

COUNTY OF FRANKLIN, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2008

County of Franklin, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2008

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S & B

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Franklin County, Kansas

We have audited the accompanying financial statements of Franklin County, Kansas, as of and for the year ended December 31, 2008, as listed in the table of contents. These financial statements are the responsibility of Franklin County, Kansas, 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 standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, Franklin County, Kansas, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effect on the financial statements of the differences between this regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

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

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding two paragraphs, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Franklin County, Kansas as of December 31, 2008, or changes in financial position for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Franklin County, Kansas, as of December 31, 2008, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 3, 2009, on our consideration of Franklin County, Kansas internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

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

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

Respectfully Submitted,

Schlottbeck and Burns, LLC

June 3, 2009

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Franklin County, Kansas
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
 For the Year Ended December 31, 2008

Statement 1

Funds	Beginning Unencumbered Cash Balance as Previously Stated	Prior Year Cancelled Encumbrances	Adjustment to Prior Period Balance (2)	Beginning Unencumbered Cash Balance as Restated	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:									
General	\$ 1,672,392	-	(47,230)	1,625,162	6,916,569	7,267,944	1,273,787	171,171	1,444,958
Special Revenue:									
Ambulance	149,115	-	(35,332)	113,783	1,288,849	1,375,909	26,723	45,339	72,062
Appraiser's Cost	25,630	-	(6,226)	19,404	302,159	313,828	7,735	8,155	15,890
Conservation District	339	-	-	339	43,074	43,406	7	-	7
Country Estates Benefit District	3,206	-	-	3,206	13,155	13,160	3,201	-	3,201
County Building	26,585	-	-	26,585	81,018	82,860	24,743	-	24,743
Direct Election	60,444	-	(927)	59,517	129,927	143,312	46,132	1,116	47,248
Employee Benefits	247,576	-	(24,532)	223,044	2,722,933	2,433,923	512,054	25,198	537,252
Extension Council	756	-	-	756	217,630	218,386	-	-	-
Fair	307	-	-	307	6,745	7,000	52	-	52
Fair Building	188	-	-	188	6,942	7,000	130	-	130
Health	89,341	-	(7,599)	81,742	846,103	720,587	207,258	10,043	217,301
Health Capital Outlay	55,854	-	-	55,854	12,000	-	67,854	-	67,854
Historical Society	-	-	-	-	86,218	85,000	1,218	-	1,218
Mental Health	-	-	-	-	133,206	133,182	24	-	24
Noxious Weed	33,688	-	(3,156)	30,532	120,506	147,107	3,931	3,544	7,475
Developmental Disabilities	184	-	-	184	90,799	90,967	16	-	16
Road and Bridge	1,610,562	-	(30,126)	1,580,436	4,329,221	4,954,020	955,637	95,995	1,051,632
Road and Bridge Chip Reserve	72,734	-	-	72,734	300,000	2,944	369,790	-	369,790
Service Program for the Elderly	50,595	-	(1,564)	49,031	218,512	267,483	60	-	60
Special Alcohol Program	10,340	-	-	10,340	4,465	2,518	12,287	-	12,287
Special Bridge	214,713	-	(2,127)	212,586	206,846	206,976	212,456	2,951	215,407
Special Liability	523,900	-	-	523,900	96,578	119,808	500,670	-	500,670
Special Park and Recreation	661	-	-	661	2,427	2,585	503	-	503
Tourism and Convention Promotion	-	-	-	-	194,198	194,198	-	-	-
Special Ambulance Vehicle	234,693	-	-	234,693	64,230	44,359	254,564	-	254,564
Special Capital Improvement	381,742	4,664	-	386,406	301,875	21,636	666,645	26,980	693,625
Special Equipment Reserve	945,851	-	-	945,851	139,955	56,432	1,029,374	-	1,029,374
Risk Management Reserve	36,962	-	-	36,962	-	19,548	17,414	603	18,017
Special Noxious Weed	131,420	-	-	131,420	-	-	131,420	-	131,420
Special Machinery	277,860	-	-	277,860	131,000	241,849	167,011	-	167,011
Solid Waste Capital Imp. Reserve	243,982	-	-	243,982	179,735	-	423,717	-	423,717
Centropolis Sewer District	18,429	-	-	18,429	24,846	29,621	13,654	3,987	17,641
Emergency Telephone Service	185,089	-	-	185,089	84,055	78,164	190,980	2,830	193,810
Wireless Emergency Telephone Service	4,958	-	-	4,958	55,273	46,006	14,225	-	14,225
911 Pallas Vesta Grant	(107,322)	-	-	(107,322)	107,322	-	-	-	-
Countywide Internet	5,184	-	-	5,184	-	-	5,184	-	5,184
Debt Service:									
Bond and Interest	239,273	-	-	239,273	589,435	723,620	105,088	-	105,088
Capital Projects:									
Midland Railway Enhancement	438	-	-	438	-	-	438	-	438
Visitor Center Construction	500	-	-	500	-	500	-	-	-
Vermont/Wilson Bridge Project	-	-	-	-	1,830	1,830	-	-	-
Montana Road Improvement Project	1,320	-	-	1,320	4,635	19,860	(13,905)	-	(13,905)
Nevada Terrace Project	(118,151)	-	-	(118,151)	129,217	-	11,066	-	11,066
Missouri Road Project	-	-	-	-	-	282,467	(282,467)	13,068	(269,399)
13 Mile Road Improvement Project	(600)	-	-	(600)	1,618,459	2,194,498	(576,639)	576,639	-
Road Improvement	73,286	-	-	73,286	-	-	73,286	-	73,286

See accompanying notes to financial statements

Franklin County, Kansas
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2008

Statement 1

Funds	Beginning Unencumbered Cash Balance as Previously Stated	Prior Year Cancelled Encumbrances	Adjustment to Prior Period Balance (2)	Beginning Unencumbered Cash Balance as Restated	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Enterprise:									
Solid Waste	\$ 721,686	-	(4,679)	717,007	1,037,536	1,044,740	709,803	50,173	759,976
County Office Annex	60,046	-	(767)	59,279	493,021	391,944	160,356	3,958	164,314
Countywide Phone System	159,625	-	-	159,625	93,807	57,634	195,798	4,460	200,258
Expendable Trusts:									
Special Auto	80,065	-	(2,962)	77,103	217,437	232,671	61,869	3,659	65,528
Prosecuting Attorney Training	2,332	-	-	2,332	2,517	3,729	1,120	-	1,120
Special Law Enforcement Trust	10,377	-	-	10,377	9,614	18,107	1,884	913	2,797
Sheriff Trust	1,551,521	-	14,686	1,566,207	26,897	447,077	1,146,027	95	1,146,122
Register of Deeds Technology	118,239	-	-	118,239	33,756	7,964	144,031	-	144,031
Drug Forfeitures	9,665	-	26	9,691	102	-	9,793	-	9,793
Prosecuting Attorney Trust	19,440	-	-	19,440	18,795	26,191	12,044	388	12,432
County Attorney Forfeitures	318,894	-	845	319,739	5,866	68,417	257,188	1,190	258,378
D.A.R.E. Grant	1,170	-	-	1,170	135	1,026	279	-	279
Juvenile Intake Grant	3,767	-	(253)	3,514	80,070	65,667	17,917	958	18,875
Community Corrections Adult	41,778	-	(5,745)	36,033	425,677	382,649	79,061	7,085	86,146
Community Corrections Juvenile	-	-	-	-	123	123	-	-	-
Mental Health CDBG	(38,060)	-	-	(38,060)	724,344	686,284	-	-	-
JJA - JAIBG	6,352	-	-	6,352	3,043	9,395	-	-	-
Juvenile Justice Incentive Grant	-	-	-	-	20,112	-	20,112	-	20,112
Employee Benefit Trust	535,757	-	-	535,757	1,966,044	2,076,630	425,171	1,607	426,778
Employee Flexible Spending Plan Trust	-	-	17,897	17,897	58,649	58,103	18,443	-	18,443
Truancy Grant	121	-	-	121	-	-	121	-	121
Veteran's Memorial	19,630	-	-	19,630	1,044	5,378	15,296	-	15,296
Judiciary Tech Grant	3,202	-	-	3,202	-	-	3,202	-	3,202
Public Health Nurse Grant	5,626	-	-	5,626	4,532	10,158	-	-	-
Pandemic Flu Grant	(5,944)	-	(238)	(6,182)	11,856	5,674	-	-	-
Child Safety/Domestic Violence Grant	915	-	-	915	-	-	915	-	915
Sheriff Identikit	1,332	-	-	1,332	-	-	1,332	-	1,332
JAG Grant	878	-	-	878	-	878	-	-	-
Juvenile Facilities Grant	1,020	-	-	1,020	4,466	4,159	1,327	452	1,779
Justice Assistance Grant	-	-	-	-	113,417	113,417	-	4,359	4,359
Graduated Sanctions Grant	12,543	-	(2,799)	9,744	371,449	269,357	111,836	7,279	119,115
Prevention/Intervention Grant	13,541	-	(662)	12,879	202,978	149,085	66,772	16	66,788
Reimbursements Grant	319	-	-	319	4,316	176	4,459	-	4,459
Risk Reduction/Adult	78,994	-	-	78,994	-	48,081	30,913	-	30,913
New World Project	-	-	-	-	338,948	300,780	38,168	5,628	43,796
Total Primary Government (1)	<u>11,138,855</u>	<u>4,664</u>	<u>(143,470)</u>	<u>11,000,049</u>	<u>28,072,498</u>	<u>29,079,987</u>	<u>9,992,560</u>	<u>1,079,839</u>	<u>11,072,399</u>

See accompanying notes to financial statements

Franklin County, Kansas
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2008

Statement 1

	Beginning Unencumbered Cash Balance as Previously <u>Stated</u>	Prior Year Cancelled <u>Encumbrances</u>	Adjustment to Prior Period <u>Balance (2)</u>	Beginning Unencumbered Cash Balance <u>as Restated</u>	Cash <u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered <u>Cash Balance</u>	Add Outstanding Encumbrances and Accounts <u>Payable</u>	Ending <u>Cash Balance</u>
Funds									
Composition of Cash:									
Cash and Cash Items on Hand									\$ 284,427
Certificates of Deposit									10,353,672
Demand Deposits									16,726,323
Less: Agency Funds per Statement 4									(16,292,026)
Adjustment for Rounding									3
Total Primary Government	(1)								<u>11,072,399</u>

- (1) Excluding Agency Funds
 (2) See notes to financial statements

Franklin County, Kansas
 Summary of Expenditures - Actual and Budget
 (Budgeted Funds Only)
 For the Year Ended December 31, 2008

Statement 2

	<u>Certified Budget</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 7,932,532		7,932,532	7,267,944	664,588
Special Revenue:					
Ambulance	1,375,909		1,375,909	1,375,909	
Appraiser's Cost	320,222		320,222	313,828	6,394
Conservation District	43,780		43,780	43,406	374
Country Estates Benefit District	13,300		13,300	13,160	140
County Building	96,860		96,860	82,860	14,000
Direct Election	180,058		180,058	143,312	36,746
Employee Benefits	2,799,075		2,799,075	2,433,923	365,152
Extension Council	221,255		221,255	218,386	2,869
Fair	7,000		7,000	7,000	
Fair Building	7,000		7,000	7,000	
Health	746,794	32,347	779,141	720,587	58,554
Historical Society	85,000		85,000	85,000	
Mental Health	135,700		135,700	133,182	2,518
Noxious Weed	180,312		180,312	147,107	33,205
Developmental Disabilities	92,100		92,100	90,967	1,133
Road and Bridge	5,203,142		5,203,142	4,954,020	249,122
Road and Bridge Chip Reserve	331,065		331,065	2,944	328,121
Service Program for the Elderly	277,296		277,296	267,483	9,813
Special Alcohol Program	7,900		7,900	2,518	5,382
Special Bridge	295,286		295,286	206,976	88,310
Special Liability	120,000		120,000	119,808	192
Special Park and Recreation	2,600		2,600	2,585	15
Tourism and Convention Promotion	200,000		200,000	194,198	5,802
Risk Management Reserve	30,000		30,000	19,548	10,452
Special Noxious Weed	20,000		20,000		20,000
Centropolis Sewer District	32,583		32,583	29,621	2,962
Emergency Telephone Service	139,685		139,685	78,164	61,521
Wireless Emergency Telephone Service	48,000		48,000	46,006	1,994
Debt Service:					
Bond and Interest	828,620		828,620	723,620	105,000
Enterprise:					
Solid Waste	1,118,567		1,118,567	1,044,740	73,827
County Office Annex	467,051		467,051	391,944	75,107
Countywide Phone System	86,000		86,000	57,634	28,366
Totals	<u>23,444,692</u>	<u>32,347</u>	<u>23,477,039</u>	<u>21,225,380</u>	<u>2,251,659</u>

