

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

December 31, 2005

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

Franklin County, Kansas

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AGC Agler & Gaeddert CHARTERED
Certified Public Accountants
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Lucille L. Hinderliter, CPA
Harold K. Mayes, CPA

W. Keith Gaeddert, CPA
(Retired)

Board of County Commissioners
Franklin County
Ottawa, Kansas

We have audited the accompanying statutory basis financial statements of the individual funds of Franklin County, Kansas, as of and for the year ended December 31, 2005, as listed in the table of contents. These statutory basis financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these statutory basis financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit Guide*; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note I B, the County prepared these statutory basis financial statements using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the statutory basis financial statements of the differences between the regulatory basis of accounting and accounting principles generally accepted in the United States of America are described in Note I B.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the statutory basis financial statement referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Franklin County, Kansas, as of December 31, 2005, or the changes in its financial position or, where applicable, its cash flows for the year then ended.

Also, in our opinion, the statutory basis financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of the individual funds of Franklin County, Kansas as of December 31, 2005, and its cash receipts and expenditures and budgetary results, for the year then ended on the basis of accounting described in Note I B

In accordance with *Government Auditing Standards*, we have also issued our report dated September 5, 2006 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

Agler & Gaeddert, Chartered

September 5, 2006



Franklin County, Kansas

**SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended December 31, 2005**

Governmental Type Funds	Unencumbered	Prior Year	Cash	Expenditures
	Cash Balances			
	(Deficit)	Encumbrances		
	January 1, 2005			
	Restated			
General Fund	\$ 987,774	\$ 0	\$ 6,525,411	\$ 5,714,586
Special Revenue Funds				
Road & Bridge	32,658	0	3,817,726	3,639,595
R & B Special Machinery	2,402	0	392,771	392,150
Chip Reserve	399,247	0	632,800	760,186
Employee Benefits	300,800	0	1,977,498	1,764,523
Vermont Bridge Project	0	0	39,000	39,000
Health	103,010	0	552,826	561,852
Health Capital Outlay	62,088	0	0	6,016
Mental Health	2,047	0	127,150	126,040
Election	35,777	0	78,990	73,814
Appraiser	26,678	0	309,184	265,861
Community College Tuition	12,604	0	155,256	109,704
Noxious Weed	68,348	0	259,625	147,866
Noxious Weed Capital	95,399	0	1,021	0
Rehabilitation Center	2,575	0	89,192	89,000
Tourism & Convention Promotion	0	0	165,796	165,796
Special Bridge	166,923	0	194,531	259,852
Liability Insurance	516,061	0	95,226	89,881
Risk Management Reserve	36,918	0	72,334	49,904
Special Parks & Recreation	2	0	2,283	1,698
Special Alcohol	6,151	0	4,809	5,054
Extension Council	3,503	0	194,206	193,600
Conservation District	705	0	42,650	42,300
Fair Premium	451	0	7,128	7,000
Fair Building	182	0	7,077	7,000
Services For The Elderly	(5,946)	0	256,584	226,969
County Buildings	49,989	0	146,121	72,973
Ambulance	237,440	0	1,154,207	1,011,134
Ambulance Special Equipment	313,028	0	14	166,016
Historical Society	0	0	44,200	44,200
Law Enforcement Trust	12,773	0	19,419	20,072
Drug Enforcement Forfeitures	377	0	17,873	8,800
Special Prosecutor Trust	41,239	0	23,135	26,671
Veterans Memorial	22,332	0	425	375
Country Estates Benefit District	3,217	0	13,380	13,384
Emergency Shelter Grant	0	0	930	930
Judiciary Tech Grant	0	0	53,599	49,651
Child Safety/Domestic Violence	0	0	2,250	1,335
Domestic Violence Grant	0	0	7,862	15,316
Sheriff Identikit	1,332	0	0	0
Defibrillator Special	1,000	0	0	0
Cops In School Grant	(31,633)	0	77,912	91,898

The accompanying notes are an integral part of this statement.

