</u>	<u>\$ 252,800</u>	<u>\$ 25,831</u>
Receipts over (under) expenditures	29,615		
Unencumbered cash, beginning of year	(5,946)		
Unencumbered cash, end of year	<u>\$ 23,669</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
COUNTY BUILDINGS - 150

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 113,953	\$ 114,997	\$ (1,044)
Delinquent tax	4,397	1,168	3,229
Motor vehicle tax	20,223	19,348	875
Recreational vehicle tax	404	384	20
16/20M vehicle tax	837	580	257
In lieu of taxes	0	232	(232)
Miscellaneous	6,307	0	(6,307)
Total cash receipts	<u>146,121</u>	<u>\$ 136,709</u>	<u>\$ (3,202)</u>
Expenditures			
Contractual services	\$ 20,623	\$ 30,000	\$ 9,377
Commodities	46,750	50,000	3,250
Capital outlay	5,600	80,000	74,400
Total expenditures	<u>72,973</u>	<u>\$ 160,000</u>	<u>\$ 87,027</u>
Receipts over (under) expenditures	73,148		
Unencumbered cash, beginning of year	49,989		
Unencumbered cash, end of year	<u>\$ 123,137</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
AMBULANCE - 152

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem taxes	\$ 373,050	\$ 375,000	\$ (1,950)
Delinquent taxes	16,761	16,761	0
Motor vehicle taxes	82,790	65,000	17,790
Recreational vehicles tax	1,657	1,180	477
16/20M vehicle tax	2,882	2,881	1
Licenses, fees and permits	560,233	500,000	60,233
Miscellaneous	906	0	906
Operating transfer	115,928	116,000	(72)
Total cash receipts	<u>1,154,207</u>	<u>\$ 1,076,822</u>	<u>\$ 77,385</u>
Expenditures			
Personal services	719,035	\$ 702,000	\$ (17,035)
Contractual services	39,703	69,000	29,297
Commodities	117,138	120,000	2,862
Capital outlay	19,330	71,000	51,670
Operating transfers	115,928	166,000	50,072
Total expenditures	<u>1,011,134</u>	<u>\$ 1,128,000</u>	<u>\$ 116,866</u>
Receipts over (under) expenditures	143,073		
Unencumbered cash, beginning of year	<u>237,440</u>		
Unencumbered cash, end of year	<u>\$ 380,513</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
AMBULANCE SPECIAL EQUIPMENT - 153

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Miscellaneous	\$ <u>14</u>
Total cash receipts	<u>14</u>
Expenditures	
Contractual	50,088
Operating transfer	<u>115,928</u>
Total expenditures	<u>166,016</u>
Receipts over (under) expenditures	(166,002)
Unencumbered cash, beginning of year	<u>313,028</u>
Unencumbered cash, end of year	<u>\$ <u>147,026</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
HISTORICAL SOCIETY - 156

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 40,409	\$ 40,822	\$ (413)
Motor vehicle tax	2,940	2,881	59
Delinquent tax	437	174	263
Recreational vehicles tax	59	57	2
16/20M vehicle tax	26	86	(60)
In lieu of taxes	0	35	(35)
Miscellaneous	329	0	329
Total cash receipts	<u>44,200</u>	<u>\$ 44,055</u>	<u>\$ 145</u>
Expenditures			
Contractual	<u>44,200</u>	<u>\$ 44,200</u>	<u>\$ 0</u>
Total expenditures	<u>44,200</u>	<u>\$ 44,200</u>	<u>\$ 0</u>
Receipts over (under) expenditures	0		
Unencumbered cash, beginning of year	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 0</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
LAW ENFORCEMENT TRUST - 160

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Miscellaneous	\$ <u>19,419</u>
Total cash receipts	<u>19,419</u>
Expenditures	
Contractual	<u>20,072</u>
Total expenditures	<u>20,072</u>
Receipts over (under) expenditures	(653)
Unencumbered cash, beginning of year	<u>12,773</u>
Unencumbered cash, end of year	\$ <u><u>12,120</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
DRUG ENFORCEMENT FORFEITURES - 161

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005</u> <u>Actual</u>
Cash receipts	
Interest on idle funds	\$ 28
Forfeitures	<u>17,845</u>
Total cash receipts	<u>17,873</u>
Expenditures	
Contractual	<u>8,800</u>
Total expenditures	<u>8,800</u>
Receipts over (under) expenditures	9,073
Unencumbered cash, beginning of year	<u>377</u>
Unencumbered cash, end of year	<u>\$ 9,450</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
SPECIAL PROSECUTOR TRUST - 162

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Fees	\$ <u>23,135</u>
Total cash receipts	<u>23,135</u>
Expenditures	
Contractual	<u>26,671</u>
Total expenditures	<u>26,671</u>
Receipts over (under) expenditures	(3,536)
Unencumbered cash, beginning of year	<u>41,239</u>
Unencumbered cash, end of year	<u><u>\$ 37,703</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
VETERANS MEMORIAL - 309

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005</u> <u>Actual</u>
Cash receipts	
Interest on idle funds	\$ 425
Total cash receipts	<u>425</u>
Expenditures	
Contractual	<u>375</u>
Total expenditures	<u>375</u>
Receipts over (under) expenditures	50
Unencumbered cash, beginning of year	<u>22,332</u>
Unencumbered cash, end of year	<u>\$ 22,382</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
COUNTRY ESTATES BENEFIT DISTRICT - 405

