

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

December 31, 2007

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

Franklin County, Kansas

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of County Commissioners
Franklin County
Ottawa, Kansas

We have audited the accompanying statements of cash receipts and expenditures – actual and budget for each individual fund which collectively comprise the financial statements of the primary government of Franklin County, Kansas, as of and for the year ended December 31, 2007, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these 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 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 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.

The financial statements do not include the financial data of the County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the cash receipts and expenditures – actual and budget of the aggregate discretely presented component units have not been reported.

In our opinion, because of the effects of the matter discussed in the two preceding paragraphs, the 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, 2007, or the changes in its financial position or, where applicable, its cash flows for the year then ended.

In our opinion, the 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 the primary government Franklin County, Kansas as of December 31, 2007, 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 May 8, 2008 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 financial statements that collectively comprise Franklin County, Kansas's 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Agler & Haddert, Chartered

Ottawa, Ks.
May 8, 2008

FINANCIAL STATEMENTS

Franklin County, Kansas

**SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended December 31, 2007**

Governmental Type Funds	Unencumbered	Prior Year	Cash	
	Cash Balances (Deficit)	Cancelled	Receipts	Expenditures
	January 1, 2007	Encumbrances		
General Fund	\$ 1,562,364	\$ 0	\$ 7,034,165	\$ 6,924,137
Special Revenue Funds				
Road & Bridge	367,435	0	4,730,095	3,486,968
R & B Special Machinery	111,860	0	397,954	231,954
Chip Reserve	211,695	0	314,000	452,960
Employee Benefits	813,066	0	1,579,897	2,145,387
Health	51,391	0	703,914	665,964
Health Capital Outlay	55,854	0	0	0
Mental Health	11,556	0	142,905	154,461
Mental Health CDBG	30,446	0	1,589,317	1,657,823
Election	29,888	0	130,868	100,312
Appraiser	82,723	0	244,443	301,536
Community College Tuition	62,482	0	2,174	64,656
Noxious Weed	144,487	0	75,198	185,997
Noxious Weed Capital	131,420	0	0	0
Rehabilitation Center	8,051	0	92,233	100,100
Tourism & Convention Promotion	0	0	95,892	95,892
Special Bridge	158,118	0	226,652	170,057
Liability Insurance	552,994	0	57,179	86,273
Risk Management Reserve	33,045	0	86,535	82,618
Special Parks & Recreation	865	0	2,191	2,395
Special Alcohol	7,806	0	3,773	1,239
Extension Council	17,025	0	197,507	213,776
Conservation District	3,770	0	42,569	46,000
Fair Premium	740	0	6,567	7,000
Fair Building	745	0	6,443	7,000
Services For The Elderly	22,831	0	231,287	203,523
County Buildings	116,676	0	132,906	222,997
Ambulance	295,978	0	1,164,240	1,311,103
Ambulance Special Equipment	164,058	0	190,000	119,365
Historical Society	3,091	0	106,357	109,448
Law Enforcement Trust	8,141	0	25,282	23,046
Drug Enforcement Forfeitures	9,563	0	102	0
Special Prosecutor Trust	31,842	0	28,888	41,290
Sheriff Trust	0	0	2,161,774	610,253
County Attorney Forfeitures	0	0	321,505	2,611
Veterans Memorial	22,889	0	811	4,070
Country Estates Benefit District	3,210	0	12,540	12,544
Judiciary Tech Grant	3,202	0	0	0
Public Health Nurse Grant	0	0	6,023	397
Pandemic Flu	(1,923)	0	13,351	17,372
Child Safety/Domestic Violence	915	0	0	0
Domestic Violence Grant	(26,449)	0	84,443	57,994
Sheriff Identikit	1,332	0	0	0

The accompanying notes are an integral part of this statement.

Unencumbered Cash Balances (Deficit) December 31, 2007	Outstanding Encumbrances and Accounts Payable	Cash Balances (Deficit) December 31, 2007
\$ 1,672,392	\$ 128,592	\$ 1,800,984
1,610,562	163,389	1,773,951
277,860	0	277,860
72,735	0	72,735
247,576	7,023	254,599
89,341	16,599	105,940
55,854	0	55,854
0	0	0
(38,060)	0	(38,060)
60,444	5,379	65,823
25,630	743	26,373
0	0	0
33,688	752	34,440
131,420	0	131,420
184	0	184
0	0	0
214,713	5,785	220,498
523,900	0	523,900
36,962	0	36,962
661	0	661
10,340	0	10,340
756	0	756
339	0	339
307	0	307
188	0	188
50,595	0	50,595
26,585	11,217	37,802
149,115	26,458	175,573
234,693	0	234,693
0	0	0
10,377	479	10,856
9,665	0	9,665
19,440	1,402	20,842
1,551,521	14,640	1,566,161
318,894	0	318,894
19,630	0	19,630
3,206	0	3,206
3,202	0	3,202
5,626	0	5,626
(5,944)	0	(5,944)
915	0	915
0	0	0
1,332	0	1,332

Composition of cash balances:**Demand Deposits**

Cash on hand and checking \$ 2,171,848

Time Deposits

Now accounts 3,231,961

Money market accounts 13,000,000

Certificates of Deposit 8,220,000

District court

173,733

Law Library

36,192

Recycling

3,099

Sheriff36,360

Total cash and investments 26,873,193

Agency funds per

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(15,240,987)\$ 11,632,206

Franklin County, Kansas

SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended December 31, 2007

Governmental Type Funds - continued	Unencumbered Cash Balances (Deficit) <u>January 1, 2007</u>	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures
Special Revenue Funds - continued				
Cops In School Grant	\$ (48,886)	\$ 0	\$ 65,586	\$ 16,700
JAG Grant	738	0	26,238	26,098
Truancy Grant	121	0	0	0
Special Auto	25,769	0	217,307	163,011
Prosecutor Training	322	0	3,430	1,420
Juvenile Acct Grant	6,570	0	5,487	5,705
Community Corrections-Adult	29,281	0	371,158	358,661
Community Corrections-Juvenile	11,798	0	306,339	318,137
Juvenile Intake	12,384	0	53,009	61,626
Juvenile Facilities Grant	0	0	3,573	2,553
Dare Summer Camp	1,269	0	109	208
Equipment Reserve	648,725	0	304,200	7,074
911 Emergency Telephone	167,262	0	88,292	70,465
Centropolis Sewer District	12,410	0	33,320	27,301
Register of Deeds Technology	108,288	0	45,644	35,693
Justice Assistance Grant	0	0	41,457	41,457
Graduated Sanctions Grant	0	0	104,572	92,029
Prevention/Intervention Grant	0	0	65,689	52,148
Reimbursements Grant	0	0	485	166
Risk Reduction/Adult	0	0	85,760	6,766
911 Pallas Vesta Grant	0	0	23,385	130,707
911 Emergency Wireless	21,547	0	50,151	66,740
Countywide Internet	5,184	0	0	0
Solid Waste Special Caps	238,020	0	13,839	7,877
Debt Service Funds				
Bond and Interest	394,420	0	570,698	725,845
Capital Projects Funds				
Vermont Bridge Project	(27,800)	0	53,800	26,000
Montana Road Improvement Project	0	0	30,360	29,040
Nevada Terrace Project	(37,745)	0	123,329	203,735
Missouri Road Project	(49,350)	0	60,176	10,826
13 Mile Road Improvement Project	(132,808)	0	145,164	12,956
Midland Railroad Enhancement	438	0	0	0
Road Improvement	73,286	0	0	0
Capital Improvement	282,019	0	139,360	39,636
Visitor's Center	500	0	0	0
Enterprise Funds				
Solid Waste	611,010	0	1,006,388	895,712
Annex	23,285	0	406,781	370,020
County Wide Phone	129,167	0	30,359	(99)
Fiduciary Funds				
Employee Benefit Plan	1,064,192	0	1,525,778	2,054,213
Total reporting entity (excluding agency funds)	\$ <u>8,676,598</u>	\$ <u>0</u>	\$ <u>28,243,203</u>	\$ <u>25,780,944</u>

The accompanying notes are an integral part of this statement.

Unencumbered Cash Balances (Deficit) <u>December 31, 2007</u>	Outstanding Encumbrances and Accounts Payable	Cash Balances (Deficit) <u>December 31, 2007</u>
\$ 0	\$ 0	0
878	0	878
121	0	121
80,065	1,995	82,060
2,332	0	2,332
6,352	0	6,352
41,778	12	41,790
0	0	0
3,767	112	3,879
1,020	0	1,020
1,170	0	1,170
945,851	0	945,851
185,089	112	185,201
18,429	150	18,579
118,239	6,492	124,731
0	0	0
12,543	0	12,543
13,541	0	13,541
319	8	327
78,994	(21)	78,973
(107,322)	0	(107,322)
4,958	0	4,958
5,184	0	5,184
243,982	0	243,982
239,273	0	239,273
0	0	0
1,320	0	1,320
(118,151)	0	(118,151)
0	0	0
(600)	0	(600)
438	0	438
73,286	0	73,286
381,743	48,400	430,143
500	0	500
721,686	43,941	765,627
60,046	1,073	61,119
159,625	710	160,335
<u>535,757</u>	<u>7,907</u>	<u>543,664</u>
\$ <u>11,138,857</u>	\$ <u>493,349</u>	\$ <u>11,632,206</u>

Franklin County, Kansas

Statement 2

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

(Budgeted Funds Only)

For the Year Ended December 31, 2007

	Certified Budget	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental type funds				
General Fund	\$ 7,308,859	\$ 7,308,859	\$ 6,924,137	\$ 384,722
Special Revenue Funds				
Road & Bridge	4,392,242	4,392,242	3,455,747	936,495
Chip Reserve	394,630	394,630	452,960	(58,330)
Employee Benefits	2,294,597	2,294,597	2,145,387	149,210
Health	824,581	824,581	665,964	158,617
Health Capital Outlay	40,072	40,072	0	40,072
Mental Health	155,700	155,700	154,461	1,239
Election	161,162	161,162	100,312	60,850
Appraiser	314,339	314,339	301,536	12,803
Community College Tuition	68,274	68,274	64,656	3,618
Noxious Weed	220,720	220,720	185,997	34,723
Noxious Weed Capital	126,420	126,420	0	126,420
Rehabilitation Center	100,100	100,100	100,100	0
Tourism & Convention Promotion	170,000	170,000	95,892	74,108
Special Bridge	312,439	312,439	170,057	142,382
Liability Insurance	610,000	610,000	86,273	523,727
Special Parks & Recreation	2,500	2,500	2,395	105
Special Alcohol	9,106	9,106	1,239	7,867
Extension Council	213,776	213,776	213,776	0
Conservation District	46,000	46,000	46,000	0
Fair Premium	7,000	7,000	7,000	0
Fair Building	7,000	7,000	7,000	0
Services For The Elderly	213,601	213,601	203,523	10,078
County Building	227,786	227,786	222,997	4,789
Ambulance	1,419,425	1,419,425	1,311,103	108,322
Historical Society	110,000	110,000	109,448	552
Country Estates Benefit District	12,700	12,700	12,544	156
911 Emergency Telephone	227,577	227,577	70,465	157,112
Centropolis Sewer District	31,412	31,412	27,301	4,111
Register of Deeds Technology	150,779	150,779	35,693	115,086
911 Emergency Wireless	90,000	90,000	66,740	23,260
Debt Service Funds				
Bond and Interest	725,900	725,900	725,845	55
Capital Project Funds				
Capital Improvement	675,083	675,083	39,636	635,447
Enterprise funds				
Solid Waste	1,068,543	1,068,543	895,712	172,831
Annex	422,959	422,959	370,020	52,939
County Wide Phone	120,000	120,000	(99)	120,099