Unencumbered Cash Balances (Deficit) December 31, 2005	Outstanding Encumbrances and Accounts Payable	Cash Balances December 31, 2005
\$ 1,798,599	\$ 110,899	\$ 1,909,498
210,789	91,356	302,145
3,023	0	3,023
271,861	0	271,861
513,775	1,921	515,696
0	0	0
93,984	8,426	102,410
56,072	0	56,072
3,157	0	3,157
40,953	0	40,953
70,001	360	70,361
58,156	5,880	64,036
180,107	1,076	181,183
96,420	0	96,420
2,767	0	2,767
0	0	0
101,602	11,335	112,937
521,406	0	521,406
59,348	478	59,826
587	0	587
5,906	0	5,906
4,109	0	4,109
1,055	21,150	22,205
579	0	579
259	0	259
23,669	2,430	26,099
123,137	4,422	127,559
380,513	8,382	388,895
147,026	3,111	150,137
0	0	0
12,120	610	12,730
9,450	0	9,450
37,703	1,900	39,603
22,382	0	22,382
3,213	0	3,213
0	0	0
3,948	0	3,948
915	0	915
(7,454)	0	(7,454)
1,332	0	1,332
1,000	0	1,000
(45,619)	0	(45,619)

Composition of cash balances:

Demand Deposits	
Cash on hand and checking	\$ 104,241
Time Deposits	
Now accounts	446,036
Money market accounts	10,509,450
Certificates of Deposit	11,320,000
District court	108,341
Sheriff	<u>32,168</u>
Total cash and investments	22,520,237
Agency funds per Statement 4	<u>(13,526,140)</u>
	<u>\$ 8,994,097</u>

Franklin County, Kansas

**SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended December 31, 2005**

	Unencumbered Cash Balances (Deficit) January 1, 2005 <u>Restated</u>	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures
Governmental Type Funds - continued				
Special Revenue Funds - continued				
Byrne Grant	\$ 7,748	\$ 0	\$ 66,612	\$ 72,988
Truancy Grant	121	0	0	0
Special Auto	42,666	0	151,126	157,536
Prosecutor Training	3,950	0	2,550	6,017
Juvenile Acct Grant	9,027	0	14,108	18,438
Community Corrections-Adult	33,092	0	324,172	313,980
Community Corrections-Juvenile	33,321	0	329,821	346,046
Juvenile Intake	28,338	0	37,221	56,081
Dare Summer Camp	1,654	0	5	394
Employee Benefit Plan	1,425,763	0	1,259,387	1,158,917
Equipment Reserve	984,847	0	133,686	530,967
911 Emergency Telephone	117,152	0	108,508	104,537
CDBG Loan	4	0	0	0
Centropolis Sewer District	7,516	0	26,682	25,899
Register of Deeds Technology	52,629	0	54,574	16,885
911 Emergency Wireless	10,977	0	34,894	26,040
Countywide Internet	0	0	16,578	13,356
Solid Waste Special Caps	219,013	0	95,028	111,342
Debt Service Funds				
Bond and Interest	50,559	0	931,967	916,849
Capital Projects Funds				
36 Mile Road	(934,701)	0	5,113,311	4,541,286
Midland Railroad Improvements	438	0	0	0
Road Improvements	71,909	0	31,500	30,124
Capital Improvements	646,799	0	0	32,722
Visitor's Center	500	0	0	0
Enterprise Funds				
Solid Waste	543,497	0	958,595	837,680
Annex	103,035	0	392,489	458,568
County Wide Phone	72,717	0	90,349	66,882
Total reporting entity (excluding agency funds)	\$ 7,040,023	\$ 0	\$ 27,735,564	\$ 26,105,536

The accompanying notes are an integral part of this statement.

