

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

December 31, 2007

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

Franklin County, Kansas

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of County Commissioners
Franklin County
Ottawa, Kansas

We have audited the accompanying statements of cash receipts and expenditures – actual and budget for each individual fund which collectively comprise the financial statements of the primary government of Franklin County, Kansas, as of and for the year ended December 31, 2007, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the *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 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 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.

The financial statements do not include the financial data of the County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the cash receipts and expenditures – actual and budget of the aggregate discretely presented component units have not been reported.

In our opinion, because of the effects of the matter discussed in the two preceding paragraphs, the 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, 2007, or the changes in its financial position or, where applicable, its cash flows for the year then ended.

In our opinion, the 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 the primary government Franklin County, Kansas as of December 31, 2007, 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 May 8, 2008 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 financial statements that collectively comprise Franklin County, Kansas's 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Agler & Haddert, Chartered

Ottawa, Ks.
May 8, 2008

FINANCIAL STATEMENTS

Franklin County, Kansas

**SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended December 31, 2007**

Governmental Type Funds	Unencumbered	Prior Year	Cash	
	Cash Balances (Deficit)	Cancelled	Receipts	Expenditures
	January 1, 2007	Encumbrances		
General Fund	\$ 1,562,364	\$ 0	\$ 7,034,165	\$ 6,924,137
Special Revenue Funds				
Road & Bridge	367,435	0	4,730,095	3,486,968
R & B Special Machinery	111,860	0	397,954	231,954
Chip Reserve	211,695	0	314,000	452,960
Employee Benefits	813,066	0	1,579,897	2,145,387
Health	51,391	0	703,914	665,964
Health Capital Outlay	55,854	0	0	0
Mental Health	11,556	0	142,905	154,461
Mental Health CDBG	30,446	0	1,589,317	1,657,823
Election	29,888	0	130,868	100,312
Appraiser	82,723	0	244,443	301,536
Community College Tuition	62,482	0	2,174	64,656
Noxious Weed	144,487	0	75,198	185,997
Noxious Weed Capital	131,420	0	0	0
Rehabilitation Center	8,051	0	92,233	100,100
Tourism & Convention Promotion	0	0	95,892	95,892
Special Bridge	158,118	0	226,652	170,057
Liability Insurance	552,994	0	57,179	86,273
Risk Management Reserve	33,045	0	86,535	82,618
Special Parks & Recreation	865	0	2,191	2,395
Special Alcohol	7,806	0	3,773	1,239
Extension Council	17,025	0	197,507	213,776
Conservation District	3,770	0	42,569	46,000
Fair Premium	740	0	6,567	7,000
Fair Building	745	0	6,443	7,000
Services For The Elderly	22,831	0	231,287	203,523
County Buildings	116,676	0	132,906	222,997
Ambulance	295,978	0	1,164,240	1,311,103
Ambulance Special Equipment	164,058	0	190,000	119,365
Historical Society	3,091	0	106,357	109,448
Law Enforcement Trust	8,141	0	25,282	23,046
Drug Enforcement Forfeitures	9,563	0	102	0
Special Prosecutor Trust	31,842	0	28,888	41,290
Sheriff Trust	0	0	2,161,774	610,253
County Attorney Forfeitures	0	0	321,505	2,611
Veterans Memorial	22,889	0	811	4,070
Country Estates Benefit District	3,210	0	12,540	12,544
Judiciary Tech Grant	3,202	0	0	0
Public Health Nurse Grant	0	0	6,023	397
Pandemic Flu	(1,923)	0	13,351	17,372
Child Safety/Domestic Violence	915	0	0	0
Domestic Violence Grant	(26,449)	0	84,443	57,994
Sheriff Identikit	1,332	0	0	0

The accompanying notes are an integral part of this statement.

Unencumbered Cash Balances (Deficit) <u>December 31, 2007</u>	Outstanding Encumbrances and Accounts Payable	Cash Balances (Deficit) <u>December 31, 2007</u>
\$ 1,672,392	\$ 128,592	\$ 1,800,984
1,610,562	163,389	1,773,951
277,860	0	277,860
72,735	0	72,735
247,576	7,023	254,599
89,341	16,599	105,940
55,854	0	55,854
0	0	0
(38,060)	0	(38,060)
60,444	5,379	65,823
25,630	743	26,373
0	0	0
33,688	752	34,440
131,420	0	131,420
184	0	184
0	0	0
214,713	5,785	220,498
523,900	0	523,900
36,962	0	36,962
661	0	661
10,340	0	10,340
756	0	756
339	0	339
307	0	307
188	0	188
50,595	0	50,595
26,585	11,217	37,802
149,115	26,458	175,573
234,693	0	234,693
0	0	0
10,377	479	10,856
9,665	0	9,665
19,440	1,402	20,842
1,551,521	14,640	1,566,161
318,894	0	318,894
19,630	0	19,630
3,206	0	3,206
3,202	0	3,202
5,626	0	5,626
(5,944)	0	(5,944)
915	0	915
0	0	0
1,332	0	1,332