See accompanying notes to financial statements

Franklin County, Kansas
General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 2,812,787	2,888,593	(75,806)
Motor Vehicle Tax	398,811	402,658	(3,847)
Recreational Vehicle Tax	8,687	7,658	1,029
Delinquent Tax	109,681	70,600	39,081
16/20 M Truck Tax	15,553	16,521	(968)
Countywide Sales Tax	1,774,968	1,550,000	224,968
In Lieu of Tax	53,867		53,867
Mineral Production Tax	838	1,400	(562)
Interest on Tax	196,414	124,300	72,114
Total Taxes	<u>5,371,606</u>	<u>5,061,730</u>	<u>309,876</u>
Intergovernmental			
State Grant	13,631	17,203	(3,572)
Local Alcoholic Liquor Tax	2,428	2,400	28
Machinery and Equipment State Aid	6,475		6,475
Contracts with Other Governments	291,730	251,686	40,044
Total Intergovernmental	<u>314,264</u>	<u>271,289</u>	<u>42,975</u>
Licenses, Fees, and Permits			
Mortgage Registration	296,830	365,000	(68,170)
Officer Fees	262,946	253,750	9,196
Juvenile Justice Fees	26,727	3,400	23,327
Environmental Fees	11,300	17,000	(5,700)
Planning Fees	29,368	52,000	(22,632)
Computer Internet Fees	1,245	4,000	(2,755)
Total Licenses, Fees, and Permits	<u>628,416</u>	<u>695,150</u>	<u>(66,734)</u>
Use of Money and Property			
Interest on Investments	500,410	600,000	(99,590)
Rent	12,496	12,000	496
Total Use of Money and Property	<u>512,906</u>	<u>612,000</u>	<u>(99,094)</u>
Transfers			
Operating Transfers In	79,971	32,000	47,971
Miscellaneous			
Other	9,406	13,000	(3,594)
Total Cash Receipts	<u>6,916,569</u>	<u>6,685,169</u>	<u>231,400</u>
Expenditures and Transfers			
General Government			
County Commission			
Personal Services	159,936	160,253	317
Contractual Services	306,995	367,137	60,142
Commodities	4,524	5,400	876
Capital Outlay	2,277	5,000	2,723
Operating Transfers Out		2,000	2,000
Reimbursed Expense	(21,978)		21,978
Total County Commission	<u>451,754</u>	<u>539,790</u>	<u>88,036</u>
County Clerk			
Personal Services	115,204	118,312	3,108
Contractual Services	2,960	4,700	1,740
Commodities	6,219	8,500	2,281
Capital Outlay	2,280	3,000	720
Reimbursed Expense	(60)		60
Total County Clerk	<u>126,603</u>	<u>134,512</u>	<u>7,909</u>

See accompanying notes to financial statements

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
County Treasurer			
Personal Services	\$ 142,760	149,700	6,940
Contractual Services	33,847	12,820	(21,027)
Commodities	11,989	14,000	2,011
Capital Outlay	4,563		(4,563)
Operating Transfers Out		4,606	4,606
Reimbursed Expense	(26,787)		26,787
Total County Treasurer	<u>166,372</u>	<u>181,126</u>	<u>14,754</u>
County Attorney			
Personal Services	387,314	374,703	(12,611)
Contractual Services	27,895	35,700	7,805
Commodities	9,581	9,500	(81)
Capital Outlay	4,303	8,000	3,697
Reimbursed Expense	(2,219)	(1,800)	419
Total County Attorney	<u>426,874</u>	<u>426,103</u>	<u>(771)</u>
Register of Deeds			
Personal Services	114,417	121,466	7,049
Contractual Services	1,874	2,450	576
Commodities	1,329	2,000	671
Operating Transfers Out		1,038	1,038
Reimbursed Expense	(10)		10
Total Register of Deeds	<u>117,610</u>	<u>126,954</u>	<u>9,344</u>
Unified Court			
Personal Services	10,707	10,705	(2)
Contractual Services	218,829	200,700	(18,129)
Commodities	22,050	22,000	(50)
Capital Outlay	15,893	26,848	10,955
Reimbursed Expense	(19,432)	(11,000)	8,432
Total Unified Court	<u>248,047</u>	<u>249,253</u>	<u>1,206</u>
County Administration			
Personal Services	239,858	221,376	(18,482)
Contractual Services	48,242	76,600	28,358
Commodities	2,538	4,950	2,412
Operating Transfers Out		4,750	4,750
Reimbursed Expense	(14,714)		14,714
Total County Administration	<u>275,924</u>	<u>307,676</u>	<u>31,752</u>
Information Technologies			
Personal Services	134,209	259,967	125,758
Contractual Services	13,585	20,216	6,631
Commodities	1,213	3,300	2,087
Capital Outlay	1,519	2,000	481
Operating Transfers Out		1,250	1,250
Reimbursed Expense	(14,469)		14,469
Total Information Technologies	<u>136,057</u>	<u>286,733</u>	<u>150,676</u>
Record Storage			
Contractual Services	11,424	13,000	1,576
Capital Outlay		1,000	1,000
Total Record Storage	<u>11,424</u>	<u>14,000</u>	<u>2,576</u>
Technology Services			
Contractual Services	180,043	171,834	(8,209)
Commodities	65,673	17,000	(48,673)
Capital Outlay	38,178	10,000	(28,178)
Operating Transfers Out		33,000	33,000
Reimbursed Expense	(65,639)		65,639
Total Technology Services	<u>218,255</u>	<u>231,834</u>	<u>13,579</u>

See accompanying notes to financial statements

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
4th District Court			
Contractual Services	\$ 70,782	75,980	5,198
Reimbursed Expense	(51,968)	(42,846)	9,122
Total 4th District Court	<u>18,814</u>	<u>33,134</u>	<u>14,320</u>
Building and Planning			
Personal Services	136,076	135,907	(169)
Contractual Services	25,558	29,750	4,192
Commodities	8,339	9,400	1,061
Capital Outlay	650		(650)
Operating Transfers Out		7,471	7,471
Reimbursed Expense	(5,082)		5,082
Total Building and Planning	<u>165,541</u>	<u>182,528</u>	<u>16,987</u>
Maintenance			
Personal Services	140,291	142,928	2,637
Contractual Services	190,009	205,408	15,399
Commodities	33,884	42,000	8,116
Reimbursed Expense	(10,616)		10,616
Total Maintenance	<u>353,568</u>	<u>390,336</u>	<u>36,768</u>
Total General Government	<u>2,716,843</u>	<u>3,103,979</u>	<u>387,136</u>
Public Works			
Other Public Works			
Operating Transfers Out	<u>300,000</u>	<u>300,000</u>	
Public Safety			
Sheriff			
Personal Services	1,403,303	1,386,583	(16,720)
Contractual Services	31,310	43,450	12,140
Commodities	112,740	133,500	20,760
Capital Outlay	83,421	84,000	579
Reimbursed Expense	(18,114)	(12,000)	6,114
Total Sheriff	<u>1,612,660</u>	<u>1,635,533</u>	<u>22,873</u>
Sheriff - Jail			
Personal Services	535,434	592,016	56,582
Contractual Services	250,095	201,600	(48,495)
Commodities	120,761	169,000	48,239
Reimbursed Expense	(41,727)	(70,000)	(28,273)
Total Sheriff - Jail	<u>864,563</u>	<u>892,616</u>	<u>28,053</u>
Juvenile Detention			
Personal Services	509,833	591,576	81,743
Contractual Services	15,889	25,410	9,521
Commodities	15,601	20,550	4,949
Capital Outlay	1,265	1,100	(165)
Operating Transfers Out		11,198	11,198
Reimbursed Expense	(88,903)	(40,000)	48,903
Total Juvenile Detention	<u>453,685</u>	<u>609,834</u>	<u>156,149</u>
Emergency Preparedness			
Personal Services	79,024	78,705	(319)
Contractual Services	37,614	35,380	(2,234)
Commodities	10,796	13,550	2,754
Capital Outlay	236		(236)
Operating Transfers Out		22,730	22,730
Reimbursed Expense	(38,000)	(6,000)	32,000
Total Emergency Preparedness	<u>89,670</u>	<u>144,365</u>	<u>54,695</u>
Emergency Telephone Service			
Personal Services	542,313	540,934	(1,379)
Contractual Services	5,679	4,650	(1,029)
Commodities	824	1,300	476
Reimbursed Expense	(154)		154
Total Emergency Telephone Service	<u>548,662</u>	<u>546,884</u>	<u>(1,778)</u>
Total Public Safety	<u>3,569,240</u>	<u>3,829,232</u>	<u>259,992</u>

See accompanying notes to financial statements

Franklin County, Kansas
General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Health			
Environmental Services			
Personal Services	\$ 67,077	67,086	9
Contractual Services	10,600	12,175	1,575
Commodities	3,067	3,450	383
Capital Outlay	654		(654)
Operating Transfers Out		3,410	3,410
Total Environmental Services	81,398	86,121	4,723
Economic Development			
Economic Development Department			
Contractual Services	45,000	45,000	
Equipment			
Equipment			
Capital Outlay		400,000	400,000
Debt Service			
Lease Purchase Agreements			
Principal and Interest	168,199	168,200	1
Transfers			
Operating Transfers Out	387,264		(387,264)
Total Expenditures and Transfers	7,267,944	7,932,532	664,588
Receipts Over (Under)			
Expenditures and Transfers		(351,375)	
Unencumbered Cash, Beginning	1,625,162		
Unencumbered Cash, Ending	1,273,787		

See accompanying notes to financial statements

Franklin County, Kansas
Ambulance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 473,681	486,658	(12,977)
Motor Vehicle Tax	61,577	62,289	(712)
Recreational Vehicle Tax	1,343	1,185	158
Delinquent Tax	17,215	13,000	4,215
16/20 M Truck Tax	2,192	2,556	(364)
In Lieu of Tax	9,071		9,071
Total Taxes	565,079	565,688	(609)
Intergovernmental			
Machinery and Equipment State Aid	122		122
Licenses, Fees, and Permits			
Service Fees	723,507	675,000	48,507
Miscellaneous			
Other	141		141
Total Cash Receipts	1,288,849	1,240,688	48,161
Expenditures and Transfers			
Public Safety			
Ambulance Service			
Personal Services	1,148,388	1,117,259	(31,129)
Contractual Services	59,994	65,050	5,056
Commodities	109,557	93,600	(15,957)
Operating Transfers Out	59,330	100,000	40,670
Reimbursed Expense	(1,360)		1,360
Total Expenditures and Transfers	1,375,909	1,375,909	
Receipts Over (Under)			
Expenditures and Transfers	(87,060)		
Unencumbered Cash, Beginning	113,783		
Unencumbered Cash, Ending	26,723		

See accompanying notes to financial statements

Franklin County, Kansas
Appraiser's Cost Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 254,870	261,960	(7,090)
Motor Vehicle Tax	27,241	27,162	79
Recreational Vehicle Tax	588	517	71
Delinquent Tax	8,913	7,000	1,913
16/20 M Truck Tax	1,498	1,115	383
In Lieu of Tax	4,881		4,881
Total Taxes	297,991	297,754	237
Intergovernmental			
Machinery and Equipment State Aid	903		903
Miscellaneous			
Other	3,265	4,300	(1,035)
Total Cash Receipts	302,159	302,054	105
Expenditures and Transfers			
General Government			
Appraiser			
Personal Services	298,868	298,372	(496)
Contractual Services	10,659	14,600	3,941
Commodities	5,848	7,250	1,402
Reimbursed Expense	(1,547)		1,547
Total Expenditures and Transfers	313,828	320,222	6,394
Receipts Over (Under)			
Expenditures and Transfers	(11,669)		
Unencumbered Cash, Beginning	19,404		
Unencumbered Cash, Ending	7,735		

See accompanying notes to financial statements

Franklin County, Kansas
Conservation District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 35,467	36,366	(899)
Motor Vehicle Tax	4,943	4,935	8
Recreational Vehicle Tax	107	94	13
Delinquent Tax	1,435	1,000	435
16/20 M Truck Tax	238	203	35
In Lieu of Tax	679		679
Total Taxes	42,869	42,598	271
Intergovernmental			
Machinery and Equipment State Aid	205		205
Total Cash Receipts	43,074	42,598	476
Expenditures and Transfers			
Agriculture			
Agricultural Appropriations			
Contractual Services	43,406	43,780	374
Total Expenditures and Transfers	43,406	43,780	374
Receipts Over (Under)			
Expenditures and Transfers	(332)		
Unencumbered Cash, Beginning	339		
Unencumbered Cash, Ending	7		

See accompanying notes to financial statements

Franklin County, Kansas
Country Estates Benefit District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Special Assessments	\$ 13,155	13,100	55
Total Cash Receipts	13,155	13,100	55
Expenditures and Transfers			
Debt Service			
Bonds			
Principal and Interest	13,160	13,300	140
Total Expenditures and Transfers	13,160	13,300	140
Receipts Over (Under)			
Expenditures and Transfers	(5)		
Unencumbered Cash, Beginning	3,206		
Unencumbered Cash, Ending	3,201		

See accompanying notes to financial statements

Franklin County, Kansas
County Building Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 59,507	61,060	(1,553)
Motor Vehicle Tax	14,972	15,225	(253)
Recreational Vehicle Tax	328	290	38
Delinquent Tax	4,096	4,000	96
16/20 M Truck Tax	435	625	(190)
In Lieu of Tax	1,140		1,140
Total Taxes	80,478	81,200	(722)
Intergovernmental			
Machinery and Equipment State Aid	432		432
Miscellaneous			
Other	108		108
Total Cash Receipts	81,018	81,200	(182)
Expenditures and Transfers			
General Government			
County Building Maintenance			
Operating Transfers Out	82,860	96,860	14,000
Total Expenditures and Transfers	82,860	96,860	14,000
Receipts Over (Under)			
Expenditures and Transfers			(1,842)
Unencumbered Cash, Beginning	26,585		
Unencumbered Cash, Ending	24,743		