Unencumbered Cash Balances (Deficit) <u>December 31, 2005</u>	Outstanding Encumbrances and Accounts Payable	Cash Balances <u>December 31, 2005</u>
\$ 1,372	\$ 375	\$ 1,747
121	0	121
36,256	309	36,565
483	653	1,136
4,697	0	4,697
43,284	617	43,901
17,096	543	17,639
9,478	69	9,547
1,265	0	1,265
1,526,233	0	1,526,233
587,566	0	587,566
121,123	278	121,401
4	0	4
8,299	74	8,373
90,318	0	90,318
19,831	0	19,831
3,222	1,113	4,335
202,699	0	202,699
65,677	0	65,677
(362,676)	0	(362,676)
438	0	438
73,285	0	73,285
614,077	0	614,077
500	0	500
664,412	39,952	704,364
36,956	1,679	38,635
96,184	4,648	100,832
<u>\$ 8,670,051</u>	<u>\$ 324,046</u>	<u>\$ 8,994,097</u>

Franklin County, Kansas

Statement 2

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

(Budgeted Funds Only)

For the Year Ended December 31, 2005

	<u>Certified Budget</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental type funds				
General Fund	\$ 5,812,200	\$ 5,812,200	\$ 5,714,586	\$ 97,614
Special Revenue Funds				
Road & Bridge	3,792,593	3,792,593	3,639,595	152,998
Employee Benefits	2,051,043	2,051,043	1,764,523	286,520
Health	543,466	543,466	561,852	(18,386)
Mental Health	126,040	126,040	126,040	0
Election	90,600	90,600	73,814	16,786
Appraiser	322,693	322,693	265,861	56,832
Community College Tuition	155,000	155,000	109,704	45,296
Noxious Weed	258,455	258,455	147,866	110,589
Special Noxious Weed	126,134	126,134	0	126,134
Rehabilitation Center	89,000	89,000	89,000	0
Tourism & Convention Promotion	170,000	170,000	165,796	4,204
Special Bridge	298,218	298,218	259,852	38,366
Liability Insurance	610,000	610,000	89,881	520,119
Special Parks & Recreation	4,155	4,155	1,698	2,457
Special Alcohol	5,100	5,100	5,054	46
Extension Council	193,600	193,600	193,600	0
Conservation District	42,300	42,300	42,300	0
Fair Premium	7,000	7,000	7,000	0
Fair Building	7,000	7,000	7,000	0
Services For The Elderly	252,800	252,800	226,969	25,831
County Building Maintenance	160,000	160,000	72,973	87,027
Ambulance	1,128,000	1,128,000	1,011,134	116,866
Historical Society	44,200	44,200	44,200	0
Country Estates Benefit District	13,480	13,480	13,384	96
911 Emergency Telephone	209,957	209,957	104,537	105,420
Centropolis Sewer District	29,881	29,881	25,899	3,982
911 Emergency Wireless	50,000	50,000	26,040	23,960
Debt Service Funds				
Bond and Interest	956,940	956,940	916,849	40,091
Enterprise funds				
Solid Waste	923,085	923,085	837,680	85,405
Annex	496,017	496,017	458,568	37,449
County Wide Phone	150,000	150,000	66,882	83,118

