

COUNTY OF FRANKLIN, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2012

County of Franklin, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2012

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Franklin County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Franklin County, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the Notes to Financial Statement, the financial statement is prepared by Franklin County, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Franklin County, Kansas, as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Franklin County, Kansas, as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated May 7, 2012. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statement or to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statement as a whole.

Restricted Use

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

Respectfully Submitted,

Schlatterbeck and Burns, LLC

May 15, 2013

Franklin County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 1,227,228	7,123,213	6,788,479	1,561,962	265,688	1,827,650
Special Purpose:						
Ambulance	69,398	1,567,539	1,477,051	159,886	51,771	211,657
Conservation District		44,252	43,780	472		472
Country Estates Benefit District	6,807	12,053	12,557	6,303		6,303
County Building	109,364	57,950	160,000	7,314		7,314
Direct Election	94,436	116,472	146,682	64,226	1,123	65,349
Employee Benefits	233,973	2,872,923	2,958,354	148,542	39,385	187,927
Fair		7,137	7,000	137		137
Fair Building	42	7,135	7,000	177		177
Health	194,303	794,221	840,647	147,877	12,950	160,827
Health Capital Outlay	50,110			50,110		50,110
Historical Society		71,348	71,000	348		348
Mental Health		153,479	152,250	1,229		1,229
Hospital Sales Tax		1,541,740	1,541,740		129,777	129,777
Noxious Weed	38,090	183,234	155,704	65,620	4,256	69,876
Developmental Disabilities		96,076	95,000	1,076		1,076
Road and Bridge	1,275,502	3,902,898	4,451,048	727,352	164,803	892,155
Service Program for the Elderly		187,133	185,987	1,146		1,146
Special Alcohol Program	10,062	6,465		16,527		16,527
Special Bridge	51,700	266,428	234,988	83,140	2,487	85,627
Special Liability	342,698	126,193	159,675	309,216		309,216
Special Park and Recreation	462	1,836	1,500	798		798
Tourism and Convention Promotion		147,147	147,147			
Special Ambulance Equipment	152,781	55,000	30,168	177,613		177,613
Special Capital Improvement	1,071,954	90,000	123,716	1,038,238		1,038,238
Special Equipment Reserve	938,060	73,475		1,011,535		1,011,535
Risk Management Reserve	111,591	80,070	30,861	160,800		160,800
Special Noxious Weed	125,807		3,771	122,036		122,036
Special Machinery	672,662	138,460	297,662	513,460		513,460
Solid Waste Capital Imp. Reserve	532,867	187,260	96,704	623,423		623,423
Centropolis Sewer District	34,327	30,240	40,326	24,241	45	24,286
Emergency Telephone Service	264,156	152,810	60,459	356,507		356,507
Wireless Emergency Telephone Service	108,419	10,125	23,999	94,545		94,545
Countywide Internet	5,184			5,184		5,184
Bond and Interest:						
Bond and Interest	49,971	1,051,545	1,057,203	44,313		44,313

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

Franklin County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Capital Projects:						
Vermont/Wilson Bridge Project		58,876	400	58,476		58,476
Montana Road Improvement Project	45,725			45,725		45,725
Nevada Terrace Project	11,066		11,066			
Missouri Road Project	43,445		43,445			
13 Mile Road Improvement Project	4,365		4,365			
Road Improvement	73,286			73,286		73,286
Utah Bridge Repair Project		145,146	176,678	(31,532)		(31,532)
Enterprise:						
Solid Waste	527,602	889,181	1,008,433	408,350	46,880	455,230
County Office Annex	246,360	503,048	594,339	155,069	1,315	156,384
Countywide Phone System	281,157	61,268	244,551	97,874	4,256	102,130
Expendable Trusts:						
Special Auto	56,157	209,314	223,551	41,920	5,809	47,729
Prosecuting Attorney Training	2,648	3,389	5,336	701		701
Special Law Enforcement Trust	97	14,123	1,610	12,610		12,610
Register of Deeds Technology	113,343	33,734	41,493	105,584	105	105,689
Sheriff Trust	328,823	25,426	90,485	263,764	4,927	268,691
Drug Forfeitures	9,910	10		9,920		9,920
Prosecuting Attorney Trust	11,877	16,123	12,465	15,535	1,060	16,595
County Attorney Trust	207,136	176	67,662	139,650		139,650
D.A.R.E. Grant	1,492	113	202	1,403		1,403
Juvenile Intake Grant	15,748	54,902	74,032	(3,382)	116	(3,266)
Community Corrections Adult	59,461	464,587	449,730	74,318	12,076	86,394
Energy Manager Grant	(500)	102,583	97,151	4,932		4,932
Juvenile Services Building		1,494,788	1,494,788			
Employee Benefit Trust	437,896	2,388,987	2,594,807	232,076	487	232,563
Employee Flexible Spending Plan Trust	16,287	57,784	57,973	16,098		16,098
Sheriff BJA Grant	2,368			2,368		2,368
911 Pallas Vesta Grant	(6,910)	153,683	146,773			
Safe Kid's Coalition	2,811	3		2,814		2,814
Veteran's Memorial	2,070	157	340	1,887		1,887
Judiciary Tech Grant	108			108		108
Juvenile Facilities Grant	7,448	7,000	9,866	4,582	141	4,723
Graduated Sanctions Grant	108,599	195,619	292,026	12,192	916	13,108
Prevention/Intervention Grant	19,899	32,062	25,207	26,754		26,754
Reimbursements Grant	6,199	1,450	1,914	5,735	17	5,752
New World Project	162,757			162,757		162,757
Total Primary Government (1)	<u>10,570,684</u>	<u>28,069,389</u>	<u>29,173,146</u>	<u>9,466,927</u>	<u>750,390</u>	<u>10,217,317</u>