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Special assessments	\$ 13,380	\$ 10,556	\$ 2,824
Total cash receipts	<u>13,380</u>	<u>10,556</u>	<u>2,824</u>
Expenditures			
Contractual services	<u>13,384</u>	\$ 13,480	\$ 96
Total expenditures	<u>13,384</u>	<u>13,480</u>	<u>96</u>
Receipts over (under) expenditures	(4)		
Unencumbered cash, beginning of year	<u>3,217</u>		
Unencumbered cash, end of year	\$ <u>3,213</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
EMERGENCY SHELTER GRANT - 406

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005</u> <u>Actual</u>
Cash receipts	
Miscellaneous	\$ <u>930</u>
Total cash receipts	<u>930</u>
Expenditures	
Contractual	<u>930</u>
Total expenditures	<u>930</u>
Receipts over (under) expenditures	0
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>0</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
JUDICIARY TECH GRANT - 407

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005</u> <u>Actual</u>
Cash receipts	
Grant	\$ 53,599
Total cash receipts	<u>53,599</u>
Expenditures	
Contractual	<u>49,651</u>
Total expenditures	<u>49,651</u>
Receipts over (under) expenditures	3,948
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	<u>\$ 3,948</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
CHILD SAFETY & DOMESTIC VIOLENCE - 491

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Miscellaneous	\$ <u>2,250</u>
Total cash receipts	<u>2,250</u>
Expenditures	
Contractual	<u>1,335</u>
Total expenditures	<u>1,335</u>
Receipts over (under) expenditures	915
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>915</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
DOMESTIC VIOLENCE GRANT - 493

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005</u> <u>Actual</u>
Cash receipts	
Miscellaneous	\$ <u>7,862</u>
Total cash receipts	* <u>7,862</u>
Expenditures	
Personal	<u>15,316</u>
Total expenditures	<u>15,316</u>
Receipts over (under) expenditures	(7,454)
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>(7,454)</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
SHERIFF IDENTIKIT - 495

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005</u> <u>Actual</u>
Cash receipts	
Miscellaneous	\$ 0
Total cash receipts	<u>0</u>
Expenditures	
Contractual	<u>0</u>
Total expenditures	<u>0</u>
Receipts over (under) expenditures	0
Unencumbered cash, beginning of year	<u>1,333</u>
Unencumbered cash, end of year	\$ <u><u>1,333</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
DEFIBRILLATOR - 496

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005</u> <u>Actual</u>
Cash receipts	
Miscellaneous	\$ <u>0</u>
Total cash receipts	<u>0</u>
Expenditures	
Contractual	<u>0</u>
Total expenditures	<u>0</u>
Receipts over (under) expenditures	0
Unencumbered cash, beginning of year	<u>1,000</u>
Unencumbered cash, end of year	<u>\$ 1,000</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
COPS IN SCHOOL GRANT - 497

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Grant	<u>77,912</u>
Total cash receipts	<u>77,912</u>
Expenditures	
Personal	<u>91,898</u>
Total expenditures	<u>91,898</u>
Receipts over (under) expenditures	(13,986)
Unencumbered cash, beginning of year	<u>(31,633)</u>
Unencumbered cash, end of year	<u>\$ (45,619)</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS

BYRNE GRANT - 498

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Grant	\$ <u>66,612</u>
Total cash receipts	<u>66,612</u>
Expenditures	
Personal	15,337
Contractual	<u>57,651</u>
Total expenditures	<u>72,988</u>
Receipts over (under) expenditures	(6,376)
Unencumbered cash, beginning of year, restated	<u>7,748</u>
Unencumbered cash, end of year	\$ <u><u>1,372</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
TRUANCY GRANT - 500

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Miscellaneous	\$ 0
Total cash receipts	<u>0</u>
Expenditures	
Contractual	<u>0</u>
Total expenditures	<u>0</u>
Receipts over (under) expenditures	0
Unencumbered cash, beginning of year	<u>121</u>
Unencumbered cash, end of year	<u>\$ 121</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
SPECIAL AUTO - 502

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005</u> <u>Actual</u>
Cash receipts	
Licenses, fees and permits	\$ <u>151,126</u>
Total cash receipts	<u>151,126</u>
Expenditures	
Personal	102,106
Contractual	5,564
Commodities	7,307
Operating transfers	<u>42,559</u>
Total expenditures	<u>157,536</u>
Receipts over (under) expenditures	(6,410)
Unencumbered cash, beginning of year	<u>42,666</u>
Unencumbered cash, end of year	<u>\$ <u>36,256</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
PROSECUTOR TRAINING - 504

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Miscellaneous	\$ <u>2,550</u>
Total cash receipts	<u>2,550</u>
Expenditures	
Contractual	<u>6,017</u>
Total expenditures	<u>6,017</u>
Receipts over (under) expenditures	(3,467)
Unencumbered cash, beginning of year	<u>3,950</u>
Unencumbered cash, end of year	\$ <u><u>483</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
JUVENILE ACCT GRANT - 506