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 2,855,113	\$ 2,884,395	\$ (29,282)
Delinquent tax	81,633	81,000	633
Motor vehicle tax	421,871	406,048	15,823
Recreational vehicle tax	8,436	8,051	385
Local alcoholic liquor fund	2,283	1,733	550
Local sales tax	1,470,923	1,223,280	247,643
Mineral production tax	1,441	809	632
16/20M vehicle tax	14,296	14,295	1
Grants	28,897	13,631	15,266
Fees and licenses			
Mortgage registration fees	496,556	437,782	58,774
Sheriff / jail fees	116,113	73,700	42,413
911 payment from City	212,812	238,095	(25,283)
Planning fees	52,842	46,723	6,119
Environmental fees	17,040	13,280	3,760
Juvenile	8,616	8,386	230
Other intergovernmental	186,518	182,000	4,518
Interest on investments	313,851	251,231	62,620
Interest and fees on delinquent taxes	149,548	107,400	42,148
Rent	11,627	9,984	1,643
Miscellaneous	12,532	0	12,532
Operating transfers	62,463	42,560	19,903
Total cash receipts	<u>6,525,411</u>	<u>\$ 6,044,383</u>	<u>\$ 481,028</u>
Expenditures			
County Commissioners			
Personal services	174,272	\$ 172,960	\$ (1,312)
Contractual	416,304	388,500	(27,804)
Commodities	5,326	4,800	(526)
Total County Commissioners	<u>595,902</u>	<u>566,260</u>	<u>(29,642)</u>
County Clerk			
Personal services	91,934	121,287	29,353
Contractual	2,470	3,880	1,410
Commodities	9,161	6,800	(2,361)
Total County Clerk	<u>103,565</u>	<u>131,967</u>	<u>28,402</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Expenditures - continued			
County Treasurer			
Personal services	\$ 111,714	\$ 126,468	\$ 14,754
Contractual	6,730	11,150	4,420
Commodities	14,642	18,500	3,858
Capital outlay	1,448	2,000	552
Total County Treasurer	134,534	158,118	23,584
County attorney and counselor			
Personal services	237,036	236,500	(536)
Contractual	30,867	33,600	2,733
Commodities	6,978	6,000	(978)
Capital outlay	11,224	10,804	(420)
Total County attorney and counselor	286,105	286,904	799
Register of Deeds			
Personal services	75,886	73,128	(2,758)
Contractual	2,100	1,400	(700)
Commodities	1,319	1,700	381
Total Register of Deeds	79,305	76,228	(3,077)
Sheriff			
Personal services	768,482	786,061	17,579
Contractual	84,557	74,500	(10,057)
Commodities	11,784	7,700	(4,084)
Capital outlay	74,776	62,500	(12,276)
Total Sheriff	939,599	930,761	(8,838)
Court			
Personal services	9,976	11,000	1,024
Contractual	138,242	131,952	(6,290)
Commodities	24,091	22,000	(2,091)
Capital outlay	18,548	26,848	8,300
Total Court	190,857	191,800	943
Maintenance			
Personal services	117,081	132,248	15,167
Contractual	503	550	47
Total Maintenance	117,584	132,798	15,214

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Expenditures - continued			
Emergency Preparedness			
Personal services	\$ 21,048	\$ 0	\$ (21,048)
Contractual	4,711	7,247	2,536
Commodities	8,696	12,000	3,304
Capital outlay	0	7,500	7,500
Total Emergency Preparedness	<u>34,455</u>	<u>26,747</u>	<u>(7,708)</u>
Jail			
Personal services	431,417	405,584	(25,833)
Contractual	28,886	27,020	(1,866)
Commodities	175,405	162,500	(12,905)
Capital outlay	17,407	25,100	7,693
Total Jail	<u>653,115</u>	<u>620,204</u>	<u>(32,911)</u>
Human Resources			
Personal services	91,056	85,000	(6,056)
Contractual	42,658	42,500	(158)
Commodities	21,404	23,900	2,496
Total Human Resources	<u>155,118</u>	<u>151,400</u>	<u>(3,718)</u>
Planning and Building			
Personal services	109,115	112,580	3,465
Contractual	23,615	53,438	29,823
Commodities	11,682	8,900	(2,782)
Capital outlay	21,342	25,712	4,370
Total Planning and Building	<u>165,754</u>	<u>200,630</u>	<u>34,876</u>
County Administrator			
Personal services	97,279	83,400	(13,879)
Contractual	6,735	11,840	5,105
Commodities	5,437	24,794	19,357
Capital outlay	23,799	29,000	5,201
Total County Administrator	<u>133,250</u>	<u>149,034</u>	<u>15,784</u>
911			
Personal services	436,363	466,925	30,562
Contractual	3,716	5,465	1,749
Commodities	1,060	2,600	1,540
Capital outlay	1,160	1,200	40
Total 911	<u>442,299</u>	<u>476,190</u>	<u>33,891</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Expenditures - continued			
Information Technology			
Personal services	\$ 198,637	\$ 204,811	\$ 6,174
Contractual	124,448	141,747	17,299
Commodities	14,054	14,500	446
Capital outlay	29,067	40,320	11,253
Total Information Technology	<u>366,206</u>	<u>401,378</u>	<u>35,172</u>
Environmental Health			
Personal services	61,176	61,082	(94)
Contractual	8,329	13,250	4,921
Commodities	1,265	3,940	2,675
Capital outlay	0	1,000	1,000
Total Environmental Health	<u>70,770</u>	<u>79,272</u>	<u>8,502</u>
Juvenile			
Personal services	296,721	311,373	14,652
Contractual	23,175	18,140	(5,035)
Commodities	2,619	3,090	471
Capital outlay	7,585	4,600	(2,985)
Total Juvenile	<u>330,100</u>	<u>337,203</u>	<u>7,103</u>
Capital outlay	965	966	1
Vermont Road Lease	168,199	168,200	1
District Wide	58,752	25,840	(32,912)
Economic Development	45,000	45,000	0
Chip Program	0	632,800	632,800
Record Storage	8,963	22,500	13,537
Interest & fees	1,389	0	(1,389)
Operating transfers	<u>632,800</u>	<u>0</u>	<u>(632,800)</u>
Total expenditures	<u>5,714,586</u>	<u>\$ 5,812,200</u>	<u>\$ 97,614</u>
Receipts over (under) expenditures	810,825		
Unencumbered cash, beginning of year, restated	<u>987,774</u>		
Unencumbered cash, end of year	<u>\$ 1,798,599</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
ROAD AND BRIDGE - 102

