

COUNTY OF FRANKLIN, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2009

County of Franklin, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2009

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-2
Statement 1	
Summary of Cash Receipts, Cash Disbursements, and Unencumbered Cash	4-6
Statement 2	
Summary of Expenditures - Actual and Budget	7
Statement 3	
Statement of Receipts and Expenditures - Actual and Budget - Individually Presented by Fund	
General Fund	8-11
Special Revenue Funds	
Ambulance Fund	12
Appraiser's Cost Fund	13
Conservation District Fund	14
Country Estates Benefit District Fund	15
County Building Fund	16
Direct Election Fund	17
Employee Benefits Fund	18
Extension Council Fund	19
Fair Fund	20
Fair Building Fund	21
Health Fund	22
Health Capital Outlay Fund	23
Historical Society Fund	24
Mental Health Fund	25
Noxious Weed Fund	26
Developmental Disabilities Fund	27
Road and Bridge Fund	28
Road and Bridge Chip Reserve Fund	29
Service Program for the Elderly Fund	30
Special Alcohol Program Fund	31
Special Bridge Fund	32
Special Liability Fund	33
Special Park and Recreation Fund	34
Tourism and Convention Promotion Fund	35
Special Ambulance Vehicle Fund	36
Special Capital Improvement Fund	37
Special Equipment Reserve Fund	38
Risk Management Reserve Fund	39
Special Noxious Weed Fund	40
Special Machinery Fund	41
Solid Waste Capital Improvement Reserve Fund	42
Centropolis Sewer District Fund	43
Emergency Telephone Service Fund	44
Wireless Emergency Telephone Service Fund	45
Countywide Internet Fund	46
Debt Service Funds	
Bond and Interest Fund	47

County of Franklin, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2009

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
Capital Project Funds	
Midland Railway Enhancement Fund	48
Vermont/Wilson Bridge Project Fund	49
Montana Road Improvement Project Fund	50
Nevada Terrace Project Fund	51
Missouri Road Project Fund	52
13 Mile Road Improvement Project Fund	53
Road Improvement Fund	54
Proprietary Funds	
Solid Waste Fund	55
County Office Annex Fund	56
Countywide Phone System Fund	57
Expendable Trust Funds	
Special Auto Fund	58
Prosecuting Attorney Training Fund	59
Special Law Enforcement Trust Fund	60
Sheriff Trust Fund	61
Register of Deeds Technology Fund	62
Drug Forfeitures Fund	63
Prosecuting Attorney Trust Fund	64
County Attorney Forfeitures Fund	65
D.A.R.E. Grant Fund	66
Juvenile Intake Grant Fund	67
Community Corrections Adult Fund	68
Juvenile Justice Incentive Grant Fund	69
Employee Benefit Trust Fund	70
Employee Flexible Spending Plan Trust Fund	71
Sheriff Recovery Act Grant Fund	72
Truancy Grant Fund	73
Safe Kids' Coalition Fund	74
Veteran's Memorial Fund	75
Judiciary Tech Grant Fund	76
Child Safety/Domestic Violence Grant Fund	77
Sheriff Identikit Fund	78
Juvenile Facilities Grant Fund	79
Justice Assistance Grant Fund	80
Graduated Sanctions Grant Fund	81
Prevention/Intervention Grant Fund	82
Reimbursements Grant Fund	83
Risk Reduction/Adult Fund	84
New World Project Fund	85
Statement 4	
Summary of Cash Receipts, Disbursements and Balances - Agency Funds	86-89
Notes to Financial Statements	90-100
ADDITIONAL INFORMATION	
Schedule 1	
Reconciliation of 2008 Tax Roll	101

County of Franklin, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2009

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
Schedule 2	
Detailed Receipts, Disbursements, and Balances	
County Clerk	102
Register of Deeds	103
Clerk of the District Court	104
Sheriff	105
County Attorney	106
Public Works Department	107
Noxious Weed Supervisor	108
Health Department	109
Juvenile Justice Department	110
Ambulance Service	111
Recycling Department	112
Environmental Health Department	113
Solid Waste Transfer Station	114
Planning and Building Department	115
 APPENDIX A	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	116-117
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133	118-119
Schedule of Findings and Questioned Costs	120
Schedule of Expenditures of Federal Awards	121

(This page left blank intentionally)

SCHLOTTERBECK AND BURNS, LLC

CERTIFIED PUBLIC ACCOUNTANTS
702 WEST MAIN *** P.O.BOX 832
CHANUTE, KANSAS 66720

PHONE (620) 431-3410
FAX (620) 431-7719

S & B

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Franklin County, Kansas

We have audited the accompanying financial statements of Franklin County, Kansas, as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of Franklin County, Kansas, 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 standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit Guide*. 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 more fully in Note 1, Franklin County, Kansas, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effect on the financial statements of the differences between this regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

The financial statements referred to above include only the primary government of the County, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. The financial statements do not include the financial data of the County's legally separate component units which accounting principles generally accepted in the United States of America require to be reported with the financial data of the County's primary government.

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding two paragraphs, the financial statements referred to above 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, 2009, or changes in financial position for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Franklin County, Kansas, as of December 31, 2009, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2010, on our consideration of Franklin County, Kansas internal control over financial reporting and on 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 conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Franklin County, Kansas statutory basis financial statements. The information identified in the table of contents as supplementary 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 States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the statutory basis financial statements of Franklin County, Kansas. This supplemental 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, on the basis of accounting described in Note 1.

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

Respectfully Submitted,

Schlottbeck and Burns, LLC

May 26, 2010

(This page left blank intentionally)

Franklin County, Kansas
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 For the Year Ended December 31, 2009

Statement 1

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 1,273,787	6,456,588	6,478,788	1,251,587	188,865	1,440,452
Special Revenue:						
Ambulance	26,723	1,529,987	1,450,098	106,612	47,954	154,566
Appraiser's Cost	7,735	343,540	321,015	30,260	7,322	37,582
Conservation District	7	42,028	41,069	966		966
Country Estates Benefit District	3,201	12,735	12,740	3,196		3,196
County Building	24,743	181,476	150,000	56,219		56,219
Direct Election	46,132	134,525	119,328	61,329	1,304	62,633
Employee Benefits	512,054	2,572,659	2,645,534	439,179	31,834	471,013
Extension Council		221,378	221,378			
Fair	52	6,826	6,878			
Fair Building	130	6,854	6,984			
Health	207,258	779,524	699,046	287,736	14,375	302,111
Health Capital Outlay	67,854		17,744	50,110		50,110
Historical Society	1,218	87,333	88,551			
Mental Health	24	139,806	139,830			
Noxious Weed	3,931	173,432	162,463	14,900	4,978	19,878
Developmental Disabilities	16	90,749	90,765			
Road and Bridge	955,637	4,497,918	4,027,420	1,426,135	158,571	1,584,706
Road and Bridge Chip Reserve	369,790		28,940	340,850		340,850
Service Program for the Elderly	60	190,990	191,050			
Special Alcohol Program	12,287	5,021	9,129	8,179		8,179
Special Bridge	212,456	213,790	211,773	214,473	3,929	218,402
Special Liability	500,670	84,439	143,899	441,210		441,210
Special Park and Recreation	503	1,638	1,791	350		350
Tourism and Convention Promotion		167,359	167,359			
Special Ambulance Vehicle	254,564	105,541	134,973	225,132		225,132
Special Capital Improvement	666,645	481,769	11	1,148,403		1,148,403
Special Equipment Reserve	1,029,374	79,200	279,648	828,926		828,926
Risk Management Reserve	17,414	50,000	19,927	47,487	11,292	58,779
Special Noxious Weed	131,420			131,420		131,420
Special Machinery	167,011	197,220	122,717	241,514		241,514
Solid Waste Capital Imp. Reserve	423,717	195,028	47,686	571,059		571,059
Centropolis Sewer District	13,654	27,756	25,988	15,422		15,422
Emergency Telephone Service	190,980	78,134	32,512	236,602	207	236,809
Wireless Emergency Telephone Service	14,225	54,927	33,351	35,801		35,801
Countywide Internet	5,184			5,184		5,184
Debt Service:						
Bond and Interest	105,088	598,305	675,145	28,248		28,248

See accompanying notes to financial statements

Franklin County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2009

Statement 1

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Capital Projects:						
Midland Railway Enhancement	438	2,379	2,817			
Vermont/Wilson Bridge Project			4,378	(4,378)		(4,378)
Montana Road Improvement Project	(13,905)		22,758	(36,663)		(36,663)
Nevada Terrace Project	11,066			11,066		11,066
Missouri Road Project	(282,467)	500,000	174,088	43,445		43,445
13 Mile Road Improvement Project	(576,639)	664,860	81,521	6,700	112,508	119,208
Road Improvement	73,286			73,286		73,286
Enterprise:						
Solid Waste	709,803	931,077	1,043,247	597,633	51,369	649,002
County Office Annex	160,356	500,897	394,088	267,165	7,721	274,886
Countywide Phone System	195,798	90,683	58,951	227,530	1,792	229,322
Expendable Trusts:						
Special Auto	61,869	216,607	209,032	69,444	4,300	73,744
Prosecuting Attorney Training	1,120	3,380	2,575	1,925		1,925
Special Law Enforcement Trust	1,884	11,926	8,046	5,764		5,764
Sheriff Trust	1,146,027	19,998	336,779	829,246	11,126	840,372
Register of Deeds Technology	144,031	33,870	43,232	134,669	422	135,091
Drug Forfeitures	9,793	59		9,852		9,852
Prosecuting Attorney Trust	12,044	20,295	20,578	11,761	550	12,311
County Attorney Forfeitures	257,188	2,438	22,871	236,755		236,755
D.A.R.E. Grant	279	109	377	11		11
Juvenile Intake Grant	17,917	70,442	67,200	21,159	74	21,233
Community Corrections Adult	79,061	469,636	433,622	115,075	686	115,761
Juvenile Justice Incentive Grant	20,112	29,320	43,760	5,672		5,672
Employee Benefit Trust	425,171	2,226,933	2,059,916	592,188	1,929	594,117
Employee Flexible Spending Plan Trust	18,443	56,235	57,972	16,706		16,706
Sheriff Recovery Act Grant			206,012	(206,012)	5,655	(200,357)
Truancy Grant	121		121			
Safe Kid's Coalition		2,800		2,800		2,800
Veteran's Memorial	15,296	621	13,207	2,710		2,710
Judiciary Tech Grant	3,202		3,094	108	210	318
Child Safety/Domestic Violence Grant	915		915			
Sheriff Identikit	1,332		1,332			
Juvenile Facilities Grant	1,327			1,327		1,327
Justice Assistance Grant		44,086	44,086			
Graduated Sanctions Grant	111,836	338,428	328,550	121,714	10,054	131,768
Prevention/Intervention Grant	66,772	68,794	100,115	35,451	3,919	39,370
Reimbursements Grant	4,459	320	459	4,320		4,320
Risk Reduction/Adult	30,913		30,913			
New World Project	38,168	165,000	27,151	176,017		176,017
Total Primary Government (1)	<u>9,992,560</u>	<u>26,279,668</u>	<u>24,649,293</u>	<u>11,622,935</u>	<u>682,946</u>	<u>12,305,881</u>

See accompanying notes to financial statements

Franklin County, Kansas
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 For the Year Ended December 31, 2009

Statement 1

	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Composition of Cash:						
Cash and Cash Items on Hand						111,037
Certificates of Deposit						8,600,000
Demand Deposits						19,222,892
Less: Agency Funds per Statement 4						(15,628,050)
Adjustment for Rounding						2
Total Primary Government (1)						<u>12,305,881</u>

(1) Excluding Agency Funds

See accompanying notes to financial statements

Franklin County, Kansas
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended December 31, 2009

Statement 2

	<u>Certified Budget</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 7,882,126		7,882,126	6,478,788	1,403,338
Special Revenue:					
Ambulance	1,450,098		1,450,098	1,450,098	
Appraiser's Cost	334,452		334,452	321,015	13,437
Conservation District	43,780		43,780	41,069	2,711
Country Estates Benefit District	13,300		13,300	12,740	560
County Building	214,000		214,000	150,000	64,000
Direct Election	149,763		149,763	119,328	30,435
Employee Benefits	3,045,635		3,045,635	2,645,534	400,101
Extension Council	231,293		231,293	221,378	9,915
Fair	7,000		7,000	6,878	122
Fair Building	7,000		7,000	6,984	16
Health	770,812	231,315	1,002,127	699,046	303,081
Historical Society	90,000		90,000	88,551	1,449
Mental Health	145,000		145,000	139,830	5,170
Noxious Weed	193,924		193,924	162,463	31,461
Developmental Disabilities	95,000		95,000	90,765	4,235
Road and Bridge	5,468,282		5,468,282	4,027,420	1,440,862
Service Program for the Elderly	199,343		199,343	191,050	8,293
Special Alcohol Program	12,000		12,000	9,129	2,871
Special Bridge	346,360		346,360	211,773	134,587
Special Liability	577,675		577,675	143,899	433,776
Special Park and Recreation				1,791	(1,791)
Tourism and Convention Promotion				167,359	(167,359)
Special Noxious Weed	6,000		6,000		6,000
Centropolis Sewer District	35,000		35,000	25,988	9,012
Emergency Telephone Service	150,000		150,000	32,512	117,488
Wireless Emergency Telephone Service	45,000		45,000	33,351	11,649
Debt Service:					
Bond and Interest	725,000		725,000	675,145	49,855
Enterprise:					
Solid Waste	1,157,700		1,157,700	1,043,247	114,453
County Office Annex	494,897		494,897	394,088	100,809
Countywide Phone System				58,951	(58,951)
Totals	<u>23,890,440</u>	<u>231,315</u>	<u>24,121,755</u>	<u>19,650,170</u>	<u>4,471,585</u>

