

COUNTY OF FRANKLIN, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2014

County of Franklin, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2014

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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, 2014, 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, 2014, 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, 2014, 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 2013 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 2014 basic financial statement upon which we rendered an unmodified opinion dated June 18, 2015. The 2013 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 2013 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 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 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 2013 basic financial statement or to the 2013 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 2013 comparative information is fairly stated in all material respects in relation to the 2013 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,

Schlottbeck and Burns, LLC

June 18, 2015

Franklin County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2014

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 1,288,065	7,736,344	8,151,432	872,977	321,349	1,194,326
Special Purpose:						
Ambulance	127,833	1,587,363	1,592,848	122,348	72,489	194,837
Country Estates Benefit District	8,358	11,715	12,735	7,338		7,338
County Building	114,366	132,044	246,410			
Direct Election	96,009	12,379	108,388			
Employee Benefits	137,985	3,324,374	3,136,788	325,571	47,835	373,406
Fair	146	7,228	7,000	374		374
Fair Building	184	7,227	7,000	411		411
Health	314,503	905,717	884,293	335,927	16,737	352,664
Health Capital Outlay	48,999	10,000		58,999		58,999
Historical Society		71,573	71,135	438		438
Hospital Sales Tax		1,684,884	1,547,236	137,648		137,648
Noxious Weed	56,809	175,359	167,211	64,957	5,810	70,767
Road and Bridge	775,888	4,661,246	4,480,424	956,710	175,536	1,132,246
Special Alcohol Program	19,484	5,748	2,044	23,188	1,099	24,287
Special Liability	284,871	124,820	157,662	252,029		252,029
Special Park and Recreation	814	1,065	1,500	379		379
Tourism and Convention Promotion		153,847	150,000	3,847		3,847
Special Ambulance Equipment	210,033	128,626	100,332	238,327		238,327
Special Capital Improvement	1,140,881	98,564	39,334	1,200,111		1,200,111
Special Equipment Reserve	1,088,366	152,781	72,633	1,168,514		1,168,514
Risk Management Reserve	201,130	84,802	37,790	248,142		248,142
Special Noxious Weed	121,021	5,000	33,718	92,303		92,303
Special Machinery	765,457	366,986	694,906	437,537	26,500	464,037
Solid Waste Capital Imp. Reserve	793,793	199,154	74,786	918,161		918,161
Centropolis Sewer District	5,955	40,692	38,658	7,989	199	8,188
911 Phone Tax	514,030	159,908	63,314	610,624	538	611,162
Countywide Internet	5,184			5,184		5,184
Bond and Interest:						
Bond and Interest	150,544	909,000	883,013	176,531		176,531
Capital Projects:						
Courthouse HVAC Project	(107,350)	1,919,064	1,811,714			
Criminal Justice Project		575,190	2,196,565	(1,621,375)	1,339,450	(281,925)
Vermont/Wilson Bridge Project	101,803		101,803			
Montana Road Improvement Project	45,725			45,725		45,725
Road Improvement	73,286			73,286		73,286

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

Franklin County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2014

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business:						
Solid Waste	289,087	983,932	1,051,234	221,785	53,134	274,919
County Office Annex	208,860	503,230	467,905	244,185	10,518	254,703
Countywide Phone System	65,562	48,765	39,883	74,444	1,797	76,241
Trusts:						
Special Auto	47,976	259,870	253,126	54,720	4,627	59,347
Prosecuting Attorney Training	1,995	2,399	1,201	3,193		3,193
Special Law Enforcement Trust	8,265		2,740	5,525		5,525
Register of Deeds Technology	84,814	27,119	42,467	69,466	207	69,673
Sheriff Trust	363,776	3,407	116,923	250,260	1,540	251,800
Drug Forfeitures	2,866	25,485	17,401	10,950	128	11,078
Prosecuting Attorney Trust	10,795	12,965	12,250	11,510		11,510
County Attorney Trust	134,685	5,938	2,537	138,086		138,086
D.A.R.E. Grant	775	400		1,175		1,175
Juvenile Intake Grant	8,405	60,979	64,640	4,744	693	5,437
Community Corrections Adult	185,808	551,345	497,165	239,988	10,441	250,429
Jail Trust	32,752	23,462	40,367	15,847		15,847
Energy Manager Grant	4,935		4,935			
Employee Benefit Trust	230,020	2,424,325	2,541,220	113,125		113,125
Employee Flexible Spending Plan Trust	14,769	44,761	43,947	15,583		15,583
Sheriff BJA Grant	2,368			2,368		2,368
Truancy Court/Day School Program		10,760	6,952	3,808	400	4,208
Safe Kid's Coalition	1,084	1	1,085			
Veteran's Memorial	1,946	1	189	1,758		1,758
Judiciary Tech Grant	108			108		108
Juvenile Facilities Grant	24,461	21,162	23,037	22,586		22,586
Graduated Sanctions Grant	23,540	215,928	222,040	17,428	5,780	23,208
Prevention/Intervention Grant	19,358	8,006	21,811	5,553	798	6,351
Reimbursements Grant	4,524	952	1,686	3,790	8	3,798
Total Primary Government (1)	<u>10,157,706</u>	<u>30,487,892</u>	<u>32,349,413</u>	<u>8,296,185</u>	<u>2,097,613</u>	<u>10,393,798</u>
Composition of Cash:						
Cash and Cash Items on Hand						24,337
Demand Deposits						28,363,991
Due from Other Governments						13,508
Less: Agency Funds						(18,008,036)
Adjustment for Rounding						(2)
Total Primary Government (1)						<u>10,393,798</u>

(1) Excluding Agency Funds

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2014

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, 2014:

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

Business funds -- 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 funds -- 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, 2014

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 2014, the County had no such amendments.

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

All legal annual operating budgets are prepared using the 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.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2014

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.

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2014

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, 2014 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, 2014

At December 31, 2014, the carrying amount of the County's deposits was \$28,363,991 and the bank balance was \$29,116,181. Of the bank balance, \$528,928 was covered by federal depository insurance and the remaining \$28,587,253 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, 2014 was \$214,097,566. The County's legal debt margin is computed as follows:

Outstanding G.O. Debt	\$ 5,486,000
Less debt exempt from the legal margin:	
G.O. Refunding Debt	(5,440,000)
Benefit District Debt	(46,000)
Total Debt Subject to Debt Limit	<u>0</u>
Legal Debt Margin	64,229,270
Less outstanding debt subject to debt limit	0
Remaining Legal Debt Margin	<u>64,229,270</u>

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2014

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2014, 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	56,000			10,000	46,000	2,733
G.O. Employee Benefit Bonds	3.00-6.00%	05/01/03	808,000	09/01/16	170,000		115,000	55,000	0	9,312
G.O. Advance Refunding Bonds	3.10-4.00%	10/01/05	1,700,000	09/01/17	345,000			80,000	265,000	13,600
G.O. Advance Refunding Bonds	1.25-4.25%	10/26/11	360,000	12/01/25	320,000			25,000	295,000	10,119
G.O. Advance Refunding Bonds	1.25-2.00%	03/15/13	6,215,000	08/01/23	5,590,000			710,000	4,880,000	78,912
<u>Certificates of Participation:</u>										
Mental Health Building (1)	4.25-4.75%	09/01/06	1,600,000	09/01/21	1,045,000			95,000	950,000	47,887
<u>Capital Lease Obligations:</u>										
Office Annex Building	6.50%	05/01/00	1,400,000	10/17/14	113,382			113,382	0	2,322
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	49,463			24,487	24,976	989
Motor Grader	3.00%	08/01/11	97,000	08/01/15	49,937			24,599	25,338	1,498
Motor Grader	2.50%	08/01/11	107,500	08/01/15	55,081			27,201	27,880	1,377
Motor Grader	2.34%	09/04/12	121,100	08/01/16	91,672			29,854	61,818	2,145
Motor Grader	2.49%	09/27/12	125,100	08/01/16	94,609			30,764	63,845	2,356
Courthouse HVAC Project	2.375-4.00%	03/01/14	2,000,000	09/01/29	0	2,000,000			2,000,000	0
Criminal Justice Center Project	2.375-4.00%	03/01/14	2,400,000	09/01/29	0	2,400,000			2,400,000	0
Motor Grader	2.00%	08/01/14	131,800	08/01/18	0	131,800			131,800	0
Total Contractual Indebtedness					11,580,144	4,531,800	115,000	1,225,287	14,771,657	302,981

(1) These Certificates of Participation were issued in the County's name, and are obligations of the County. However, principal and interest payments are being made by the Franklin County Mental Health Association.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2014

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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020-2024</u>	<u>2025-2029</u>	<u>2030-2031</u>	<u>Total</u>
General Obligation Bonds	\$ 831,000	846,000	857,000	767,000	415,000	1,735,000	35,000		5,486,000
Certificates of Participation	100,000	100,000	110,000	115,000	120,000	405,000			950,000
Capital Lease Obligations	332,245	261,196	203,272	208,944	525,000	2,865,000	3,380,000	560,000	8,335,657
Total Principal	<u>1,263,245</u>	<u>1,207,196</u>	<u>1,170,272</u>	<u>1,090,944</u>	<u>1,060,000</u>	<u>5,005,000</u>	<u>3,415,000</u>	<u>560,000</u>	<u>14,771,657</u>
 <u>Interest</u>									
General Obligation Bonds	92,592	79,295	65,593	51,643	41,219	101,169	1,488		432,999
Certificates of Participation	43,500	39,000	34,319	29,094	23,512	29,569			198,994
Capital Lease Obligations	348,159	270,599	265,104	260,183	254,685	1,024,013	516,346	36,625	2,975,714
Total Interest	<u>484,251</u>	<u>388,894</u>	<u>365,016</u>	<u>340,920</u>	<u>319,416</u>	<u>1,154,751</u>	<u>517,834</u>	<u>36,625</u>	<u>3,607,707</u>
Total Principal and Interest	<u>1,747,496</u>	<u>1,596,090</u>	<u>1,535,288</u>	<u>1,431,864</u>	<u>1,379,416</u>	<u>6,159,751</u>	<u>3,932,834</u>	<u>596,625</u>	<u>18,379,364</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

In August, 2014, the County called and retired the remaining \$115,000 in General Obligation Employee Benefits Bonds, which were originally scheduled to mature in 2015 and 2016. As a result of this, the County saved \$9,395 in future interest payments. The called bonds were fully retired.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2014

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	\$ 128,626
County Building Fund	Capital Improvement Reserve Fund	98,564
County Building Fund	County Equipment Reserve Fund	147,846
General Fund	County Equipment Reserve Fund	4,935
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	51,741
Health Fund	Health Capital Outlay Fund	10,000
Noxious Weed Fund	Special Noxious Weed Fund	5,000

Residual Equity Fund Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Election Fund	General Fund	\$ 108,388
Energy Manager Grant Fund	General Fund	4,935

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.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2014

The County's policies regarding sick leave permit employees to earn from 4-12 hours sick leave per month, depending on full/part-time status and the department they work in. Employees can accumulate a maximum of 480 hours of 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 compensation as follows for unused sick leave:

- 10% after 15 years of service
- 15% after 20 years of service
- 20% after 25 years of service

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 5% 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 7.15% 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.