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem taxes	\$ 2,363,407	\$ 2,387,619	\$ (24,212)
Delinquent tax	73,157	24,023	49,134
Motor vehicle tax	410,044	398,045	11,999
Recreational vehicle tax	8,226	7,892	334
16/20M vehicle tax	10,087	11,932	(1,845)
Payment in lieu of tax	0	4,777	(4,777)
Special city/county gas tax	833,661	881,746	(48,085)
Federal grants	35,982	0	35,982
County equalization and adjustment	24,743	25,000	(257)
Miscellaneous	58,419	30,000	28,419
Total cash receipts	<u>3,817,726</u>	<u>\$ 3,771,034</u>	<u>\$ 46,692</u>
Expenditures			
Personal services	892,432	\$ 943,547	\$ 51,115
Contractual services	1,116,161	1,239,600	123,439
Commodities	1,359,349	1,243,467	(115,882)
Capital outlay	271,653	365,979	94,326
Total expenditures	<u>3,639,595</u>	<u>\$ 3,792,593</u>	<u>\$ 152,998</u>
Receipts over (under) expenditures	178,131		
Unencumbered cash, beginning of year	32,658		
Unencumbered cash, end of year	<u>\$ 210,789</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
ROAD AND BRIDGE SPECIAL MACHINERY - 103

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Loan proceeds	\$ <u>392,771</u>
Total cash receipts	<u>392,771</u>
Expenditures	
Capital outlay	<u>392,150</u>
Total expenditures	<u>392,150</u>
Receipts over (under) expenditures	621
Unencumbered cash, beginning of year	<u>2,402</u>
Unencumbered cash, end of year	\$ <u><u>3,023</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
CHIP RESERVE - 104

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Transfers in	\$ <u>632,800</u>
Total cash receipts	<u>632,800</u>
Expenditures	
Contractual services	<u>760,186</u>
Total expenditures	<u>760,186</u>
Receipts over (under) expenditures	(127,386)
Unencumbered cash, beginning of year	<u>399,247</u>
Unencumbered cash, end of year	\$ <u><u>271,861</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
EMPLOYEE BENEFITS - 106 AND 305

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem taxes	\$ 1,611,008	\$ 1,627,559	\$ (16,551)
Delinquent taxes	51,438	15,344	36,094
Motor vehicle taxes	263,785	254,239	9,546
Recreational vehicle taxes	5,279	5,041	238
16/20 M truck taxes	8,623	7,621	1,002
In lieu of taxes	0	3,051	(3,051)
Miscellaneous	37,365	0	37,365
Total cash receipts	<u>1,977,498</u>	<u>1,912,855</u>	<u>30,329</u>
Expenditures			
Personnel	<u>1,764,523</u>	<u>\$ 2,051,043</u>	<u>\$ 286,520</u>
Total expenditures	<u>1,764,523</u>	<u>\$ 2,051,043</u>	<u>\$ 286,520</u>
Receipts over (under) expenditures	212,975		
Unencumbered cash, beginning of year	<u>300,800</u>		
Unencumbered cash, end of year	<u>\$ 513,775</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

