

COUNTY OF FRANKLIN, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2016

County of Franklin, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2016

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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, 2016, 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, 2016, 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, 2016, 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 2015 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 2016 basic financial statement upon which we rendered an unmodified opinion dated April 13, 2017. The 2015 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 2015 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 2015 basic financial statement. The 2015 comparative information was subjected to the auditing procedures applied in the audit of the 2015 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 2015 basic financial statement or to the 2015 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 2015 comparative information is fairly stated in all material respects in relation to the 2015 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,

Rodney M. Burns, CPA, LLC

April 13, 2017

Franklin County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2016

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 720,698	8,412,579	8,649,349	483,928	306,840	790,768
Special Purpose:						
Ambulance	282,498	1,926,739	1,729,743	479,494	58,513	538,007
Country Estates Benefit District	6,275	11,731	12,752	5,254		5,254
County Building		175,013	171,753	3,260		3,260
Employee Benefits	278,787	3,269,526	3,275,507	272,806	40,726	313,532
Fair	472	7,956	8,342	86		86
Fair Building	509	7,956	8,342	123		123
Health	523,316	1,068,012	974,864	616,464	25,441	641,905
Health Capital Outlay	83,999	15,000	307	98,692		98,692
Historical Society		68,804	68,804			
Hospital Sales Tax	144,758	1,771,098	1,772,782	143,074		143,074
Noxious Weed	52,768	143,128	147,785	48,111	4,522	52,633
Road and Bridge	1,312,504	4,703,246	4,489,139	1,526,611	150,709	1,677,320
Special Alcohol Program	29,201	4,823	2,500	31,524		31,524
Special Liability	204,360	142,365	160,000	186,725		186,725
Special Park and Recreation	143	177	293	27		27
Tourism and Convention Promotion	31,468	194,134	42,802	182,800	2,018	184,818
Special Ambulance Equipment	290,344	142,593	240,817	192,120		192,120
Special Capital Improvement	799,713	164,698	84,565	879,846		879,846
Special Equipment Reserve	801,607	65,000	122,621	743,986	40,493	784,479
Risk Management Reserve	273,090	60,900	58,545	275,445	18,328	293,773
Special Noxious Weed	95,306	5,000		100,306		100,306
Special Machinery	280,221	566,594	451,647	395,168		395,168
Solid Waste Capital Imp. Reserve	1,065,821	168,230	196,089	1,037,962	13,805	1,051,767
Centropolis Sewer District	14,005	44,164	38,687	19,482	45	19,527
911 Phone Tax	658,162	173,779	84,162	747,779	289	748,068
Countywide Internet	5,184			5,184		5,184
Bond and Interest:						
Bond and Interest	178,509	1,040,511	1,023,807	195,213	1,200	196,413
Capital Projects:						
Courthouse HVAC Project		9,257	9,257			
Criminal Justice Project	(99,158)	99,158				
Idaho Road Bank Repair			18,700	(18,700)		(18,700)
Industrial Park Project		991,042	303,516	687,526	173	687,699
Montana Road Improvement Project	45,725			45,725		45,725
Road Improvement	73,286			73,286		73,286
Jackson Road Bridge Project	9,029	436,417	253,896	191,550		191,550
Business:						
Solid Waste	176,511	1,063,189	1,165,619	74,081	67,328	141,409
County Office Annex	159,001	503,047	501,155	160,893	8,577	169,470
Countywide Phone System	68,343	41,191	48,207	61,327	2,294	63,621

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, 2016

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Trusts:						
Special Auto	75,422	244,149	265,795	53,776	4,861	58,637
Prosecuting Attorney Training	1,237	2,433	1,362	2,308		2,308
Special Law Enforcement Trust	2,845	30,034	30,049	2,830		2,830
Special Sex Offender Fee Trust	2,408	10,020	1,719	10,709		10,709
Conceal and Carry Permit Fees	293	1,950		2,243		2,243
Register of Deeds Technology	65,784	32,528	36,686	61,626	273	61,899
Sheriff Trust	91,112	10,961	99,399	2,674	1,283	3,957
County Clerk Technology	7,300	8,132		15,432		15,432
County Treasurer Technology	7,300	8,132		15,432		15,432
Drug Forfeitures	3,705	22,403	23,270	2,838	128	2,966
Prosecuting Attorney Trust	13,820	14,675	14,736	13,759	163	13,922
County Attorney Trust	107,088	3,431	1,574	108,945		108,945
D.A.R.E. Grant	558	615	699	474		474
Juvenile Intake Grant	2,490	63,253	62,930	2,813	618	3,431
Community Corrections Adult	260,375	458,559	465,538	253,396	8,620	262,016
Jail Trust	32,020	17,727	24,694	25,053	268	25,321
Employee Benefit Trust	108,583	2,481,926	2,300,464	290,045		290,045
Employee Flexible Spending Plan Trust	14,592	24,167	21,437	17,322		17,322
Sheriff BJA Grant	2,368			2,368		2,368
Truancy Court/Day School Program	11,308	28,000	24,810	14,498		14,498
Veteran's Memorial	1,759	101		1,860		1,860
Judiciary Tech Grant	108			108		108
Health Department Special Grants		89,900	30,456	59,444	2,629	62,073
Juvenile Facilities Grant	38,513	22,716	61,229			
Graduated Sanctions Grant	19,483	220,194	215,086	24,591	4,872	29,463
Prevention/Intervention Grant	4,318		4,301	17		17
Reimbursements Grant	3,317	4,486	614	7,189	11	7,200
Total Primary Government (1)	<u>9,444,561</u>	<u>31,297,549</u>	<u>29,803,202</u>	<u>10,938,908</u>	<u>765,027</u>	<u>11,703,935</u>

Composition of Cash:						
Cash and Cash Items on Hand						15,234
Certificates of Deposit						6,448,000
Demand Deposits						24,697,052
Less: Agency Funds						(19,456,352)
Adjustment for Rounding						1
Total Primary Government (1)						<u>11,703,935</u>

(1) Excluding Agency Funds

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2016

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, 2016:

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, 2016

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 2016, 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, 2016

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, 2016

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, 2016 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, 2016

At December 31, 2016, the carrying amount of the County's deposits was \$31,145,052 and the bank balance was \$31,493,980. Of the bank balance, \$6,977,972 was covered by federal depository insurance and the remaining \$24,516,008 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, 2016 was \$223,824,103. The County's legal debt margin is computed as follows:

Outstanding G.O. Debt	\$ 3,809,000
Less debt exempt from the legal margin:	
G.O. Refunding Debt	(3,785,000)
Benefit District Debt	(24,000)
Total Debt Subject to Debt Limit	<u>0</u>
Legal Debt Margin	67,147,231
Less outstanding debt subject to debt limit	0
Remaining Legal Debt Margin	<u>67,147,231</u>

Temporary Notes

On November, 10, 2016, the County issued \$995,000 in temporary notes. The proceeds of this issue were used in the Industrial Park Project. These notes are expected to be retired in December, 2017 following the issuance of General Obligation Bonds of up to \$11,000,000 which will be used to complete the project. Issuance of these General Obligation Bonds is expected to occur in mid-2017.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2016

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2016, 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	35,000			11,000	24,000	1,751
G.O. Advance Refunding Bonds	3.10-4.00%	10/01/05	1,700,000	09/01/17	180,000			90,000	90,000	7,200
G.O. Advance Refunding Bonds	1.25-4.25%	10/26/11	360,000	12/01/25	270,000			25,000	245,000	9,181
G.O. Advance Refunding Bonds	1.25-2.00%	03/15/13	6,215,000	08/01/23	4,170,000			720,000	3,450,000	61,162
<u>Temporary Notes:</u>										
Industrial Park Project	1.00%	11/10/16	995,000	12/01/17	0	995,000			995,000	
<u>Certificates of Participation:</u>										
Mental Health Building (1)	4.25-4.75%	09/01/06	1,600,000	09/01/21	850,000			100,000	750,000	39,000
<u>Capital Lease Obligations:</u>										
Juvenile Services Building	2.00-4.375%	05/15/11	3,600,000	09/01/31	3,440,000			165,000	3,275,000	126,531
Motor Grader	2.34%	09/04/12	121,100	08/01/16	31,267			31,267	0	732
Motor Grader	2.49%	09/27/12	125,100	08/01/16	32,315			32,315	0	831
Courthouse HVAC Project	2.375-4.00%	03/01/14	2,000,000	09/01/29	2,000,000				2,000,000	63,867
Criminal Justice Center Project	2.375-4.00%	03/01/14	2,400,000	09/01/29	2,400,000				2,400,000	76,649
Motor Grader	2.00%	08/01/14	131,800	08/01/18	99,831			32,614	67,217	2,015
2 Motor Graders	1.90%	01/15/15	374,900	08/01/18	281,400			92,040	189,360	5,346
Motor Grader	1.84%	10/01/15	113,025	08/01/19	113,025			27,735	85,290	1,762
3 Motor Graders	2.00%	08/25/16	255,000	08/01/20		255,000			255,000	
Total Contractual Indebtedness					13,902,838	1,250,000	0	1,326,971	13,825,867	396,027

(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, 2016

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>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022-2026</u>	<u>2027-2031</u>	<u>Total</u>
General Obligation Bonds	\$	857,000	767,000	415,000	420,000	425,000	925,000		3,809,000
Temporary Notes		995,000							995,000
Certificates of Participation		110,000	115,000	120,000	125,000	280,000			750,000
Capital Lease Obligations		387,107	395,944	618,237	605,579	555,000	3,050,000	2,660,000	8,271,867
Total Principal		<u>2,349,107</u>	<u>1,277,944</u>	<u>1,153,237</u>	<u>1,150,579</u>	<u>1,260,000</u>	<u>3,975,000</u>	<u>2,660,000</u>	<u>13,825,867</u>
 <u>Interest</u>									
General Obligation Bonds		65,593	51,640	41,219	35,594	29,844	37,219		261,109
Temporary Notes		10,530							10,530
Certificates of Participation		34,319	29,094	23,512	17,813	11,756			116,494
Capital Lease Obligations		275,067	266,980	257,858	240,268	222,273	839,188	276,589	2,378,223
Total Interest		<u>385,509</u>	<u>347,714</u>	<u>322,589</u>	<u>293,675</u>	<u>263,873</u>	<u>876,407</u>	<u>276,589</u>	<u>2,766,356</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.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2016

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:

Ambulance Fund	Special Ambulance Capital Outlay Fund	\$ 142,593
County Building Fund	Capital Improvement Reserve Fund	106,753
County Building Fund	County Equipment Reserve Fund	65,000
Road and Bridge Fund	Capital Improvement Reserve Fund	50,000
Road and Bridge Fund	Special Machinery Fund	519,439
Special Liability Fund	Risk Management Reserve Fund	8,032
Solid Waste Fund	Solid Waste Capital Improvement Reserve Fund	50,000
Special Auto Fund	General Fund	80,266
Health Fund	Health Capital Outlay Fund	15,000
Noxious Weed Fund	Special Noxious Weed Fund	5,000
Tourism and Convention Promotion Fund	Fair Fund	1,342
Tourism and Convention Promotion Fund	Fair Building Fund	1,342