See accompanying notes to financial statements

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,812,787	3,013,208	3,053,438	(40,230)
Motor Vehicle Tax	398,811	370,229	390,063	(19,834)
Recreational Vehicle Tax	8,687	8,112	7,436	676
Delinquent Tax	109,681	96,553	72,600	23,953
16/20 M Truck Tax	15,553	15,792	12,065	3,727
Countywide Sales Tax	1,774,968	1,615,243	1,600,000	15,243
In Lieu of Tax	53,867			
Mineral Production Tax	838	690	1,000	(310)
Interest on Tax	196,414	216,215	127,500	88,715
Total Taxes	<u>5,371,606</u>	<u>5,336,042</u>	<u>5,264,102</u>	<u>71,940</u>
Intergovernmental				
State Grant	13,631	10,269	17,203	(6,934)
Local Alcoholic Liquor Tax	2,428	1,638	2,820	(1,182)
Machinery and Equipment State Aid	6,475	5,349	9,399	(4,050)
Contracts with Other Governments	291,730	265,893	268,850	(2,957)
Total Intergovernmental	<u>314,264</u>	<u>283,149</u>	<u>298,272</u>	<u>(15,123)</u>
Licenses, Fees, and Permits				
Mortgage Registration	296,830	276,832	350,000	(73,168)
Officer Fees	262,946	220,796	228,850	(8,054)
Juvenile Justice Fees	26,727	10,982	15,500	(4,518)
Environmental Fees	11,300	11,290	25,000	(13,710)
Planning Fees	29,368	26,301	40,000	(13,699)
Computer Internet Fees	1,245	4,410	3,365	1,045
Total Licenses, Fees, and Permits	<u>628,416</u>	<u>550,611</u>	<u>662,715</u>	<u>(112,104)</u>
Use of Money and Property				
Interest on Investments	500,410	199,079	450,000	(250,921)
Rent	12,496	11,176	10,500	676
Total Use of Money and Property	<u>512,906</u>	<u>210,255</u>	<u>460,500</u>	<u>(250,245)</u>
Transfers				
Operating Transfers In	<u>79,971</u>	<u>65,291</u>	<u>65,000</u>	<u>291</u>
Miscellaneous				
Other	<u>9,406</u>	<u>11,240</u>	<u>1,000</u>	<u>10,240</u>
Total Cash Receipts	<u>6,916,569</u>	<u>6,456,588</u>	<u>6,751,589</u>	<u>(295,001)</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	159,936	165,611	165,917	306
Contractual Services	306,995	363,146	421,792	58,646
Commodities	4,524	4,318	5,900	1,582
Capital Outlay	2,277		3,500	3,500
Reimbursed Expense	(21,978)	(30,002)		30,002
Total County Commission	<u>451,754</u>	<u>503,073</u>	<u>597,109</u>	<u>94,036</u>
County Clerk				
Personal Services	115,204	121,255	125,256	4,001
Contractual Services	2,960	4,772	4,700	(72)
Commodities	6,219	7,226	8,500	1,274
Capital Outlay	2,280	801	3,000	2,199
Reimbursed Expense	(60)	(46)		46
Total County Clerk	<u>126,603</u>	<u>134,008</u>	<u>141,456</u>	<u>7,448</u>

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
County Treasurer				
Personal Services	\$ 142,760	145,828	156,469	10,641
Contractual Services	33,847	38,612	68,435	29,823
Commodities	11,989	4,844	10,000	5,156
Capital Outlay	4,563	1,741	6,200	4,459
Reimbursed Expense	(26,787)	(27,094)	(50,620)	(23,526)
Total County Treasurer	<u>166,372</u>	<u>163,931</u>	<u>190,484</u>	<u>26,553</u>
County Attorney				
Personal Services	387,314	378,049	417,869	39,820
Contractual Services	27,895	33,493	43,300	9,807
Commodities	9,581	8,882	9,500	618
Capital Outlay	4,303	5,142	4,000	(1,142)
Reimbursed Expense	(2,219)	(1,819)	(250)	1,569
Total County Attorney	<u>426,874</u>	<u>423,747</u>	<u>474,419</u>	<u>50,672</u>
Register of Deeds				
Personal Services	114,417	115,963	126,470	10,507
Contractual Services	1,874	1,724	2,750	1,026
Commodities	1,329	1,272	2,000	728
Capital Outlay			1,000	1,000
Reimbursed Expense	(10)			
Total Register of Deeds	<u>117,610</u>	<u>118,959</u>	<u>132,220</u>	<u>13,261</u>
Unified Court				
Personal Services	10,707	10,647	10,894	247
Contractual Services	218,829	238,445	221,000	(17,445)
Commodities	22,050	18,067	22,000	3,933
Capital Outlay	15,893	14,183	25,000	10,817
Reimbursed Expense	(19,432)	(19,443)	(11,000)	8,443
Total Unified Court	<u>248,047</u>	<u>261,899</u>	<u>267,894</u>	<u>5,995</u>
County Administration				
Personal Services	239,858	126,921	154,586	27,665
Contractual Services	48,242	47,822	74,300	26,478
Commodities	2,538	2,015	7,500	5,485
Capital Outlay		1,517	2,500	983
Reimbursed Expense	(14,714)	(897)		897
Total County Administration	<u>275,924</u>	<u>177,378</u>	<u>238,886</u>	<u>61,508</u>
Information Technologies				
Personal Services	134,209	160,610	193,822	33,212
Contractual Services	13,585	15,402	23,435	8,033
Commodities	1,213	1,146	4,500	3,354
Capital Outlay	1,519	1,779	1,700	(79)
Reimbursed Expense	(14,469)	(63,853)		63,853
Total Information Technologies	<u>136,057</u>	<u>115,084</u>	<u>223,457</u>	<u>108,373</u>
Record Storage				
Contractual Services	11,424	11,069	15,000	3,931
Technology Services				
Contractual Services	180,043	149,104	190,919	41,815
Commodities	65,673	55,464	21,000	(34,464)
Capital Outlay	38,178	68,424	49,000	(19,424)
Reimbursed Expense	(65,639)	(19,925)		19,925
Total Technology Services	<u>218,255</u>	<u>253,067</u>	<u>260,919</u>	<u>7,852</u>
4th District Court				
Personal Services		553		(553)
Contractual Services	70,782	67,038	78,480	11,442
Reimbursed Expense	(51,968)	(47,530)	(44,023)	3,507
Total 4th District Court	<u>18,814</u>	<u>20,061</u>	<u>34,457</u>	<u>14,396</u>

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Building and Planning				
Personal Services	\$ 136,076	140,114	141,312	1,198
Contractual Services	25,558	18,980	26,739	7,759
Commodities	8,339	3,484	11,600	8,116
Capital Outlay	650			
Reimbursed Expense	(5,082)	(4,306)		4,306
Total Building and Planning	<u>165,541</u>	<u>158,272</u>	<u>179,651</u>	<u>21,379</u>
Maintenance				
Personal Services	140,291	143,603	146,976	3,373
Contractual Services	190,009	155,712	258,100	102,388
Commodities	33,884	29,005	51,000	21,995
Reimbursed Expense	(10,616)	(6,467)	(15,000)	(8,533)
Total Maintenance	<u>353,568</u>	<u>321,853</u>	<u>441,076</u>	<u>119,223</u>
Total General Government	<u>2,716,843</u>	<u>2,662,401</u>	<u>3,197,028</u>	<u>534,627</u>
Public Works				
Other Public Works				
Operating Transfers Out	300,000			
Public Safety				
Sheriff				
Personal Services	1,403,303	1,382,988	1,404,227	21,239
Contractual Services	31,310	28,567	28,650	83
Commodities	112,740	85,700	163,250	77,550
Capital Outlay	83,421	100,869	123,000	22,131
Reimbursed Expense	(18,114)	(26,095)	(12,000)	14,095
Total Sheriff	<u>1,612,660</u>	<u>1,572,029</u>	<u>1,707,127</u>	<u>135,098</u>
Sheriff - Jail				
Personal Services	535,434	510,486	598,146	87,660
Contractual Services	250,095	191,607	277,150	85,543
Commodities	120,761	103,282	127,200	23,918
Capital Outlay		8,534	41,800	33,266
Reimbursed Expense	(41,727)	(29,707)	(45,000)	(15,293)
Total Sheriff - Jail	<u>864,563</u>	<u>784,202</u>	<u>999,296</u>	<u>215,094</u>
Juvenile Detention				
Personal Services	509,833	508,474	607,949	99,475
Contractual Services	15,889	19,959	26,210	6,251
Commodities	15,601	14,589	22,400	7,811
Capital Outlay	1,265	995	1,300	305
Reimbursed Expense	(88,903)	(106,704)	(40,000)	66,704
Total Juvenile Detention	<u>453,685</u>	<u>437,313</u>	<u>617,859</u>	<u>180,546</u>
Emergency Preparedness				
Personal Services	79,024	80,074	81,333	1,259
Contractual Services	37,614	48,345	36,190	(12,155)
Commodities	10,796	5,143	13,770	8,627
Capital Outlay	236	997	5,000	4,003
Reimbursed Expense	(38,000)	(43,073)	(6,000)	37,073
Total Emergency Preparedness	<u>89,670</u>	<u>91,486</u>	<u>130,293</u>	<u>38,807</u>
Emergency Telephone Service				
Personal Services	542,313	554,486	518,617	(35,869)
Contractual Services	5,679	2,727	6,850	4,123
Commodities	824	547	2,750	2,203
Capital Outlay			1,300	1,300
Reimbursed Expense	(154)	(40)		40
Total Emergency Telephone Service	<u>548,662</u>	<u>557,720</u>	<u>529,517</u>	<u>(28,203)</u>
Total Public Safety	<u>3,569,240</u>	<u>3,442,750</u>	<u>3,984,092</u>	<u>541,342</u>

See accompanying notes to financial statements

Franklin County, Kansas
General Fund

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Health				
Environmental Services				
Personal Services	\$ 67,077	67,686	69,480	1,794
Contractual Services	10,600	10,030	12,026	1,996
Commodities	3,067	2,047	3,300	1,253
Capital Outlay	654			
Reimbursed Expense		(1,126)		1,126
Total Environmental Services	<u>81,398</u>	<u>78,637</u>	<u>84,806</u>	<u>6,169</u>
Economic Development				
Economic Development Department				
Contractual Services	<u>45,000</u>	<u>48,000</u>	<u>48,000</u>	
Equipment				
Equipment				
Capital Outlay			<u>400,000</u>	<u>400,000</u>
Debt Service				
Bonds				
Principal and Interest		<u>47,000</u>		(47,000)
Lease Purchase Agreements				
Principal and Interest	<u>168,199</u>		<u>168,200</u>	<u>168,200</u>
Total Debt Service	<u>168,199</u>	<u>47,000</u>	<u>168,200</u>	<u>121,200</u>
Transfers				
Operating Transfers Out	<u>387,264</u>	<u>200,000</u>		(200,000)
Total Expenditures and Transfers	<u>7,267,944</u>	<u>6,478,788</u>	<u>7,882,126</u>	<u>1,403,338</u>
Receipts Over (Under)				
Expenditures and Transfers	(351,375)	(22,200)		
Unencumbered Cash, Beginning	<u>1,625,162</u>	<u>1,273,787</u>		
Unencumbered Cash, Ending	<u>1,273,787</u>	<u>1,251,587</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Ambulance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 473,681	681,511	692,388	(10,877)
Motor Vehicle Tax	61,577	62,172	65,674	(3,502)
Recreational Vehicle Tax	1,343	1,364	1,252	112
Delinquent Tax	17,215	15,340	13,000	2,340
16/20 M Truck Tax	2,192	2,443	2,031	412
In Lieu of Tax	9,071			
Total Taxes	<u>565,079</u>	<u>762,830</u>	<u>774,345</u>	<u>(11,515)</u>
Intergovernmental				
Machinery and Equipment State Aid	122		1,582	(1,582)
Licenses, Fees, and Permits				
Service Fees	<u>723,507</u>	<u>767,157</u>	<u>650,000</u>	<u>117,157</u>
Miscellaneous				
Other	141			
Total Cash Receipts	<u>1,288,849</u>	<u>1,529,987</u>	<u>1,425,927</u>	<u>104,060</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	1,148,388	1,193,597	1,162,298	(31,299)
Contractual Services	59,994	51,684	61,500	9,816
Commodities	109,557	101,691	126,300	24,609
Operating Transfers Out	59,330	105,541	100,000	(5,541)
Reimbursed Expense	(1,360)	(2,415)		2,415
Total Expenditures and Transfers	<u>1,375,909</u>	<u>1,450,098</u>	<u>1,450,098</u>	
Receipts Over (Under)				
Expenditures and Transfers	(87,060)	79,889		
Unencumbered Cash, Beginning	<u>113,783</u>	<u>26,723</u>		
Unencumbered Cash, Ending	<u>26,723</u>	<u>106,612</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Appraiser's Cost Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 254,870	264,394	268,209	(3,815)
Motor Vehicle Tax	27,241	33,253	35,338	(2,085)
Recreational Vehicle Tax	588	731	674	57
Delinquent Tax	8,913	8,409	7,500	909
16/20 M Truck Tax	1,498	1,066	1,093	(27)
In Lieu of Tax	4,881			
Total Taxes	<u>297,991</u>	<u>307,853</u>	<u>312,814</u>	<u>(4,961)</u>
Intergovernmental				
Machinery and Equipment State Aid	903	671	851	(180)
Transfers				
Operating Transfers In		32,000		32,000
Miscellaneous				
Other	3,265	3,016	4,000	(984)
Total Cash Receipts	<u>302,159</u>	<u>343,540</u>	<u>317,665</u>	<u>25,875</u>
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	298,868	307,569	309,592	2,023
Contractual Services	10,659	10,749	16,110	5,361
Commodities	5,848	3,951	8,750	4,799
Reimbursed Expense	(1,547)	(1,254)		1,254
Total Expenditures and Transfers	<u>313,828</u>	<u>321,015</u>	<u>334,452</u>	<u>13,437</u>
Receipts Over (Under)				
Expenditures and Transfers	(11,669)	22,525		
Unencumbered Cash, Beginning	19,404	7,735		
Unencumbered Cash, Ending	<u>7,735</u>	<u>30,260</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Conservation District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 35,467	35,669	36,033	(364)
Motor Vehicle Tax	4,943	4,664	4,908	(244)
Recreational Vehicle Tax	107	102	94	8
Delinquent Tax	1,435	1,263	1,100	163
16/20 M Truck Tax	238	195	152	43
In Lieu of Tax	679			
Total Taxes	<u>42,869</u>	<u>41,893</u>	<u>42,287</u>	<u>(394)</u>
Intergovernmental				
Machinery and Equipment State Aid	205	135	118	17
Total Cash Receipts	<u>43,074</u>	<u>42,028</u>	<u>42,405</u>	<u>(377)</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	43,406	41,069	43,780	2,711
Total Expenditures and Transfers	<u>43,406</u>	<u>41,069</u>	<u>43,780</u>	<u>2,711</u>
Receipts Over (Under)				
Expenditures and Transfers	(332)	959		
Unencumbered Cash, Beginning	<u>339</u>	<u>7</u>		
Unencumbered Cash, Ending	<u>7</u>	<u>966</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Country Estates Benefit District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Taxes				
Special Assessments	\$ 13,155	12,735	13,100	(365)
Total Cash Receipts	13,155	12,735	13,100	(365)
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	13,160	12,740	13,300	560
Total Expenditures and Transfers	13,160	12,740	13,300	560
Receipts Over (Under)				
Expenditures and Transfers	(5)	(5)		
Unencumbered Cash, Beginning	3,206	3,201		
Unencumbered Cash, Ending	3,201	3,196		