See accompanying notes to financial statements

Franklin County, Kansas
Direct Election Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 106,801	109,681	(2,880)
Motor Vehicle Tax	16,096	16,323	(227)
Recreational Vehicle Tax	352	311	41
Delinquent Tax	3,954	2,000	1,954
16/20 M Truck Tax	507	670	(163)
In Lieu of Tax	2,045		2,045
Total Taxes	<u>129,755</u>	<u>128,985</u>	<u>770</u>
Miscellaneous			
Other	172		172
Total Cash Receipts	<u>129,927</u>	<u>128,985</u>	<u>942</u>
Expenditures and Transfers			
General Government			
Election Expense			
Personal Services	57,048	68,946	11,898
Contractual Services	62,011	68,612	6,601
Commodities	30,950	48,000	17,050
Reimbursed Expense	(6,697)	(5,500)	1,197
Total Expenditures and Transfers	<u>143,312</u>	<u>180,058</u>	<u>36,746</u>
Receipts Over (Under)			
Expenditures and Transfers	(13,385)		
Unencumbered Cash, Beginning	59,517		
Unencumbered Cash, Ending	<u>46,132</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Employee Benefits Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 2,466,402	2,535,053	(68,651)
Motor Vehicle Tax	143,353	142,261	1,092
Recreational Vehicle Tax	3,081	2,706	375
Delinquent Tax	54,595	40,000	14,595
16/20 M Truck Tax	8,269	5,838	2,431
In Lieu of Tax	47,233		47,233
Total Taxes	<u>2,722,933</u>	<u>2,725,858</u>	<u>(2,925)</u>
Miscellaneous			
Other		40,000	(40,000)
Total Cash Receipts	<u>2,722,933</u>	<u>2,765,858</u>	<u>(42,925)</u>
Expenditures and Transfers			
General Government			
Employee Benefits			
Personal Services	2,409,772	2,726,535	316,763
Operating Transfers Out	5,000		(5,000)
Reimbursed Expense	(53,389)		53,389
Total Employee Benefits	<u>2,361,383</u>	<u>2,726,535</u>	<u>365,152</u>
Debt Service			
Bonds			
Principal and Interest	72,540	72,540	
Total Expenditures and Transfers	<u>2,433,923</u>	<u>2,799,075</u>	<u>365,152</u>
Receipts Over (Under) Expenditures and Transfers	289,010		
Unencumbered Cash, Beginning	<u>223,044</u>		
Unencumbered Cash, Ending	<u>512,054</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Extension Council Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 182,138	187,171	(5,033)
Motor Vehicle Tax	22,995	23,062	(67)
Recreational Vehicle Tax	499	439	60
Delinquent Tax	6,699	4,200	2,499
16/20 M Truck Tax	1,096	946	150
In Lieu of Tax	3,488		3,488
Total Taxes	<u>216,915</u>	<u>215,818</u>	<u>1,097</u>
Intergovernmental			
Machinery and Equipment State Aid	715		715
Total Cash Receipts	<u>217,630</u>	<u>215,818</u>	<u>1,812</u>
Expenditures and Transfers			
Agriculture			
Agricultural Appropriations			
Contractual Services	218,386	221,255	2,869
Total Expenditures and Transfers	<u>218,386</u>	<u>221,255</u>	<u>2,869</u>
Receipts Over (Under)			
Expenditures and Transfers	(756)		
Unencumbered Cash, Beginning	<u>756</u>		
Unencumbered Cash, Ending	<u><u> </u></u>		

See accompanying notes to financial statements

Franklin County, Kansas
Fair Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 5,611	5,716	(105)
Motor Vehicle Tax	764	750	14
Recreational Vehicle Tax	17	14	3
Delinquent Tax	210	150	60
16/20 M Truck Tax	36	31	5
In Lieu of Tax	107		107
Total Cash Receipts	<u>6,745</u>	<u>6,661</u>	<u>84</u>
Expenditures and Transfers			
Agriculture			
Agricultural Appropriations			
Contractual Services	<u>7,000</u>	<u>7,000</u>	
Total Expenditures and Transfers	<u>7,000</u>	<u>7,000</u>	
Receipts Over (Under) Expenditures and Transfers	(255)		
Unencumbered Cash, Beginning	<u>307</u>		
Unencumbered Cash, Ending	<u>52</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Fair Building Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 5,812	5,845	(33)
Motor Vehicle Tax	739	721	18
Recreational Vehicle Tax	16	14	2
Delinquent Tax	226	170	56
16/20 M Truck Tax	38	30	8
In Lieu of Tax	111		111
Total Cash Receipts	6,942	6,780	162
Expenditures and Transfers			
Agriculture			
Agricultural Appropriations			
Contractual Services	7,000	7,000	
Total Expenditures and Transfers	7,000	7,000	
Receipts Over (Under)			
Expenditures and Transfers	(58)		
Unencumbered Cash, Beginning	188		
Unencumbered Cash, Ending	130		

See accompanying notes to financial statements

Franklin County, Kansas
Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 329,218	338,367	(9,149)
Motor Vehicle Tax	41,395	41,987	(592)
Recreational Vehicle Tax	905	799	106
Delinquent Tax	9,294	4,200	5,094
16/20 M Truck Tax	1,257	1,723	(466)
In Lieu of Tax	6,305		6,305
Total Taxes	388,374	387,076	1,298
Intergovernmental			
Federal Financial Assistance	166,847	134,500	32,347
State Grant	40,168	46,650	(6,482)
Total Intergovernmental	207,015	181,150	25,865
Licenses, Fees, and Permits			
Service Fees	250,714	158,000	92,714
Total Cash Receipts	846,103	726,226	119,877
Expenditures and Transfers			
Health			
Health Department			
Personal Services	432,608	460,260	27,652
Contractual Services	88,270	93,634	5,364
Commodities	185,281	175,900	(9,381)
Capital Outlay	3,465	5,000	1,535
Operating Transfers Out	12,000	12,000	
Reimbursed Expense	(1,037)		1,037
Total Health Department	720,587	746,794	26,207
Budget Credit		32,347	32,347
Total Expenditures and Transfers	720,587	779,141	58,554
Receipts Over (Under)			
Expenditures and Transfers		125,516	
Unencumbered Cash, Beginning	81,742		
Unencumbered Cash, Ending	207,258		

See accompanying notes to financial statements

Franklin County, Kansas
Health Capital Outlay Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$	<u>12,000</u>
Total Cash Receipts		<u>12,000</u>
 Expenditures and Transfers		
None		<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers		12,000
 Unencumbered Cash, Beginning		<u>55,854</u>
Unencumbered Cash, Ending		<u><u>67,854</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Historical Society Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 68,128	69,709	(1,581)
Motor Vehicle Tax	12,900	13,033	(133)
Recreational Vehicle Tax	281	248	33
Delinquent Tax	2,644	200	2,444
16/20 M Truck Tax	487	535	(48)
In Lieu of Tax	1,305		1,305
Total Taxes	<u>85,745</u>	<u>83,725</u>	<u>2,020</u>
Intergovernmental			
Machinery and Equipment State Aid	473		473
Total Cash Receipts	<u>86,218</u>	<u>83,725</u>	<u>2,493</u>
Expenditures and Transfers			
Culture and Recreation			
Culture and Recreation Appropriations			
Contractual Services	85,000	85,000	
Total Expenditures and Transfers	<u>85,000</u>	<u>85,000</u>	
Receipts Over (Under)			
Expenditures and Transfers	1,218		
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending	<u>1,218</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Mental Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 108,601	111,455	(2,854)
Motor Vehicle Tax	16,828	16,912	(84)
Recreational Vehicle Tax	366	322	44
Delinquent Tax	4,587	2,800	1,787
16/20 M Truck Tax	744	694	50
In Lieu of Tax	2,080		2,080
Total Cash Receipts	133,206	132,183	1,023
Expenditures and Transfers			
Health			
Health Appropriations			
Contractual Services	133,182	135,700	2,518
Total Expenditures and Transfers	133,182	135,700	2,518
Receipts Over (Under)			
Expenditures and Transfers		24	
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending		24	

See accompanying notes to financial statements

Franklin County, Kansas
Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 105,261	108,030	(2,769)
Motor Vehicle Tax	7,449	7,264	185
Recreational Vehicle Tax	159	138	21
Delinquent Tax	4,608	5,500	(892)
16/20 M Truck Tax	605	298	307
In Lieu of Tax	2,015		2,015
Total Taxes	<u>120,097</u>	<u>121,230</u>	<u>(1,133)</u>
Intergovernmental			
Machinery and Equipment State Aid	331		331
Miscellaneous			
Other	78	3,300	(3,222)
Total Cash Receipts	<u>120,506</u>	<u>124,530</u>	<u>(4,024)</u>
Expenditures and Transfers			
Agriculture			
Other Agriculture			
Personal Services	121,518	123,502	1,984
Contractual Services	15,888	16,760	872
Commodities	85,739	94,290	8,551
Capital Outlay	1,533		(1,533)
Operating Transfers Out		760	760
Reimbursed Expense	(77,571)	(55,000)	22,571
Total Expenditures and Transfers	<u>147,107</u>	<u>180,312</u>	<u>33,205</u>
Receipts Over (Under)			
Expenditures and Transfers	(26,601)		
Unencumbered Cash, Beginning	<u>30,532</u>		
Unencumbered Cash, Ending	<u>3,931</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Developmental Disabilities Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 74,336	76,257	(1,921)
Motor Vehicle Tax	10,773	10,817	(44)
Recreational Vehicle Tax	234	206	28
Delinquent Tax	3,103	2,000	1,103
16/20 M Truck Tax	500	444	56
In Lieu of Tax	1,424		1,424
Total Taxes	90,370	89,724	646
Intergovernmental			
Machinery and Equipment State Aid	429		429
Total Cash Receipts	90,799	89,724	1,075
Expenditures and Transfers			
Health			
Health Appropriations			
Contractual Services	90,967	92,100	1,133
Total Expenditures and Transfers	90,967	92,100	1,133
Receipts Over (Under)			
Expenditures and Transfers	(168)		
Unencumbered Cash, Beginning	184		
Unencumbered Cash, Ending	16		

Franklin County, Kansas
Road and Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 2,796,792	2,965,524	(168,732)
Motor Vehicle Tax	455,104	459,735	(4,631)
Recreational Vehicle Tax	9,918	8,746	1,172
Delinquent Tax	113,742	73,000	40,742
16/20 M Truck Tax	17,635	18,865	(1,230)
In Lieu of Tax	53,560		53,560
Total Taxes	<u>3,446,751</u>	<u>3,525,870</u>	<u>(79,119)</u>
Intergovernmental			
Local Ad Valorem Tax Reduction	3,456		3,456
Special City & County Highway Equalization and Adjustment	815,729	800,000	15,729
Machinery and Equipment State Aid	24,036		24,036
Total Intergovernmental	<u>13,110</u>	<u>800,000</u>	<u>13,110</u>
Miscellaneous			
Other	26,139	30,000	(3,861)
Total Cash Receipts	<u>4,329,221</u>	<u>4,355,870</u>	<u>(26,649)</u>
Expenditures and Transfers			
Public Works			
County Engineer			
Personal Services	986,149	1,036,723	50,574
Contractual Services	2,155,608	2,150,086	(5,522)
Commodities	2,064,982	1,977,947	(87,035)
Capital Outlay	267,178	325,427	58,249
Operating Transfers Out		175,000	175,000
Reimbursed Expense	(557,856)	(500,000)	57,856
Total County Engineer	<u>4,916,061</u>	<u>5,165,183</u>	<u>249,122</u>
Debt Service			
State Partnership Loan			
Principal and Interest	37,959	37,959	
Total Expenditures and Transfers	<u>4,954,020</u>	<u>5,203,142</u>	<u>249,122</u>
Receipts Over (Under) Expenditures and Transfers	(624,799)		
Unencumbered Cash, Beginning	<u>1,580,436</u>		
Unencumbered Cash, Ending	<u>955,637</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Road and Bridge Chip Reserve Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Transfers			
Operating Transfers In	\$ 300,000	300,000	
Total Cash Receipts	300,000	300,000	
Expenditures and Transfers			
Public Works			
Contractual Services		331,065	331,065
Other Public Works			
Operating Transfers Out	2,944		(2,944)
Total Expenditures and Transfers	2,944	331,065	328,121
Receipts Over (Under)			
Expenditures and Transfers		297,056	
Unencumbered Cash, Beginning	72,734		
Unencumbered Cash, Ending	369,790		

See accompanying notes to financial statements

Franklin County, Kansas
Service Program for the Elderly Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 178,531	183,273	(4,742)
Motor Vehicle Tax	27,121	27,382	(261)
Recreational Vehicle Tax	591	521	70
Delinquent Tax	7,055	4,200	2,855
16/20 M Truck Tax	1,031	1,124	(93)
In Lieu of Tax	3,419		3,419
Total Taxes	217,748	216,500	1,248
Intergovernmental			
Machinery and Equipment State Aid	587		587
Miscellaneous			
Other	177		177
Total Cash Receipts	218,512	216,500	2,012
Expenditures and Transfers			
Social Services for Aged and Poor			
Other Soc. Serv. for Aged and Poor			
Personal Services	5,114		(5,114)
Contractual Services	276,347	277,296	949
Reimbursed Expense	(13,978)		13,978
Total Expenditures and Transfers	267,483	277,296	9,813
Receipts Over (Under)			
Expenditures and Transfers	(48,971)		
Unencumbered Cash, Beginning	49,031		
Unencumbered Cash, Ending	60		