Note 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The Criminal Justice Project Fund had a deficit ending unencumbered cash balance at December 31, 2014 in the amount of \$1,621,375. This was caused by expenditures being made on the project in anticipation of receiving the proceeds from a lease purchase agreement which will be drawn from the project trustee in 2015 (see Note 12).

Compliance with Kansas Depository Security Law

No violations.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2014

Compliance with Kansas Budget Law

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

Direct Election Fund (caused by closing the fund)	\$	32,661
Special Noxious Weed Fund		8,718

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:

Vermont/Wilson Bridge Project	\$	1,800,000	512,539
Montana Road Project		529,265	229,756
Courthouse HVAC Project		2,000,000	1,919,064
Criminal Justice Project		2,400,000	2,196,565

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.

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 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.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2014

In March, 2014, the County entered into a new lease purchase agreement with the PBC. Under this agreement, the PBC issued a total of \$4,400,000 in two lease revenue bond issues. The proceeds of these issues were used by the County for a Courthouse HVAC upgrade project (\$2,000,000), which began in 2013 and completed in 2014, and a Criminal Justice Center remodeling project (\$2,400,000), which began in 2014. These PBC bonds are secured by a lease between the County and the PBC and are not general obligations of the County.

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 in these financial statements.

Note 13 Subsequent Events

In February, 2015, the County entered into a new lease purchase agreement for the acquisition of 3 Motor Graders. This lease purchase agreement carried a principal amount of \$374,900, with an interest rate of 2.0%. Repayment of this lease purchase will begin in August, 2015 and continue until August, 2015.

Franklin County, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2014

Schedule 1

	Certified Budget	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:			
General	\$ 8,164,556	8,151,432	13,124
Special Revenue:			
Ambulance	1,592,848	1,592,848	
Country Estates Benefit District	13,100	12,735	365
County Building	250,173	246,410	3,763
Direct Election	75,727	108,388	(32,661)
Employee Benefits	3,328,251	3,136,788	191,463
Fair	7,014	7,000	14
Fair Building	7,014	7,000	14
Health	972,674	884,293	88,381
Historical Society	71,135	71,135	
Hospital Sales Tax	1,700,000	1,547,236	152,764
Noxious Weed	205,464	167,211	38,253
Road and Bridge	4,817,081	4,480,424	336,657
Special Alcohol Program	10,000	2,044	7,956
Special Liability	402,154	157,662	244,492
Special Park and Recreation	1,500	1,500	
Tourism and Convention Promotion	150,000	150,000	
Risk Management Reserve	100,000	37,790	62,210
Special Noxious Weed	25,000	33,718	(8,718)
Centropolis Sewer District	40,500	38,658	1,842
911 Phone Tax	100,000	63,314	36,686
Debt Service:			
Bond and Interest	951,625	883,013	68,612
Enterprise:			
Solid Waste	1,094,222	1,051,234	42,988
County Office Annex	650,045	467,905	182,140
Countywide Phone System	65,000	39,883	25,117
Totals	<u>24,795,083</u>	<u>23,339,621</u>	<u>1,455,462</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,534,598	4,079,189	4,053,474	25,715
Motor Vehicle Tax	513,664	476,445	435,881	40,564
Recreational Vehicle Tax	8,966	7,917	8,029	(112)
Delinquent Tax	178,861	151,110	102,000	49,110
16/20 M Truck Tax	14,591	17,590	8,670	8,920
Countywide Sales Tax	1,748,331	1,835,359	1,650,000	185,359
Mineral Production Tax	1,176	786	200	586
Interest on Tax	278,246	190,971	180,500	10,471
Total Taxes	<u>6,278,433</u>	<u>6,759,367</u>	<u>6,438,754</u>	<u>320,613</u>
Intergovernmental				
Local Alcoholic Liquor Tax	1,977	1,065	1,500	(435)
Contracts with Other Governments	283,000	290,000	281,988	8,012
Total Intergovernmental	<u>284,977</u>	<u>291,065</u>	<u>283,488</u>	<u>7,577</u>
Licenses, Fees, and Permits				
Mortgage Registration	274,840	218,617	250,000	(31,383)
Officer Fees	206,229	185,908	191,350	(5,442)
Juvenile Justice Fees	31,639	20,435	8,000	12,435
Environmental Fees	13,865	14,940	15,000	(60)
Planning and Zoning Fees	25,814	29,568	23,000	6,568
Computer Internet Fees	10,871	1,680		1,680
Total Licenses, Fees, and Permits	<u>563,258</u>	<u>471,148</u>	<u>487,350</u>	<u>(16,202)</u>
Use of Money and Property				
Interest on Investments	13,487	18,938	20,000	(1,062)
Rent	10,516	11,506	11,000	506
Total Use of Money and Property	<u>24,003</u>	<u>30,444</u>	<u>31,000</u>	<u>(556)</u>
Transfers				
Operating Transfers In	45,072	51,741	50,000	1,741
Residual Equity Transfer In	90,681	113,323	75,727	37,596
Total Transfers	<u>135,753</u>	<u>165,064</u>	<u>125,727</u>	<u>39,337</u>
Miscellaneous				
Other	4,479	19,256		19,256
Total Cash Receipts	<u>7,290,903</u>	<u>7,736,344</u>	<u>7,366,319</u>	<u>370,025</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	176,472	136,139	127,991	(8,148)
Contractual Services	310,201	345,878	358,792	12,914
Commodities	1,924	3,515	6,000	2,485
Capital Outlay	89	2,624		(2,624)
Reimbursed Expense	(7,513)	(8,251)	(1,000)	7,251
Total County Commission	<u>481,173</u>	<u>479,905</u>	<u>491,783</u>	<u>11,878</u>
County Clerk				
Personal Services	124,887	124,486	125,962	1,476
Contractual Services	4,005	5,124	5,020	(104)
Commodities	5,708	4,176	6,800	2,624
Capital Outlay	815	1,217	3,000	1,783
Reimbursed Expense	(12)	(7)		7
Total County Clerk	<u>135,403</u>	<u>134,996</u>	<u>140,782</u>	<u>5,786</u>
County Treasurer				
Personal Services	155,394	155,749	159,825	4,076
Contractual Services	44,770	35,739	47,450	11,711
Commodities	4,325	7,135	7,000	(135)
Capital Outlay	1,815	2,551	2,800	249
Reimbursed Expense	(30,556)	(25,580)	(37,000)	11,420
Total County Treasurer	<u>175,748</u>	<u>175,594</u>	<u>180,075</u>	<u>4,481</u>

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

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Attorney				
Personal Services	\$ 382,756	422,006	423,945	1,939
Contractual Services	37,037	25,458	32,880	7,422
Commodities	7,473	7,188	9,500	2,312
Capital Outlay	2,612	1,239	3,600	2,361
Reimbursed Expense	(616)	(166)	(500)	(334)
Total County Attorney	<u>429,262</u>	<u>455,725</u>	<u>469,425</u>	<u>13,700</u>
Register of Deeds				
Personal Services	122,220	130,174	125,141	(5,033)
Contractual Services	1,946	2,313	2,350	37
Commodities	1,258	1,687	1,700	13
Capital Outlay	693	1,000	1,000	
Total Register of Deeds	<u>126,117</u>	<u>135,174</u>	<u>130,191</u>	<u>(4,983)</u>
Special Judicial				
Contractual Services	6,145	9,109		(9,109)
Unified Court				
Personal Services	16,237	11,224	10,990	(234)
Contractual Services	209,169	195,201	227,499	32,298
Commodities	27,100	31,641	22,000	(9,641)
Capital Outlay	27,706	42,413	25,000	(17,413)
Reimbursed Expense	(18,103)	(24,433)	(12,000)	12,433
Total Unified Court	<u>262,109</u>	<u>256,046</u>	<u>273,489</u>	<u>17,443</u>
County Administration				
Personal Services	138,491	202,056	205,617	3,561
Contractual Services	78,726	47,545	67,420	19,875
Commodities	1,574	3,564	6,000	2,436
Capital Outlay		3,869	1,400	(2,469)
Reimbursed Expense	(12)	(40)		40
Total County Administration	<u>218,779</u>	<u>256,994</u>	<u>280,437</u>	<u>23,443</u>
Appraiser				
Personal Services	289,293	291,350	291,745	395
Contractual Services	21,725	14,770	23,320	8,550
Commodities	5,255	3,960	10,300	6,340
Capital Outlay	469	8,226		(8,226)
Reimbursed Expense	(5,642)	(1,202)	(4,000)	(2,798)
Total Appraiser	<u>311,100</u>	<u>317,104</u>	<u>321,365</u>	<u>4,261</u>
Information Technologies				
Personal Services	137,072	139,635	144,613	4,978
Contractual Services	14,431	12,547	22,415	9,868
Commodities	561	453	1,800	1,347
Capital Outlay	1,196		1,100	1,100
Reimbursed Expense	(537)	(92)		92
Total Information Technologies	<u>152,723</u>	<u>152,543</u>	<u>169,928</u>	<u>17,385</u>
Election Expense				
Personal Services	853	39,180	52,838	13,658
Contractual Services		50,173	67,400	17,227
Commodities		5,831	38,000	32,169
Reimbursed Expense		(170)		170
Total Election Expense	<u>853</u>	<u>95,014</u>	<u>158,238</u>	<u>63,224</u>
Record Storage				
Contractual Services	11,697	9,512	16,500	6,988
Reimbursed Expense			(3,600)	(3,600)
Total Record Storage	<u>11,697</u>	<u>9,512</u>	<u>12,900</u>	<u>3,388</u>