See accompanying notes to financial statements

Franklin County, Kansas
County Building Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 59,507	169,776	172,632	(2,856)
Motor Vehicle Tax	14,972	8,045	8,238	(193)
Recreational Vehicle Tax	328	175	157	18
Delinquent Tax	4,096	2,882	3,200	(318)
16/20 M Truck Tax	435	598	255	343
In Lieu of Tax	1,140			
Total Taxes	<u>80,478</u>	<u>181,476</u>	<u>184,482</u>	<u>(3,006)</u>
Intergovernmental				
Machinery and Equipment State Aid	432		198	(198)
Miscellaneous				
Other	108		8,000	(8,000)
Total Cash Receipts	<u>81,018</u>	<u>181,476</u>	<u>192,680</u>	<u>(11,204)</u>
Expenditures and Transfers				
General Government				
County Building Maintenance				
Operating Transfers Out	82,860	150,000	214,000	64,000
Total Expenditures and Transfers	<u>82,860</u>	<u>150,000</u>	<u>214,000</u>	<u>64,000</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,842)	31,476		
Unencumbered Cash, Beginning	26,585	24,743		
Unencumbered Cash, Ending	<u>24,743</u>	<u>56,219</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Direct Election Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

			Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts					
Taxes					
Ad Valorem Tax	\$ 106,801	116,081	117,750	(1,669)	
Motor Vehicle Tax	16,096	14,090	14,801	(711)	
Recreational Vehicle Tax	352	308	282	26	
Delinquent Tax	3,954	3,405	2,800	605	
16/20 M Truck Tax	507	641	458	183	
In Lieu of Tax	2,045				
Total Taxes	<u>129,755</u>	<u>134,525</u>	<u>136,091</u>	<u>(1,566)</u>	
Intergovernmental					
Machinery and Equipment State Aid			357	(357)	
Miscellaneous					
Other	172				
Total Cash Receipts	<u>129,927</u>	<u>134,525</u>	<u>136,448</u>	<u>(1,923)</u>	
Expenditures and Transfers					
General Government					
Election Expense					
Personal Services	57,048	46,515	69,563	23,048	
Contractual Services	62,011	24,181	46,200	22,019	
Commodities	30,950	23,796	40,000	16,204	
Operating Transfers Out		25,000		(25,000)	
Reimbursed Expense	(6,697)	(164)	(6,000)	(5,836)	
Total Expenditures and Transfers	<u>143,312</u>	<u>119,328</u>	<u>149,763</u>	<u>30,435</u>	
Receipts Over (Under)					
Expenditures and Transfers	(13,385)	15,197			
Unencumbered Cash, Beginning	<u>59,517</u>	<u>46,132</u>			
Unencumbered Cash, Ending	<u>46,132</u>	<u>61,329</u>			

See accompanying notes to financial statements

Franklin County, Kansas
Employee Benefits Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,466,402	2,178,295	2,209,337	(31,042)
Motor Vehicle Tax	143,353	317,965	342,028	(24,063)
Recreational Vehicle Tax	3,081	7,016	6,521	495
Delinquent Tax	54,595	63,288	47,300	15,988
16/20 M Truck Tax	8,269	5,581	10,579	(4,998)
In Lieu of Tax	47,233			
Total Taxes	<u>2,722,933</u>	<u>2,572,145</u>	<u>2,615,765</u>	<u>(43,620)</u>
Intergovernmental				
Machinery and Equipment State Aid		514	8,240	(7,726)
Miscellaneous				
Other			40,000	(40,000)
Total Cash Receipts	<u>2,722,933</u>	<u>2,572,659</u>	<u>2,664,005</u>	<u>(91,346)</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	2,409,772	2,636,461	2,981,955	345,494
Operating Transfers Out	5,000			
Reimbursed Expense	(53,389)	(67,107)	(12,500)	54,607
Total Employee Benefits	<u>2,361,383</u>	<u>2,569,354</u>	<u>2,969,455</u>	<u>400,101</u>
Debt Service				
Bonds				
Principal and Interest	72,540	76,180	76,180	
Total Expenditures and Transfers	<u>2,433,923</u>	<u>2,645,534</u>	<u>3,045,635</u>	<u>400,101</u>
Receipts Over (Under)				
Expenditures and Transfers	289,010	(72,875)		
Unencumbered Cash, Beginning	<u>223,044</u>	<u>512,054</u>		
Unencumbered Cash, Ending	<u>512,054</u>	<u>439,179</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Extension Council Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 182,138	189,429	192,133	(2,704)
Motor Vehicle Tax	22,995	23,879	25,255	(1,376)
Recreational Vehicle Tax	499	524	482	42
Delinquent Tax	6,699	6,131	5,300	831
16/20 M Truck Tax	1,096	905	781	124
In Lieu of Tax	3,488			
Total Taxes	<u>216,915</u>	<u>220,868</u>	<u>223,951</u>	<u>(3,083)</u>
Intergovernmental				
Machinery and Equipment State Aid	715	510	608	(98)
Total Cash Receipts	<u>217,630</u>	<u>221,378</u>	<u>224,559</u>	<u>(3,181)</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	218,386	221,378	231,293	9,915
Total Expenditures and Transfers	<u>218,386</u>	<u>221,378</u>	<u>231,293</u>	<u>9,915</u>
Receipts Over (Under)				
Expenditures and Transfers	(756)			
Unencumbered Cash, Beginning	<u>756</u>			
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>		

See accompanying notes to financial statements

Franklin County, Kansas
Fair Fund

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,611	5,845	5,806	39
Motor Vehicle Tax	764	737	772	(35)
Recreational Vehicle Tax	17	16	15	1
Delinquent Tax	210	198	180	18
16/20 M Truck Tax	36	30	24	6
In Lieu of Tax	107			
Total Taxes	<u>6,745</u>	<u>6,826</u>	<u>6,797</u>	<u>29</u>
Intergovernmental				
Machinery and Equipment State Aid			19	(19)
Total Cash Receipts	<u>6,745</u>	<u>6,826</u>	<u>6,816</u>	<u>10</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	7,000	6,878	7,000	122
Total Expenditures and Transfers	<u>7,000</u>	<u>6,878</u>	<u>7,000</u>	<u>122</u>
Receipts Over (Under)				
Expenditures and Transfers	(255)	(52)		
Unencumbered Cash, Beginning	<u>307</u>	<u>52</u>		
Unencumbered Cash, Ending	<u>52</u>	<u></u>		

Franklin County, Kansas
Fair Building Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,812	5,843	5,765	78
Motor Vehicle Tax	739	762	789	(27)
Recreational Vehicle Tax	16	17	15	2
Delinquent Tax	226	203	200	3
16/20 M Truck Tax	38	29	24	5
In Lieu of Tax	111			
Total Taxes	<u>6,942</u>	<u>6,854</u>	<u>6,793</u>	<u>61</u>
Intergovernmental				
Machinery and Equipment State Aid			19	(19)
Total Cash Receipts	<u>6,942</u>	<u>6,854</u>	<u>6,812</u>	<u>42</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	7,000	6,984	7,000	16
Total Expenditures and Transfers	<u>7,000</u>	<u>6,984</u>	<u>7,000</u>	<u>16</u>
Receipts Over (Under)				
Expenditures and Transfers	(58)	(130)		
Unencumbered Cash, Beginning	<u>188</u>	<u>130</u>		
Unencumbered Cash, Ending	<u>130</u>	<u>130</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Health Fund

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 329,218	185,459	187,497	(2,038)
Motor Vehicle Tax	41,395	43,170	45,652	(2,482)
Recreational Vehicle Tax	905	947	870	77
Delinquent Tax	9,294	9,109	5,000	4,109
16/20 M Truck Tax	1,257	1,648	1,412	236
In Lieu of Tax	6,305			
Total Taxes	<u>388,374</u>	<u>240,333</u>	<u>240,431</u>	<u>(98)</u>
Intergovernmental				
Federal Financial Assistance	166,847	231,315		231,315
State Grant	40,168	21,981	201,042	(179,061)
Machinery and Equipment State Aid		726	1,100	(374)
Total Intergovernmental	<u>207,015</u>	<u>254,022</u>	<u>202,142</u>	<u>51,880</u>
Licenses, Fees, and Permits				
Service Fees	250,714	285,169	180,000	105,169
Total Cash Receipts	<u>846,103</u>	<u>779,524</u>	<u>622,573</u>	<u>156,951</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	432,608	459,762	492,362	32,600
Contractual Services	88,270	86,209	96,850	10,641
Commodities	185,281	154,996	180,000	25,004
Capital Outlay	3,465	811	1,600	789
Operating Transfers Out	12,000			
Reimbursed Expense	(1,037)	(2,732)		2,732
Total Health Department	<u>720,587</u>	<u>699,046</u>	<u>770,812</u>	<u>71,766</u>
Budget Credit			231,315	231,315
Total Expenditures and Transfers	<u>720,587</u>	<u>699,046</u>	<u>1,002,127</u>	<u>303,081</u>
Receipts Over (Under)				
Expenditures and Transfers	125,516	80,478		
Unencumbered Cash, Beginning	<u>81,742</u>	<u>207,258</u>		
Unencumbered Cash, Ending	<u>207,258</u>	<u>287,736</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Health Capital Outlay Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 12,000	
Total Cash Receipts	<u>12,000</u>	
 Expenditures and Transfers		
Health		
Health Department		
Contractual Services		17,744
Total Expenditures and Transfers		<u>17,744</u>
 Receipts Over (Under)		
Expenditures and Transfers	12,000	(17,744)
 Unencumbered Cash, Beginning	<u>55,854</u>	<u>67,854</u>
Unencumbered Cash, Ending	<u>67,854</u>	<u>50,110</u>