See accompanying notes to financial statements

Franklin County, Kansas
Special Alcohol Program Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Intergovernmental			
Local Alcoholic Liquor Tax	\$ 4,465	4,600	(135)
Total Cash Receipts	4,465	4,600	(135)
Expenditures and Transfers			
Health			
Other Health			
Contractual Services	2,518	7,900	5,382
Total Expenditures and Transfers	2,518	7,900	5,382
Receipts Over (Under)			
Expenditures and Transfers	1,947		
Unencumbered Cash, Beginning	10,340		
Unencumbered Cash, Ending	12,287		

See accompanying notes to financial statements

Franklin County, Kansas
Special Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 166,708	171,230	(4,522)
Motor Vehicle Tax	25,458	25,349	109
Recreational Vehicle Tax	549	482	67
Delinquent Tax	7,352	5,500	1,852
16/20 M Truck Tax	1,533	1,040	493
In Lieu of Tax	3,193		3,193
Total Taxes	<u>204,793</u>	<u>203,601</u>	<u>1,192</u>
Intergovernmental			
Machinery and Equipment State Aid	2,053		2,053
Total Cash Receipts	<u>206,846</u>	<u>203,601</u>	<u>3,245</u>
Expenditures and Transfers			
Public Works			
Construction			
Personal Services	118,492	121,186	2,694
Contractual Services	3,635	56,000	52,365
Commodities	45,514	138,100	92,586
Operating Transfers Out	50,078		(50,078)
Reimbursed Expense	(10,743)	(20,000)	(9,257)
Total Expenditures and Transfers	<u>206,976</u>	<u>295,286</u>	<u>88,310</u>
Receipts Over (Under)			
Expenditures and Transfers	(130)		
Unencumbered Cash, Beginning	<u>212,586</u>		
Unencumbered Cash, Ending	<u>212,456</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Special Liability Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 85,557	90,610	(5,053)
Motor Vehicle Tax	5,214	4,893	321
Recreational Vehicle Tax	108	93	15
Delinquent Tax	2,501	2,000	501
16/20 M Truck Tax	710	201	509
In Lieu of Tax	1,639		1,639
Total Taxes	95,729	97,797	(2,068)
Intergovernmental			
Machinery and Equipment State Aid	849		849
Total Cash Receipts	96,578	97,797	(1,219)
Expenditures and Transfers			
General Government			
Courthouse General			
Contractual Services	119,808	120,000	192
Total Expenditures and Transfers	119,808	120,000	192
Receipts Over (Under)			
Expenditures and Transfers	(23,230)		
Unencumbered Cash, Beginning	523,900		
Unencumbered Cash, Ending	500,670		

See accompanying notes to financial statements

Franklin County, Kansas
Special Park and Recreation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Intergovernmental			
Local Alcoholic Liquor Tax	\$ 2,427	2,600	(173)
Total Cash Receipts	2,427	2,600	(173)
Expenditures and Transfers			
Culture and Recreation			
Culture and Recreation Appropriations			
Contractual Services	2,585	2,600	15
Total Expenditures and Transfers	2,585	2,600	15
Receipts Over (Under)			
Expenditures and Transfers	(158)		
Unencumbered Cash, Beginning	661		
Unencumbered Cash, Ending	503		

See accompanying notes to financial statements

Franklin County, Kansas
Tourism and Convention Promotion Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Transient Guest Tax	\$ 194,198	200,000	(5,802)
Total Cash Receipts	194,198	200,000	(5,802)
Expenditures and Transfers			
Economic Development			
Culture and Recreation Appropriations			
Contractual Services	194,198	200,000	5,802
Total Expenditures and Transfers	194,198	200,000	5,802
Receipts Over (Under)			
Expenditures and Transfers			
Unencumbered Cash, Beginning	_____		
Unencumbered Cash, Ending	_____		

See accompanying notes to financial statements

Franklin County, Kansas
Special Ambulance Vehicle Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$	<u>59,330</u>
Miscellaneous		
Other		<u>4,900</u>
Total Cash Receipts		<u>64,230</u>
Expenditures and Transfers		
Public Safety		
Ambulance Service		
Capital Outlay		<u>44,359</u>
Total Expenditures and Transfers		<u>44,359</u>
Receipts Over (Under)		
Expenditures and Transfers		19,871
Unencumbered Cash, Beginning		<u>234,693</u>
Unencumbered Cash, Ending		<u><u>254,564</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Special Capital Improvement Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$	<u>301,875</u>
Total Cash Receipts		<u>301,875</u>
 Expenditures and Transfers		
Reconstruction and Remodeling		
General Government		<u>21,636</u>
Total Expenditures and Transfers		<u>21,636</u>
 Receipts Over (Under)		
Expenditures and Transfers		280,239
 Unencumbered Cash, Beginning		381,742
Prior Year Encumbr. Cancelled		<u>4,664</u>
Unencumbered Cash, Ending		<u><u>666,645</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Special Equipment Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$	<u>1,000</u>
Transfers		
Operating Transfers In		<u>134,755</u>
Miscellaneous		
Other		<u>4,200</u>
Total Cash Receipts		<u>139,955</u>
 Expenditures and Transfers		
Equipment		
General Government		<u>56,432</u>
Total Expenditures and Transfers		<u>56,432</u>
 Receipts Over (Under)		
Expenditures and Transfers		83,523
 Unencumbered Cash, Beginning		<u>945,851</u>
Unencumbered Cash, Ending		<u><u>1,029,374</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Risk Management Reserve Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Transfers			
Operating Transfers In	\$	25,000	(25,000)
Total Cash Receipts		25,000	(25,000)
Expenditures and Transfers			
General Government			
Contractual Services	55,678	30,000	(25,678)
Reimbursed Expense	(36,130)		36,130
Total Expenditures and Transfers	19,548	30,000	10,452
Receipts Over (Under)			
Expenditures and Transfers	(19,548)		
Unencumbered Cash, Beginning	36,962		
Unencumbered Cash, Ending	17,414		

See accompanying notes to financial statements

Franklin County, Kansas
Special Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Transfers			
Operating Transfers In	\$	19,767	(19,767)
Total Cash Receipts		19,767	(19,767)
Expenditures and Transfers			
Public Works			
Other Agriculture			
Capital Outlay		20,000	20,000
Total Expenditures and Transfers		20,000	20,000
Receipts Over (Under)			
Expenditures and Transfers			
Unencumbered Cash, Beginning	131,420		
Unencumbered Cash, Ending	131,420		

See accompanying notes to financial statements

Franklin County, Kansas
Special Machinery Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Transfers	
Operating Transfers In	\$ <u>37,500</u>
Miscellaneous	
Sale of Surplus Property	<u>8,000</u>
Other Sources	
Lease Purchase Proceeds	<u>85,500</u>
Total Cash Receipts	<u>131,000</u>
 Expenditures and Transfers	
Equipment	
Other Public Works	
Public Works	<u>241,849</u>
Total Expenditures and Transfers	<u>241,849</u>
 Receipts Over (Under)	
Expenditures and Transfers	(110,849)
 Unencumbered Cash, Beginning	<u>277,860</u>
Unencumbered Cash, Ending	<u><u>167,011</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Solid Waste Capital Imp. Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$	<u>102,735</u>
Transfers		
Operating Transfers In		<u>77,000</u>
Total Cash Receipts		<u><u>179,735</u></u>
 Expenditures and Transfers		
None		<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers		179,735
 Unencumbered Cash, Beginning		<u>243,982</u>
Unencumbered Cash, Ending		<u><u>423,717</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Centropolis Sewer District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Special Assessments	\$ 24,846	28,000	(3,154)
Total Cash Receipts	24,846	28,000	(3,154)
Expenditures and Transfers			
Sanitation			
Other Sanitation			
Contractual Services	7,940		(7,940)
Commodities	103		(103)
Total Other Sanitation	8,043		(8,043)
Debt Service			
Bonds			
Principal and Interest	21,578	32,583	11,005
Total Expenditures and Transfers	29,621	32,583	2,962
Receipts Over (Under)			
Expenditures and Transfers	(4,775)		
Unencumbered Cash, Beginning	18,429		
Unencumbered Cash, Ending	13,654		

See accompanying notes to financial statements

Franklin County, Kansas
Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Intergovernmental			
Emergency Telephone Tax	\$ 84,055	100,000	(15,945)
Total Cash Receipts	84,055	100,000	(15,945)
Expenditures and Transfers			
Public Safety			
Emergency Telephone Service			
Contractual Services	81,864	139,685	57,821
Reimbursed Expense	(3,700)		3,700
Total Expenditures and Transfers	78,164	139,685	61,521
Receipts Over (Under)			
Expenditures and Transfers	5,891		
Unencumbered Cash, Beginning	185,089		
Unencumbered Cash, Ending	190,980		

See accompanying notes to financial statements

Franklin County, Kansas
Wireless Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Intergovernmental			
Emergency Telephone Tax	\$ 55,273	42,000	13,273
Total Cash Receipts	55,273	42,000	13,273
Expenditures and Transfers			
Public Safety			
Emergency Telephone Service			
Contractual Services	52,306	48,000	(4,306)
Reimbursed Expense	(6,300)		6,300
Total Expenditures and Transfers	46,006	48,000	1,994
Receipts Over (Under)			
Expenditures and Transfers	9,267		
Unencumbered Cash, Beginning	4,958		
Unencumbered Cash, Ending	14,225		

See accompanying notes to financial statements

Franklin County, Kansas
911 Pallas Vesta Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Intergovernmental	
Federal Financial Assistance	\$
State Grant	<u>107,322</u>
Total Cash Receipts	<u>107,322</u>
 Expenditures and Transfers	
None	<u> </u>
 Receipts Over (Under)	
Expenditures and Transfers	107,322
 Unencumbered Cash, Beginning	(<u>107,322</u>)
Unencumbered Cash, Ending	<u><u> </u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Countywide Internet Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
None	\$ <u> </u>
Expenditures and Transfers	
None	<u> </u>
Receipts Over (Under)	
Expenditures and Transfers	
Unencumbered Cash, Beginning	<u>5,184</u>
Unencumbered Cash, Ending	<u><u>5,184</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Bond and Interest Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Ad Valorem Tax	\$ 485,289	498,491	(13,202)
Motor Vehicle Tax	57,115	55,256	1,859
Recreational Vehicle Tax	1,207	1,051	156
Delinquent Tax	21,373	20,000	1,373
16/20 M Truck Tax	5,759	2,267	3,492
In Lieu of Tax	9,294		9,294
Total Taxes	<u>580,037</u>	<u>577,065</u>	<u>2,972</u>
Intergovernmental			
Machinery and Equipment State Aid	9,398		9,398
Total Cash Receipts	<u>589,435</u>	<u>577,065</u>	<u>12,370</u>
Expenditures and Transfers			
Debt Service			
Bonds			
Principal and Interest	723,620	828,620	105,000
Total Expenditures and Transfers	<u>723,620</u>	<u>828,620</u>	<u>105,000</u>
Receipts Over (Under)			
Expenditures and Transfers	(134,185)		
Unencumbered Cash, Beginning	<u>239,273</u>		
Unencumbered Cash, Ending	<u>105,088</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Midland Railway Enhancement Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
None	\$ <u> </u>
Expenditures and Transfers	
None	<u> </u>
Receipts Over (Under)	
Expenditures and Transfers	
Unencumbered Cash, Beginning	<u> 438</u>
Unencumbered Cash, Ending	<u><u> 438</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Visitor Center Construction Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
None	\$	<u> </u>
Expenditures and Transfers		
Culture and Recreation		
Other Culture and Recreation		
Contractual Services		<u>500</u>
Total Expenditures and Transfers		<u>500</u>
Receipts Over (Under)		
Expenditures and Transfers	(500)
Unencumbered Cash, Beginning		<u>500</u>
Unencumbered Cash, Ending		<u><u> </u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Vermont/Wilson Bridge Project Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$	<u>1,830</u>
Total Cash Receipts		<u>1,830</u>
 Expenditures and Transfers		
Construction		
Contractual Services		<u>1,830</u>
Total Expenditures and Transfers		<u>1,830</u>
 Receipts Over (Under) Expenditures and Transfers		
 Unencumbered Cash, Beginning		<u> </u>
Unencumbered Cash, Ending		<u> </u>

See accompanying notes to financial statements

Franklin County, Kansas
Montana Road Improvement Project Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$	<u>4,635</u>
Total Cash Receipts		<u>4,635</u>
 Expenditures and Transfers		
Public Works		
Contractual Services		<u>19,860</u>
Total Expenditures and Transfers		<u>19,860</u>
 Receipts Over (Under)		
Expenditures and Transfers	(15,225)
 Unencumbered Cash, Beginning		<u>1,320</u>
Unencumbered Cash, Ending	(<u><u>13,905</u></u>)

See accompanying notes to financial statements

Franklin County, Kansas
Nevada Terrace Project Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Transfers	
Operating Transfers In	\$ 2,944
Miscellaneous	
Other	126,273
Total Cash Receipts	<u>129,217</u>
Expenditures and Transfers	
None	<u> </u>
Receipts Over (Under)	
Expenditures and Transfers	129,217
Unencumbered Cash, Beginning	(118,151)
Unencumbered Cash, Ending	<u>11,066</u>