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

For the Year Ended December 31, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Technology Services				
Contractual Services	\$ 207,292	228,431	229,185	754
Commodities	40,437	92,010	92,500	490
Capital Outlay	34,859	34,469	35,000	531
Reimbursed Expense	(25,133)	(77,121)	(90,000)	(12,879)
Total Technology Services	<u>257,455</u>	<u>277,789</u>	<u>266,685</u>	<u>(11,104)</u>
4th District Court				
Personal Services	69			
Contractual Services	80,847	80,034	78,480	(1,554)
Reimbursed Expense	(41,687)	(46,479)	(43,934)	2,545
Total 4th District Court	<u>39,229</u>	<u>33,555</u>	<u>34,546</u>	<u>991</u>
Building and Planning				
Personal Services	150,888	151,503	153,914	2,411
Contractual Services	18,870	19,091	28,005	8,914
Commodities	4,768	6,198	9,700	3,502
Reimbursed Expense	(3,520)	(2,100)	(9,000)	(6,900)
Total Building and Planning	<u>171,006</u>	<u>174,692</u>	<u>182,619</u>	<u>7,927</u>
Other General Government				
Neighborhood Revitalization Rebates			8,992	8,992
Maintenance				
Personal Services	151,031	118,872	144,639	25,767
Contractual Services	198,225	242,669	211,660	(31,009)
Commodities	31,617	24,085	47,000	22,915
Reimbursed Expense	(5,190)	(5,965)	(5,000)	965
Total Maintenance	<u>375,683</u>	<u>379,661</u>	<u>398,299</u>	<u>18,638</u>
Total General Government	<u>3,154,482</u>	<u>3,343,413</u>	<u>3,519,754</u>	<u>176,341</u>
Public Safety				
Sheriff				
Personal Services	1,433,790	1,466,717	1,406,088	(60,629)
Contractual Services	57,343	63,981	43,800	(20,181)
Commodities	133,538	137,314	146,250	8,936
Capital Outlay	57,898	65,175	58,000	(7,175)
Reimbursed Expense	(4,179)	(8,989)	(20,000)	(11,011)
Total Sheriff	<u>1,678,390</u>	<u>1,724,198</u>	<u>1,634,138</u>	<u>(90,060)</u>
Sheriff - Jail				
Personal Services	634,499	665,220	687,209	21,989
Contractual Services	104,509	113,400	145,330	31,930
Commodities	125,172	142,087	121,900	(20,187)
Capital Outlay	8,637	9,055	6,000	(3,055)
Reimbursed Expense	(43,275)	(36,939)	(30,000)	6,939
Total Sheriff - Jail	<u>829,542</u>	<u>892,823</u>	<u>930,439</u>	<u>37,616</u>
Juvenile Detention				
Personal Services	603,308	626,753	636,980	10,227
Contractual Services	49,989	56,996	44,600	(12,396)
Commodities	14,397	13,140	16,250	3,110
Capital Outlay	899	1,639	1,400	(239)
Reimbursed Expense	(118,984)	(120,024)	(75,000)	45,024
Total Juvenile Detention	<u>549,609</u>	<u>578,504</u>	<u>624,230</u>	<u>45,726</u>
Emergency Preparedness				
Personal Services	88,047	93,095	91,536	(1,559)
Contractual Services	44,458	34,979	34,400	(579)
Commodities	7,227	7,892	9,950	2,058
Reimbursed Expense	(39,660)	(20,501)		20,501
Total Emergency Preparedness	<u>100,072</u>	<u>115,465</u>	<u>135,886</u>	<u>20,421</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Emergency Telephone Service				
Personal Services	\$ 573,683	607,148	559,427	(47,721)
Contractual Services	3,321	4,176	7,850	3,674
Commodities	1,403	1,192	2,200	1,008
Capital Outlay		1,498		(1,498)
Reimbursed Expense	(67)	(10)		10
Total Emergency Telephone Service	<u>578,340</u>	<u>614,004</u>	<u>569,477</u>	<u>(44,527)</u>
Total Public Safety	<u>3,735,953</u>	<u>3,924,994</u>	<u>3,894,170</u>	<u>(30,824)</u>
Health				
Environmental Services				
Personal Services	76,953	73,311	76,061	2,750
Contractual Services	9,911	9,840	11,761	1,921
Commodities	2,598	3,164	3,800	636
Reimbursed Expense	(180)			
Total Environmental Services	<u>89,282</u>	<u>86,315</u>	<u>91,622</u>	<u>5,307</u>
Health Appropriations				
Developmental Disabilities	87,083	95,000	95,000	
Mental Health	<u>158,340</u>	<u>166,255</u>	<u>166,255</u>	
Total Health Appropriations	<u>245,423</u>	<u>261,255</u>	<u>261,255</u>	
Total Health	<u>334,705</u>	<u>347,570</u>	<u>352,877</u>	<u>5,307</u>
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>43,780</u>	<u>43,780</u>	<u>43,780</u>	
Economic Development				
Economic Development Department				
Contractual Services	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Contractual Services	<u>193,975</u>	<u>193,975</u>	<u>193,975</u>	
Equipment				
Equipment				
Capital Outlay	68,975	335,582	100,000	(235,582)
Reimbursed Expense	(27,070)	(102,817)		102,817
Total Equipment	<u>41,905</u>	<u>232,765</u>	<u>100,000</u>	<u>(132,765)</u>
Transfers				
Operating Transfers Out		4,935		(4,935)
Total Expenditures and Transfers	<u>7,564,800</u>	<u>8,151,432</u>	<u>8,164,556</u>	<u>13,124</u>
Receipts Over (Under)				
Expenditures and Transfers	(273,897)	(415,088)		
Unencumbered Cash, Beginning	<u>1,561,962</u>	<u>1,288,065</u>		
Unencumbered Cash, Ending	<u>1,288,065</u>	<u>872,977</u>		

Franklin County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 620,472	637,476	633,759	3,717
Motor Vehicle Tax	90,114	83,407	76,500	6,907
Recreational Vehicle Tax	1,577	1,387	1,409	(22)
Delinquent Tax	28,774	23,604	20,000	3,604
16/20 M Truck Tax	2,040	2,781	1,522	1,259
Total Taxes	<u>742,977</u>	<u>748,655</u>	<u>733,190</u>	<u>15,465</u>
Licenses, Fees, and Permits				
Service Fees	<u>851,870</u>	<u>838,708</u>	<u>750,000</u>	<u>88,708</u>
Total Cash Receipts	<u>1,594,847</u>	<u>1,587,363</u>	<u>1,483,190</u>	<u>104,173</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	1,299,573	1,285,973	1,274,142	(11,831)
Contractual Services	56,833	66,696	79,500	12,804
Commodities	124,511	119,003	137,500	18,497
Capital Outlay			1,800	1,800
Operating Transfers Out	150,000	128,626	100,000	(28,626)
Neighborhood Revitalization Rebates			1,406	1,406
Reimbursed Expense	(4,017)	(7,450)	(1,500)	5,950
Total Expenditures and Transfers	<u>1,626,900</u>	<u>1,592,848</u>	<u>1,592,848</u>	
Receipts Over (Under)				
Expenditures and Transfers	(32,053)	(5,485)		
Unencumbered Cash, Beginning	<u>159,886</u>	<u>127,833</u>		
Unencumbered Cash, Ending	<u>127,833</u>	<u>122,348</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, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 12,647	11,715	13,335	(1,620)
Miscellaneous				
Other	2,583			
Total Cash Receipts	<u>15,230</u>	<u>11,715</u>	<u>13,335</u>	<u>(1,620)</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	13,175	12,735	13,100	365
Total Expenditures and Transfers	<u>13,175</u>	<u>12,735</u>	<u>13,100</u>	<u>365</u>
Receipts Over (Under)				
Expenditures and Transfers	2,055	(1,020)		
Unencumbered Cash, Beginning	<u>6,303</u>	<u>8,358</u>		
Unencumbered Cash, Ending	<u>8,358</u>	<u>7,338</u>		

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

For the Year Ended December 31, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 347,753	78,289	77,776	513
Motor Vehicle Tax	3,360	45,312	42,845	2,467
Recreational Vehicle Tax	54	772	789	(17)
Delinquent Tax	4,935	7,584	3,000	4,584
16/20 M Truck Tax	950	87	852	(765)
Total Cash Receipts	<u>357,052</u>	<u>132,044</u>	<u>125,262</u>	<u>6,782</u>
Expenditures and Transfers				
General Government				
County Building Maintenance				
Operating Transfers Out	250,000	246,410	250,000	3,590
Neighborhood Revitalization Rebates			173	173
Total Expenditures and Transfers	<u>250,000</u>	<u>246,410</u>	<u>250,173</u>	<u>3,763</u>
Receipts Over (Under)				
Expenditures and Transfers	107,052	(114,366)		
Unencumbered Cash, Beginning	<u>7,314</u>	<u>114,366</u>		
Unencumbered Cash, Ending	<u>114,366</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, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 101,029			
Motor Vehicle Tax	12,696	12,172	12,437	(265)
Recreational Vehicle Tax	222	210	229	(19)
Delinquent Tax	4,407	(3)	3,000	(3,003)
16/20 M Truck Tax	374		247	(247)
Total Cash Receipts	118,728	12,379	15,913	(3,534)
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	42,237			
Contractual Services	46,462			
Commodities	10,357			
Capital Outlay	815			
Reimbursed Expense	(12,926)			
Total Election Expense	86,945			
Transfers				
Residual Equity Transfer Out		108,388	75,727	(32,661)
Total Expenditures and Transfers	86,945	108,388	75,727	(32,661)
Receipts Over (Under)				
Expenditures and Transfers	31,783	(96,009)		
Unencumbered Cash, Beginning	64,226	96,009		
Unencumbered Cash, Ending	96,009			

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

For the Year Ended December 31, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,598,390	2,866,999	2,850,330	16,669
Motor Vehicle Tax	319,449	347,532	320,380	27,152
Recreational Vehicle Tax	5,586	5,801	5,901	(100)
Delinquent Tax	106,645	94,208	65,000	29,208
16/20 M Truck Tax	8,274	9,834	9,675	159
Total Cash Receipts	<u>3,038,344</u>	<u>3,324,374</u>	<u>3,251,286</u>	<u>73,088</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	3,003,518	3,093,676	3,265,350	171,674
Neighborhood Revitalization Rebates			6,323	6,323
Reimbursed Expense	(21,417)	(136,200)	(19,000)	117,200
Total Employee Benefits	<u>2,982,101</u>	<u>2,957,476</u>	<u>3,252,673</u>	<u>295,197</u>
Debt Service				
Bonds				
Principal and Interest	66,800	179,312	75,578	(103,734)
Total Expenditures and Transfers	<u>3,048,901</u>	<u>3,136,788</u>	<u>3,328,251</u>	<u>191,463</u>
Receipts Over (Under)				
Expenditures and Transfers	(10,557)	187,586		
Unencumbered Cash, Beginning	<u>148,542</u>	<u>137,985</u>		
Unencumbered Cash, Ending	<u>137,985</u>	<u>325,571</u>		

Franklin County, Kansas
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,912	6,165	6,167	(2)
Motor Vehicle Tax	784	793	720	73
Recreational Vehicle Tax	14	13	13	
Delinquent Tax	276	233	100	133
16/20 M Truck Tax	23	24	14	10
Total Cash Receipts	<u>7,009</u>	<u>7,228</u>	<u>7,014</u>	<u>214</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	7,000	7,000	7,000	
Neighborhood Revitalization Rebates			14	14
Total Expenditures and Transfers	<u>7,000</u>	<u>7,000</u>	<u>7,014</u>	<u>14</u>
Receipts Over (Under)				
Expenditures and Transfers	9	228		
Unencumbered Cash, Beginning	<u>137</u>	<u>146</u>		
Unencumbered Cash, Ending	<u>146</u>	<u>374</u>		

