

COUNTY OF FRANKLIN, KANSAS

Financial Statements  
and  
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2013

County of Franklin, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2013

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## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Franklin County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Franklin County, Kansas, as of and for the year ended December 31, 2013, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

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

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

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

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

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

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

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Franklin County, Kansas, as of December 31, 2013, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Franklin County, Kansas, as of December 31, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

*Report on Supplementary Information*

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

*Prior Year Comparative Analysis*

The 2012 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2013 basic financial statement upon which we rendered an unmodified opinion dated May 7, 2014. The 2012 basic financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration. Such 2012 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 basic financial statement. The 2012 comparative information was subjected to the auditing procedures applied in the audit of the 2012 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 basic financial statement or to the 2012 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2012 comparative information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Restricted Use*

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

Respectfully Submitted,

*Schlatterbeck and Burns, LLC*

May 7, 2014

Franklin County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2013

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 1,561,962		7,290,903	7,564,800	1,288,065	236,329	1,524,394
Special Purpose:							
Ambulance	159,886		1,594,847	1,626,900	127,833	54,734	182,567
Conservation District	472		154	626			
Country Estates Benefit District	6,303		15,230	13,175	8,358		8,358
County Building	7,314		357,052	250,000	114,366		114,366
Direct Election	64,226		118,728	86,945	96,009		96,009
Employee Benefits	148,542		3,038,344	3,048,901	137,985	39,973	177,958
Fair	137		7,009	7,000	146		146
Fair Building	177		7,007	7,000	184		184
Health	147,877		1,001,423	834,797	314,503	18,620	333,123
Health Capital Outlay	50,110			1,111	48,999		48,999
Historical Society	348		68,966	69,314			
Mental Health	1,229		526	1,755			
Hospital Sales Tax			1,609,317	1,609,317		137,299	137,299
Noxious Weed	65,620		151,854	160,665	56,809	4,738	61,547
Developmental Disabilities	1,076		335	1,411			
Road and Bridge	727,352		4,535,502	4,486,966	775,888	114,893	890,781
Service Program for the Elderly	1,146		631	1,777			
Special Alcohol Program	16,527		6,238	3,281	19,484	2,456	21,940
Special Bridge	83,140	1,589	383	85,112			
Special Liability	309,216		130,513	154,858	284,871		284,871
Special Park and Recreation	798		1,978	1,962	814		814
Tourism and Convention Promotion			156,969	156,969			
Special Ambulance Equipment	177,613		150,000	117,580	210,033		210,033
Special Capital Improvement	1,038,238		125,000	22,357	1,140,881		1,140,881
Special Equipment Reserve	1,011,535		125,000	48,169	1,088,366		1,088,366
Risk Management Reserve	160,800		73,210	32,880	201,130	1,768	202,898
Special Noxious Weed	122,036			1,015	121,021		121,021
Special Machinery	513,460		268,500	16,503	765,457	16,503	781,960
Solid Waste Capital Imp. Reserve	623,423		189,848	19,478	793,793		793,793
Centropolis Sewer District	24,241		33,623	51,909	5,955	27	5,982
Emergency Telephone Service	221,127			221,127			
Wireless Emergency Telephone Service	94,545			94,545			
911 Phone Tax	135,380		478,646	99,996	514,030	2,806	516,836
Countywide Internet	5,184				5,184		5,184
Bond and Interest:							
Bond and Interest	44,313		1,138,818	1,032,587	150,544		150,544

Franklin County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2013

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Capital Projects:							
Courthouse HVAC Project				107,350	( 107,350)	2,000	( 105,350)
Vermont/Wilson Bridge Project	58,476		77,210	33,883	101,803		101,803
Montana Road Improvement Project	45,725				45,725		45,725
Road Improvement	73,286				73,286		73,286
Utah Bridge Repair Project	( 31,532)		38,742	7,210			
Enterprise:							
Solid Waste	408,350		912,771	1,032,034	289,087	49,711	338,798
County Office Annex	155,069		503,044	449,253	208,860	10,569	219,429
Countywide Phone System	97,874		58,858	91,170	65,562	1,635	67,197
Expendable Trusts:							
Special Auto	41,920		222,676	216,620	47,976	4,172	52,148
Prosecuting Attorney Training	701		2,703	1,409	1,995		1,995
Special Law Enforcement Trust	12,610		100	4,445	8,265	375	8,640
Register of Deeds Technology	105,584		36,182	56,952	84,814	3,416	88,230
Sheriff Trust	263,764		175,395	75,383	363,776	2,093	365,869
Drug Forfeitures	9,920		6	7,060	2,866	5,191	8,057
Prosecuting Attorney Trust	15,535		12,210	16,950	10,795	1,890	12,685
County Attorney Trust	139,650		86	5,051	134,685		134,685
D.A.R.E. Grant	1,403		1	629	775		775
Juvenile Intake Grant	( 3,382)		74,972	63,185	8,405	33	8,438
Community Corrections Adult	74,318		547,846	436,356	185,808	6,846	192,654
Jail Trust			33,915	1,163	32,752		32,752
Energy Manager Grant	4,932		3		4,935		4,935
Employee Benefit Trust	232,076		2,439,307	2,441,363	230,020		230,020
Employee Flexible Spending Plan Trust	16,098		48,108	49,437	14,769		14,769
Sheriff BJA Grant	2,368				2,368		2,368
Bond Refinancing Expense			86,721	86,721			
Safe Kid's Coalition	2,814		1	1,731	1,084		1,084
Veteran's Memorial	1,887		201	142	1,946		1,946
Judiciary Tech Grant	108				108		108
Juvenile Facilities Grant	4,582		21,951	2,072	24,461	480	24,941
Graduated Sanctions Grant	12,192		244,009	232,661	23,540	4,489	28,029
Prevention/Intervention Grant	26,754		19,427	26,823	19,358	653	20,011
Reimbursements Grant	5,735		505	1,716	4,524		4,524
New World Project	162,757			162,757			
Total Primary Government (1)	<u>9,466,927</u>	<u>1,589</u>	<u>28,233,504</u>	<u>27,544,314</u>	<u>10,157,706</u>	<u>723,699</u>	<u>10,881,405</u>

Franklin County, Kansas  
 Summary of Receipts, Expenditures, and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2013

	<u>Beginning Unencumbered Cash Balance</u>	<u>Beginning Balance Adjustment</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Composition of Cash:							
Cash and Cash Items on Hand							12,347
Demand Deposits							28,975,745
Less: Agency Funds							( 18,106,686)
Adjustment for Rounding							( 1)
Total Primary Government (1)							<u>10,881,405</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2013

**Note 1      Summary of Significant Accounting Policies**

**A.      Reporting Entity**

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

**B.      Basis of Presentation**

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

The following Regulatory Basis Fund Types comprise the financial activities of the County for the year ending December 31, 2013:

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

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

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

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

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

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

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2013

**C. Basis of Accounting**

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

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

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

**D. Budgets**

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2013, the County amended the budgets of the following funds in the amounts indicated:

		<u>Original Budget</u>	<u>Amended Budget</u>
Centropolis Sewer District Fund	\$	40,519	52,800
Countywide Phone System Fund		30,000	90,000
Hospital Sales Tax Fund		1,700,000	1,800,000

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  
For the Year Ended December 31, 2013

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

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

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

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

**E. Assets, Liabilities, and Fund Equity**

*Cash*

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

*Property Taxes and Other Receivables*

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

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

**F. Revenues and Expenditures**

*Property Tax Revenue Recognition*

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

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2013

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

*Reimbursed Expenses*

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

*Interfund Transactions*

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

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

**Note 2 Deposits and Investments**

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

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

The County held no investments at December 31, 2013 and held no investments throughout the year.

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

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

*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.

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2013

At December 31, 2013, the carrying amount of the County's deposits was \$28,975,745 and the bank balance was \$29,429,861. Of the bank balance, \$512,498 was covered by federal depository insurance and the remaining \$28,917,363 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

**Note 3**    **Long-term Debt**

*General Obligation Bonds*

Under the special authority of K.S.A. 10-306, Franklin County is limited to aggregate debt not to exceed 30% of assessed valuation of tangible taxable property in the County. The County's assessed valuation at November 1, 2013 was \$212,478,981. The County's legal debt margin is computed as follows:

Outstanding G.O. Debt	\$ 6,481,000
Less debt exempt from the legal margin:	
G.O. Refunding Debt	(6,255,000)
Benefit District Debt	(56,000)
Total Debt Subject to Debt Limit	<u>170,000</u>
Legal Debt Margin	63,743,694
Less outstanding debt subject to debt limit	(170,000)
Remaining Legal Debt Margin	<u>63,573,694</u>

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2013

*Changes in Outstanding Debt*

Changes in the County's outstanding long-term debt, for the year ended December 31, 2013, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Advance Refunded</u>	<u>Reductions/Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>	
<u>General Obligation Bonds:</u>											
G.O. Benefit District Bonds	4.15-6.00%	12/01/02	\$ 132,183	09/01/18	66,000			10,000	56,000	3,173	
G.O. Employee Benefit Bonds	3.00-6.00%	05/01/03	808,000	09/01/16	225,000			55,000	170,000	11,800	
G.O. Advance Refunding Bonds	3.10-4.00%	10/01/05	1,700,000	09/01/17	570,000			225,000	345,000	21,812	
G.O. Advance Refunding Bonds	1.25-4.25%	10/26/11	360,000	12/01/25	340,000			20,000	320,000	10,419	
G.O. Advance Refunding Bonds	1.25-2.00%	03/15/13	6,215,000	08/01/23	0	6,215,000		625,000	5,590,000	32,763	
<u>Certificates of Participation:</u>											
Mental Health Building (1)	4.25-4.75%	09/01/06	1,600,000	09/01/21	1,135,000			90,000	1,045,000	51,937	
<u>Capital Lease Obligations:</u>											
Vermont Road Repaving	5.75%	07/01/98	1,667,580	08/01/13	161,209			161,209	0	6,991	
Office Annex Building	6.50%	05/01/00	1,400,000	10/17/14	250,363			136,981	113,382	9,407	
Motor Graders	3.34%	01/21/10	212,030	08/01/13	54,597			54,597	0	1,960	
Motor Graders	3.28%	05/21/10	216,000	08/01/13	55,202			55,202	0	1,759	
Juvenile Services Building	2.00-4.375%	05/15/11	3,600,000	09/01/31	3,600,000				3,600,000	129,731	
Motor Grader	2.00%	08/01/11	97,000	08/01/15	73,469			24,006	49,463	1,469	
Motor Grader	3.00%	08/01/11	97,000	08/01/15	73,820			23,883	49,937	2,215	
Motor Grader	2.50%	08/01/11	107,500	08/01/15	81,618			26,537	55,081	2,040	
Motor Grader	2.34%	09/04/12	121,100	08/01/16	121,100			29,428	91,672	2,570	
Motor Grader	2.49%	09/27/12	125,100	08/01/16	125,100			30,491	94,609	2,629	
<u>Revolving Loans Outstanding:</u>											
KDOT Revolving Loan	4.19%	12/28/04	6,000,000	08/01/23	4,160,572		4,160,572		0	87,164	
KDOT Revolving Loan	4.00%	10/20/08	3,400,000	08/01/18	2,017,381		2,017,381		0	40,348	
Total Contractual Indebtedness						<u>13,110,431</u>	<u>6,215,000</u>	<u>6,177,953</u>	<u>1,567,334</u>	<u>11,580,144</u>	<u>420,187</u>

(1) These Certificates of Participation were issued in the County's name, and are obligations of the County.