See accompanying notes to financial statements

Franklin County, Kansas
Historical Society Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 68,128	74,767	75,659	(892)
Motor Vehicle Tax	12,900	9,071	9,424	(353)
Recreational Vehicle Tax	281	198	180	18
Delinquent Tax	2,644	2,515	1,500	1,015
16/20 M Truck Tax	487	512	291	221
In Lieu of Tax	1,305			
Total Taxes	<u>85,745</u>	<u>87,063</u>	<u>87,054</u>	<u>9</u>
Intergovernmental				
Machinery and Equipment State Aid	473	270	227	43
Total Cash Receipts	<u>86,218</u>	<u>87,333</u>	<u>87,281</u>	<u>52</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	85,000	88,551	90,000	1,449
Total Expenditures and Transfers	<u>85,000</u>	<u>88,551</u>	<u>90,000</u>	<u>1,449</u>
Receipts Over (Under)				
Expenditures and Transfers	1,218	(1,218)		
Unencumbered Cash, Beginning		1,218		
Unencumbered Cash, Ending	<u>1,218</u>	<u>1,218</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Mental Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 108,601	120,516	122,041	(1,525)
Motor Vehicle Tax	16,828	14,338	15,055	(717)
Recreational Vehicle Tax	366	314	287	27
Delinquent Tax	4,587	3,974	3,200	774
16/20 M Truck Tax	744	664	466	198
In Lieu of Tax	2,080			
Total Taxes	<u>133,206</u>	<u>139,806</u>	<u>141,049</u>	<u>(1,243)</u>
Intergovernmental				
Machinery and Equipment State Aid			363	(363)
Total Cash Receipts	<u>133,206</u>	<u>139,806</u>	<u>141,412</u>	<u>(1,606)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	133,182	139,830	145,000	5,170
Total Expenditures and Transfers	<u>133,182</u>	<u>139,830</u>	<u>145,000</u>	<u>5,170</u>
Receipts Over (Under)				
Expenditures and Transfers	24	(24)		
Unencumbered Cash, Beginning		24		
Unencumbered Cash, Ending	<u>24</u>	<u>24</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 105,261	155,413	157,942	(2,529)
Motor Vehicle Tax	7,449	13,600	14,574	(974)
Recreational Vehicle Tax	159	300	278	22
Delinquent Tax	4,608	3,781	5,500	(1,719)
16/20 M Truck Tax	605	286	451	(165)
In Lieu of Tax	2,015			
Total Taxes	<u>120,097</u>	<u>173,380</u>	<u>178,745</u>	<u>(5,365)</u>
Intergovernmental				
Machinery and Equipment State Aid	331	52	351	(299)
Miscellaneous				
Other	78		3,000	(3,000)
Total Cash Receipts	<u>120,506</u>	<u>173,432</u>	<u>182,096</u>	<u>(8,664)</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	121,518	120,069	126,814	6,745
Contractual Services	15,888	13,893	16,730	2,837
Commodities	85,739	121,086	104,580	(16,506)
Capital Outlay	1,533		800	800
Reimbursed Expense	(77,571)	(92,585)	(55,000)	37,585
Total Expenditures and Transfers	<u>147,107</u>	<u>162,463</u>	<u>193,924</u>	<u>31,461</u>
Receipts Over (Under)				
Expenditures and Transfers	(26,601)	10,969		
Unencumbered Cash, Beginning	<u>30,532</u>	<u>3,931</u>		
Unencumbered Cash, Ending	<u>3,931</u>	<u>14,900</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Developmental Disabilities Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 74,336	77,384	78,459	(1,075)
Motor Vehicle Tax	10,773	9,790	10,296	(506)
Recreational Vehicle Tax	234	214	196	18
Delinquent Tax	3,103	2,664	2,600	64
16/20 M Truck Tax	500	425	318	107
In Lieu of Tax	1,424			
Total Taxes	<u>90,370</u>	<u>90,477</u>	<u>91,869</u>	<u>(1,392)</u>
Intergovernmental				
Machinery and Equipment State Aid	429	272	248	24
Total Cash Receipts	<u>90,799</u>	<u>90,749</u>	<u>92,117</u>	<u>(1,368)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	90,967	90,765	95,000	4,235
Total Expenditures and Transfers	<u>90,967</u>	<u>90,765</u>	<u>95,000</u>	<u>4,235</u>
Receipts Over (Under)				
Expenditures and Transfers	(168)	(16)		
Unencumbered Cash, Beginning	<u>184</u>	<u>16</u>		
Unencumbered Cash, Ending	<u>16</u>	<u>16</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Road and Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,796,792	3,241,954	3,290,336	(48,382)
Motor Vehicle Tax	455,104	369,997	387,839	(17,842)
Recreational Vehicle Tax	9,918	8,093	7,395	698
Delinquent Tax	113,742	100,144	75,000	25,144
16/20 M Truck Tax	17,635	18,031	11,995	6,036
In Lieu of Tax	53,560			
Total Taxes	<u>3,446,751</u>	<u>3,738,219</u>	<u>3,772,565</u>	<u>(34,346)</u>
Intergovernmental				
Local Ad Valorem Tax Reduction	3,456			
Special City & County Highway	815,729	714,288	835,000	(120,712)
Equalization and Adjustment	24,036	22,215		22,215
Machinery and Equipment State Aid	13,110	7,351	9,344	(1,993)
Total Intergovernmental	<u>856,331</u>	<u>743,854</u>	<u>844,344</u>	<u>(100,490)</u>
Miscellaneous				
Other	26,139	15,845	50,000	(34,155)
Total Cash Receipts	<u>4,329,221</u>	<u>4,497,918</u>	<u>4,666,909</u>	<u>(168,991)</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	986,149	986,382	1,060,347	73,965
Contractual Services	2,155,608	1,158,787	1,575,020	416,233
Commodities	2,064,982	1,752,696	2,375,500	622,804
Capital Outlay	267,178	507,544	453,805	(53,739)
Operating Transfers Out		167,000	217,000	50,000
Reimbursed Expense	(557,856)	(582,948)	(251,350)	331,598
Total County Engineer	<u>4,916,061</u>	<u>3,989,461</u>	<u>5,430,322</u>	<u>1,440,861</u>
Debt Service				
State Partnership Loan				
Principal and Interest	37,959	37,959	37,960	1
Total Expenditures and Transfers	<u>4,954,020</u>	<u>4,027,420</u>	<u>5,468,282</u>	<u>1,440,862</u>
Receipts Over (Under)				
Expenditures and Transfers	(624,799)	470,498		
Unencumbered Cash, Beginning	<u>1,580,436</u>	<u>955,637</u>		
Unencumbered Cash, Ending	<u>955,637</u>	<u>1,426,135</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Road and Bridge Chip Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 300,000	
Total Cash Receipts	<u>300,000</u>	
 Expenditures and Transfers		
Public Works		
Other Public Works		
Contractual Services		28,940
Operating Transfers Out	2,944	
Total Expenditures and Transfers	<u>2,944</u>	<u>28,940</u>
 Receipts Over (Under)		
Expenditures and Transfers	297,056	(28,940)
 Unencumbered Cash, Beginning	<u>72,734</u>	<u>369,790</u>
Unencumbered Cash, Ending	<u><u>369,790</u></u>	<u><u>340,850</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Service Program for the Elderly Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 178,531	159,176	161,279	(2,103)
Motor Vehicle Tax	27,121	23,557	24,746	(1,189)
Recreational Vehicle Tax	591	516	472	44
Delinquent Tax	7,055	6,102	5,000	1,102
16/20 M Truck Tax	1,031	1,075	765	310
In Lieu of Tax	3,419			
Total Taxes	<u>217,748</u>	<u>190,426</u>	<u>192,262</u>	<u>(1,836)</u>
Intergovernmental				
Machinery and Equipment State Aid	587	564	596	(32)
Miscellaneous				
Other	177			
Total Cash Receipts	<u>218,512</u>	<u>190,990</u>	<u>192,858</u>	<u>(1,868)</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Personal Services	5,114			
Contractual Services	276,347	191,050	199,343	8,293
Reimbursed Expense	(13,978)			
Total Expenditures and Transfers	<u>267,483</u>	<u>191,050</u>	<u>199,343</u>	<u>8,293</u>
Receipts Over (Under)				
Expenditures and Transfers	(48,971)	(60)		
Unencumbered Cash, Beginning	<u>49,031</u>	<u>60</u>		
Unencumbered Cash, Ending	<u>60</u>	<u>60</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Special Alcohol Program Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 4,465	5,021	3,919	1,102
Total Cash Receipts	<u>4,465</u>	<u>5,021</u>	<u>3,919</u>	<u>1,102</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	2,518	9,129	12,000	2,871
Total Expenditures and Transfers	<u>2,518</u>	<u>9,129</u>	<u>12,000</u>	<u>2,871</u>
Receipts Over (Under)				
Expenditures and Transfers	1,947	(4,108)		
Unencumbered Cash, Beginning	<u>10,340</u>	<u>12,287</u>		
Unencumbered Cash, Ending	<u>12,287</u>	<u>8,179</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Special Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 166,708	182,587	185,196	(2,609)
Motor Vehicle Tax	25,458	21,990	23,111	(1,121)
Recreational Vehicle Tax	549	481	441	40
Delinquent Tax	7,352	6,658	5,500	1,158
16/20 M Truck Tax	1,533	994	715	279
In Lieu of Tax	3,193			
Total Taxes	<u>204,793</u>	<u>212,710</u>	<u>214,963</u>	<u>(2,253)</u>
Intergovernmental				
Machinery and Equipment State Aid	2,053	1,080	557	523
Total Cash Receipts	<u>206,846</u>	<u>213,790</u>	<u>215,520</u>	<u>(1,730)</u>
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	118,492	121,178	124,660	3,482
Contractual Services	3,635	38,565	77,600	39,035
Commodities	45,514	40,937	140,600	99,663
Operating Transfers Out	50,078	18,500	18,500	
Reimbursed Expense	(10,743)	(7,407)	(15,000)	(7,593)
Total Expenditures and Transfers	<u>206,976</u>	<u>211,773</u>	<u>346,360</u>	<u>134,587</u>
Receipts Over (Under)				
Expenditures and Transfers	(130)	2,017		
Unencumbered Cash, Beginning	<u>212,586</u>	<u>212,456</u>		
Unencumbered Cash, Ending	<u>212,456</u>	<u>214,473</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Special Liability Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 85,557	69,507	70,406	(899)
Motor Vehicle Tax	5,214	11,029	11,846	(817)
Recreational Vehicle Tax	108	243	226	17
Delinquent Tax	2,501	2,901	2,000	901
16/20 M Truck Tax	710	193	366	(173)
In Lieu of Tax	1,639			
Total Taxes	<u>95,729</u>	<u>83,873</u>	<u>84,844</u>	<u>(971)</u>
Intergovernmental				
Machinery and Equipment State Aid	849	566	285	281
Total Cash Receipts	<u>96,578</u>	<u>84,439</u>	<u>85,129</u>	<u>(690)</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	119,808	93,899	527,675	433,776
Operating Transfers Out		50,000	50,000	
Total Expenditures and Transfers	<u>119,808</u>	<u>143,899</u>	<u>577,675</u>	<u>433,776</u>
Receipts Over (Under)				
Expenditures and Transfers	(23,230)	(59,460)		
Unencumbered Cash, Beginning	<u>523,900</u>	<u>500,670</u>		
Unencumbered Cash, Ending	<u>500,670</u>	<u>441,210</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Special Park and Recreation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 2,427	1,638		1,638
Total Cash Receipts	<u>2,427</u>	<u>1,638</u>		<u>1,638</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	2,585	1,791		(1,791)
Total Expenditures and Transfers	<u>2,585</u>	<u>1,791</u>		<u>(1,791)</u>
Receipts Over (Under)				
Expenditures and Transfers	(158)	(153)		
Unencumbered Cash, Beginning	661	503		
Unencumbered Cash, Ending	<u>503</u>	<u>350</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Tourism and Convention Promotion Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Transient Guest Tax	\$ 194,198	167,359		167,359
Total Cash Receipts	<u>194,198</u>	<u>167,359</u>		<u>167,359</u>
Expenditures and Transfers				
Economic Development				
Culture and Recreation Appropriations				
Contractual Services	194,198	167,359		(167,359)
Total Expenditures and Transfers	<u>194,198</u>	<u>167,359</u>		<u>(167,359)</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

See accompanying notes to financial statements

Franklin County, Kansas
Special Ambulance Vehicle Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 59,330	105,541
Miscellaneous		
Other	4,900	
Total Cash Receipts	64,230	105,541
 Expenditures and Transfers		
Public Safety		
Ambulance Service		
Capital Outlay	44,359	134,973
Total Expenditures and Transfers	44,359	134,973
 Receipts Over (Under)		
Expenditures and Transfers	19,871	(29,432)
 Unencumbered Cash, Beginning	234,693	254,564
Unencumbered Cash, Ending	254,564	225,132

See accompanying notes to financial statements

Franklin County, Kansas
Special Capital Improvement Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$	80,640
Transfers		
Operating Transfers In	<u>301,875</u>	<u>300,000</u>
Miscellaneous		
Sale of Historic Tax Credit		101,129
Total Cash Receipts	<u>301,875</u>	<u>481,769</u>
Expenditures and Transfers		
Reconstruction and Remodeling		
General Government	<u>21,636</u>	<u>11</u>
Total Expenditures and Transfers	<u>21,636</u>	<u>11</u>
Receipts Over (Under)		
Expenditures and Transfers	280,239	481,758
Unencumbered Cash, Beginning	381,742	666,645
Prior Year Encumbr. Cancelled	<u>4,664</u>	
Unencumbered Cash, Ending	<u>666,645</u>	<u>1,148,403</u>

See accompanying notes to financial statements

Franklin County, Kansas
Special Equipment Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$ 1,000	
Transfers		
Operating Transfers In	134,755	75,000
Miscellaneous		
Other	4,200	4,200
Total Cash Receipts	<u>139,955</u>	<u>79,200</u>
Expenditures and Transfers		
Equipment		
General Government	56,432	247,648
Transfers		
Operating Transfers Out		32,000
Total Expenditures and Transfers	<u>56,432</u>	<u>279,648</u>
Receipts Over (Under)		
Expenditures and Transfers	83,523	(200,448)
Unencumbered Cash, Beginning	945,851	1,029,374
Unencumbered Cash, Ending	<u>1,029,374</u>	<u>828,926</u>

See accompanying notes to financial statements

Franklin County, Kansas
Risk Management Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$	50,000
Total Cash Receipts	<u> </u>	<u>50,000</u>
 Expenditures and Transfers		
General Government		
Contractual Services	55,678	46,319
Reimbursed Expense	(36,130)	(26,392)
Total Expenditures and Transfers	<u>19,548</u>	<u>19,927</u>
 Receipts Over (Under)		
Expenditures and Transfers	(19,548)	30,073
 Unencumbered Cash, Beginning	<u>36,962</u>	<u>17,414</u>
Unencumbered Cash, Ending	<u><u>17,414</u></u>	<u><u>47,487</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Special Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Public Works				
Other Agriculture				
Capital Outlay			6,000	6,000
Total Expenditures and Transfers			<u>6,000</u>	<u>6,000</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	131,420	131,420		
Unencumbered Cash, Ending	<u>131,420</u>	<u>131,420</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Special Machinery Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 37,500	185,500
Miscellaneous		
Sale of Surplus Property	8,000	11,720
Other Sources		
Lease Purchase Proceeds	85,500	
Total Cash Receipts	<u>131,000</u>	<u>197,220</u>
 Expenditures and Transfers		
Equipment		
Other Public Works		
Public Works	241,849	122,717
Total Expenditures and Transfers	<u>241,849</u>	<u>122,717</u>
 Receipts Over (Under)		
Expenditures and Transfers	(110,849)	74,503
 Unencumbered Cash, Beginning	<u>277,860</u>	<u>167,011</u>
Unencumbered Cash, Ending	<u><u>167,011</u></u>	<u><u>241,514</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Solid Waste Capital Imp. Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ 102,735	99,028
Transfers		
Operating Transfers In	77,000	96,000
Total Cash Receipts	<u>179,735</u>	<u>195,028</u>
 Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services		47,686
Total Expenditures and Transfers		<u>47,686</u>
 Receipts Over (Under)		
Expenditures and Transfers	179,735	147,342
 Unencumbered Cash, Beginning	<u>243,982</u>	<u>423,717</u>
Unencumbered Cash, Ending	<u><u>423,717</u></u>	<u><u>571,059</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Centropolis Sewer District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 24,846	27,756	32,000	(4,244)
Total Cash Receipts	<u>24,846</u>	<u>27,756</u>	<u>32,000</u>	<u>(4,244)</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	7,940	4,362	13,078	8,716
Commodities	103		300	300
Total Other Sanitation	<u>8,043</u>	<u>4,362</u>	<u>13,378</u>	<u>9,016</u>
Debt Service				
Bonds				
Principal and Interest	21,578	21,626	21,622	(4)
Total Expenditures and Transfers	<u>29,621</u>	<u>25,988</u>	<u>35,000</u>	<u>9,012</u>
Receipts Over (Under)				
Expenditures and Transfers	(4,775)	1,768		
Unencumbered Cash, Beginning	<u>18,429</u>	<u>13,654</u>		
Unencumbered Cash, Ending	<u>13,654</u>	<u>15,422</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Prior Year Actual	Current Year Actual	Current Year Budget	Variance Favorable (Unfavor)
Cash Receipts					
Intergovernmental					
Emergency Telephone Tax	\$	84,055	78,134	90,000	(11,866)
Total Cash Receipts		<u>84,055</u>	<u>78,134</u>	<u>90,000</u>	<u>(11,866)</u>
Expenditures and Transfers					
Public Safety					
Emergency Telephone Service					
Contractual Services		81,864	32,512	150,000	117,488
Reimbursed Expense	(3,700)			
Total Expenditures and Transfers		<u>78,164</u>	<u>32,512</u>	<u>150,000</u>	<u>117,488</u>
Receipts Over (Under)					
Expenditures and Transfers		5,891	45,622		
Unencumbered Cash, Beginning		<u>185,089</u>	<u>190,980</u>		
Unencumbered Cash, Ending		<u>190,980</u>	<u>236,602</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Wireless Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 55,273	54,927	48,000	6,927
Total Cash Receipts	<u>55,273</u>	<u>54,927</u>	<u>48,000</u>	<u>6,927</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	52,306	33,351	45,000	11,649
Reimbursed Expense	(6,300)			
Total Expenditures and Transfers	<u>46,006</u>	<u>33,351</u>	<u>45,000</u>	<u>11,649</u>
Receipts Over (Under)				
Expenditures and Transfers	9,267	21,576		
Unencumbered Cash, Beginning	<u>4,958</u>	<u>14,225</u>		
Unencumbered Cash, Ending	<u>14,225</u>	<u>35,801</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Countywide Internet Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