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, 2007

(With Comparative Actual Totals for the Prior Year Ended December 30, 2006)

	2006		2007		Variance Favorable (Unfavorable)
	Actual	Actual	Actual	Budget	
Cash receipts					
Taxes					
Ad valorem tax	\$ 2,510,262	\$ 2,793,965	\$ 2,867,435	\$	(73,470)
Delinquent tax	69,971	90,946	84,000		6,946
Motor vehicle tax	483,484	427,084	396,421		30,663
Recreational vehicle tax	9,101	8,147	7,921		226
Local alcoholic liquor fund	2,777	2,719	2,830		(111)
Local sales tax	1,528,204	1,696,355	1,495,000		201,355
Mineral production tax	1,440	799	1,500		(701)
16/20M vehicle tax	4,459	18,002	16,626		1,376
In Lieu of Taxes	0	0	4,873		(4,873)
Grants	31,240	13,631	13,630		1
Fees and licenses					
Mortgage registration fees	355,895	374,673	425,000		(50,327)
Sheriff / jail fees	94,933	124,402	0		124,402
911 payment from City	235,292	235,280	245,850		(10,570)
Planning fees	40,027	43,285	55,000		(11,715)
Environmental fees	17,580	18,840	20,000		(1,160)
Juvenile	6,167	8,991	4,000		4,991
Other intergovernmental	277,418	156,161	281,500		(125,339)
Interest on investments	489,146	701,043	251,000		450,043
Interest and fees on delinquent taxes	129,151	176,037	145,000		31,037
Rent	10,516	10,516	12,000		(1,484)
Miscellaneous	16,757	43,045	45,000		(1,955)
Transfers in	106,172	90,244	111,274		(21,030)
Total cash receipts	<u>6,419,992</u>	<u>7,034,165</u>	<u>\$ 6,485,860</u>	<u>\$</u>	<u>548,305</u>
Expenditures					
County Commissioners					
Personal services	154,350	0	\$ 80,250	\$	80,250
Contractual	476,710	530,171	478,920		(51,251)
Commodities	4,137	0	5,500		5,500
Capital Outlay	43,346	0	0		0
Total County Commissioners	<u>678,543</u>	<u>530,171</u>	<u>564,670</u>		<u>34,499</u>
County Clerk					
Personal services	119,282	110,835	107,317		(3,518)
Contractual	3,303	3,232	4,500		1,268
Commodities	7,442	8,216	9,700		1,484
Capital outlay	0	0	1,000		1,000
Total County Clerk	<u>130,027</u>	<u>122,283</u>	<u>122,517</u>		<u>234</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, 2007

(With Comparative Actual Totals for the Prior Year Ended December 30, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Expenditures - continued				
County Treasurer				
Personal services	\$ 121,347	\$ 136,275	\$ 146,220	\$ 9,945
Contractual	7,505	20,884	14,150	(6,734)
Commodities	8,937	13,296	13,500	204
Capital outlay	2,000	0	2,000	2,000
Total County Treasurer	<u>139,789</u>	<u>170,455</u>	<u>175,870</u>	<u>5,415</u>
County attorney and counselor				
Personal services	253,079	357,894	343,422	(14,472)
Contractual	29,578	32,686	49,400	16,714
Commodities	5,848	5,383	6,500	1,117
Capital outlay	4,404	5,790	10,000	4,210
Total County attorney and counselor	<u>292,909</u>	<u>401,753</u>	<u>409,322</u>	<u>7,569</u>
Register of Deeds				
Personal services	81,684	102,979	103,092	113
Contractual	1,905	3,423	3,200	(223)
Commodities	1,852	0	2,000	2,000
Total Register of Deeds	<u>85,441</u>	<u>106,402</u>	<u>108,292</u>	<u>1,890</u>
Sheriff				
Personal services	1,025,552	1,293,834	1,193,120	(100,714)
Contractual	121,913	129,247	24,600	(104,647)
Commodities	10,246	82,437	11,100	(71,337)
Capital outlay	74,637	0	250,500	250,500
Total Sheriff	<u>1,232,348</u>	<u>1,505,518</u>	<u>1,479,320</u>	<u>(26,198)</u>
Court				
Personal services	10,624	10,234	11,000	766
Contractual	129,270	234,804	187,064	(47,740)
Commodities	16,262	298	22,000	21,702
Capital outlay	26,328	0	26,848	26,848
Total Court	<u>182,484</u>	<u>245,336</u>	<u>246,912</u>	<u>1,576</u>
Maintenance				
Personal services	128,728	135,592	139,164	3,572
Contractual	526	544	550	6
Total Maintenance	<u>129,254</u>	<u>136,136</u>	<u>139,714</u>	<u>3,578</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, 2007

(With Comparative Actual Totals for the Prior Year Ended December 30, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Expenditures - continued				
Emergency Preparedness				
Personal services	\$ 69,747	\$ 75,862	\$ 76,199	\$ 337
Contractual	15,245	24,421	25,000	579
Commodities	23,741	819	14,000	13,181
Capital outlay	10,481	3,227	24,500	21,273
Total Emergency Preparedness	<u>119,214</u>	<u>104,329</u>	<u>139,699</u>	<u>35,370</u>
Jail				
Personal services	499,924	490,912	489,152	(1,760)
Contractual	24,635	295,302	302,500	7,198
Commodities	242,988	26,757	113,850	87,093
Capital outlay	16,293	10,073	10,800	727
Total Jail	<u>783,840</u>	<u>823,044</u>	<u>916,302</u>	<u>93,258</u>
Planning and Building				
Personal services	126,573	131,152	131,853	701
Contractual	27,466	15,136	38,750	23,614
Commodities	9,169	7,458	4,100	(3,358)
Capital outlay	0	0	4,500	4,500
Total Planning and Building	<u>163,208</u>	<u>153,746</u>	<u>179,203</u>	<u>25,457</u>
County Administration				
Personal services	200,945	280,978	249,110	(31,868)
Contractual	55,398	52,925	63,500	10,575
Commodities	44,061	31,618	6,000	(25,618)
Capital outlay	283	416	500	84
Total County Administrator	<u>300,687</u>	<u>365,937</u>	<u>319,110</u>	<u>(46,827)</u>
911				
Personal services	480,383	492,473	496,859	4,386
Contractual	4,127	6,529	7,185	656
Commodities	1,130	1,705	2,600	895
Capital outlay	0	0	1,200	1,200
Total 911	<u>485,640</u>	<u>500,707</u>	<u>507,844</u>	<u>7,137</u>
Information Technology				
Personal services	191,210	173,322	240,188	66,866
Contractual	138,315	6,823	8,668	1,845
Commodities	13,206	1,819	2,000	181
Capital outlay	64,752	0	1,750	1,750
Total Information Technology	<u>407,483</u>	<u>181,964</u>	<u>252,606</u>	<u>70,642</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, 2007

(With Comparative Actual Totals for the Prior Year Ended December 30, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Expenditures - continued				
Technology Services				
Contractual	\$ 0	\$ 148,731	\$ 163,077	\$ 14,346
Commodities	0	0	13,000	13,000
Capital outlay	0	0	21,600	21,600
Total Technology Services	<u>0</u>	<u>148,731</u>	<u>197,677</u>	<u>48,946</u>
Environmental Health				
Personal services	65,320	64,615	64,630	15
Contractual	8,878	9,836	15,050	5,214
Commodities	2,847	1,712	1,950	238
Capital outlay	976	0	2,500	2,500
Total Environmental Health	<u>78,021</u>	<u>76,163</u>	<u>84,130</u>	<u>7,967</u>
Juvenile				
Personal services	405,081	403,455	553,880	150,425
Contractual	29,360	32,435	16,600	(15,835)
Commodities	2,874	1,745	18,050	16,305
Capital outlay	4,116	0	3,000	3,000
Total Juvenile	<u>441,431</u>	<u>437,635</u>	<u>591,530</u>	<u>153,895</u>
Capital outlay	69	0	300,000	300,000
Vermont Road Lease	252,299	168,199	168,200	1
District Wide	65,419	67,783	30,941	(36,842)
Economic Development	45,000	48,000	48,000	0
Record Storage	10,398	9,855	13,000	3,145
Interest & fees	5,723	5,990	0	(5,990)
Transfers out	<u>627,000</u>	<u>614,000</u>	<u>314,000</u>	<u>(300,000)</u>
Total expenditures	<u>6,656,227</u>	<u>6,924,137</u>	<u>\$ 7,308,859</u>	<u>\$ 384,722</u>
Receipts over (under) expenditures	(236,235)	110,028		
Unencumbered cash, beginning of year	<u>1,798,599</u>	<u>1,562,364</u>		
Unencumbered cash, end of year	<u>\$ 1,562,364</u>	<u>\$ 1,672,392</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
ROAD AND BRIDGE - 102 and 528

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem taxes	\$ 2,912,895	\$ 3,189,942	\$ 3,273,889	\$ (83,947)
Delinquent tax	60,900	94,667	73,000	21,667
Motor vehicle tax	402,215	480,809	460,337	20,472
Recreational vehicle tax	7,540	9,209	9,198	11
16/20M vehicle tax	4,371	14,146	13,763	383
Special city/county gas tax	822,193	835,491	257,053	578,438
County equalization	24,599	24,282	0	24,282
Miscellaneous	40,541	35,660	5,000	30,660
Reimbursements	0	31,221	0	(31,221)
Dust control	26,663	0	0	0
Transfers in	7,151	14,668	0	14,668
Total cash receipts	<u>4,309,068</u>	<u>4,730,095</u>	<u>\$ 4,092,240</u>	<u>\$ 575,413</u>
Expenditures				
Personal services	936,388	984,924	\$ 965,597	\$ (19,327)
Contractual services	1,040,857	722,707	1,878,945	1,156,238
Commodities	1,707,351	1,025,504	1,050,700	25,196
Vehicle expense	0	573,165	497,000	(76,165)
Capital outlay	374,609	0	0	0
Transfer out - Dust control	18,217	14,668	0	(14,668)
Transfer out	75,000	166,000	0	(166,000)
Total expenditures	<u>4,152,422</u>	<u>3,486,968</u>	<u>\$ 4,392,242</u>	<u>\$ 905,274</u>
Receipts over (under) expenditures	156,646	1,243,127		
Unencumbered cash, beginning of year	<u>210,789</u>	<u>367,435</u>		
Unencumbered cash, end of year	<u>\$ 367,435</u>	<u>\$ 1,610,562</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Loan proceeds	\$ 375,962	\$ 231,954
Transfers in	<u>75,000</u>	<u>166,000</u>
Total cash receipts	450,962	397,954
Expenditures		
Capital outlay	<u>342,125</u>	<u>231,954</u>
Total expenditures	<u>342,125</u>	<u>231,954</u>
Receipts over (under) expenditures	108,837	166,000
Unencumbered cash, beginning of year	<u>3,023</u>	<u>111,860</u>
Unencumbered cash, end of year	<u>\$ 111,860</u>	<u>\$ 277,860</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 AND BUDGET
For the Year Ended December 31, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Transfers in	\$ 202,000	\$ 314,000	\$ 314,000	\$ 0
Expenditures				
Contractual services	0	40,131	\$ 394,630	\$ 354,499
Transfers out	262,166	412,829	0	(412,829)
Total expenditures	262,166	452,960	\$ 394,630	\$ (58,330)
Receipts over (under) expenditures	(60,166)	(138,960)		
Unencumbered cash, beginning of year	271,861	211,695		
Unencumbered cash, end of year	\$ 211,695	\$ 72,735		