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005</u> <u>Actual</u>
Cash receipts	
Grants	\$ 14,108
Total cash receipts	<u>14,108</u>
Expenditures	
Contractual	<u>18,438</u>
Total expenditures	<u>18,438</u>
Receipts over (under) expenditures	(4,330)
Unencumbered cash, beginning of year	<u>9,027</u>
Unencumbered cash, end of year	<u>\$ 4,697</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
COMMUNITY CORRECTIONS ADULT - 507

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005</u> <u>Actual</u>
Cash receipts	
Grants	\$ 306,419
Miscellaneous	<u>17,753</u>
Total cash receipts	<u>324,172</u>
Expenditures	
Personal	235,857
Contractual	<u>78,123</u>
Total expenditures	<u>313,980</u>
Receipts over (under) expenditures	10,192
Unencumbered cash, beginning of year	<u>33,092</u>
Unencumbered cash, end of year	<u>\$ 43,284</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
COMMUNITY CORRECTIONS JUVENILE - 508

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005</u> <u>Actual</u>
Cash receipts	
Grants	\$ 326,628
Miscellaneous	<u>3,193</u>
Total cash receipts	<u>329,821</u>
Expenditures	
Personal	247,663
Contractual	<u>98,383</u>
Total expenditures	<u>346,046</u>
Receipts over (under) expenditures	(16,225)
Unencumbered cash, beginning of year	<u>33,321</u>
Unencumbered cash, end of year	<u>\$ 17,096</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
JUVENILE INTAKE - 510

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Miscellaneous	<u>37,221</u>
Total cash receipts	<u>37,221</u>
Expenditures	
Personnel	<u>56,081</u>
Total expenditures	<u>56,081</u>
Receipts over (under) expenditures	(18,860)
Unencumbered cash, beginning of year	<u>28,338</u>
Unencumbered cash, end of year	<u>\$ 9,478</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
DARE SUMMER CAMP - 514

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005</u> <u>Actual</u>
Cash receipts	
Interest on idle funds	\$ 5
Total cash receipts	<u>5</u>
Expenditures	
Contractual	<u>394</u>
Total expenditures	<u>394</u>
Receipts over (under) expenditures	(389)
Unencumbered cash, beginning of year	<u>1,654</u>
Unencumbered cash, end of year	<u>\$ 1,265</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
EMPLOYEE BENEFIT PLAN - 515

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Insurance premiums	\$ <u>1,259,387</u>
Total cash receipts	<u>1,259,387</u>
Expenditures	
Contractual	<u>1,158,917</u>
Total expenditures	<u>1,158,917</u>
Receipts over (under) expenditures	100,470
Unencumbered cash, beginning of year	<u>1,425,763</u>
Unencumbered cash, end of year	\$ <u><u>1,526,233</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
EQUIPMENT RESERVE - 517/147/117/115

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Miscellaneous	\$ 17,758
Operating transfers	<u>115,928</u>
Total cash receipts	<u>133,686</u>
Expenditures	
Contractual	235,884
Capital outlay	275,179
Operating transfers	<u>19,904</u>
Total expenditures	<u>530,967</u>
Receipts over (under) expenditures	(397,281)
Unencumbered cash, beginning of year	<u>984,847</u>
Unencumbered cash, end of year	<u>\$ 587,566</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
911 EMERGENCY TELEPHONE - 518

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
911 Telephone tax	\$ 96,713	\$ 115,000	\$ (18,287)
Miscellaneous	137	0	137
Operating transfers	11,658	0	11,658
Total cash receipts	<u>108,508</u>	<u>115,000</u>	<u>(6,492)</u>
Expenditures			
Contractual	<u>104,537</u>	<u>209,957</u>	<u>105,420</u>
Total expenditures	<u>104,537</u>	<u>209,957</u>	<u>105,420</u>
Receipts over (under) expenditures	3,971		
Unencumbered cash, beginning of year	<u>117,152</u>		
Unencumbered cash, end of year	<u>\$ 121,123</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
CDBG LOAN - 521

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005</u> <u>Actual</u>
Cash receipts	
Miscellaneous	\$ <u>0</u>
Total cash receipts	<u>0</u>
Expenditures	
Contractual	<u>0</u>
Total expenditures	<u>0</u>
Receipts over (under) expenditures	0
Unencumbered cash, beginning of year	<u>4</u>
Unencumbered cash, end of year	\$ <u><u>4</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
CENTROPOLIS SEWER DISTRICT - 534

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Special assessments	\$ 26,682	\$ 26,500	\$ 182
Total cash receipts	<u>26,682</u>	<u>26,500</u>	<u>182</u>
Expenditures			
Contractual	25,899	29,881	3,982
Total expenditures	<u>25,899</u>	<u>29,881</u>	<u>3,982</u>
Receipts over (under) expenditures	783		
Unencumbered cash, beginning of year	<u>7,516</u>		
Unencumbered cash, end of year	<u>\$ 8,299</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
REGISTER OF DEEDS TECHNOLOGY - 536