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 4-14 hours per month, based upon the employee's length of employment with the County, the position which the employee holds, and status (full/part-time). A maximum of 240 hours of vacation time may be accrued, with any excess generally being forfeited. In extenuating circumstances, with Administrative approval, an employee can accrue an additional 30 hours beyond the 240 maximum; however, the additional hours must be used within 60 days of the accrual date or they will be 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, 2016

The County's policies regarding sick leave permit employees to earn from 4-18 hours sick leave per month, depending on full/part-time status and the position the employee holds. 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), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rate (not including the 1% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 9.18% for KPERS and 20.42% for KP&F for the fiscal year ended December 31, 2016. Contributions to the pension plan from the County were \$965,451 for KPERS and \$756,483 for KP&F for the year ended December 31, 2016.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2016

Net Pension Liability. At December 31, 2016, the County's proportionate share of the collective net pension liability reported by KPERS was \$5,292,790 and \$5,564,767 for KP&F. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

Note 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The Idaho Road Bank Repair Project Fund had a deficit unencumbered cash balance at December 31, 2016, in the amount of \$18,700. This represents expenditures which were made in anticipation of FEMA disaster assistance money which is expected to be received in 2017 and is not a violation of the Kansas Cash Basis Law.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

Expenditures and encumbrances exceeded the adopted budget of the Solid Waste Disposal Fund in the amount of \$68,888.

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.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2016

Note 9 Construction Projects

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

<u>Project Name</u>	<u>Project Authorization</u>	<u>Expenditures To Date</u>
Montana Road Project	\$ 529,265	229,756
Courthouse HVAC Project	2,000,000	1,928,321
Criminal Justice Project	2,400,000	2,405,775
Idaho Road Bank Repair Project	37,400	18,700
Jackson Road Bridge Project	450,097	258,547
Industrial Park Project	11,995,000	303,516

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.

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 and completed in 2015. 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.

Franklin County, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2016

Schedule 1

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 8,886,608	36,360	8,922,968	8,649,349	273,619
Special Purpose:					
Ambulance	1,729,743		1,729,743	1,729,743	
Country Estates Benefit District	14,000		14,000	12,752	1,248
County Building	171,753		171,753	171,753	
Employee Benefits	3,410,839		3,410,839	3,275,507	135,332
Fair	8,342		8,342	8,342	
Fair Building	8,342		8,342	8,342	
Health	1,076,119		1,076,119	974,864	101,255
Historical Society	71,000		71,000	68,804	2,196
Hospital Sales Tax	2,037,648		2,037,648	1,772,782	264,866
Noxious Weed	179,981		179,981	147,785	32,196
Road and Bridge	5,145,959		5,145,959	4,489,139	656,820
Special Alcohol Program	13,704		13,704	2,500	11,204
Special Liability	160,000		160,000	160,000	
Special Park and Recreation	2,500		2,500	293	2,207
Tourism and Convention Promotion	165,000		165,000	42,802	122,198
Risk Management Reserve	100,000		100,000	58,545	41,455
Special Noxious Weed	50,000		50,000		50,000
Centropolis Sewer District	39,962		39,962	38,687	1,275
911 Phone Tax	600,000		600,000	84,162	515,838
Bond and Interest:					
Bond and Interest	1,125,063		1,125,063	1,023,807	101,256
Business:					
Solid Waste	1,096,731		1,096,731	1,165,619	(68,888)
County Office Annex	665,831		665,831	501,155	164,676
Countywide Phone System	65,000		65,000	48,207	16,793
Totals	<u>26,824,125</u>	<u>36,360</u>	<u>26,860,485</u>	<u>24,434,939</u>	<u>2,425,546</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 4,210,648	4,512,418	4,531,975	(19,557)
Motor Vehicle Tax	554,769	599,506	520,954	78,552
Recreational Vehicle Tax	9,336	10,662	9,110	1,552
Delinquent Tax	134,029	116,169	150,000	(33,831)
16/20 M Truck Tax	13,681	14,925	14,736	189
Countywide Sales Tax	1,879,434	1,927,216	1,800,000	127,216
Mineral Production Tax			500	(500)
Watercraft Tax		3,294		3,294
Interest on Tax	167,976	153,130	180,500	(27,370)
Total Taxes	<u>6,969,873</u>	<u>7,337,320</u>	<u>7,207,775</u>	<u>129,545</u>
Intergovernmental				
Federal Financial Assistance		36,360		36,360
Local Alcoholic Liquor Tax	1,114	177	1,500	(1,323)
Contracts with Other Governments	292,900	318,896	318,896	
Total Intergovernmental	<u>294,014</u>	<u>355,433</u>	<u>320,396</u>	<u>35,037</u>
Licenses, Fees, and Permits				
Mortgage Registration	253,076	184,206	180,000	4,206
Officer Fees	224,073	283,970	228,750	55,220
Juvenile Justice Fees	19,771	29,838	15,000	14,838
Environmental Fees	17,345	17,770	15,000	2,770
Planning and Zoning Fees	21,121	26,741	26,000	741
Computer Internet Fees	1,750	3,160		3,160
Total Licenses, Fees, and Permits	<u>537,136</u>	<u>545,685</u>	<u>464,750</u>	<u>80,935</u>
Use of Money and Property				
Interest on Investments	22,386	72,697	18,000	54,697
Rent	11,176	10,846	11,000	(154)
Total Use of Money and Property	<u>33,562</u>	<u>83,543</u>	<u>29,000</u>	<u>54,543</u>
Transfers				
Operating Transfers In	58,693	80,266	58,000	22,266
Miscellaneous				
Other	107,423	10,332	45,000	(34,668)
Total Cash Receipts	<u>8,000,701</u>	<u>8,412,579</u>	<u>8,124,921</u>	<u>287,658</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	184,283	212,118	182,792	(29,326)
Contractual Services	296,533	323,862	389,292	65,430
Commodities	13,500	6,520	6,500	(20)
Capital Outlay	1,229	3,034		(3,034)
Reimbursed Expense	(8,550)	(10,376)	(4,000)	6,376
Total County Commission	<u>486,995</u>	<u>535,158</u>	<u>574,584</u>	<u>39,426</u>
County Clerk				
Personal Services	127,390	129,631	133,128	3,497
Contractual Services	4,732	4,235	5,220	985
Commodities	5,126	4,195	8,900	4,705
Capital Outlay	475			
Reimbursed Expense	(996)	(15)		15
Total County Clerk	<u>136,727</u>	<u>138,046</u>	<u>147,248</u>	<u>9,202</u>
County Treasurer				
Personal Services	158,546	158,830	163,088	4,258
Contractual Services	42,586	37,711	48,700	10,989
Commodities	5,254	5,878	7,000	1,122
Capital Outlay	821			
Reimbursed Expense	(33,184)	(26,670)	(37,000)	(10,330)
Total County Treasurer	<u>174,023</u>	<u>175,749</u>	<u>181,788</u>	<u>6,039</u>