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

Franklin County, Kansas
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

	<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						9,185
Certificates of Deposit						100,000
Demand Deposits						27,408,996
Due from Other Governments						1,680
Less: Agency Funds						(17,302,539)
Adjustment for Rounding						(5)
Total Primary Government (1)						<u>10,217,317</u>

(1) Excluding Agency Funds

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

Note 1 **Summary of Significant Accounting Policies**

A. Reporting Entity

The County of Franklin, Kansas is a municipal corporation governed by an elected five-member Board of County Commissioners. These financial statements present the County of Franklin, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following Regulatory Basis Fund Types comprise the financial activities of the County for the year ending December 31, 2012:

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

Special Purpose Funds -- used to account for the proceeds of specific tax levies and other revenue sources that are intended for specific purposes.

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

Business fund -- funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Trust fund -- funds used to report assets held in trust for the benefit of the entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The Kansas Municipal Accounting and Audit Guide regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The Kansas Municipal Accounting and Audit Guide regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2012, the County amended the budgets of the following funds in the amounts indicated:

	<u>Original Budget</u>	<u>Amended Budget</u>
Health Fund	\$ 846,813	891,000
Bond and Interest Fund	1,103,427	1,113,427
Countywide Phone System Fund	70,000	275,000

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
For the Year Ended December 31, 2012

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
- 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 or a specified Trust Fund.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statutes. This interest is retained by the county.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

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.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage.

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

The County held no investments at December 31, 2012 and held no investments throughout the year.

Concentration of credit risk: State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any peak periods.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

At December 31, 2012, the carrying amount of the County's deposits was \$27,508,996 and the bank balance was \$28,118,236. Of the bank balance, \$1,059,694 was covered by federal depository insurance and the remaining \$27,058,542 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Note 3 **Long-term Debt**

General Obligation Bonds

Under the special authority of K.S.A. 10-306, Franklin County is limited to aggregate debt not to exceed 30% of assessed valuation of tangible taxable property in the County. The County's assessed valuation at November 1, 2012 was \$212,310,988. The County's legal debt margin is computed as follows:

Outstanding G.O. Debt	\$ 1,201,000
Less debt exempt from the legal margin:	
G.O. Refunding Debt	(910,000)
Benefit District Debt	(66,000)
Total Debt Subject to Debt Limit	<u>225,000</u>
Legal Debt Margin	63,693,296
Less outstanding debt subject to debt limit	(225,000)
Remaining Legal Debt Margin	<u>63,468,296</u>

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2012, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Called and Retired</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>	
<u>General Obligation Bonds:</u>											
G.O. Benefit District Bonds	4.15-6.00%	12/01/02	\$ 132,183	09/01/18	75,000			9,000	66,000	3,556	
G.O. Employee Benefit Bonds	3.00-6.00%	05/01/03	808,000	09/01/16	470,000		195,000	50,000	225,000	19,886	
G.O. Advance Refunding Bonds	3.10-4.00%	10/01/05	1,700,000	09/01/17	780,000			210,000	570,000	29,268	
G.O. Advance Refunding Bonds	1.25-4.25%	10/26/11	360,000	12/01/25	360,000			20,000	340,000	11,706	
<u>Certificates of Participation:</u>											
Mental Health Building (1)	4.25-4.75%	09/01/06	1,600,000	09/01/21	1,225,000			90,000	1,135,000	55,987	
<u>Capital Lease Obligations:</u>											
Vermont Road Repaving	5.75%	07/01/98	1,667,580	08/01/13	313,538			152,329	161,209	15,870	
Office Annex Building	6.50%	05/01/00	1,400,000	10/17/14	380,675			130,312	250,363	16,075	
Motor Grader	3.99%	06/15/08	85,500	06/05/12	11,441			11,441	0	228	
Motor Graders	3.34%	01/21/10	212,030	08/01/13	107,626			53,029	54,597	3,601	
Motor Graders	3.28%	05/21/10	216,000	08/01/13	108,652			53,450	55,202	3,564	
Juvenile Services Building	2.00-4.375%	05/15/11	3,600,000	09/01/31	3,600,000				3,600,000	167,930	
Motor Grader	2.00%	08/01/11	97,000	08/01/15	97,000			23,531	73,469	1,945	
Motor Grader	3.00%	08/01/11	97,000	08/01/15	97,000			23,180	73,820	2,918	
Motor Grader	2.50%	08/01/11	107,500	08/01/15	107,500			25,882	81,618	2,695	
Motor Grader	2.34%	09/04/12	121,100	08/01/16	0	121,100			121,100	0	
Motor Grader	2.49%	09/27/12	125,100	08/01/16	0	125,100			125,100	0	
<u>Revolving Loans Outstanding:</u>											
KDOT Revolving Loan	4.19%	12/28/04	6,000,000	08/01/23	4,455,207			294,635	4,160,572	186,673	
KDOT Revolving Loan	4.00%	10/20/08	3,400,000	08/01/18	2,311,859			294,478	2,017,381	92,149	
Total Contractual Indebtedness						<u>14,500,498</u>	<u>246,200</u>	<u>195,000</u>	<u>1,441,267</u>	<u>13,110,431</u>	<u>614,051</u>