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

For the Year Ended December 31, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,911	6,165	6,166	(1)
Motor Vehicle Tax	784	793	721	72
Recreational Vehicle Tax	14	13	13	
Delinquent Tax	275	232	100	132
16/20 M Truck Tax	23	24	14	10
Total Cash Receipts	<u>7,007</u>	<u>7,227</u>	<u>7,014</u>	<u>213</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	7,000	7,000	7,000	
Neighborhood Revitalization Rebates			14	14
Total Expenditures and Transfers	<u>7,000</u>	<u>7,000</u>	<u>7,014</u>	<u>14</u>
Receipts Over (Under)				
Expenditures and Transfers	7	227		
Unencumbered Cash, Beginning	<u>177</u>	<u>184</u>		
Unencumbered Cash, Ending	<u>184</u>	<u>411</u>		

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

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 393,419	271,467	269,835	1,632
Motor Vehicle Tax	26,919	51,976	48,489	3,487
Recreational Vehicle Tax	472	876	893	(17)
Delinquent Tax	9,247	10,261	3,500	6,761
16/20 M Truck Tax	532	597	964	(367)
Total Taxes	<u>430,589</u>	<u>335,177</u>	<u>323,681</u>	<u>11,496</u>
Intergovernmental				
Federal Financial Assistance	171,845	178,823		178,823
State Grant	45,344	33,493	296,050	(262,557)
Total Intergovernmental	<u>217,189</u>	<u>212,316</u>	<u>296,050</u>	<u>(83,734)</u>
Licenses, Fees, and Permits				
Service Fees	353,645	358,224	180,000	178,224
Total Cash Receipts	<u>1,001,423</u>	<u>905,717</u>	<u>799,731</u>	<u>105,986</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	517,171	534,516	587,825	53,309
Contractual Services	104,666	95,660	113,150	17,490
Commodities	210,839	244,146	258,500	14,354
Capital Outlay	2,246		2,600	2,600
Operating Transfers Out		10,000	10,000	
Neighborhood Revitalization Rebates			599	599
Reimbursed Expense	(125)	(29)		29
Total Expenditures and Transfers	<u>834,797</u>	<u>884,293</u>	<u>972,674</u>	<u>88,381</u>
Receipts Over (Under) Expenditures and Transfers	166,626	21,424		
Unencumbered Cash, Beginning	<u>147,877</u>	<u>314,503</u>		
Unencumbered Cash, Ending	<u>314,503</u>	<u>335,927</u>		

Franklin County, Kansas
Health Capital Outlay Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ _____	<u>10,000</u>
Total Cash Receipts	<u> </u>	<u>10,000</u>
 Expenditures and Transfers		
Health		
Health Department		
Contractual Services	<u>1,111</u>	<u> </u>
Total Expenditures and Transfers	<u>1,111</u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	(1,111)	10,000
 Unencumbered Cash, Beginning	<u>50,110</u>	<u>48,999</u>
Unencumbered Cash, Ending	<u><u>48,999</u></u>	<u><u>58,999</u></u>

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

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 57,900	61,241	60,979	262
Motor Vehicle Tax	7,664	7,760	7,133	627
Recreational Vehicle Tax	134	129	131	(2)
Delinquent Tax	3,007	2,443	2,750	(307)
16/20 M Truck Tax	261		142	(142)
Total Cash Receipts	<u>68,966</u>	<u>71,573</u>	<u>71,135</u>	<u>438</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	69,314	71,135	71,000	(135)
Neighborhood Revitalization Rebates			135	135
Total Expenditures and Transfers	<u>69,314</u>	<u>71,135</u>	<u>71,135</u>	
Receipts Over (Under)				
Expenditures and Transfers	(348)	438		
Unencumbered Cash, Beginning	<u>348</u>			
Unencumbered Cash, Ending		<u>438</u>		

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

For the Year Ended December 31, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 1,609,317	1,684,884	1,700,000	(15,116)
Total Cash Receipts	<u>1,609,317</u>	<u>1,684,884</u>	<u>1,700,000</u>	<u>(15,116)</u>
Expenditures and Transfers				
Health				
Contractual Services	1,609,317	1,547,236	1,700,000	152,764
Total Expenditures and Transfers	<u>1,609,317</u>	<u>1,547,236</u>	<u>1,700,000</u>	<u>152,764</u>
Receipts Over (Under) Expenditures and Transfers		137,648		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending		<u>137,648</u>		

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

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 123,747	152,281	151,310	971
Motor Vehicle Tax	20,356	16,707	15,239	1,468
Recreational Vehicle Tax	356	277	281	(4)
Delinquent Tax	6,868	5,466	4,000	1,466
16/20 M Truck Tax	527	628	303	325
Total Cash Receipts	<u>151,854</u>	<u>175,359</u>	<u>171,133</u>	<u>4,226</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	115,061	100,108	125,673	25,565
Contractual Services	12,306	13,166	13,355	189
Commodities	143,140	171,992	132,650	(39,342)
Capital Outlay	815	115	450	335
Operating Transfers Out		5,000	5,000	
Neighborhood Revitalization Rebates			336	336
Reimbursed Expense	(110,657)	(123,170)	(72,000)	51,170
Total Expenditures and Transfers	<u>160,665</u>	<u>167,211</u>	<u>205,464</u>	<u>38,253</u>
Receipts Over (Under)				
Expenditures and Transfers	(8,811)	8,148		
Unencumbered Cash, Beginning	<u>65,620</u>	<u>56,809</u>		
Unencumbered Cash, Ending	<u>56,809</u>	<u>64,957</u>		

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

For the Year Ended December 31, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,255,477	3,335,956	3,316,464	19,492
Motor Vehicle Tax	373,055	434,598	401,408	33,190
Recreational Vehicle Tax	6,516	7,266	7,397	(131)
Delinquent Tax	139,127	120,701	100,000	20,701
16/20 M Truck Tax	10,483	10,496	7,984	2,512
Total Taxes	<u>3,784,658</u>	<u>3,909,017</u>	<u>3,833,253</u>	<u>75,764</u>
Intergovernmental				
Special City & County Highway	676,811	708,195	704,000	4,195
Equalization and Adjustment	45,467	41,718		41,718
Total Intergovernmental	<u>722,278</u>	<u>749,913</u>	<u>704,000</u>	<u>45,913</u>
Miscellaneous				
Other	28,566	2,316		2,316
Total Cash Receipts	<u>4,535,502</u>	<u>4,661,246</u>	<u>4,537,253</u>	<u>123,993</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,102,837	1,138,172	1,137,789	(383)
Contractual Services	1,055,289	1,164,738	1,248,365	83,627
Commodities	2,020,476	1,936,991	2,213,000	276,009
Capital Outlay	114	70,000	217,070	147,070
Operating Transfers Out	338,500	268,500	268,500	
Neighborhood Revitalization Rebates			7,357	7,357
Reimbursed Expense	(457,237)	(243,246)	(275,000)	(31,754)
Total County Engineer	<u>4,059,979</u>	<u>4,335,155</u>	<u>4,817,081</u>	<u>481,926</u>
Debt Service				
Lease Purchase Agreements				
Principal and Interest	426,987	145,269		(145,269)
Total Expenditures and Transfers	<u>4,486,966</u>	<u>4,480,424</u>	<u>4,817,081</u>	<u>336,657</u>
Receipts Over (Under)				
Expenditures and Transfers	48,536	180,822		
Unencumbered Cash, Beginning	<u>727,352</u>	<u>775,888</u>		
Unencumbered Cash, Ending	<u>775,888</u>	<u>956,710</u>		

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

For the Year Ended December 31, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 6,238	5,748	6,000	(252)
Total Cash Receipts	<u>6,238</u>	<u>5,748</u>	<u>6,000</u>	<u>(252)</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	<u>3,281</u>	<u>2,044</u>	<u>10,000</u>	<u>7,956</u>
Total Expenditures and Transfers	<u>3,281</u>	<u>2,044</u>	<u>10,000</u>	<u>7,956</u>
Receipts Over (Under)				
Expenditures and Transfers	2,957	3,704		
Unencumbered Cash, Beginning	<u>16,527</u>	<u>19,484</u>		
Unencumbered Cash, Ending	<u>19,484</u>	<u>23,188</u>		

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

For the Year Ended December 31, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 111,538	105,218	104,574	644
Motor Vehicle Tax	13,832	14,920	13,731	1,189
Recreational Vehicle Tax	241	249	253	(4)
Delinquent Tax	4,463	4,009	2,000	2,009
16/20 M Truck Tax	439	424	273	151
Total Cash Receipts	<u>130,513</u>	<u>124,820</u>	<u>120,831</u>	<u>3,989</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	104,858	107,662	351,922	244,260
Operating Transfers Out	50,000	50,000	50,000	
Neighborhood Revitalization Rebates			232	232
Total Expenditures and Transfers	<u>154,858</u>	<u>157,662</u>	<u>402,154</u>	<u>244,492</u>
Receipts Over (Under)				
Expenditures and Transfers	(24,345)	(32,842)		
Unencumbered Cash, Beginning	<u>309,216</u>	<u>284,871</u>		
Unencumbered Cash, Ending	<u>284,871</u>	<u>252,029</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, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,978	1,065	1,500	(435)
Total Cash Receipts	<u>1,978</u>	<u>1,065</u>	<u>1,500</u>	<u>(435)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	1,962	1,500	1,500	
Total Expenditures and Transfers	<u>1,962</u>	<u>1,500</u>	<u>1,500</u>	
Receipts Over (Under)				
Expenditures and Transfers	16	(435)		
Unencumbered Cash, Beginning	<u>798</u>	<u>814</u>		
Unencumbered Cash, Ending	<u>814</u>	<u>379</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, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Transient Guest Tax	\$ 156,969	153,847	180,000	(26,153)
Total Cash Receipts	<u>156,969</u>	<u>153,847</u>	<u>180,000</u>	<u>(26,153)</u>
Expenditures and Transfers				
Economic Development				
Culture and Recreation Appropriations				
Contractual Services	156,969	150,000	150,000	
Total Expenditures and Transfers	<u>156,969</u>	<u>150,000</u>	<u>150,000</u>	
Receipts Over (Under)				
Expenditures and Transfers		3,847		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		<u>3,847</u>		