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

For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Attorney				
Personal Services	\$ 426,829	434,928	471,826	36,898
Contractual Services	24,184	31,097	36,160	5,063
Commodities	9,822	7,989	9,000	1,011
Capital Outlay	6,157	1,786		(1,786)
Reimbursed Expense	(8,585)	(91)	(500)	(409)
Total County Attorney	<u>458,407</u>	<u>475,709</u>	<u>516,486</u>	<u>40,777</u>
Register of Deeds				
Personal Services	119,056	125,597	125,198	(399)
Contractual Services	1,307	1,530	2,350	820
Commodities	1,308	928	1,700	772
Capital Outlay	376			
Total Register of Deeds	<u>122,047</u>	<u>128,055</u>	<u>129,248</u>	<u>1,193</u>
Special Judicial				
Contractual Services	43,821	40,100		(40,100)
Unified Court				
Personal Services	5,237	8,723	13,126	4,403
Contractual Services	183,224	183,146	226,500	43,354
Commodities	47,999	47,600	19,000	(28,600)
Capital Outlay	34,829	43,921	25,000	(18,921)
Reimbursed Expense	(23,696)	(27,592)	(20,000)	7,592
Total Unified Court	<u>247,593</u>	<u>255,798</u>	<u>263,626</u>	<u>7,828</u>
County Administration				
Personal Services	210,631	250,988	244,596	(6,392)
Contractual Services	48,899	46,129	53,920	7,791
Commodities	6,601	5,942	8,750	2,808
Capital Outlay	3,858	539		(539)
Reimbursed Expense	(1,984)	(643)		643
Total County Administration	<u>268,005</u>	<u>302,955</u>	<u>307,266</u>	<u>4,311</u>
Appraiser				
Personal Services	289,856	304,748	305,822	1,074
Contractual Services	18,730	20,401	25,020	4,619
Commodities	3,164	3,246	9,300	6,054
Capital Outlay	6,728			
Reimbursed Expense	(3,160)	(1,024)	(5,500)	(4,476)
Total Appraiser	<u>315,318</u>	<u>327,371</u>	<u>334,642</u>	<u>7,271</u>
Information Technologies				
Personal Services	152,727	152,011	158,983	6,972
Contractual Services	251,272	251,690	255,800	4,110
Commodities	87,726	62,478	54,800	(7,678)
Capital Outlay	3,618	25,186	25,000	(186)
Reimbursed Expense	(46,368)	(94,362)	(75,000)	19,362
Total Information Technologies	<u>448,975</u>	<u>397,003</u>	<u>419,583</u>	<u>22,580</u>
Election Expense				
Personal Services	39,029	43,808	55,269	11,461
Contractual Services	53,368	54,166	63,400	9,234
Commodities	4,417	12,787	30,000	17,213
Capital Outlay		9,103		(9,103)
Reimbursed Expense	(20,430)	(474)		474
Total Election Expense	<u>76,384</u>	<u>119,390</u>	<u>148,669</u>	<u>29,279</u>
Record Storage				
Contractual Services	9,105	10,609	15,000	4,391
Reimbursed Expense			(1,500)	(1,500)
Total Record Storage	<u>9,105</u>	<u>10,609</u>	<u>13,500</u>	<u>2,891</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
District Wide Court				
Contractual Services	\$ 78,614	75,850	78,480	2,630
Reimbursed Expense	(47,500)	(39,760)	(43,973)	(4,213)
Total District Wide Court	<u>31,114</u>	<u>36,090</u>	<u>34,507</u>	<u>(1,583)</u>
Building and Planning				
Personal Services	142,079	158,018	160,626	2,608
Contractual Services	17,975	19,321	26,039	6,718
Commodities	5,060	3,802	8,300	4,498
Capital Outlay	980			
Reimbursed Expense	(3,705)	(2,484)	(9,000)	(6,516)
Total Building and Planning	<u>162,389</u>	<u>178,657</u>	<u>185,965</u>	<u>7,308</u>
Maintenance				
Personal Services	152,523	160,224	163,740	3,516
Contractual Services	253,605	262,178	222,960	(39,218)
Commodities	31,029	42,476	43,000	524
Reimbursed Expense	(4,719)	(17,152)	(5,000)	12,152
Total Maintenance	<u>432,438</u>	<u>447,726</u>	<u>424,700</u>	<u>(23,026)</u>
Total General Government	<u>3,413,341</u>	<u>3,568,416</u>	<u>3,681,812</u>	<u>113,396</u>
Public Safety				
Sheriff				
Personal Services	1,447,971	1,506,517	1,475,547	(30,970)
Contractual Services	90,937	87,993	73,850	(14,143)
Commodities	135,751	113,515	157,750	44,235
Capital Outlay	76,244	202,154	168,000	(34,154)
Reimbursed Expense	(12,304)	(3,059)	(7,000)	(3,941)
Total Sheriff	<u>1,738,599</u>	<u>1,907,120</u>	<u>1,868,147</u>	<u>(38,973)</u>
Sheriff - Jail				
Personal Services	753,672	805,844	784,487	(21,357)
Contractual Services	133,513	127,918	111,930	(15,988)
Commodities	168,372	157,460	141,900	(15,560)
Capital Outlay	1,652	2,400		(2,400)
Reimbursed Expense	(60,908)	(53,316)	(40,000)	13,316
Total Sheriff - Jail	<u>996,301</u>	<u>1,040,306</u>	<u>998,317</u>	<u>(41,989)</u>
Juvenile Detention				
Personal Services	639,059	635,186	664,167	28,981
Contractual Services	60,370	68,609	64,300	(4,309)
Commodities	20,905	22,621	15,900	(6,721)
Capital Outlay	1,109	1,290		(1,290)
Reimbursed Expense	(148,817)	(101,664)	(75,000)	26,664
Total Juvenile Detention	<u>572,626</u>	<u>626,042</u>	<u>669,367</u>	<u>43,325</u>
Emergency Preparedness				
Personal Services	84,140	96,271	95,376	(895)
Contractual Services	44,939	46,763	35,980	(10,783)
Commodities	8,767	6,774	9,200	2,426
Capital Outlay	1,199			
Reimbursed Expense	(46,708)	(453)		453
Total Emergency Preparedness	<u>92,337</u>	<u>149,355</u>	<u>140,556</u>	<u>(8,799)</u>
Emergency Telephone Service				
Personal Services	604,828	577,494	628,642	51,148
Contractual Services	4,267	2,472	5,250	2,778
Commodities	812	1,343	3,900	2,557
Capital Outlay	469	44		(44)
Reimbursed Expense	(3,339)	(58)		58
Total Emergency Telephone Service	<u>607,037</u>	<u>581,295</u>	<u>637,792</u>	<u>56,497</u>
Total Public Safety	<u>4,006,900</u>	<u>4,304,118</u>	<u>4,314,179</u>	<u>10,061</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Health				
Environmental Services				
Personal Services	\$ 76,833	78,486	79,494	1,008
Contractual Services	9,974	10,272	11,961	1,689
Commodities	1,675	1,912	3,600	1,688
Reimbursed Expense	(698)			
Total Environmental Services	<u>87,784</u>	<u>90,670</u>	<u>95,055</u>	<u>4,385</u>
Health Appropriations				
Developmental Disabilities	95,000	95,000	95,000	
Mental Health	<u>166,255</u>	<u>168,918</u>	<u>168,918</u>	
Total Health Appropriations	<u>261,255</u>	<u>263,918</u>	<u>263,918</u>	
Total Health	<u>349,039</u>	<u>354,588</u>	<u>358,973</u>	<u>4,385</u>
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>43,780</u>	<u>44,630</u>	<u>44,630</u>	
Economic Development				
Economic Development Department				
Contractual Services	<u>62,500</u>	<u>63,875</u>	<u>63,875</u>	
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Contractual Services	198,142	198,139	294,389	96,250
Reimbursed Expense			(96,250)	(96,250)
Total Other Soc. Serv. for Aged and Poor	<u>198,142</u>	<u>198,139</u>	<u>198,139</u>	
Equipment				
Equipment				
Capital Outlay	553,141	125,622	225,000	99,378
Reimbursed Expense	(473,863)	(10,039)		10,039
Total Equipment	<u>79,278</u>	<u>115,583</u>	<u>225,000</u>	<u>109,417</u>
Budget Credit			36,360	36,360
Total Expenditures and Transfers	<u>8,152,980</u>	<u>8,649,349</u>	<u>8,922,968</u>	<u>273,619</u>
Receipts Over (Under)				
Expenditures and Transfers	(152,279)	(236,770)		
Unencumbered Cash, Beginning	<u>872,977</u>	<u>720,698</u>		
Unencumbered Cash, Ending	<u>720,698</u>	<u>483,928</u>		

Franklin County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 740,273	708,446	711,508	(3,062)
Motor Vehicle Tax	87,022	105,086	91,585	13,501
Recreational Vehicle Tax	1,463	1,870	1,601	269
Delinquent Tax	21,312	19,363	20,000	(637)
16/20 M Truck Tax	2,297	2,299	2,590	(291)
Watercraft Tax		579		579
Total Taxes	<u>852,367</u>	<u>837,643</u>	<u>827,284</u>	<u>10,359</u>
Licenses, Fees, and Permits				
Service Fees	<u>938,877</u>	<u>1,089,096</u>	<u>800,000</u>	<u>289,096</u>
Total Cash Receipts	<u>1,791,244</u>	<u>1,926,739</u>	<u>1,627,284</u>	<u>299,455</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	1,326,059	1,415,096	1,370,493	(44,603)
Contractual Services	67,606	69,090	73,750	4,660
Commodities	92,072	113,108	140,500	27,392
Capital Outlay	11,180			
Operating Transfers Out	150,000	142,593	150,000	7,407
Reimbursed Expense	(15,823)	(10,144)	(5,000)	5,144
Total Expenditures and Transfers	<u>1,631,094</u>	<u>1,729,743</u>	<u>1,729,743</u>	
Receipts Over (Under) Expenditures and Transfers	160,150	196,996		
Unencumbered Cash, Beginning	<u>122,348</u>	<u>282,498</u>		
Unencumbered Cash, Ending	<u>282,498</u>	<u>479,494</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, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 12,212	11,731	12,647	(916)
Total Cash Receipts	<u>12,212</u>	<u>11,731</u>	<u>12,647</u>	<u>(916)</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	13,275	12,752	14,000	1,248
Total Expenditures and Transfers	<u>13,275</u>	<u>12,752</u>	<u>14,000</u>	<u>1,248</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,063)	(1,021)		
Unencumbered Cash, Beginning	<u>7,338</u>	<u>6,275</u>		
Unencumbered Cash, Ending	<u>6,275</u>	<u>5,254</u>		

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

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 144,237	149,405	150,081	(676)
Motor Vehicle Tax	12,170	20,294	17,855	2,439
Recreational Vehicle Tax	195	362	312	50
Delinquent Tax	5,012	4,557	3,000	1,557
16/20 M Truck Tax	1,283	282	505	(223)
Watercraft Tax		113		113
Total Cash Receipts	<u>162,897</u>	<u>175,013</u>	<u>171,753</u>	<u>3,260</u>
Expenditures and Transfers				
General Government				
County Building Maintenance				
Operating Transfers Out	<u>162,897</u>	<u>171,753</u>	<u>171,753</u>	
Total Expenditures and Transfers	<u>162,897</u>	<u>171,753</u>	<u>171,753</u>	
Receipts Over (Under) Expenditures and Transfers		3,260		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u>3,260</u>		

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

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,604,130	2,803,528	2,815,635	(12,107)
Motor Vehicle Tax	390,327	372,133	322,198	49,935
Recreational Vehicle Tax	6,567	6,615	5,633	982
Delinquent Tax	88,580	74,873	80,000	(5,127)
16/20 M Truck Tax	9,615	10,340	9,113	1,227
Watercraft Tax		2,037		2,037
Total Taxes	<u>3,099,219</u>	<u>3,269,526</u>	<u>3,232,579</u>	<u>36,947</u>
Miscellaneous				
Other			75,000	(75,000)
Total Cash Receipts	<u>3,099,219</u>	<u>3,269,526</u>	<u>3,307,579</u>	<u>(38,053)</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	3,169,847	3,290,806	3,435,839	145,033
Reimbursed Expense	(23,844)	(15,299)	(25,000)	(9,701)
Total Employee Benefits	<u>3,146,003</u>	<u>3,275,507</u>	<u>3,410,839</u>	<u>135,332</u>
Debt Service				
Total Expenditures and Transfers	<u>3,146,003</u>	<u>3,275,507</u>	<u>3,410,839</u>	<u>135,332</u>
Receipts Over (Under)				
Expenditures and Transfers	(46,784)	(5,981)		
Unencumbered Cash, Beginning	<u>325,571</u>	<u>278,787</u>		
Unencumbered Cash, Ending	<u>278,787</u>	<u>272,806</u>		

Franklin County, Kansas
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 6,018	5,542	5,501	41
Motor Vehicle Tax	841	858	750	108
Recreational Vehicle Tax	14	15	13	2
Delinquent Tax	203	172	150	22
16/20 M Truck Tax	22	22	21	1
Watercraft Tax		5		5
Total Taxes	<u>7,098</u>	<u>6,614</u>	<u>6,435</u>	<u>179</u>
Transfers				
Operating Transfers In		1,342	1,342	
Total Cash Receipts	<u>7,098</u>	<u>7,956</u>	<u>7,777</u>	<u>179</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>7,000</u>	<u>8,342</u>	<u>8,342</u>	
Total Expenditures and Transfers	<u>7,000</u>	<u>8,342</u>	<u>8,342</u>	
Receipts Over (Under)				
Expenditures and Transfers	98	(386)		
Unencumbered Cash, Beginning	<u>374</u>	<u>472</u>		
Unencumbered Cash, Ending	<u>472</u>	<u>86</u>		

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

For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 6,018	5,542	5,506	36
Motor Vehicle Tax	841	858	756	102
Recreational Vehicle Tax	14	15	13	2
Delinquent Tax	203	172	100	72
16/20 M Truck Tax	22	22	21	1
Watercraft Tax		5		5
Total Taxes	<u>7,098</u>	<u>6,614</u>	<u>6,396</u>	<u>218</u>
Transfers				
Operating Transfers In		1,342	1,342	
Total Cash Receipts	<u>7,098</u>	<u>7,956</u>	<u>7,738</u>	<u>218</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>7,000</u>	<u>8,342</u>	<u>8,342</u>	
Total Expenditures and Transfers	<u>7,000</u>	<u>8,342</u>	<u>8,342</u>	
Receipts Over (Under) Expenditures and Transfers	98	(386)		
Unencumbered Cash, Beginning	<u>411</u>	<u>509</u>		
Unencumbered Cash, Ending	<u>509</u>	<u>123</u>		