Composition of cash balances:**Demand Deposits**

Cash on hand and checking \$ 2,171,848

Time Deposits

Now accounts 3,231,961

Money market accounts 13,000,000

Certificates of Deposit 8,220,000

District court

173,733

Law Library

36,192

Recycling

3,099

Sheriff36,360

Total cash and investments 26,873,193

Agency funds per

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(15,240,987)\$ 11,632,206

Franklin County, Kansas

**SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH**

For the Year Ended December 31, 2007

Governmental Type Funds - continued	Unencumbered Cash Balances (Deficit) January 1, 2007	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures
Special Revenue Funds - continued				
Cops In School Grant	\$ (48,886)	\$ 0	\$ 65,586	\$ 16,700
JAG Grant	738	0	26,238	26,098
Truancy Grant	121	0	0	0
Special Auto	25,769	0	217,307	163,011
Prosecutor Training	322	0	3,430	1,420
Juvenile Acct Grant	6,570	0	5,487	5,705
Community Corrections-Adult	29,281	0	371,158	358,661
Community Corrections-Juvenile	11,798	0	306,339	318,137
Juvenile Intake	12,384	0	53,009	61,626
Juvenile Facilities Grant	0	0	3,573	2,553
Dare Summer Camp	1,269	0	109	208
Equipment Reserve	648,725	0	304,200	7,074
911 Emergency Telephone	167,262	0	88,292	70,465
Centropolis Sewer District	12,410	0	33,320	27,301
Register of Deeds Technology	108,288	0	45,644	35,693
Justice Assistance Grant	0	0	41,457	41,457
Graduated Sanctions Grant	0	0	104,572	92,029
Prevention/Intervention Grant	0	0	65,689	52,148
Reimbursements Grant	0	0	485	166
Risk Reduction/Adult	0	0	85,760	6,766
911 Pallas Vesta Grant	0	0	23,385	130,707
911 Emergency Wireless	21,547	0	50,151	66,740
Countywide Internet	5,184	0	0	0
Solid Waste Special Caps	238,020	0	13,839	7,877
Debt Service Funds				
Bond and Interest	394,420	0	570,698	725,845
Capital Projects Funds				
Vermont Bridge Project	(27,800)	0	53,800	26,000
Montana Road Improvement Project	0	0	30,360	29,040
Nevada Terrace Project	(37,745)	0	123,329	203,735
Missouri Road Project	(49,350)	0	60,176	10,826
13 Mile Road Improvement Project	(132,808)	0	145,164	12,956
Midland Railroad Enhancement	438	0	0	0
Road Improvement	73,286	0	0	0
Capital Improvement	282,019	0	139,360	39,636
Visitor's Center	500	0	0	0
Enterprise Funds				
Solid Waste	611,010	0	1,006,388	895,712
Annex	23,285	0	406,781	370,020
County Wide Phone	129,167	0	30,359	(99)
Fiduciary Funds				
Employee Benefit Plan	1,064,192	0	1,525,778	2,054,213
Total reporting entity (excluding agency funds)	\$ 8,676,598	\$ 0	\$ 28,243,203	\$ 25,780,944

The accompanying notes are an integral part of this statement.

Unencumbered Cash Balances (Deficit) <u>December 31, 2007</u>	Outstanding Encumbrances and Accounts Payable	Cash Balances (Deficit) <u>December 31, 2007</u>
\$ 0	\$ 0	0
878	0	878
121	0	121
80,065	1,995	82,060
2,332	0	2,332
6,352	0	6,352
41,778	12	41,790
0	0	0
3,767	112	3,879
1,020	0	1,020
1,170	0	1,170
945,851	0	945,851
185,089	112	185,201
18,429	150	18,579
118,239	6,492	124,731
0	0	0
12,543	0	12,543
13,541	0	13,541
319	8	327
78,994	(21)	78,973
(107,322)	0	(107,322)
4,958	0	4,958
5,184	0	5,184
243,982	0	243,982
239,273	0	239,273
0	0	0
1,320	0	1,320
(118,151)	0	(118,151)
0	0	0
(600)	0	(600)
438	0	438
73,286	0	73,286
381,743	48,400	430,143
500	0	500
721,686	43,941	765,627
60,046	1,073	61,119
159,625	710	160,335
<u>535,757</u>	<u>7,907</u>	<u>543,664</u>
\$ <u>11,138,857</u>	\$ <u>493,349</u>	\$ <u>11,632,206</u>