Franklin County, Kansas
Special Ambulance Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>150,000</u>	<u>128,626</u>
Total Cash Receipts	<u>150,000</u>	<u>128,626</u>
 Expenditures and Transfers		
Public Safety		
Ambulance Service	117,580	117,254
Capital Outlay		
Reimbursed Expense		(<u>16,922</u>)
Total Expenditures and Transfers	<u>117,580</u>	<u>100,332</u>
 Receipts Over (Under)		
Expenditures and Transfers	32,420	28,294
 Unencumbered Cash, Beginning	<u>177,613</u>	<u>210,033</u>
Unencumbered Cash, Ending	<u><u>210,033</u></u>	<u><u>238,327</u></u>

Franklin County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 125,000	98,564
Total Cash Receipts	<u>125,000</u>	<u>98,564</u>
 Expenditures and Transfers		
Reconstruction and Remodeling		
General Government	22,357	39,334
Total Expenditures and Transfers	<u>22,357</u>	<u>39,334</u>
 Receipts Over (Under)		
Expenditures and Transfers	102,643	59,230
 Unencumbered Cash, Beginning	<u>1,038,238</u>	<u>1,140,881</u>
Unencumbered Cash, Ending	<u><u>1,140,881</u></u>	<u><u>1,200,111</u></u>

Franklin County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 125,000	152,781
Total Cash Receipts	<u>125,000</u>	<u>152,781</u>
 Expenditures and Transfers		
Equipment		
General Government	49,567	72,633
Reimbursed Expense	(1,398)	
Total Expenditures and Transfers	<u>48,169</u>	<u>72,633</u>
 Receipts Over (Under)		
Expenditures and Transfers	76,831	80,148
 Unencumbered Cash, Beginning	<u>1,011,535</u>	<u>1,088,366</u>
Unencumbered Cash, Ending	<u><u>1,088,366</u></u>	<u><u>1,168,514</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, 2014

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

	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	23,210	34,802		34,802
Total Cash Receipts	<u>73,210</u>	<u>84,802</u>	<u>50,000</u>	<u>34,802</u>
Expenditures and Transfers				
General Government				
Contractual Services	32,880	37,790	100,000	62,210
Total Expenditures and Transfers	<u>32,880</u>	<u>37,790</u>	<u>100,000</u>	<u>62,210</u>
Receipts Over (Under)				
Expenditures and Transfers	40,330	47,012		
Unencumbered Cash, Beginning	<u>160,800</u>	<u>201,130</u>		
Unencumbered Cash, Ending	<u>201,130</u>	<u>248,142</u>		

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

For the Year Ended December 31, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Transfers				
Operating Transfers In	\$	5,000	5,000	
Total Cash Receipts		<u>5,000</u>	<u>5,000</u>	
Expenditures and Transfers				
Public Works				
Other Agriculture				
Capital Outlay	1,015	33,718	25,000	(8,718)
Total Expenditures and Transfers	<u>1,015</u>	<u>33,718</u>	<u>25,000</u>	<u>(8,718)</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,015)	(28,718)		
Unencumbered Cash, Beginning	122,036	121,021		
Unencumbered Cash, Ending	<u>121,021</u>	<u>92,303</u>		

Franklin County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 268,500	268,500
Miscellaneous		
Other		98,486
Total Cash Receipts	<u>268,500</u>	<u>366,986</u>
Expenditures and Transfers		
Equipment		
Other Public Works		
Public Works	16,503	694,906
Total Expenditures and Transfers	<u>16,503</u>	<u>694,906</u>
Receipts Over (Under)		
Expenditures and Transfers	251,997	(327,920)
Unencumbered Cash, Beginning	<u>513,460</u>	<u>765,457</u>
Unencumbered Cash, Ending	<u><u>765,457</u></u>	<u><u>437,537</u></u>

Franklin County, Kansas
Solid Waste Capital Imp. Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ 93,848	103,154
Transfers		
Operating Transfers In	96,000	96,000
Total Cash Receipts	<u>189,848</u>	<u>199,154</u>
 Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services	19,478	74,786
Total Expenditures and Transfers	<u>19,478</u>	<u>74,786</u>
 Receipts Over (Under)		
Expenditures and Transfers	170,370	124,368
 Unencumbered Cash, Beginning	<u>623,423</u>	<u>793,793</u>
Unencumbered Cash, Ending	<u><u>793,793</u></u>	<u><u>918,161</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, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 33,623	40,692	36,400	4,292
Total Cash Receipts	<u>33,623</u>	<u>40,692</u>	<u>36,400</u>	<u>4,292</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	21,489	3,538	5,101	1,563
Commodities			280	280
Total Other Sanitation	<u>21,489</u>	<u>3,538</u>	<u>5,381</u>	<u>1,843</u>
Debt Service				
Bonds				
Principal and Interest	<u>30,420</u>	<u>35,120</u>	<u>35,119</u>	(<u>1</u>)
Total Expenditures and Transfers	<u>51,909</u>	<u>38,658</u>	<u>40,500</u>	<u>1,842</u>
Receipts Over (Under)				
Expenditures and Transfers	(18,286)	2,034		
Unencumbered Cash, Beginning	<u>24,241</u>	<u>5,955</u>		
Unencumbered Cash, Ending	<u>5,955</u>	<u>7,989</u>		

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

For the Year Ended December 31, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 164,080	159,625	250,000	(90,375)
Use of Money and Property				
Interest on Investments	93	283		283
Transfers				
Residual Equity Transfer In	314,473			
Total Cash Receipts	<u>478,646</u>	<u>159,908</u>	<u>250,000</u>	<u>(90,092)</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	100,019	69,687	100,000	30,313
Reimbursed Expense	(23)	(6,373)		6,373
Total Expenditures and Transfers	<u>99,996</u>	<u>63,314</u>	<u>100,000</u>	<u>36,686</u>
Receipts Over (Under)				
Expenditures and Transfers	378,650	96,594		
Unencumbered Cash, Beginning	<u>135,380</u>	<u>514,030</u>		
Unencumbered Cash, Ending	<u><u>514,030</u></u>	<u><u>610,624</u></u>		

Franklin County, Kansas
Countywide Internet Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<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, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 970,309	736,939	732,704	4,235
Motor Vehicle Tax	114,611	129,636	119,646	9,990
Recreational Vehicle Tax	2,000	2,166	2,204	(38)
Delinquent Tax	40,000	36,743	20,000	16,743
16/20 M Truck Tax	3,605	3,516	2,380	1,136
Total Taxes	<u>1,130,525</u>	<u>909,000</u>	<u>876,934</u>	<u>32,066</u>
Transfers				
Residual Equity Transfer In	8,293			
Total Cash Receipts	<u>1,138,818</u>	<u>909,000</u>	<u>876,934</u>	<u>32,066</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	1,032,587	883,013	950,000	66,987
Neighborhood Revitalization Rebates			1,625	1,625
Total Expenditures and Transfers	<u>1,032,587</u>	<u>883,013</u>	<u>951,625</u>	<u>68,612</u>
Receipts Over (Under)				
Expenditures and Transfers	106,231	25,987		
Unencumbered Cash, Beginning	<u>44,313</u>	<u>150,544</u>		
Unencumbered Cash, Ending	<u>150,544</u>	<u>176,531</u>		

Franklin County, Kansas
 Courthouse HVAC Project Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payments from Trustee	\$ _____	<u>1,919,064</u>
Total Cash Receipts	<u>_____</u>	<u>1,919,064</u>
Expenditures and Transfers		
Equipment		
Equipment		
Capital Outlay	<u>107,350</u>	<u>1,811,714</u>
Total Expenditures and Transfers	<u>107,350</u>	<u>1,811,714</u>
Receipts Over (Under)		
Expenditures and Transfers	(107,350)	107,350
Unencumbered Cash, Beginning	<u>_____</u>	(<u>107,350</u>)
Unencumbered Cash, Ending	<u>(107,350)</u>	<u>_____</u>

Franklin County, Kansas
Criminal Justice Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payments from Trustee	\$ _____	<u>575,190</u>
Total Cash Receipts	<u> </u>	<u>575,190</u>
 Expenditures and Transfers		
Reconstruction and Remodeling		
Construction		
Capital Outlay	<u> </u>	<u>1,183,815</u>
Equipment		
Capital Outlay	<u> </u>	<u>1,012,750</u>
Total Expenditures and Transfers	<u> </u>	<u>2,196,565</u>
 Receipts Over (Under)		
Expenditures and Transfers		(1,621,375)
 Unencumbered Cash, Beginning	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u>(1,621,375)</u>

Franklin County, Kansas
Vermont/Wilson Bridge Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

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

Franklin County, Kansas
 Montana Road Improvement Project Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	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, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	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
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 831,732	915,514	860,000	55,514
Miscellaneous				
Sale of Recycling Materials	81,039	68,418	80,000	(11,582)
Total Cash Receipts	<u>912,771</u>	<u>983,932</u>	<u>940,000</u>	<u>43,932</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	337,845	367,521	371,147	3,626
Contractual Services	546,447	530,683	542,125	11,442
Commodities	52,768	57,030	84,950	27,920
Operating Transfers Out	96,000	96,000	96,000	
Reimbursed Expense	(1,026)			
Total Expenditures and Transfers	<u>1,032,034</u>	<u>1,051,234</u>	<u>1,094,222</u>	<u>42,988</u>
Receipts Over (Under)				
Expenditures and Transfers	(119,263)	(67,302)		
Unencumbered Cash, Beginning	<u>408,350</u>	<u>289,087</u>		
Unencumbered Cash, Ending	<u>289,087</u>	<u>221,785</u>		

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

For the Year Ended December 31, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Use of Money and Property				
Rent	\$ 503,044	503,230	500,000	3,230
Total Cash Receipts	<u>503,044</u>	<u>503,230</u>	<u>500,000</u>	<u>3,230</u>
Expenditures and Transfers				
General Government				
Office Annex				
Personal Services	19,783	54,294	53,768	(526)
Contractual Services	269,239	243,186	300,512	57,326
Commodities	12,953	11,620	13,750	2,130
Capital Outlay	21,447	27,720	152,015	124,295
Reimbursed Expense	(5,400)	(295)		295
Total Office Annex	<u>318,022</u>	<u>336,525</u>	<u>520,045</u>	<u>183,520</u>
Debt Service				
Bonds				
Principal and Interest	<u>131,231</u>	<u>131,380</u>	<u>130,000</u>	(1,380)
Total Expenditures and Transfers	<u>449,253</u>	<u>467,905</u>	<u>650,045</u>	<u>182,140</u>
Receipts Over (Under)				
Expenditures and Transfers	53,791	35,325		
Unencumbered Cash, Beginning	<u>155,069</u>	<u>208,860</u>		
Unencumbered Cash, Ending	<u>208,860</u>	<u>244,185</u>		