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

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

<u>Principal</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018-2022</u>	<u>2023-2027</u>	<u>2028-2031</u>	<u>Total</u>
General Obligation Bonds	\$ 310,000	170,000	176,000	186,000	127,000	137,000	95,000		1,201,000
Certificates of Participation	90,000	95,000	100,000	100,000	110,000	640,000			1,135,000
Capital Lease Obligations	542,335	250,286	300,276	228,581	170,000	925,000	1,110,000	1,070,000	4,596,478
Revolving Loans (1)	612,913	638,012	664,140	691,339	719,653	2,409,600	442,296		6,177,953
Total Principal	<u>1,555,248</u>	<u>1,153,298</u>	<u>1,240,416</u>	<u>1,205,920</u>	<u>1,126,653</u>	<u>4,111,600</u>	<u>1,647,296</u>	<u>1,070,000</u>	<u>13,110,431</u>
<u>Interest</u>									
General Obligation Bonds	47,205	35,557	28,827	21,462	13,431	33,081	8,350		187,913
Certificates of Participation	51,937	47,888	43,500	39,000	34,319	82,175			298,819
Capital Lease Obligations	160,896	140,572	134,724	128,068	123,231	540,781	361,006	116,388	1,705,666
Revolving Loans (1)	255,023	229,924	203,795	176,597	148,283	371,709	18,532		1,403,863
Total Interest	<u>515,061</u>	<u>453,941</u>	<u>410,846</u>	<u>365,127</u>	<u>319,264</u>	<u>1,027,746</u>	<u>387,888</u>	<u>116,388</u>	<u>3,596,261</u>
Total Principal and Interest	<u>2,070,309</u>	<u>1,607,239</u>	<u>1,651,262</u>	<u>1,571,047</u>	<u>1,445,917</u>	<u>5,139,346</u>	<u>2,035,184</u>	<u>1,186,388</u>	<u>16,706,692</u>

(1) The Revolving Loan payments shown on this schedule are shown at the original scheduled maturity as of December 31, 2012. In March, 2013, the County issued G.O. Refunding Bonds and paid these loans off in their entirety. (See Note #12)

Prior Year Defeasance of Debt

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

Debt Called and Retired Early

On March 1, 2012, the County called \$195,000 in outstanding General Obligation Employee Benefits Bonds (which were originally scheduled to be retired in 2017, 2018 and 2019) and retired them early. This transaction changed the final retirement date of these bonds from September 1, 2019 to September 1, 2016 and will reduce the total interest expense on this issue by \$74,734 through retirement.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

Note 4 Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. As part of their risk management plan, the County has joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management.

Note 5 Interfund Transfers

<u>From</u>	<u>To</u>	<u>Amount</u>
Ambulance Fund	Special Ambulance Capital Outlay Fund	\$ 50,000
County Building Fund	Capital Improvement Reserve Fund	90,000
County Building Fund	County Equipment Reserve Fund	70,000
Road and Bridge Fund	Special Machinery Fund	100,000
Special Bridge Fund	Special Machinery Fund	18,500
Special Liability Fund	Risk Management Reserve Fund	50,000
Solid Waste Fund	Solid Waste Capital Improvement Reserve Fund	96,000
Special Auto Fund	General Fund	59,960
Nevada Terrace Project Fund	Vermont/Wilson Bridge Project Fund	11,066
Missouri Road Project Fund	Vermont/Wilson Bridge Project Fund	43,445
13 Mile Road Improvement Project Fund	Vermont/Wilson Bridge Project Fund	4,365

Note 6 Other Long-Term Obligations from Operations

Compensated Absences.

The County's vacation policy allows employees to earn a fixed number of hours vacation time per month of service. The rate of this accumulation varies from 8-18 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.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

Defined Benefit Pension Plan

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

Funding Policy. K.S.A. 74-419 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Note 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

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

Utah Bridge Repair Project Fund	\$	31,532
Juvenile Intake Grant Fund		3,382

In each of these cases, Federal funds were drawn in 2013 to cover the deficit amounts.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

Expenditures exceeded the adopted budget of the Hospital Sales Tax fund in the amount of \$41,740.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

Note 8 **Federally Assisted Programs – Compliance Audits**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 9 **Construction Projects**

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

<u>Project Name</u>	<u>Project Authorization</u>	<u>Expenditures To Date</u>
Utah Bridge Project	\$ 235,759	216,339
Vermont/Wilson Bridge Project	1,800,000	376,853
Montana Road Project	529,265	229,756

Note 10 **Pending Litigation**

The County is defendant in various lawsuits which fall under the coverage of the County's insurance carrier. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Note 11 **Closure and Postclosure Care Costs of Landfill**

During 1994, the County adopted a plan to close its sanitary landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The closure of the landfill was completed in 1995. Estimates for costs related to monitoring the landfill over the thirty year monitoring period have not been determined.

Note 12 **Subsequent Events**

In March, 2013, the County issued \$6,215,000 in General Obligation Advance Refunding Bonds. The proceeds of these bonds were used to retire the outstanding State of Kansas Transportation Revolving Loans (see Note 3).