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Fees	\$ <u>54,574</u>
Total cash receipts	<u>54,574</u>
Expenditures	
Contractual	<u>16,885</u>
Total expenditures	<u>16,885</u>
Receipts over (under) expenditures	37,689
Unencumbered cash, beginning of year	<u>52,629</u>
Unencumbered cash, end of year	<u>\$ <u>90,318</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
911 EMERGENCY WIRELESS - 566

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
911 Telephone tax	\$ 33,269	\$ 50,000	\$ (16,731)
Miscellaneous	1,625	0	1,625
Total cash receipts	<u>34,894</u>	<u>50,000</u>	<u>(15,106)</u>
Expenditures			
Contractual	14,382	50,000	35,618
Operating transfer	11,658	0	(11,658)
Total expenditures	<u>26,040</u>	<u>50,000</u>	<u>23,960</u>
Receipts over (under) expenditures	8,854		
Unencumbered cash, beginning of year	<u>10,977</u>		
Unencumbered cash, end of year	<u>\$ 19,831</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
COUNTYWIDE INTERNET - 567

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Internet fees	\$ 16,578
Total cash receipts	<u>16,578</u>
Expenditures	
Contractual	<u>13,356</u>
Total expenditures	<u>13,356</u>
Receipts over (under) expenditures	3,222
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	<u>\$ 3,222</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

**SPECIAL REVENUE FUNDS
SOLID WASTE SPECIAL CAPS - 988**

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005**

	<u>2005 Actual</u>
Cash receipts	
Miscellaneous	\$ <u>95,028</u>
Total cash receipts	<u>95,028</u>
Expenditures	
Contractual	<u>111,342</u>
Total expenditures	<u>111,342</u>
Receipts over (under) expenditures	(16,314)
Unencumbered cash, beginning of year	<u>219,013</u>
Unencumbered cash, end of year	\$ <u><u>202,699</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

DEBT SERVICE FUND
BOND AND INTEREST - 304

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 469,060	\$ 473,724	\$ (4,664)
Delinquent tax	24,206	6,371	17,835
Motor vehicle tax	111,093	105,571	5,522
Recreational vehicle tax	2,214	2,093	121
16/20M vehicle tax	5,553	3,165	2,388
In lieu of tax	0	1,267	(1,267)
Interest on idle funds	1,726	0	1,726
Hospital payment	318,115	318,115	0
Total cash receipts	<u>931,967</u>	<u>\$ 910,306</u>	<u>\$ 21,661</u>
Expenditures			
Interest	63,429	\$ 126,840	\$ 63,411
Commissions and postage	0	100	100
Bonds	790,000	790,000	0
Reserve	0	40,000	40,000
Contractual	63,420	0	(63,420)
Total expenditures	<u>916,849</u>	<u>\$ 956,940</u>	<u>\$ 40,091</u>
Receipts over (under) expenditures	15,118		
Unencumbered cash, beginning of year	<u>50,559</u>		
Unencumbered cash, end of year	<u>\$ 65,677</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

**CAPITAL PROJECT FUNDS
36 MILE ROAD IMPROVEMENT - 105**

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005**

	<u>2005 Actual</u>
Cash receipts	
KDOT loan proceeds	\$ <u>5,113,311</u>
Total cash receipts	<u>5,113,311</u>
Expenditures	
Contractual	<u>4,541,286</u>
Total expenditures	<u>4,541,286</u>
Receipts over (under) expenditures	572,025
Unencumbered cash, beginning of year	<u>(934,701)</u>
Unencumbered cash, end of year	\$ <u><u>(362,676)</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

CAPITAL PROJECT FUNDS
MIDLAND RAILWAY ENHANCEMENT - 299

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Grant	\$ 0
Total cash receipts	<u>0</u>
Expenditures	
Contractual services	0
Total expenditures	<u>0</u>
Receipts over (under) expenditures	0
Unencumbered cash, beginning of year	<u>438</u>
Unencumbered cash, end of year	<u>\$ 438</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

CAPITAL PROJECT FUNDS
ROAD IMPROVEMENT - 404

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Miscellaneous	\$ 31,500
Expenditures	
Contractual	<u>30,124</u>
Receipts over (under) expenditures	1,376
Unencumbered cash, beginning of year	<u>71,910</u>
Unencumbered cash, end of year	<u>\$ 73,286</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

CAPITAL PROJECT FUNDS
CAPITAL IMPROVEMENT - 520

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Miscellaneous	\$ 0
Expenditures	
Contractual	<u>32,722</u>
Receipts over (under) expenditures	(32,722)
Unencumbered cash, beginning of year	<u>646,799</u>
Unencumbered cash, end of year	<u><u>\$ 614,077</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

CAPITAL PROJECT FUNDS
VISITORS CENTER - 499

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005</u> <u>Actual</u>
Cash receipts	
Miscellaneous	\$ 0
Total cash receipts	<u>0</u>
Expenditures	
Contractual	<u>0</u>
Total expenditures	<u>0</u>
Receipts over (under) expenditures	0
Unencumbered cash, beginning of year	<u>500</u>
Unencumbered cash, end of year	<u>\$ 500</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