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

For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 361,939	228,473	229,431	(958)
Motor Vehicle Tax	37,763	51,221	44,780	6,441
Recreational Vehicle Tax	630	912	783	129
Delinquent Tax	9,318	8,917	3,500	5,417
16/20 M Truck Tax	1,452	979	1,267	(288)
Watercraft Tax		283		283
Total Taxes	<u>411,102</u>	<u>290,785</u>	<u>279,761</u>	<u>11,024</u>
Intergovernmental				
Federal Financial Assistance	208,030	188,926		188,926
State Grant	49,365	37,566	411,200	(373,634)
Total Intergovernmental	<u>257,395</u>	<u>226,492</u>	<u>411,200</u>	<u>(184,708)</u>
Licenses, Fees, and Permits				
Service Fees	479,718	550,735	185,000	365,735
Total Cash Receipts	<u>1,148,215</u>	<u>1,068,012</u>	<u>875,961</u>	<u>192,051</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	485,988	516,551	663,069	146,518
Contractual Services	124,008	99,765	133,250	33,485
Commodities	321,418	343,642	264,800	(78,842)
Capital Outlay	8,278	306		(306)
Operating Transfers Out	25,000	15,000	15,000	
Reimbursed Expense	(3,866)	(400)		400
Total Expenditures and Transfers	<u>960,826</u>	<u>974,864</u>	<u>1,076,119</u>	<u>101,255</u>
Receipts Over (Under)				
Expenditures and Transfers	187,389	93,148		
Unencumbered Cash, Beginning	<u>335,927</u>	<u>523,316</u>		
Unencumbered Cash, Ending	<u>523,316</u>	<u>616,464</u>		

Franklin County, Kansas
Health Capital Outlay Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 25,000	15,000
Total Cash Receipts	25,000	15,000
Expenditures and Transfers		
Health		
Health Department		
Contractual Services		307
Total Expenditures and Transfers		307
Receipts Over (Under)		
Expenditures and Transfers	25,000	14,693
Unencumbered Cash, Beginning	58,999	83,999
Unencumbered Cash, Ending	83,999	98,692

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

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 58,109	58,612	58,889	(277)
Motor Vehicle Tax	8,351	8,293	7,192	1,101
Recreational Vehicle Tax	140	147	126	21
Delinquent Tax	2,059	1,707	2,500	(793)
16/20 M Truck Tax			203	(203)
Watercraft Tax		45		45
Total Taxes	<u>68,659</u>	<u>68,804</u>	<u>68,910</u>	<u>(106)</u>
Transfers				
Operating Transfers In			2,090	(2,090)
Total Cash Receipts	<u>68,659</u>	<u>68,804</u>	<u>71,000</u>	<u>(2,196)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	71,000	68,804	71,000	2,196
Reimbursed Expense	(1,903)			
Total Expenditures and Transfers	<u>69,097</u>	<u>68,804</u>	<u>71,000</u>	<u>2,196</u>
Receipts Over (Under)				
Expenditures and Transfers	(438)			
Unencumbered Cash, Beginning	<u>438</u>			
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>		

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

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual	Current Year	
			Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 1,729,246	1,771,098	1,900,000	(128,902)
Total Cash Receipts	<u>1,729,246</u>	<u>1,771,098</u>	<u>1,900,000</u>	<u>(128,902)</u>
Expenditures and Transfers				
Health				
Contractual Services	1,722,136	1,772,782	2,037,648	264,866
Total Expenditures and Transfers	<u>1,722,136</u>	<u>1,772,782</u>	<u>2,037,648</u>	<u>264,866</u>
Receipts Over (Under)				
Expenditures and Transfers	7,110	(1,684)		
Unencumbered Cash, Beginning	<u>137,648</u>	<u>144,758</u>		
Unencumbered Cash, Ending	<u>144,758</u>	<u>143,074</u>		

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

For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 124,520	120,453	120,837	(384)
Motor Vehicle Tax	20,654	17,854	15,395	2,459
Recreational Vehicle Tax	348	317	269	48
Delinquent Tax	4,814	3,857	4,000	(143)
16/20 M Truck Tax	458	647	435	212
Total Cash Receipts	<u>150,794</u>	<u>143,128</u>	<u>140,936</u>	<u>2,192</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	90,459	90,666	101,611	10,945
Contractual Services	12,939	13,990	14,170	180
Commodities	149,344	169,019	147,200	(21,819)
Capital Outlay	980			
Operating Transfers Out	5,000	5,000	5,000	
Reimbursed Expense	(95,739)	(130,890)	(88,000)	42,890
Total Expenditures and Transfers	<u>162,983</u>	<u>147,785</u>	<u>179,981</u>	<u>32,196</u>
Receipts Over (Under)				
Expenditures and Transfers	(12,189)	(4,657)		
Unencumbered Cash, Beginning	<u>64,957</u>	<u>52,768</u>		
Unencumbered Cash, Ending	<u>52,768</u>	<u>48,111</u>		

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

For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,160,528	3,344,027	3,358,426	(14,399)
Motor Vehicle Tax	455,440	451,077	391,025	60,052
Recreational Vehicle Tax	7,654	8,020	6,837	1,183
Delinquent Tax	107,382	90,694	110,000	(19,306)
16/20 M Truck Tax	12,043	12,031	11,060	971
Watercraft Tax		2,472		2,472
Total Taxes	<u>3,743,047</u>	<u>3,908,321</u>	<u>3,877,348</u>	<u>30,973</u>
Intergovernmental				
Special City & County Highway	737,810	766,146	738,910	27,236
Equalization and Adjustment	27,923	2,205	15,000	(12,795)
Total Intergovernmental	<u>765,733</u>	<u>768,351</u>	<u>753,910</u>	<u>14,441</u>
Miscellaneous				
Other	35,849	26,574	25,000	1,574
Total Cash Receipts	<u>4,544,629</u>	<u>4,703,246</u>	<u>4,656,258</u>	<u>46,988</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,187,076	1,213,780	1,234,494	20,714
Contractual Services	921,628	1,028,305	1,355,465	327,160
Commodities	1,737,385	1,867,664	2,238,030	370,366
Operating Transfers Out	268,500	569,439	318,500	(250,939)
Reimbursed Expense	(203,039)	(416,680)	(275,000)	141,680
Total County Engineer	<u>3,911,550</u>	<u>4,262,508</u>	<u>4,871,489</u>	<u>608,981</u>
Debt Service				
Lease Purchase Agreements				
Principal and Interest	277,285	226,631	274,470	47,839
Total Expenditures and Transfers	<u>4,188,835</u>	<u>4,489,139</u>	<u>5,145,959</u>	<u>656,820</u>
Receipts Over (Under)				
Expenditures and Transfers	355,794	214,107		
Unencumbered Cash, Beginning	<u>956,710</u>	<u>1,312,504</u>		
Unencumbered Cash, Ending	<u>1,312,504</u>	<u>1,526,611</u>		

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

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 6,013	4,823	6,000	(1,177)
Total Cash Receipts	<u>6,013</u>	<u>4,823</u>	<u>6,000</u>	<u>(1,177)</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services		2,500	13,704	11,204
Total Expenditures and Transfers		<u>2,500</u>	<u>13,704</u>	<u>11,204</u>
Receipts Over (Under)				
Expenditures and Transfers	6,013	2,323		
Unencumbered Cash, Beginning	<u>23,188</u>	<u>29,201</u>		
Unencumbered Cash, Ending	<u>29,201</u>	<u>31,524</u>		

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

For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 114,766	122,124	122,561	(437)
Motor Vehicle Tax	14,413	16,317	14,197	2,120
Recreational Vehicle Tax	242	290	248	42
Delinquent Tax	3,568	3,165	2,000	1,165
16/20 M Truck Tax	413	379	402	(23)
Watercraft Tax		90		90
Total Cash Receipts	<u>133,402</u>	<u>142,365</u>	<u>139,408</u>	<u>2,957</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	131,071	151,968	110,000	(41,968)
Operating Transfers Out	50,000	8,032	50,000	41,968
Total Expenditures and Transfers	<u>181,071</u>	<u>160,000</u>	<u>160,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(47,669)	(17,635)		
Unencumbered Cash, Beginning	<u>252,029</u>	<u>204,360</u>		
Unencumbered Cash, Ending	<u>204,360</u>	<u>186,725</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, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,114	177	2,000	(1,823)
Total Cash Receipts	<u>1,114</u>	<u>177</u>	<u>2,000</u>	<u>(1,823)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	1,350	293	2,500	2,207
Total Expenditures and Transfers	<u>1,350</u>	<u>293</u>	<u>2,500</u>	<u>2,207</u>
Receipts Over (Under)				
Expenditures and Transfers	(236)	(116)		
Unencumbered Cash, Beginning	<u>379</u>	<u>143</u>		
Unencumbered Cash, Ending	<u>143</u>	<u>27</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, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Transient Guest Tax	\$ 180,161	192,934	165,000	27,934
Use of Money and Property				
Rent		1,200		1,200
Total Cash Receipts	<u>180,161</u>	<u>194,134</u>	<u>165,000</u>	<u>29,134</u>
Expenditures and Transfers				
Economic Development				
Culture and Recreation Appropriations				
Contractual Services	152,540	40,118	165,000	124,882
Operating Transfers Out		2,684		(2,684)
Total Expenditures and Transfers	<u>152,540</u>	<u>42,802</u>	<u>165,000</u>	<u>122,198</u>
Receipts Over (Under)				
Expenditures and Transfers	27,621	151,332		
Unencumbered Cash, Beginning	<u>3,847</u>	<u>31,468</u>		
Unencumbered Cash, Ending	<u><u>31,468</u></u>	<u><u>182,800</u></u>		

Franklin County, Kansas
Special Ambulance Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>150,000</u>	<u>142,593</u>
Total Cash Receipts	<u>150,000</u>	<u>142,593</u>
 Expenditures and Transfers		
Public Safety		
Ambulance Service		
Capital Outlay	<u>97,983</u>	<u>240,817</u>
Total Expenditures and Transfers	<u>97,983</u>	<u>240,817</u>
 Receipts Over (Under)		
Expenditures and Transfers	52,017	(98,224)
 Unencumbered Cash, Beginning	<u>238,327</u>	<u>290,344</u>
Unencumbered Cash, Ending	<u><u>290,344</u></u>	<u><u>192,120</u></u>