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2012

Note 13 Juvenile Detention Building/Public Building Commission

During 2010, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. During 2011, the PBC issued \$3,600,000 in lease revenue bonds, for the construction of a juvenile detention facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were secured by a lease between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due. Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included.

Franklin County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

Schedule 1

	Certified Budget	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:			
General	\$ 7,337,843	6,788,479	549,364
Special Revenue:			
Ambulance	1,542,225	1,477,051	65,174
Conservation District	43,926	43,780	146
Country Estates Benefit District	16,935	12,557	4,378
County Building	175,082	160,000	15,082
Direct Election	188,390	146,682	41,708
Employee Benefits	3,096,854	2,958,354	138,500
Fair	7,023	7,000	23
Fair Building	7,023	7,000	23
Health	891,000	840,647	50,353
Historical Society	71,229	71,000	229
Mental Health	152,759	152,250	509
Hospital Sales Tax	1,500,000	1,541,740	(41,740)
Noxious Weed	191,456	155,704	35,752
Developmental Disabilities	95,316	95,000	316
Road and Bridge	4,712,754	4,451,048	261,706
Service Program for the Elderly	185,987	185,987	
Special Alcohol Program	22,478		22,478
Special Bridge	276,971	234,988	41,983
Special Liability	470,413	159,675	310,738
Special Park and Recreation	1,500	1,500	
Tourism and Convention Promotion	180,000	147,147	32,853
Risk Management Reserve	99,636	30,861	68,775
Special Noxious Weed	15,000	3,771	11,229
Centropolis Sewer District	41,728	40,326	1,402
Emergency Telephone Service	398,456	60,459	337,997
Wireless Emergency Telephone Service	65,785	23,999	41,786
Debt Service:			
Bond and Interest	1,113,427	1,057,203	56,224
Enterprise:			
Solid Waste	1,162,368	1,008,433	153,935
County Office Annex	737,074	594,339	142,735
Countywide Phone System	275,000	244,551	30,449
Totals	<u>25,075,638</u>	<u>22,701,531</u>	<u>2,374,107</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,696,019	3,599,483	3,598,363	1,120
Motor Vehicle Tax	381,558	470,475	463,502	6,973
Recreational Vehicle Tax	7,519	8,684	10,022	(1,338)
Delinquent Tax	147,072	130,923	99,500	31,423
16/20 M Truck Tax	14,028	12,665	15,865	(3,200)
Countywide Sales Tax	1,655,097	1,678,934	1,500,000	178,934
Mineral Production Tax	6	1,890		1,890
Interest on Tax	198,348	186,582	128,500	58,082
Total Taxes	<u>6,099,647</u>	<u>6,089,636</u>	<u>5,815,752</u>	<u>273,884</u>
Intergovernmental				
State Grant	7,161		7,095	(7,095)
Local Alcoholic Liquor Tax	1,626	1,836	1,500	336
Contracts with Other Governments	345,688	281,697	281,697	
Total Intergovernmental	<u>354,475</u>	<u>283,533</u>	<u>290,292</u>	<u>(6,759)</u>
Licenses, Fees, and Permits				
Mortgage Registration	216,171	262,460	225,000	37,460
Officer Fees	170,888	176,258	157,600	18,658
Juvenile Justice Fees	43,327	9,923	10,000	(77)
Environmental Fees	15,380	15,660	10,000	5,660
Planning Fees	23,814	23,486	25,000	(1,514)
Computer Internet Fees	3,636	12,542		12,542
Total Licenses, Fees, and Permits	<u>473,216</u>	<u>500,329</u>	<u>427,600</u>	<u>72,729</u>
Use of Money and Property				
Interest on Investments	87,340	20,146	175,000	(154,854)
Rent	11,176	11,176	11,000	176
Tower Lease		150,000		150,000
Prisoner Board			12,000	(12,000)
Total Use of Money and Property	<u>98,516</u>	<u>181,322</u>	<u>198,000</u>	<u>(16,678)</u>
Transfers				
Operating Transfers In	64,988	59,960	65,000	(5,040)
Residual Equity Transfer In	48,672			
Total Transfers	<u>113,660</u>	<u>59,960</u>	<u>65,000</u>	<u>(5,040)</u>
Miscellaneous				
Other	7,852	8,433		8,433
Total Cash Receipts	<u>7,147,366</u>	<u>7,123,213</u>	<u>6,796,644</u>	<u>326,569</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	291,315	169,523	171,126	1,603
Contractual Services	320,797	327,175	359,877	32,702
Commodities	3,989	4,081	6,000	1,919
Capital Outlay		325	3,000	2,675
Reimbursed Expense	(10,506)	(10,740)		10,740
Total County Commission	<u>605,595</u>	<u>490,364</u>	<u>540,003</u>	<u>49,639</u>
County Clerk				
Personal Services	128,495	129,838	130,177	339
Contractual Services	4,339	3,647	5,020	1,373
Commodities	4,805	6,448	8,500	2,052
Capital Outlay		105	2,000	1,895
Reimbursed Expense	(312)	(1,297)		1,297
Total County Clerk	<u>137,327</u>	<u>138,741</u>	<u>145,697</u>	<u>6,956</u>