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

For the Year Ended December 31, 2014

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 58,858	48,765	60,000	(11,235)
Total Cash Receipts	<u>58,858</u>	<u>48,765</u>	<u>60,000</u>	<u>(11,235)</u>
Expenditures and Transfers				
Equipment				
Other General Government				
Contractual Services	91,170	40,787	65,000	24,213
Reimbursed Expense		(904)		904
Total Expenditures and Transfers	<u>91,170</u>	<u>39,883</u>	<u>65,000</u>	<u>25,117</u>
Receipts Over (Under)				
Expenditures and Transfers	(32,312)	8,882		
Unencumbered Cash, Beginning	<u>97,874</u>	<u>65,562</u>		
Unencumbered Cash, Ending	<u>65,562</u>	<u>74,444</u>		

Franklin County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 222,676	259,870
Total Cash Receipts	<u>222,676</u>	<u>259,870</u>
 Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	154,533	176,605
Contractual Services	10,894	13,325
Commodities	6,643	11,543
Operating Transfers Out	45,072	51,741
Reimbursed Expense	(522)	(88)
Total Expenditures and Transfers	<u>216,620</u>	<u>253,126</u>
 Receipts Over (Under)		
Expenditures and Transfers	6,056	6,744
 Unencumbered Cash, Beginning	<u>41,920</u>	<u>47,976</u>
Unencumbered Cash, Ending	<u><u>47,976</u></u>	<u><u>54,720</u></u>

Franklin County, Kansas
 Prosecuting Attorney Training Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,703	2,399
Total Cash Receipts	<u>2,703</u>	<u>2,399</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,409	1,201
Total Expenditures and Transfers	<u>1,409</u>	<u>1,201</u>
 Receipts Over (Under)		
Expenditures and Transfers	1,294	1,198
 Unencumbered Cash, Beginning	<u>701</u>	<u>1,995</u>
Unencumbered Cash, Ending	<u><u>1,995</u></u>	<u><u>3,193</u></u>

Franklin County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Forfeiture Proceeds	\$ <u>100</u>	<u> </u>
Total Cash Receipts	<u>100</u>	<u> </u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	<u>4,445</u>	<u>2,740</u>
Total Expenditures and Transfers	<u>4,445</u>	<u>2,740</u>
 Receipts Over (Under)		
Expenditures and Transfers	(4,345)	(2,740)
 Unencumbered Cash, Beginning	<u>12,610</u>	<u>8,265</u>
Unencumbered Cash, Ending	<u><u>8,265</u></u>	<u><u>5,525</u></u>

Franklin County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 36,182	27,119
Total Cash Receipts	36,182	27,119
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	56,952	42,467
Total Expenditures and Transfers	56,952	42,467
Receipts Over (Under)		
Expenditures and Transfers	(20,770)	(15,348)
Unencumbered Cash, Beginning	105,584	84,814
Unencumbered Cash, Ending	84,814	69,466

Franklin County, Kansas
Sheriff Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 12,136	775
Use of Money and Property		
Interest on Investments	502	191
Transfers		
Residual Equity Transfer In	162,757	
Miscellaneous		
Other		2,441
Total Cash Receipts	<u>175,395</u>	<u>3,407</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	95,092	41,902
Commodities	13,257	1,021
Capital Outlay	7,298	96,798
Reimbursed Expense	(40,264)	(22,798)
Total Expenditures and Transfers	<u>75,383</u>	<u>116,923</u>
Receipts Over (Under)		
Expenditures and Transfers	100,012	(113,516)
Unencumbered Cash, Beginning	<u>263,764</u>	<u>363,776</u>
Unencumbered Cash, Ending	<u><u>363,776</u></u>	<u><u>250,260</u></u>

Franklin County, Kansas
Drug Forfeitures Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 6	5
Miscellaneous		
Sale of Confiscations	<u> </u>	25,480
Total Cash Receipts	<u> 6</u>	<u>25,485</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u> 7,060</u>	<u> 17,401</u>
Total Expenditures and Transfers	<u> 7,060</u>	<u> 17,401</u>
 Receipts Over (Under)		
Expenditures and Transfers	(7,054)	8,084
 Unencumbered Cash, Beginning	<u> 9,920</u>	<u> 2,866</u>
Unencumbered Cash, Ending	<u><u> 2,866</u></u>	<u><u> 10,950</u></u>

Franklin County, Kansas
Prosecuting Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ <u>12,210</u>	<u>12,965</u>
Total Cash Receipts	<u>12,210</u>	<u>12,965</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>16,950</u>	<u>12,250</u>
Total Expenditures and Transfers	<u>16,950</u>	<u>12,250</u>
 Receipts Over (Under)		
Expenditures and Transfers	(4,740)	715
 Unencumbered Cash, Beginning	<u>15,535</u>	<u>10,795</u>
Unencumbered Cash, Ending	<u><u>10,795</u></u>	<u><u>11,510</u></u>

Franklin County, Kansas
County Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ <u>86</u>	<u>82</u>
Miscellaneous		
Other	<u> </u>	<u>5,856</u>
Total Cash Receipts	<u>86</u>	<u>5,938</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>5,051</u>	<u>2,537</u>
Total Expenditures and Transfers	<u>5,051</u>	<u>2,537</u>
 Receipts Over (Under)		
Expenditures and Transfers	(4,965)	3,401
 Unencumbered Cash, Beginning	<u>139,650</u>	<u>134,685</u>
Unencumbered Cash, Ending	<u><u>134,685</u></u>	<u><u>138,086</u></u>

Franklin County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ <u>1</u>	<u> </u>
Miscellaneous		
Donations	<u> </u>	<u>400</u>
Total Cash Receipts	<u>1</u>	<u>400</u>
 Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	<u>629</u>	<u> </u>
Total Expenditures and Transfers	<u>629</u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	(628)	400
 Unencumbered Cash, Beginning	<u>1,403</u>	<u>775</u>
Unencumbered Cash, Ending	<u><u>775</u></u>	<u><u>1,175</u></u>

Franklin County, Kansas
 Juvenile Intake Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ <u>74,972</u>	<u>60,979</u>
Total Cash Receipts	<u>74,972</u>	<u>60,979</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Personal Services	70,777	62,783
Contractual Services	2,403	1,857
Reimbursed Expense	(<u>9,995</u>)	<u> </u>
Total Expenditures and Transfers	<u>63,185</u>	<u>64,640</u>
 Receipts Over (Under)		
Expenditures and Transfers	11,787	(3,661)
 Unencumbered Cash, Beginning	(<u>3,382</u>)	<u>8,405</u>
Unencumbered Cash, Ending	<u>8,405</u>	<u>4,744</u>

Franklin County, Kansas
Community Corrections Adult Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ <u>546,586</u>	<u>550,512</u>
Miscellaneous		
Other	<u>1,260</u>	<u>833</u>
Total Cash Receipts	<u>547,846</u>	<u>551,345</u>
Expenditures and Transfers		
Public Safety		
Community Corrections		
Personal Services	368,233	362,959
Contractual Services	77,797	141,787
Reimbursed Expense	(<u>9,674</u>)	(<u>7,581</u>)
Total Expenditures and Transfers	<u>436,356</u>	<u>497,165</u>
Receipts Over (Under)		
Expenditures and Transfers	111,490	54,180
Unencumbered Cash, Beginning	<u>74,318</u>	<u>185,808</u>
Unencumbered Cash, Ending	<u><u>185,808</u></u>	<u><u>239,988</u></u>

Franklin County, Kansas
Jail Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ 33,915	23,462
Total Cash Receipts	<u>33,915</u>	<u>23,462</u>
 Expenditures and Transfers		
Public Safety		
Sheriff - Jail		
Contractual Services	1,163	40,000
Commodities		377
Reimbursed Expense		(10)
Total Expenditures and Transfers	<u>1,163</u>	<u>40,367</u>
 Receipts Over (Under)		
Expenditures and Transfers	32,752	(16,905)
 Unencumbered Cash, Beginning	<u>32,752</u>	<u>32,752</u>
Unencumbered Cash, Ending	<u><u>32,752</u></u>	<u><u>15,847</u></u>

Franklin County, Kansas
Energy Manager Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ <u>3</u>	<u> </u>
Total Cash Receipts	<u>3</u>	<u> </u>
 Expenditures and Transfers		
General Government		
Transfers		
Residual Equity Transfer Out	<u> </u>	<u>4,935</u>
Total Expenditures and Transfers	<u> </u>	<u>4,935</u>
 Receipts Over (Under)		
Expenditures and Transfers	3	(4,935)
 Unencumbered Cash, Beginning	<u>4,932</u>	<u>4,935</u>
Unencumbered Cash, Ending	<u>4,935</u>	<u> </u>

Franklin County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 2,439,307	2,424,325
Total Cash Receipts	<u>2,439,307</u>	<u>2,424,325</u>
 Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	2,441,363	2,541,220
Total Expenditures and Transfers	<u>2,441,363</u>	<u>2,541,220</u>
 Receipts Over (Under)		
Expenditures and Transfers	(2,056)	(116,895)
 Unencumbered Cash, Beginning	<u>232,076</u>	<u>230,020</u>
Unencumbered Cash, Ending	<u><u>230,020</u></u>	<u><u>113,125</u></u>

Franklin County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 6	6
Miscellaneous		
Payroll Withholdings and Benefits	47,919	44,380
Other	<u>183</u>	<u>375</u>
Total Miscellaneous	<u>48,102</u>	<u>44,755</u>
Total Cash Receipts	<u>48,108</u>	<u>44,761</u>
Expenditures and Transfers		
General Government		
Personal Services	<u>49,437</u>	<u>43,947</u>
Total Expenditures and Transfers	<u>49,437</u>	<u>43,947</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,329)	814
Unencumbered Cash, Beginning	<u>16,098</u>	<u>14,769</u>
Unencumbered Cash, Ending	<u><u>14,769</u></u>	<u><u>15,583</u></u>

Franklin County, Kansas
 Sheriff BJA Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<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>2,368</u>	<u>2,368</u>
Unencumbered Cash, Ending	<u><u>2,368</u></u>	<u><u>2,368</u></u>

Franklin County, Kansas
 Truancy Court/Day School Program Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$	<u>10,760</u>
Total Cash Receipts		<u>10,760</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Contractual Services		<u>6,952</u>
Total Expenditures and Transfers		<u>6,952</u>
 Receipts Over (Under)		
Expenditures and Transfers		3,808
 Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		<u>3,808</u>