Franklin County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>114,028</u>	<u>156,753</u>
Miscellaneous		
Other		<u>7,945</u>
Total Cash Receipts	<u>114,028</u>	<u>164,698</u>
Expenditures and Transfers		
Reconstruction and Remodeling		
General Government	514,426	85,165
Reimbursed Expense		(<u>600</u>)
Total Expenditures and Transfers	<u>514,426</u>	<u>84,565</u>
Receipts Over (Under)		
Expenditures and Transfers	(400,398)	80,133
Unencumbered Cash, Beginning	<u>1,200,111</u>	<u>799,713</u>
Unencumbered Cash, Ending	<u><u>799,713</u></u>	<u><u>879,846</u></u>

Franklin County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 48,869	65,000
Total Cash Receipts	<u>48,869</u>	<u>65,000</u>
 Expenditures and Transfers		
Equipment		
General Government	415,776	122,621
Total Expenditures and Transfers	<u>415,776</u>	<u>122,621</u>
 Receipts Over (Under)		
Expenditures and Transfers	(366,907)	(57,621)
 Unencumbered Cash, Beginning	<u>1,168,514</u>	<u>801,607</u>
Unencumbered Cash, Ending	<u><u>801,607</u></u>	<u><u>743,986</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, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Federal Financial Assistance	\$	750		750
State Grant		100		100
Total Intergovernmental		850		850
Transfers				
Operating Transfers In	50,000	8,032	50,000	(41,968)
Miscellaneous				
Insurance Reimbursements	39,635	52,018		52,018
Total Cash Receipts	89,635	60,900	50,000	10,900
Expenditures and Transfers				
General Government				
Contractual Services	64,687	58,545	100,000	41,455
Total Expenditures and Transfers	64,687	58,545	100,000	41,455
Receipts Over (Under)				
Expenditures and Transfers	24,948	2,355		
Unencumbered Cash, Beginning	248,142	273,090		
Unencumbered Cash, Ending	273,090	275,445		

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

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Transfers				
Operating Transfers In	\$ 5,000	5,000	5,000	
Total Cash Receipts	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	
Expenditures and Transfers				
Public Works				
Other Agriculture				
Capital Outlay	1,997		50,000	50,000
Total Expenditures and Transfers	<u>1,997</u>		<u>50,000</u>	<u>50,000</u>
Receipts Over (Under)				
Expenditures and Transfers	3,003	5,000		
Unencumbered Cash, Beginning	<u>92,303</u>	<u>95,306</u>		
Unencumbered Cash, Ending	<u>95,306</u>	<u>100,306</u>		

Franklin County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 268,500	519,439
Miscellaneous		
Other	<u>28,629</u>	<u>47,155</u>
Total Cash Receipts	<u>297,129</u>	<u>566,594</u>
 Expenditures and Transfers		
Equipment		
Other Public Works		
Public Works	<u>454,445</u>	<u>451,647</u>
Total Expenditures and Transfers	<u>454,445</u>	<u>451,647</u>
 Receipts Over (Under)		
Expenditures and Transfers	(157,316)	114,947
 Unencumbered Cash, Beginning	<u>437,537</u>	<u>280,221</u>
Unencumbered Cash, Ending	<u><u>280,221</u></u>	<u><u>395,168</u></u>

Franklin County, Kansas
Solid Waste Capital Imp. Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ <u>107,492</u>	<u>118,230</u>
Transfers		
Operating Transfers In	<u>50,000</u>	<u>50,000</u>
Total Cash Receipts	<u>157,492</u>	<u>168,230</u>
 Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services	9,832	75,089
Capital Outlay		<u>121,000</u>
Total Expenditures and Transfers	<u>9,832</u>	<u>196,089</u>
 Receipts Over (Under)		
Expenditures and Transfers	147,660	(27,859)
 Unencumbered Cash, Beginning	<u>918,161</u>	<u>1,065,821</u>
Unencumbered Cash, Ending	<u><u>1,065,821</u></u>	<u><u>1,037,962</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, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 44,448	44,164	40,000	4,164
Total Cash Receipts	<u>44,448</u>	<u>44,164</u>	<u>40,000</u>	<u>4,164</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	3,749	4,504	5,000	496
Commodities			280	280
Total Other Sanitation	<u>3,749</u>	<u>4,504</u>	<u>5,280</u>	<u>776</u>
Debt Service				
Bonds				
Principal and Interest	<u>34,683</u>	<u>34,183</u>	<u>34,682</u>	<u>499</u>
Total Expenditures and Transfers	<u>38,432</u>	<u>38,687</u>	<u>39,962</u>	<u>1,275</u>
Receipts Over (Under)				
Expenditures and Transfers	6,016	5,477		
Unencumbered Cash, Beginning	<u>7,989</u>	<u>14,005</u>		
Unencumbered Cash, Ending	<u>14,005</u>	<u>19,482</u>		

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

For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 159,453	173,423	160,000	13,423
Use of Money and Property				
Interest on Investments	331	356	250	106
Total Cash Receipts	<u>159,784</u>	<u>173,779</u>	<u>160,250</u>	<u>13,529</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	112,246	84,938	600,000	515,062
Reimbursed Expense		(776)		776
Total Expenditures and Transfers	<u>112,246</u>	<u>84,162</u>	<u>600,000</u>	<u>515,838</u>
Receipts Over (Under)				
Expenditures and Transfers	47,538	89,617		
Unencumbered Cash, Beginning	<u>610,624</u>	<u>658,162</u>		
Unencumbered Cash, Ending	<u>658,162</u>	<u>747,779</u>		

Franklin County, Kansas
Countywide Internet Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<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, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 953,617	873,835	877,676	(3,841)
Motor Vehicle Tax	101,981	135,040	117,995	17,045
Recreational Vehicle Tax	1,705	2,403	2,063	340
Delinquent Tax	28,513	25,829		25,829
16/20 M Truck Tax	3,591	2,658	3,337	(679)
Watercraft Tax		746		746
Total Cash Receipts	<u>1,089,407</u>	<u>1,040,511</u>	<u>1,001,071</u>	<u>39,440</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	<u>1,087,429</u>	<u>1,023,807</u>	<u>1,125,063</u>	<u>101,256</u>
Total Expenditures and Transfers	<u>1,087,429</u>	<u>1,023,807</u>	<u>1,125,063</u>	<u>101,256</u>
Receipts Over (Under) Expenditures and Transfers	1,978	16,704		
Unencumbered Cash, Beginning	<u>176,531</u>	<u>178,509</u>		
Unencumbered Cash, Ending	<u>178,509</u>	<u>195,213</u>		

Franklin County, Kansas
 Courthouse HVAC Project Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payments from Trustee	\$ _____	<u>9,257</u>
Total Cash Receipts	<u> </u>	<u>9,257</u>
 Expenditures and Transfers		
Equipment		
Equipment		
Capital Outlay	<u> </u>	<u>9,257</u>
Total Expenditures and Transfers	<u> </u>	<u>9,257</u>
 Receipts Over (Under)		
Expenditures and Transfers		
 Unencumbered Cash, Beginning	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u> </u>

Franklin County, Kansas
Criminal Justice Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payments from Trustee	\$ 1,731,426	99,158
Total Cash Receipts	<u>1,731,426</u>	<u>99,158</u>
 Expenditures and Transfers		
Reconstruction and Remodeling		
Construction		
Capital Outlay	382,273	
Reimbursed Expense	(173,064)	
Total Expenditures and Transfers	<u>209,209</u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	1,522,217	99,158
 Unencumbered Cash, Beginning	(1,621,375)	(99,158)
Unencumbered Cash, Ending	<u>(99,158)</u>	<u> </u>

Franklin County, Kansas
Idaho Road Bank Repair Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Works		
Contractual Services		18,700
Total Expenditures and Transfers		18,700
Receipts Over (Under)		
Expenditures and Transfers		(18,700)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		(18,700)

Franklin County, Kansas
Industrial Park Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Temporary Note Proceeds	\$	<u>991,042</u>
Total Cash Receipts		<u>991,042</u>
 Expenditures and Transfers		
Construction		
Capital Outlay		<u>303,516</u>
Total Expenditures and Transfers		<u>303,516</u>
 Receipts Over (Under)		
Expenditures and Transfers		687,526
 Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		<u><u>687,526</u></u>

Franklin County, Kansas
 Montana Road Improvement Project Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	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, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<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>73,286</u>	<u>73,286</u>
Unencumbered Cash, Ending	<u>73,286</u>	<u>73,286</u>

Franklin County, Kansas
Jackson Road Bridge Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 13,680	436,417
Total Cash Receipts	<u>13,680</u>	<u>436,417</u>
 Expenditures and Transfers		
Public Works		
Contractual Services	4,651	253,896
Total Expenditures and Transfers	<u>4,651</u>	<u>253,896</u>
 Receipts Over (Under)		
Expenditures and Transfers	9,029	182,521
 Unencumbered Cash, Beginning	<u> </u>	<u>9,029</u>
Unencumbered Cash, Ending	<u>9,029</u>	<u>191,550</u>

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

For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 954,679	1,008,035	865,000	143,035
Miscellaneous				
Sale of Recycling Materials	61,360	55,154	80,000	(24,846)
Total Cash Receipts	<u>1,016,039</u>	<u>1,063,189</u>	<u>945,000</u>	<u>118,189</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	385,749	422,659	411,596	(11,063)
Contractual Services	574,037	649,655	552,635	(97,020)
Commodities	53,757	43,349	82,500	39,151
Operating Transfers Out	50,000	50,000	50,000	
Reimbursed Expense	(2,230)	(44)		44
Total Expenditures and Transfers	<u>1,061,313</u>	<u>1,165,619</u>	<u>1,096,731</u>	<u>(68,888)</u>
Receipts Over (Under)				
Expenditures and Transfers	(45,274)	(102,430)		
Unencumbered Cash, Beginning	<u>221,785</u>	<u>176,511</u>		
Unencumbered Cash, Ending	<u>176,511</u>	<u>74,081</u>		

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

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Use of Money and Property				
Rent	\$ 504,046	503,047	503,000	47
Total Cash Receipts	<u>504,046</u>	<u>503,047</u>	<u>503,000</u>	<u>47</u>
Expenditures and Transfers				
General Government				
Office Annex				
Personal Services	43,228	49,820	57,016	7,196
Contractual Services	396,090	131,241	154,065	22,824
Commodities	16,851	17,817	13,750	(4,067)
Capital Outlay	30,745	8,996	149,000	140,004
Reimbursed Expense	(189,065)			
Total Office Annex	<u>297,849</u>	<u>207,874</u>	<u>373,831</u>	<u>165,957</u>
Debt Service				
Bonds				
Principal and Interest	<u>291,381</u>	<u>293,281</u>	<u>292,000</u>	<u>(1,281)</u>
Total Expenditures and Transfers	<u>589,230</u>	<u>501,155</u>	<u>665,831</u>	<u>164,676</u>
Receipts Over (Under)				
Expenditures and Transfers	(85,184)	1,892		
Unencumbered Cash, Beginning	<u>244,185</u>	<u>159,001</u>		
Unencumbered Cash, Ending	<u>159,001</u>	<u>160,893</u>		