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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem taxes	\$ 1,365,533	\$ 986,147	\$ 1,013,074	\$ (26,927)
Delinquent taxes	41,489	49,040	44,365	4,675
Motor vehicle taxes	273,441	227,263	215,503	11,760
Recreational vehicle taxes	5,138	4,336	4,306	30
16/20 M truck taxes	2,792	9,642	9,381	261
Miscellaneous	55,948	43,469	39,229	4,240
Transfers in	526,185	260,000	260,000	0
Total cash receipts	<u>2,270,526</u>	<u>1,579,897</u>	<u>\$ 1,585,858</u>	<u>\$ (5,961)</u>
Expenditures				
Personnel	1,965,050	2,145,387	\$ 2,294,597	\$ 149,210
Transfers out	6,185	0	0	0
Total expenditures	<u>1,971,235</u>	<u>2,145,387</u>	<u>\$ 2,294,597</u>	<u>\$ 149,210</u>
Receipts over (under) expenditures	299,291	(565,490)		
Unencumbered cash, beginning of year	<u>513,775</u>	<u>813,066</u>		
Unencumbered cash, end of year	<u>\$ 813,066</u>	<u>\$ 247,576</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem tax	\$ 207,554	\$ 291,638	\$ 299,002	\$ (7,364)
Delinquent tax	3,732	6,716	4,200	2,516
Motor Vehicle tax	23,500	34,180	32,833	1,347
Recreational vehicle tax	441	655	656	(1)
16-20M vehicle	229	828	806	22
Federal Grants	54,322	60,616	0	60,616
Other Grants	331,618	168,803	0	168,803
Service fees	2,198	140,478	230,000	(89,522)
Intergovernmental funds	0	0	177,913	(177,913)
Other revenue	0	0	7,500	(7,500)
Total cash receipts	<u>623,594</u>	<u>703,914</u>	<u>\$ 752,910</u>	<u>\$ (48,996)</u>
Expenditures				
Personal services	367,294	419,711	\$ 426,718	\$ 7,007
Contractual	204,448	89,905	249,563	159,658
Commodities	43,874	154,778	145,300	(9,478)
Vehicle expense	0	1,448	600	(848)
Capital outlay	6,465	122	2,400	2,278
Transfers out	44,106	0	0	0
Total expenditures	<u>666,187</u>	<u>665,964</u>	<u>\$ 824,581</u>	<u>\$ 158,617</u>
Receipts over (under) expenditures	(42,593)	37,950		
Unencumbered cash, beginning of year	<u>93,984</u>	<u>51,391</u>		
Unencumbered cash, end of year	\$ <u>51,391</u>	\$ <u>89,341</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 AND BUDGET
For the Year Ended December 31, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Transfers in	\$ 20,000	\$ 0	\$ 6,000	\$ (6,000)
Expenditures				
Contractual services	20,218	0	40,072	40,072
Receipts over (under) expenditures	(218)	0		
Unencumbered cash, beginning of year	56,072	55,854		
Unencumbered cash, end of year	\$ 55,854	\$ 55,854		

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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem tax	\$ 122,885	\$ 117,475	\$ 120,438	\$ (2,963)
Delinquent tax	2,866	4,113	3,500	613
Motor vehicle tax	17,828	20,300	20,419	(119)
Recreational vehicle tax	335	389	370	19
16/20M vehicle tax	185	628	476	152
Total cash receipts	144,099	142,905	\$ 145,203	\$ (2,298)
Expenditures				
Contractual	135,700	154,461	\$ 155,700	\$ 1,239
Receipts over (under) expenditures	8,399	(11,556)		
Unencumbered cash, beginning of year	3,157	11,556		
Unencumbered cash, end of year	\$ 11,556	\$ 0		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
MENTAL HEALTH CDBG - 111

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> Actual	<u>2007</u> Actual
Cash receipts		
Grants	\$ 150,000	\$ 1,589,317
Expenditures		
Contractual services	<u>119,554</u>	<u>1,657,823</u>
Receipts over (under) expenditures	30,446	(68,506)
Unencumbered cash, beginning of year	<u>0</u>	<u>30,446</u>
Unencumbered cash, end of year	<u>\$ 30,446</u>	<u>\$ (38,060)</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem tax	\$ 84,030	\$ 113,377	\$ 116,241	\$ (2,864)
Delinquent tax	2,058	2,967	2,500	467
Motor vehicle tax	9,645	13,790	13,251	539
Recreational vehicle tax	177	264	265	(1)
16/20M vehicle tax	199	331	322	9
Miscellaneous	485	139	1,000	(861)
Transfers in	33,000	0	0	0
Total cash receipts	<u>129,594</u>	<u>130,868</u>	<u>\$ 133,579</u>	<u>\$ (2,711)</u>
Expenditures				
Personal services	79,206	54,627	\$ 87,687	\$ 33,060
Contractual	16,652	20,475	26,975	6,500
Commodities	62,013	38,774	46,500	7,726
Reimbursements	(17,212)	(13,564)	0	13,564
Total expenditures	<u>140,659</u>	<u>100,312</u>	<u>\$ 161,162</u>	<u>\$ 60,850</u>
Receipts over (under) expenditures	(11,065)	30,556		
Unencumbered cash, beginning of year	<u>40,953</u>	<u>29,888</u>		
Unencumbered cash, end of year	<u>\$ 29,888</u>	<u>\$ 60,444</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, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem tax	\$ 247,223	\$ 188,450	\$ 193,429	\$ (4,979)
Motor vehicle tax	43,273	41,015	39,055	1,960
Delinquent tax	6,744	8,583	7,200	1,383
Recreational vehicle tax	814	784	780	4
16/20M vehicle tax	406	1,528	1,487	41
Miscellaneous	<u>3,973</u>	<u>4,083</u>	<u>4,300</u>	<u>(217)</u>
Total cash receipts	<u>302,433</u>	<u>244,443</u>	<u>\$ 246,251</u>	<u>\$ (1,808)</u>
Expenditures				
Personal services	274,034	285,655	\$ 289,129	\$ 3,474
Contractual	9,881	7,460	15,710	8,250
Commodities	5,796	6,576	5,000	(1,576)
Vehicle expense	0	1,845	2,000	155
Capital outlay	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>
Total expenditures	<u>289,711</u>	<u>301,536</u>	<u>\$ 314,339</u>	<u>\$ 12,803</u>
Receipts over (under) expenditures	12,722	(57,093)		
Unencumbered cash, beginning of year	<u>70,001</u>	<u>82,723</u>		
Unencumbered cash, end of year	<u>\$ 82,723</u>	<u>\$ 25,630</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, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem tax	\$ 56,224	\$ (142)	\$ 0	\$ (142)
Delinquent tax	2,200	1,569	0	1,569
Motor vehicle tax	25,397	739	0	739
Recreational vehicle tax	487	8	0	8
Total cash receipts	<u>84,308</u>	<u>2,174</u>	<u>\$ 0</u>	<u>\$ 2,174</u>
Expenditures				
Contractual	29,988	0	\$ 0	\$ 0
Transfers out	49,994	64,656	68,274	3,618
Total expenditures	<u>79,982</u>	<u>64,656</u>	<u>\$ 68,274</u>	<u>\$ 3,618</u>
Receipts over (under) expenditures	4,326	(62,482)		
Unencumbered cash, beginning of year	<u>58,156</u>	<u>62,482</u>		
Unencumbered cash, end of year	<u>\$ 62,482</u>	<u>\$ 0</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, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem tax	\$ 99,903	\$ 50,500	\$ 51,730	\$ (1,230)
Delinquent tax	5,272	4,635	5,800	(1,165)
Motor vehicle tax	36,191	17,014	15,703	1,311
Recreational vehicle tax	682	321	314	7
16/20M vehicle tax	342	1,280	1,245	35
Miscellaneous	<u>3,135</u>	<u>1,448</u>	<u>5,000</u>	<u>(3,552)</u>
Total cash receipts	<u>145,525</u>	<u>75,198</u>	<u>\$ 79,792</u>	<u>\$ (4,594)</u>
Expenditures				
Personal services	105,928	116,563	\$ 118,120	\$ 1,557
Contractual services	9,610	9,012	11,450	2,438
Commodities	106,455	68,567	106,150	37,583
Vehicle expense	0	9,756	15,000	5,244
Capital outlay	0	37,844	38,000	156
Reimbursements	(75,848)	(55,745)	(68,000)	(12,255)
Transfers out	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>181,145</u>	<u>185,997</u>	<u>\$ 220,720</u>	<u>\$ 34,723</u>
Receipts over (under) expenditures	(35,620)	(110,799)		
Unencumbered cash, beginning of year	<u>180,107</u>	<u>144,487</u>		
Unencumbered cash, end of year	<u>\$ 144,487</u>	<u>\$ 33,688</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Transfers in	\$ 35,000	\$ 0	\$ 30,000	\$ (30,000)
Expenditures				
Capital outlay	0	0	\$ 126,420	\$ 126,420
Receipts over (under) expenditures	35,000	0		
Unencumbered cash, beginning of year	96,420	131,420		
Unencumbered cash, end of year	\$ 131,420	\$ 131,420		

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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem tax	\$ 82,507	\$ 75,077	\$ 77,028	\$ (1,951)
Motor vehicle tax	12,473	13,639	13,036	603
Delinquent tax	2,039	2,817	2,100	717
Recreational vehicles tax	234	261	260	1
16/20M vehicle tax	131	439	428	11
Total cash receipts	97,384	92,233	\$ 92,852	\$ (619)
Expenditures				
Contractual	92,100	100,100	\$ 100,100	\$ 0
Receipts over (under) expenditures	5,284	(7,867)		
Unencumbered cash, beginning of year	2,767	8,051		
Unencumbered cash, end of year	\$ 8,051	\$ 184		