ENTERPRISE FUNDS
SOLID WASTE - 402

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Service fees	\$ 841,128	\$ 800,000	\$ 41,128
Recycling fees	117,467	60,000	57,467
Total cash receipts	<u>958,595</u>	<u>\$ 860,000</u>	<u>\$ 98,595</u>
Expenditures			
Personal services	264,214	\$ 283,785	\$ 19,571
Contractual services	479,750	584,300	104,550
Commodities	93,716	65,000	(28,716)
Total expenditures	<u>837,680</u>	<u>\$ 933,085</u>	<u>\$ 95,405</u>
Receipts over (under) expenditures	120,915		
Unencumbered cash, beginning of year	<u>543,497</u>		
Unencumbered cash, end of year	<u>\$ 664,412</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

ENTERPRISE FUNDS
ANNEX - 524

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Rent	\$ 386,909	\$ 450,000	\$ (63,091)
Miscellaneous	5,580	0	5,580
Total cash receipts	<u>392,489</u>	<u>\$ 450,000</u>	<u>\$ (57,511)</u>
Expenditures			
Personal services	31,757	\$ 33,400	\$ 1,643
Contractual services	316,883	351,617	34,734
Commodities	99,033	100,000	967
Capital outlay	10,895	11,000	105
Total expenditures	<u>458,568</u>	<u>\$ 496,017</u>	<u>\$ 37,449</u>
Receipts over (under) expenditures	(66,079)		
Unencumbered cash, beginning of year	<u>103,035</u>		
Unencumbered cash, end of year	<u>\$ 36,956</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

ENTERPRISE FUNDS
COUNTY WIDE PHONE - 529

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance
	Actual	Budget	Favorable (Unfavorable)
Cash receipts			
Phone user fees	\$ 90,349	\$ 140,000	\$ (49,651)
Total cash receipts	90,349	\$ 140,000	\$ (49,651)
Expenditures			
Contractual services	63,409	\$ 140,000	\$ 76,591
Commodities	3,473	10,000	6,527
Total expenditures	66,882	\$ 150,000	\$ 83,118
Receipts over (under) expenditures	23,467		
Unencumbered cash, beginning of year	72,717		
Unencumbered cash, end of year	\$ 96,184		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 4

AGENCY FUNDS
STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS
For the Year Ended December 31, 2005

Fund	Cash Balance January 1, 2005	Cash Receipts	Cash Disbursements	Cash Balance December 31, 2005
State Funds:				
Instructional Building	\$ 1,722	\$ 92,083	\$ 93,805	\$ 0
State Education Building	3,444	184,166	187,610	0
State General Fund	3,445	17,822	21,267	0
Total State Funds	8,611	294,071	302,682	0
Subdivision Funds:				
Cemetery districts	9,766	62,889	61,017	11,638
Rural fire districts	6,225	53,422	50,045	9,602
School districts	0	8,938,888	8,938,888	0
Townships	4,965	136,302	128,280	12,987
Cities	13,238	3,779,986	3,770,960	22,264
Drainage and Watershed districts	4,633	62,671	61,420	5,884
Total Subdivision funds	38,827	13,034,158	13,010,610	62,375
Tax Collections	12,039,189	1,106,999	116,842	13,029,346
Hospital sales tax	124,779	1,431,541	1,437,989	118,331
Regional Solid Waste Compact	13,674	15,975	17,045	12,604
Special auto holding	239	0	0	239
Vehicle lien holder	0	3,075	3,075	0
Treasurer's Escrow	29,693	168,484	166,066	32,111
Heritage Trust	3,735	20,031	19,613	4,153
Treasurer's Holding account	59,812	216,945	218,893	57,864
Cereal Malt Beverage	75	275	25	325
North East Kansas Library	0	117,511	117,511	0
Auto Sales Tax	44,069	752,433	753,032	43,470
Motor Vehicle License	0	1,313,975	1,313,975	0
Fish & Game License	63,055	95,580	158,250	385
Unclaimed Estates	548	0	0	548
MVR Copy Fees	0	468	468	0
District Court Collection	0	740	745	(5)
Revitalization Refund Cle	0	112,578	112,578	0
Cash Long & Shorts	670	3,360	3,224	806
Tax Foreclosure Sale	5,390	0	0	5,390
Bankruptcy	13,287	23,561	19,158	17,690
Check For Change	5,319	53,781	59,100	0
District Court	98,170	1,200,590	1,190,419	108,341
Sheriff	23,335	69,315	60,482	32,168
	\$ 12,572,476	\$ 20,035,446	\$ 19,081,782	\$ 13,526,140

The accompanying notes are an integral part of this statement.