Franklin County, Kansas

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SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

(Budgeted Funds Only)

For the Year Ended December 31, 2007

	<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	\$ 7,308,859	\$ 7,308,859	\$ 6,924,137	\$ 384,722
Special Revenue Funds				
Road & Bridge	4,392,242	4,392,242	3,455,747	936,495
Chip Reserve	394,630	394,630	452,960	(58,330)
Employee Benefits	2,294,597	2,294,597	2,145,387	149,210
Health	824,581	824,581	665,964	158,617
Health Capital Outlay	40,072	40,072	0	40,072
Mental Health	155,700	155,700	154,461	1,239
Election	161,162	161,162	100,312	60,850
Appraiser	314,339	314,339	301,536	12,803
Community College Tuition	68,274	68,274	64,656	3,618
Noxious Weed	220,720	220,720	185,997	34,723
Noxious Weed Capital	126,420	126,420	0	126,420
Rehabilitation Center	100,100	100,100	100,100	0
Tourism & Convention Promotion	170,000	170,000	95,892	74,108
Special Bridge	312,439	312,439	170,057	142,382
Liability Insurance	610,000	610,000	86,273	523,727
Special Parks & Recreation	2,500	2,500	2,395	105
Special Alcohol	9,106	9,106	1,239	7,867
Extension Council	213,776	213,776	213,776	0
Conservation District	46,000	46,000	46,000	0
Fair Premium	7,000	7,000	7,000	0
Fair Building	7,000	7,000	7,000	0
Services For The Elderly	213,601	213,601	203,523	10,078
County Building	227,786	227,786	222,997	4,789
Ambulance	1,419,425	1,419,425	1,311,103	108,322
Historical Society	110,000	110,000	109,448	552
Country Estates Benefit District	12,700	12,700	12,544	156
911 Emergency Telephone	227,577	227,577	70,465	157,112
Centropolis Sewer District	31,412	31,412	27,301	4,111
Register of Deeds Technology	150,779	150,779	35,693	115,086
911 Emergency Wireless	90,000	90,000	66,740	23,260
Debt Service Funds				
Bond and Interest	725,900	725,900	725,845	55
Capital Project Funds				
Capital Improvement	675,083	675,083	39,636	635,447
Enterprise funds				
Solid Waste	1,068,543	1,068,543	895,712	172,831
Annex	422,959	422,959	370,020	52,939
County Wide Phone	120,000	120,000	(99)	120,099

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, 2007

(With Comparative Actual Totals for the Prior Year Ended December 30, 2006)

	2006		2007		Variance Favorable (Unfavorable)
	Actual	Actual	Actual	Budget	
Cash receipts					
Taxes					
Ad valorem tax	\$ 2,510,262	\$ 2,793,965	\$ 2,867,435	\$	(73,470)
Delinquent tax	69,971	90,946	84,000		6,946
Motor vehicle tax	483,484	427,084	396,421		30,663
Recreational vehicle tax	9,101	8,147	7,921		226
Local alcoholic liquor fund	2,777	2,719	2,830		(111)
Local sales tax	1,528,204	1,696,355	1,495,000		201,355
Mineral production tax	1,440	799	1,500		(701)
16/20M vehicle tax	4,459	18,002	16,626		1,376
In Lieu of Taxes	0	0	4,873		(4,873)
Grants	31,240	13,631	13,630		1
Fees and licenses					
Mortgage registration fees	355,895	374,673	425,000		(50,327)
Sheriff / jail fees	94,933	124,402	0		124,402
911 payment from City	235,292	235,280	245,850		(10,570)
Planning fees	40,027	43,285	55,000		(11,715)
Environmental fees	17,580	18,840	20,000		(1,160)
Juvenile	6,167	8,991	4,000		4,991
Other intergovernmental	277,418	156,161	281,500		(125,339)
Interest on investments	489,146	701,043	251,000		450,043
Interest and fees on delinquent taxes	129,151	176,037	145,000		31,037
Rent	10,516	10,516	12,000		(1,484)
Miscellaneous	16,757	43,045	45,000		(1,955)
Transfers in	106,172	90,244	111,274		(21,030)
Total cash receipts	<u>6,419,992</u>	<u>7,034,165</u>	<u>\$ 6,485,860</u>	<u>\$</u>	<u>548,305</u>
Expenditures					
County Commissioners					
Personal services	154,350	0	\$ 80,250	\$	80,250
Contractual	476,710	530,171	478,920		(51,251)
Commodities	4,137	0	5,500		5,500
Capital Outlay	43,346	0	0		0
Total County Commissioners	<u>678,543</u>	<u>530,171</u>	<u>564,670</u>		<u>34,499</u>
County Clerk					
Personal services	119,282	110,835	107,317		(3,518)
Contractual	3,303	3,232	4,500		1,268
Commodities	7,442	8,216	9,700		1,484
Capital outlay	0	0	1,000		1,000
Total County Clerk	<u>130,027</u>	<u>122,283</u>	<u>122,517</u>		<u>234</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, 2007