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

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Treasurer				
Personal Services	\$ 150,320	152,080	151,466	(614)
Contractual Services	31,568	38,515	47,150	8,635
Commodities	4,481	4,690	7,000	2,310
Capital Outlay	2,586	1,685	2,600	915
Reimbursed Expense	(23,973)	(31,028)	(37,000)	(5,972)
Total County Treasurer	<u>164,982</u>	<u>165,942</u>	<u>171,216</u>	<u>5,274</u>
County Attorney				
Personal Services	391,437	384,379	391,172	6,793
Contractual Services	32,337	22,953	44,680	21,727
Commodities	7,534	8,799	9,000	201
Capital Outlay	6,694	7,097	3,100	(3,997)
Reimbursed Expense	(609)	(526)	(250)	276
Total County Attorney	<u>437,393</u>	<u>422,702</u>	<u>447,702</u>	<u>25,000</u>
Register of Deeds				
Personal Services	117,805	118,566	119,477	911
Contractual Services	1,863	2,215	2,300	85
Commodities	1,175	1,780	2,000	220
Capital Outlay		279	1,000	721
Total Register of Deeds	<u>120,843</u>	<u>122,840</u>	<u>124,777</u>	<u>1,937</u>
Unified Court				
Personal Services	10,447	7,391	10,681	3,290
Contractual Services	214,872	229,695	223,500	(6,195)
Commodities	19,445	26,774	22,000	(4,774)
Capital Outlay	42,903	22,421	25,000	2,579
Reimbursed Expense	(15,743)	(21,583)	(11,000)	10,583
Total Unified Court	<u>271,924</u>	<u>264,698</u>	<u>270,181</u>	<u>5,483</u>
County Administration				
Personal Services	129,429	127,259	139,529	12,270
Contractual Services	47,690	53,069	64,920	11,851
Commodities	2,532	1,435	6,000	4,565
Capital Outlay	829		500	500
Reimbursed Expense	(880)	(95)		95
Total County Administration	<u>179,600</u>	<u>181,668</u>	<u>210,949</u>	<u>29,281</u>
Appraiser				
Personal Services	310,994	294,291	318,524	24,233
Contractual Services	16,780	15,613	16,770	1,157
Commodities	5,515	6,099	7,312	1,213
Capital Outlay	206	807	900	93
Reimbursed Expense	(5,485)	(3,857)		3,857
Total Appraiser	<u>328,010</u>	<u>312,953</u>	<u>343,506</u>	<u>30,553</u>
Information Technologies				
Personal Services	133,423	133,668	143,803	10,135
Contractual Services	18,801	12,775	22,215	9,440
Commodities	714	1,284	1,800	516
Capital Outlay		1,773	1,650	(123)
Reimbursed Expense	(3,794)			
Total Information Technologies	<u>149,144</u>	<u>149,500</u>	<u>169,468</u>	<u>19,968</u>
Record Storage				
Contractual Services	9,046	8,433	15,500	7,067
Reimbursed Expense			(3,600)	(3,600)
Total Record Storage	<u>9,046</u>	<u>8,433</u>	<u>11,900</u>	<u>3,467</u>
Technology Services				
Contractual Services	203,693	210,014	214,435	4,421
Commodities	71,680	74,751	92,500	17,749
Capital Outlay	33,330	31,676	35,000	3,324
Reimbursed Expense	(84,369)	(80,163)	(90,000)	(9,837)
Total Technology Services	<u>224,334</u>	<u>236,278</u>	<u>251,935</u>	<u>15,657</u>