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

See accompanying notes to financial statements

Franklin County, Kansas
Bond and Interest Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 485,289	505,817	513,186	(7,369)
Motor Vehicle Tax	57,115	63,427	67,277	(3,850)
Recreational Vehicle Tax	1,207	1,393	1,283	110
Delinquent Tax	21,373	20,640	22,782	(2,142)
16/20 M Truck Tax	5,759	2,169	2,081	88
In Lieu of Tax	9,294			
Total Taxes	<u>580,037</u>	<u>593,446</u>	<u>606,609</u>	<u>(13,163)</u>
Intergovernmental				
Machinery and Equipment State Aid	9,398	4,859	1,621	3,238
Total Cash Receipts	<u>589,435</u>	<u>598,305</u>	<u>608,230</u>	<u>(9,925)</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	723,620	722,145	725,000	2,855
Reimbursed Expense		(47,000)		47,000
Total Expenditures and Transfers	<u>723,620</u>	<u>675,145</u>	<u>725,000</u>	<u>49,855</u>
Receipts Over (Under)				
Expenditures and Transfers	(134,185)	(76,840)		
Unencumbered Cash, Beginning	<u>239,273</u>	<u>105,088</u>		
Unencumbered Cash, Ending	<u>105,088</u>	<u>28,248</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Midland Railway Enhancement Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	2,379
Total Cash Receipts		<u>2,379</u>
Expenditures and Transfers		
Construction		
Capital Outlay		2,817
Total Expenditures and Transfers		<u>2,817</u>
Receipts Over (Under)		
Expenditures and Transfers		(438)
Unencumbered Cash, Beginning	<u>438</u>	<u>438</u>
Unencumbered Cash, Ending	<u>438</u>	<u>438</u>

See accompanying notes to financial statements

Franklin County, Kansas
Vermont/Wilson Bridge Project Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 1,830	
Total Cash Receipts	<u>1,830</u>	
 Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	1,830	7,881
Reimbursed Expense		(3,503)
Total Expenditures and Transfers	<u>1,830</u>	<u>4,378</u>
 Receipts Over (Under)		
Expenditures and Transfers		(4,378)
 Unencumbered Cash, Beginning	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u>(4,378)</u>

See accompanying notes to financial statements

Franklin County, Kansas
Montana Road Improvement Project Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 4,635	
Total Cash Receipts	4,635	
Expenditures and Transfers		
Public Works		
Contractual Services	19,860	28,208
Reimbursed Expense		(5,450)
Total Expenditures and Transfers	19,860	22,758
Receipts Over (Under)		
Expenditures and Transfers	(15,225)	(22,758)
Unencumbered Cash, Beginning	1,320	(13,905)
Unencumbered Cash, Ending	(13,905)	(36,663)

See accompanying notes to financial statements

Franklin County, Kansas
Nevada Terrace Project Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 2,944	
Miscellaneous		
Other	126,273	
Total Cash Receipts	<u>129,217</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	129,217	
Unencumbered Cash, Beginning	(118,151)	11,066
Unencumbered Cash, Ending	<u>11,066</u>	<u>11,066</u>

See accompanying notes to financial statements

Franklin County, Kansas
Missouri Road Project Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$	500,000
Total Cash Receipts	<u> </u>	<u>500,000</u>
 Expenditures and Transfers		
Public Works		
Contractual Services	<u>282,467</u>	<u>174,088</u>
Total Expenditures and Transfers	<u>282,467</u>	<u>174,088</u>
 Receipts Over (Under)		
Expenditures and Transfers	(282,467)	325,912
 Unencumbered Cash, Beginning		(282,467)
Unencumbered Cash, Ending	<u>(282,467)</u>	<u>43,445</u>

See accompanying notes to financial statements

Franklin County, Kansas
13 Mile Road Improvement Project Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 6,113	
Miscellaneous		
State Revolving Loan Proceeds	1,612,346	664,860
Total Cash Receipts	<u>1,618,459</u>	<u>664,860</u>
 Expenditures and Transfers		
Public Works		
Contractual Services	2,194,498	81,521
Total Expenditures and Transfers	<u>2,194,498</u>	<u>81,521</u>
 Receipts Over (Under)		
Expenditures and Transfers	(576,039)	583,339
 Unencumbered Cash, Beginning	(600)	(576,639)
Unencumbered Cash, Ending	<u>(576,639)</u>	<u>6,700</u>

See accompanying notes to financial statements

Franklin County, Kansas
Road Improvement Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

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

See accompanying notes to financial statements

Franklin County, Kansas
Solid Waste Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 909,373	876,278	1,050,000	(173,722)
Miscellaneous				
Sale of Recycling Materials	128,101	54,799	120,000	(65,201)
Other	62			
Total Miscellaneous	128,163	54,799	120,000	(65,201)
Total Cash Receipts	<u>1,037,536</u>	<u>931,077</u>	<u>1,170,000</u>	<u>(238,923)</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	293,548	318,096	336,675	18,579
Contractual Services	609,863	595,914	620,975	25,061
Commodities	66,425	43,520	104,050	60,530
Operating Transfers Out	77,000	96,000	96,000	
Reimbursed Expense	(2,096)	(10,283)		10,283
Total Expenditures and Transfers	<u>1,044,740</u>	<u>1,043,247</u>	<u>1,157,700</u>	<u>114,453</u>
Receipts Over (Under)				
Expenditures and Transfers	(7,204)	(112,170)		
Unencumbered Cash, Beginning	<u>717,007</u>	<u>709,803</u>		
Unencumbered Cash, Ending	<u>709,803</u>	<u>597,633</u>		

See accompanying notes to financial statements

Franklin County, Kansas
County Office Annex Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Use of Money and Property				
Rent	\$ 493,021	500,897	532,098	(31,201)
Total Cash Receipts	<u>493,021</u>	<u>500,897</u>	<u>532,098</u>	<u>(31,201)</u>
Expenditures and Transfers				
General Government				
Office Annex				
Personal Services	36,517	38,651	38,950	299
Contractual Services	340,276	344,255	395,047	50,792
Commodities	8,856	10,353	12,400	2,047
Capital Outlay	6,335	1,036	48,500	47,464
Reimbursed Expense	(40)	(207)		207
Total Expenditures and Transfers	<u>391,944</u>	<u>394,088</u>	<u>494,897</u>	<u>100,809</u>
Receipts Over (Under)				
Expenditures and Transfers	101,077	106,809		
Unencumbered Cash, Beginning	<u>59,279</u>	<u>160,356</u>		
Unencumbered Cash, Ending	<u>160,356</u>	<u>267,165</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Countywide Phone System Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 93,807	90,683		90,683
Total Cash Receipts	<u>93,807</u>	<u>90,683</u>		<u>90,683</u>
Expenditures and Transfers				
Equipment				
Other General Government				
Contractual Services	57,634	58,951		(58,951)
Total Expenditures and Transfers	<u>57,634</u>	<u>58,951</u>		<u>(58,951)</u>
Receipts Over (Under)				
Expenditures and Transfers	36,173	31,732		
Unencumbered Cash, Beginning	<u>159,625</u>	<u>195,798</u>		
Unencumbered Cash, Ending	<u>195,798</u>	<u>227,530</u>		

Franklin County, Kansas
Special Auto Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 217,437	216,607
Total Cash Receipts	<u>217,437</u>	<u>216,607</u>
 Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	125,531	129,115
Contractual Services	14,163	9,026
Commodities	15,595	7,069
Operating Transfers Out	79,971	65,291
Reimbursed Expense	(2,589)	(1,469)
Total Expenditures and Transfers	<u>232,671</u>	<u>209,032</u>
 Receipts Over (Under)		
Expenditures and Transfers	(15,234)	7,575
 Unencumbered Cash, Beginning	<u>77,103</u>	<u>61,869</u>
Unencumbered Cash, Ending	<u><u>61,869</u></u>	<u><u>69,444</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Prosecuting Attorney Training Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,517	3,380
Total Cash Receipts	<u>2,517</u>	<u>3,380</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	3,729	2,575
Total Expenditures and Transfers	<u>3,729</u>	<u>2,575</u>
 Receipts Over (Under)		
Expenditures and Transfers	(1,212)	805
 Unencumbered Cash, Beginning	<u>2,332</u>	<u>1,120</u>
Unencumbered Cash, Ending	<u><u>1,120</u></u>	<u><u>1,925</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Special Law Enforcement Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 6,755	225
Licenses, Fees, and Permits		
Officer Fees	2,859	
Transfers		
Operating Transfers In		2,000
Miscellaneous		
Forfeiture Proceeds		9,701
Total Cash Receipts	<u>9,614</u>	<u>11,926</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	18,107	8,046
Total Expenditures and Transfers	<u>18,107</u>	<u>8,046</u>
Receipts Over (Under)		
Expenditures and Transfers	(8,493)	3,880
Unencumbered Cash, Beginning	<u>10,377</u>	<u>1,884</u>
Unencumbered Cash, Ending	<u><u>1,884</u></u>	<u><u>5,764</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Sheriff Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 22,521	6,976
Miscellaneous		
Other	4,376	13,022
Total Cash Receipts	<u>26,897</u>	<u>19,998</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	95,346	102,769
Commodities	13,578	51,869
Capital Outlay	147,643	15,141
Operating Transfers Out	191,250	167,000
Reimbursed Expense	(740)	
Total Expenditures and Transfers	<u>447,077</u>	<u>336,779</u>
 Receipts Over (Under)		
Expenditures and Transfers	(420,180)	(316,781)
 Unencumbered Cash, Beginning	<u>1,566,207</u>	<u>1,146,027</u>
Unencumbered Cash, Ending	<u><u>1,146,027</u></u>	<u><u>829,246</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 33,756	33,870
Total Cash Receipts	<u>33,756</u>	<u>33,870</u>
 Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	7,964	43,232
Total Expenditures and Transfers	<u>7,964</u>	<u>43,232</u>
 Receipts Over (Under)		
Expenditures and Transfers	25,792	(9,362)
 Unencumbered Cash, Beginning	<u>118,239</u>	<u>144,031</u>
Unencumbered Cash, Ending	<u><u>144,031</u></u>	<u><u>134,669</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Drug Forfeitures Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 102	59
Total Cash Receipts	<u>102</u>	<u>59</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	102	59
Unencumbered Cash, Beginning	<u>9,691</u>	<u>9,793</u>
Unencumbered Cash, Ending	<u><u>9,793</u></u>	<u><u>9,852</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Prosecuting Attorney Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 18,795	20,295
Total Cash Receipts	18,795	20,295
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	26,191	20,853
Reimbursed Expense		(275)
Total Expenditures and Transfers	26,191	20,578
Receipts Over (Under)		
Expenditures and Transfers	(7,396)	(283)
Unencumbered Cash, Beginning	19,440	12,044
Unencumbered Cash, Ending	12,044	11,761

See accompanying notes to financial statements

Franklin County, Kansas
County Attorney Forfeitures Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 3,116	1,474
Transfers		
Operating Transfers In	2,250	
Miscellaneous		
Other	500	964
Total Cash Receipts	<u>5,866</u>	<u>2,438</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	68,649	28,761
Reimbursed Expense	(232)	(5,890)
Total Expenditures and Transfers	<u>68,417</u>	<u>22,871</u>
 Receipts Over (Under)		
Expenditures and Transfers	(62,551)	(20,433)
 Unencumbered Cash, Beginning	<u>319,739</u>	<u>257,188</u>
Unencumbered Cash, Ending	<u><u>257,188</u></u>	<u><u>236,755</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
D.A.R.E. Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 4	
Miscellaneous		
Donations	131	109
Total Cash Receipts	<u>135</u>	<u>109</u>
 Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	1,026	377
Total Expenditures and Transfers	<u>1,026</u>	<u>377</u>
 Receipts Over (Under)		
Expenditures and Transfers	(891)	(268)
 Unencumbered Cash, Beginning	<u>1,170</u>	<u>279</u>
Unencumbered Cash, Ending	<u><u>279</u></u>	<u><u>11</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Juvenile Intake Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 80,070	67,874
Transfers		
Operating Transfers In		2,568
Total Cash Receipts	<u>80,070</u>	<u>70,442</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Personal Services	60,199	63,280
Contractual Services	5,468	5,206
Reimbursed Expense		(1,286)
Total Expenditures and Transfers	<u>65,667</u>	<u>67,200</u>
 Receipts Over (Under)		
Expenditures and Transfers	14,403	3,242
 Unencumbered Cash, Beginning	<u>3,514</u>	<u>17,917</u>
Unencumbered Cash, Ending	<u><u>17,917</u></u>	<u><u>21,159</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Community Corrections Adult Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	1,431
State Grant	424,669	436,856
Total Intergovernmental	<u>424,669</u>	<u>438,287</u>
Transfers		
Operating Transfers In		30,913
Miscellaneous		
Other	1,008	436
Total Cash Receipts	<u>425,677</u>	<u>469,636</u>
Expenditures and Transfers		
Public Safety		
Community Corrections		
Personal Services	313,045	348,928
Contractual Services	78,193	90,903
Reimbursed Expense	(8,589)	(6,209)
Total Expenditures and Transfers	<u>382,649</u>	<u>433,622</u>
Receipts Over (Under)		
Expenditures and Transfers	43,028	36,014
Unencumbered Cash, Beginning	<u>36,033</u>	<u>79,061</u>
Unencumbered Cash, Ending	<u><u>79,061</u></u>	<u><u>115,075</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
 Juvenile Justice Incentive Grant Fund
 Statement of Cash Receipts and Expenditures - Actual
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 13,408	12,831
Other Intergovernmental	<u>6,704</u>	<u>16,489</u>
Total Cash Receipts	<u>20,112</u>	<u>29,320</u>
 Expenditures and Transfers		
Public Safety		
Contractual Services	<u> </u>	<u>43,760</u>
Total Expenditures and Transfers	<u> </u>	<u>43,760</u>
 Receipts Over (Under)		
Expenditures and Transfers	20,112	(14,440)
 Unencumbered Cash, Beginning	<u> </u>	<u>20,112</u>
Unencumbered Cash, Ending	<u><u>20,112</u></u>	<u><u>5,672</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Employee Benefit Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Countywide Sales Tax	\$ 30,703	2,791
Transfers		
Operating Transfers In	33,494	
Miscellaneous		
Payroll Withholdings and Benefits	1,901,847	2,224,142
Total Cash Receipts	<u>1,966,044</u>	<u>2,226,933</u>
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	2,076,814	2,059,916
Reimbursed Expense	(184)	
Total Expenditures and Transfers	<u>2,076,630</u>	<u>2,059,916</u>
Receipts Over (Under)		
Expenditures and Transfers	(110,586)	167,017
Unencumbered Cash, Beginning	535,757	425,171
Unencumbered Cash, Ending	<u>425,171</u>	<u>592,188</u>