(With Comparative Actual Totals for the Prior Year Ended December 30, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Expenditures - continued				
County Treasurer				
Personal services	\$ 121,347	\$ 136,275	\$ 146,220	\$ 9,945
Contractual	7,505	20,884	14,150	(6,734)
Commodities	8,937	13,296	13,500	204
Capital outlay	2,000	0	2,000	2,000
Total County Treasurer	<u>139,789</u>	<u>170,455</u>	<u>175,870</u>	<u>5,415</u>
County attorney and counselor				
Personal services	253,079	357,894	343,422	(14,472)
Contractual	29,578	32,686	49,400	16,714
Commodities	5,848	5,383	6,500	1,117
Capital outlay	4,404	5,790	10,000	4,210
Total County attorney and counselor	<u>292,909</u>	<u>401,753</u>	<u>409,322</u>	<u>7,569</u>
Register of Deeds				
Personal services	81,684	102,979	103,092	113
Contractual	1,905	3,423	3,200	(223)
Commodities	1,852	0	2,000	2,000
Total Register of Deeds	<u>85,441</u>	<u>106,402</u>	<u>108,292</u>	<u>1,890</u>
Sheriff				
Personal services	1,025,552	1,293,834	1,193,120	(100,714)
Contractual	121,913	129,247	24,600	(104,647)
Commodities	10,246	82,437	11,100	(71,337)
Capital outlay	74,637	0	250,500	250,500
Total Sheriff	<u>1,232,348</u>	<u>1,505,518</u>	<u>1,479,320</u>	<u>(26,198)</u>
Court				
Personal services	10,624	10,234	11,000	766
Contractual	129,270	234,804	187,064	(47,740)
Commodities	16,262	298	22,000	21,702
Capital outlay	26,328	0	26,848	26,848
Total Court	<u>182,484</u>	<u>245,336</u>	<u>246,912</u>	<u>1,576</u>
Maintenance				
Personal services	128,728	135,592	139,164	3,572
Contractual	526	544	550	6
Total Maintenance	<u>129,254</u>	<u>136,136</u>	<u>139,714</u>	<u>3,578</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, 2007

(With Comparative Actual Totals for the Prior Year Ended December 30, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Expenditures - continued				
Emergency Preparedness				
Personal services	\$ 69,747	\$ 75,862	\$ 76,199	\$ 337
Contractual	15,245	24,421	25,000	579
Commodities	23,741	819	14,000	13,181
Capital outlay	10,481	3,227	24,500	21,273
Total Emergency Preparedness	<u>119,214</u>	<u>104,329</u>	<u>139,699</u>	<u>35,370</u>
Jail				
Personal services	499,924	490,912	489,152	(1,760)
Contractual	24,635	295,302	302,500	7,198
Commodities	242,988	26,757	113,850	87,093
Capital outlay	16,293	10,073	10,800	727
Total Jail	<u>783,840</u>	<u>823,044</u>	<u>916,302</u>	<u>93,258</u>
Planning and Building				
Personal services	126,573	131,152	131,853	701
Contractual	27,466	15,136	38,750	23,614
Commodities	9,169	7,458	4,100	(3,358)
Capital outlay	0	0	4,500	4,500
Total Planning and Building	<u>163,208</u>	<u>153,746</u>	<u>179,203</u>	<u>25,457</u>
County Administration				
Personal services	200,945	280,978	249,110	(31,868)
Contractual	55,398	52,925	63,500	10,575
Commodities	44,061	31,618	6,000	(25,618)
Capital outlay	283	416	500	84
Total County Administrator	<u>300,687</u>	<u>365,937</u>	<u>319,110</u>	<u>(46,827)</u>
911				
Personal services	480,383	492,473	496,859	4,386
Contractual	4,127	6,529	7,185	656
Commodities	1,130	1,705	2,600	895
Capital outlay	0	0	1,200	1,200
Total 911	<u>485,640</u>	<u>500,707</u>	<u>507,844</u>	<u>7,137</u>
Information Technology				
Personal services	191,210	173,322	240,188	66,866
Contractual	138,315	6,823	8,668	1,845
Commodities	13,206	1,819	2,000	181
Capital outlay	64,752	0	1,750	1,750
Total Information Technology	<u>407,483</u>	<u>181,964</u>	<u>252,606</u>	<u>70,642</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, 2007