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
4th District Court				
Personal Services	\$ 1,822			
Contractual Services	69,630	71,791	78,480	6,689
Reimbursed Expense	(45,488)	(47,432)	(44,605)	2,827
Total 4th District Court	<u>25,964</u>	<u>24,359</u>	<u>33,875</u>	<u>9,516</u>
Building and Planning				
Personal Services	144,068	146,393	146,306	(87)
Contractual Services	18,034	18,143	26,789	8,646
Commodities	5,677	6,076	9,500	3,424
Capital Outlay		211	900	689
Reimbursed Expense	(2,650)	(3,105)	(9,000)	(5,895)
Total Building and Planning	<u>165,129</u>	<u>167,718</u>	<u>174,495</u>	<u>6,777</u>
Other General Government				
Neighborhood Revitalization Rebates			13,769	13,769
Maintenance				
Personal Services	147,761	146,028	152,249	6,221
Contractual Services	179,297	178,959	210,980	32,021
Commodities	33,012	33,200	47,400	14,200
Reimbursed Expense	(5,937)	(5,518)	(6,000)	(482)
Total Maintenance	<u>354,133</u>	<u>352,669</u>	<u>404,629</u>	<u>51,960</u>
Total General Government	<u>3,173,424</u>	<u>3,038,865</u>	<u>3,314,102</u>	<u>275,237</u>
Public Safety				
Sheriff				
Personal Services	1,326,944	1,363,704	1,390,161	26,457
Contractual Services	40,928	58,226	33,800	(24,426)
Commodities	148,875	137,775	120,250	(17,525)
Capital Outlay	67,365	20,183	55,000	34,817
Reimbursed Expense	(30,158)	(5,519)	(20,000)	(14,481)
Total Sheriff	<u>1,553,954</u>	<u>1,574,369</u>	<u>1,579,211</u>	<u>4,842</u>
Sheriff - Jail				
Personal Services	573,277	618,652	616,577	(2,075)
Contractual Services	123,038	102,499	178,010	75,511
Commodities	120,417	122,399	113,900	(8,499)
Capital Outlay	13,990	11,411	6,000	(5,411)
Reimbursed Expense	(77,116)	(31,954)	(30,000)	1,954
Total Sheriff - Jail	<u>753,606</u>	<u>823,007</u>	<u>884,487</u>	<u>61,480</u>
Juvenile Detention				
Personal Services	547,136	572,458	591,913	19,455
Contractual Services	9,923	33,038	58,915	25,877
Commodities	14,349	19,566	25,386	5,820
Capital Outlay	829	1,392	500	(892)
Reimbursed Expense	(160,308)	(142,026)	(50,000)	92,026
Total Juvenile Detention	<u>411,929</u>	<u>484,428</u>	<u>626,714</u>	<u>142,286</u>
Emergency Preparedness				
Personal Services	82,589	83,683	83,942	259
Contractual Services	34,173	30,876	37,105	6,229
Commodities	6,445	9,110	11,718	2,608
Capital Outlay	2,500			
Reimbursed Expense	(27,237)	(19,314)		19,314
Total Emergency Preparedness	<u>98,470</u>	<u>104,355</u>	<u>132,765</u>	<u>28,410</u>
Emergency Telephone Service				
Personal Services	550,415	559,467	551,343	(8,124)
Contractual Services	3,211	2,765	7,950	5,185
Commodities	1,487	1,875	2,800	925
Capital Outlay			1,300	1,300
Reimbursed Expense	(1,290)	(116)		116
Total Emergency Telephone Service	<u>553,823</u>	<u>563,991</u>	<u>563,393</u>	<u>(598)</u>
Total Public Safety	<u>3,371,782</u>	<u>3,550,150</u>	<u>3,786,570</u>	<u>236,420</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Health				
Environmental Services				
Personal Services	\$ 72,875	72,613	72,320	(293)
Contractual Services	10,971	10,053	11,701	1,648
Commodities	3,646	3,892	3,150	(742)
Reimbursed Expense		(1)		1
Total Environmental Services	<u>87,492</u>	<u>86,557</u>	<u>87,171</u>	<u>614</u>
Economic Development				
Economic Development Department				
Contractual Services	<u>45,000</u>	<u>50,000</u>	<u>50,000</u>	
Equipment				
Equipment				
Capital Outlay		<u>12,907</u>	<u>100,000</u>	<u>87,093</u>
Debt Service				
Bonds				
Principal and Interest		<u>50,000</u>		(50,000)
Total Expenditures and Transfers	<u>6,677,698</u>	<u>6,788,479</u>	<u>7,337,843</u>	<u>549,364</u>
Receipts Over (Under)				
Expenditures and Transfers	469,668	334,734		
Unencumbered Cash, Beginning	<u>757,560</u>	<u>1,227,228</u>		
Unencumbered Cash, Ending	<u>1,227,228</u>	<u>1,561,962</u>		

Franklin County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 516,554	709,206	708,847	359
Motor Vehicle Tax	65,052	66,010	64,761	1,249
Recreational Vehicle Tax	1,276	1,218	1,400	(182)
Delinquent Tax	25,591	21,118	15,000	6,118
16/20 M Truck Tax	3,065	2,075	2,217	(142)
Total Taxes	<u>611,538</u>	<u>799,627</u>	<u>792,225</u>	<u>7,402</u>
Licenses, Fees, and Permits				
Service Fees	<u>849,976</u>	<u>767,912</u>	<u>750,000</u>	<u>17,912</u>
Miscellaneous				
Other	<u>123</u>	<u></u>	<u></u>	<u></u>
Total Cash Receipts	<u>1,461,637</u>	<u>1,567,539</u>	<u>1,542,225</u>	<u>25,314</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	1,229,553	1,253,795	1,231,793	(22,002)
Contractual Services	58,453	53,345	70,220	16,875
Commodities	111,172	120,224	137,500	17,276
Operating Transfers Out	50,000	50,000	100,000	50,000
Neighborhood Revitalization Rebates			2,712	2,712
Reimbursed Expense		(313)		313
Total Expenditures and Transfers	<u>1,449,178</u>	<u>1,477,051</u>	<u>1,542,225</u>	<u>65,174</u>
Receipts Over (Under)				
Expenditures and Transfers	12,459	90,488		
Unencumbered Cash, Beginning	<u>56,939</u>	<u>69,398</u>		
Unencumbered Cash, Ending	<u>69,398</u>	<u>159,886</u>		

Franklin County, Kansas
Conservation District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 34,423	38,221	38,081	140
Motor Vehicle Tax	4,832	4,414	4,305	109
Recreational Vehicle Tax	95	81	93	(12)
Delinquent Tax	1,762	1,380	1,300	80
16/20 M Truck Tax	161	156	147	9
Total Cash Receipts	<u>41,273</u>	<u>44,252</u>	<u>43,926</u>	<u>326</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	42,663	43,780	43,780	
Neighborhood Revitalization Rebates			146	146
Total Expenditures and Transfers	<u>42,663</u>	<u>43,780</u>	<u>43,926</u>	<u>146</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,390)	472		
Unencumbered Cash, Beginning	<u>1,390</u>			
Unencumbered Cash, Ending		<u>472</u>		