See accompanying notes to financial statements

Franklin County, Kansas
Employee Flexible Spending Plan Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 61	62
Transfers		
Operating Transfers In	5,000	
Miscellaneous		
Payroll Withholdings and Benefits	53,588	55,959
Other		214
Total Miscellaneous	<u>53,588</u>	<u>56,173</u>
Total Cash Receipts	<u>58,649</u>	<u>56,235</u>
 Expenditures and Transfers		
General Government		
Personal Services	55,604	55,546
Contractual Services	2,499	2,426
Total Expenditures and Transfers	<u>58,103</u>	<u>57,972</u>
 Receipts Over (Under)		
Expenditures and Transfers	546	(1,737)
 Unencumbered Cash, Beginning	<u>17,897</u>	<u>18,443</u>
Unencumbered Cash, Ending	<u><u>18,443</u></u>	<u><u>16,706</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
 Sheriff Recovery Act Grant Fund
 Statement of Cash Receipts and Expenditures - Actual
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Sheriff		
Personal Services		19,822
Contractual Services		186,190
Total Expenditures and Transfers		206,012
Receipts Over (Under)		
Expenditures and Transfers		(206,012)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		(206,012)

See accompanying notes to financial statements

Franklin County, Kansas
Truancy Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Contractual Services		121
Total Expenditures and Transfers		121
Receipts Over (Under)		
Expenditures and Transfers		(121)
Unencumbered Cash, Beginning	121	121
Unencumbered Cash, Ending	121	121

See accompanying notes to financial statements

Franklin County, Kansas
Safe Kid's Coalition Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$	<u>2</u>
Miscellaneous		
Other		<u>2,798</u>
Total Cash Receipts		<u>2,800</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		2,800
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		<u>2,800</u>

See accompanying notes to financial statements

Franklin County, Kansas
Veteran's Memorial Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 744	11
Miscellaneous		
Donations	300	610
Total Cash Receipts	<u>1,044</u>	<u>621</u>
Expenditures and Transfers		
Culture and Recreation		
Other Culture and Recreation		
Contractual Services	5,378	13,207
Total Expenditures and Transfers	<u>5,378</u>	<u>13,207</u>
Receipts Over (Under)		
Expenditures and Transfers	(4,334)	(12,586)
Unencumbered Cash, Beginning	<u>19,630</u>	<u>15,296</u>
Unencumbered Cash, Ending	<u><u>15,296</u></u>	<u><u>2,710</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Judiciary Tech Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Community Corrections		
Contractual Services		3,094
Total Expenditures and Transfers		3,094
Receipts Over (Under)		
Expenditures and Transfers		(3,094)
Unencumbered Cash, Beginning	3,202	3,202
Unencumbered Cash, Ending	3,202	108

See accompanying notes to financial statements

Franklin County, Kansas
Child Safety/Domestic Violence Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Contractual Services		915
Total Expenditures and Transfers		<u>915</u>
Receipts Over (Under)		
Expenditures and Transfers		(915)
Unencumbered Cash, Beginning	<u>915</u>	<u>915</u>
Unencumbered Cash, Ending	<u><u>915</u></u>	<u><u>915</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
 Sheriff Identikit Fund
 Statement of Cash Receipts and Expenditures - Actual
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		1,332
Total Expenditures and Transfers		1,332
Receipts Over (Under)		
Expenditures and Transfers		(1,332)
Unencumbered Cash, Beginning	1,332	1,332
Unencumbered Cash, Ending	1,332	1,332

See accompanying notes to financial statements

Franklin County, Kansas
 Juvenile Facilities Grant Fund
 Statement of Cash Receipts and Expenditures - Actual
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 4,466	
Total Cash Receipts	<u>4,466</u>	
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Contractual Services	4,159	
Total Expenditures and Transfers	<u>4,159</u>	
 Receipts Over (Under)		
Expenditures and Transfers	307	
 Unencumbered Cash, Beginning	<u>1,020</u>	<u>1,327</u>
Unencumbered Cash, Ending	<u><u>1,327</u></u>	<u><u>1,327</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Justice Assistance Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 113,417	44,086
Total Cash Receipts	113,417	44,086
Expenditures and Transfers		
Public Safety		
Contractual Services	113,417	44,086
Total Expenditures and Transfers	113,417	44,086
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	_____	_____

See accompanying notes to financial statements

Franklin County, Kansas
 Graduated Sanctions Grant Fund
 Statement of Cash Receipts and Expenditures - Actual
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 371,449	338,428
Total Cash Receipts	<u>371,449</u>	<u>338,428</u>
Expenditures and Transfers		
Public Safety		
Personal Services	204,304	262,849
Contractual Services	65,065	63,384
Operating Transfers Out		2,568
Reimbursed Expense	(12)	(251)
Total Expenditures and Transfers	<u>269,357</u>	<u>328,550</u>
Receipts Over (Under)		
Expenditures and Transfers	102,092	9,878
Unencumbered Cash, Beginning	<u>9,744</u>	<u>111,836</u>
Unencumbered Cash, Ending	<u><u>111,836</u></u>	<u><u>121,714</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Prevention/Intervention Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 197,674	66,321
Miscellaneous		
Other	5,304	2,473
Total Cash Receipts	<u>202,978</u>	<u>68,794</u>
 Expenditures and Transfers		
Public Safety		
Personal Services	35,071	19,920
Contractual Services	114,014	80,195
Total Expenditures and Transfers	<u>149,085</u>	<u>100,115</u>
 Receipts Over (Under)		
Expenditures and Transfers	53,893	(31,321)
 Unencumbered Cash, Beginning	<u>12,879</u>	<u>66,772</u>
Unencumbered Cash, Ending	<u><u>66,772</u></u>	<u><u>35,451</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Reimbursements Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 4,080	
Miscellaneous		
Other	236	320
Total Cash Receipts	<u>4,316</u>	<u>320</u>
 Expenditures and Transfers		
Public Safety		
Contractual Services	796	1,451
Reimbursed Expense	(620)	(992)
Total Expenditures and Transfers	<u>176</u>	<u>459</u>
 Receipts Over (Under)		
Expenditures and Transfers	4,140	(139)
 Unencumbered Cash, Beginning	<u>319</u>	<u>4,459</u>
Unencumbered Cash, Ending	<u><u>4,459</u></u>	<u><u>4,320</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Risk Reduction/Adult Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Personal Services	16,382	
Contractual Services	31,699	
Operating Transfers Out		30,913
Total Expenditures and Transfers	<u>48,081</u>	<u>30,913</u>
Receipts Over (Under)		
Expenditures and Transfers	(48,081)	(30,913)
Unencumbered Cash, Beginning	<u>78,994</u>	<u>30,913</u>
Unencumbered Cash, Ending	<u><u>30,913</u></u>	<u><u>30,913</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
New World Project Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 133,948	
Transfers		
Operating Transfers In	189,000	165,000
Miscellaneous		
Other	16,000	
Total Cash Receipts	<u>338,948</u>	<u>165,000</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	300,780	184,715
Reimbursed Expense		(157,564)
Total Expenditures and Transfers	<u>300,780</u>	<u>27,151</u>
Receipts Over (Under)		
Expenditures and Transfers	38,168	137,849
Unencumbered Cash, Beginning		38,168
Unencumbered Cash, Ending	<u>38,168</u>	<u>176,017</u>

See accompanying notes to financial statements

Franklin County, Kansas
Agency Funds

Statement 4

Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2009

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Lane City General	\$ 861	5,121	5,704	278
Lane City Fire	208	634	771	71
Ottawa City General		2,205,700	2,205,700	
Ottawa City Public Safety		11	11	
Ottawa City Auditorium		96,993	96,993	
Ottawa City Library		737,609	737,609	
Ottawa City Bond and Interest		623,364	623,364	
Ottawa City Paving		15,939	15,939	
Ottawa City Sewer		27,608	27,608	
Ottawa City Weed Cutting		2,704	2,704	
Ottawa City Clean Up		365	365	
Pomona City General		19,038	19,038	
Pomona City Employee Benefits		44,112	44,112	
Pomona City Library		846	846	
Pomona City Fire		20,732	20,732	
Pomona City Park		5,204	5,204	
Princeton City General	2,561	24,206	25,873	894
Rantoul City General		8,105	8,105	
Rantoul City Water		908	908	
Richmond City General	3,120	92,473	92,703	2,890
Richmond City Library	387	10,137	10,196	328
Richmond City Recreation	206	5,547	5,602	151
Wellsville City General	8,889	363,150	358,130	13,909
Wellsville City Employee Benefits	1,453	41,581	41,936	1,098
Wellsville City Library	1,287	50,923	50,222	1,988
Wellsville City Lib Emp Benefits	138	5,511	5,429	220
Wellsville City Tort Liability	457	24,236	24,263	430
Wellsville City Bond and Interest		228	222	6
Wellsville City Paving		2,879	2,879	
Wellsville City Weed		3,715	3,715	
Wellsville City Sewer		9,714	9,714	
Williamsburg City General		11,244	11,244	
Williamsburg City Library		17,780	17,780	
Subtotal Cities	<u>19,567</u>	<u>4,478,317</u>	<u>4,475,621</u>	<u>22,263</u>
Townships:				
Appanoose Township General	897	6,583	6,580	900
Centropolis Township General	3,034	1,896	3,034	1,896
Cutler Township General	849	27,412	27,503	758
Cutler Township Fire	2		2	
Franklin Township General		21,042	20,439	603
Franklin Township Fire		17,047	16,705	342
Greenwood Township General	2,127	15,970	16,146	1,951
Harrison Township General	436	9,539	9,715	260
Hayes Township General	255	13,303	13,333	225
Homewood Township General	326	5,475	5,029	772
Lincoln Twp General	7,930	7,204	15,134	
Ohio Township General	320	7,432	7,508	244
Ottawa Township General	256	4,374	4,416	214
Peoria Township General		11,640	11,640	
Peoria Township Fire		5,349	5,349	
Peoria Township Cemetery		6,706	6,706	
Pomona Township General	45	10	52	3
Pomona Township Fire	495	5,948	5,807	636
Pottawatomie Township General	1,215	37,507	38,722	
Richmond Township General	48	2,060	2,065	43
Williamsburg Township General		4,990	4,816	174
Subtotal Townships	<u>18,235</u>	<u>211,487</u>	<u>220,701</u>	<u>9,021</u>

See accompanying notes to financial statements

Franklin County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2009

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #287 Supplemental General	\$	897,910	897,910	
USD #287 General		592,226	592,226	
USD #287 Recreation		68,232	68,232	
USD #288 General		401,926	401,926	
USD #288 Supplemental General		521,740	521,740	
USD #288 Bond and Interest		169,493	169,493	
USD #289 General		568,184	568,184	
USD #289 Capital Outlay		181,696	181,696	
USD #289 Recreation		72,831	72,831	
USD #289 Recreation Emp Benefit		5,243	5,243	
USD #289 Bond and Interest #1		412,526	412,526	
USD #289 Supplemental General		749,353	749,353	
USD #290 General		2,127,623	2,127,623	
USD #290 Capital Outlay		520,083	520,083	
USD #290 Recreation		649,684	649,684	
USD #290 Recreation Emp Benefit		26,650	26,650	
USD #290 Adult Education		65,054	65,054	
USD #290 Bond and Interest #1		1,647,614	1,647,614	
USD #290 Supplemental General		2,663,022	2,663,022	
USD #243 Supplemental General		2,287	2,287	
USD #243 General		1,877	1,877	
USD #243 Bond and Interest		1,197	1,197	
USD #348 General		15,157	15,157	
USD #348 Capital Outlay		7,579	7,579	
USD #348 Bond and Interest		9,736	9,736	
USD #348 Recreation		3,790	3,790	
USD #348 Recreation Emp Benefit		565	565	
USD #348 Supplemental General		16,889	16,889	
USD #365 Supplemental General		29,463	29,463	
USD #365 General		27,787	27,787	
USD #365 Capital Outlay		6,591	6,591	
USD #365 Bond and Interest		12,036	12,036	
USD #368 Special Assessment		2	2	
USD #368 Supplemental General		5,578	5,578	
USD #368 General		5,547	5,547	
USD #368 Capital Outlay		1,534	1,534	
USD #368 Bond and Interest		4,858	4,858	
USD #434 General		289	289	
USD #434 Capital Outlay		35	35	
USD #434 Bond and Interest		174	174	
USD #434 Supplemental General		435	435	
USD #456 General		6,249	6,249	
USD #456 Capital Outlay		1,628	1,628	
USD #456 Recreation		407	407	
USD #456 Supplemental General		4,693	4,693	
Subtotal Schools		<u>12,507,473</u>	<u>12,507,473</u>	