Statement 5

	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Expense 2005</u>
\$	0	\$ 830,000	\$ (830,000)	\$ 115,000	\$ 50,333
	0	330,000	(330,000)	0	15,675
	0	950,000	(950,000)	100,000	47,718
	0	305,000	(305,000)	0	13,115
	0	2,747	(2,747)	275,774	13,922
	0	816	(816)	81,917	4,136
	0	7,000	(7,000)	123,000	6,380
	0	30,000	(30,000)	720,000	35,690
	<u>1,700,000</u>	<u>0</u>	<u>1,700,000</u>	<u>1,700,000</u>	<u>0</u>
	<u>1,700,000</u>	<u>2,455,563</u>	<u>(755,563)</u>	<u>3,115,691</u>	<u>186,969</u>
	<u>0</u>	<u>71,746</u>	<u>(71,746)</u>	<u>0</u>	<u>3,229</u>
	<u>0</u>	<u>20,000</u>	<u>(20,000)</u>	<u>265,000</u>	<u>16,678</u>
	0	102,434	(102,434)	1,066,551	65,765
	0	22,285	(22,285)	0	661
	0	77,206	(77,206)	1,004,824	69,182
	0	39,697	(39,697)	0	1,726
	0	52,791	(52,791)	0	2,260
	0	42,775	(42,775)	91,112	5,220
	0	28,239	(28,239)	90,500	3,966
	0	14,132	(14,132)	45,289	1,985
	189,250	0	189,250	189,250	3,593
	203,100	0	203,100	203,100	0
	<u>392,350</u>	<u>379,559</u>	<u>12,791</u>	<u>2,690,626</u>	<u>154,358</u>
	3,715,069	0	3,715,069	5,892,053	0
	<u>0</u>	<u>31,746</u>	<u>(31,746)</u>	<u>139,636</u>	<u>6,214</u>
	<u>3,715,069</u>	<u>31,746</u>	<u>3,683,323</u>	<u>6,031,689</u>	<u>6,214</u>
\$	<u>5,415,069</u>	\$ <u>2,958,614</u>	\$ <u>2,456,455</u>	\$ <u>11,710,656</u>	\$ <u>363,855</u>

Statement 5

<u>2016-20</u>	<u>2021-25</u>	<u>2026-30</u>	<u>2031-35</u>	<u>2036-40</u>	<u>2041</u>	<u>Total</u>
\$ 508,022	\$ 42,876	\$ 54,726	\$ 69,851	\$ 89,153	\$ 20,594	\$ 3,115,691
0	0	0	0	0	0	265,000
0	0	0	0	0	0	2,690,626
<u>1,887,415</u>	<u>1,223,208</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,031,689</u>
<u>2,395,437</u>	<u>1,357,395</u>	<u>54,726</u>	<u>69,851</u>	<u>89,153</u>	<u>20,594</u>	<u>11,835,968</u>
138,808	65,216	53,375	38,256	18,958	1,030	1,305,497
0	0	0	0	0	0	92,831
0	0	0	0	0	0	642,399
<u>488,153</u>	<u>104,292</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,499,435</u>
<u>626,961</u>	<u>169,508</u>	<u>53,375</u>	<u>38,256</u>	<u>18,958</u>	<u>1,030</u>	<u>3,917,033</u>
<u>\$ 3,022,398</u>	<u>\$ 1,526,903</u>	<u>\$ 108,101</u>	<u>\$ 108,107</u>	<u>\$ 108,111</u>	<u>\$ 21,624</u>	<u>\$ 15,753,001</u>

Franklin County, Kansas

NOTES TO FINANCIAL STATEMENTS December 31, 2005

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Franklin County, Kansas operates under a five-member elected commission form of government. These financial statements include the accounts of all county operations. The County's major operations include public safety, road and bridge maintenance general administrative services.

B. Basis of Accounting

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

The County has passed a resolution waiving the requirements of K.S.A. 75-1120a (a). As allowed by the State of Kansas, this annual resolution waives the requirement to report its financial statements in compliance with generally accepted accounting principles.

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 expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of fund balance are not presented.

Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of net assets; encumbrances outstanding at year end do not constitute expenditures of liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Purchases of land, buildings, and equipment owned by the County are expensed in the year of purchase rather than capitalized and depreciated as required by generally accepted accounting principles. Also, the liability for long-term debt such as general obligation bonds, temporary notes, and capital leases are presented in the financial statements in Statement 5, but are not allocated to any specific fund as required by generally accepted accounting principles.

C. Fund description

The accounts of the County are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum numbers of funds are maintained consistent with legal and managerial requirements.

The County has the following fund types:

General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds account for revenue sources that are legally restricted to expenditure for specific purposes (not including major capital projects).

Debt Service Fund accounts for the servicing of general long-term debt.

Franklin County, Kansas

NOTES TO FINANCIAL STATEMENTS December 31, 2005

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

C. Fund description – continued

Capital Project Funds account for the acquisition of fixed assets or construction of major capital projects.

Enterprise Funds 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 account for assets held by the County in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the County under the terms of a formal trust agreement.

Agency Funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the cash basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity.

D. Assets and liabilities

1. Cash and investments

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments, unless specifically designated, are allocated to the general fund. All investments are stated at cost.

2. Property taxes

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas are the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the county.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. One half of the property taxes are due December 20th prior to the fiscal year for which they are budgeted, and the second half is due the following May 10th. This procedure eliminates the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The County distributes all available funds at designated times during the year.

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to the various County funds and subdivisions until the succeeding year. This procedure is in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operations of the County and therefore are not susceptible to accrual.

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

3. Reimbursed expenses

The County records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenues as an offset to the expenditures of that fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursement.

Franklin County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2005

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were budget amendments in 2005 for General Fund, Tourism & Convention Promotion, Special Alcohol, Service Programs for the Elderly, Annex and Ambulance.

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.