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

For the Year Ended December 31, 2016

(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 41,359	41,191	60,000	(18,809)
Total Cash Receipts	<u>41,359</u>	<u>41,191</u>	<u>60,000</u>	<u>(18,809)</u>
Expenditures and Transfers				
Equipment				
Other General Government				
Contractual Services	49,509	50,735	65,000	14,265
Reimbursed Expense	(2,049)	(2,528)		2,528
Total Expenditures and Transfers	<u>47,460</u>	<u>48,207</u>	<u>65,000</u>	<u>16,793</u>
Receipts Over (Under)				
Expenditures and Transfers	(6,101)	(7,016)		
Unencumbered Cash, Beginning	<u>74,444</u>	<u>68,343</u>		
Unencumbered Cash, Ending	<u>68,343</u>	<u>61,327</u>		

Franklin County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 264,873	244,149
Total Cash Receipts	<u>264,873</u>	<u>244,149</u>
 Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	166,016	169,812
Contractual Services	13,988	11,164
Commodities	6,901	4,907
Operating Transfers Out	58,693	80,266
Reimbursed Expense	(1,427)	(354)
Total Expenditures and Transfers	<u>244,171</u>	<u>265,795</u>
 Receipts Over (Under)		
Expenditures and Transfers	20,702	(21,646)
 Unencumbered Cash, Beginning	<u>54,720</u>	<u>75,422</u>
Unencumbered Cash, Ending	<u><u>75,422</u></u>	<u><u>53,776</u></u>

Franklin County, Kansas
 Prosecuting Attorney Training Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ <u>2,687</u>	<u>2,433</u>
Total Cash Receipts	<u>2,687</u>	<u>2,433</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>4,643</u>	<u>1,362</u>
Total Expenditures and Transfers	<u>4,643</u>	<u>1,362</u>
 Receipts Over (Under)		
Expenditures and Transfers	(1,956)	1,071
 Unencumbered Cash, Beginning	<u>3,193</u>	<u>1,237</u>
Unencumbered Cash, Ending	<u><u>1,237</u></u>	<u><u>2,308</u></u>

Franklin County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Forfeiture Proceeds	\$ _____	_____ 30,034
Total Cash Receipts	_____	_____ 30,034
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	_____ 2,680	_____ 30,049
Total Expenditures and Transfers	_____ 2,680	_____ 30,049
 Receipts Over (Under)		
Expenditures and Transfers	(2,680)	(15)
 Unencumbered Cash, Beginning	_____ 5,525	_____ 2,845
Unencumbered Cash, Ending	_____ 2,845	_____ 2,830

Franklin County, Kansas
Special Sex Offender Fee Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ <u>2,430</u>	<u>10,020</u>
Total Cash Receipts	<u>2,430</u>	<u>10,020</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	<u>22</u>	<u>1,719</u>
Total Expenditures and Transfers	<u>22</u>	<u>1,719</u>
 Receipts Over (Under)		
Expenditures and Transfers	2,408	8,301
 Unencumbered Cash, Beginning	<u> </u>	<u>2,408</u>
Unencumbered Cash, Ending	<u><u>2,408</u></u>	<u><u>10,709</u></u>

Franklin County, Kansas
 Conceal and Carry Permit Fees Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 293	1,950
Total Cash Receipts	<u>293</u>	<u>1,950</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	293	1,950
Unencumbered Cash, Beginning	<u> </u>	<u>293</u>
Unencumbered Cash, Ending	<u>293</u>	<u>2,243</u>

Franklin County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ <u>29,275</u>	<u>32,528</u>
Total Cash Receipts	<u>29,275</u>	<u>32,528</u>
 Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	<u>32,957</u>	<u>36,686</u>
Total Expenditures and Transfers	<u>32,957</u>	<u>36,686</u>
 Receipts Over (Under)		
Expenditures and Transfers	(3,682)	(4,158)
 Unencumbered Cash, Beginning	<u>69,466</u>	<u>65,784</u>
Unencumbered Cash, Ending	<u><u>65,784</u></u>	<u><u>61,626</u></u>

Franklin County, Kansas
Sheriff Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 591	633
Use of Money and Property		
Interest on Investments	143	29
Miscellaneous		
Donations		10,299
Other	2,200	
Total Miscellaneous	<u>2,200</u>	<u>10,299</u>
Total Cash Receipts	<u>2,934</u>	<u>10,961</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	183,627	101,229
Reimbursed Expense	(21,545)	(1,830)
Total Expenditures and Transfers	<u>162,082</u>	<u>99,399</u>
 Receipts Over (Under)		
Expenditures and Transfers	(159,148)	(88,438)
 Unencumbered Cash, Beginning	<u>250,260</u>	<u>91,112</u>
Unencumbered Cash, Ending	<u>91,112</u>	<u>2,674</u>

Franklin County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 7,300	8,132
Total Cash Receipts	7,300	8,132
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers	7,300	8,132
Unencumbered Cash, Beginning	_____	7,300
Unencumbered Cash, Ending	7,300	15,432

Franklin County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 7,300	8,132
Total Cash Receipts	7,300	8,132
Expenditures and Transfers		
None	—	—
Receipts Over (Under)		
Expenditures and Transfers	7,300	8,132
Unencumbered Cash, Beginning	—	7,300
Unencumbered Cash, Ending	7,300	15,432

Franklin County, Kansas
Drug Forfeitures Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 4	3
Miscellaneous		
Sale of Confiscations	<u> </u>	<u>22,400</u>
Total Cash Receipts	<u> 4</u>	<u>22,403</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u> 7,249</u>	<u> 23,270</u>
Total Expenditures and Transfers	<u> 7,249</u>	<u> 23,270</u>
 Receipts Over (Under)		
Expenditures and Transfers	(7,245)	(867)
 Unencumbered Cash, Beginning	<u> 10,950</u>	<u> 3,705</u>
Unencumbered Cash, Ending	<u><u> 3,705</u></u>	<u><u> 2,838</u></u>

Franklin County, Kansas
Prosecuting Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ <u>12,541</u>	<u>14,675</u>
Total Cash Receipts	<u>12,541</u>	<u>14,675</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>10,231</u>	<u>14,736</u>
Total Expenditures and Transfers	<u>10,231</u>	<u>14,736</u>
 Receipts Over (Under)		
Expenditures and Transfers	2,310	(61)
 Unencumbered Cash, Beginning	<u>11,510</u>	<u>13,820</u>
Unencumbered Cash, Ending	<u><u>13,820</u></u>	<u><u>13,759</u></u>

Franklin County, Kansas
County Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 79	71
Miscellaneous		
Other	<u> 96</u>	<u> 3,360</u>
Total Cash Receipts	<u> 175</u>	<u> 3,431</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	10,964	1,574
Capital Outlay	<u>20,209</u>	
Total Expenditures and Transfers	<u>31,173</u>	<u>1,574</u>
Receipts Over (Under)		
Expenditures and Transfers	(30,998)	1,857
Unencumbered Cash, Beginning	<u>138,086</u>	<u>107,088</u>
Unencumbered Cash, Ending	<u><u>107,088</u></u>	<u><u>108,945</u></u>

Franklin County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 1	_____
Miscellaneous		
Donations	<u> 1,436</u>	<u> 615</u>
Total Cash Receipts	<u> 1,437</u>	<u> 615</u>
 Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	<u> 2,054</u>	<u> 699</u>
Total Expenditures and Transfers	<u> 2,054</u>	<u> 699</u>
 Receipts Over (Under)		
Expenditures and Transfers	(617)	(84)
 Unencumbered Cash, Beginning	<u> 1,175</u>	<u> 558</u>
Unencumbered Cash, Ending	<u> 558</u>	<u> 474</u>

Franklin County, Kansas
 Juvenile Intake Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 61,132	63,253
Total Cash Receipts	<u>61,132</u>	<u>63,253</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Personal Services	60,323	60,504
Contractual Services	3,616	2,426
Reimbursed Expense	(553)	
Total Expenditures and Transfers	<u>63,386</u>	<u>62,930</u>
 Receipts Over (Under)		
Expenditures and Transfers	(2,254)	323
 Unencumbered Cash, Beginning	<u>4,744</u>	<u>2,490</u>
Unencumbered Cash, Ending	<u><u>2,490</u></u>	<u><u>2,813</u></u>

Franklin County, Kansas
Community Corrections Adult Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 589,664	457,944
Miscellaneous		
Other	1,701	615
Total Cash Receipts	<u>591,365</u>	<u>458,559</u>
Expenditures and Transfers		
Public Safety		
Community Corrections		
Personal Services	371,072	323,074
Contractual Services	203,825	148,614
Reimbursed Expense	(3,919)	(6,150)
Total Expenditures and Transfers	<u>570,978</u>	<u>465,538</u>
Receipts Over (Under)		
Expenditures and Transfers	20,387	(6,979)
Unencumbered Cash, Beginning	<u>239,988</u>	<u>260,375</u>
Unencumbered Cash, Ending	<u><u>260,375</u></u>	<u><u>253,396</u></u>

Franklin County, Kansas
Jail Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ <u>30,731</u>	<u>17,727</u>
Total Cash Receipts	<u>30,731</u>	<u>17,727</u>
 Expenditures and Transfers		
Public Safety		
Sheriff - Jail		
Contractual Services	<u>14,558</u>	<u>24,694</u>
Total Expenditures and Transfers	<u>14,558</u>	<u>24,694</u>
 Receipts Over (Under)		
Expenditures and Transfers	16,173	(6,967)
 Unencumbered Cash, Beginning	<u>15,847</u>	<u>32,020</u>
Unencumbered Cash, Ending	<u><u>32,020</u></u>	<u><u>25,053</u></u>

Franklin County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 2,348,502	2,481,926
Total Cash Receipts	<u>2,348,502</u>	<u>2,481,926</u>
 Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	2,353,044	2,300,464
Total Expenditures and Transfers	<u>2,353,044</u>	<u>2,300,464</u>
 Receipts Over (Under)		
Expenditures and Transfers	(4,542)	181,462
 Unencumbered Cash, Beginning	<u>113,125</u>	<u>108,583</u>
Unencumbered Cash, Ending	<u><u>108,583</u></u>	<u><u>290,045</u></u>

Franklin County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 7	7
Miscellaneous		
Payroll Withholdings and Benefits	<u>20,357</u>	<u>24,160</u>
Total Cash Receipts	<u>20,364</u>	<u>24,167</u>
 Expenditures and Transfers		
General Government		
Personal Services	21,274	21,464
Contractual Services	1,009	944
Reimbursed Expense	(928)	(971)
Total Expenditures and Transfers	<u>21,355</u>	<u>21,437</u>
 Receipts Over (Under)		
Expenditures and Transfers	(991)	2,730
 Unencumbered Cash, Beginning	<u>15,583</u>	<u>14,592</u>
Unencumbered Cash, Ending	<u><u>14,592</u></u>	<u><u>17,322</u></u>