See accompanying notes to financial statements

Franklin County, Kansas
Missouri Road Project Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Works		
Contractual Services		<u>282,467</u>
Total Expenditures and Transfers		<u>282,467</u>
Receipts Over (Under)		
Expenditures and Transfers	(282,467)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		<u><u>(282,467)</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
13 Mile Road Improvement Project Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Transfers	
Operating Transfers In	\$ <u>6,113</u>
Miscellaneous	
State Revolving Loan Proceeds	<u>1,612,346</u>
Total Cash Receipts	<u>1,618,459</u>
 Expenditures and Transfers	
Public Works	
Contractual Services	<u>2,194,498</u>
Total Expenditures and Transfers	<u>2,194,498</u>
 Receipts Over (Under)	
Expenditures and Transfers	(576,039)
 Unencumbered Cash, Beginning	(<u>600</u>)
Unencumbered Cash, Ending	<u>(576,639)</u>

See accompanying notes to financial statements

Franklin County, Kansas
Road Improvement Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
None	\$ <u> </u>
Expenditures and Transfers	
None	<u> </u>
Receipts Over (Under)	
Expenditures and Transfers	
Unencumbered Cash, Beginning	<u>73,286</u>
Unencumbered Cash, Ending	<u><u>73,286</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Solid Waste Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Taxes			
Service Fees	\$ 909,373	914,883	(5,510)
Miscellaneous			
Sale of Recycling Materials	128,101	127,549	552
Other	62		62
Total Miscellaneous	128,163	127,549	614
Total Cash Receipts	<u>1,037,536</u>	<u>1,042,432</u>	<u>(4,896)</u>
Expenditures and Transfers			
Sanitation			
Landfill			
Personal Services	293,548	320,667	27,119
Contractual Services	609,863	616,400	6,537
Commodities	66,425	104,500	38,075
Operating Transfers Out	77,000	77,000	
Reimbursed Expense	(2,096)		2,096
Total Expenditures and Transfers	<u>1,044,740</u>	<u>1,118,567</u>	<u>73,827</u>
Receipts Over (Under) Expenditures and Transfers	(7,204)		
Unencumbered Cash, Beginning	717,007		
Unencumbered Cash, Ending	<u>709,803</u>		

See accompanying notes to financial statements

Franklin County, Kansas
County Office Annex Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Use of Money and Property			
Rent	\$ 493,021	468,784	24,237
Total Cash Receipts	493,021	468,784	24,237
Expenditures and Transfers			
General Government			
Office Annex			
Personal Services	36,517	37,913	1,396
Contractual Services	340,276	355,388	15,112
Commodities	8,856	21,250	12,394
Capital Outlay	6,335	48,500	42,165
Operating Transfers Out		4,000	4,000
Reimbursed Expense	(40)		40
Total Expenditures and Transfers	391,944	467,051	75,107
Receipts Over (Under)			
Expenditures and Transfers		101,077	
Unencumbered Cash, Beginning	59,279		
Unencumbered Cash, Ending	160,356		

See accompanying notes to financial statements

Franklin County, Kansas
Countywide Phone System Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2008

	Current Year		
	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts			
Licenses, Fees, and Permits			
Service Fees	\$ 93,807	95,000	(1,193)
Total Cash Receipts	93,807	95,000	(1,193)
Expenditures and Transfers			
Equipment			
Other General Government			
Contractual Services	57,634	86,000	28,366
Total Expenditures and Transfers	57,634	86,000	28,366
Receipts Over (Under)			
Expenditures and Transfers	36,173		
Unencumbered Cash, Beginning	159,625		
Unencumbered Cash, Ending	195,798		

See accompanying notes to financial statements

Franklin County, Kansas
Special Auto Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Licenses, Fees, and Permits	
Officer Fees	\$ 217,437
Total Cash Receipts	<u>217,437</u>
Expenditures and Transfers	
General Government	
County Treasurer	
Personal Services	125,531
Contractual Services	14,163
Commodities	15,595
Operating Transfers Out	79,971
Reimbursed Expense	(2,589)
Total Expenditures and Transfers	<u>232,671</u>
Receipts Over (Under)	
Expenditures and Transfers	(15,234)
Unencumbered Cash, Beginning	<u>77,103</u>
Unencumbered Cash, Ending	<u><u>61,869</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Prosecuting Attorney Training Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Licenses, Fees, and Permits	
Officer Fees	\$ 2,517
Total Cash Receipts	<u>2,517</u>
Expenditures and Transfers	
General Government	
County Attorney	
Contractual Services	<u>3,729</u>
Total Expenditures and Transfers	<u>3,729</u>
Receipts Over (Under)	
Expenditures and Transfers	(1,212)
Unencumbered Cash, Beginning	<u>2,332</u>
Unencumbered Cash, Ending	<u><u>1,120</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Special Law Enforcement Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$	<u>6,755</u>
Licenses, Fees, and Permits		
Officer Fees		<u>2,859</u>
Total Cash Receipts		<u>9,614</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		<u>18,107</u>
Total Expenditures and Transfers		<u>18,107</u>
 Receipts Over (Under)		
Expenditures and Transfers	(8,493)
 Unencumbered Cash, Beginning		<u>10,377</u>
Unencumbered Cash, Ending		<u><u>1,884</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Sheriff Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Use of Money and Property	
Interest on Investments	\$ 22,521
Miscellaneous	
Other	4,376
Total Cash Receipts	<u>26,897</u>
Expenditures and Transfers	
Public Safety	
Sheriff	
Contractual Services	95,346
Commodities	13,578
Capital Outlay	147,643
Operating Transfers Out	191,250
Reimbursed Expense	(740)
Total Expenditures and Transfers	<u>447,077</u>
Receipts Over (Under)	
Expenditures and Transfers	(420,180)
Unencumbered Cash, Beginning	<u>1,566,207</u>
Unencumbered Cash, Ending	<u><u>1,146,027</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Licenses, Fees, and Permits	
Officer Fees	\$ 33,756
Total Cash Receipts	<u>33,756</u>
Expenditures and Transfers	
General Government	
Register of Deeds	
Contractual Services	7,964
Total Expenditures and Transfers	<u>7,964</u>
Receipts Over (Under)	
Expenditures and Transfers	25,792
Unencumbered Cash, Beginning	<u>118,239</u>
Unencumbered Cash, Ending	<u><u>144,031</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Drug Forfeitures Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Use of Money and Property	
Interest on Investments	\$ 102
Total Cash Receipts	<u>102</u>
Expenditures and Transfers	
None	<u> </u>
Receipts Over (Under)	
Expenditures and Transfers	102
Unencumbered Cash, Beginning	<u>9,691</u>
Unencumbered Cash, Ending	<u><u>9,793</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Prosecuting Attorney Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Licenses, Fees, and Permits	
Officer Fees	\$ 18,795
Total Cash Receipts	<u>18,795</u>
Expenditures and Transfers	
General Government	
County Attorney	
Contractual Services	26,191
Total Expenditures and Transfers	<u>26,191</u>
Receipts Over (Under)	
Expenditures and Transfers	(7,396)
Unencumbered Cash, Beginning	<u>19,440</u>
Unencumbered Cash, Ending	<u><u>12,044</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
County Attorney Forfeitures Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$	<u>3,116</u>
Transfers		
Operating Transfers In		<u>2,250</u>
Miscellaneous		
Other		<u>500</u>
Total Cash Receipts		<u><u>5,866</u></u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services		68,649
Reimbursed Expense	(<u>232)</u>
Total Expenditures and Transfers		<u><u>68,417</u></u>
 Receipts Over (Under)		
Expenditures and Transfers	(62,551)
 Unencumbered Cash, Beginning		<u>319,739</u>
Unencumbered Cash, Ending		<u><u>257,188</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
D.A.R.E. Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Use of Money and Property	
Interest on Investments	\$ 4
Miscellaneous	
Donations	<u>131</u>
Total Cash Receipts	<u>135</u>
Expenditures and Transfers	
Public Safety	
Other Public Safety	
Contractual Services	<u>1,026</u>
Total Expenditures and Transfers	<u>1,026</u>
Receipts Over (Under)	
Expenditures and Transfers	(891)
Unencumbered Cash, Beginning	<u>1,170</u>
Unencumbered Cash, Ending	<u><u>279</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Juvenile Intake Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$	<u>80,070</u>
Total Cash Receipts		<u>80,070</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Personal Services		60,199
Contractual Services		<u>5,468</u>
Total Expenditures and Transfers		<u>65,667</u>
 Receipts Over (Under)		
Expenditures and Transfers		14,403
 Unencumbered Cash, Beginning		<u>3,514</u>
Unencumbered Cash, Ending		<u><u>17,917</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Community Corrections Adult Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Intergovernmental	
State Grant	\$ 424,669
Miscellaneous	
Other	1,008
Total Cash Receipts	<u>425,677</u>
Expenditures and Transfers	
Public Safety	
Community Corrections	
Personal Services	313,045
Contractual Services	78,193
Reimbursed Expense	(8,589)
Total Expenditures and Transfers	<u>382,649</u>
Receipts Over (Under)	
Expenditures and Transfers	43,028
Unencumbered Cash, Beginning	<u>36,033</u>
Unencumbered Cash, Ending	<u><u>79,061</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Community Corrections Juvenile Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Miscellaneous	
Other	\$ 123
Total Cash Receipts	<u>123</u>
Expenditures and Transfers	
Public Safety	
Community Corrections	
Contractual Services	<u>123</u>
Total Expenditures and Transfers	<u>123</u>
Receipts Over (Under)	
Expenditures and Transfers	
Unencumbered Cash, Beginning	<u> </u>
Unencumbered Cash, Ending	<u> </u>

See accompanying notes to financial statements

Franklin County, Kansas
Mental Health CDBG Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Intergovernmental	
Federal Financial Assistance	\$ 58,060
Miscellaneous	
Payments from Trustee	666,284
Total Cash Receipts	<u>724,344</u>
Expenditures and Transfers	
Health	
Health Appropriations	
Contractual Services	686,284
Total Expenditures and Transfers	<u>686,284</u>
Receipts Over (Under)	
Expenditures and Transfers	38,060
Unencumbered Cash, Beginning	(38,060)
Unencumbered Cash, Ending	<u><u> </u></u>

See accompanying notes to financial statements

Franklin County, Kansas
JJA - JAIBG Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Intergovernmental	
Federal Financial Assistance	\$ <u>2,711</u>
Miscellaneous	
Other	<u>332</u>
Total Cash Receipts	<u>3,043</u>
Expenditures and Transfers	
Public Safety	
Juvenile Detention	
Contractual Services	5,315
Operating Transfers Out	<u>4,080</u>
Total Expenditures and Transfers	<u>9,395</u>
Receipts Over (Under)	
Expenditures and Transfers	(6,352)
Unencumbered Cash, Beginning	<u>6,352</u>
Unencumbered Cash, Ending	<u><u>6,352</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Juvenile Justice Incentive Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$	13,408
Other Intergovernmental		<u>6,704</u>
Total Cash Receipts		<u>20,112</u>
Expenditures and Transfers		
None		<u> </u>
Receipts Over (Under)		
Expenditures and Transfers		20,112
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		<u><u>20,112</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Employee Benefit Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Countywide Sales Tax	\$	<u>30,703</u>
Transfers		
Operating Transfers In		<u>33,494</u>
Miscellaneous		
Payroll Withholdings and Benefits		<u>1,901,847</u>
Total Cash Receipts		<u><u>1,966,044</u></u>
 Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services		2,076,814
Reimbursed Expense		(184)
Total Expenditures and Transfers		<u><u>2,076,630</u></u>
 Receipts Over (Under)		
Expenditures and Transfers		(110,586)
 Unencumbered Cash, Beginning		<u>535,757</u>
Unencumbered Cash, Ending		<u><u>425,171</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Employee Flexible Spending Plan Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$	<u>61</u>
Transfers		
Operating Transfers In		<u>5,000</u>
Miscellaneous		
Payroll Withholdings and Benefits		<u>53,588</u>
Total Cash Receipts		<u><u>58,649</u></u>
 Expenditures and Transfers		
General Government		
Personal Services		55,604
Contractual Services		<u>2,499</u>
Total Expenditures and Transfers		<u><u>58,103</u></u>
 Receipts Over (Under)		
Expenditures and Transfers		546
 Unencumbered Cash, Beginning		<u>17,897</u>
Unencumbered Cash, Ending		<u><u>18,443</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Truancy Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
None	\$ <u> </u>
Expenditures and Transfers	
None	<u> </u>
Receipts Over (Under)	
Expenditures and Transfers	
Unencumbered Cash, Beginning	<u> 121</u>
Unencumbered Cash, Ending	<u><u> 121</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Veteran's Memorial Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Use of Money and Property	
Interest on Investments	\$ 744
Miscellaneous	
Donations	300
Total Cash Receipts	<u>1,044</u>
Expenditures and Transfers	
Culture and Recreation	
Other Culture and Recreation	
Contractual Services	5,378
Total Expenditures and Transfers	<u>5,378</u>
Receipts Over (Under)	
Expenditures and Transfers	(4,334)
Unencumbered Cash, Beginning	<u>19,630</u>
Unencumbered Cash, Ending	<u><u>15,296</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Judiciary Tech Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
None	\$ <u> </u>
Expenditures and Transfers	
None	<u> </u>
Receipts Over (Under)	
Expenditures and Transfers	
Unencumbered Cash, Beginning	<u>3,202</u>
Unencumbered Cash, Ending	<u><u>3,202</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Public Health Nurse Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$	<u>4,532</u>
Total Cash Receipts		<u>4,532</u>
 Expenditures and Transfers		
Health		
Contractual Services		<u>10,158</u>
Total Expenditures and Transfers		<u>10,158</u>
 Receipts Over (Under)		
Expenditures and Transfers	(5,626)
 Unencumbered Cash, Beginning		<u>5,626</u>
Unencumbered Cash, Ending		<u><u>5,626</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Pandemic Flu Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Intergovernmental	
Federal Financial Assistance	\$ 11,856
Total Cash Receipts	<u>11,856</u>
Expenditures and Transfers	
Health	
Personal Services	5,674
Total Expenditures and Transfers	<u>5,674</u>
Receipts Over (Under)	
Expenditures and Transfers	6,182
Unencumbered Cash, Beginning	(6,182)
Unencumbered Cash, Ending	<u><u> </u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Child Safety/Domestic Violence Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
None	\$ <u> </u>
Expenditures and Transfers	
None	<u> </u>
Receipts Over (Under)	
Expenditures and Transfers	
Unencumbered Cash, Beginning	<u> 915</u>
Unencumbered Cash, Ending	<u><u> 915</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Sheriff Identikit Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
None	\$ <u> </u>
Expenditures and Transfers	
None	<u> </u>
Receipts Over (Under)	
Expenditures and Transfers	
Unencumbered Cash, Beginning	<u>1,332</u>
Unencumbered Cash, Ending	<u><u>1,332</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
JAG Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
None	\$ <u> </u>
Expenditures and Transfers	
Public Safety	
Contractual Services	<u> 878</u>
Total Expenditures and Transfers	<u> 878</u>
Receipts Over (Under)	
Expenditures and Transfers	(878)
Unencumbered Cash, Beginning	<u> 878</u>
Unencumbered Cash, Ending	<u><u> 878</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Juvenile Facilities Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$	<u>4,466</u>
Total Cash Receipts		<u>4,466</u>
Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Contractual Services		<u>4,159</u>
Total Expenditures and Transfers		<u>4,159</u>
Receipts Over (Under)		
Expenditures and Transfers		307
Unencumbered Cash, Beginning		<u>1,020</u>
Unencumbered Cash, Ending		<u><u>1,327</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Justice Assistance Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	<u>113,417</u>
Total Cash Receipts		<u>113,417</u>
 Expenditures and Transfers		
Public Safety		
Contractual Services		<u>113,417</u>
Total Expenditures and Transfers		<u>113,417</u>
 Receipts Over (Under)		
Expenditures and Transfers		
 Unencumbered Cash, Beginning		<u> </u>
Unencumbered Cash, Ending		<u><u> </u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Graduated Sanctions Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$	<u>371,449</u>
Total Cash Receipts		<u>371,449</u>
 Expenditures and Transfers		
Public Safety		
Personal Services		204,304
Contractual Services		65,065
Reimbursed Expense		(12)
Total Expenditures and Transfers		<u>269,357</u>
 Receipts Over (Under)		
Expenditures and Transfers		102,092
 Unencumbered Cash, Beginning		<u>9,744</u>
Unencumbered Cash, Ending		<u><u>111,836</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Prevention/Intervention Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Intergovernmental	
State Grant	\$ 197,674
Miscellaneous	
Other	5,304
Total Cash Receipts	<u>202,978</u>
Expenditures and Transfers	
Public Safety	
Personal Services	35,071
Contractual Services	114,014
Total Expenditures and Transfers	<u>149,085</u>
Receipts Over (Under)	
Expenditures and Transfers	53,893
Unencumbered Cash, Beginning	<u>12,879</u>
Unencumbered Cash, Ending	<u><u>66,772</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Reimbursements Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