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2013

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

<u>Principal</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019-2023</u>	<u>2024-2028</u>	<u>2029-2031</u>	<u>Total</u>
General Obligation Bonds	\$ 880,000	886,000	906,000	857,000	767,000	2,115,000	70,000		6,481,000
Certificates of Participation	95,000	100,000	100,000	110,000	115,000	525,000			1,045,000
Capital Lease Obligations	250,286	300,276	228,582	170,000	175,000	955,000	1,155,000	820,000	4,054,144
Total Principal	<u>1,225,286</u>	<u>1,286,276</u>	<u>1,234,582</u>	<u>1,137,000</u>	<u>1,057,000</u>	<u>3,595,000</u>	<u>1,225,000</u>	<u>820,000</u>	<u>11,580,144</u>
<u>Interest</u>									
General Obligation Bonds	114,470	98,865	82,625	65,593	51,643	139,456	4,419		557,071
Certificates of Participation	47,887	43,500	39,000	34,319	29,094	53,081			246,881
Capital Lease Obligations	140,572	134,724	128,068	123,231	118,981	511,081	316,606	71,506	1,544,769
Total Interest	<u>302,929</u>	<u>277,089</u>	<u>249,693</u>	<u>223,143</u>	<u>199,718</u>	<u>703,618</u>	<u>321,025</u>	<u>71,506</u>	<u>2,348,721</u>
Total Principal and Interest	<u>1,528,215</u>	<u>1,563,365</u>	<u>1,484,275</u>	<u>1,360,143</u>	<u>1,256,718</u>	<u>4,298,618</u>	<u>1,546,025</u>	<u>891,506</u>	<u>13,928,865</u>

*Prior Year Defeasance of Debt*

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

*Current Year Advance Refunding of Debt*

On March 15, 2013, the County issued \$6,215,000 in General Obligation Advance Refunding Bonds, with interest rates varying from 1.25-2.00%. The proceeds of these bonds were used to call and fully retire the State of Kansas Transportation Revolving Loans which had been issued in previous years for various public works projects. At the time of the advance refunding, these loans had a total principal outstanding of \$6,177,953. At the time the refunding bonds were issued, these loans were paid in full and retired. The G.O. Advance Refunding Bonds will be retired via the proceeds of a general property tax levy through August 1, 2023.

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2013

**Note 4 Risk Management**

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

**Note 5 Interfund Transfers**

*Operating Transfers:*

<u>From</u>	<u>To</u>	<u>Amount</u>
Ambulance Fund	Special Ambulance Capital Outlay Fund	\$ 150,000
County Building Fund	Capital Improvement Reserve Fund	125,000
County Building Fund	County Equipment Reserve Fund	125,000
Road and Bridge Fund	Special Machinery Fund	268,500
Special Liability Fund	Risk Management Reserve Fund	50,000
Solid Waste Fund	Solid Waste Capital Improvement Reserve Fund	96,000
Special Auto Fund	General Fund	45,072
Road and Bridge Fund	Vermont/Wilson Bridge Project Fund	70,000

*Residual Equity Fund Transfers:*

<u>From</u>	<u>To</u>	<u>Amount</u>
Conservation District Fund	General Fund	\$ 626
Mental Health Fund	General Fund	1,755
Developmental Disabilities Fund	General Fund	1,411
Service Program for the Elderly Fund	General Fund	1,777
Special Bridge Fund	General Fund	85,112
Emergency Telephone Service Fund	911 Phone Tax Fund	220,005
Wireless Emerg. Telephone Service Fund	911 Phone Tax Fund	94,468
Bond Refinancing Expense Fund	Bond and Interest Fund	8,293
Utah Bridge Repair Project Fund	Vermont/Wilson Bridge Project Fund	7,210
New World Project Fund	Sheriff Trust Fund	162,757

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2013

**Note 6 Other Long-Term Obligations from Operations**

*Compensated Absences.*

The County's vacation policy allows employees to earn a fixed number of hours vacation time per month of service. The rate of this accumulation varies from 8-14 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 work force, or who voluntarily leave the service of the County in good standing, receive payment for 50% of unused sick leave.

*Defined Benefit Pension Plan*

*Plan Description.* The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 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. 74-419 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. 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. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2013

**Note 7 Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

The Courthouse HVAC Project fund had a deficit ending unencumbered cash balance at December 31, 2013 in the amount of \$107,350. This was caused by expenditures being made on the project in anticipation of receiving the proceeds from a lease purchase agreement in 2014 (see Note 12).

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

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

Ambulance Fund	\$	8,206
Countywide Phone System Fund		1,170

**Note 8 Federally Assisted Programs – Compliance Audits**

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

**Note 9 Construction Projects**

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

<u>Project Name</u>	<u>Project Authorization</u>	<u>Expenditures To Date</u>
Utah Bridge Project	\$ 235,759	223,549
Vermont/Wilson Bridge Project	1,800,000	410,736
Montana Road Project	529,265	229,756
Courthouse HVAC Project	2,000,000	107,350

**Note 10 Pending Litigation**

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

County of Franklin, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2013

**Note 11 Closure and Postclosure Care Costs of Landfill**

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

**Note 12 Subsequent Events**

In March, 2014, the County entered into a new lease purchase agreement with the Franklin County Public Building Commission (see Note 13). Under this agreement, the PBC will issue a total of \$4,400,000 in two lease revenue bond issues. The proceeds of these issues will be used by the County for a Courthouse HVAC upgrade project (\$2,000,000), which began in 2013, and a Justice Center remodeling project (\$2,400,000), slated to begin in 2014. These PBC bonds will be secured by a lease between the County and the PBC and are not general obligations of the County.

**Note 13 Public Building Commission**

During 2010, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. During 2011, the PBC issued \$3,600,000 in lease revenue bonds, for the construction of a juvenile detention facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were secured by a lease between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due. Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included.

Franklin County, Kansas  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2013

	Certified Budget	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:			
General	\$ 8,089,908	7,564,800	525,108
Special Revenue:			
Ambulance	1,618,694	1,626,900	( 8,206)
Conservation District	8,343	626	7,717
Country Estates Benefit District	16,542	13,175	3,367
County Building	351,004	250,000	101,004
Direct Election	142,695	86,945	55,750
Employee Benefits	3,177,331	3,048,901	128,430
Fair	7,017	7,000	17
Fair Building	7,017	7,000	17
Health	920,353	834,797	85,556
Historical Society	71,167	69,314	1,853
Mental Health	28,587	1,755	26,832
Hospital Sales Tax	1,800,000	1,609,317	190,683
Noxious Weed	194,705	160,665	34,040
Developmental Disabilities	17,878	1,411	16,467
Road and Bridge	5,153,308	4,486,966	666,342
Service Program for the Elderly	35,198	1,777	33,421
Special Alcohol Program	6,500	3,281	3,219
Special Bridge	97,625	85,112	12,513
Special Liability	439,376	154,858	284,518
Special Park and Recreation	1,962	1,962	
Tourism and Convention Promotion	210,000	156,969	53,031
Risk Management Reserve	60,000	32,880	27,120
Special Noxious Weed	15,000	1,015	13,985
Centropolis Sewer District	52,800	51,909	891
Emergency Telephone Service	259,156	221,127	38,029
Wireless Emergency Telephone Service	133,419	94,545	38,874
911 Phone Tax	100,000	99,996	4
Debt Service:			
Bond and Interest	1,127,804	1,032,587	95,217
Enterprise:			
Solid Waste	1,182,448	1,032,034	150,414
County Office Annex	560,060	449,253	110,807
Countywide Phone System	90,000	91,170	( 1,170)
Totals	<u>25,975,897</u>	<u>23,280,047</u>	<u>2,695,850</u>

Franklin County, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,599,483	3,534,598	3,505,430	29,168
Motor Vehicle Tax	470,475	513,664	451,467	62,197
Recreational Vehicle Tax	8,684	8,966	6,960	2,006
Delinquent Tax	130,923	178,861	102,000	76,861
16/20 M Truck Tax	12,665	14,591	13,300	1,291
Countywide Sales Tax	1,678,934	1,748,331	1,650,000	98,331
Mineral Production Tax	1,890	1,176		1,176
Interest on Tax	186,582	278,246	176,500	101,746
Total Taxes	<u>6,089,636</u>	<u>6,278,433</u>	<u>5,905,657</u>	<u>372,776</u>
Intergovernmental				
Local Alcoholic Liquor Tax	1,836	1,977	1,500	477
Contracts with Other Governments	281,697	283,000	277,766	5,234
Total Intergovernmental	<u>283,533</u>	<u>284,977</u>	<u>279,266</u>	<u>5,711</u>
Licenses, Fees, and Permits				
Mortgage Registration	262,460	274,840	225,000	49,840
Officer Fees	176,258	206,229	176,800	29,429
Juvenile Justice Fees	9,923	31,639	10,000	21,639
Environmental Fees	15,660	13,865	15,000	( 1,135)
Planning Fees	23,486	25,814	25,000	814
Computer Internet Fees	12,542	10,871		10,871
Total Licenses, Fees, and Permits	<u>500,329</u>	<u>563,258</u>	<u>451,800</u>	<u>111,458</u>
Use of Money and Property				
Interest on Investments	20,146	13,487	100,000	( 86,513)
Rent	11,176	10,516	11,000	( 484)
Tower Lease	150,000			
Prisoner Board			12,000	( 12,000)
Total Use of Money and Property	<u>181,322</u>	<u>24,003</u>	<u>123,000</u>	<u>( 98,997)</u>
Transfers				
Operating Transfers In	59,960	45,072	60,000	( 14,928)
Residual Equity Transfer In		90,681	187,631	( 96,950)
Total Transfers	<u>59,960</u>	<u>135,753</u>	<u>247,631</u>	<u>( 111,878)</u>
Miscellaneous				
Other	8,433	4,479		4,479
Total Cash Receipts	<u>7,123,213</u>	<u>7,290,903</u>	<u>7,007,354</u>	<u>283,549</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	169,523	176,472	175,617	( 855)
Contractual Services	327,175	310,201	364,877	54,676
Commodities	4,081	1,924	6,000	4,076
Capital Outlay	325	89	3,000	2,911
Reimbursed Expense	( 10,740)	( 7,513)		7,513
Total County Commission	<u>490,364</u>	<u>481,173</u>	<u>549,494</u>	<u>68,321</u>
County Clerk				
Personal Services	129,838	124,887	135,231	10,344
Contractual Services	3,647	4,005	4,320	315
Commodities	6,448	5,708	6,800	1,092
Capital Outlay	105	815	3,000	2,185
Reimbursed Expense	( 1,297)	( 12)		12
Total County Clerk	<u>138,741</u>	<u>135,403</u>	<u>149,351</u>	<u>13,948</u>

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Treasurer				
Personal Services	\$ 152,080	155,394	156,373	979
Contractual Services	38,515	44,770	47,450	2,680
Commodities	4,690	4,325	7,000	2,675
Capital Outlay	1,685	1,815	1,800	( 15)
Reimbursed Expense	( 31,028)	( 30,556)	( 37,000)	( 6,444)
Total County Treasurer	<u>165,942</u>	<u>175,748</u>	<u>175,623</u>	<u>( 125)</u>
County Attorney				
Personal Services	384,379	382,756	401,254	18,498
Contractual Services	22,953	37,037	42,680	5,643
Commodities	8,799	7,473	9,500	2,027
Capital Outlay	7,097	2,612	3,600	988
Reimbursed Expense	( 526)	( 616)	( 500)	116
Total County Attorney	<u>422,702</u>	<u>429,262</u>	<u>456,534</u>	<u>27,272</u>
Register of Deeds				
Personal Services	118,566	122,220	121,895	( 325)
Contractual Services	2,215	1,946	2,300	354
Commodities	1,780	1,258	1,500	242
Capital Outlay	279	693	1,000	307
Total Register of Deeds	<u>122,840</u>	<u>126,117</u>	<u>126,695</u>	<u>578</u>
Special Judicial				
Contractual Services		6,145		( 6,145)
Unified Court				
Personal Services	7,391	16,237	10,967	( 5,270)
Contractual Services	229,695	209,169	223,500	14,331
Commodities	26,774	27,100	22,000	( 5,100)
Capital Outlay	22,421	27,706	25,000	( 2,706)
Reimbursed Expense	( 21,583)	( 18,103)	( 11,000)	7,103
Total Unified Court	<u>264,698</u>	<u>262,109</u>	<u>270,467</u>	<u>8,358</u>
County Administration				
Personal Services	127,259	138,491	143,412	4,921
Contractual Services	53,069	78,726	100,000	21,274
Commodities	1,435	1,574	6,000	4,426
Capital Outlay			500	500
Reimbursed Expense	( 95)	( 12)		12
Total County Administration	<u>181,668</u>	<u>218,779</u>	<u>249,912</u>	<u>31,133</u>
Appraiser				
Personal Services	294,291	289,293	316,917	27,624
Contractual Services	15,613	21,725	20,520	( 1,205)
Commodities	6,099	5,255	7,600	2,345
Capital Outlay	807	469	900	431
Reimbursed Expense	( 3,857)	( 5,642)		5,642
Total Appraiser	<u>312,953</u>	<u>311,100</u>	<u>345,937</u>	<u>34,837</u>
Information Technologies				
Personal Services	133,668	137,072	141,743	4,671
Contractual Services	12,775	14,431	22,035	7,604
Commodities	1,284	561	1,800	1,239
Capital Outlay	1,773	1,196	900	( 296)
Reimbursed Expense		( 537)		537
Total Information Technologies	<u>149,500</u>	<u>152,723</u>	<u>166,478</u>	<u>13,755</u>
Election Expense				
Personal Services		853		( 853)
Record Storage				
Contractual Services	8,433	11,697	15,500	3,803
Reimbursed Expense			( 3,600)	( 3,600)
Total Record Storage	<u>8,433</u>	<u>11,697</u>	<u>11,900</u>	<u>203</u>