Franklin County, Kansas
 Sheriff BJA Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

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

Franklin County, Kansas
 Truancy Court/Day School Program Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ <u>14,877</u>	<u>28,000</u>
Total Cash Receipts	<u>14,877</u>	<u>28,000</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Contractual Services	9,137	26,441
Reimbursed Expense	(<u>1,760</u>)	(<u>1,631</u>)
Total Expenditures and Transfers	<u>7,377</u>	<u>24,810</u>
 Receipts Over (Under)		
Expenditures and Transfers	7,500	3,190
 Unencumbered Cash, Beginning	<u>3,808</u>	<u>11,308</u>
Unencumbered Cash, Ending	<u><u>11,308</u></u>	<u><u>14,498</u></u>

Franklin County, Kansas
 Veteran's Memorial Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 1	1
Miscellaneous		
Donations	100	100
Total Cash Receipts	1	101
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers	1	101
Unencumbered Cash, Beginning	1,758	1,759
Unencumbered Cash, Ending	1,759	1,860

Franklin County, Kansas
Judiciary Tech Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

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

Franklin County, Kansas
Health Department Special Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$	<u>89,900</u>
Total Cash Receipts		<u>89,900</u>
 Expenditures and Transfers		
Health		
Personal Services		5,275
Contractual Services		18,332
Commodities		<u>6,849</u>
Total Expenditures and Transfers		<u>30,456</u>
 Receipts Over (Under)		
Expenditures and Transfers		59,444
 Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		<u><u>59,444</u></u>

Franklin County, Kansas
 Juvenile Facilities Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 43,880	22,716
Total Cash Receipts	<u>43,880</u>	<u>22,716</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Contractual Services	27,953	10,727
Capital Outlay		<u>50,502</u>
Total Expenditures and Transfers	<u>27,953</u>	<u>61,229</u>
 Receipts Over (Under)		
Expenditures and Transfers	15,927	(38,513)
 Unencumbered Cash, Beginning	<u>22,586</u>	<u>38,513</u>
Unencumbered Cash, Ending	<u><u>38,513</u></u>	<u><u> </u></u>

Franklin County, Kansas
 Graduated Sanctions Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 234,732	220,175
Miscellaneous		
Other	<u>187</u>	<u>19</u>
Total Cash Receipts	<u>234,919</u>	<u>220,194</u>
Expenditures and Transfers		
Public Safety		
Personal Services	186,063	178,114
Contractual Services	46,951	37,200
Reimbursed Expense	(<u>150</u>)	(<u>228</u>)
Total Expenditures and Transfers	<u>232,864</u>	<u>215,086</u>
Receipts Over (Under)		
Expenditures and Transfers	2,055	5,108
Unencumbered Cash, Beginning	<u>17,428</u>	<u>19,483</u>
Unencumbered Cash, Ending	<u><u>19,483</u></u>	<u><u>24,591</u></u>

Franklin County, Kansas
Prevention/Intervention Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 14,753	
Miscellaneous		
Other	90	
Total Cash Receipts	<u>14,843</u>	
Expenditures and Transfers		
Public Safety		
Personal Services	14,241	1,631
Contractual Services	1,837	2,687
Reimbursed Expense		(17)
Total Expenditures and Transfers	<u>16,078</u>	<u>4,301</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,235)	(4,301)
Unencumbered Cash, Beginning	<u>5,553</u>	<u>4,318</u>
Unencumbered Cash, Ending	<u><u>4,318</u></u>	<u><u>17</u></u>

Franklin County, Kansas
Reimbursements Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016
(With Comparative Actual Totals for the Prior Year Ended December 31, 2015)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ 381	4,486
Total Cash Receipts	<u>381</u>	<u>4,486</u>
 Expenditures and Transfers		
Public Safety		
Contractual Services	854	614
Total Expenditures and Transfers	<u>854</u>	<u>614</u>
 Receipts Over (Under)		
Expenditures and Transfers	(473)	3,872
 Unencumbered Cash, Beginning	<u>3,790</u>	<u>3,317</u>
Unencumbered Cash, Ending	<u><u>3,317</u></u>	<u><u>7,189</u></u>

Franklin County, Kansas
 Agency Funds
 Schedule of Receipts, Disbursements and Balances
 Regulatory Basis
 For the Year Ended December 31, 2016

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Lane City General	\$ 648	9,448	10,096	
Lane City Water		709	709	
Lane City Fire	83	1,169	1,252	
Ottawa City General		2,818,701	2,818,701	
Ottawa City Public Safety		5	5	
Ottawa City Auditorium		147,694	147,694	
Ottawa City Library		880,432	880,432	
Ottawa City Bond and Interest		638,852	638,852	
Ottawa City Paving		2,969	2,969	
Ottawa City Sewer		23,823	23,823	
Ottawa City Water		614	614	
Ottawa City Weed Cutting		4,922	4,922	
Ottawa City Clean Up		2,997	2,997	
Ottawa City: K-68 Estates TIF		33,947	33,947	
Ottawa City: Hwy 59 TIF		240,632	240,632	
Pomona City General		47,937	47,937	
Pomona City Employee Benefits		44,102	44,102	
Pomona City Library		24,699	24,699	
Pomona City Fire		17,854	17,854	
Princeton City General	1,076	27,621	27,768	929
Rantoul City General	624	8,420	9,044	
Rantoul City Assessments		7,354	7,354	
Richmond City General		121,038	121,038	
Richmond City Library		15,134	15,134	
Richmond City Recreation		6,527	6,527	
Richmond City Assessments		507	507	
Wellsville City General		419,187	419,187	
Wellsville City Employee Benefits		91,567	91,567	
Wellsville City Library		67,533	67,533	
Wellsville City Lib Emp Benefits		6,553	6,553	
Wellsville City Tort Liability		19,890	19,890	
Wellsville City Weed		1,148	1,148	
Wellsville City Sewer		9,542	9,542	
Williamsburg City General		28,377	28,377	
Williamsburg City Library		16,998	16,998	
Subtotal Cities	<u>2,431</u>	<u>5,788,902</u>	<u>5,790,404</u>	<u>929</u>
Townships:				
Appanoose Township General	737	7,620	7,534	823
Centropolis Township General	256	2,149	1,276	1,129
Cutler Township General	1,000	32,296	31,696	1,600
Franklin Township General		142	142	
Franklin Township Fire		40	40	
Greenwood Township General	461	16,683	3	17,141
Harrison Township General		4,917	4,917	
Hayes Township General	562	17,688	17,857	393
Homewood Township General	3,285	6,867	6,706	3,446
Lincoln Twp General	668	4,876	4,984	560
Ohio Township General		7,782	7,540	242
Ottawa Township General	209	4,634		4,843
Peoria Township General		7,385	7,385	
Peoria Township Fire		7,026	7,026	
Peoria Township Cemetery		5,774	5,774	
Pomona Township General	10	617	595	32
Pomona Township Fire	165	6,652	6,563	254
Pottawatomie Township General	951	40,531	40,459	1,023
Richmond Township General	269	2,241	2,221	289
Williamsburg Township General		3,546	3,546	
Subtotal Townships	<u>8,573</u>	<u>179,466</u>	<u>156,264</u>	<u>31,775</u>

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2016

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #287 Supplemental General	\$	882,382	882,382	
USD #287 General		643,342	643,342	
USD #287 Capital Outlay		288,570	288,570	
USD #287 Recreation		112,899	112,899	
USD #288 General		447,119	447,119	
USD #288 Supplemental General		640,160	640,160	
USD #288 Bond and Interest		272,693	272,693	
USD #288 Capital Outlay		73,043	73,043	
USD #289 General		634,072	634,072	
USD #289 Capital Outlay		322,529	322,529	
USD #289 Recreation		149,077	149,077	
USD #289 Recreation Emp Benefit		8,050	8,050	
USD #289 Bond and Interest #1		370,058	370,058	
USD #289 Supplemental General		786,675	786,675	
USD #290 General		2,183,892	2,183,892	
USD #290 Capital Outlay		1,067,114	1,067,114	
USD #290 Recreation		672,776	672,776	
USD #290 Recreation Emp Benefit		134,192	134,192	
USD #290 Adult Education		54,006	54,006	
USD #290 Bond and Interest #1		2,220,087	2,220,087	
USD #290 Supplemental General		2,334,034	2,334,034	
USD #243 Supplemental General		2,039	2,039	
USD #243 General		1,561	1,561	
USD #243 Bond and Interest		782	782	
USD #243 Capital Outlay		348	348	
USD #348 General		17,477	17,477	
USD #348 Capital Outlay		8,695	8,695	
USD #348 Bond and Interest		21,729	21,729	
USD #348 Recreation		4,357	4,357	
USD #348 Recreation Emp Benefit		1,089	1,089	
USD #348 Supplemental General		19,446	19,446	
USD #365 Supplemental General		30,957	30,957	
USD #365 General		38,292	38,292	
USD #365 Capital Outlay		17,695	17,695	
USD #365 Bond and Interest		24,246	24,246	
USD #368 Special Assessment		5	5	
USD #368 Supplemental General		6,800	6,800	
USD #368 General		5,780	5,780	
USD #368 Capital Outlay		2,567	2,567	
USD #368 Bond and Interest		2,974	2,974	
USD #434 General		280	280	
USD #434 Capital Outlay		98	98	
USD #434 Bond and Interest		49	49	
USD #434 Supplemental General		343	343	
USD #456 General		9,215	9,215	
USD #456 Recreation		559	559	
USD #456 Supplemental General		10,183	10,183	
Subtotal Schools		14,524,336	14,524,336	

Franklin County, Kansas
 Agency Funds
 Schedule of Receipts, Disbursements and Balances
 Regulatory Basis
 For the Year Ended December 31, 2016

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Antioch Cemetery	\$ 614	5,094	5,025	683
Central Cemetery	2,595	2,534	4,984	145
Greenwood Cemetery		4,913	4,913	
Lane-Baker Cemetery		17,271	17,271	
Mt. Hope Cemetery	550	4,252		4,802
Mt. Olivet Cemetery	654	5,191	5,278	567
Princeton Cemetery	1,782	18,104	17,845	2,041
Richmond-Berea Cemetery	5,619	12,728	12,512	5,835
United Cemetery		18,181	16,345	1,836
Subtotal Cemeteries	<u>11,814</u>	<u>88,268</u>	<u>84,173</u>	<u>15,909</u>
Rural Fire Districts:				
Wellsville Fire	4,836	203,614	202,607	5,843
Ohio-Princeton Fire		39,443	39,443	
North Centropolis Fire	5,198	11,630	11,385	5,443
South Centropolis Fire		7,771	7,771	
Harrison-Lincoln-Ottawa Fire		169,959	169,959	
Homewood-Williamsburg Fire	3,335	23,656	25,678	1,313
Richmond Fire	3,781	40,689	39,304	5,166
Subtotal Rural Fire Districts	<u>17,150</u>	<u>496,762</u>	<u>496,147</u>	<u>17,765</u>
Watershed Districts:				
Pottawatomie Watershed		26,743	26,743	
Taury Watershed	1,509	23,794	24,072	1,231
Drainage District #1		14,663	14,464	199
Subtotal Watershed Districts	<u>1,509</u>	<u>65,200</u>	<u>65,279</u>	<u>1,430</u>
Regional Library:				
N.E. Kansas Library General		171,191	171,191	
N.E. Kansas Library Employee Benefits		19,405	19,405	
Subtotal Regional Library		<u>190,596</u>	<u>190,596</u>	
Total Subdivisions	<u>41,477</u>	<u>21,333,530</u>	<u>21,307,199</u>	<u>67,808</u>
State Funds:				
State Educational Building		252,084	252,084	
State Institutional Building		126,042	126,042	
State Correctional Building		1	1	
Total State Funds		<u>378,127</u>	<u>378,127</u>	