		<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$	<u>4,080</u>
Miscellaneous		
Other		<u>236</u>
Total Cash Receipts		<u><u>4,316</u></u>
 Expenditures and Transfers		
Public Safety		
Contractual Services		796
Reimbursed Expense		<u>(620)</u>
Total Expenditures and Transfers		<u>176</u>
 Receipts Over (Under)		
Expenditures and Transfers		4,140
 Unencumbered Cash, Beginning		<u>319</u>
Unencumbered Cash, Ending		<u><u>4,459</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Risk Reduction/Adult Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
None	\$ <u> </u>
Expenditures and Transfers	
Public Safety	
Personal Services	16,382
Contractual Services	<u>31,699</u>
Total Expenditures and Transfers	<u>48,081</u>
Receipts Over (Under)	
Expenditures and Transfers	(48,081)
Unencumbered Cash, Beginning	<u>78,994</u>
Unencumbered Cash, Ending	<u><u>30,913</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
New World Project Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Intergovernmental	
Federal Financial Assistance	\$ 133,948
Transfers	
Operating Transfers In	189,000
Miscellaneous	
Other	16,000
Total Cash Receipts	<u>338,948</u>
Expenditures and Transfers	
Public Safety	
Contractual Services	300,780
Total Expenditures and Transfers	<u>300,780</u>
Receipts Over (Under)	
Expenditures and Transfers	38,168
Unencumbered Cash, Beginning	
Unencumbered Cash, Ending	<u><u>38,168</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Agency Funds

Statement 4

Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2008

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Lane City General	\$ 898	4,774	4,811	861
Lane City Bond and Interest	210	8	218	
Lane City Fire	48	1,200	1,040	208
Ottawa City General		2,099,979	2,099,979	
Ottawa City Employee Benefits		35	35	
Ottawa City Public Safety		26	26	
Ottawa City Auditorium		111,400	111,400	
Ottawa City Library		741,949	741,949	
Ottawa City Bond and Interest		655,522	655,522	
Ottawa City Paving		31,354	31,354	
Ottawa City Sewer		28,368	28,368	
Ottawa City Weed Cutting		4,045	4,045	
Ottawa City Clean Up		19,729	19,729	
Pomona City General		22,036	22,036	
Pomona City Employee Benefits		42,507	42,507	
Pomona City Fire		18,570	18,570	
Pomona City Park		8,304	8,304	
Princeton City General	353	20,492	18,284	2,561
Rantoul City General		7,866	7,866	
Rantoul City Water		1,066	1,066	
Richmond City General	2,005	91,081	89,966	3,120
Richmond City Library	472	10,616	10,701	387
Richmond City Recreation	233	5,050	5,077	206
Wellsville City General	8,102	361,340	360,553	8,889
Wellsville City Employee Benefits	1,913	32,952	33,412	1,453
Wellsville City Library	1,759	52,117	52,589	1,287
Wellsville City Lib Emp Benefits	191	5,735	5,788	138
Wellsville City Tort Liability	767	12,174	12,484	457
Wellsville City Bond and Interest		203	203	
Wellsville City Paving		2,879	2,879	
Wellsville City Weed		750	750	
Wellsville City Sewer		17,176	17,176	
Williamsburg City General	3,748	10,637	14,385	
Williamsburg City Special Water	51		51	
Williamsburg City Clean-up	72		72	
Williamsburg City Library		13,616	13,616	
Subtotal Cities	<u>20,822</u>	<u>4,435,556</u>	<u>4,436,811</u>	<u>19,567</u>
Townships:				
Appanoose Township General	765	6,329	6,197	897
Centropolis Township General	746	2,288		3,034
Cutler Township General		27,832	26,983	849
Cutler Township Fire		287	285	2
Cutler Township Cemetery		221	221	
Franklin Township General	730	20,946	21,676	
Franklin Township Fire	442	15,577	16,019	
Greenwood Township General	2,410	16,138	16,421	2,127
Harrison Township General		5,956	5,520	436
Hayes Township General	982	13,177	13,904	255
Homewood Township General	278	4,469	4,421	326
Lincoln Twp General	878	7,052		7,930
Ohio Township General	15	6,418	6,113	320
Ottawa Township General	415	4,393	4,552	256
Peoria Township General		6,589	6,589	
Peoria Township Fire		4,923	4,923	
Peoria Township Cemetery		5,705	5,705	
Pomona Township General	50	82	87	45
Pomona Township Fire	557	5,823	5,885	495
Pottawatomie Township General	636	38,254	37,675	1,215
Richmond Township General		1,978	1,930	48
Williamsburg Township General		3,172	3,172	
Subtotal Townships	<u>8,904</u>	<u>197,609</u>	<u>188,278</u>	<u>18,235</u>

See accompanying notes to financial statements

Franklin County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2008

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #287 Supplemental General	\$	675,556	675,556	
USD #287 General		588,182	588,182	
USD #287 Recreation		49,647	49,647	
USD #288 General		417,467	417,467	
USD #288 Capital Outlay		3,354	3,354	
USD #288 Bond and Interest		6	6	
USD #288 Supplemental General		475,641	475,641	
USD #288 Bond and Interest		176,322	176,322	
USD #289 General		556,509	556,509	
USD #289 Capital Outlay		175,029	175,029	
USD #289 Recreation		71,752	71,752	
USD #289 Recreation Emp Benefit		6,324	6,324	
USD #289 Bond and Interest #2		4,040	4,040	
USD #289 Bond and Interest #1		409,075	409,075	
USD #289 Supplemental General		720,801	720,801	
USD #290 General		2,197,890	2,197,890	
USD #290 Capital Outlay		534,664	534,664	
USD #290 Recreation		667,705	667,705	
USD #290 Recreation Emp Benefit		27,652	27,652	
USD #290 Adult Education		66,834	66,834	
USD #290 Bond and Interest #1		2,176,178	2,176,178	
USD #290 Supplemental General		2,164,918	2,164,918	
USD #290 Bond and Interest		26,328	26,328	
USD #243 Supplemental General		2,599	2,599	
USD #243 General		1,980	1,980	
USD #243 Bond and Interest		1,192	1,192	
USD #348 General		14,781	14,781	
USD #348 Capital Outlay		7,423	7,423	
USD #348 Bond and Interest		9,552	9,552	
USD #348 Recreation		3,708	3,708	
USD #348 Recreation Emp Benefit		927	927	
USD #348 Supplemental General		16,272	16,272	
USD #365 Supplemental General		23,703	23,703	
USD #365 General		28,265	28,265	
USD #365 Capital Outlay		9,401	9,401	
USD #365 Bond and Interest		12,901	12,901	
USD #368 Special Assessment		25	25	
USD #368 Supplemental General		5,037	5,037	
USD #368 General		5,333	5,333	
USD #368 Capital Outlay		1,224	1,224	
USD #368 Bond and Interest		4,487	4,487	
USD #434 General		322	322	
USD #434 Capital Outlay		29	29	
USD #434 Bond and Interest		153	153	
USD #434 Supplemental General		377	377	
USD #456 General		6,115	6,115	
USD #456 Capital Outlay		1,720	1,720	
USD #456 Recreation		430	430	
USD #456 Supplemental General		4,867	4,867	
Subtotal Schools		<u>12,354,697</u>	<u>12,354,697</u>	

See accompanying notes to financial statements

Franklin County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2008

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Antioch Cemetery	\$ 1,546	10,482	6,549	5,479
Central Cemetery	399	2,670		3,069
Greenwood Cemetery	623	3,991	4,111	503
Lane-Baker Cemetery		20,520	20,520	
Mt. Hope Cemetery	853	5,849	5,816	886
Mt. Olivet Cemetery	104	4,123	4,109	118
Princeton Cemetery	1,872	15,349	15,099	2,122
Richmond-Berea Cemetery	1,572	11,019	12,300	291
United Cemetery	1,908	17,536	18,992	452
Subtotal Cemeteries	<u>8,877</u>	<u>91,539</u>	<u>87,496</u>	<u>12,920</u>
Rural Fire Districts:				
Ohio-Princeton Fire		37,756	36,663	1,093
North Centropolis Fire	1,682	10,267	10,335	1,614
South Centropolis Fire		9,021	8,112	909
Harrison-Lincoln-Ottawa Fire	3,134	144,942	143,436	4,640
Homewood-Williamsburg Fire		29,296	28,381	915
Richmond Fire	3,085	21,927	24,487	525
Subtotal Rural Fire Districts	<u>7,901</u>	<u>253,209</u>	<u>251,414</u>	<u>9,696</u>
Watershed Districts:				
Pottawatomie Watershed		26,024	26,024	
Tauy Watershed	5,530	56,862	61,411	981
Drainage District #1	998	14,095	14,812	281
Subtotal Watershed Districts	<u>6,528</u>	<u>96,981</u>	<u>102,247</u>	<u>1,262</u>
Regional Library:				
N.E. Kansas Library General		155,889	155,889	
N.E. Kansas Library Employee Benefits		11,179	11,179	
Subtotal Regional Library		<u>167,068</u>	<u>167,068</u>	
Total Subdivisions	<u>53,032</u>	<u>17,596,659</u>	<u>17,588,011</u>	<u>61,680</u>
State Funds:				
State Educational Building		241,358	241,358	
State Institutional Building		120,679	120,679	
State Correctional Building		392	392	
Total State Funds		<u>362,429</u>	<u>362,429</u>	
Other Agency Funds:				
Payroll Clearing		11,101,650	11,101,650	
Motor Vehicle Licenses		1,440,597	1,440,597	
Game Licenses	630	10,533	10,319	844
MVR Copy Fees		474	474	
Cereal Malt Beverage Licenses	375		25	350
Heritage Trust	4,707	11,919	14,712	1,914
Unclaimed Money	548	17,554	17,554	548
Clerk of Court Release		706	706	
Sales Tax	30,261	714,648	709,393	35,516
Dust Control		29,881	29,881	
Change	6,241	71,112	77,353	
Solid Waste Committee	37,940	15,335	17,468	35,807
Hospital Sales Tax	129,474	1,613,281	1,607,174	135,581
Treasurer's Holding Account	221,631	447,021	427,325	241,327
Special Auto Holding	239			239
Cash Over and Short	776	1,732	1,856	652
Total Other Agency Funds	<u>432,822</u>	<u>15,476,443</u>	<u>15,456,487</u>	<u>452,778</u>

See accompanying notes to financial statements

Franklin County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2008

Statement 4

<u>Fund</u>	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 14,171,211	27,996,970	26,682,447	15,485,734
Delinquent Tax	254,270	886,920	939,605	201,585
Motor Vehicle Tax	74,969	2,873,312	2,859,133	89,148
Recreational Vehicle Tax	454	59,637	58,990	1,101
Local Ad Valorem Tax Reductio	4,846		4,846	
Mineral Production Tax		1,677	1,677	
In Lieu of Tax		603,547	603,547	
Total Distributable Funds	<u>14,505,750</u>	<u>32,422,063</u>	<u>31,150,245</u>	<u>15,777,568</u>
Total Agency Funds	<u>14,991,604</u>	<u>65,857,594</u>	<u>64,557,172</u>	<u>16,292,026</u>

See accompanying notes to financial statements

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2008

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

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

B. Basis of Presentation

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

The following types of funds comprise the financial activities of the County for the year of 2008:

Governmental Funds:

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

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

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

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

Fiduciary Funds:

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

C. Basis of Accounting

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

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2008

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

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

D. Budgets

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2008, the following funds were amended:

	Original <u>Budget</u>	Amended <u>Budget</u>
Road and Bridge Fund	\$ 4,670,581	5,203,142
Special Liability Fund	95,000	120,000
Country Estates Benefit District Fund	13,155	13,300
Tourism and Convention Promotion Fund	180,000	200,000

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

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2008

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

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

Health Capital Outlay Fund
Road and Bridge Chip Reserve Fund
Special Ambulance Vehicle Fund
Special Capital Improvement Fund
Special Equipment Reserve Fund
Special Machinery Fund
Solid Waste Capital Improvement Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the general fund, as provided by Kansas Statutes, or other funds as designated by County resolution.