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Technology Services				
Contractual Services	\$ 210,014	207,292	231,135	23,843
Commodities	74,751	40,437	92,500	52,063
Capital Outlay	31,676	34,859	35,000	141
Reimbursed Expense	( 80,163)	( 25,133)	( 90,000)	( 64,867)
Total Technology Services	<u>236,278</u>	<u>257,455</u>	<u>268,635</u>	<u>11,180</u>
4th District Court				
Personal Services		69		( 69)
Contractual Services	71,791	80,847	78,480	( 2,367)
Reimbursed Expense	( 47,432)	( 41,687)	( 43,919)	( 2,232)
Total 4th District Court	<u>24,359</u>	<u>39,229</u>	<u>34,561</u>	<u>4,668</u>
Building and Planning				
Personal Services	146,393	150,888	150,725	( 163)
Contractual Services	18,143	18,870	26,789	7,919
Commodities	6,076	4,768	9,500	4,732
Capital Outlay	211		900	900
Reimbursed Expense	( 3,105)	( 3,520)	( 9,000)	( 5,480)
Total Building and Planning	<u>167,718</u>	<u>171,006</u>	<u>178,914</u>	<u>7,908</u>
Other General Government				
Neighborhood Revitalization Rebates			10,215	10,215
Maintenance				
Personal Services	146,028	151,031	153,803	2,772
Contractual Services	178,959	198,225	214,480	16,255
Commodities	33,200	31,617	48,100	16,483
Reimbursed Expense	( 5,518)	( 5,190)	( 6,000)	( 810)
Total Maintenance	<u>352,669</u>	<u>375,683</u>	<u>410,383</u>	<u>34,700</u>
Total General Government	<u>3,038,865</u>	<u>3,154,482</u>	<u>3,405,099</u>	<u>250,617</u>
Public Safety				
Sheriff				
Personal Services	1,363,704	1,433,790	1,412,779	( 21,011)
Contractual Services	58,226	57,343	38,000	( 19,343)
Commodities	137,775	133,538	122,250	( 11,288)
Capital Outlay	20,183	57,898	56,000	( 1,898)
Reimbursed Expense	( 5,519)	( 4,179)	( 35,000)	( 30,821)
Total Sheriff	<u>1,574,369</u>	<u>1,678,390</u>	<u>1,594,029</u>	<u>84,361</u>
Sheriff - Jail				
Personal Services	618,652	634,499	644,060	9,561
Contractual Services	102,499	104,509	175,330	70,821
Commodities	122,399	125,172	116,900	( 8,272)
Capital Outlay	11,411	8,637	6,000	( 2,637)
Reimbursed Expense	( 31,954)	( 43,275)	( 30,000)	13,275
Total Sheriff - Jail	<u>823,007</u>	<u>829,542</u>	<u>912,290</u>	<u>82,748</u>
Juvenile Detention				
Personal Services	572,458	603,308	592,175	( 11,133)
Contractual Services	33,038	49,989	59,700	9,711
Commodities	19,566	14,397	15,850	1,453
Capital Outlay	1,392	899	1,300	401
Reimbursed Expense	( 142,026)	( 118,984)	( 50,000)	68,984
Total Juvenile Detention	<u>484,428</u>	<u>549,609</u>	<u>619,025</u>	<u>69,416</u>
Emergency Preparedness				
Personal Services	83,683	88,047	86,355	( 1,692)
Contractual Services	30,876	44,458	45,650	1,192
Commodities	9,110	7,227	9,850	2,623
Reimbursed Expense	( 19,314)	( 39,660)		39,660
Total Emergency Preparedness	<u>104,355</u>	<u>100,072</u>	<u>141,855</u>	<u>41,783</u>

Franklin County, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Emergency Telephone Service				
Personal Services	\$ 559,467	573,683	555,139	( 18,544)
Contractual Services	2,765	3,321	7,850	4,529
Commodities	1,875	1,403	2,800	1,397
Capital Outlay			1,300	1,300
Reimbursed Expense	( 116)	( 67)		67
Total Emergency Telephone Service	<u>563,991</u>	<u>578,340</u>	<u>567,089</u>	<u>( 11,251)</u>
Total Public Safety	<u>3,550,150</u>	<u>3,735,953</u>	<u>3,834,288</u>	<u>98,335</u>
Health				
Environmental Services				
Personal Services	72,613	76,953	74,575	( 2,378)
Contractual Services	10,053	9,911	11,701	1,790
Commodities	3,892	2,598	3,150	552
Reimbursed Expense	( 1)	( 180)		180
Total Environmental Services	<u>86,557</u>	<u>89,282</u>	<u>89,426</u>	<u>144</u>
Health Appropriations				
Developmental Disabilities		87,083	95,000	7,917
Mental Health		158,340	158,340	
Total Health Appropriations		<u>245,423</u>	<u>253,340</u>	<u>7,917</u>
Total Health	<u>86,557</u>	<u>334,705</u>	<u>342,766</u>	<u>8,061</u>
Agriculture				
Agricultural Appropriations				
Contractual Services		43,780	43,780	
Economic Development				
Economic Development Department				
Contractual Services	50,000	60,000	60,000	
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Contractual Services		193,975	277,404	83,429
Reimbursed Expense			( 83,429)	( 83,429)
Total Other Soc. Serv. for Aged and Poor		<u>193,975</u>	<u>193,975</u>	
Equipment				
Equipment				
Capital Outlay	12,907	68,975	210,000	141,025
Reimbursed Expense		( 27,070)		27,070
Total Equipment	<u>12,907</u>	<u>41,905</u>	<u>210,000</u>	<u>168,095</u>
Debt Service				
Bonds				
Principal and Interest	50,000			
Total Expenditures and Transfers	<u>6,788,479</u>	<u>7,564,800</u>	<u>8,089,908</u>	<u>525,108</u>
Receipts Over (Under)				
Expenditures and Transfers	334,734	( 273,897)		
Unencumbered Cash, Beginning	<u>1,227,228</u>	<u>1,561,962</u>		
Unencumbered Cash, Ending	<u><u>1,561,962</u></u>	<u><u>1,288,065</u></u>		

Franklin County, Kansas  
Ambulance Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 709,206	620,472	615,234	5,238
Motor Vehicle Tax	66,010	90,114	88,935	1,179
Recreational Vehicle Tax	1,218	1,577	1,372	205
Delinquent Tax	21,118	28,774	20,000	8,774
16/20 M Truck Tax	2,075	2,040	2,620	( 580)
Total Taxes	<u>799,627</u>	<u>742,977</u>	<u>728,161</u>	<u>14,816</u>
Licenses, Fees, and Permits				
Service Fees	<u>767,912</u>	<u>851,870</u>	<u>750,000</u>	<u>101,870</u>
Total Cash Receipts	<u>1,567,539</u>	<u>1,594,847</u>	<u>1,478,161</u>	<u>116,686</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	1,253,795	1,299,573	1,257,901	( 41,672)
Contractual Services	53,345	56,833	70,500	13,667
Commodities	120,224	124,511	138,500	13,989
Operating Transfers Out	50,000	150,000	150,000	
Neighborhood Revitalization Rebates			1,793	1,793
Reimbursed Expense	( 313)	( 4,017)		4,017
Total Expenditures and Transfers	<u>1,477,051</u>	<u>1,626,900</u>	<u>1,618,694</u>	<u>( 8,206)</u>
Receipts Over (Under)				
Expenditures and Transfers	90,488	( 32,053)		
Unencumbered Cash, Beginning	<u>69,398</u>	<u>159,886</u>		
Unencumbered Cash, Ending	<u>159,886</u>	<u>127,833</u>		

Franklin County, Kansas  
Conservation District Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 38,221			
Motor Vehicle Tax	4,414		4,778	( 4,778)
Recreational Vehicle Tax	81		74	( 74)
Delinquent Tax	1,380	18	1,300	( 1,282)
16/20 M Truck Tax	156	136	141	( 5)
Total Cash Receipts	<u>44,252</u>	<u>154</u>	<u>6,293</u>	<u>( 6,139)</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	43,780			
Transfers				
Residual Equity Transfer Out		626	8,343	7,717
Total Expenditures and Transfers	<u>43,780</u>	<u>626</u>	<u>8,343</u>	<u>7,717</u>
Receipts Over (Under)				
Expenditures and Transfers	472	( 472)		
Unencumbered Cash, Beginning		472		
Unencumbered Cash, Ending	<u>472</u>	<u></u>		

Franklin County, Kansas  
Country Estates Benefit District Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 12,053	12,647	13,335	( 688)
Miscellaneous				
Other		2,583		2,583
Total Cash Receipts	<u>12,053</u>	<u>15,230</u>	<u>13,335</u>	<u>1,895</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	<u>12,557</u>	<u>13,175</u>	<u>16,542</u>	<u>3,367</u>
Total Expenditures and Transfers	<u>12,557</u>	<u>13,175</u>	<u>16,542</u>	<u>3,367</u>
Receipts Over (Under)				
Expenditures and Transfers	( 504)	2,055		
Unencumbered Cash, Beginning	<u>6,807</u>	<u>6,303</u>		
Unencumbered Cash, Ending	<u>6,303</u>	<u>8,358</u>		

Franklin County, Kansas  
County Building Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 21,344	347,753	344,571	3,182
Motor Vehicle Tax	30,140	3,360	2,677	683
Recreational Vehicle Tax	558	54	41	13
Delinquent Tax	5,688	4,935	3,000	1,935
16/20 M Truck Tax	220	950	79	871
Total Cash Receipts	<u>57,950</u>	<u>357,052</u>	<u>350,368</u>	<u>6,684</u>
Expenditures and Transfers				
General Government				
County Building Maintenance				
Operating Transfers Out	160,000	250,000	350,000	100,000
Neighborhood Revitalization Rebates			1,004	1,004
Total Expenditures and Transfers	<u>160,000</u>	<u>250,000</u>	<u>351,004</u>	<u>101,004</u>
Receipts Over (Under)				
Expenditures and Transfers	( 102,050)	107,052		
Unencumbered Cash, Beginning	<u>109,364</u>	<u>7,314</u>		
Unencumbered Cash, Ending	<u>7,314</u>	<u>114,366</u>		

Franklin County, Kansas  
Direct Election Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 99,416	101,029	100,023	1,006
Motor Vehicle Tax	12,189	12,696	12,445	251
Recreational Vehicle Tax	224	222	192	30
Delinquent Tax	4,114	4,407	3,000	1,407
16/20 M Truck Tax	504	374	367	7
Total Taxes	<u>116,447</u>	<u>118,728</u>	<u>116,027</u>	<u>2,701</u>
Miscellaneous				
Other	25			
Total Cash Receipts	<u>116,472</u>	<u>118,728</u>	<u>116,027</u>	<u>2,701</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	62,955	42,237	61,704	19,467
Contractual Services	60,078	46,462	48,900	2,438
Commodities	29,291	10,357	30,000	19,643
Capital Outlay		815	1,800	985
Neighborhood Revitalization Rebates			291	291
Reimbursed Expense	( 5,642)	( 12,926)		12,926
Total Expenditures and Transfers	<u>146,682</u>	<u>86,945</u>	<u>142,695</u>	<u>55,750</u>
Receipts Over (Under)				
Expenditures and Transfers	( 30,210)	31,783		
Unencumbered Cash, Beginning	<u>94,436</u>	<u>64,226</u>		
Unencumbered Cash, Ending	<u>64,226</u>	<u>96,009</u>		