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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Transient guest tax	\$ 146,192	\$ 95,892	\$ <u>170,000</u>	\$ <u>(74,108)</u>
Expenditures				
Contractual	<u>146,192</u>	<u>95,892</u>	\$ <u>170,000</u>	\$ <u>74,108</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, beginning of year	<u>0</u>	<u>0</u>		
Unencumbered cash, end of year	\$ <u>0</u>	\$ <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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem tax	\$ 253,266	\$ 175,666	\$ 180,516	\$ (4,850)
Delinquent tax	4,839	7,711	5,700	2,011
Motor vehicle tax	26,633	41,542	40,052	1,490
Recreational vehicle tax	498	799	800	(1)
16/20M vehicle tax	314	934	908	26
Total cash receipts	<u>285,550</u>	<u>226,652</u>	<u>\$ 227,976</u>	<u>\$ (1,324)</u>
Expenditures				
Personal services	105,089	108,288	\$ 118,339	\$ 10,051
Contractual services	0	5,785	56,000	50,215
Commodities	66,213	55,984	138,100	82,116
Transfers out	57,732	0	0	0
Total expenditures	<u>229,034</u>	<u>170,057</u>	<u>\$ 312,439</u>	<u>\$ 142,382</u>
Receipts over (under) expenditures	56,516	56,595		
Unencumbered cash, beginning of year	<u>101,602</u>	<u>158,118</u>		
Unencumbered cash, end of year	<u>\$ 158,118</u>	<u>\$ 214,713</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem tax	\$ 117,105	\$ 33,831	\$ 35,554	\$ (1,723)
Delinquent tax	1,962	3,246	2,100	1,146
Motor vehicle tax	13,837	19,243	18,531	712
Recreational vehicles tax	260	370	370	0
16/20M vehicle tax	114	489	476	13
Total cash receipts	<u>133,278</u>	<u>57,179</u>	<u>\$ 57,031</u>	<u>\$ 148</u>
Expenditures				
Contractual	101,690	0	\$ 610,000	\$ 610,000
Transfers out	0	86,273	0	(86,273)
Total expenditures	<u>101,690</u>	<u>86,273</u>	<u>\$ 610,000</u>	<u>\$ 523,727</u>
Receipts over (under) expenditures	31,588	(29,094)		
Unencumbered cash, beginning of year	<u>521,406</u>	<u>552,994</u>		
Unencumbered cash, end of year	<u>\$ 552,994</u>	<u>\$ 523,900</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Insurance claims	\$ 529	\$ 262
Transfers in	0	86,273
	<hr/>	<hr/>
Total cash receipts	529	86,535
	<hr/>	<hr/>
Expenditures		
Contractual	26,832	82,618
	<hr/>	<hr/>
Receipts over (under) expenditures	(26,303)	3,917
Unencumbered cash, beginning of year	59,348	33,045
	<hr/>	<hr/>
Unencumbered cash, end of year	\$ <u>33,045</u>	\$ <u>36,962</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Local liquor tax	\$ 2,778	\$ 2,191	\$ 2,500	\$ (309)
Expenditures				
Contractual services	2,500	2,395	\$ 2,500	\$ 105
Receipts over (under) expenditures	278	(204)		
Unencumbered cash, beginning of year	587	865		
Unencumbered cash, end of year	\$ 865	\$ 661		

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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Local liquor tax	\$ 5,169	\$ 3,773	\$ 4,600	\$ (827)
Expenditures				
Contractual	3,270	1,239	9,106	7,867
Receipts over (under) expenditures	1,899	2,534		
Unencumbered cash, beginning of year	5,907	7,806		
Unencumbered cash, end of year	\$ 7,806	\$ 10,340		

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, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem tax	\$ 181,055	\$ 160,022	\$ 164,230	\$ (4,208)
Delinquent tax	4,294	6,037	4,500	1,537
Motor vehicle tax	27,165	29,919	28,604	1,315
Recreational vehicles tax	509	573	572	1
16/20M vehicle tax	293	956	930	26
Total cash receipts	213,316	197,507	\$ 198,836	\$ (1,329)
Expenditures				
Contractual	200,400	213,776	\$ 213,776	0
Receipts over (under) expenditures	12,916	(16,269)		
Unencumbered cash, beginning of year	4,109	17,025		
Unencumbered cash, end of year	\$ 17,025	\$ 756		

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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem tax	\$ 39,377	\$ 34,397	\$ 35,145	\$ (748)
Delinquent tax	957	1,325	1,000	325
Motor vehicle tax	5,986	6,510	6,222	288
Recreational vehicles tax	113	126	124	2
16/20M vehicle tax	62	211	205	6
Total cash receipts	46,495	42,569	\$ 42,696	\$ (127)
Expenditures				
Contractual	43,780	46,000	\$ 46,000	\$ 0
Receipts over (under) expenditures	2,715	(3,431)		
Unencumbered cash, beginning of year	1,055	3,770		
Unencumbered cash, end of year	\$ 3,770	\$ 339		

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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem tax	\$ 5,966	\$ 5,322	\$ 5,339	\$ (17)
Delinquent tax	152	200	153	47
Motor vehicle tax	1,014	990	943	47
Recreational vehicles tax	19	19	19	0
16/20M vehicle tax	10	36	35	1
Total cash receipts	<u>7,161</u>	<u>6,567</u>	<u>\$ 6,489</u>	<u>\$ 78</u>
Expenditures				
Contractual	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>0</u>
Total expenditures	<u>7,000</u>	<u>7,000</u>	<u>\$ 7,000</u>	<u>\$ 0</u>
Receipts over (under) expenditures	161	(433)		
Unencumbered cash, beginning of year	<u>579</u>	<u>740</u>		
Unencumbered cash, end of year	<u>\$ 740</u>	<u>\$ 307</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem tax	\$ 6,308	\$ 5,131	\$ 5,133	\$ (2)
Delinquent tax	160	214	185	29
Motor vehicle tax	989	1,043	997	46
Recreational vehicles tax	19	20	20	0
16/20M vehicle tax	10	35	34	1
Total cash receipts	<u>7,486</u>	<u>6,443</u>	<u>\$ 6,369</u>	<u>\$ 74</u>
Expenditures				
Contractual	<u>7,000</u>	<u>7,000</u>	<u>\$ 7,000</u>	<u>\$ 0</u>
Receipts over (under) expenditures	486	(557)		
Unencumbered cash, beginning of year	<u>259</u>	<u>745</u>		
Unencumbered cash, end of year	<u>\$ 745</u>	<u>\$ 188</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem tax	\$ 170,314	\$ 190,158	\$ 194,997	\$ (4,839)
Delinquent tax	4,211	5,891	4,600	1,291
Motor vehicle tax	27,463	28,220	26,908	1,312
Recreational vehicle tax	516	539	538	1
16/20M vehicle tax	275	968	941	27
Other sources of revenue	0	0	20,000	(20,000)
Miscellaneous	11,063	5,511	0	5,511
Total cash receipts	<u>213,842</u>	<u>231,287</u>	<u>\$ 247,984</u>	<u>\$ (16,697)</u>
Expenditures				
Personal services	110,018	90,156	\$ 74,916	\$ (15,240)
Contractual services	104,662	185,501	138,685	(46,816)
Reimbursements	0	(72,134)	0	72,134
Total expenditures	<u>214,680</u>	<u>203,523</u>	<u>\$ 213,601</u>	<u>\$ 10,078</u>
Receipts over (under) expenditures	(838)	27,764		
Unencumbered cash, beginning of year	<u>23,669</u>	<u>22,831</u>		
Unencumbered cash, end of year	<u>\$ 22,831</u>	<u>\$ 50,595</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem tax	\$ 71,847	\$ 105,785	\$ 108,418	\$ (2,633)
Delinquent tax	3,180	3,283	4,000	(717)
Motor vehicle tax	19,366	12,098	11,312	786
Recreational vehicle tax	364	229	226	3
16/20M vehicle tax	212	682	664	18
Miscellaneous	8,509	10,829	0	10,829
Total cash receipts	103,478	132,906	\$ 124,620	\$ 8,286
Expenditures				
Contractual services	25,878	93,741	\$ 46,780	\$ (46,961)
Commodities	28,135	0	40,000	40,000
Capital outlay	0	0	30,000	30,000
Reimbursements	(74)	(744)	0	744
Transfers out	56,000	130,000	111,006	(18,994)
Total expenditures	109,939	222,997	\$ 227,786	\$ 4,789
Receipts over (under) expenditures	(6,461)	(90,091)		
Unencumbered cash, beginning of year	123,137	116,676		
Unencumbered cash, end of year	\$ 116,676	\$ 26,585		

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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem taxes	\$ 362,483	\$ 432,289	\$ 441,586	\$ (9,297)
Delinquent taxes	11,579	13,975	14,700	(725)
Motor vehicle taxes	63,884	60,098	57,155	2,943
Recreational vehicles tax	1,192	1,147	1,142	5
16/20M vehicle tax	875	2,234	2,172	62
Licenses, fees and permits	584,257	654,433	615,000	39,433
Miscellaneous	164	64	0	64
Total cash receipts	<u>1,024,434</u>	<u>1,164,240</u>	<u>\$ 1,131,755</u>	<u>\$ 32,485</u>
Expenditures				
Personal services	859,544	966,083	\$ 1,152,925	\$ 186,842
Contractual services	48,514	49,360	45,000	(4,360)
Commodities	88,637	72,494	97,500	25,006
Capital outlay	12,274	0	65,000	65,000
Vehicle expense	0	43,166	34,000	(9,166)
Transfers out	100,000	180,000	25,000	(155,000)
Total expenditures	<u>1,108,969</u>	<u>1,311,103</u>	<u>\$ 1,419,425</u>	<u>\$ 108,322</u>
Receipts over (under) expenditures	(84,535)	(146,863)		
Unencumbered cash, beginning of year	<u>380,513</u>	<u>295,978</u>		
Unencumbered cash, end of year	<u>\$ 295,978</u>	<u>\$ 149,115</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, 2007
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 0	\$ 10,000
Transfers in	<u>101,000</u>	<u>180,000</u>
Total cash receipts	101,000	190,000
Expenditures		
Contractual	<u>83,968</u>	<u>119,365</u>
Receipts over (under) expenditures	17,032	70,635
Unencumbered cash, beginning of year	<u>147,026</u>	<u>164,058</u>
Unencumbered cash, end of year	<u>\$ 164,058</u>	<u>\$ 234,693</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, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem tax	\$ 80,393	\$ 90,516	\$ 92,809	\$ (2,293)
Motor vehicle tax	6,788	13,187	12,740	447
Delinquent tax	749	2,158	250	1,908
Recreational vehicles tax	129	254	255	(1)
16/20M vehicle tax	32	242	235	7
Total cash receipts	88,091	106,357	106,289	68
Expenditures				
Contractual	85,000	109,448	110,000	552
Receipts over (under) expenditures	3,091	(3,091)		
Unencumbered cash, beginning of year	0	3,091		
Unencumbered cash, end of year	\$ 3,091	\$ 0		