Franklin County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2016

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	\$	13,396,213	13,396,213	
Motor Vehicle Licenses		1,642,626	1,642,626	
Motor Vehicle Royalties		10,430	10,430	
Kansas Highway Patroll Staff		30,648	30,648	
Law Enforcement Training Center		19,155	19,155	
Game Licenses	94	8,503	8,572	25
Park Permits		15,710	15,710	
Heritage Trust	11,269	16,264	18,795	8,738
Unclaimed Money	548			548
Stray Animal	1,896			1,896
Clerk of Court Release		1,999	1,999	
Sales Tax	57,505	1,086,655	1,092,687	51,473
Dust Control		57,804	57,804	
Change		26,952	25,599	1,353
Solid Waste Committee	61,349	14,378	1	75,726
State DMV Modification Fees		126,000	126,000	
Frontier Extension District #11		706,004	702,351	3,653
Treasurer's Holding Account	208,803	826,423	746,908	288,318
Cash Over and Short	1,295	671	486	1,480
Total Other Agency Funds	<u>342,759</u>	<u>17,986,435</u>	<u>17,895,984</u>	<u>433,210</u>
Distributable Funds:				
Current Tax	18,138,756	33,021,363	32,488,732	18,671,387
Delinquent Tax	340,936	832,281	985,654	187,563
Motor Vehicle Tax	95,862	3,573,243	3,574,592	94,513
Recreational Vehicle Tax	1,413	64,344	63,886	1,871
Commercial Motor Vehicle Fees	530	162,827	163,357	
Total Distributable Funds	<u>18,577,497</u>	<u>37,654,058</u>	<u>37,276,221</u>	<u>18,955,334</u>
Total Agency Funds	<u>18,961,733</u>	<u>77,352,150</u>	<u>76,857,531</u>	<u>19,456,352</u>

County of Franklin, Kansas
 Reconciliation of 2015 Tax Roll
For the Year Ended December 31, 2016

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	33,496,478
Add: Added and Escaped Taxes		26,212
Deduct: Taxes Abated and Refunded		<u>(372,895)</u>
Tax Roll as Adjusted		<u><u>33,149,795</u></u>
 <u>County Treasurer's Accounting:</u>		
Current Tax Collections (net of refunds)	\$	32,062,719
Uncollected:		
Personal Property		21,603
Real Estate		<u>1,065,586</u>
Total Uncollected		1,087,189
Tax Roll Under (Over) Accounted For		<u>(113)</u>
Net Tax Roll		<u><u>33,149,795</u></u>

County of Franklin, Kansas
 County Clerk
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2016

Schedule 5
 (Page 1 of 13)

Balance - January 1, 2016 \$ 75

Receipts:

Liquor Licenses	\$	250
Fish and Game Fees		313
Fish and Game Licenses		8,213
Other		946
		946

Total Receipts 9,722

Disbursements:

To County Treasurer 9,722

Balance - December 31, 2016 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, 2016

Schedule 5
(Page 2 of 13)

Balance - January 1, 2016		\$	0
<u>Receipts:</u>			
Mortgage Registration and Heritage Trust Fees	\$	200,472	
Recording Fees		127,901	
Technology Fees		48,798	
Copies		<u>6,106</u>	
Total Receipts			383,277
<u>Disbursements:</u>			
To County Treasurer			<u>383,277</u>
Balance - December 31, 2016			<u><u>0</u></u>

County of Franklin, Kansas
 Clerk of the District Court
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2016

Schedule 5
 (Page 3 of 13)

Balance - January 1, 2016 \$ 79,226

Receipts:

ASAP Assessments	\$	1,304	
Attorney Fee State		6,629	
Bonds and Bond Forfeitures		71,963	
County Clerk Fees		8,907	
County Reimbursement		12,272	
Drivers License Reinstatement Fees		10,184	
Fines		178,839	
Indigent Defense Fees		5,494	
Interest		23	
Judgments, Sale Proceeds, and Other		566,411	
Judicial Branch Surcharge		72,309	
Law Library Fees		16,759	
LETC Fees		18,013	
Marriage License Fees		9,499	
PATF Fees		2,437	
State Clerk Fees		<u>179,360</u>	
 Total Receipts			 <u>1,160,403</u>

Disbursements:

To State Treasurer		508,565	
To County Treasurer		65,643	
To Others		<u>433,321</u>	
 Total Disbursements			 <u><u>1,007,529</u></u>

Balance - December 31, 2016 232,100

Composition of Ending Cash Balance:

Demand Deposits	\$	<u><u>232,100</u></u>	
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County of Franklin, Kansas
 Sheriff
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2016

Schedule 5
 (Page 4 of 13)

Balance - January 1, 2016		\$	1,626
<u>Receipts:</u>			
Sheriff Fees	\$	83,484	
Sheriff/Jail Reimbursements		2,165	
Sheriff's Trust		117	
DARE Donations		615	
Inmate Accounts		104,901	
Work Release		4,840	
Miscellaneous		<u>2,776</u>	
Total Receipts			198,898
<u>Disbursements:</u>			
Paid to County Treasurer		89,157	
Paid to Others:			
Work Release			
Inmate Accounts		<u>99,989</u>	
Total Disbursements			<u>189,146</u>
Balance - December 31, 2016			<u><u>11,378</u></u>
<u>Composition of Ending Cash Balance:</u>			
Demand Deposits - Inmate Account			4,115
Demand Deposits - Work Release Account			<u>7,263</u>
Total		\$	<u><u>11,378</u></u>

County of Franklin, Kansas
 County Attorney
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2016

Schedule 5
 (Page 5 of 13)

Balance - January 1, 2016		\$	110
<u>Receipts:</u>			
Bad Check Collection Fees	\$		
Diversion Fees		10,875	
Miscellaneous		<u>40</u>	
Total Receipts			10,915
<u>Disbursements:</u>			
Paid to County Treasurer			<u>10,925</u>
Balance - December 31, 2016			<u><u>100</u></u>
<u>Composition of Ending Cash Balance:</u>			
Cash on Hand		\$	<u><u>100</u></u>

County of Franklin, Kansas
Public Works Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2016

Schedule 5
(Page 6 of 13)

Balance - January 1, 2016		\$	0
<u>Receipts:</u>			
Road and Bridge Revenues	\$	59,572	
Road and Bridge Reimbursements		424,664	
Road and Bridge Special Equipment Reimbursements		<u>70,944</u>	
Total Receipts			555,180
<u>Disbursements:</u>			
Paid to County Treasurer			<u>555,180</u>
Balance - December 31, 2016			<u><u>0</u></u>

County of Franklin, Kansas
Noxious Weed Supervisor
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2016

Schedule 5
(Page 7 of 13)

Balance - January 1, 2016		\$	0
<u>Receipts:</u>			
Reimbursement for Chemicals/Equipment/Labor	\$	128,572	
Collections on Prior Year Chemical Sales		<u>2,313</u>	
Total Receipts			130,885
<u>Disbursements:</u>			
Paid to County Treasurer			<u>130,885</u>
Balance - December 31, 2016			<u><u>0</u></u>

County of Franklin, Kansas
 Health Department
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2016

Schedule 5
 (Page 8 of 13)

Balance - January 1, 2016		\$	0
<u>Receipts:</u>			
WIC Grant	\$	83,462	
MCH Grant		20,748	
Family Planning Grant		31,530	
Immunization Grant		4,425	
Child Care Grant		44,948	
Formula Grant		17,522	
PHEPR Grant		22,719	
Other Grants		89,900	
Fees for Services		545,290	
Total Receipts			860,544
<u>Disbursements:</u>			
Paid to County Treasurer			860,544
Balance - December 31, 2016			0

County of Franklin, Kansas
Ambulance Service
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2016

Schedule 5
(Page 9 of 13)

Balance - January 1, 2016	\$	0
<u>Receipts:</u>		
Service Fees		1,098,555
<u>Disbursements:</u>		
Paid to County Treasurer		<u>1,098,555</u>
Balance - December 31, 2016		<u><u>0</u></u>

County of Franklin, Kansas
 Recycling Program
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2016

Schedule 5
 (Page 10 of 13)

Balance - January 1, 2016		\$	3,662
<u>Receipts:</u>			
Sale of Recycling Materials	\$	55,154	
From County Treasurer		<u>5,000</u>	
Sale of Recycling Materials	\$		60,154
<u>Disbursements:</u>			
Paid to County Treasurer		55,154	
Purchase of Recycling Materials		<u>5,163</u>	
Total Disbursements			<u>60,317</u>
Balance - December 31, 2016			<u><u>3,499</u></u>
<u>Composition of Ending Cash Balance:</u>			
Demand Deposits		\$	<u><u>3,499</u></u>

County of Franklin, Kansas
Environmental Health Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2016

Schedule 5
(Page 11 of 13)

Balance - January 1, 2016	\$	0
<u>Receipts:</u>		
Fees and Reimbursements Collected		17,230
<u>Disbursements:</u>		
Paid to County Treasurer		<u>17,230</u>
Balance - December 31, 2016		<u><u>0</u></u>

County of Franklin, Kansas
Solid Waste Transfer Station
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2016

Schedule 5
(Page 12 of 13)

Balance - January 1, 2016		\$	0
<u>Receipts:</u>			
Commercial Trash Haulers/Gate Collections	\$	1,126,286	
Regional Solid Waste Committee Fees		<u>14,376</u>	
Total Receipts			1,140,662
<u>Disbursements:</u>			
Paid to County Treasurer			<u>1,140,662</u>
Balance - December 31, 2016			<u><u>0</u></u>

County of Franklin, Kansas
Planning and Building Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2016

Schedule 5
(Page 13 of 13)

Balance - January 1, 2016		\$	0
<u>Receipts:</u>			
Planning and Building Fees	\$	26,397	
Reimbursements		2,619	
Publication Fees		<u>3,375</u>	
Total Receipts			32,391
<u>Disbursements:</u>			
Paid to County Treasurer			<u>32,391</u>
Balance - December 31, 2016			<u><u>0</u></u>