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,508,012	2,598,390	2,576,569	21,821
Motor Vehicle Tax	267,945	319,449	314,533	4,916
Recreational Vehicle Tax	4,942	5,586	4,851	735
Delinquent Tax	83,410	106,645	50,000	56,645
16/20 M Truck Tax	8,614	8,274	9,265	(991)
Total Cash Receipts	<u>2,872,923</u>	<u>3,038,344</u>	<u>2,955,218</u>	<u>83,126</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	2,923,537	3,003,518	3,109,650	106,132
Neighborhood Revitalization Rebates			7,508	7,508
Reimbursed Expense	( 22,258)	( 21,417)	( 18,100)	3,317
Total Employee Benefits	<u>2,901,279</u>	<u>2,982,101</u>	<u>3,099,058</u>	<u>116,957</u>
Debt Service				
Bonds				
Principal and Interest	57,075	66,800	78,273	11,473
Total Expenditures and Transfers	<u>2,958,354</u>	<u>3,048,901</u>	<u>3,177,331</u>	<u>128,430</u>
Receipts Over (Under)				
Expenditures and Transfers	( 85,431)	( 10,557)		
Unencumbered Cash, Beginning	<u>233,973</u>	<u>148,542</u>		
Unencumbered Cash, Ending	<u>148,542</u>	<u>137,985</u>		

Franklin County, Kansas  
Fair Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 6,139	5,912	5,794	118
Motor Vehicle Tax	735	784	762	22
Recreational Vehicle Tax	14	14	12	2
Delinquent Tax	224	276	200	76
16/20 M Truck Tax	25	23	22	1
Total Cash Receipts	<u>7,137</u>	<u>7,009</u>	<u>6,790</u>	<u>219</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	7,000	7,000	7,000	
Neighborhood Revitalization Rebates			17	17
Total Expenditures and Transfers	<u>7,000</u>	<u>7,000</u>	<u>7,017</u>	<u>17</u>
Receipts Over (Under)				
Expenditures and Transfers	137	9		
Unencumbered Cash, Beginning		137		
Unencumbered Cash, Ending	<u>137</u>	<u>146</u>		

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 6,139	5,911	5,801	110
Motor Vehicle Tax	734	784	757	27
Recreational Vehicle Tax	14	14	12	2
Delinquent Tax	224	275	200	75
16/20 M Truck Tax	24	23	22	1
Total Cash Receipts	<u>7,135</u>	<u>7,007</u>	<u>6,792</u>	<u>215</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	7,000	7,000	7,000	
Neighborhood Revitalization Rebates			17	17
Total Expenditures and Transfers	<u>7,000</u>	<u>7,000</u>	<u>7,017</u>	<u>17</u>
Receipts Over (Under)				
Expenditures and Transfers	135	7		
Unencumbered Cash, Beginning	<u>42</u>	<u>177</u>		
Unencumbered Cash, Ending	<u>177</u>	<u>184</u>		

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

For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 212,309	393,419	389,962	3,457
Motor Vehicle Tax	17,396	26,919	26,627	292
Recreational Vehicle Tax	320	472	411	61
Delinquent Tax	7,298	9,247	3,500	5,747
16/20 M Truck Tax	755	532	784	(252)
Total Taxes	<u>238,078</u>	<u>430,589</u>	<u>421,284</u>	<u>9,305</u>
Intergovernmental				
Federal Financial Assistance	164,994	171,845		171,845
State Grant	52,320	45,344	285,730	(240,386)
Total Intergovernmental	<u>217,314</u>	<u>217,189</u>	<u>285,730</u>	<u>(68,541)</u>
Licenses, Fees, and Permits				
Service Fees	338,829	353,645	180,000	173,645
Total Cash Receipts	<u>794,221</u>	<u>1,001,423</u>	<u>887,014</u>	<u>114,409</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	507,278	517,171	578,517	61,346
Contractual Services	94,763	104,666	115,300	10,634
Commodities	239,001	210,839	223,400	12,561
Capital Outlay		2,246	2,000	(246)
Neighborhood Revitalization Rebates			1,136	1,136
Reimbursed Expense	(395)	(125)		125
Total Expenditures and Transfers	<u>840,647</u>	<u>834,797</u>	<u>920,353</u>	<u>85,556</u>
Receipts Over (Under)				
Expenditures and Transfers	(46,426)	166,626		
Unencumbered Cash, Beginning	<u>194,303</u>	<u>147,877</u>		
Unencumbered Cash, Ending	<u>147,877</u>	<u>314,503</u>		

Franklin County, Kansas  
Health Capital Outlay Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Health		
Health Department		
Contractual Services		1,111
Total Expenditures and Transfers		1,111
Receipts Over (Under)		
Expenditures and Transfers		( 1,111)
Unencumbered Cash, Beginning	50,110	50,110
Unencumbered Cash, Ending	50,110	48,999

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 59,805	57,900	57,368	532
Motor Vehicle Tax	8,457	7,664	7,496	168
Recreational Vehicle Tax	156	134	116	18
Delinquent Tax	2,649	3,007	2,750	257
16/20 M Truck Tax	281	261	221	40
Total Cash Receipts	<u>71,348</u>	<u>68,966</u>	<u>67,951</u>	<u>1,015</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	71,000	69,314	71,000	1,686
Neighborhood Revitalization Rebates			167	167
Total Expenditures and Transfers	<u>71,000</u>	<u>69,314</u>	<u>71,167</u>	<u>1,853</u>
Receipts Over (Under)				
Expenditures and Transfers	348	( 348)		
Unencumbered Cash, Beginning		<u>348</u>		
Unencumbered Cash, Ending	<u>348</u>	<u>348</u>		

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 133,084			
Motor Vehicle Tax	15,002		16,682	( 16,682)
Recreational Vehicle Tax	277		257	( 257)
Delinquent Tax	4,603	63	4,000	( 3,937)
16/20 M Truck Tax	513	463	491	( 28)
Total Cash Receipts	<u>153,479</u>	<u>526</u>	<u>21,430</u>	<u>( 20,904)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>152,250</u>			
Transfers				
Residual Equity Transfer Out		1,755	28,587	26,832
Total Expenditures and Transfers	<u>152,250</u>	<u>1,755</u>	<u>28,587</u>	<u>26,832</u>
Receipts Over (Under)				
Expenditures and Transfers	1,229	( 1,229)		
Unencumbered Cash, Beginning		1,229		
Unencumbered Cash, Ending	<u>1,229</u>	<u>1,229</u>		

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 1,541,740	1,609,317	1,800,000	( 190,683)
Total Cash Receipts	<u>1,541,740</u>	<u>1,609,317</u>	<u>1,800,000</u>	<u>( 190,683)</u>
Expenditures and Transfers				
Health				
Contractual Services	1,541,740	1,609,317	1,800,000	190,683
Total Expenditures and Transfers	<u>1,541,740</u>	<u>1,609,317</u>	<u>1,800,000</u>	<u>190,683</u>
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	_____	_____		
Unencumbered Cash, Ending	=====	=====		

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 159,847	123,747	122,558	1,189
Motor Vehicle Tax	17,129	20,356	20,029	327
Recreational Vehicle Tax	316	356	309	47
Delinquent Tax	5,300	6,868	4,000	2,868
16/20 M Truck Tax	642	527	590	(63)
Total Cash Receipts	<u>183,234</u>	<u>151,854</u>	<u>147,486</u>	<u>4,368</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	112,332	115,061	124,473	9,412
Contractual Services	10,598	12,306	13,375	1,069
Commodities	117,196	143,140	123,700	(19,440)
Capital Outlay	736	815	800	(15)
Neighborhood Revitalization Rebates			357	357
Reimbursed Expense	(85,158)	(110,657)	(68,000)	42,657
Total Expenditures and Transfers	<u>155,704</u>	<u>160,665</u>	<u>194,705</u>	<u>34,040</u>
Receipts Over (Under) Expenditures and Transfers	27,530	(8,811)		
Unencumbered Cash, Beginning	<u>38,090</u>	<u>65,620</u>		
Unencumbered Cash, Ending	<u>65,620</u>	<u>56,809</u>		

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 82,780			
Motor Vehicle Tax	9,783		10,366	( 10,366)
Recreational Vehicle Tax	180		160	( 160)
Delinquent Tax	2,997	33	2,600	( 2,567)
16/20 M Truck Tax	336	302	305	( 3)
Total Cash Receipts	<u>96,076</u>	<u>335</u>	<u>13,431</u>	<u>( 13,096)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>95,000</u>			
Transfers				
Residual Equity Transfer Out		1,411	17,878	16,467
Total Expenditures and Transfers	<u>95,000</u>	<u>1,411</u>	<u>17,878</u>	<u>16,467</u>
Receipts Over (Under)				
Expenditures and Transfers	1,076	( 1,076)		
Unencumbered Cash, Beginning		1,076		
Unencumbered Cash, Ending	<u>1,076</u>	<u></u>		

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

For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,674,678	3,255,477	3,228,212	27,265
Motor Vehicle Tax	340,549	373,055	335,465	37,590
Recreational Vehicle Tax	6,277	6,516	5,173	1,343
Delinquent Tax	110,409	139,127	90,000	49,127
16/20 M Truck Tax	12,270	10,483	9,882	601
Total Taxes	<u>3,144,183</u>	<u>3,784,658</u>	<u>3,668,732</u>	<u>115,926</u>
Intergovernmental				
Special City & County Highway	685,558	676,811	732,000	( 55,189)
Equalization and Adjustment	51,209	45,467		45,467
Total Intergovernmental	<u>736,767</u>	<u>722,278</u>	<u>732,000</u>	<u>( 9,722)</u>
Miscellaneous				
Other	21,948	28,566		28,566
Total Cash Receipts	<u>3,902,898</u>	<u>4,535,502</u>	<u>4,400,732</u>	<u>134,770</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	980,105	1,102,837	1,139,901	37,064
Contractual Services	1,308,568	1,055,289	1,256,600	201,311
Commodities	1,957,919	2,020,476	2,313,000	292,524
Capital Outlay	5,093	114	202,700	202,586
Operating Transfers Out	100,000	338,500	268,500	( 70,000)
Neighborhood Revitalization Rebates			9,407	9,407
Reimbursed Expense	( 274,299)	( 457,237)	( 205,000)	252,237
Total County Engineer	<u>4,077,386</u>	<u>4,059,979</u>	<u>4,985,108</u>	<u>925,129</u>
Debt Service				
Lease Purchase Agreements				
Principal and Interest	373,662	426,987	168,200	( 258,787)
Total Expenditures and Transfers	<u>4,451,048</u>	<u>4,486,966</u>	<u>5,153,308</u>	<u>666,342</u>
Receipts Over (Under)				
Expenditures and Transfers	( 548,150)	48,536		
Unencumbered Cash, Beginning	<u>1,275,502</u>	<u>727,352</u>		
Unencumbered Cash, Ending	<u>727,352</u>	<u>775,888</u>		

Franklin County, Kansas  
Service Program for the Elderly Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 163,385			
Motor Vehicle Tax	17,119		20,488	( 20,488)
Recreational Vehicle Tax	316		316	( 316)
Delinquent Tax	5,741	103	5,000	( 4,897)
16/20 M Truck Tax	572	528	604	( 76)
Total Cash Receipts	<u>187,133</u>	<u>631</u>	<u>26,408</u>	<u>( 25,777)</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Contractual Services	<u>185,987</u>			
Transfers				
Residual Equity Transfer Out		<u>1,777</u>	<u>35,198</u>	<u>33,421</u>
Total Expenditures and Transfers	<u>185,987</u>	<u>1,777</u>	<u>35,198</u>	<u>33,421</u>
Receipts Over (Under)				
Expenditures and Transfers	1,146	( 1,146)		
Unencumbered Cash, Beginning		<u>1,146</u>		
Unencumbered Cash, Ending	<u>1,146</u>	<u>1,146</u>		

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 6,465	6,238	6,500	(262)
Total Cash Receipts	<u>6,465</u>	<u>6,238</u>	<u>6,500</u>	<u>(262)</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services		3,281	6,500	3,219
Total Expenditures and Transfers		<u>3,281</u>	<u>6,500</u>	<u>3,219</u>
Receipts Over (Under)				
Expenditures and Transfers	6,465	2,957		
Unencumbered Cash, Beginning	<u>10,062</u>	<u>16,527</u>		
Unencumbered Cash, Ending	<u>16,527</u>	<u>19,484</u>		