**SPECIAL REVENUE FUNDS
VERMONT BRIDGE PROJECT - 107**

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005**

	<u>2005 Actual</u>
Cash receipts	
Transfer in	\$ 39,000
Expenditures	
Contractual services	<u>39,000</u>
Receipts over (under) expenditures	0
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	<u><u>\$ 0</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
HEALTH - 108

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 138,359	\$ 139,712	\$ (1,353)
Delinquent tax	4,656	1,261	3,395
Motor Vehicle tax	21,759	20,893	866
Recreational vehicle tax	435	414	21
16-20M vehicle	802	626	176
Federal Grants	60,073	74,227	(14,154)
Other Grants	319,388	125,773	193,615
In lieu of taxes	0	251	(251)
Service fees	7,354	125,942	(118,588)
Total cash receipts	<u>552,826</u>	<u>\$ 489,099</u>	<u>\$ 63,727</u>
Expenditures			
Personal services	338,972	\$ 350,701	\$ 11,729
Contractual	151,341	122,625	(28,716)
Commodities	44,597	46,140	1,543
Capital outlay	26,942	24,000	(2,942)
Total expenditures	<u>561,852</u>	<u>\$ 543,466</u>	<u>\$ (18,386)</u>
Receipts over (under) expenditures	(9,026)		
Unencumbered cash, beginning of year	<u>103,010</u>		
Unencumbered cash, end of year	<u>\$ 93,984</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
HEALTH CAPITAL OUTLAY - 109

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005 Actual</u>
Cash receipts	
Operating transfers	\$ <u>0</u>
Total cash receipts	<u>0</u>
Expenditures	
Contractual services	<u>6,016</u>
Total expenditures	<u>6,016</u>
Receipts over (under) expenditures	(6,016)
Unencumbered cash, beginning of year	<u>62,088</u>
Unencumbered cash, end of year	\$ <u><u>56,072</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
MENTAL HEALTH - 110

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 104,900	\$ 105,921	\$ (1,021)
Delinquent tax	3,729	1,351	2,378
Motor vehicle tax	17,537	16,853	684
Recreational vehicle tax	351	0	351
16/20M vehicle tax	633	505	128
In lieu of taxes	<u>0</u>	<u>202</u>	<u>(202)</u>
Total cash receipts	<u>127,150</u>	<u>\$ 124,832</u>	<u>\$ 2,318</u>
Expenditures			
Contractual	<u>126,040</u>	<u>126,040</u>	<u>0</u>
Total expenditures	<u>126,040</u>	<u>\$ 126,040</u>	<u>\$ 0</u>
Receipts over (under) expenditures	1,110		
Unencumbered cash, beginning of year	<u>2,047</u>		
Unencumbered cash, end of year	<u>\$ 3,157</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
ELECTION - 114

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 55,276	\$ 55,773	\$ (497)
Delinquent tax	3,195	1,095	2,100
Motor vehicle tax	18,627	18,140	487
Recreational vehicle tax	374	360	14
16/20M vehicle tax	420	544	(124)
In lieu of taxes	0	218	(218)
Miscellaneous	1,098	0	1,098
Total cash receipts	<u>78,990</u> \$	<u>76,130</u> \$	<u>2,860</u>
Expenditures			
Personal services	52,487	55,000	2,513
Contractual	3,418	6,600	3,182
Commodities	17,909	29,000	11,091
Total expenditures	<u>73,814</u> \$	<u>90,600</u> \$	<u>16,786</u>
Receipts over (under) expenditures	5,176		
Unencumbered cash, beginning of year	<u>35,777</u>		
Unencumbered cash, end of year	<u>\$ 40,953</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
APPRAISER - 116