Franklin County, Kansas
Country Estates Benefit District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 16,542	12,053	13,335	(1,282)
Total Cash Receipts	<u>16,542</u>	<u>12,053</u>	<u>13,335</u>	<u>(1,282)</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	12,930	12,557	16,935	4,378
Total Expenditures and Transfers	<u>12,930</u>	<u>12,557</u>	<u>16,935</u>	<u>4,378</u>
Receipts Over (Under)				
Expenditures and Transfers	3,612	(504)		
Unencumbered Cash, Beginning	<u>3,195</u>	<u>6,807</u>		
Unencumbered Cash, Ending	<u>6,807</u>	<u>6,303</u>		

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 240,770	21,344	21,337	7
Motor Vehicle Tax	7,213	30,140	30,183	(43)
Recreational Vehicle Tax	137	558	652	(94)
Delinquent Tax	4,447	5,688	3,000	2,688
16/20 M Truck Tax	762	220	1,033	(813)
Total Cash Receipts	<u>253,329</u>	<u>57,950</u>	<u>56,205</u>	<u>1,745</u>
Expenditures and Transfers				
General Government				
County Building Maintenance				
Operating Transfers Out	150,000	160,000	175,000	15,000
Neighborhood Revitalization Rebates			82	82
Total Expenditures and Transfers	<u>150,000</u>	<u>160,000</u>	<u>175,082</u>	<u>15,082</u>
Receipts Over (Under)				
Expenditures and Transfers	103,329	(102,050)		
Unencumbered Cash, Beginning	<u>6,035</u>	<u>109,364</u>		
Unencumbered Cash, Ending	<u>109,364</u>	<u>7,314</u>		

Franklin County, Kansas
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 94,567	99,416	99,194	222
Motor Vehicle Tax	15,643	12,189	11,857	332
Recreational Vehicle Tax	309	224	256	(32)
Delinquent Tax	5,623	4,114	3,000	1,114
16/20 M Truck Tax	523	504	406	98
Total Taxes	<u>116,665</u>	<u>116,447</u>	<u>114,713</u>	<u>1,734</u>
Miscellaneous				
Other		25		25
Total Cash Receipts	<u>116,665</u>	<u>116,472</u>	<u>114,713</u>	<u>1,759</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	46,468	62,955	84,410	21,455
Contractual Services	27,527	60,078	63,600	3,522
Commodities	21,544	29,291	40,000	10,709
Neighborhood Revitalization Rebates			380	380
Reimbursed Expense	(744)	(5,642)		5,642
Total Expenditures and Transfers	<u>94,795</u>	<u>146,682</u>	<u>188,390</u>	<u>41,708</u>
Receipts Over (Under)				
Expenditures and Transfers	21,870	(30,210)		
Unencumbered Cash, Beginning	<u>72,566</u>	<u>94,436</u>		
Unencumbered Cash, Ending	<u>94,436</u>	<u>64,226</u>		

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,095,509	2,508,012	2,506,940	1,072
Motor Vehicle Tax	267,955	267,945	262,790	5,155
Recreational Vehicle Tax	5,283	4,942	5,680	(738)
Delinquent Tax	99,203	83,410	50,000	33,410
16/20 M Truck Tax	9,814	8,614	8,994	(380)
Total Taxes	<u>2,477,764</u>	<u>2,872,923</u>	<u>2,834,404</u>	<u>38,519</u>
Miscellaneous				
Other			60,000	(60,000)
Total Cash Receipts	<u>2,477,764</u>	<u>2,872,923</u>	<u>2,894,404</u>	<u>(21,481)</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	2,704,714	2,923,537	3,031,350	107,813
Neighborhood Revitalization Rebates			9,593	9,593
Reimbursed Expense	(36,309)	(22,258)	(19,712)	2,546
Total Employee Benefits	<u>2,668,405</u>	<u>2,901,279</u>	<u>3,021,231</u>	<u>119,952</u>
Debt Service				
Bonds				
Principal and Interest	<u>72,603</u>	<u>57,075</u>	<u>75,623</u>	<u>18,548</u>
Total Expenditures and Transfers	<u>2,741,008</u>	<u>2,958,354</u>	<u>3,096,854</u>	<u>138,500</u>
Receipts Over (Under)				
Expenditures and Transfers	(263,244)	(85,431)		
Unencumbered Cash, Beginning	<u>497,217</u>	<u>233,973</u>		
Unencumbered Cash, Ending	<u>233,973</u>	<u>148,542</u>		

Franklin County, Kansas
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,738	6,139	6,077	62
Motor Vehicle Tax	773	735	707	28
Recreational Vehicle Tax	15	14	15	(1)
Delinquent Tax	282	224	200	24
16/20 M Truck Tax	26	25	24	1
Total Cash Receipts	<u>6,834</u>	<u>7,137</u>	<u>7,023</u>	<u>114</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	6,915	7,000	7,000	
Neighborhood Revitalization Rebates			23	23
Total Expenditures and Transfers	<u>6,915</u>	<u>7,000</u>	<u>7,023</u>	<u>23</u>
Receipts Over (Under)				
Expenditures and Transfers	(81)	137		
Unencumbered Cash, Beginning	<u>81</u>			
Unencumbered Cash, Ending		<u>137</u>		