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 247,180			
Motor Vehicle Tax	12,690		30,996	( 30,996)
Recreational Vehicle Tax	233		478	( 478)
Delinquent Tax	5,664	( 3)	5,000	( 5,003)
16/20 M Truck Tax	661	386	913	( 527)
Total Cash Receipts	<u>266,428</u>	<u>383</u>	<u>37,387</u>	<u>( 37,004)</u>
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	116,628	19,962		( 19,962)
Contractual Services	45,966			
Commodities	81,130			
Operating Transfers Out	18,500			
Reimbursed Expense	( 27,236)	( 19,962)		19,962
Total Construction	<u>234,988</u>			
Transfers				
Residual Equity Transfer Out		85,112	97,625	12,513
Total Expenditures and Transfers	<u>234,988</u>	<u>85,112</u>	<u>97,625</u>	<u>12,513</u>
Receipts Over (Under)				
Expenditures and Transfers	31,440	( 84,729)		
Unencumbered Cash, Beginning	51,700	83,140		
Prior Year Encumbr. Cancelled		1,589		
Unencumbered Cash, Ending	<u>83,140</u>	<u></u>		

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 108,127	111,538	110,429	1,109
Motor Vehicle Tax	14,067	13,832	13,549	283
Recreational Vehicle Tax	260	241	209	32
Delinquent Tax	3,460	4,463	2,000	2,463
16/20 M Truck Tax	279	439	399	40
Total Cash Receipts	<u>126,193</u>	<u>130,513</u>	<u>126,586</u>	<u>3,927</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	109,675	104,858	389,054	284,196
Operating Transfers Out	50,000	50,000	50,000	
Neighborhood Revitalization Rebates			322	322
Total Expenditures and Transfers	<u>159,675</u>	<u>154,858</u>	<u>439,376</u>	<u>284,518</u>
Receipts Over (Under)				
Expenditures and Transfers	( 33,482)	( 24,345)		
Unencumbered Cash, Beginning	<u>342,698</u>	<u>309,216</u>		
Unencumbered Cash, Ending	<u>309,216</u>	<u>284,871</u>		

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,836	1,978	1,500	478
Total Cash Receipts	<u>1,836</u>	<u>1,978</u>	<u>1,500</u>	<u>478</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	1,500	1,962	1,962	
Total Expenditures and Transfers	<u>1,500</u>	<u>1,962</u>	<u>1,962</u>	
Receipts Over (Under)				
Expenditures and Transfers	336	16		
Unencumbered Cash, Beginning	<u>462</u>	<u>798</u>		
Unencumbered Cash, Ending	<u>798</u>	<u>814</u>		

Franklin County, Kansas  
Tourism and Convention Promotion Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Transient Guest Tax	\$ 147,147	156,969	180,000	( 23,031)
Total Cash Receipts	<u>147,147</u>	<u>156,969</u>	<u>180,000</u>	<u>( 23,031)</u>
Expenditures and Transfers				
Economic Development				
Culture and Recreation Appropriations				
Contractual Services	147,147	156,969	210,000	53,031
Total Expenditures and Transfers	<u>147,147</u>	<u>156,969</u>	<u>210,000</u>	<u>53,031</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	_____	_____		
Unencumbered Cash, Ending	=====	=====		

Franklin County, Kansas  
Special Ambulance Equipment Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>50,000</u>	<u>150,000</u>
Miscellaneous		
Other	<u>5,000</u>	<u>          </u>
Total Cash Receipts	<u>55,000</u>	<u>150,000</u>
 Expenditures and Transfers		
Public Safety		
Ambulance Service		
Capital Outlay	<u>30,168</u>	<u>117,580</u>
Total Expenditures and Transfers	<u>30,168</u>	<u>117,580</u>
 Receipts Over (Under)		
Expenditures and Transfers	24,832	32,420
 Unencumbered Cash, Beginning	<u>152,781</u>	<u>177,613</u>
Unencumbered Cash, Ending	<u><u>177,613</u></u>	<u><u>210,033</u></u>

Franklin County, Kansas  
Special Capital Improvement Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 90,000	125,000
Total Cash Receipts	<u>90,000</u>	<u>125,000</u>
 Expenditures and Transfers		
Reconstruction and Remodeling		
General Government	125,311	22,357
Reimbursed Expense	( 1,595)	
Total Expenditures and Transfers	<u>123,716</u>	<u>22,357</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 33,716)	102,643
 Unencumbered Cash, Beginning	<u>1,071,954</u>	<u>1,038,238</u>
Unencumbered Cash, Ending	<u><u>1,038,238</u></u>	<u><u>1,140,881</u></u>

Franklin County, Kansas  
Special Equipment Reserve Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>70,000</u>	<u>125,000</u>
Miscellaneous		
Other	<u>3,475</u>	<u>          </u>
Total Cash Receipts	<u>73,475</u>	<u>125,000</u>
Expenditures and Transfers		
Equipment		
General Government		49,567
Reimbursed Expense	<u>          </u>	( <u>1,398</u> )
Total Expenditures and Transfers	<u>          </u>	<u>48,169</u>
Receipts Over (Under)		
Expenditures and Transfers	73,475	76,831
Unencumbered Cash, Beginning	<u>938,060</u>	<u>1,011,535</u>
Unencumbered Cash, Ending	<u><u>1,011,535</u></u>	<u><u>1,088,366</u></u>

Franklin County, Kansas  
Risk Management Reserve Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Transfers				
Operating Transfers In	\$ 50,000	50,000	50,000	
Miscellaneous				
Insurance Reimbursements	30,070	23,210		23,210
Total Cash Receipts	<u>80,070</u>	<u>73,210</u>	<u>50,000</u>	<u>23,210</u>
Expenditures and Transfers				
General Government				
Contractual Services	30,861	32,880	60,000	27,120
Total Expenditures and Transfers	<u>30,861</u>	<u>32,880</u>	<u>60,000</u>	<u>27,120</u>
Receipts Over (Under)				
Expenditures and Transfers	49,209	40,330		
Unencumbered Cash, Beginning	<u>111,591</u>	<u>160,800</u>		
Unencumbered Cash, Ending	<u>160,800</u>	<u>201,130</u>		

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Public Works				
Other Agriculture				
Capital Outlay	<u>3,771</u>	<u>1,015</u>	<u>15,000</u>	<u>13,985</u>
Total Expenditures and Transfers	<u>3,771</u>	<u>1,015</u>	<u>15,000</u>	<u>13,985</u>
Receipts Over (Under)				
Expenditures and Transfers	( 3,771)	( 1,015)		
Unencumbered Cash, Beginning	<u>125,807</u>	<u>122,036</u>		
Unencumbered Cash, Ending	<u>122,036</u>	<u>121,021</u>		

Franklin County, Kansas  
Special Machinery Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 118,500	268,500
Miscellaneous		
Other	<u>19,960</u>	<u>          </u>
Total Cash Receipts	<u>138,460</u>	<u>268,500</u>
 Expenditures and Transfers		
Equipment		
Other Public Works		
Public Works	<u>297,662</u>	<u>16,503</u>
Total Expenditures and Transfers	<u>297,662</u>	<u>16,503</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 159,202)	251,997
 Unencumbered Cash, Beginning	<u>672,662</u>	<u>513,460</u>
Unencumbered Cash, Ending	<u><u>513,460</u></u>	<u><u>765,457</u></u>

Franklin County, Kansas  
Solid Waste Capital Imp. Reserve Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ 91,260	93,848
Transfers		
Operating Transfers In	96,000	96,000
Total Cash Receipts	<u>187,260</u>	<u>189,848</u>
 Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services	96,704	19,478
Total Expenditures and Transfers	<u>96,704</u>	<u>19,478</u>
 Receipts Over (Under)		
Expenditures and Transfers	90,556	170,370
 Unencumbered Cash, Beginning	<u>532,867</u>	<u>623,423</u>
Unencumbered Cash, Ending	<u><u>623,423</u></u>	<u><u>793,793</u></u>

Franklin County, Kansas  
Centropolis Sewer District Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 30,240	33,623	30,000	3,623
Total Cash Receipts	<u>30,240</u>	<u>33,623</u>	<u>30,000</u>	<u>3,623</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	8,619	21,489	22,000	511
Commodities			300	300
Total Other Sanitation	<u>8,619</u>	<u>21,489</u>	<u>22,300</u>	<u>811</u>
Debt Service				
Bonds				
Principal and Interest	<u>31,707</u>	<u>30,420</u>	<u>30,500</u>	<u>80</u>
Total Expenditures and Transfers	<u>40,326</u>	<u>51,909</u>	<u>52,800</u>	<u>891</u>
Receipts Over (Under)				
Expenditures and Transfers	( 10,086)	( 18,286)		
Unencumbered Cash, Beginning	<u>34,327</u>	<u>24,241</u>		
Unencumbered Cash, Ending	<u>24,241</u>	<u>5,955</u>		

Franklin County, Kansas  
Emergency Telephone Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 17,430			
Total Cash Receipts	<u>17,430</u>			
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	<u>60,459</u>	<u>1,122</u>		( 1,122)
Transfers				
Residual Equity Transfer Out		<u>220,005</u>	<u>259,156</u>	<u>39,151</u>
Total Expenditures and Transfers	<u>60,459</u>	<u>221,127</u>	<u>259,156</u>	<u>38,029</u>
Receipts Over (Under)				
Expenditures and Transfers	( 43,029)	( 221,127)		
Unencumbered Cash, Beginning	<u>264,156</u>	<u>221,127</u>		
Unencumbered Cash, Ending	<u>221,127</u>	<u>221,127</u>		

Franklin County, Kansas  
Wireless Emergency Telephone Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 10,125			
Total Cash Receipts	<u>10,125</u>			
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	<u>23,999</u>	<u>77</u>		( <u>77</u> )
Transfers				
Residual Equity Transfer Out		<u>94,468</u>	<u>133,419</u>	<u>38,951</u>
Total Expenditures and Transfers	<u>23,999</u>	<u>94,545</u>	<u>133,419</u>	<u>38,874</u>
Receipts Over (Under)				
Expenditures and Transfers	( 13,874 )	( 94,545 )		
Unencumbered Cash, Beginning	<u>108,419</u>	<u>94,545</u>		
Unencumbered Cash, Ending	<u>94,545</u>			

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 135,337	164,080	160,000	4,080
Use of Money and Property				
Interest on Investments	43	93		93
Transfers				
Residual Equity Transfer In		314,473	392,575	(78,102)
Total Cash Receipts	135,380	478,646	552,575	(73,929)
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service		100,019	100,000	(19)
Contractual Services		(23)		23
Reimbursed Expense				
Total Expenditures and Transfers		99,996	100,000	4
Receipts Over (Under)				
Expenditures and Transfers	135,380	378,650		
Unencumbered Cash, Beginning		135,380		
Unencumbered Cash, Ending	135,380	514,030		

Franklin County, Kansas  
Countywide Internet Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

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

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 896,110	970,309	962,223	8,086
Motor Vehicle Tax	117,386	114,611	112,362	2,249
Recreational Vehicle Tax	2,163	2,000	1,733	267
Delinquent Tax	31,340	40,000	20,000	20,000
16/20 M Truck Tax	4,546	3,605	3,310	295
Total Taxes	<u>1,051,545</u>	<u>1,130,525</u>	<u>1,099,628</u>	<u>30,897</u>
Transfers				
Residual Equity Transfer In		8,293		8,293
Total Cash Receipts	<u>1,051,545</u>	<u>1,138,818</u>	<u>1,099,628</u>	<u>39,190</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	1,107,203	1,032,587	1,125,000	92,413
Neighborhood Revitalization Rebates			2,804	2,804
Reimbursed Expense	( 50,000)			
Total Expenditures and Transfers	<u>1,057,203</u>	<u>1,032,587</u>	<u>1,127,804</u>	<u>95,217</u>
Receipts Over (Under)				
Expenditures and Transfers	( 5,658)	106,231		
Unencumbered Cash, Beginning	<u>49,971</u>	<u>44,313</u>		
Unencumbered Cash, Ending	<u>44,313</u>	<u>150,544</u>		