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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 9,242	\$ 25,282
Expenditures		
Contractual	<u>13,221</u>	<u>23,046</u>
Receipts over (under) expenditures	(3,979)	2,236
Unencumbered cash, beginning of year	<u>12,120</u>	<u>8,141</u>
Unencumbered cash, end of year	<u>\$ 8,141</u>	<u>\$ 10,377</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Interest	\$ 113	\$ 102
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	113	102
Unencumbered cash, beginning of year	<u>9,450</u>	<u>9,563</u>
Unencumbered cash, end of year	\$ <u>9,563</u>	\$ <u>9,665</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 26,877	\$ 28,888
Expenditures		
Contractual	<u>32,738</u>	<u>41,290</u>
Receipts over (under) expenditures	(5,861)	(12,402)
Unencumbered cash, beginning of year	<u>37,703</u>	<u>31,842</u>
Unencumbered cash, end of year	<u>\$ 31,842</u>	<u>\$ 19,440</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
SHERIFF TRUST FUND - 163

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007

	<u>2007</u> <u>Actual</u>
Cash receipts	
Fines & forfeitures	\$ 2,102,686
Interest	<u>59,088</u>
Total cash receipts	<u>2,161,774</u>
Expenditures	
Contractual	290,253
Reimbursements	<u>320,000</u>
Total expenditures	<u>610,253</u>
Receipts over (under) expenditures	1,551,521
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	<u>\$ 1,551,521</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
COUNTY ATTORNEY FORFEITURES - 164

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007

	<u>2007</u> <u>Actual</u>
Cash receipts	
Interest	\$ 755
Miscellaneous	750
Transfers in	<u>320,000</u>
Total cash receipts	<u>321,505</u>
Expenditures	
Contractual	<u>2,611</u>
Receipts over (under) expenditures	318,894
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	<u>\$ 318,894</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, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> Actual	<u>2007</u> Actual
Cash receipts		
Interest	\$ 574	\$ 811
Miscellaneous	277	0
Total cash receipts	851	811
Expenditures		
Contractual	344	4,070
Receipts over (under) expenditures	507	(3,259)
Unencumbered cash, beginning of year	22,382	22,889
Unencumbered cash, end of year	\$ <u>22,889</u>	\$ <u>19,630</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Special assessments	\$ 12,960	\$ 12,540	\$ 12,540	\$ 0
Expenditures				
Contractual services	12,963	12,544	\$ 12,700	\$ 156
Receipts over (under) expenditures	(3)	(4)		
Unencumbered cash, beginning of year	3,213	3,210		
Unencumbered cash, end of year	\$ 3,210	\$ 3,206		

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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts	\$ 0	\$ 0
Expenditures		
Contractual	<u>746</u>	<u>0</u>
Receipts over (under) expenditures	(746)	0
Unencumbered cash, beginning of year	<u>3,948</u>	<u>3,202</u>
Unencumbered cash, end of year	\$ <u><u>3,202</u></u>	\$ <u><u>3,202</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
PUBLIC HEALTH NURSE GRANT - 489

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007

	<u>2007</u> <u>Actual</u>
Cash receipts	
Grants	\$ 6,023
Expenditures	
Contractual	<u>397</u>
Receipts over (under) expenditures	5,626
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	<u>\$ 5,626</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
PANDEMIC FLU - 490

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 4,106	\$ 13,351
Transfers in	<u>4,106</u>	<u>0</u>
Total cash receipts	<u>8,212</u>	<u>13,351</u>
Expenditures		
Personnel	7,941	15,419
Contractual	<u>2,194</u>	<u>1,953</u>
Total expenditures	<u>10,135</u>	<u>17,372</u>
Receipts over (under) expenditures	(1,923)	(4,021)
Unencumbered cash, beginning of year	<u>0</u>	<u>(1,923)</u>
Unencumbered cash, end of year	<u>\$ (1,923)</u>	<u>\$ (5,944)</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts	\$ 0	\$ 0
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>915</u>	<u>915</u>
Unencumbered cash, end of year	\$ <u><u>915</u></u>	\$ <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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 65,992	\$ 84,443
Expenditures		
Personal	84,963	57,994
Contractual	24	0
Total expenditures	<u>84,987</u>	<u>57,994</u>
Receipts over (under) expenditures	(18,995)	26,449
Unencumbered cash, beginning of year	<u>(7,454)</u>	<u>(26,449)</u>
Unencumbered cash, end of year	<u>\$ (26,449)</u>	<u>\$ 0</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> Actual	<u>2007</u> Actual
Cash receipts	\$ 0	\$ 0
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>1,332</u>	<u>1,332</u>
Unencumbered cash, end of year	\$ <u><u>1,332</u></u>	\$ <u><u>1,332</u></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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Grant	\$ 80,984	\$ 41,394
Reimbursements	0	24,192
Total cash receipts	<u>80,984</u>	<u>65,586</u>
Expenditures		
Personal	<u>84,251</u>	<u>16,700</u>
Receipts over (under) expenditures	(3,267)	48,886
Unencumbered cash, beginning of year	<u>(45,619)</u>	<u>(48,886)</u>
Unencumbered cash, end of year	<u>\$ (48,886)</u>	<u>\$ 0</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
JAG GRANT - 498

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Grants	\$ 51,657	\$ 26,238
Expenditures		
Contractual	<u>52,291</u>	<u>26,098</u>
Receipts over (under) expenditures	(634)	140
Unencumbered cash, beginning of year	<u>1,372</u>	<u>738</u>
Unencumbered cash, end of year	<u>\$ 738</u>	<u>\$ 878</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts	\$ 0	\$ 0
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>121</u>	<u>121</u>
Unencumbered cash, end of year	<u>\$ 121</u>	<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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> Actual	<u>2007</u> Actual
Cash receipts		
Licenses, fees and permits	\$ 154,572	\$ 217,307
Expenditures		
Personal	113,998	121,011
Contractual	5,493	10,735
Commodities	9,068	8,244
Capital outlay	326	0
Reimbursements	0	(2,567)
Transfers out	36,174	25,588
Total expenditures	<u>165,059</u>	<u>163,011</u>
Receipts over (under) expenditures	(10,487)	54,296
Unencumbered cash, beginning of year	<u>36,256</u>	<u>25,769</u>
Unencumbered cash, end of year	<u>\$ 25,769</u>	<u>\$ 80,065</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Grants	\$ 2,912	\$ 3,430
Expenditures		
Contractual	<u>3,073</u>	<u>1,420</u>
Receipts over (under) expenditures	(161)	2,010
Unencumbered cash, beginning of year	<u>483</u>	<u>322</u>
Unencumbered cash, end of year	<u>\$ 322</u>	<u>\$ 2,332</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
 JUVENILE ACCOUNTABILITY GRANT - 506

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
 For the Year Ended December 31, 2007
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> Actual	<u>2007</u> Actual
Cash receipts		
Grants	\$ 12,802	\$ 5,442
Miscellaneous	1,397	45
Total cash receipts	<u>14,199</u>	<u>5,487</u>
Expenditures		
Personnel	2,011	0
Contractual	10,315	5,705
Total expenditures	<u>12,326</u>	<u>5,705</u>
Receipts over (under) expenditures	1,873	(218)
Unencumbered cash, beginning of year	<u>4,697</u>	<u>6,570</u>
Unencumbered cash, end of year	<u>\$ 6,570</u>	<u>\$ 6,352</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Grants	\$ 349,308	\$ 369,597
Miscellaneous	22,800	1,561
Total cash receipts	<u>372,108</u>	<u>371,158</u>
Expenditures		
Personal	327,725	307,036
Contractual	58,386	61,787
Reimbursements	0	(10,162)
Total expenditures	<u>386,111</u>	<u>358,661</u>
Receipts over (under) expenditures	(14,003)	12,497
Unencumbered cash, beginning of year	<u>43,284</u>	<u>29,281</u>
Unencumbered cash, end of year	<u>\$ 29,281</u>	<u>\$ 41,778</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> Actual	<u>2007</u> Actual
Cash receipts		
Grants	\$ 403,313	\$ 306,231
Miscellaneous	1,851	108
Total cash receipts	<u>405,164</u>	<u>306,339</u>
Expenditures		
Personal	206,074	140,527
Contractual	204,388	172,610
Transfers out	0	5,000
Total expenditures	<u>410,462</u>	<u>318,137</u>
Receipts over (under) expenditures	(5,298)	(11,798)
Unencumbered cash, beginning of year	<u>17,096</u>	<u>11,798</u>
Unencumbered cash, end of year	<u>\$ 11,798</u>	<u>\$ 0</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Grants	\$ 70,427	\$ 18,223
Miscellaneous	1,799	29,786
Transfers in	0	5,000
	<u>72,226</u>	<u>53,009</u>
Total cash receipts		
Expenditures		
Personnel	65,041	58,195
Contractual	4,279	3,431
	<u>69,320</u>	<u>61,626</u>
Total expenditures		
Receipts over (under) expenditures	2,906	(8,617)
Unencumbered cash, beginning of year	<u>9,478</u>	<u>12,384</u>
Unencumbered cash, end of year	<u>\$ 12,384</u>	<u>\$ 3,767</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
JUVENILE FACILITIES GRANT - 511

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007

	<u>2007</u> <u>Actual</u>
Cash receipts	
Grants	\$ 3,573
Expenditures	
Contractual	<u>2,553</u>
Receipts over (under) expenditures	1,020
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>1,020</u></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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> Actual	<u>2007</u> Actual
Cash receipts		
Interest	\$ 4	\$ 4
Donations	<u>0</u>	<u>105</u>
Total cash receipts	<u>4</u>	<u>109</u>
Expenditures		
Contractual	<u>0</u>	<u>208</u>
Total expenditures	<u>0</u>	<u>208</u>
Receipts over (under) expenditures	4	(99)
Unencumbered cash, beginning of year	<u>1,265</u>	<u>1,269</u>
Unencumbered cash, end of year	<u>\$ 1,269</u>	<u>\$ 1,170</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 2,800	\$ 4,200
Transfers in	<u>250,000</u>	<u>300,000</u>
Total cash receipts	<u>252,800</u>	<u>304,200</u>
Expenditures		
Contractual	142,796	7,074
Capital outlay	40,845	0
Operating transfers	<u>8,000</u>	<u>0</u>
Total expenditures	<u>191,641</u>	<u>7,074</u>
Receipts over (under) expenditures	61,159	297,126
Unencumbered cash, beginning of year	<u>587,566</u>	<u>648,725</u>
Unencumbered cash, end of year	<u>\$ 648,725</u>	<u>\$ 945,851</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
911 Telephone tax	\$ 89,903	\$ 88,242	\$ 110,000	\$ (21,758)
Miscellaneous	0	50	0	50
Total cash receipts	89,903	88,292	110,000	(21,708)
Expenditures				
Contractual	43,764	70,465	118,246	47,781
Capital outlay	0	0	109,331	109,331
Total expenditures	43,764	70,465	227,577	157,112
Receipts over (under) expenditures	46,139	17,827		
Unencumbered cash, beginning of year	121,123	167,262		
Unencumbered cash, end of year	\$ 167,262	\$ 185,089		