See accompanying notes to financial statements

Franklin County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2009

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Antioch Cemetery	\$ 5,479	11,446	11,680	5,245
Central Cemetery	3,069	2,331	5,013	387
Greenwood Cemetery	503	4,199	4,240	462
Lane-Baker Cemetery		20,579	20,579	
Mt. Hope Cemetery	886	4,554	4,649	791
Mt. Olivet Cemetery	118	4,175	4,193	100
Princeton Cemetery	2,122	16,029	18,151	
Richmond-Berea Cemetery	291	11,510	11,533	268
United Cemetery	452	16,719	16,129	1,042
Subtotal Cemeteries	<u>12,920</u>	<u>91,542</u>	<u>96,167</u>	<u>8,295</u>
Rural Fire Districts:				
Ohio-Princeton Fire	1,093	37,675	38,768	
North Centropolis Fire	1,614	10,644	10,798	1,460
South Centropolis Fire	909	10,005	9,573	1,341
Harrison-Lincoln-Ottawa Fire	4,640	154,562	159,202	
Homewood-Williamsburg Fire	915	30,919	31,834	
Richmond Fire	525	22,721	22,765	481
Subtotal Rural Fire Districts	<u>9,696</u>	<u>266,526</u>	<u>272,940</u>	<u>3,282</u>
Watershed Districts:				
Pottawatomie Watershed		26,239	26,239	
Tauy Watershed	981	79,130	79,007	1,104
Drainage District #1	281	14,159	14,280	160
Subtotal Watershed Districts	<u>1,262</u>	<u>119,528</u>	<u>119,526</u>	<u>1,264</u>
Regional Library:				
N.E. Kansas Library General		153,399	153,399	
N.E. Kansas Library Employee Benefits		14,214	14,214	
Subtotal Regional Library		<u>167,613</u>	<u>167,613</u>	
Total Subdivisions	<u>61,680</u>	<u>17,842,486</u>	<u>17,860,041</u>	<u>44,125</u>
State Funds:				
State Educational Building		237,574	237,574	
State Institutional Building		118,787	118,787	
State Correctional Building		45	45	
Total State Funds		<u>356,406</u>	<u>356,406</u>	
Other Agency Funds:				
Payroll Clearing		11,351,173	11,351,173	
Motor Vehicle Licenses		1,419,638	1,419,638	
Game Licenses	844	10,713	10,913	644
MVR Copy Fees		288	288	
Cereal Malt Beverage Licenses	350	50	375	25
Heritage Trust	1,914	39,506	38,865	2,555
Unclaimed Money	548			548
Clerk of Court Release		983	983	
Sales Tax	35,516	675,956	665,296	46,176
Dust Control		23,937	18,092	5,845
Change		89,258	86,892	2,366
Solid Waste Committee	35,807	14,976	16,260	34,523
Hospital Sales Tax	135,581	1,473,068	1,472,532	136,117
State DMV Modification Fees		129,012	129,012	
Treasurer's Holding Account	241,327	481,545	524,269	198,603
Special Auto Holding	239			239
Cash Over and Short	652	661	913	400
Total Other Agency Funds	<u>452,778</u>	<u>15,710,764</u>	<u>15,735,501</u>	<u>428,041</u>

See accompanying notes to financial statements

Franklin County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2009

Statement 4

<u>Fund</u>	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 15,485,734	27,280,219	27,989,570	14,776,383
Delinquent Tax	201,585	987,810	883,682	305,713
Motor Vehicle Tax	89,148	2,884,183	2,901,869	71,462
Recreational Vehicle Tax	1,101	61,828	60,603	2,326
Mineral Production Tax		1,379	1,379	
Total Distributable Funds	<u>15,777,568</u>	<u>31,215,419</u>	<u>31,837,103</u>	<u>15,155,884</u>
Total Agency Funds	<u>16,292,026</u>	<u>65,125,075</u>	<u>65,789,051</u>	<u>15,628,050</u>

See accompanying notes to financial statements

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2009

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 types of funds comprise the financial activities of the County for the year of 2009:

Governmental Funds:

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

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Capital Project Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

C. Basis of Accounting

Statutory Basis of Accounting - The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2009

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

Departure from accounting principles generally accepted in the United States of America - The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

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 2009, the budget of the Special Alcohol Fund was amended from the original adopted amount of \$7,000, to an amended amount of \$12,000.

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

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2009

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

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

Health Capital Outlay Fund
Road and Bridge Chip Reserve Fund
Special Ambulance Vehicle Fund
Special Capital Improvement Fund
Special Equipment Reserve Fund
Risk Management Reserve Fund
Special Machinery Fund
Solid Waste Capital Improvement 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, as provided by Kansas Statutes, or other funds as designated by County resolution.

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.

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 had no such investments during 2009.

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2009

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 and the County's investment policy requires 100% collateralization at all times.

At December 31, 2009, the carrying amount of the County's deposits was \$27,822,892 and the bank balance was \$28,498,609. Of the bank balance, \$21,668,946 was secured by federal depository insurance and the remaining \$6,829,663 was collateralized securities held by the pledging financial institution's agents in the County's name.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

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 Statute. 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
December 31, 2009

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.

Vacation and Sick Pay

The County's vacation policy allows employees to earn a fixed number of hours vacation time per month of service. The rate of this accumulation varies from 8-18 hours per month, based upon the employee's length of employment with the County and the department in which the employee works. A maximum of 240 hours of vacation time may be accrued, with any excess being forfeited. At the time of employment termination, unused vacation time is paid to the employee at their final rate of pay.

The County's policies regarding sick leave permit employees to accumulate a maximum accumulation of 720 hours sick leave. Employees whose positions are eliminated due to a reduction in force, or who voluntarily leave the service of the County in good standing, receive payment for one-half of all accrued sick leave.

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 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

Expenditures and encumbrances exceeded the available cash in the following funds, in the amounts indicated below:

Vermont/Wilson Bridge Project	\$ 4,378
Montana Road Improvement Project Fund	36,663
Sheriff Recovery Act Grant Fund	206,012

In each of these funds, State and Federal grants or revolving loan funds are anticipated to be drawn in 2010 to cover the deficit balances.

Compliance with Kansas Depository Security Law

No violations.

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2009

Compliance with Kansas Budget Law

The following funds had expenditures in 2009, but had no budget adopted to authorize these expenditures:

Special Parks and Recreation	\$ 1,791
Tourism and Convention Promotion Fund	167,359
Countywide Phone System Fund	58,951

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived the application of generally accepted accounting principles through December 31, 2009, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County contributes to the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The KPERS employer rate established by statute for the period January 1, 2009 through December 31, 2009 was 6.54% (5.54% for the period March through November). The County employer contributions for the years ending December 31, 2009, 2008, and 2007 were \$310,320, \$296,718, and \$210,988, respectively, equal to the statutory required contributions for each year. The County's KP&F employer rate established for fiscal years beginning in 2009 was 13.51%, which includes a uniform employer rate, plus a supplemental rate for past service cost. Employers participating in KP&F must make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. This additional contribution is included in the rate stated above. The County contributions to KP&F for the years ending December 31, 2009, 2008, and 2007 were \$323,073, \$326,252, and \$278,399, respectively, equal to the statutory required contributions for each year.

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2009

Other Employee Benefits

The accumulated liability under the County's sick leave and vacation plan, at December 31, 2009 was \$449,282 for sick pay and \$431,646 for vacation pay.

Lease-Purchase Obligations

At December 31, 2009, the County is obligated under eight lease-purchase agreements and certificates of participation. Details of these agreements, as well as the amount due under these agreements subsequent to December 31, 2009 are shown below.

General Long-Term Debt

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, 2009 was \$208,248,182. The County's legal debt margin is computed as follows:

Outstanding G.O. Debt	\$ 2,179,615
Less debt exempt from the legal margin:	
G.O. Refunding Debt	(1,185,000)
Sewer Debt	(341,615)
Benefit District Debt	(93,000)
Total Debt subject to debt limit	<u>560,000</u>
Legal Debt Margin	\$ 62,474,455
Less: outstanding debt subject to debt limit	(<u>560,000</u>)
Remaining Legal Debt Margin	<u>61,914,455</u>

Details of the County's outstanding bonded debt, along with maturities subsequent to December 31, 2009, are presented below.

Revolving Loans

At December 31, 2009, the County is obligated under three revolving loan agreements with the State of Kansas. The proceeds of these loan agreements were used in past and present public works projects. Details of these revolving loan agreements, along with maturities subsequent to December 31, 2009, are presented below.

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2009, were as follows:

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2009

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance end of Year	Interest Paid
<u>General Obligation Bonds:</u>										
G.O. Sewer Bonds Series A	5.00%	11/27/2001	\$ 281,100	11/27/1941	\$ 266,718		3,337		263,381	13,336
G.O. Sewer Bonds Series B	5.00%	11/27/2001	83,500	11/27/1941	79,226		992		78,234	3,961
G.O. Benefit District Bonds	4.15-6.00%	12/1/2002	132,183	9/1/2018	101,000		8,000		93,000	4,735
G.O. Employee Benefit Bonds	3.00-6.00%	5/1/2003	808,000	9/1/2019	605,000		45,000		560,000	31,180
Advance Refunding Bonds	3.10-4.00%	10/1/2005	1,700,000	9/1/2017	1,375,000		190,000		1,185,000	50,836
<u>Certificates of Participation:</u>										
Mental Health Building (1)	4.75-6.10%	10/1/1995	395,000	11/1/2015	205,000		20,000		185,000	12,087
Mental Health Building (1)	4.25-4.75%	9/1/2006	1,600,000	9/1/2021	1,465,000		80,000		1,385,000	66,350
<u>Lease Purchase Agreements:</u>										
Vermont Road Repaving	5.750%	7/1/1998	1,667,580	8/1/2013	721,985		128,506		593,479	39,693
Office Annex Building	6.500%	5/1/2000	1,400,000	10/17/2014	731,481		109,073		622,408	37,315
Motor Graders	4.100%	3/16/2005	189,250	3/1/2010	60,774		60,774		-	2,154
Motor Graders	4.100%	4/18/2005	203,100	8/1/2010	86,977		86,977		-	3,524
Trucks	4.490%	4/26/2006	375,229	3/1/2011	196,736		76,085		120,651	7,981
Motor Graders	4.400%	6/27/2007	154,736	8/1/2011	119,056		37,951		81,105	4,829
Motor Graders	4.340%	11/1/2007	77,418	8/1/2011	58,661		18,723		39,938	2,347
Motor Graders	3.990%	6/15/2008	85,500	6/5/2012	75,537		20,527		55,010	2,811
<u>Revolving Loans Outstanding:</u>										
Kansas Partnership Loan	3.800%	10/25/1993	409,195	9/15/2009	36,904		36,904		-	1,055
KDOT Revolving Loan	4.190%	12/28/2004	6,000,000	8/1/2023	5,269,907		260,499		5,009,408	220,809
KDOT Revolving Loan (2)	4.000%	10/20/2008	3,400,000	Unknown	1,612,346	710,407			2,322,753	-
<u>Compensated Absences:</u>										
Sick Leave Maximum Potential Liability					825,318			55,610	880,928	-
Total Long-Term Debt					<u>13,892,626</u>	<u>710,407</u>	<u>1,183,348</u>	<u>55,610</u>	<u>13,475,295</u>	<u>505,003</u>

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

(2) The County is still in the process of drawing funds under this loan agreement. The amount shown outstanding here is the amount drawn as of December 31, 2009, including \$45,547 of capitalized interest. A repayment schedule will not be created until the project is done and all funds have been drawn.

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2009

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015-2019</u>	<u>2020-2024</u>
Principal							
General Obligation Bonds	\$ 253,545	268,773	273,966	295,259	150,522	652,991	40,797
Certificates of Participation (1)	110,000	110,000	120,000	120,000	125,000	580,000	405,000
Lease Purchase Agreements	413,852	392,877	293,897	298,144	113,821		
Revolving Loans (2)	271,414	282,787	294,635	306,980	319,843	1,811,825	1,721,924
Interest							
General Obligation Bonds	94,834	85,265	75,061	64,625	53,015	121,090	105,169
Certificates of Participation (1)	73,721	68,547	63,155	57,275	51,395	171,103	29,569
Lease Purchase Agreements	71,989	50,980	32,359	16,442	8,168		
Revolving Loans (2)	209,894	198,522	186,673	174,328	161,466	594,717	182,828
Total	<u>1,499,249</u>	<u>1,457,751</u>	<u>1,339,746</u>	<u>1,333,053</u>	<u>983,230</u>	<u>3,931,726</u>	<u>2,485,287</u>

	<u>2025-2029</u>	<u>2030-2034</u>	<u>2035-2039</u>	<u>2040-2041</u>	<u>Total</u>
Principal					
General Obligation Bonds	\$ 52,120	66,525	84,913	40,204	2,179,615
Certificates of Participation (1)					1,570,000
Lease Purchase Agreements					1,512,591
Revolving Loans (2)					5,009,408
Interest					
General Obligation Bonds	55,981	41,582	23,202	3,040	722,864
Certificates of Participation (1)					514,765
Lease Purchase Agreements					179,938
Revolving Loans (2)					1,708,428
Total	<u>108,101</u>	<u>108,107</u>	<u>108,115</u>	<u>43,244</u>	<u>13,397,609</u>

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

(2) The future payment information for the 2009 Ks. Department of Transportation Loan, with \$2,322,753 principal outstanding, is not included on this schedule. A repayment schedule for this loan will not be created until the project is done and all funds have been drawn.