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 255,383	\$ 258,002	\$ (2,619)
Motor vehicle tax	38,667	36,948	1,719
Delinquent tax	8,591	2,230	6,361
Recreational vehicle tax	771	733	38
16/20M vehicle tax	1,635	1,108	527
In lieu of taxes	0	443	(443)
Miscellaneous	4,137	2,500	1,637
Total cash receipts	<u>309,184</u>	<u>\$ 301,964</u>	<u>\$ 7,220</u>
Expenditures			
Personal services	253,034	287,749	34,715
Contractual	8,481	16,200	7,719
Commodities	4,346	10,700	6,354
Capital outlay	0	8,044	8,044
Total expenditures	<u>265,861</u>	<u>\$ 322,693</u>	<u>\$ 56,832</u>
Receipts over (under) expenditures	43,323		
Unencumbered cash, beginning of year	<u>26,678</u>		
Unencumbered cash, end of year	<u>\$ 70,001</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
COMMUNITY COLLEGE TUITION - 120

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 153,556	\$ 155,000	\$ (1,444)
Delinquent tax	1,383	0	1,383
Motor vehicle tax	76	0	76
Miscellaneous	241	0	241
Total cash receipts	<u>155,256</u>	<u>\$ 155,000</u>	<u>\$ 256</u>
Expenditures			
Contractual	<u>109,704</u>	<u>155,000</u>	<u>45,296</u>
Total expenditures	<u>109,704</u>	<u>\$ 155,000</u>	<u>\$ 45,296</u>
Receipts over (under) expenditures	45,552		
Unencumbered cash, beginning of year	<u>12,604</u>		
Unencumbered cash, end of year	<u>\$ 58,156</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
NOXIOUS WEED - 122

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 213,896	\$ 216,033	\$ (2,137)
Delinquent tax	6,816	1,879	4,937
Motor vehicle tax	32,225	31,134	1,091
Recreational vehicle tax	645	617	28
16/20M vehicle tax	954	933	21
In lieu of taxes	0	374	(374)
Miscellaneous	5,089	0	5,089
Total cash receipts	<u>259,625</u>	<u>\$ 250,970</u>	<u>\$ 8,655</u>
Expenditures			
Personal services	103,115	\$ 135,250	\$ 32,135
Contractual services	8,437	12,900	4,463
Commodities	109,911	163,305	53,394
Reimbursements	(73,597)	(53,000)	20,597
Total expenditures	<u>147,866</u>	<u>\$ 258,455</u>	<u>\$ 110,589</u>
Receipts over (under) expenditures	111,759		
Unencumbered cash, beginning of year	<u>68,348</u>		
Unencumbered cash, end of year	<u>\$ 180,107</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
NOXIOUS WEED CAPITAL - 123

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Miscellaneous	\$ 1,021	\$ 0	\$ 1,021
Operating transfers	0	30,000	(30,000)
Total cash receipts	<u>1,021</u>	<u>\$ 30,000</u>	<u>\$ (28,979)</u>
Expenditures			
Contractual services	0	\$ 126,134	\$ 126,134
Total expenditures	<u>0</u>	<u>\$ 126,134</u>	<u>\$ 126,134</u>
Receipts over (under) expenditures	1,021		
Unencumbered cash, beginning of year	<u>95,399</u>		
Unencumbered cash, end of year	<u>\$ 96,420</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
REHABILITATION CENTER - 126

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 73,382	\$ 74,086	\$ (704)
Motor vehicle tax	12,348	11,887	461
Delinquent tax	2,794	717	2,077
Recreational vehicles tax	247	236	11
16/20M vehicle tax	421	356	65
In lieu of taxes	0	143	(143)
Total cash receipts	<u>89,192</u>	<u>\$ 87,425</u>	<u>\$ 1,767</u>
Expenditures			
Contractual	<u>89,000</u>	<u>\$ 89,000</u>	<u>\$ 0</u>
Total expenditures	<u>89,000</u>	<u>\$ 89,000</u>	<u>\$ 0</u>
Receipts over (under) expenditures	192		
Unencumbered cash, beginning of year	<u>2,575</u>		
Unencumbered cash, end of year	<u>\$ 2,767</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
 TOURISM AND CONVENTION PROMOTION - 128