Adjustments for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The Adjustment would be a positive amount. All budget adjustments must be authorized by Kansas Statutes. Examples include: expenditures of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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

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

Road and bridge special machinery	Chip reserve
Vermont Bridge project	Health capital outlay
Risk management	Ambulance special equipment
Law enforcement trust fund	DEU forfeiture
Special prosecutor trust	Veteran's memorial
Emergency shelter grant	Judiciary technology grant
Child safety/domestic violence grant	Domestic violence grant
Sheriff Identikit	Defibrillator special fund
Cops in school grant	Byrne Assistance grant
Truancy grant	Special auto
Prosecuting attorney training	JJA - JAIBG
Juvenile accountability incentive	Community corrections – adult
Community corrections – juvenile	Juvenile intake
Dare summer camp	Employee benefit trust
Equipment reserve	CDBG loan
Register of Deeds technology	Solid waste special caps
Countywide internet	

Franklin County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2005

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY- continued

A. Budgetary information - continued

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

B. Compliance with laws and regulations

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the State Director of Accounts and Reports and interpretation by the County Attorney and legal representatives of the municipality.

Expenditures exceeded budget authority in the Health fund (K.S.A. 79-2935).

The following funds had deficit unencumbered cash balances at December 31, 2005 (K.S.A. 10-1113, 10-1121):

Domestic Violence Grant (\$7,454)

Cops in School Grant (\$45,619)

One contract did not appear to be bid out in accordance with K.S.A. 19-214.

III. DETALIED NOTES ON ALL FUNDS AND ACCCOUNT GROUPS

A. Deposits and Investments

Deposits - At year end, the carrying amount of the County's deposits was \$22,520,234. The bank balance of the County's deposits was \$22,931,881. The difference between the carrying amount and the bank balance is due to outstanding checks and deposits in transit. Of the bank balance, \$200,000 was covered by federal depository insurance and \$22,731,881 was collateralized by pledged securities held under joint custody receipts and letters of credit of the depository banks issued by a third-party bank in the County's name. The third-party holding the pledged securities is independent of the pledging bank. 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. The County's deposits were adequately secured at December 31, 2005.

Investments - State statutes also authorize municipalities to invest in U.S. Treasury bills and notes, repurchase agreements and the State Treasurer's investment pool. All investments must be insured, registered or held by the municipality or its agent in the municipality's name. Franklin County did not hold any such investments at year end.

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

IV. OTHER INFORMATION

A. Operating Lease Commitments

The County has entered into lease agreements for the use of certain equipment and office space in accordance with K.S.A. 72-8225. The future minimum payments on these leases are:

2006	\$	8,571
2007		<u>2,921</u>
		<u>11,492</u>

Rental expense under these operating leases was \$20,940 for the year ended December 31, 2005.

Franklin County, Kansas

NOTES TO FINANCIAL STATEMENTS
December 31, 2005

IV. OTHER INFORMATION – continued

B. Operating Lease Income

The county is lessor under various leases for property. These leases are accounted for the Annex fund. The Annex fund reported of \$386,909 of lease income for the year ended December 31, 2005.

C. Legal Debt Margin

The debt limit for Franklin County per K.S.A. 10-306 is 30% of the assessed value of tangible taxable within the county as certified to the County Clerk on the preceding August 25. At December 31, 2005, the statutory limit for the County was in excess of \$50,000,000, providing a debt margin in excess of \$47,000,000.

D. Vacation and Sick Pay

Full-time employees of the County are entitled to paid vacation (annual leave) time according to the following schedule:

Years of continuous employment	6 months through 5 years	6 through 10	over 10
Hours of accumulation per month	8	10	14
Hours of accumulation per month for EMS Personnel	12	14	18

Regular part-time employees receive vacation leave at the rate of one-half the accrual rate for full-time employees. Unused vacation is forfeited at year end. Upon termination, employees are compensated for accumulated unused vacation leave at their final rate of pay.

Full-time employees may accumulate up to 90 hours of sick leave time. Upon resignation, employees with five years of service may receive payment for one-half of sick leave for up to 15 accrued sick days. Employees resigning with ten years of service may receive payment for one-half of sick leave for up to 30 accrued sick days.

The costs of accumulated vacation and sick pay have not been accrued at December 31, 2005 in accordance with the definition of accrued compensated absences as outlined in Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences

E. Defined Benefit Pension Plan

Plan description. Franklin County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans 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 that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 S Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. K.S.A. establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KPERS employer rate established by statute for the first half of 2005 was 4.01% and for the last half of 2005 was 4.21%. Franklin County's employer contributions to KPERS for the year ending December 31, 2005 were \$171,324, equal to the statutory required contributions for the year.

Franklin County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2005

IV. OTHER INFORMATION – continued

E. Defined Benefit Pension Plan - continued

The KP&F employer rate established for fiscal years ending in 2005 is 11.69%. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. Franklin County's contributions to KP&F for the year ending December 31, 2005 were \$178,493.

F. Revolving Loan Agreement

The County signed a revolving loan agreement with the Kansas Department of Transportation on August 27, 2004 for the 36 Mile Project. The authorized loan amount is \$6,000,000. As of December 31, 2005, the County had drawn \$5,892,053.