(With Comparative Actual Totals for the Prior Year Ended December 30, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Expenditures - continued				
Technology Services				
Contractual	\$ 0	\$ 148,731	\$ 163,077	\$ 14,346
Commodities	0	0	13,000	13,000
Capital outlay	0	0	21,600	21,600
Total Technology Services	0	148,731	197,677	48,946
Environmental Health				
Personal services	65,320	64,615	64,630	15
Contractual	8,878	9,836	15,050	5,214
Commodities	2,847	1,712	1,950	238
Capital outlay	976	0	2,500	2,500
Total Environmental Health	78,021	76,163	84,130	7,967
Juvenile				
Personal services	405,081	403,455	553,880	150,425
Contractual	29,360	32,435	16,600	(15,835)
Commodities	2,874	1,745	18,050	16,305
Capital outlay	4,116	0	3,000	3,000
Total Juvenile	441,431	437,635	591,530	153,895
Capital outlay	69	0	300,000	300,000
Vermont Road Lease	252,299	168,199	168,200	1
District Wide	65,419	67,783	30,941	(36,842)
Economic Development	45,000	48,000	48,000	0
Record Storage	10,398	9,855	13,000	3,145
Interest & fees	5,723	5,990	0	(5,990)
Transfers out	627,000	614,000	314,000	(300,000)
Total expenditures	6,656,227	6,924,137	\$ 7,308,859	\$ 384,722
Receipts over (under) expenditures	(236,235)	110,028		
Unencumbered cash, beginning of year	1,798,599	1,562,364		
Unencumbered cash, end of year	\$ 1,562,364	\$ 1,672,392		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS
ROAD AND BRIDGE - 102 and 528

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2007

(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	2006 Actual	2007		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash receipts				
Taxes				
Ad valorem taxes	\$ 2,912,895	\$ 3,189,942	\$ 3,273,889	\$ (83,947)
Delinquent tax	60,900	94,667	73,000	21,667
Motor vehicle tax	402,215	480,809	460,337	20,472
Recreational vehicle tax	7,540	9,209	9,198	11
16/20M vehicle tax	4,371	14,146	13,763	383
Special city/county gas tax	822,193	835,491	257,053	578,438
County equalization	24,599	24,282	0	24,282
Miscellaneous	40,541	35,660	5,000	30,660
Reimbursements	0	31,221	0	(31,221)
Dust control	26,663	0	0	0
Transfers in	7,151	14,668	0	14,668
Total cash receipts	<u>4,309,068</u>	<u>4,730,095</u>	<u>\$ 4,092,240</u>	<u>\$ 575,413</u>
Expenditures				
Personal services	936,388	984,924	\$ 965,597	\$ (19,327)
Contractual services	1,040,857	722,707	1,878,945	1,156,238
Commodities	1,707,351	1,025,504	1,050,700	25,196
Vehicle expense	0	573,165	497,000	(76,165)
Capital outlay	374,609	0	0	0
Transfer out - Dust control	18,217	14,668	0	(14,668)
Transfer out	75,000	166,000	0	(166,000)
Total expenditures	<u>4,152,422</u>	<u>3,486,968</u>	<u>\$ 4,392,242</u>	<u>\$ 905,274</u>
Receipts over (under) expenditures	156,646	1,243,127		
Unencumbered cash, beginning of year	<u>210,789</u>	<u>367,435</u>		
Unencumbered cash, end of year	<u>\$ 367,435</u>	<u>\$ 1,610,562</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, 2007
(With Comparative Actual Totals for the Prior Year Ended December 31, 2006)

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>
Cash receipts		
Loan proceeds	\$ 375,962	\$ 231,954
Transfers in	75,000	166,000
Total cash receipts	450,962	397,954
Expenditures		
Capital outlay	342,125	231,954
Total expenditures	342,125	231,954
Receipts over (under) expenditures	108,837	166,000
Unencumbered cash, beginning of year	3,023	111,860
Unencumbered cash, end of year	\$ <u>111,860</u>	\$ <u>277,860</u>

The accompanying notes are an integral part of this statement.