Franklin County, Kansas
Safe Kid's Coalition Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<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>
Total Cash Receipts	<u>1</u>	<u>1</u>
 Expenditures and Transfers		
Public Safety		
Contractual Services	<u>1,731</u>	<u>1,085</u>
Total Expenditures and Transfers	<u>1,731</u>	<u>1,085</u>
 Receipts Over (Under)		
Expenditures and Transfers	(1,730)	(1,084)
 Unencumbered Cash, Beginning	<u>2,814</u>	<u>1,084</u>
Unencumbered Cash, Ending	<u><u>1,084</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, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<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>200</u>	<u> </u>
Total Cash Receipts	<u>201</u>	<u>1</u>
 Expenditures and Transfers		
Culture and Recreation		
Other Culture and Recreation		
Contractual Services	<u>142</u>	<u>189</u>
Total Expenditures and Transfers	<u>142</u>	<u>189</u>
 Receipts Over (Under)		
Expenditures and Transfers	59	(188)
 Unencumbered Cash, Beginning	<u>1,887</u>	<u>1,946</u>
Unencumbered Cash, Ending	<u><u>1,946</u></u>	<u><u>1,758</u></u>

Franklin County, Kansas
Judiciary Tech Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<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>108</u>	<u>108</u>
Unencumbered Cash, Ending	<u>108</u>	<u>108</u>

Franklin County, Kansas
 Juvenile Facilities Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 21,951	21,162
Total Cash Receipts	<u>21,951</u>	<u>21,162</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Contractual Services	2,072	4,789
Capital Outlay		18,248
Total Expenditures and Transfers	<u>2,072</u>	<u>23,037</u>
 Receipts Over (Under)		
Expenditures and Transfers	19,879	(1,875)
 Unencumbered Cash, Beginning	<u>4,582</u>	<u>24,461</u>
Unencumbered Cash, Ending	<u><u>24,461</u></u>	<u><u>22,586</u></u>

Franklin County, Kansas
 Graduated Sanctions Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 243,757	215,898
Miscellaneous		
Other	<u>252</u>	<u>30</u>
Total Cash Receipts	<u>244,009</u>	<u>215,928</u>
Expenditures and Transfers		
Public Safety		
Personal Services	193,250	181,558
Contractual Services	39,411	40,545
Reimbursed Expense		(63)
Total Expenditures and Transfers	<u>232,661</u>	<u>222,040</u>
Receipts Over (Under)		
Expenditures and Transfers	11,348	(6,112)
Unencumbered Cash, Beginning	<u>12,192</u>	<u>23,540</u>
Unencumbered Cash, Ending	<u><u>23,540</u></u>	<u><u>17,428</u></u>

Franklin County, Kansas
Prevention/Intervention Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 19,347	7,956
Miscellaneous		
Other	80	50
Total Cash Receipts	<u>19,427</u>	<u>8,006</u>
Expenditures and Transfers		
Public Safety		
Personal Services	13,016	17,557
Contractual Services	13,867	4,354
Reimbursed Expense	(60)	(100)
Total Expenditures and Transfers	<u>26,823</u>	<u>21,811</u>
Receipts Over (Under)		
Expenditures and Transfers	(7,396)	(13,805)
Unencumbered Cash, Beginning	<u>26,754</u>	<u>19,358</u>
Unencumbered Cash, Ending	<u><u>19,358</u></u>	<u><u>5,553</u></u>

Franklin County, Kansas
Reimbursements Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 505	952
Total Cash Receipts	505	952
Expenditures and Transfers		
Public Safety		
Contractual Services	1,716	1,686
Total Expenditures and Transfers	1,716	1,686
Receipts Over (Under)		
Expenditures and Transfers	(1,211)	(734)
Unencumbered Cash, Beginning	5,735	4,524
Unencumbered Cash, Ending	4,524	3,790

Franklin County, Kansas
 Fiduciary Funds
 Schedule of Receipts, Disbursements and Balances
 Regulatory Basis
 For the Year Ended December 31, 2014

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	\$ 1,569	9,350	10,502	417
Lane City Fire	207	1,209	1,361	55
Ottawa City General		2,672,473	2,672,473	
Ottawa City Employee Benefits		29	29	
Ottawa City Public Safety		5	5	
Ottawa City Auditorium		145,290	145,290	
Ottawa City Library		789,368	789,368	
Ottawa City Bond and Interest		592,951	592,951	
Ottawa City Paving		2,093	2,093	
Ottawa City Sewer		30,401	30,401	
Ottawa City Water		433	433	
Ottawa City Weed Cutting		14,802	14,802	
Ottawa City Clean Up		2,027	2,027	
Ottawa City: K-68 Estates TIF		6,881	6,881	
Ottawa City: Hwy 59 TIF		52,557	52,557	
Pomona City General	711	12,421	12,794	338
Pomona City Employee Benefits	2,886	51,068	52,553	1,401
Pomona City Library	735	17,905	18,147	493
Pomona City Fire	1,059	18,122	18,684	497
Pomona City Park		6	6	
Pomona City Cleanup		3,085	3,085	
Princeton City General	12,786	25,757	38,543	
Rantoul City General	504	8,166	8,361	309
Richmond City General		104,244	104,244	
Richmond City Library		13,976	13,976	
Richmond City Recreation		6,291	6,291	
Richmond City Bond and Interest		59	59	
Richmond City Assessments		508	508	
Wellsville City General		356,519	356,519	
Wellsville City Employee Benefits		109,790	109,790	
Wellsville City Library		61,775	61,775	
Wellsville City Lib Emp Benefits		6,780	6,780	
Wellsville City Tort Liability		23,640	23,640	
Wellsville City Bond and Interest		47	47	
Wellsville City Weed		2,953	2,953	
Wellsville City Sewer		18,695	18,695	
Williamsburg City General		28,228	27,279	949
Williamsburg City Library		19,502	18,612	890
Subtotal Cities	<u>20,457</u>	<u>5,209,406</u>	<u>5,224,514</u>	<u>5,349</u>

Franklin County, Kansas
 Fiduciary Funds
 Schedule of Receipts, Disbursements and Balances
 Regulatory Basis
 For the Year Ended December 31, 2014

<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	\$ 881	7,159	7,232	808
Centropolis Township General		1,969	1,724	245
Cutler Township General	1,046	36,367	37,413	
Franklin Township General	799	5,198	5,168	829
Franklin Township Fire	234	1,475	1,480	229
Greenwood Township General	17,031	15,967	24,435	8,563
Harrison Township General		4,757	4,586	171
Hayes Township General	261	16,512	16,521	252
Homewood Township General	7,004	6,401	10,127	3,278
Lincoln Twp General	746	5,419	5,440	725
Ohio Township General	214	7,440	7,436	218
Ottawa Township General	217	4,427	4,424	220
Peoria Township General		9,602	9,368	234
Peoria Township Fire		6,959	6,817	142
Peoria Township Cemetery		8,764	8,442	322
Pomona Township General	6	194	200	
Pomona Township Fire	635	6,155	6,661	129
Pottawatomie Township General		39,132	39,132	
Richmond Township General	242	2,070	2,041	271
Williamsburg Township General	98	3,872	3,970	
Subtotal Townships	<u>29,414</u>	<u>189,839</u>	<u>202,617</u>	<u>16,636</u>

Franklin County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #287 Supplemental General	\$	1,090,293	1,090,293	
USD #287 General		602,735	602,735	
USD #287 Capital Outlay		137,289	137,289	
USD #287 Recreation		73,118	73,118	
USD #288 General		454,309	454,309	
USD #288 Supplemental General		746,066	746,066	
USD #288 Bond and Interest		168,449	168,449	
USD #289 General		601,314	601,314	
USD #289 Capital Outlay		307,332	307,332	
USD #289 Recreation		76,882	76,882	
USD #289 Recreation Emp Benefit		6,458	6,458	
USD #289 Bond and Interest #1		399,329	399,329	
USD #289 Supplemental General		826,747	826,747	
USD #290 General		2,117,991	2,117,991	
USD #290 Capital Outlay		649,473	649,473	
USD #290 Recreation		651,071	651,071	
USD #290 Recreation Emp Benefit		126,814	126,814	
USD #290 Adult Education		53,820	53,820	
USD #290 Bond and Interest #1		1,590,593	1,590,593	
USD #290 Supplemental General		2,943,733	2,943,733	
USD #243 Supplemental General		1,968	1,968	
USD #243 General		1,387	1,387	
USD #243 Bond and Interest		650	650	
USD #348 General		16,788	16,788	
USD #348 Capital Outlay		7,250	7,250	
USD #348 Bond and Interest		22,311	22,311	
USD #348 Recreation		4,148	4,148	
USD #348 Recreation Emp Benefit		1,037	1,037	
USD #348 Supplemental General		21,198	21,198	
USD #365 Supplemental General		44,251	44,251	
USD #365 General		32,108	32,108	
USD #365 Capital Outlay		7,652	7,652	
USD #365 Bond and Interest		17,388	17,388	
USD #368 Supplemental General		7,753	7,753	
USD #368 General		7,124	7,124	
USD #368 Capital Outlay		3,253	3,253	
USD #368 Bond and Interest		4,620	4,620	
USD #434 General		249	249	
USD #434 Capital Outlay		46	48	(2)
USD #434 Bond and Interest		61	67	(6)
USD #434 Supplemental General		398	419	(21)
USD #456 General		7,518	7,518	
USD #456 Recreation		443	443	
USD #456 Supplemental General		7,937	7,937	
Subtotal Schools		<u>13,841,354</u>	<u>13,841,383</u>	<u>(29)</u>

Franklin County, Kansas
 Fiduciary Funds
 Schedule of Receipts, Disbursements and Balances
 Regulatory Basis
 For the Year Ended December 31, 2014

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Antioch Cemetery	\$ 7,231	4,968	12,037	162
Central Cemetery	4,914	2,463	7,247	130
Greenwood Cemetery	100	4,373		4,473
Lane-Baker Cemetery	16,842	16,689	26,326	7,205
Mt. Hope Cemetery	578	4,467	4,447	598
Mt. Olivet Cemetery	5,205	5,170	8,589	1,786
Princeton Cemetery	1,989	16,868		18,857
Richmond-Berea Cemetery	316	12,396	1	12,711
United Cemetery	1,773	16,933	18,285	421
Subtotal Cemeteries	<u>38,948</u>	<u>84,327</u>	<u>76,932</u>	<u>46,343</u>
Rural Fire Districts:				
Wellsville Fire		159,575	159,575	
Ohio-Princeton Fire		37,208	37,208	
North Centropolis Fire	1,476	10,664	10,803	1,337
South Centropolis Fire		3,952	3,952	
Harrison-Lincoln-Ottawa Fire		165,302	165,302	
Homewood-Williamsburg Fire		29,768	25,961	3,807
Richmond Fire	2,838	24,320	23,970	3,188
Subtotal Rural Fire Districts	<u>4,314</u>	<u>430,789</u>	<u>426,771</u>	<u>8,332</u>
Watershed Districts:				
Pottawatomie Watershed		26,103	26,103	
Taury Watershed	1,354	86,009	86,391	972
Drainage District #1	213	13,952	13,969	196
Subtotal Watershed Districts	<u>1,567</u>	<u>126,064</u>	<u>126,463</u>	<u>1,168</u>
Regional Library:				
N.E. Kansas Library General		155,619	155,619	
N.E. Kansas Library Employee Benefits		23,410	23,410	
Subtotal Regional Library		<u>179,029</u>	<u>179,029</u>	
Total Subdivisions	<u>94,700</u>	<u>20,060,808</u>	<u>20,077,709</u>	<u>77,799</u>
State Funds:				
State Educational Building		242,744	242,744	
State Institutional Building		121,372	121,372	
State Correctional Building		1	1	
Total State Funds		<u>364,117</u>	<u>364,117</u>	