G. Reconciliation of Transfers

A reconciliation of all transfers by fund for the current year follows:

<u>Transfers from:</u>	<u>Transfers to:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Ambulance Reserve	Ambulance	K.S.A. 12-197	\$ 115,928
Ambulance	Equipment Reserve	K.S.A. 12-197	115,928
Equipment Reserve	General Fund	K.S.A. 12-197	19,904
911 Wireless	911 Emergency	K.S.A. 12-197	11,658
Special Bridge	Vermont Bridge	K.S.A. 12-197	39,000
Special Auto	General Fund	K.S.A. 12-197	42,559
General Fund	Chip Reserve	K.S.A. 19-119	632,800

H. Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the County at December 31, 2005.

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

I. 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. Liabilities related to risks of loss are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. No significant reductions in insurance coverage from that of the prior year have occurred. During the last three years claim settlements have not exceeded insurance coverage.

J. Health Insurance

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 expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

Franklin County, Kansas

NOTES TO FINANCIAL STATEMENTS
December 31, 2005

IV. OTHER INFORMATION – continued

J. Health Insurance - continued

At December 31, 2005, the amount of liabilities was \$58,989. 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:

Unpaid Claims, January 1	\$ 144,292
Current year claims	1,073,614
Claim payments	<u>1,158,917</u>
Unpaid claims, December 31	\$ <u>58,989</u>

K. Closure and Post Closure 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 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.

L. Restatement

Several funds were restated due to accrual differences between the 2004 and 2005 audits. The results of those differences are summarized below:

<u>Fund</u>	<u>Ending Unencumbered Cash per 2004 Audit</u>	<u>Accrual Difference</u>	<u>Beginning Unencumbered Cash per 2005 Audit</u>
General Fund	\$ 997,798	\$ (10,024)	\$ 987,774
Byrne Assistance Grant	2,187	5,561	7,748
Various Agency Funds	12,580,664	(8,188)	12,572,476

M. Defeasance of Debt

The County defeased certain outstanding debt obligations by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account and the defeased bonds are not included in the County's financial statements. At December 31, 2005, the following outstanding bonds are considered defeased:

GO Bond Series 1997A	\$ 775,000
GO Bond Series 1998A	<u>850,000</u>
	<u><u>1,625,000</u></u>

SUPPLEMENTAL INFORMATION

Franklin County, Kansas

Schedule 1

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2005

Federal Grant Pass Through Grantor/ Program Title	Federal CFDA # Number	Program Revenue Amount	Program Expenditure Amount
Pass Through Kansas Department of Health & Environment			
U.S. Department of Agriculture			
WIC	10.577	\$ 60,073	\$ 60,073
Conservation Commission	10.000	1,292	1,292
TOTAL U.S. DEPARTMENT OF AGRICULTURE		61,365	61,365
Pass Through Kansas Juvenile Justice Authority			
U. S. Department of Justice			
Juvenile Justice Authority	16.597	71,871	71,871
Pass Through Kansas Department of Transportation			
U. S. Department of Transportation			
KDOT grant	20.600	32,977	32,977
Pass Through Kansas Department of Commerce & Housing			
U. S. Department of Commerce			
Emergency preparedness	83.552	48,967	48,967
Pass Through Kansas Department of Commerce and Housing			
U.S. Department of Health & Environment			
Bio-Terrorism	93.000	35,180	35,180
Family Planning	93.217	27,680	27,680
Immunization Action Plan	93.268	1,333	1,333
Child Care Licensing	93.596	19,852	19,852
Maternal and Child Care services	93.994	1,893	1,893
TOTAL U.S. DEPARTMENT OF HEALTH & ENVIRONMENT		85,938	85,938
Pass Through Kansas Department of Transportation			
Department of Homeland Security			
Homeland Security Grant	97.004	478,966	478,966
Total Federal Expenditures		\$ 780,084	\$ 780,084

The above schedule was prepared using the statutory basis of accounting which demonstrates compliance with cash basis and budget laws of Kansas.

SPECIAL REPORTS

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(Retired)

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE STATUTORY BASIS FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of County Commissioners
Franklin County
Ottawa, Kansas

We have audited the statutory basis financial statements of Franklin County, Kansas as of and for the year ended December 31, 2005, and have issued our report thereon dated September 5, 2006. The County prepares its financial statements on a 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. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Franklin County'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 Franklin 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 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*.

We noted other matters that we reported to management of Franklin County in a separate letter dated September 5, 2006.

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

Agler & Gaeddert, Chartered

September 5, 2006

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(Retired)

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTS 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
Ottawa, 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, 2005. Franklin County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Franklin County's management. Our responsibility is to express an opinion on Franklin County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Franklin County'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 Franklin County's compliance with those requirements.

In our opinion, the County 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, 2005.

Internal Control Over Compliance

The management of Franklin County 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'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 the internal control over compliance in accordance with OMB Circular A-133.

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

Agler & Gaeddert, Chartered
September 5, 2006



Franklin County, Kansas

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended December 31, 2005**

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? No

Reportable condition(s) identified not considered to be material weaknesses: None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? No

Reportable condition(s) identified not considered to be material weaknesses: 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 OMB Circular A-133, Section 510(a): No

Indication of major programs:

<u>CFDA</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
97.004	Homeland Security Grant	\$ 525,516

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

Auditee qualified as a low-risk auditee? No