Franklin County, Kansas  
 Courthouse HVAC Project Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2013  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Equipment		
Equipment		
Capital Outlay		107,350
Total Expenditures and Transfers		107,350
Receipts Over (Under)		
Expenditures and Transfers		( 107,350)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		( 107,350)

Franklin County, Kansas  
Vermont/Wilson Bridge Project Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>58,876</u>	<u>77,210</u>
Total Cash Receipts	<u>58,876</u>	<u>77,210</u>
 Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	<u>400</u>	<u>33,883</u>
Total Expenditures and Transfers	<u>400</u>	<u>33,883</u>
 Receipts Over (Under)		
Expenditures and Transfers	58,476	43,327
 Unencumbered Cash, Beginning	<u>          </u>	<u>58,476</u>
Unencumbered Cash, Ending	<u><u>58,476</u></u>	<u><u>101,803</u></u>

Franklin County, Kansas  
 Montana Road Improvement Project Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2013  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

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

Franklin County, Kansas  
Road Improvement Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	73,286	73,286
Unencumbered Cash, Ending	73,286	73,286

Franklin County, Kansas  
Utah Bridge Repair Project Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 128,070	34,184
State Grant	<u>17,076</u>	<u>4,558</u>
Total Cash Receipts	<u>145,146</u>	<u>38,742</u>
 Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	<u>176,678</u>	<u>          </u>
Transfers		
Operating Transfers Out	<u>          </u>	<u>7,210</u>
Total Expenditures and Transfers	<u>176,678</u>	<u>7,210</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 31,532)	31,532
 Unencumbered Cash, Beginning	<u>          </u>	( <u>31,532</u> )
Unencumbered Cash, Ending	<u>( 31,532)</u>	<u>          </u>

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 808,944	831,732	860,000	( 28,268)
Miscellaneous				
Sale of Recycling Materials	80,237	81,039	125,000	( 43,961)
Total Cash Receipts	<u>889,181</u>	<u>912,771</u>	<u>985,000</u>	<u>( 72,229)</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	330,412	337,845	364,923	27,078
Contractual Services	520,060	546,447	611,675	65,228
Commodities	61,961	52,768	109,850	57,082
Operating Transfers Out	96,000	96,000	96,000	
Reimbursed Expense		( 1,026)		1,026
Total Expenditures and Transfers	<u>1,008,433</u>	<u>1,032,034</u>	<u>1,182,448</u>	<u>150,414</u>
Receipts Over (Under)				
Expenditures and Transfers	( 119,252)	( 119,263)		
Unencumbered Cash, Beginning	<u>527,602</u>	<u>408,350</u>		
Unencumbered Cash, Ending	<u>408,350</u>	<u>289,087</u>		

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Use of Money and Property				
Rent	\$ 503,048	503,044	480,000	23,044
Total Cash Receipts	<u>503,048</u>	<u>503,044</u>	<u>480,000</u>	<u>23,044</u>
Expenditures and Transfers				
General Government				
Office Annex				
Personal Services	44,947	19,783	41,911	22,128
Contractual Services	316,817	269,239	289,459	20,220
Commodities	12,091	12,953	13,750	797
Capital Outlay	65,149	21,447	84,940	63,493
Reimbursed Expense		(5,400)		5,400
Total Office Annex	<u>439,004</u>	<u>318,022</u>	<u>430,060</u>	<u>112,038</u>
Debt Service				
Bonds				
Principal and Interest	<u>155,335</u>	<u>131,231</u>	<u>130,000</u>	<u>(1,231)</u>
Total Expenditures and Transfers	<u>594,339</u>	<u>449,253</u>	<u>560,060</u>	<u>110,807</u>
Receipts Over (Under)				
Expenditures and Transfers	( 91,291)	53,791		
Unencumbered Cash, Beginning	<u>246,360</u>	<u>155,069</u>		
Unencumbered Cash, Ending	<u>155,069</u>	<u>208,860</u>		

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

For the Year Ended December 31, 2013

(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 61,268	58,858	65,000	( 6,142)
Total Cash Receipts	<u>61,268</u>	<u>58,858</u>	<u>65,000</u>	<u>( 6,142)</u>
Expenditures and Transfers				
Equipment				
Other General Government				
Contractual Services	247,537	91,170	90,000	( 1,170)
Reimbursed Expense	( 2,986)			
Total Expenditures and Transfers	<u>244,551</u>	<u>91,170</u>	<u>90,000</u>	<u>( 1,170)</u>
Receipts Over (Under)				
Expenditures and Transfers	( 183,283)	( 32,312)		
Unencumbered Cash, Beginning	<u>281,157</u>	<u>97,874</u>		
Unencumbered Cash, Ending	<u>97,874</u>	<u>65,562</u>		

Franklin County, Kansas  
Special Auto Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 209,314	222,676
Total Cash Receipts	<u>209,314</u>	<u>222,676</u>
 Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	145,213	154,533
Contractual Services	12,377	10,894
Commodities	12,179	6,643
Operating Transfers Out	59,960	45,072
Reimbursed Expense	( 6,178)	( 522)
Total Expenditures and Transfers	<u>223,551</u>	<u>216,620</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 14,237)	6,056
 Unencumbered Cash, Beginning	<u>56,157</u>	<u>41,920</u>
Unencumbered Cash, Ending	<u><u>41,920</u></u>	<u><u>47,976</u></u>

Franklin County, Kansas  
 Prosecuting Attorney Training Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2013  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,389	2,703
Total Cash Receipts	3,389	2,703
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	5,336	1,409
Total Expenditures and Transfers	5,336	1,409
Receipts Over (Under)		
Expenditures and Transfers	( 1,947)	1,294
Unencumbered Cash, Beginning	2,648	701
Unencumbered Cash, Ending	701	1,995

Franklin County, Kansas  
Special Law Enforcement Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Forfeiture Proceeds	\$ 14,123	100
Total Cash Receipts	<u>14,123</u>	<u>100</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	1,610	4,445
Total Expenditures and Transfers	<u>1,610</u>	<u>4,445</u>
 Receipts Over (Under)		
Expenditures and Transfers	12,513	( 4,345)
 Unencumbered Cash, Beginning	<u>97</u>	<u>12,610</u>
Unencumbered Cash, Ending	<u><u>12,610</u></u>	<u><u>8,265</u></u>

Franklin County, Kansas  
Register of Deeds Technology Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 33,734	36,182
Total Cash Receipts	<u>33,734</u>	<u>36,182</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	41,493	56,952
Total Expenditures and Transfers	<u>41,493</u>	<u>56,952</u>
Receipts Over (Under)		
Expenditures and Transfers	( 7,759)	( 20,770)
Unencumbered Cash, Beginning	<u>113,343</u>	<u>105,584</u>
Unencumbered Cash, Ending	<u><u>105,584</u></u>	<u><u>84,814</u></u>

Franklin County, Kansas  
Sheriff Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 2,117	12,136
Use of Money and Property		
Interest on Investments	1,189	502
Transfers		
Residual Equity Transfer In		162,757
Miscellaneous		
Other	22,120	
Total Cash Receipts	<u>25,426</u>	<u>175,395</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	73,154	95,092
Commodities	18,448	13,257
Capital Outlay	38,952	7,298
Reimbursed Expense	( 40,069)	( 40,264)
Total Expenditures and Transfers	<u>90,485</u>	<u>75,383</u>
Receipts Over (Under)		
Expenditures and Transfers	( 65,059)	100,012
Unencumbered Cash, Beginning	<u>328,823</u>	<u>263,764</u>
Unencumbered Cash, Ending	<u><u>263,764</u></u>	<u><u>363,776</u></u>

Franklin County, Kansas  
Drug Forfeitures Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 10	6
Total Cash Receipts	10	6
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services		7,060
Total Expenditures and Transfers		7,060
Receipts Over (Under)		
Expenditures and Transfers	10	( 7,054)
Unencumbered Cash, Beginning	9,910	9,920
Unencumbered Cash, Ending	9,920	2,866

Franklin County, Kansas  
Prosecuting Attorney Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 16,048	12,210
Miscellaneous		
Other	75	
Total Cash Receipts	<u>16,123</u>	<u>12,210</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	12,465	16,950
Total Expenditures and Transfers	<u>12,465</u>	<u>16,950</u>
Receipts Over (Under)		
Expenditures and Transfers	3,658	( 4,740)
Unencumbered Cash, Beginning	<u>11,877</u>	<u>15,535</u>
Unencumbered Cash, Ending	<u><u>15,535</u></u>	<u><u>10,795</u></u>

Franklin County, Kansas  
County Attorney Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ <u>176</u>	<u>86</u>
Total Cash Receipts	<u>176</u>	<u>86</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	68,182	5,051
Reimbursed Expense	( <u>520</u> )	<u>          </u>
Total Expenditures and Transfers	<u>67,662</u>	<u>5,051</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 67,486 )	( 4,965 )
 Unencumbered Cash, Beginning	<u>207,136</u>	<u>139,650</u>
Unencumbered Cash, Ending	<u><u>139,650</u></u>	<u><u>134,685</u></u>

Franklin County, Kansas  
D.A.R.E. Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ <u>1</u>	<u>1</u>
Miscellaneous		
Donations	<u>112</u>	<u>          </u>
Total Cash Receipts	<u>113</u>	<u>1</u>
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	<u>202</u>	<u>629</u>
Total Expenditures and Transfers	<u>202</u>	<u>629</u>
Receipts Over (Under)		
Expenditures and Transfers	(        89)	(       628)
Unencumbered Cash, Beginning	<u>1,492</u>	<u>1,403</u>
Unencumbered Cash, Ending	<u><u>1,403</u></u>	<u><u>775</u></u>

Franklin County, Kansas  
 Juvenile Intake Grant Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2013  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 54,902	74,972
Total Cash Receipts	<u>54,902</u>	<u>74,972</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Personal Services	73,046	70,777
Contractual Services	986	2,403
Reimbursed Expense		( 9,995)
Total Expenditures and Transfers	<u>74,032</u>	<u>63,185</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 19,130)	11,787
 Unencumbered Cash, Beginning	<u>15,748</u>	( 3,382)
Unencumbered Cash, Ending	<u><u>3,382</u></u>	<u><u>8,405</u></u>

Franklin County, Kansas  
Community Corrections Adult Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 463,397	546,586
Miscellaneous		
Other	1,190	1,260
Total Cash Receipts	<u>464,587</u>	<u>547,846</u>
Expenditures and Transfers		
Public Safety		
Community Corrections		
Personal Services	364,742	368,233
Contractual Services	91,402	77,797
Reimbursed Expense	( 6,414)	( 9,674)
Total Expenditures and Transfers	<u>449,730</u>	<u>436,356</u>
Receipts Over (Under)		
Expenditures and Transfers	14,857	111,490
Unencumbered Cash, Beginning	<u>59,461</u>	<u>74,318</u>
Unencumbered Cash, Ending	<u><u>74,318</u></u>	<u><u>185,808</u></u>

Franklin County, Kansas  
Jail Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$	<u>33,915</u>
Total Cash Receipts		<u>33,915</u>
 Expenditures and Transfers		
Public Safety		
Sheriff - Jail		
Contractual Services		<u>1,163</u>
Total Expenditures and Transfers		<u>1,163</u>
 Receipts Over (Under)		
Expenditures and Transfers		32,752
 Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		<u>32,752</u>

Franklin County, Kansas  
Energy Manager Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 102,579	_____
Use of Money and Property		
Interest on Investments	<u>4</u>	<u>3</u>
Total Cash Receipts	<u>102,583</u>	<u>3</u>
 Expenditures and Transfers		
General Government		
Energy Manager		
Personal Services	37,630	
Contractual Services	58,308	
Commodities	<u>1,213</u>	_____
Total Expenditures and Transfers	<u>97,151</u>	_____
 Receipts Over (Under)		
Expenditures and Transfers	5,432	3
 Unencumbered Cash, Beginning	( 500)	<u>4,932</u>
Unencumbered Cash, Ending	<u>4,932</u>	<u>4,935</u>