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Miscellaneous	\$ 165,796	\$ 170,000	\$ (4,204)
Total cash receipts	<u>165,796</u>	<u>\$ 170,000</u>	<u>\$ (4,204)</u>
Expenditures			
Contractual	165,796	\$ 170,000	\$ 4,204
Total expenditures	<u>165,796</u>	<u>\$ 170,000</u>	<u>\$ 4,204</u>
Receipts over (under) expenditures	0		
Unencumbered cash, beginning of year	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 0</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
SPECIAL BRIDGE - 130

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 155,976	\$ 157,488	\$ (1,512)
Delinquent tax	6,512	1,725	4,787
Motor vehicle tax	30,025	28,587	1,438
Recreational vehicle tax	599	567	32
16/20M vehicle tax	1,419	857	562
In lieu of taxes	0	343	(343)
Total cash receipts	<u>194,531</u>	<u>\$ 189,567</u>	<u>\$ 4,964</u>
Expenditures			
Personal services	111,197	\$ 104,133	\$ (7,064)
Contractual services	35,845	56,000	20,155
Commodities	73,810	136,585	62,775
Capital outlay	0	1,500	1,500
Transfer	39,000	0	(39,000)
Total expenditures	<u>259,852</u>	<u>\$ 298,218</u>	<u>\$ 38,366</u>
Receipts over (under) expenditures	(65,321)		
Unencumbered cash, beginning of year	<u>166,923</u>		
Unencumbered cash, end of year	<u>\$ 101,602</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
LIABILITY INSURANCE - 134

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Taxes			
Ad valorem tax	\$ 81,787	\$ 82,553	\$ (766)
Delinquent tax	2,155	624	1,531
Motor vehicle tax	10,730	10,344	386
Recreational vehicles tax	215	205	10
16/20M vehicle tax	339	310	29
In lieu of taxes	0	124	(124)
Total cash receipts	<u>95,226</u>	<u>\$ 94,160</u>	<u>\$ 1,066</u>
Expenditures			
Contractual	<u>89,881</u>	<u>\$ 610,000</u>	<u>\$ 520,119</u>
Total expenditures	<u>89,881</u>	<u>\$ 610,000</u>	<u>\$ 520,119</u>
Receipts over (under) expenditures	5,345		
Unencumbered cash, beginning of year	<u>516,061</u>		
Unencumbered cash, end of year	<u>\$ 521,406</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
RISK MANAGEMENT RESERVE - 135

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2005

	<u>2005</u> <u>Actual</u>
Cash receipts	
Insurance claims	\$ 72,334
Total cash receipts	<u>72,334</u>
Expenditures	
Contractual	<u>49,904</u>
Total expenditures	<u>49,904</u>
Receipts over (under) expenditures	22,430
Unencumbered cash, beginning of year	<u>36,918</u>
Unencumbered cash, end of year	<u>\$ 59,348</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
SPECIAL PARKS AND RECREATION - 136

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Local liquor tax	\$ 2,283	\$ 2,918	\$ (635)
Total cash receipts	<u>2,283</u>	<u>\$ 2,918</u>	<u>\$ (635)</u>
Expenditures			
Contractual services	<u>1,698</u>	<u>\$ 4,155</u>	<u>\$ 2,457</u>
Total expenditures	<u>1,698</u>	<u>\$ 4,155</u>	<u>\$ 2,457</u>
Receipts over (under) expenditures	585		
Unencumbered cash, beginning of year	<u>2</u>		
Unencumbered cash, end of year	<u>\$ 587</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
SPECIAL ALCOHOL - 138

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2005

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash receipts			
Local liquor tax	\$ 4,809	\$ 5,100	\$ (291)
Total cash receipts	<u>4,809</u>	<u>\$ 5,100</u>	<u>\$ (291)</u>
Expenditures			
Contractual	<u>5,054</u>	<u>\$ 5,100</u>	<u>\$ 46</u>
Total expenditures	<u>5,054</u>	<u>\$ 5,100</u>	<u>\$ 46</u>
Receipts over (under) expenditures	(245)		
Unencumbered cash, beginning of year	<u>6,152</u>		
Unencumbered cash, end of year	<u>\$ 5,907</u>		

The accompanying notes are an integral part of this statement.