Property Taxes and Other Receivables

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

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

Deposits and Investments

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

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County had no such investments during 2008.

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2008

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

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

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured and the County's investment policy requires 100% collateralization at all times.

At December 31, 2008, the carrying amount of the County's deposits was \$27,079,995 and the bank balance was \$27,789,376. Of the bank balance, \$23,221,206 was secured by federal depository insurance and the remaining \$4,568,170 was collateralized securities held by the pledging financial institution's agents in the County's name.

Inventories and Prepaid Expenses

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

Long-Term Debt

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

F. Revenues and Expenditures

Property Tax Revenue Recognition

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

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

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2008

Reimbursed Expenses

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

Vacation and Sick Pay

The County's vacation policy allows employees to earn a fixed number of hours vacation time per month of service. The rate of this accumulation varies from 8-18 hours per month, based upon the employee's length of employment with the County and the department in which the employee works. A maximum of 240 hours of vacation time may be accrued, with any excess being forfeited. At the time of employment termination, unused vacation time is paid to the employee at their final rate of pay.

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

Interfund Transactions

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

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

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

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

Montana Road Improvement Project Fund	\$ 13,905
Missouri Road Project Fund	282,467
13 Mile Road Improvement Project Fund	576,639

In each of these funds, grant or revolving loan funds are anticipated in 2009 to cover the deficit balances.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

No violations.

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2008

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

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

The County has waived the application of generally accepted accounting principles through December 31, 2008, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

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

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The KPERS employer rate established by statute for the period January 1, 2008 through December 31, 2008 was 5.93%. The County employer contributions for the years ending December 31, 2008, 2007, and 2006 were \$296,718, \$210,988, \$168,545, respectively, equal to the statutory required contributions for each year. The County's KP&F employer rate established for fiscal years beginning in 2008 was 13.88%, which includes a uniform employer rate, plus a supplemental rate for past service cost. Employers participating in KP&F must make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. This additional contribution is included in the rate stated above. The County contributions to KP&F for the years ending December 31, 2008, 2007, and 2006 were \$326,252, \$278,399, and \$136,033, respectively, equal to the statutory required contributions for each year.

Other Employee Benefits

The accumulated liability under the County's sick leave and vacation plan, at December 31, 2008 was \$429,087 for sick pay and \$396,231 for vacation pay.

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2008

Lease-Purchase Obligations

At December 31, 2008, the County is obligated under ten lease-purchase agreements and certificates of participation. Details of these agreements, as well as the amount due under these agreements subsequent to December 31, 2008 are shown on below.

General Long-Term Debt

Under the special authority of K.S.A. 10-306, Franklin County is limited to aggregate debt not to exceed 30% of assessed valuation of tangible taxable property in the County. The County's assessed valuation at July 1, 2008 was \$212,139,766. The County's legal debt margin is computed as follows:

Outstanding G.O. Debt	\$ 2,426,944
Less debt exempt from the legal margin:	
G.O. Refunding Debt	(1,375,000)
Sewer Debt	(345,944)
Benefit District Debt	(101,000)
Total Debt subject to debt limit	<u>605,000</u>
Legal Debt Margin	\$ 63,641,930
Less: outstanding debt subject to debt limit	(605,000)
Remaining Legal Debt Margin	<u>63,036,930</u>

Details of the County's outstanding bonded debt, along with maturities subsequent to December 31, 2008, are presented below.

Revolving Loans

At December 31, 2008, the County is obligated under three revolving loan agreements with the State of Kansas. The proceeds of these loan agreements were used in past and present public works projects. Details of these revolving loan agreements, along with maturities subsequent to December 31, 2008, are presented below.

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2008, were as follows:

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2008

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance end of Year	Interest Paid
General Obligation Bonds:										
G.O. Sewer Bonds Series A	5.00%	11/27/2001	\$ 281,100	11/27/1941	\$ 269,861		3,143		266,718	13,493
G.O. Sewer Bonds Series B	5.00%	11/27/2001	83,500	11/27/1941	80,160		934		79,226	4,008
G.O. Benefit District Bonds	4.15-6.00%	12/1/2002	132,183	9/1/2018	109,000		8,000		101,000	5,154
G.O. Employee Benefit Bonds	3.00-6.00%	5/1/2003	808,000	9/1/2019	645,000		40,000		605,000	32,540
Advance Refunding Bonds	3.10-4.00%	10/1/2005	1,700,000	9/1/2017	1,560,000		185,000		1,375,000	57,311
Certificates of Participation:										
Mental Health Building (1)	4.75-6.10%	10/1/1995	395,000	11/1/2015	225,000		20,000		205,000	13,257
Mental Health Building (1)	4.25-4.75%	9/1/2006	1,600,000	9/1/2021	1,535,000		70,000		1,465,000	69,431
Lease Purchase Agreements:										
Vermont Road Repaving	5.750%	7/1/1998	1,667,580	8/1/2013	843,409		121,424		721,985	46,775
Office Annex Building (4)	6.500%	5/1/2000	1,400,000	10/17/2014	844,422		112,941		731,481	50,807
Motor Graders	3.370%	10/15/2003	73,089	10/15/2008	15,594		15,594		-	214
Motor Graders	4.100%	3/16/2005	189,250	3/1/2010	99,270		38,496		60,774	3,687
Motor Graders	4.100%	4/18/2005	203,100	8/1/2010	127,870		40,893		86,977	4,844
Trucks	4.490%	4/26/2006	375,229	3/1/2011	269,484		72,748		196,736	11,318
Motor Graders	4.400%	6/27/2007	154,736	8/1/2011	154,736		35,680		119,056	7,100
Motor Graders	4.340%	11/1/2007	77,418	8/1/2011	77,418		18,757		58,661	2,313
Motor Graders	3.990%	6/15/2008	85,500	6/5/2012	-	85,500	9,963		75,537	1,706
Revolving Loans Outstanding:										
Kansas Partnership Loan	3.800%	10/25/1993	409,195	9/15/2009	72,445		35,541		36,904	2,418
KDOT Revolving Loan	4.190%	12/28/2004	6,000,000	8/1/2023	5,520,918		251,011		5,269,907	231,285
KDOT Revolving Loan (2)	4.000%	10/20/2008	3,400,000	Unknown	-	1,612,346			1,612,346	-
Compensated Absences:										
Sick Leave Maximum Potential Liability (3)					-			825,318	825,318	-
Total Long-Term Debt					<u>12,449,587</u>	<u>1,697,846</u>	<u>1,080,125</u>	<u>825,318</u>	<u>13,892,626</u>	<u>557,661</u>

- (1) These Certificates are issued in the name of the County, and are obligations of the County. However, principal and interest payments are made by the Franklin County Mental Health Association.
- (2) The County is still in the process of drawing funds under this loan agreement. The amount shown outstanding here is the amount drawn as of December 31, 2008. A repayment schedule will not be created until the project is done and all funds have been drawn.
- (3) The maximum potential liability for accumulated Sick Leave/Vacation pay at January 1, 2008 was not available.
- (4) In February, 2009, the County re-negotiated the terms of this agreement, resulting in the interest rate being dropped to 5% at that time. The future payments shown in the following schedule have been updated to reflect this change.

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2008

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014-2018</u>	<u>2019-2023</u>
Principal							
General Obligation Bonds	\$ 247,329	253,545	268,773	273,966	295,259	731,468	103,887
Certificates of Participation (1)	100,000	110,000	110,000	120,000	120,000	585,000	525,000
Lease Purchase Agreements	473,117	478,779	392,877	293,897	298,145	114,392	
Revolving Loans (2)	297,404	271,414	282,786	294,635	306,980	1,738,962	2,114,630
Interest							
General Obligation Bonds	104,043	94,834	85,266	75,065	64,621	193,534	73,104
Certificates of Participation (1)	78,437	73,721	68,548	63,155	57,275	198,985	53,081
Lease Purchase Agreements	100,644	73,904	50,980	32,359	16,442	7,598	
Revolving Loans (2)	221,864	209,894	198,522	186,673	174,328	667,580	271,431
Total	<u><u>1,622,838</u></u>	<u><u>1,566,091</u></u>	<u><u>1,457,752</u></u>	<u><u>1,339,750</u></u>	<u><u>1,333,050</u></u>	<u><u>4,237,519</u></u>	<u><u>3,141,133</u></u>

	<u>2024-2028</u>	<u>2029-2033</u>	<u>2034-2038</u>	<u>2039-2041</u>	<u>Total</u>
Principal					
General Obligation Bonds	\$ 49,605	63,357	80,869	58,886	2,426,944
Certificates of Participation (1)					1,670,000
Lease Purchase Agreements					2,051,207
Revolving Loans (2)					5,306,811
Interest					
General Obligation Bonds	58,464	44,748	27,246	5,984	826,909
Certificates of Participation (1)					593,202
Lease Purchase Agreements					281,927
Revolving Loans (2)					1,930,292
Total	<u><u>108,069</u></u>	<u><u>108,105</u></u>	<u><u>108,115</u></u>	<u><u>64,870</u></u>	<u><u>15,087,292</u></u>

- (1) These Certificates are issued in the name of the County, and are obligations of the County. However, principal and interest payments are made by the Franklin County Mental Health Association.
- (2) The future payment information for the 2008 Ks. Department of Transportation Loan, with \$1,612,346 principal outstanding, is not included on this schedule. A repayment schedule for this loan will not be created until the project is done and all funds have been drawn.

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2008

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
General Fund	Road and Bridge Chip Reserve	\$ 300,000
General Fund	Capital Improvement Reserve Fund	231,875
General Fund	County Equipment Reserve Fund	121,895
General Fund	Employee Benefit Trust Fund	33,494
Ambulance Fund	Special Ambulance Cap. Outlay Fund	59,330
County Building Fund	Capital Improvement Reserve Fund	70,000
County Building Fund	County Equipment Reserve Fund	12,860
Employee Benefits Fund	Employee Flex. Spending Trust Fund	5,000
Health Fund	Health Capital Outlay Fund	12,000
Road and Bridge Chip Reserve	Nevada Terrace Project Fund	2,944
Special Bridge Fund	Special Machinery Fund	37,500
Special Bridge Fund	Vermont/Wilson Bridge Project Fund	1,830
Special Bridge Fund	Montana Road Improvement Project Fund	4,635
Special Bridge Fund	13 Mile Road Improvement Project Fund	6,113
Solid Waste Fund	Solid Waste Cap. Improvement Reserve	77,000
Sheriff's Trust Fund	New World Project Fund	189,000
Sheriff's Trust Fund	County Attorney Forfeiture Fund	2,250
JJA/JAIBG Grant Fund	Reimbursements Grant Fund	4,080
Special Auto Fund	General Fund	79,971

Note 4 Employee Benefit Health Insurance Trust Fund

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 \$100,000 per employee. Catastrophic coverage insurance has been purchased to cover claims in excess of \$100,000 per employee, with 125% annual stop loss coverage.

No record is maintained of outstanding medical claims incurred, but not paid; therefore the amount of unreimbursed medical claims as of December 31, 2008 is not available.

Note 5 Prior Year Defeasance of Debt

In 2005, the County issued advance refunding bonds to retire various outstanding bridge bond issues. In each case, the debt which was advance refunded has been called and paid off in full. As a result, there is no defeased debt that is still outstanding.

Note 6 Summary, Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

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

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2008

Construction Project

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

<u>Project Name</u>	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Courthouse Foundation Repair	\$ 545,436	578,426
13-Mile Road Project	3,551,277	2,340,262

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

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

Pending Litigation

The County is 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.