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2009

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
General Fund	Capital Improvement Reserve Fund	\$ 200,000
County Equipment Reserve	Appraiser's Cost Fund	32,000
Ambulance Fund	Special Ambulance Cap. Outlay Fund	105,541
County Building Fund	Capital Improvement Reserve Fund	100,000
County Building Fund	County Equipment Reserve Fund	50,000
Direct Election Fund	County Equipment Reserve Fund	25,000
Road and Bridge Fund	Special Machinery Fund	167,000
Special Bridge Fund	Special Machinery Fund	18,500
Special Liability Fund	Risk Management Reserve Fund	50,000
Solid Waste Fund	Solid Waste Cap. Improvement Reserve	96,000
Sheriff's Trust Fund	Special Law Enforc. Trust Fund	2,000
Sheriff's Trust Fund	New World Project Fund	165,000
Graduated Sanctions Grant Fund	Juvenile Intake Grant Fund	2,568
Risk Reduction/Adult Fund	Comm. Corrections Adult Fund	30,913
Special Auto Fund	General Fund	65,291

Note 4 Employee Benefit Health Insurance Trust Fund

During 1989, the County formed the Franklin County Employee Benefit Plan Trust Fund to provide a self-insurance plan to cover medical expenses of County employees. The plan receives funds through employee payroll deductions and pays for medical claims up to \$100,000 per employee. Catastrophic coverage insurance has been purchased to cover claims in excess of \$100,000 per employee, with 125% annual stop loss coverage.

No record is maintained of outstanding medical claims incurred, but not paid; therefore the amount of unreimbursed medical claims as of December 31, 2009 is not available.

Note 5 Prior Year Defeasance of Debt

In 2005, the County issued advance refunding bonds to retire various outstanding bridge bond issues. In each case, the debt which was advance refunded has been called and paid off in full. As a result, there is no defeased debt that is still outstanding.

Note 6 Summary, Disclosure of Significant Contingencies

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
December 31, 2009

Construction Project

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>
Courthouse Foundation Repair	\$ 545,436	578,426
13-Mile Road Project	3,551,277	2,421,783
Missouri Road Project	560,176	516,731

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.

Pending Litigation

The County is defendant in various lawsuits. 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 7 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. The County estimates that it will cost \$1,500 per year to monitor wells at the landfill site over the next thirty years. Estimates for other costs related to monitoring the landfill over the thirty year monitoring period were not available.

Note 8 Subsequent Events

Subsequent to December 31, 2009, the County has entered into two new lease-purchase agreements for the acquisition of motor graders. The total principal on these two agreements is \$428,030, with repayments annually through 2013.

County of Franklin, Kansas
 Reconciliation of 2008 Tax Roll
For the Year Ended December 31, 2009

Schedule 1

County Clerk's Abstract of Taxes Levied	\$	29,128,024
Add: Added and Escaped Taxes		19,554
Deduct: Taxes Abated and Refunded		<u>(289,509)</u>
Tax Roll as Adjusted		<u><u>28,858,069</u></u>
 <u>County Treasurer's Accounting:</u>		
Current Tax Collections (net of refunds)	\$	27,541,112
Uncollected:		
Personal Property	34,490	
Real Estate	<u>1,282,649</u>	
Total Uncollected		1,317,139
Tax Roll Under (Over) Accounted For		<u>(182)</u>
Net Tax Roll		<u><u>28,858,069</u></u>

County of Franklin, Kansas
County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 1 of 14)

Balance - January 1, 2009 \$ 75

Receipts:

Liquor Licenses	\$	500
Election Registration Lists		164
Fish and Game Fees		501
Fish and Game Licenses		10,712
Other		299

Total Receipts 12,176

Disbursements:

To County Treasurer 12,176

Balance - December 31, 2009 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, 2009

Schedule 2
(Page 2 of 14)

Balance - January 1, 2009 \$ 386

Receipts:

Mortgage Registration and Heritage Trust Fees	\$ 1,014,424
Recording Fees	52,979
Technology Fees	33,804
Copies	<u>5,293</u>

Total Receipts 1,106,500

Disbursements:

To County Treasurer	<u>1,106,886</u>
---------------------	------------------

Balance - December 31, 2009 0

County of Franklin, Kansas
 Clerk of the District Court
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
 (Page 3 of 14)

Balance - January 1, 2009 \$ 251,917

Receipts:

ASAP Assessments	\$	3,496	
Attorney Fee State		22,905	
Bonds and Bond Forfeitures		57,841	
County Clerk Fees		12,995	
County Reimbursement		26,568	
Drivers License Reinstatement Fees		14,372	
Fines		224,106	
Indigent Defense Fees		5,791	
Interest		488	
Judgments, Sale Proceeds, and Other		958,157	
Judicial Branch Surcharge		23,061	
Law Library Fees		28,675	
LETC Fees		34,777	
Marriage License Fees		10,266	
PATF Fees		3,238	
State Clerk Fees		<u>262,194</u>	
 Total Receipts			 <u>1,688,930</u>

Disbursements:

To State Treasurer		584,634	
To County Treasurer		68,321	
To Others		<u>1,127,243</u>	
 Total Disbursements			 <u><u>1,780,198</u></u>

Balance - December 31, 2009 160,649

Composition of Ending Cash Balance:

Deposit: Peoples Bank, Ottawa, Kansas \$ 160,649

County of Franklin, Kansas
Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 4 of 14)

Balance - January 1, 2009		\$ 46,743
<u>Receipts:</u>		
Sheriff Fees	\$ 26,728	
MVR Fees	480	
School/City Contracts	135,341	
Law Enforcement Trust/Sheriff's Trust	8,101	
DARE Donations	59	
Inmate Accounts	67,276	
Work Release	9,320	
Jail Board	<u>19,095</u>	
Total Receipts		266,400
<u>Disbursements:</u>		
Paid to County Treasurer	206,666	
Paid to Others:		
Work Release	173	
Inmate Accounts	<u>68,813</u>	
Total Disbursements		<u>275,652</u>
Balance - December 31, 2009		<u><u>37,491</u></u>
<u>Composition of Ending Cash Balance:</u>		
Deposit: SolutionsBank, Ottawa, Kansas		\$ <u><u>37,491</u></u>

County of Franklin, Kansas
County Attorney
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 5 of 14)

Balance - January 1, 2009		\$	110
<u>Receipts:</u>			
Bad Check Collection Fees	\$	240	
Diversion Fees		<u>9,060</u>	
Total Receipts			9,300
<u>Disbursements:</u>			
Paid to County Treasurer			<u>9,285</u>
Balance - December 31, 2009			<u><u>125</u></u>
<u>Composition of Ending Cash Balance:</u>			
Cash on Hand	\$		<u><u>125</u></u>

County of Franklin, Kansas
Public Works Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 6 of 14)

Balance - January 1, 2009		\$	0
<u>Receipts:</u>			
Road and Bridge Reimbursements	\$	234,354	
Special Bridge Reimbursements		7,407	
Dust Control		23,937	
Sale of Equipment		1,720	
Other Reimbursements		15,845	
			<hr/>
Total Receipts			283,263
<u>Disbursements:</u>			
Paid to County Treasurer			<hr/> 283,263
Balance - December 31, 2009			<hr/> <hr/> 0

County of Franklin, Kansas
Noxious Weed Supervisor
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 7 of 14)

Balance - January 1, 2009		\$	0
<u>Receipts:</u>			
Reimbursement for Chemicals/Equipment/Labor	\$	92,585	
Collections on Prior Year Chemical Sales			
		<hr/>	
Total Receipts			92,585
<u>Disbursements:</u>			
Paid to County Treasurer			<hr/>
			92,585
Balance - December 31, 2009			<hr/> <hr/>
			0

County of Franklin, Kansas
 Health Department
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
 (Page 8 of 14)

Balance - January 1, 2009		\$	0
<u>Receipts:</u>			
WIC Grant	\$		90,138
MCH Grant			24,299
Public Health Nurse Grant			5,365
Family Planning Grant			30,927
Immunization Grant			4,444
Child Care Grant			24,213
Pandemic Flu Grant			35,741
KALHD Grant			2,902
Bioterrorism Grant			38,115
NACCHO Grant			6,000
Fees for Services			276,321
			<hr style="border-top: 1px solid black;"/>
Total Receipts			538,465
<u>Disbursements:</u>			
Paid to County Treasurer			<hr style="border-top: 1px solid black;"/>
			538,465
Balance - December 31, 2009			<hr style="border-top: 3px double black;"/>
			0

County of Franklin, Kansas
Juvenile Justice Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 9 of 14)

Balance - January 1, 2009		\$	0
<u>Receipts:</u>			
Jail Board Bills	\$	106,295	
Reimbursements		<u>11,392</u>	
Total Receipts			117,687
<u>Disbursements:</u>			
Paid to County Treasurer			<u>117,687</u>
Balance - December 31, 2009			<u><u>0</u></u>

County of Franklin, Kansas
Ambulance Service
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 10 of 14)

Balance - January 1, 2009	\$	0
<u>Receipts:</u>		
Service Fees		767,691
<u>Disbursements:</u>		
Paid to County Treasurer		<u>767,691</u>
Balance - December 31, 2009		<u><u>0</u></u>

County of Franklin, Kansas
 Recycling Program
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
 (Page 11 of 14)

Balance - January 1, 2009		\$ 1,940
<u>Receipts:</u>		
From County Treasurer	\$ 10,000	
Sale of Recycling Materials	54,799	
Total Receipts		64,799
<u>Disbursements:</u>		
Paid to County Treasurer	54,799	
Purchase of Recycling Materials	9,173	
Total Disbursements		63,972
Balance - December 31, 2009		2,767
<u>Composition of Ending Cash Balance:</u>		
Deposit: Peoples Bank, Ottawa, Kansas		\$ 2,767

County of Franklin, Kansas
Environmental Health Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 12 of 14)

Balance - January 1, 2009	\$	0
<u>Receipts:</u>		
Fees Collected		11,290
<u>Disbursements:</u>		
Paid to County Treasurer		<u>11,290</u>
Balance - December 31, 2009		<u><u>0</u></u>

County of Franklin, Kansas
Solid Waste Transfer Station
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 13 of 14)

Balance - January 1, 2009		\$	0
<u>Receipts:</u>			
Commercial Trash Haulers/Gate Collections	\$	975,306	
Regional Solid Waste Committee Fees		<u>14,976</u>	
Total Receipts			990,282
<u>Disbursements:</u>			
Paid to County Treasurer			<u>990,282</u>
Balance - December 31, 2009			<u><u>0</u></u>

County of Franklin, Kansas
Planning and Building Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 14 of 14)

Balance - January 1, 2009		\$	0
<u>Receipts:</u>			
Planning and Building Fees	\$	26,301	
Reimbursements		3,181	
Appraisal Fees		640	
Publication Fees		<u>3,645</u>	
Total Receipts			33,767
<u>Disbursements:</u>			
Paid to County Treasurer			<u>33,767</u>
Balance - December 31, 2009			<u><u>0</u></u>

SCHLOTTERBECK AND BURNS, LLC

CERTIFIED PUBLIC ACCOUNTANTS
702 WEST MAIN *** P.O. BOX 832
CHANUTE, KANSAS 66720

PHONE (620) 431-3410
FAX (620) 431-7719

S & B

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of County Commissioners
Franklin County, Kansas

We have audited the statutory basis financial statements of Franklin County, Kansas, as of and for the year ended December 31, 2009, and have issued our report thereon dated May 26, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Franklin County, Kansas, internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Franklin County, Kansas, internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Franklin County, Kansas internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Franklin County, Kansas statutory basis financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Respectfully Submitted,

Schlottbeck and Burns, LLC

May 26, 2010

SCHLOTTERBECK AND BURNS, LLC

CERTIFIED PUBLIC ACCOUNTANTS
702 WEST MAIN *** P.O.BOX 832
CHANUTE, KANSAS 66720

PHONE (620) 431-3410
FAX (620) 431-7719

S & B

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of County Commissioners
Franklin County, Kansas

Compliance

We have audited the compliance of Franklin County, Kansas, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. Franklin County, Kansas, major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Franklin County, Kansas, management. Our responsibility is to express an opinion on Franklin County, Kansas, compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Franklin County, Kansas compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Franklin County, Kansas compliance with those requirements.

In our opinion, Franklin County, Kansas, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of Franklin County, Kansas, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Franklin County, Kansas internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Franklin County, Kansas, internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

Respectfully Submitted,

Schlottbeck and Burns, LLC

May 26, 2010

County of Franklin, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended December 31, 2009

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the special purpose financial statements of the County of Franklin, Kansas.
2. No significant deficiencies involving internal control over financial reporting were reported in the "Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*".
3. No instances of noncompliance material to the financial statements of the County of Franklin, Kansas were disclosed during the audit.
4. No significant deficiencies involving internal control over compliance relating to the audit of the major federal award programs were reported in the "Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133".
5. The auditor's report on compliance for the major federal award programs for the County of Franklin, Kansas expresses an unqualified opinion.
6. No findings were disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The program tested as a major program was: 97.036 - Public Assistance Grants.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The County of Franklin, Kansas was determined to be a low-risk auditee.

B. Findings - Financial Statements Audit

None.

C. Findings and Questioned Costs - Major Federal Awards Program Audit

None.

County of Franklin, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2009

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Department of Agriculture		
Passed through Kansas Department of Health and Environment Special Supplemental Nutrition Program for Women, Infants and Children	10.557 \$	<u>90,139</u>
Department of Justice		
Recovery Act-Assistance to Rural Law Enforcement	16.810	200,357
Passed through Kansas Department of Corrections Edward Byrne Memorial Justice Assistance Grants	16.738	<u>61,717</u>
Total Department of Justice		<u>262,074</u>
Department of Transportation		
Passed through Kansas Department of Transportation State and Community Highway Safety	20.600	<u>4,335</u>
U.S. Department of Health and Human Services		
Passed through Kansas Department of Health and Environment Public Health Emergency Preparedness	93.069	73,856
Family Planning Services	93.217	29,633
Consolidated Health Centers	93.224	54
Immunization Grants	93.268	2,021
Child Care and Development Block Grant	93.575	19,905
Maternal and Child Health Services Block Grants to States	93.994	<u>15,708</u>
Total Department of Health and Human Services		<u>141,177</u>
U.S. Department of Homeland Security		
Passed through State Division of Emergency Preparedness Public Assistance Grants	97.036	420,180 (1)
Emergency Management Performance Grants	97.042	<u>42,516</u>
Total Department of Homeland Security		<u>462,696</u>
Total Expenditures of Federal Awards		<u><u>960,421</u></u>

(1) This was considered to be a major program.

Note - Basis of Presentation

The schedule of expenditures of federal awards includes the federal grant activity of Franklin County, Kansas, and is presented on the cash basis of accounting and, accordingly, represents the total cash expended for each program. It does not include transactions that might be included using the modified accrual basis of accounting which is the basis used in the County's financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations*.