Franklin County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Other Agency Funds:				
Payroll Clearing	\$	12,623,236	12,623,236	
Motor Vehicle Licenses		1,742,871	1,742,871	
Motor Vehicle Royalties		7,260	7,260	
Game Licenses	271	7,717	7,658	330
Park Permits		12,000	12,000	
Heritage Trust	2,262	9,392	9,775	1,879
Unclaimed Money	548			548
Stray Animal		2,751	855	1,896
Clerk of Court Release	36	2,727	2,763	
Sales Tax	71,379	997,301	985,829	82,851
Dust Control		60,723	60,723	
Change	1,490	20,536	22,026	
Solid Waste Committee	44,918	12,906		57,824
State DMV Modification Fees		123,336	123,336	
Frontier Extension District #11	10,705	475,658	486,363	
Treasurer's Holding Account	259,307	593,919	692,848	160,378
Special Auto Holding	239			239
Cash Over and Short	814	2,264	1,988	1,090
Total Other Agency Funds	<u>391,969</u>	<u>16,694,597</u>	<u>16,779,531</u>	<u>307,035</u>
Distributable Funds:				
Current Tax	17,107,360	30,740,732	30,744,583	17,103,509
Delinquent Tax	419,295	1,119,154	1,133,774	404,675
Motor Vehicle Tax	93,014	3,327,940	3,307,150	113,804
Recreational Vehicle Tax	351	56,113	55,250	1,214
Mineral Production Tax		1,572	1,572	
Commercial Motor Vehicle Fees		134,234	134,234	
Total Distributable Funds	<u>17,620,020</u>	<u>35,379,745</u>	<u>35,376,563</u>	<u>17,623,202</u>
Total Agency Funds	<u>18,106,689</u>	<u>72,499,267</u>	<u>72,597,920</u>	<u>18,008,036</u>

County of Franklin, Kansas
Reconciliation of 2013 Tax Roll
For the Year Ended December 31, 2014

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	31,941,063
Add: Added and Escaped Taxes		41,915
Deduct: Taxes Abated and Refunded		<u>(270,294)</u>
Tax Roll as Adjusted		<u><u>31,712,684</u></u>
 <u>County Treasurer's Accounting:</u>		
Current Tax Collections (net of refunds)	\$	30,494,851
Uncollected:		
Personal Property	26,187	
Real Estate	<u>1,191,745</u>	
Total Uncollected		1,217,932
Tax Roll Under (Over) Accounted For		<u>(99)</u>
Net Tax Roll		<u><u>31,712,684</u></u>

County of Franklin, Kansas
County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 1 of 14)

Balance - January 1, 2014 \$ 75

Receipts:

Liquor Licenses	\$ 250
Voter Lists, Filing Fees and Election Reimbursements	1,214
Fish and Game Fees	357
Fish and Game Licenses	7,717
Other	<u>379</u>

Total Receipts 9,917

Disbursements:

To County Treasurer 9,917

Balance - December 31, 2014 75

Composition of Ending Cash Balance:

Cash on Hand \$ 75

County of Franklin, Kansas
Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 2 of 14)

Balance - January 1, 2014		\$	0
<u>Receipts:</u>			
Mortgage Registration and Heritage Trust Fees	\$	227,314	
Recording Fees		42,960	
Technology Fees		27,202	
Copies		<u>5,061</u>	
Total Receipts			302,537
<u>Disbursements:</u>			
To County Treasurer			<u>302,537</u>
Balance - December 31, 2014			<u><u>0</u></u>

County of Franklin, Kansas
 Clerk of the District Court
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
 (Page 3 of 14)

Balance - January 1, 2014 \$ 84,413

Receipts:

ASAP Assessments	\$	1,505	
Attorney Fee State		2,537	
Bonds and Bond Forfeitures		93,080	
County Clerk Fees		9,035	
County Reimbursement		9,905	
Drivers License Reinstatement Fees		8,849	
Fines		158,618	
Indigent Defense Fees		4,248	
Interest		24	
Judgments, Sale Proceeds, and Other		555,063	
Judicial Branch Surcharge		71,163	
Law Library Fees		16,489	
LETC Fees		17,766	
Marriage License Fees		9,499	
PATF Fees		2,402	
State Clerk Fees		<u>168,952</u>	
 Total Receipts			 <u>1,129,135</u>

Disbursements:

To State Treasurer		468,552	
To County Treasurer		58,118	
To Others		<u>598,649</u>	
 Total Disbursements			 <u><u>1,125,319</u></u>

Balance - December 31, 2014 88,229

Composition of Ending Cash Balance:

Deposit: Peoples Bank, Ottawa, Kansas	\$	<u><u>88,229</u></u>	
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County of Franklin, Kansas
 Sheriff
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
 (Page 4 of 14)

Balance - January 1, 2014		\$	26,817
<u>Receipts:</u>			
Sheriff Fees	\$	82,829	
Sheriff/Jail Reimbursements		5,604	
Sheriff's Trust		18,865	
DARE Donations		400	
Inmate Accounts		77,024	
Work Release		3,400	
Jail Board		<u>6,500</u>	
Total Receipts			194,622
<u>Disbursements:</u>			
Paid to County Treasurer		114,088	
Paid to Others:			
Work Release		3,200	
Inmate Accounts		<u>86,028</u>	
Total Disbursements			<u>203,316</u>
Balance - December 31, 2014			<u><u>18,123</u></u>
<u>Composition of Ending Cash Balance:</u>			
Deposit: ArvestBank, Ottawa, Kansas			18,013
Cash on Hand			<u>110</u>
Total		\$	<u><u>18,123</u></u>

County of Franklin, Kansas
 County Attorney
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
 (Page 5 of 14)

Balance - January 1, 2014		\$	125
<u>Receipts:</u>			
Bad Check Collection Fees	\$	190	
Diversion Fees		9,250	
Miscellaneous		<u>7</u>	
Total Receipts			9,447
<u>Disbursements:</u>			
Paid to County Treasurer			<u>9,447</u>
Balance - December 31, 2014			<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, 2014

Schedule 5
(Page 6 of 14)

Balance - January 1, 2014		\$	0
<u>Receipts:</u>			
Road and Bridge Revenues	\$	2,316	
Road and Bridge Reimbursements		229,074	
Road and Bridge Special Equipment Reimbursements		41,486	
Dust Control		44,967	
		<hr/>	
Total Receipts			317,843
<u>Disbursements:</u>			
Paid to County Treasurer			<hr/> 317,843
Balance - December 31, 2014			<hr/> <hr/> 0

County of Franklin, Kansas
Noxious Weed Supervisor
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 7 of 14)

Balance - January 1, 2014		\$	0
<u>Receipts:</u>			
Reimbursement for Chemicals/Equipment/Labor	\$	122,324	
Collections on Prior Year Chemical Sales		<u>846</u>	
Total Receipts			123,170
<u>Disbursements:</u>			
Paid to County Treasurer			<u>123,170</u>
Balance - December 31, 2014			<u><u>0</u></u>

County of Franklin, Kansas
 Health Department
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
 (Page 8 of 14)

Balance - January 1, 2014		\$	0
<u>Receipts:</u>			
WIC Grant	\$	92,745	
MCH Grant		21,797	
Family Planning Grant		28,544	
Immunization Grant		3,706	
Child Care Grant		21,701	
Formula Grant		13,444	
PHEPR Grant		22,597	
Other Grants		7,782	
Fees for Services		359,853	
Total Receipts			572,169
<u>Disbursements:</u>			
Paid to County Treasurer			572,169
Balance - December 31, 2014			0

County of Franklin, Kansas
Juvenile Justice Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 9 of 14)

Balance - January 1, 2014		\$	0
<u>Receipts:</u>			
Jail Board Bills	\$	134,242	
Fingerprinting Fees and Reimbursements		<u>1,920</u>	
Total Receipts			136,162
<u>Disbursements:</u>			
Paid to County Treasurer			<u>136,162</u>
Balance - December 31, 2014			<u><u>0</u></u>

County of Franklin, Kansas
Ambulance Service
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 10 of 14)

Balance - January 1, 2014	\$	0
<u>Receipts:</u>		
Service Fees		846,080
<u>Disbursements:</u>		
Paid to County Treasurer		<u>846,080</u>
Balance - December 31, 2014		<u><u>0</u></u>

County of Franklin, Kansas
 Recycling Program
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
 (Page 11 of 14)

Balance - January 1, 2014		\$	1,460
<u>Receipts:</u>			
Sale of Recycling Materials	\$		68,418
From County Treasurer			<u>10,000</u>
Total Receipts			78,418
<u>Disbursements:</u>			
Paid to County Treasurer			68,418
Purchase of Recycling Materials			<u>8,639</u>
Total Disbursements			<u>77,057</u>
Balance - December 31, 2014			<u><u>2,821</u></u>
<u>Composition of Ending Cash Balance:</u>			
Deposit: Peoples Bank, Ottawa, Kansas		\$	<u><u>2,821</u></u>

County of Franklin, Kansas
Environmental Health Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 12 of 14)

Balance - January 1, 2014	\$	0
<u>Receipts:</u>		
Fees and Reimbursements Collected		14,940
<u>Disbursements:</u>		
Paid to County Treasurer		<u>14,940</u>
Balance - December 31, 2014		<u><u>0</u></u>

County of Franklin, Kansas
Solid Waste Transfer Station
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 13 of 14)

Balance - January 1, 2014		\$	0
<u>Receipts:</u>			
Commercial Trash Haulers/Gate Collections	\$	1,018,659	
Regional Solid Waste Committee Fees		<u>12,906</u>	
Total Receipts			1,031,565
<u>Disbursements:</u>			
Paid to County Treasurer			<u>1,031,565</u>
Balance - December 31, 2014			<u><u>0</u></u>

County of Franklin, Kansas
Planning and Building Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2014

Schedule 5
(Page 14 of 14)

Balance - January 1, 2014		\$	0
<u>Receipts:</u>			
Planning and Building Fees	\$	29,567	
Reimbursements		2,100	
Publication Fees		<u>3,105</u>	
Total Receipts			34,772
<u>Disbursements:</u>			
Paid to County Treasurer			<u>34,772</u>
Balance - December 31, 2014			<u><u>0</u></u>