Note 7 Restatement of Beginning Unencumbered Cash Balances

The amounts shown as the Ending Unencumbered Cash Balance for some funds in the County's December 31, 2007 financial statements have been restated, as shown on Statement 1, to properly reflect the Beginning Unencumbered Cash Balance on January 1, 2008. This restatement was necessary to properly reflect interest revenue deposited in the County's various bank accounts on December 31, 2007, as well as accrued, but unpaid salaries outstanding at December 31, 2007. The restatement was also necessary to disclose the Employee Flexible Spending Plan Trust Fund, which was not included in the prior year financial statements.

Note 8 Closure and Postclosure Care Costs of Landfill

During 1994, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The closure of the landfill was completed in 1995. The County estimates that it will cost \$1,500 per year to monitor wells at the 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.

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2008

Note 9 Subsequent Events

Subsequent to December 31, 2008, the County has drawn an additional \$195,082 from the Kansas Department of Transportation Revolving Loan (shown above). This brings the total amount outstanding on that loan to \$1,807,428, with a total authorized loan amount of \$3,400,000. The remaining \$1,592,572 is expected to be drawn during 2009 as needed during construction.

In February, 2009, the County re-negotiated the terms of the outstanding lease purchase agreement on their Office Annex. The new terms dropped the interest rate from 6.5% to 5.0% and shortened the repayment time to result in future interest savings to the County. The future payment information shown above reflects these changes.

County of Franklin, Kansas
 Reconciliation of 2007 Tax Roll
For the Year Ended December 31, 2008

Schedule 1

County Clerk's Abstract of Taxes Levied	\$	28,172,022
Add: Added and Escaped Taxes		26,325
Deduct: Taxes Abated and Refunded		<u>(846,146)</u>
Tax Roll as Adjusted		<u><u>27,352,201</u></u>
 <u>County Treasurer's Accounting:</u>		
Current Tax Collections (net of refunds)	\$	26,255,186
Uncollected:		
Personal Property		38,048
Real Estate		<u>1,059,009</u>
Total Uncollected		1,097,057
Tax Roll Under (Over) Accounted For		<u>(42)</u>
Net Tax Roll		<u><u>27,352,201</u></u>

County of Franklin, Kansas
County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2008

Schedule 2
(Page 1 of 14)

Balance - January 1, 2008 \$ 75

Receipts:

Liquor Licenses	\$ 250
Election Registration Lists	517
Election Filing Fees	4,599
Fish and Game Fees	512
Fish and Game Licenses	10,534
Other	612
	<hr/>

Total Receipts 17,024

Disbursements:

To County Treasurer

17,024

Balance - December 31, 2008

75

Composition of Ending Cash Balance:

Cash on Hand \$

75

County of Franklin, Kansas
Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2008

Schedule 2
(Page 2 of 14)

Balance - January 1, 2008 \$ 0

Receipts:

Mortgage Registration and Heritage Trust Fees	\$	307,246
Recording Fees		53,839
Technology Fees		33,822
Copies		<u>6,160</u>

Total Receipts 401,067

Disbursements:

To County Treasurer		<u>400,681</u>
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Balance - December 31, 2008 386

Composition of Ending Cash Balance:

Cash on Hand	\$	<u><u>386</u></u>
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County of Franklin, Kansas
Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2008

Schedule 2
(Page 3 of 14)

Balance - January 1, 2008 \$ 173,724

Receipts:

ASAP Assessments	\$ 3,737	
Attorney Fee State	36,043	
Bonds and Bond Forfeitures	86,368	
County Clerk Fees	12,657	
County Reimbursement	15,234	
Drivers License Reinstatement Fees	13,499	
Fines	245,093	
Indigent Defense Fees	1,291	
Interest	565	
Judgments, Sale Proceeds, and Other	1,520,899	
Judicial Branch Surcharge	368	
Law Library Fees	29,219	
LETC Fees	35,200	
Marriage License Fees	9,732	
PATF Fees	2,471	
State Clerk Fees	246,090	
	<hr/>	
Total Receipts		2,258,466

Disbursements:

To State Treasurer	574,494	
To County Treasurer	76,866	
To Others	1,528,913	
	<hr/>	
Total Disbursements		<hr/> 2,180,273 <hr/>

Balance - December 31, 2008

251,917

Composition of Ending Cash Balance:

Deposit: Peoples Bank, Ottawa, Kansas	\$	<hr/> <hr/> 251,917
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County of Franklin, Kansas
 Sheriff
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2008

Schedule 2
 (Page 4 of 14)

Balance - January 1, 2008		\$	36,360
<u>Receipts:</u>			
Sheriff Fees	\$	12,552	
MVR Fees		782	
School/City Contracts		196,824	
Reimbursements		17,969	
Conceal/Carry Permit Fees		2,160	
Law Enforcement Trust/Sheriff's Trust		11,612	
DARE Donations		131	
Inmate Accounts		71,644	
Work Release		5,420	
Jail Board		29,760	
Total Receipts			348,854
<u>Disbursements:</u>			
Paid to County Treasurer		254,928	
Paid to Others:			
Work Release		5,778	
Inmate Accounts		77,765	
Total Disbursements			338,471
Balance - December 31, 2008			46,743
<u>Composition of Ending Cash Balance:</u>			
Deposit: SolutionsBank, Ottawa, Kansas		\$	29,881
Cash on Hand			16,862
Total			46,743

County of Franklin, Kansas
County Attorney
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2008

Schedule 2
(Page 5 of 14)

Balance - January 1, 2008		\$	210
<u>Receipts:</u>			
Bad Check Collection Fees	\$	220	
Diversion Fees		<u>9,650</u>	
Total Receipts			9,870
<u>Disbursements:</u>			
Paid to County Treasurer			<u>9,970</u>
Balance - December 31, 2008			<u><u>110</u></u>
<u>Composition of Ending Cash Balance:</u>			
Cash on Hand	\$		<u><u>110</u></u>

County of Franklin, Kansas
 Public Works Department
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2008

Schedule 2
 (Page 6 of 14)

Balance - January 1, 2008		\$	0
<u>Receipts:</u>			
FEMA Flood Damage Reimbursements	\$	273,102	
KDOT Flood Damage Reimbursements		24,815	
Dust Control		29,881	
Nevada Terrace Donation		126,273	
Sale of Equipment		8,000	
Lease Purchase Proceeds		85,500	
Other Reimbursements		<u>310,534</u>	
Total Receipts			858,105
<u>Disbursements:</u>			
Paid to County Treasurer			<u>858,105</u>
Balance - December 31, 2008			<u><u>0</u></u>

County of Franklin, Kansas
Noxious Weed Supervisor
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2008

Schedule 2
(Page 7 of 14)

Balance - January 1, 2008		\$	0
<u>Receipts:</u>			
Reimbursement for Chemicals	\$	69,135	
Reimbursement for Equipment/Labor		7,218	
Collections on Prior Year Chemical Sales		<u>1,218</u>	
Total Receipts			77,571
<u>Disbursements:</u>			
Paid to County Treasurer			<u>77,571</u>
Balance - December 31, 2008			<u><u>0</u></u>

County of Franklin, Kansas
Health Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2008

Schedule 2
(Page 8 of 14)

Balance - January 1, 2008		\$	0
<u>Receipts:</u>			
WIC Grant	\$	65,400	
State Formula Grant		19,284	
MCH Grant		30,015	
Public Health Nurse Grant		5,967	
Family Planning Grant		28,993	
Immunization Grant		4,600	
Child Care Grant		25,087	
Pandemic Flu Grant		18,150	
KALHD Grant		1,650	
Bioterrorism Grant		25,908	
NACCHO Grant		5,000	
Fees for Services		<u>234,253</u>	
Total Receipts			464,307
<u>Disbursements:</u>			
Paid to County Treasurer			<u>464,307</u>
Balance - December 31, 2008			<u><u>0</u></u>

County of Franklin, Kansas
Juvenile Justice Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2008

Schedule 2
(Page 9 of 14)

Balance - January 1, 2008		\$	0
<u>Receipts:</u>			
Jail Board Bills	\$	103,114	
Reimbursements		<u>11,149</u>	
Total Receipts			114,263
<u>Disbursements:</u>			
Paid to County Treasurer			<u>114,263</u>
Balance - December 31, 2008			<u><u>0</u></u>

County of Franklin, Kansas
Ambulance Service
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2008

Schedule 2
(Page 10 of 14)

Balance - January 1, 2008		\$	0
<u>Receipts:</u>			
Service Fees	\$	723,506	
Equipment Reimbursement		4,900	
Other Reimbursements		1,360	
		<hr/>	
Total Receipts			729,766
<u>Disbursements:</u>			
Paid to County Treasurer			<hr/> 729,766
Balance - December 31, 2008			<hr/> <hr/> 0

County of Franklin, Kansas
Recycling Program
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2008

Schedule 2
(Page 11 of 14)

Balance - January 1, 2008		\$	2,253
<u>Receipts:</u>			
From County Treasurer	\$	24,500	
Sale of Recycling Materials		<u>128,101</u>	
Total Receipts			152,601
<u>Disbursements:</u>			
Paid to County Treasurer		128,101	
Purchase of Recycling Materials		<u>24,813</u>	
Total Disbursements			<u>152,914</u>
Balance - December 31, 2008			<u><u>1,940</u></u>
<u>Composition of Ending Cash Balance:</u>			
Deposit: Peoples Bank, Ottawa, Kansas		\$	<u><u>1,940</u></u>

County of Franklin, Kansas
Environmental Health Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2008

Schedule 2
(Page 12 of 14)

Balance - January 1, 2008	\$	0
<u>Receipts:</u>		
Fees Collected		11,300
<u>Disbursements:</u>		
Paid to County Treasurer		<u>11,300</u>
Balance - December 31, 2008		<u><u>0</u></u>

County of Franklin, Kansas
Solid Waste Transfer Station
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2008

Schedule 2
(Page 13 of 14)

Balance - January 1, 2008		\$	0
<u>Receipts:</u>			
Commercial Trash Haulers/Gate Collections	\$	1,012,106	
Regional Solid Waste Committee Fees		<u>15,336</u>	
Total Receipts			1,027,442
<u>Disbursements:</u>			
Paid to County Treasurer			<u>1,027,442</u>
Balance - December 31, 2008			<u><u>0</u></u>

County of Franklin, Kansas
Planning and Building Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2008

Schedule 2
(Page 14 of 14)

Balance - January 1, 2008		\$	0
<u>Receipts:</u>			
Planning and Building Fees	\$	29,367	
Reimbursements		4,952	
Appraisal Fees		640	
Publication Fees		<u>4,185</u>	
Total Receipts			39,144
<u>Disbursements:</u>			
Paid to County Treasurer			<u>39,144</u>
Balance - December 31, 2008			<u><u>0</u></u>

SCHLOTTERBECK AND BURNS, LLC

CERTIFIED PUBLIC ACCOUNTANTS
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CHANUTE, KANSAS 66720

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FAX (620) 431-7719

S & B

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

Board of County Commissioners
Franklin County, Kansas

We have audited the statutory basis financial statements of Franklin County, Kansas, as of and for the year ended December 31, 2008, and have issued our report thereon dated June 3, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

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

Respectfully Submitted,

Schlottbeck and Burns, LLC

June 3, 2009

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S & B

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

Board of County Commissioners
Franklin County, Kansas

Compliance

We have audited the compliance of Franklin County, Kansas, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2008. Franklin County, Kansas, major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Franklin County, Kansas, management. Our responsibility is to express an opinion on Franklin County, Kansas, compliance based on our audit.

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

In our opinion, Franklin County, Kansas, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

Internal Control Over Compliance

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

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

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

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

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

Respectfully Submitted,

Schlottbeck and Burns, LLC

June 3, 2009

County of Franklin, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended December 31, 2008

A. Summary of Audit Results

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

B. Findings – Financial Statements Audit

None.

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

None.

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County of Franklin, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2008

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Expenditures
Department of Agriculture Passed through Kansas Department of Health and Environment Special Supplemental Nutrition Program for Women, Infants and Children	10.557 \$	65,400
Department of Housing and Urban Development Passed through Kansas Department of Commerce Community Development Block Grant/States Program	14.228	<u>20,000</u>
Department of Justice Passed through Kansas Department of Corrections Juvenile Accountability Incentive Block Grants	16.523	9,394
Edward Byrne Memorial Justice Assistance Grants	16.738	<u>247,365</u>
Total Department of Justice		<u>256,759</u>
Department of Transportation Passed through Kansas Department of Transportation Highway Planning and Construction	20.205	24,815
State and Community Highway Safety	20.600	<u>5,335</u>
Total Department of Transportation		<u>30,150</u>
U.S. Department of Health and Human Services Passed through Kansas Department of Health and Environment Family Planning Services	93.217	27,605
Immunization Grants	93.268	1,913
Centers for Disease Control and Prevention Investigations/Technical	93.283	44,058
Child Care and Development Block Grant	93.575	20,405
Maternal and Child Health Services Block Grants to States	93.994	<u>19,323</u>
Total Department of Health and Human Services		<u>113,304</u>
U.S. Department of Homeland Security Passed through State Division of Emergency Preparedness Public Assistance Grants	97.036	240,972 (1)
Emergency Management Performance Grants	97.042	<u>33,492</u>
Total Department of Homeland Security		<u>274,464</u>
Total Expenditures of Federal Awards		<u><u>760,077</u></u>

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

Note - Basis of Presentation

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