Franklin County, Kansas  
Employee Benefit Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ <u>2,388,987</u>	<u>2,439,307</u>
Total Cash Receipts	<u>2,388,987</u>	<u>2,439,307</u>
 Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	<u>2,386,996</u>	<u>2,441,363</u>
Debt Service		
Bonds		
Principal and Interest	<u>207,811</u>	<u>                    </u>
Total Expenditures and Transfers	<u>2,594,807</u>	<u>2,441,363</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 205,820)	( 2,056)
 Unencumbered Cash, Beginning	<u>437,896</u>	<u>232,076</u>
Unencumbered Cash, Ending	<u><u>232,076</u></u>	<u><u>230,020</u></u>

Franklin County, Kansas  
Employee Flexible Spending Plan Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$           9	6
Miscellaneous		
Payroll Withholdings and Benefits	57,675	47,919
Other	<u>100</u>	<u>183</u>
Total Miscellaneous	<u>57,775</u>	<u>48,102</u>
Total Cash Receipts	<u>57,784</u>	<u>48,108</u>
Expenditures and Transfers		
General Government		
Personal Services	<u>57,973</u>	<u>49,437</u>
Total Expenditures and Transfers	<u>57,973</u>	<u>49,437</u>
Receipts Over (Under)		
Expenditures and Transfers	(       189)	(    1,329)
Unencumbered Cash, Beginning	<u>16,287</u>	<u>16,098</u>
Unencumbered Cash, Ending	<u><u>16,098</u></u>	<u><u>14,769</u></u>

Franklin County, Kansas  
 Sheriff BJA Grant Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2013  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

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

Franklin County, Kansas  
Bond Refinancing Expense Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Bond Proceeds	\$	<u>86,721</u>
Total Cash Receipts		<u>86,721</u>
 Expenditures and Transfers		
Debt Service		
Bonds		
Contractual Services		<u>78,428</u>
Transfers		
Residual Equity Transfer Out		<u>8,293</u>
Total Expenditures and Transfers		<u>86,721</u>
 Receipts Over (Under) Expenditures and Transfers		
 Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Franklin County, Kansas  
Safe Kid's Coalition Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ <u>3</u>	<u>1</u>
Total Cash Receipts	<u>3</u>	<u>1</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	<u>          </u>	<u>1,731</u>
Total Expenditures and Transfers	<u>          </u>	<u>1,731</u>
Receipts Over (Under)		
Expenditures and Transfers	3	( 1,730)
Unencumbered Cash, Beginning	<u>2,811</u>	<u>2,814</u>
Unencumbered Cash, Ending	<u><u>2,814</u></u>	<u><u>1,084</u></u>

Franklin County, Kansas  
 Veteran's Memorial Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2013  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$        2	1
Miscellaneous		
Donations	<u>      155</u>	<u>      200</u>
Total Cash Receipts	<u>      157</u>	<u>      201</u>
Expenditures and Transfers		
Culture and Recreation		
Other Culture and Recreation		
Contractual Services	<u>      340</u>	<u>      142</u>
Total Expenditures and Transfers	<u>      340</u>	<u>      142</u>
Receipts Over (Under)		
Expenditures and Transfers	(       183)	59
Unencumbered Cash, Beginning	<u>      2,070</u>	<u>      1,887</u>
Unencumbered Cash, Ending	<u><u>      1,887</u></u>	<u><u>      1,946</u></u>

Franklin County, Kansas  
Judiciary Tech Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	108	108
Unencumbered Cash, Ending	108	108

Franklin County, Kansas  
 Juvenile Facilities Grant Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2013  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 7,000	21,951
Total Cash Receipts	7,000	21,951
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Contractual Services	9,866	2,072
Total Expenditures and Transfers	9,866	2,072
 Receipts Over (Under)		
Expenditures and Transfers	( 2,866)	19,879
 Unencumbered Cash, Beginning	7,448	4,582
Unencumbered Cash, Ending	4,582	24,461

Franklin County, Kansas  
 Graduated Sanctions Grant Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2013  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 195,287	243,757
Miscellaneous		
Other	<u>332</u>	<u>252</u>
Total Cash Receipts	<u>195,619</u>	<u>244,009</u>
Expenditures and Transfers		
Public Safety		
Personal Services	225,807	193,250
Contractual Services	66,576	39,411
Reimbursed Expense	( 357)	
Total Expenditures and Transfers	<u>292,026</u>	<u>232,661</u>
Receipts Over (Under)		
Expenditures and Transfers	( 96,407)	11,348
Unencumbered Cash, Beginning	<u>108,599</u>	<u>12,192</u>
Unencumbered Cash, Ending	<u><u>12,192</u></u>	<u><u>23,540</u></u>

Franklin County, Kansas  
Prevention/Intervention Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 32,062	19,347
Miscellaneous		
Other		80
Total Cash Receipts	<u>32,062</u>	<u>19,427</u>
Expenditures and Transfers		
Public Safety		
Personal Services	19,818	13,016
Contractual Services	5,389	13,867
Reimbursed Expense		( 60)
Total Expenditures and Transfers	<u>25,207</u>	<u>26,823</u>
Receipts Over (Under)		
Expenditures and Transfers	6,855	( 7,396)
Unencumbered Cash, Beginning	<u>19,899</u>	<u>26,754</u>
Unencumbered Cash, Ending	<u><u>26,754</u></u>	<u><u>19,358</u></u>

Franklin County, Kansas  
Reimbursements Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ <u>1,450</u>	<u>505</u>
Total Cash Receipts	<u>1,450</u>	<u>505</u>
 Expenditures and Transfers		
Public Safety		
Contractual Services	<u>1,914</u>	<u>1,716</u>
Total Expenditures and Transfers	<u>1,914</u>	<u>1,716</u>
 Receipts Over (Under)		
Expenditures and Transfers	( 464)	( 1,211)
 Unencumbered Cash, Beginning	<u>6,199</u>	<u>5,735</u>
Unencumbered Cash, Ending	<u><u>5,735</u></u>	<u><u>4,524</u></u>

Franklin County, Kansas  
New World Project Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2013  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Transfers		
Residual Equity Transfer Out	_____	<u>162,757</u>
Total Expenditures and Transfers	_____	<u>162,757</u>
Receipts Over (Under)		
Expenditures and Transfers		( 162,757)
Unencumbered Cash, Beginning	<u>162,757</u>	<u>162,757</u>
Unencumbered Cash, Ending	<u><u>162,757</u></u>	<u><u>162,757</u></u>

Franklin County, Kansas  
 Fiduciary Funds  
 Schedule of Receipts, Disbursements and Balances  
 Regulatory Basis  
 For the Year Ended December 31, 2013

Schedule 3

<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	\$ 339	9,562	8,332	1,569
Lane City Fire	46	1,261	1,100	207
Ottawa City General		2,631,965	2,631,965	
Ottawa City Employee Benefits		1	1	
Ottawa City Public Safety		1	1	
Ottawa City Auditorium		169,763	169,763	
Ottawa City Library		773,262	773,262	
Ottawa City Bond and Interest		605,250	605,250	
Ottawa City Paving		4,679	4,679	
Ottawa City Sewer		21,280	21,280	
Ottawa City Water		889	889	
Ottawa City Weed Cutting		7,640	7,640	
Ottawa City Clean Up		3,822	3,822	
Ottawa City: K-68 Estates TIF		5,185	5,185	
Ottawa City: Hwy 49 TIF		98,966	98,966	
Pomona City General		12,767	12,057	710
Pomona City Employee Benefits		52,374	49,488	2,886
Pomona City Library		17,159	16,424	735
Pomona City Fire		18,765	17,706	1,059
Pomona City Park		24	24	
Pomona City Cleanup		3,085	3,085	
Princeton City General	988	25,317	13,519	12,786
Rantoul City General		9,924	9,420	504
Rantoul City Water		380	380	
Richmond City General		101,404	101,404	
Richmond City Library		13,140	13,140	
Richmond City Recreation		5,303	5,303	
Richmond City Bond and Interest		55	55	
Richmond City Weed		819	819	
Richmond City Water		555	555	
Wellsville City General		400,972	400,972	
Wellsville City Employee Benefits		95,733	95,733	
Wellsville City Library		61,224	61,224	
Wellsville City Lib Emp Benefits		7,348	7,348	
Wellsville City Tort Liability		23,829	23,829	
Wellsville City Bond and Interest		111	111	
Wellsville City Weed		158	158	
Wellsville City Sewer		19,362	19,362	
Williamsburg City General		19,364	19,364	
Williamsburg City Library		19,492	19,492	
Subtotal Cities	<u>1,373</u>	<u>5,242,190</u>	<u>5,223,107</u>	<u>20,456</u>

Franklin County, Kansas  
 Fiduciary Funds  
 Schedule of Receipts, Disbursements and Balances  
 Regulatory Basis  
 For the Year Ended December 31, 2013

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Townships:				
Appanoose Township General	\$ 793	7,162	7,074	881
Centropolis Township General		1,966	1,966	
Cutler Township General		31,097	30,051	1,046
Franklin Township General	414	34,307	33,922	799
Franklin Township Fire	663	9,208	9,637	234
Greenwood Township General	1,703	15,328		17,031
Harrison Township General		5,061	5,061	
Hayes Township General		15,584	15,323	261
Homewood Township General	847	6,157		7,004
Lincoln Twp General	743	5,828	5,825	746
Ohio Township General	217	7,394	7,397	214
Ottawa Township General	4,530	4,590	8,903	217
Peoria Township General	1,186	8,917	10,103	
Peoria Township Fire	434	5,383	5,817	
Peoria Township Cemetery	887	12,219	13,106	
Pomona Township General	54	14	62	6
Pomona Township Fire	480	6,341	6,186	635
Pottawatomie Township General	1,092	39,215	40,307	
Richmond Township General	281	1,995	2,034	242
Williamsburg Township General		98		98
Subtotal Townships	<u>14,324</u>	<u>217,864</u>	<u>202,774</u>	<u>29,414</u>

Franklin County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2013

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #287 Supplemental General	\$	1,026,616	1,026,616	
USD #287 General		605,003	605,003	
USD #287 Capital Outlay		136,398	136,398	
USD #287 Recreation		72,390	72,390	
USD #288 General		410,545	410,545	
USD #288 Supplemental General		636,697	636,697	
USD #288 Bond and Interest		173,035	173,035	
USD #289 General		594,764	594,764	
USD #289 Capital Outlay		302,298	302,298	
USD #289 Recreation		75,705	75,705	
USD #289 Recreation Emp Benefit		6,412	6,412	
USD #289 Bond and Interest #1		384,718	384,718	
USD #289 Supplemental General		828,156	828,156	
USD #290 General		2,161,010	2,161,010	
USD #290 Capital Outlay		655,903	655,903	
USD #290 Recreation		659,695	659,695	
USD #290 Recreation Emp Benefit		105,280	105,280	
USD #290 Adult Education		65,970	65,970	
USD #290 Bond and Interest #1		1,676,189	1,676,189	
USD #290 Supplemental General		2,747,066	2,747,066	
USD #243 Supplemental General		1,682	1,682	
USD #243 General		1,429	1,429	
USD #243 Bond and Interest		682	682	
USD #348 General		16,898	16,898	
USD #348 Capital Outlay		7,130	7,130	
USD #348 Bond and Interest		22,822	22,822	
USD #348 Recreation		4,235	4,235	
USD #348 Recreation Emp Benefit		1,059	1,059	
USD #348 Supplemental General		21,861	21,861	
USD #365 Supplemental General		37,135	37,135	
USD #365 General		32,101	32,101	
USD #365 Capital Outlay		7,203	7,203	
USD #365 Bond and Interest		16,458	16,458	
USD #368 Supplemental General		5,923	5,923	
USD #368 General		5,689	5,689	
USD #368 Capital Outlay		2,547	2,547	
USD #368 Bond and Interest		4,094	4,094	
USD #434 General		234	234	
USD #434 Capital Outlay		28	28	
USD #434 Bond and Interest		109	109	
USD #434 Supplemental General		383	383	
USD #456 General		7,706	7,706	
USD #456 Recreation		459	459	
USD #456 Supplemental General		7,531	7,531	
Subtotal Schools		13,529,248	13,529,248	

Franklin County, Kansas  
 Fiduciary Funds  
 Schedule of Receipts, Disbursements and Balances  
 Regulatory Basis  
 For the Year Ended December 31, 2013