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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Special assessments	\$ 25,092	\$ 33,320	\$ 26,500	\$ 6,820
Miscellaneous	8,000	0	0	0
Total cash receipts	33,092	33,320	26,500	6,820
Expenditures				
Contractual	28,981	27,301	\$ 3,500	\$(23,801)
Commodities	0	0	1,159	1,159
Capital outlay	0	0	5,000	5,000
Rural development bond payment	0	0	21,753	21,753
Total expenditures	28,981	27,301	\$ 31,412	\$ 4,111
Receipts over (under) expenditures	4,111	6,019		
Unencumbered cash, beginning of year	8,299	12,410		
Unencumbered cash, end of year	\$ 12,410	\$ 18,429		

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 AND BUDGET

For the Year Ended December 31, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Fees	\$ 48,597	\$ 45,644	\$ 50,000	\$ (4,356)
Expenditures				
Contractual	30,627	35,693	150,779	115,086
Receipts over (under) expenditures	17,970	9,951		
Unencumbered cash, beginning of year	90,318	108,288		
Unencumbered cash, end of year	\$ 108,288	\$ 118,239		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
JUSTICE ASSISTANCE GRANT - 537

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007

	<u>2007 Actual</u>
Cash receipts	
Grants	\$ 41,457
Expenditures	
Contractual	<u>41,457</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
GRADUATED SANCTIONS GRANT - 538

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007

	<u>2007</u> <u>Actual</u>
Cash receipts	
Grants	\$ <u>104,572</u>
Total cash receipts	<u>104,572</u>
Expenditures	
Contractual	28,633
Personal services	63,245
Reimbursements	<u>151</u>
Total expenditures	<u>92,029</u>
Receipts over (under) expenditures	12,543
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>12,543</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
PREVENTION/INTERVENTION GRANT - 539

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007

	<u>2007</u> <u>Actual</u>
Cash receipts	
Grants	\$ <u>65,689</u>
Expenditures	
Contractual	28,211
Personal services	<u>23,937</u>
Total expenditures	<u>52,148</u>
Receipts over (under) expenditures	13,541
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>13,541</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
REIMBURSEMENTS GRANT - 540

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007

	<u>2007</u> <u>Actual</u>
Cash receipts	
Grants	\$ 96
Miscellaneous	389
	<hr/>
Total cash receipts	485
Expenditures	
Contractual	166
	<hr/>
Receipts over (under) expenditures	319
Unencumbered cash, beginning of year	0
	<hr/>
Unencumbered cash, end of year	\$ 319
	<hr/> <hr/>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
RISK REDUCTION/ADULT - 541

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007

	<u>2007</u> <u>Actual</u>
Cash receipts	
Grants	\$ 85,760
Expenditures	
Contractual	<u>6,766</u>
Receipts over (under) expenditures	78,994
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	<u>\$ 78,994</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
911 PALLAS VESTA GRANT - 565

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007

	<u>2007</u> <u>Actual</u>
Cash receipts	
Grants	\$ 23,385
Expenditures	
Contractual	<u>130,707</u>
Receipts over (under) expenditures	(107,322)
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	<u>\$ (107,322)</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
911 Telephone tax	\$ 45,438	\$ 50,151	\$ 50,000	\$ 151
Expenditures				
Contractual	43,722	66,740	90,000	23,260
Receipts over (under) expenditures	1,716	(16,589)		
Unencumbered cash, beginning of year	19,831	21,547		
Unencumbered cash, end of year	\$ 21,547	\$ 4,958		

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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> Actual	<u>2007</u> Actual
Cash receipts		
Internet fees	\$ 1,962	\$ 0
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	1,962	0
Unencumbered cash, beginning of year	<u>3,222</u>	<u>5,184</u>
Unencumbered cash, end of year	<u>\$ 5,184</u>	<u>\$ 5,184</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Miscellaneous	\$ 95,313	\$ 13,839
Transfers in	<u>160,000</u>	<u>0</u>
Total cash receipts	<u>255,313</u>	<u>13,839</u>
Expenditures		
Contractual	<u>219,992</u>	<u>7,877</u>
Total expenditures	<u>219,992</u>	<u>7,877</u>
Receipts over (under) expenditures	35,321	5,962
Unencumbered cash, beginning of year	<u>202,699</u>	<u>238,020</u>
Unencumbered cash, end of year	<u>\$ 238,020</u>	<u>\$ 243,982</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem tax	\$ 951,855	\$ 382,099	\$ 401,520	\$ (19,421)
Delinquent tax	16,784	27,357	23,000	4,357
Motor vehicle tax	80,689	155,437	150,537	4,900
Recreational vehicle tax	1,499	2,996	3,008	(12)
16/20M vehicle tax	1,159	2,809	2,731	78
Total cash receipts	<u>1,051,986</u>	<u>570,698</u>	<u>\$ 580,796</u>	<u>\$ (10,098)</u>
Expenditures				
Interest	30,874	0	\$ 0	\$ 0
Bonds	692,369	725,845	725,900	55
Total expenditures	<u>723,243</u>	<u>725,845</u>	<u>\$ 725,900</u>	<u>\$ 55</u>
Receipts over (under) expenditures	328,743	(155,147)		
Unencumbered cash, beginning of year	<u>65,677</u>	<u>394,420</u>		
Unencumbered cash, end of year	<u>\$ 394,420</u>	<u>\$ 239,273</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

CAPITAL PROJECT FUNDS
VERMONT BRIDGE PROJECT - 107

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006 Actual</u>	<u>2007 Actual</u>
Cash receipts		
Transfers in	\$ 57,732	\$ 53,800
Expenditures		
Contractual services	<u>85,532</u>	<u>26,000</u>
Receipts over (under) expenditures	(27,800)	27,800
Unencumbered cash, beginning of year	<u>0</u>	<u>(27,800)</u>
Unencumbered cash, end of year	<u>\$ (27,800)</u>	<u>\$ 0</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

CAPITAL PROJECT FUNDS
MONTANA ROAD IMPROVEMENT PROJECT - 295

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007

	<u>2007 Actual</u>
Cash receipts	
Transfers in	\$ 30,360
Expenditures	
Contractual services	<u>29,040</u>
Receipts over (under) expenditures	1,320
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	<u><u>\$ 1,320</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

CAPITAL PROJECT FUNDS
NEVADA TERRACE PROJECT - 296

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Transfers in	\$ 11,066	\$ 123,329
Expenditures		
Contractual services	<u>48,811</u>	<u>203,735</u>
Receipts over (under) expenditures	(37,745)	(80,406)
Unencumbered cash, beginning of year	<u>0</u>	<u>(37,745)</u>
Unencumbered cash, end of year	<u>\$ (37,745)</u>	<u>\$ (118,151)</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

CAPITAL PROJECT FUNDS
MISSOURI ROAD PROJECT - 297

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Transfers in	\$ 0	\$ 60,176
Expenditures		
Contractual services	<u>49,350</u>	<u>10,826</u>
Receipts over (under) expenditures	(49,350)	49,350
Unencumbered cash, beginning of year	<u>0</u>	<u>(49,350)</u>
Unencumbered cash, end of year	<u>\$ (49,350)</u>	<u>\$ 0</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

CAPITAL PROJECT FUNDS
13 MILE ROAD IMPROVEMENT PROJECT - 298

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Transfers in	\$ 0	\$ 145,164
Expenditures		
Contractual services	<u>132,808</u>	<u>12,956</u>
Receipts over (under) expenditures	(132,808)	132,208
Unencumbered cash, beginning of year	<u>0</u>	<u>(132,808)</u>
Unencumbered cash, end of year	\$ <u><u>(132,808)</u></u>	\$ <u><u>(600)</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts	\$ 0	\$ 0
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>438</u>	<u>438</u>
Unencumbered cash, end of year	<u>\$ 438</u>	<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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts	\$ 0	\$ 0
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>73,286</u>	<u>73,286</u>
Unencumbered cash, end of year	<u>\$ 73,286</u>	<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 AND BUDGET

For the Year Ended December 31, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Reimbursements	\$ 210	\$ 0	\$ 0	\$ 0
Miscellaneous	0	9,360	0	9,360
Transfers in	206,000	130,000	111,006	18,994
	<u>206,210</u>	<u>139,360</u>	<u>\$ 111,006</u>	<u>\$ 28,354</u>
Expenditures				
Contractual	538,268	39,636	\$ 675,083	\$ 635,447
Receipts over (under) expenditures	(332,058)	99,724		
Unencumbered cash, beginning of year	614,077	282,019		
Unencumbered cash, end of year	<u>\$ 282,019</u>	<u>\$ 381,743</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts	\$ 0	\$ 0
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, beginning of year	<u>500</u>	<u>500</u>
Unencumbered cash, end of year	\$ <u><u>500</u></u>	\$ <u><u>500</u></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, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Special assessments	\$ 0	\$ 13,713	\$ 0	\$ 13,713
Service fees	841,883	880,879	990,000	(109,121)
Recycling fees	127,549	111,796	0	111,796
Total cash receipts	969,432	1,006,388	\$ 990,000	\$ 16,388
Expenditures				
Personal services	284,625	278,605	\$ 299,133	\$ 20,528
Contractual services	485,306	542,046	570,410	28,364
Commodities	92,903	39,826	62,500	22,674
Vehicle expense	0	22,986	61,500	38,514
Capital outlay	0	19,148	0	(19,148)
Reimbursements	0	(6,899)	0	6,899
Transfers out	160,000	0	75,000	75,000
Total expenditures	1,022,834	895,712	\$ 1,068,543	\$ 172,831
Receipts over (under) expenditures	(53,402)	110,676		
Unencumbered cash, beginning of year	664,412	611,010		
Unencumbered cash, end of year	\$ 611,010	\$ 721,686		

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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Rent	\$ 421,418	\$ 406,781	\$ 415,500	\$ (8,719)
Expenditures				
Personal services	33,618	34,776	\$ 31,517	\$ (3,259)
Contractual services	379,779	327,749	315,888	(11,861)
Commodities	21,692	7,495	18,500	11,005
Capital outlay	0	0	57,054	57,054
Total expenditures	435,089	370,020	\$ 422,959	\$ 52,939
Receipts over (under) expenditures	(13,671)	36,761		
Unencumbered cash, beginning of year	36,956	23,285		
Unencumbered cash, end of year	\$ 23,285	\$ 60,046		

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, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Phone user fees	\$ 67,790	\$ 30,359	\$ 95,000	\$ (64,641)
Total cash receipts	<u>67,790</u>	<u>30,359</u>	<u>\$ 95,000</u>	<u>\$ (64,641)</u>
Expenditures				
Contractual services	31,628	(99)	\$ 120,000	\$ 120,099
Commodities	<u>3,918</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>35,546</u>	<u>(99)</u>	<u>\$ 120,000</u>	<u>\$ 120,099</u>
Receipts over (under) expenditures	32,244	30,458		
Unencumbered cash, beginning of year	96,184	129,167		
Prior year cancelled encumbrances	<u>739</u>	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 129,167</u>	<u>\$ 159,625</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

FIDUCIARY FUNDS
EMPLOYEE BENEFIT PLAN - 515

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Insurance premiums	\$ 1,531,172	\$ 1,525,778
Total cash receipts	<u>1,531,172</u>	<u>1,525,778</u>
Expenditures		
Contractual	1,473,213	1,795,381
Reimbursements	0	(1,168)
Operating transfer	<u>520,000</u>	<u>260,000</u>
Total expenditures	<u>1,993,213</u>	<u>2,054,213</u>
Receipts over (under) expenditures	(462,041)	(528,435)
Unencumbered cash, beginning of year	<u>1,526,233</u>	<u>1,064,192</u>
Unencumbered cash, end of year	<u>\$ 1,064,192</u>	<u>\$ 535,757</u>

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, 2007

Fund	Cash Balance January 1, 2007	Cash Receipts	Cash Disbursements	Cash Balance December 31, 2007
State Funds:				
Instructional Building	\$ 0	\$ 113,315	\$ 113,315	\$ 0
State Education Building	0	226,630	226,630	0
State General Fund	0	263	263	0
Total State Funds	0	340,208	340,208	0
Subdivision Funds:				
Cemetery Districts	11,430	86,807	89,360	8,877
Rural Fire Districts	17,628	241,909	251,636	7,901
School Districts	0	11,346,219	11,346,219	0
Townships	17,691	174,577	183,365	8,903
Cities	15,101	3,990,481	3,984,761	20,821
Drainage and Watershed Districts	6,837	72,411	72,720	6,528
Total Subdivision Funds	68,687	15,912,404	15,928,061	53,030
Tax Collections	13,090,695	1,498,540	95,444	14,493,791
Hospital Sales Tax	121,793	1,526,814	1,519,133	129,474
Regional Solid Waste Compact	22,344	16,368	771	37,941
Special Auto Holding	239	0	0	239
Vehicle Lien Holder	0	3,200	3,200	0
Treasurer's Escrow	54,432	321,216	275,960	99,688
Heritage Trust	3,180	16,198	14,671	4,707
Treasurer's Holding Account	80,413	189,678	203,457	66,634
Cereal Malt Beverage	375	50	50	375
North East Kansas Library	0	151,138	151,138	0
Auto Sales Tax	52,077	779,891	801,707	30,261
Motor Vehicle License	0	1,450,043	1,450,043	0
Fish & Game License	847	11,098	11,315	630
Unclaimed Estates	548	0	0	548
Payroll Clearing	0	5,638,482	5,638,482	0
MVR Copy Fees	0	420	420	0
District Court Collection	0	510	510	0
Revitalization Refund	0	128,141	128,141	0
Cash Long & Shorts	716	1,085	1,026	775
Tax Foreclosure Sale	5,390	34,798	28,229	11,959
Bankruptcy	36,843	31,324	12,857	55,310
Check For Change	1,440	60,047	55,246	6,241
Law Library	32,383	37,644	33,835	36,192
Recycling	2,059	16,368	15,328	3,099
District Court	188,404	2,512,279	2,526,950	173,733
Sheriff	22,962	77,776	64,378	36,360
	\$ 13,785,827	\$ 30,755,720	\$ 29,300,560	\$ 15,240,987

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2007

NOTE 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 the primary government of Franklin County and the independent entity of the Law Library. The Law Library is an independent entity but by state statute is required to be audited as part of the County. The financial statements do not include any component units. 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 approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the statutory basis of accounting.

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

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.

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

Franklin County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2007

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

C. Fund description – continued

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 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. Vacation and Sick Pay

Full-time employees of the County are entitled to paid vacation (annual leave) time according to the following schedule. Vacation may be used following the first six (6) months of employment, although it accrues from the second month of employment:

Years of continuous employment	1 month through 5 years	6 through 10 years	over 10 years
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. A maximum of 240 hours of vacation may be accrued, with any excess being forfeited. Upon termination, employees are compensated for accumulated unused vacation leave at their final rate of pay.

Full-time employees may accumulate up to 720 hours of sick leave time. Sick leave is accrued, but may not be used during the first six (6) months of employment. Employees whose positions are eliminated due to a reduction in force, or voluntarily leave the service of the county in good standing shall receive payment for one-half of all credited and accrued sick leave.

The costs of accumulated vacation and sick pay have not been accrued at December 31, 2007 in accordance with the definition of accrued compensated absences as outlined in Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences.

Franklin County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2007

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

E. Receipts and Expenditures

1. 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.

2. 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.

3. Comparative Prior Year Amounts

The amounts shown for 2006 in the accompanying financial statements are included, where practicable, only to provide a basis for comparison with 2007 and are not intended to present all information necessary for a fair presentation in accordance with the basis of accounting described in Note I-B above.

NOTE 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.

Franklin County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2007

NOTE II - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - continued

A. Budgetary information - continued

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 2007 for Bond and Interest, Country Estates Benefit District, and 911 Wireless Telephone funds.

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	Mental Health CDBG
Ambulance Special Equipment	Sheriff Trust Fund
Risk Management Reserve	Drug Enforcement Forfeitures
Law Enforcement Trust Fund	Veteran's Memorial
Special Prosecutor Trust	Countywide Internet
Judiciary Tech Grant	County Attorney Forfeitures
Child Safety/Domestic Violence Grant	Domestic Violence Grant
Sheriff Identikit	Public Health Nurse Grant
Cops in School Grant	JAG Grant
Truancy Grant	Special Auto
Prosecutor Training	Juvenile Facilities Grant
Juvenile Accountability Grant	Community Corrections – Adult
Community Corrections – Juvenile	Juvenile Intake
Dare Summer Camp	Pandemic Flu
Equipment Reserve	Justice Assistance Grant
Solid Waste Special Caps	Graduated Sanctions Grant
Prevention/Intervention Grant	Reimbursements Grant
Risk Reduction/Adult	911 Pallas Vesta Grant

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.

Franklin County, Kansas

NOTES TO FINANCIAL STATEMENTS December 31, 2007

NOTE II - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - continued

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 Chip Reserve fund (K.S.A. 79-2935).

The following funds had deficit unencumbered cash balances at December 31, 2007 (K.S.A. 10-1113, 10-1121):

Mental Health CDBG (\$38,060)
Pandemic Flu (\$5,944)
911 Pallas Vesta Grant (\$107,322)
Nevada Terrace Improvement Project (\$118,151)
13 Mile Road Improvement Project (\$600)

All of the above funds have grants or bond proceeds to cover the deficit which will be received in 2008.

NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank within the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on fund. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by the bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" for the year ended December 31, 2007. All deposits were legally secured at December 31, 2007.

At December 31, 2007, the County's carrying amount of deposits was \$26,873,193 and the bank balance was \$28,072,977. The difference between the carrying amount and the bank balance is due to outstanding checks and deposits in transit. Of the bank balance, \$1,077,899 was covered by federal depository insurance and \$32,470,068 was collateralized with securities held by the pledging financial institution's agents in the County's name. Funds held at the District Court in the amount of \$132,817 were unsecured at year end.

Franklin County, Kansas

NOTES TO FINANCIAL STATEMENTS

December 31, 2007

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:

2008	\$	1,556
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Rental expense under these operating leases was \$14,294 for the year ended December 31, 2007.

B. Operating Lease Income

The County is lessor under various leases of office space at the Franklin County Annex Building. The County reported \$406,781 of lease income for the year ended December 31, 2007. The future minimum receipts are:

<u>Year</u>		<u>Amount</u>
2008	\$	144,163
2009		129,720
2010		34,267
2011		15,176
2012		15,176
2013-17		<u>2,529</u>
	\$	<u>341,031</u>

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 property within the County as certified to the County Clerk on the preceding August 25. At December 31, 2007, the statutory limit for the County was \$8,451,607, providing a debt margin of \$5,787,587.

D. 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 2007 was 4.31%. Franklin County's employer contributions to KPERS for the year ending December 31, 2007, 2006 and 2005 were \$210,988, \$168,545 and \$171,324 respectively, equal to the statutory required contributions for each year.

The KP&F employer rate established for fiscal years ending in 2007 is 13.32%. 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 years ending December 31, 2007, 2006 and 2005 were \$278,399, \$136,033 and \$178,493 respectively.

Franklin County, Kansas

NOTES TO FINANCIAL STATEMENTS
December 31, 2007

IV. OTHER INFORMATION - continued

E. Revolving Loan Agreement

The County signed a revolving loan agreement with the Kansas Department of Transportation on December 11, 2006 for the Missouri Road Project at an authorized loan amount of \$3,400,000. No funds had been drawn on this loan as of December 31, 2007.

F. Capital Projects

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

<u>Project Name</u>	<u>Expenditures To Date</u>	<u>Project Authorization</u>
Courthouse Foundation Repair	\$ 514,255	\$ 550,099

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	Ambulance Special Equip	K.S.A. 12-197	180,000
Chip Reserve	13 Mile Road Improvement	K.S.A. 19-120	145,164
Chip Reserve	Nevada Terrace Road Improvement	K.S.A. 19-120	123,329
Chip Reserve	Vermont Bridge Project	K.S.A. 19-120	53,800
Chip Reserve	Montana Road Improvement	K.S.A. 19-120	30,360
Chip Reserve	Missouri Road Improvement	K.S.A. 19-120	60,176
Community College Tuition	General Fund	K.S.A. 19-120	64,656
County Building	Capital Improvement	K.S.A. 19-120	130,000
Dust Control	Road and Bridge	K.S.A. 19-120	14,668
Employee Benefit Plan (Healthcare)	Employee Benefits	Resolution	260,000
General Fund	Chip Reserve Fund	K.S.A. 19-119	314,000
General Fund	Equipment Reserve	K.S.A. 19-119	300,000
Road and Bridge	Road and Bridge Special Equipment	K.S.A. 12-197	166,000
Special Auto	General Fund	K.S.A. 8-145	25,588
Sheriff Trust Fund	County Attorney Forfeitures	K.S.A. 19-120	320,000
Liability Insurance	Risk Management Reserve	K.S.A. 19-120	86,273
Community Corrections-Juvenile	Juvenile Intake	K.S.A. 19-120	5,000

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, 2007.

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.

Franklin County, Kansas

NOTES TO FINANCIAL STATEMENTS
December 31, 2007

IV. OTHER INFORMATION - continued

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. At December 31, 2007, the amount of liabilities was \$167,670. 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	\$	123,481
Current year claims		1,839,570
Claim payments		<u>1,795,381</u>
Unpaid claims, December 31	\$	<u>167,670</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. 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, 2007, the following outstanding bonds are considered defeased:

GO Bond Series 1997A	\$	775,000
GO Bond Series 1998A		<u>745,000</u>
Total	\$	<u>1,520,000</u>

M. Other Post-Employment Benefits

The County offers health insurance to employees retiring with 10 years of service, eligible for KPERS benefits and not yet age 65 provided the retiree pays all actual premium costs.

Franklin County, Kansas

NOTES TO FINANCIAL STATEMENTS
December 31, 2007

IV. OTHER INFORMATION – continued

N. Flexible Benefit Plan (I.R.C. Section 125)

The County Commission has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All County employees working more than 20 hours per week are eligible to participate in the Plan beginning after two full months of employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. Benefits offered through the Plan include various insurance and disability benefits.