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Cemeteries:</b>				
Antioch Cemetery	\$ 1,490	5,740		7,230
Central Cemetery	2,635	2,279		4,914
Greenwood Cemetery	459	4,497	4,856	100
Lane-Baker Cemetery		16,842		16,842
Mt. Hope Cemetery	553	4,236	4,211	578
Mt. Olivet Cemetery		5,205		5,205
Princeton Cemetery	504	17,107	15,622	1,989
Richmond-Berea Cemetery	1,694	12,023	13,401	316
United Cemetery	1,731	16,734	16,692	1,773
Subtotal Cemeteries	<u>9,066</u>	<u>84,663</u>	<u>54,782</u>	<u>38,947</u>
<b>Rural Fire Districts:</b>				
Ohio-Princeton Fire		36,964	36,964	
North Centropolis Fire	1,354	10,558	10,436	1,476
South Centropolis Fire		4,767	4,767	
Harrison-Lincoln-Ottawa Fire		166,063	166,063	
Homewood-Williamsburg Fire		32,757	32,757	
Richmond Fire	3,295	23,425	23,882	2,838
Subtotal Rural Fire Districts	<u>4,649</u>	<u>274,534</u>	<u>274,869</u>	<u>4,314</u>
<b>Watershed Districts:</b>				
Pottawatomie Watershed		25,834	25,834	
Tauy Watershed	421	82,874	81,941	1,354
Drainage District #1	309	13,993	14,089	213
Subtotal Watershed Districts	<u>730</u>	<u>122,701</u>	<u>121,864</u>	<u>1,567</u>
<b>Regional Library:</b>				
N.E. Kansas Library General		151,714	151,714	
N.E. Kansas Library Employee Benefits		21,849	21,849	
Subtotal Regional Library		<u>173,563</u>	<u>173,563</u>	
Total Subdivisions	<u>30,142</u>	<u>19,644,763</u>	<u>19,580,207</u>	<u>94,698</u>
<b>State Funds:</b>				
State Educational Building		240,956	240,956	
State Institutional Building		120,478	120,478	
Total State Funds		<u>361,434</u>	<u>361,434</u>	

Franklin County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2013

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Other Agency Funds:</b>				
Payroll Clearing	\$	12,288,699	12,288,699	
Motor Vehicle Licenses		1,529,900	1,529,900	
Motor Vehicle Royalties		4,910	4,910	
Game Licenses	391	8,790	8,910	271
Park Permits		9,390	9,390	
Heritage Trust	2,562	10,995	11,295	2,262
Unclaimed Money	548			548
Stray Animal		1,669	1,669	
Clerk of Court Release		3,007	2,971	36
Sales Tax	64,396	919,715	912,732	71,379
Dust Control		38,733	38,733	
Change	684	73,527	72,721	1,490
Solid Waste Committee	33,403	12,900	1,385	44,918
State DMV Modification Fees		125,284	125,284	
Frontier Extension District #11		475,824	465,119	10,705
Treasurer's Holding Account	271,963	553,651	566,307	259,307
Special Auto Holding	239			239
Cash Over and Short	777	783	746	814
<b>Total Other Agency Funds</b>	<u>374,963</u>	<u>16,057,777</u>	<u>16,040,771</u>	<u>391,969</u>
<b>Distributable Funds:</b>				
Current Tax	16,553,237	30,633,196	30,079,073	17,107,360
Delinquent Tax	274,806	1,512,719	1,368,230	419,295
Motor Vehicle Tax	68,770	3,208,662	3,184,419	93,013
Recreational Vehicle Tax	620	53,667	53,936	351
Mineral Production Tax		2,351	2,351	
<b>Total Distributable Funds</b>	<u>16,897,433</u>	<u>35,410,595</u>	<u>34,688,009</u>	<u>17,620,019</u>
<b>Total Agency Funds</b>	<u>17,302,538</u>	<u>71,474,569</u>	<u>70,670,421</u>	<u>18,106,686</u>

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County of Franklin, Kansas  
Reconciliation of 2012 Tax Roll  
For the Year Ended December 31, 2013

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	31,316,868
Add: Added and Escaped Taxes		30,749
Deduct: Taxes Abated and Refunded		<u>(376,192)</u>
Tax Roll as Adjusted		<u><u>30,971,425</u></u>
<u>County Treasurer's Accounting:</u>		
Current Tax Collections (net of refunds)	\$	29,731,337
Uncollected:		
Personal Property		24,404
Real Estate		<u>1,215,891</u>
Total Uncollected		1,240,295
Tax Roll Under (Over) Accounted For		<u>(207)</u>
Net Tax Roll		<u><u>30,971,425</u></u>

County of Franklin, Kansas  
County Clerk  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
(Page 1 of 14)

Balance - January 1, 2013 \$ 75

Receipts:

Liquor Licenses	\$	500
Fish and Game Fees		265
Fish and Game Licenses		9,157
Other		17
		<hr/>

Total Receipts 9,939

Disbursements:

To County Treasurer		<hr/>
		9,939

Balance - December 31, 2013 

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 75

Composition of Ending Cash Balance:

Cash on Hand	\$	<hr/> <hr/> 75
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County of Franklin, Kansas  
Register of Deeds  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
(Page 2 of 14)

Balance - January 1, 2013 \$ 0

Receipts:

Mortgage Registration and Heritage Trust Fees	\$ 285,833	
Recording Fees	54,458	
Technology Fees	36,180	
Copies	<u>5,405</u>	
Total Receipts		381,876

Disbursements:

To County Treasurer		<u>381,876</u>
Balance - December 31, 2013		<u><u>0</u></u>

County of Franklin, Kansas  
 Clerk of the District Court  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
 (Page 3 of 14)

Balance - January 1, 2013 \$ 267,109

Receipts:

ASAP Assessments	\$	3,196	
Attorney Fee State		3,787	
Bonds and Bond Forfeitures		73,576	
County Clerk Fees		9,828	
County Reimbursement		8,013	
Drivers License Reinstatement Fees		8,535	
Fines		175,403	
Indigent Defense Fees		4,183	
Interest		58	
Judgments, Sale Proceeds, and Other		384,009	
Judicial Branch Surcharge		78,340	
Law Library Fees		18,462	
LETC Fees		20,026	
Marriage License Fees		9,912	
PATF Fees		2,715	
State Clerk Fees		<u>172,708</u>	
 Total Receipts			 972,751

Disbursements:

To State Treasurer		496,726	
To County Treasurer		55,573	
To Others		<u>603,148</u>	
 Total Disbursements			 <u>1,155,447</u>

Balance - December 31, 2013 84,413

Composition of Ending Cash Balance:

Deposit: Peoples Bank, Ottawa, Kansas	\$	<u><u>84,413</u></u>	
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County of Franklin, Kansas  
 Sheriff  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
 (Page 4 of 14)

Balance - January 1, 2013		\$	54,680
<u>Receipts:</u>			
Sheriff Fees	\$	89,123	
Sheriff/Jail Reimbursements		12,489	
Sheriff's Trust		40,213	
Inmate Accounts		64,690	
Work Release		3,560	
Jail Board		33,220	
Miscellaneous		100	
		<hr/>	
Total Receipts			243,395
<u>Disbursements:</u>			
Paid to County Treasurer		175,145	
Paid to Others:			
Work Release		21,276	
Inmate Accounts		74,837	
		<hr/>	
Total Disbursements			<hr/> 271,258
Balance - December 31, 2013			<hr/> <hr/> 26,817
<u>Composition of Ending Cash Balance:</u>			
Deposit: ArvestBank, Ottawa, Kansas		\$	<hr/> <hr/> 26,817

County of Franklin, Kansas  
County Attorney  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
(Page 5 of 14)

Balance - January 1, 2013		\$	175
<u>Receipts:</u>			
Bad Check Collection Fees	\$	80	
Diversion Fees		7,955	
Miscellaneous		<u>616</u>	
Total Receipts			8,651
<u>Disbursements:</u>			
Paid to County Treasurer			<u>8,701</u>
Balance - December 31, 2013			<u><u>125</u></u>
<u>Composition of Ending Cash Balance:</u>			
Cash on Hand		\$	<u><u>125</u></u>

County of Franklin, Kansas  
Public Works Department  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
(Page 6 of 14)

Balance - January 1, 2013		\$	0
<u>Receipts:</u>			
Road and Bridge Revenues	\$	28,566	
Road and Bridge Reimbursements		251,394	
FEMA Disaster Reimbursement		222,462	
Dust Control		<u>32,893</u>	
Total Receipts			535,315
<u>Disbursements:</u>			
Paid to County Treasurer			<u>535,315</u>
Balance - December 31, 2013			<u><u>0</u></u>

County of Franklin, Kansas  
Noxious Weed Supervisor  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
(Page 7 of 14)

Balance - January 1, 2013		\$	0
<u>Receipts:</u>			
Reimbursement for Chemicals/Equipment/Labor	\$	109,136	
Collections on Prior Year Chemical Sales		<u>0</u>	
Total Receipts			109,136
<u>Disbursements:</u>			
Paid to County Treasurer			<u>109,136</u>
Balance - December 31, 2013			<u><u>0</u></u>

County of Franklin, Kansas  
 Health Department  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
 (Page 8 of 14)

Balance - January 1, 2013		\$	0
<u>Receipts:</u>			
WIC Grant	\$	81,936	
MCH Grant		22,967	
Family Planning Grant		27,255	
Immunization Grant		3,984	
Child Care Grant		30,455	
Formula Grant		18,004	
PHEPR Grant		23,098	
Other Grants		9,490	
Fees for Services		353,162	
Total Receipts			570,351
<u>Disbursements:</u>			
Paid to County Treasurer			570,351
Balance - December 31, 2013			0

County of Franklin, Kansas  
Juvenile Justice Department  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
(Page 9 of 14)

Balance - January 1, 2013		\$	0
<u>Receipts:</u>			
Jail Board Bills	\$	148,136	
Reimbursements		<u>2,097</u>	
Total Receipts			150,233
<u>Disbursements:</u>			
Paid to County Treasurer			<u>150,233</u>
Balance - December 31, 2013			<u><u>0</u></u>

County of Franklin, Kansas  
Ambulance Service  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
(Page 10 of 14)

Balance - January 1, 2013	\$	0
<u>Receipts:</u>		
Service Fees		855,907
<u>Disbursements:</u>		
Paid to County Treasurer		<u>855,907</u>
Balance - December 31, 2013		<u><u>0</u></u>

County of Franklin, Kansas  
 Recycling Program  
 Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
 (Page 11 of 14)

Balance - January 1, 2013		\$ 2,988
<u>Receipts:</u>		
Sale of Recycling Materials	\$ 81,039	
From County Treasurer	<u>10,000</u>	
Total Receipts		91,039
<u>Disbursements:</u>		
Paid to County Treasurer	81,039	
Purchase of Recycling Materials	<u>11,528</u>	
Total Disbursements		<u>92,567</u>
Balance - December 31, 2013		<u><u>1,460</u></u>
<u>Composition of Ending Cash Balance:</u>		
Deposit: Peoples Bank, Ottawa, Kansas		\$ <u><u>1,460</u></u>

County of Franklin, Kansas  
Environmental Health Department  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
(Page 12 of 14)

Balance - January 1, 2013	\$	0
<u>Receipts:</u>		
Fees and Reimbursements Collected		14,015
<u>Disbursements:</u>		
Paid to County Treasurer		<u>14,015</u>
Balance - December 31, 2013		<u><u>0</u></u>

County of Franklin, Kansas  
Solid Waste Transfer Station  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
(Page 13 of 14)

Balance - January 1, 2013		\$	0
<u>Receipts:</u>			
Commercial Trash Haulers/Gate Collections	\$	926,606	
Regional Solid Waste Committee Fees		<u>12,900</u>	
Total Receipts			939,506
<u>Disbursements:</u>			
Paid to County Treasurer			<u>939,506</u>
Balance - December 31, 2013			<u><u>0</u></u>

County of Franklin, Kansas  
Planning and Building Department  
Receipts, Disbursements, and Balances  
For the Year Ended December 31, 2013

Schedule 5  
(Page 14 of 14)

Balance - January 1, 2013		\$	0
<u>Receipts:</u>			
Planning and Building Fees	\$	25,814	
Reimbursements		2,985	
Publication Fees		<u>1,620</u>	
Total Receipts			30,419
<u>Disbursements:</u>			
Paid to County Treasurer			<u>30,419</u>
Balance - December 31, 2013			<u><u>0</u></u>