O. Long-term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2007, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General Obligation Bonds:				
Bridge bonds 1997A	4.75% to 6.75%	4/1/1997	1,250,000	9/1/2017
Sewer bonds series 2001A	5.00%	11/27/2001	281,100	11/27/2041
Sewer bonds series 2001B	5.00%	11/27/2001	83,500	11/27/2041
Benefit district bonds 2002B	4.15% to 6.00%	12/1/2002	132,183	9/1/2018
Employee benefit bonds 2003A	3.00% to 6.00%	5/1/2003	808,000	9/1/2019
Refunding bonds series 2005	3.10% to 3.75%	10/1/2005	1,700,000	9/1/2017
Certificate of Participation				
Franklin County Mental Health	4.75% to 6.10%	10/1/1995	395,000	11/1/2015
Franklin County Mental Health	0.00%	9/1/2006	1,600,000	9/1/2021
Capital Leases				
Vermont road repaving	5.75%	7/1/1998	1,667,580	8/1/2013
Office annex building	6.50%	5/1/2000	1,400,000	4/1/2015
Caterpillar motor graders	4.23%	5/8/2002	212,185	3/1/2008
Caterpillar motor graders	3.34%	3/3/2003	146,078	3/1/2008
Caterpillar motor graders	3.37%	10/15/2003	73,089	10/15/2008
Motor graders	4.10%	3/16/2005	189,250	3/1/2010
Motor graders	4.10%	4/18/2005	203,100	8/1/2010
Peterbilt trucks	4.49%	4/26/2006	375,229	3/1/2011
Caterpillar motor graders	4.40%	6/27/2007	154,736	8/1/2011
Caterpillar motor graders	4.34%	11/1/2007	77,418	8/1/2011
Loans				
KDOT revolving loan	4.19%	12/28/2004	6,000,000	8/1/2021
Kansas partnership loan	3.80%	10/25/1993	409,195	9/15/2009

Franklin County, Kansas

NOTES TO FINANCIAL STATEMENTS
December 31, 2007

IV. OTHER INFORMATION – continued

O. Long-term Debt

<u>Issue</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Expense 2007</u>
General Obligation Bonds:						
Bridge bonds 1997A	\$ 60,000	\$ 0	\$ 60,000	\$ (60,000)	\$ 0	\$ 1,505
Sewer bonds series 2001A	272,890	0	3,029	(3,029)	269,861	13,644
Sewer bonds series 2001B	81,060	0	900	(900)	80,160	4,053
Benefit district bonds 2002B	116,000	0	7,000	(7,000)	109,000	5,540
Employee benefit bonds 2003A	685,000	0	40,000	(40,000)	645,000	33,740
Refunding bonds series 2005	1,680,000	0	120,000	(120,000)	1,560,000	61,511
	<u>2,894,950</u>	<u>0</u>	<u>230,929</u>	<u>(230,929)</u>	<u>2,664,021</u>	<u>119,993</u>
Certificate of Participation						
Franklin County Mental Health	245,000	0	20,000	(20,000)	225,000	14,428
Franklin County Mental Health	1,600,000	0	65,000	(65,000)	1,535,000	0
	<u>1,845,000</u>	<u>0</u>	<u>85,000</u>	<u>(85,000)</u>	<u>1,760,000</u>	<u>14,428</u>
Capital Leases						
Vermont road repaving	958,142	0	114,733	(114,733)	843,409	53,467
Office annex building	939,811	0	95,389	(95,389)	844,422	58,009
Caterpillar motor graders	46,509	0	46,509	(46,509)	0	721
Caterpillar motor graders	61,318	0	61,318	(61,318)	0	2,297
Caterpillar motor graders	30,685	0	15,091	(15,091)	15,594	1,025
Motor graders	136,246	0	36,976	(36,976)	99,270	5,208
Motor graders	167,149	0	39,279	(39,279)	127,870	6,458
Peterbuilt trucks	339,104	0	69,620	(69,620)	269,484	14,445
Caterpillar motor graders	0	154,736	0	154,736	154,736	0
Caterpillar motor graders	0	77,418	0	77,418	77,418	0
	<u>2,678,964</u>	<u>232,154</u>	<u>478,915</u>	<u>(478,915)</u>	<u>2,200,049</u>	<u>141,630</u>
Loans						
KDOT revolving loan	5,760,886	0	239,968	(239,968)	5,520,918	226,960
Kansas partnership loan	106,673	0	34,228	(34,228)	72,445	3,731
	<u>5,867,559</u>	<u>0</u>	<u>274,196</u>	<u>(274,196)</u>	<u>5,593,363</u>	<u>230,691</u>
Total Long-Term Debt	\$ 13,286,473	\$ 232,154	\$ 1,069,040	\$ (1,069,040)	\$ 12,217,433	\$ 506,742

Franklin County, Kansas

NOTES TO FINANCIAL STATEMENTS
December 31, 2007

IV. OTHER INFORMATION – continued

O. Long-term Debt

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013-17</u>
Principal						
General obligation bonds	\$ 237,077	\$ 247,329	\$ 253,545	\$ 268,773	\$ 273,966	\$ 943,017
Certificates of participation	90,000	100,000	110,000	110,000	120,000	590,000
Capital leases	383,295	387,894	387,929	299,574	274,449	466,908
Loans	<u>285,521</u>	<u>297,359</u>	<u>271,367</u>	<u>282,738</u>	<u>294,584</u>	<u>1,668,742</u>
Total principal	<u>995,893</u>	<u>1,032,582</u>	<u>1,022,841</u>	<u>961,085</u>	<u>962,999</u>	<u>3,668,667</u>
Interest						
General obligation bonds	112,511	104,043	94,834	85,266	75,065	234,892
Certificates of participation	13,258	12,088	10,771	8,998	7,167	10,522
Capital leases	119,394	98,679	77,566	57,040	40,138	30,663
Loans	<u>219,944</u>	<u>208,731</u>	<u>197,415</u>	<u>186,723</u>	<u>175,583</u>	<u>693,778</u>
Total interest	<u>465,107</u>	<u>423,541</u>	<u>380,586</u>	<u>338,027</u>	<u>297,953</u>	<u>969,855</u>
Total principal and interest	\$ <u>1,461,000</u>	\$ <u>1,456,123</u>	\$ <u>1,403,427</u>	\$ <u>1,299,112</u>	\$ <u>1,260,952</u>	\$ <u>4,638,522</u>
	<u>2018-22</u>	<u>2023-27</u>	<u>2028-32</u>	<u>2033-37</u>	<u>2038-42</u>	<u>Total</u>
Principal						
General obligation bonds	\$ 179,036	\$ 47,271	\$ 60,312	\$ 77,018	\$ 76,677	\$ 2,664,021
Certificates of participation	640,000	0	0	0	0	1,760,000
Capital leases	0	0	0	0	0	2,200,049
Loans	<u>2,048,894</u>	<u>444,158</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,593,363</u>
Total principal	<u>2,867,930</u>	<u>491,429</u>	<u>60,312</u>	<u>77,018</u>	<u>76,677</u>	<u>12,217,433</u>
Interest						
General obligation bonds	83,303	60,825	47,768	31,095	9,818	939,420
Certificates of participation	0	0	0	0	0	62,804
Capital leases	0	0	0	0	0	423,480
Loans	<u>336,309</u>	<u>17,501</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,035,984</u>
Total interest	<u>419,612</u>	<u>78,326</u>	<u>47,768</u>	<u>31,095</u>	<u>9,818</u>	<u>3,461,688</u>
Total principal and interest	\$ <u>3,287,542</u>	\$ <u>569,796</u>	\$ <u>108,080</u>	\$ <u>108,113</u>	\$ <u>86,495</u>	\$ <u>15,679,154</u>

SUPPLEMENTAL INFORMATION

Franklin County, Kansas

Schedule 1

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2007

<u>Federal Grant Pass Through Grantor/ Program Title</u>	<u>Federal CFDA # Number</u>	<u>Program Revenue Amount</u>	<u>Program Expenditure Amount</u>
<u>U.S. Department of Agriculture</u>			
<u>Pass Through Kansas Department of Health & Environment</u>			
Cooperative extension service	10.500	\$ 163	\$ 163
Special supplemental nutrition for wmmen, infants and children	10.577	60,616	60,616
TOTAL U.S. DEPARTMENT OF AGRICULTURE		60,779	60,779
<u>U. S. Department of Commerce</u>			
<u>Grants for Public Works and Economic Development Facilities</u>			
Pass Through Kansas Department of Commerce & Housing	11.300	341,940	341,940
<u>Economic adjustment assistance</u>			
Economic adjustment assistance	11.307	8,506	8,506
TOTAL U.S. DEPARTMENT OF COMMERCE		350,446	350,446
<u>U. S. Department of Justice</u>			
<u>Pass Through Kansas Juvenile Justice Authority</u>			
Byrne formula grant	16.579	5,479	5,479
Public safety partnership and community policing grants	16.710	67,142	67,142
TOTAL U.S. DEPARTMENT OF JUSTICE		72,621	72,621
<u>U. S. Department of Transportation</u>			
<u>Pass Through Kansas Department of Transportation</u>			
State and community highway safety	20.600	6,170	6,170
<u>U.S. Department of Health & Environment</u>			
Family planning services	93.217	27,026	27,026
Immunization grants	93.268	2,587	2,587
Child care mandatory and matching funds	93.596	20,373	20,373
Social services block grants	93.667	1,453	1,453
Preventive health and health services block grants	93.991	92,847	92,847
TOTAL U.S. DEPARTMENT OF HEALTH & ENVIRONMENT		144,286	144,286
<u>Department of Homeland Security</u>			
Public assistance grant	97.036	162,457	162,457
Homeland securtiy grant	97.067	88,648	88,648
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY		251,105	251,105
Total Federal Expenditures		\$ 885,407	\$ 885,407

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

SPECIAL REPORTS

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

Board of County Commissioners
Franklin County
Ottawa, Kansas

We have audited the financial statements of Franklin County, Kansas as of and for the year ended December 31, 2007, and have issued our report thereon dated May 8, 2008. 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 as a basis of designing our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of Franklin County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Franklin County's internal control over financial reporting.

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

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

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

Compliance and Other Matters

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

We noted certain matters that we reported to management of Franklin County in a separate letter dated May 8, 2008.

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.

Ayer & Gaedert, Chartered

Ottawa, Ks.
May 8, 2008

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS 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, 2007. 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 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, Franklin 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, 2007.

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 the 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 the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Entity's internal control over compliance.

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

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

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

This report is intended solely for the information and use of the 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 these specified parties.

Agler & Gaddert, Chartered

Ottawa, Ks.
May 8, 2008

Franklin County, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended December 31, 2007

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? No

Significant Deficiency(ies) 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

Significant Deficiency(ies) 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>
11.300	Grants for Public Works and Economic Development Facilities	\$ 341,940
97.067	Homeland Security Grant	88,648
97.036	Public Assistance Grant	162,457

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

Auditee qualified as a low-risk auditee? Yes