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,738	6,139	6,030	109
Motor Vehicle Tax	748	734	712	22
Recreational Vehicle Tax	15	14	15	(1)
Delinquent Tax	278	224	200	24
16/20 M Truck Tax	26	24	24	
Total Cash Receipts	<u>6,805</u>	<u>7,135</u>	<u>6,981</u>	<u>154</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	6,763	7,000	7,000	
Neighborhood Revitalization Rebates			23	23
Total Expenditures and Transfers	<u>6,763</u>	<u>7,000</u>	<u>7,023</u>	<u>23</u>
Receipts Over (Under)				
Expenditures and Transfers	42	135		
Unencumbered Cash, Beginning		<u>42</u>		
Unencumbered Cash, Ending	<u>42</u>	<u>177</u>		

Franklin County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 134,729	212,309	212,225	84
Motor Vehicle Tax	23,453	17,396	16,880	516
Recreational Vehicle Tax	463	320	266	54
Delinquent Tax	10,164	7,298	7,213	85
16/20 M Truck Tax	838	755	755	
Total Taxes	<u>169,647</u>	<u>238,078</u>	<u>237,339</u>	<u>739</u>
Intergovernmental				
Federal Financial Assistance	180,232	164,994		164,994
State Grant	<u>35,800</u>	<u>52,320</u>	<u>300,000</u>	(<u>247,680</u>)
Total Intergovernmental	<u>216,032</u>	<u>217,314</u>	<u>300,000</u>	(<u>82,686</u>)
Licenses, Fees, and Permits				
Service Fees	<u>331,051</u>	<u>338,829</u>	<u>180,000</u>	<u>158,829</u>
Total Cash Receipts	<u>716,730</u>	<u>794,221</u>	<u>717,339</u>	<u>76,882</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	502,157	507,278	540,000	32,722
Contractual Services	92,923	94,763	115,000	20,237
Commodities	199,416	239,001	220,000	(19,001)
Capital Outlay	1,460		1,000	1,000
Operating Transfers Out			15,000	15,000
Reimbursed Expense	(<u>2,281</u>)	(<u>395</u>)		<u>395</u>
Total Expenditures and Transfers	<u>793,675</u>	<u>840,647</u>	<u>891,000</u>	<u>50,353</u>
Receipts Over (Under)				
Expenditures and Transfers	(76,945)	(46,426)		
Unencumbered Cash, Beginning	<u>271,248</u>	<u>194,303</u>		
Unencumbered Cash, Ending	<u>194,303</u>	<u>147,877</u>		

Franklin County, Kansas
Health Capital Outlay Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	50,110	50,110
Unencumbered Cash, Ending	50,110	50,110

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

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 66,078	59,805	59,742	63
Motor Vehicle Tax	8,751	8,457	8,275	182
Recreational Vehicle Tax	172	156	179	(23)
Delinquent Tax	3,454	2,649	2,750	(101)
16/20 M Truck Tax	337	281	283	(2)
Total Cash Receipts	<u>78,792</u>	<u>71,348</u>	<u>71,229</u>	<u>119</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	79,260	71,000	71,000	
Neighborhood Revitalization Rebates			229	229
Total Expenditures and Transfers	<u>79,260</u>	<u>71,000</u>	<u>71,229</u>	<u>229</u>
Receipts Over (Under)				
Expenditures and Transfers	(468)	348		
Unencumbered Cash, Beginning	<u>468</u>			
Unencumbered Cash, Ending		<u>348</u>		

Franklin County, Kansas
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 117,122	133,084	132,959	125
Motor Vehicle Tax	15,924	15,002	14,681	321
Recreational Vehicle Tax	314	277	317	(40)
Delinquent Tax	5,808	4,603	4,300	303
16/20 M Truck Tax	542	513	502	11
Total Cash Receipts	<u>139,710</u>	<u>153,479</u>	<u>152,759</u>	<u>720</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	140,608	152,250	152,250	
Neighborhood Revitalization Rebates			509	509
Total Expenditures and Transfers	<u>140,608</u>	<u>152,250</u>	<u>152,759</u>	<u>509</u>
Receipts Over (Under)				
Expenditures and Transfers	(898)	1,229		
Unencumbered Cash, Beginning	<u>898</u>			
Unencumbered Cash, Ending		<u>1,229</u>		

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 1,524,592	1,541,740	1,500,000	41,740
Total Cash Receipts	<u>1,524,592</u>	<u>1,541,740</u>	<u>1,500,000</u>	<u>41,740</u>
Expenditures and Transfers				
Health				
Contractual Services	1,524,592	1,541,740	1,500,000	(41,740)
Total Expenditures and Transfers	<u>1,524,592</u>	<u>1,541,740</u>	<u>1,500,000</u>	<u>(41,740)</u>
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	_____	_____		
Unencumbered Cash, Ending	=====	=====		

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

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 133,342	159,847	159,637	210
Motor Vehicle Tax	19,951	17,129	16,721	408
Recreational Vehicle Tax	394	316	361	(45)
Delinquent Tax	6,642	5,300	4,000	1,300
16/20 M Truck Tax	699	642	572	70
Total Taxes	<u>161,028</u>	<u>183,234</u>	<u>181,291</u>	<u>1,943</u>
Miscellaneous				
Other			7,000	(7,000)
Total Cash Receipts	<u>161,028</u>	<u>183,234</u>	<u>188,291</u>	<u>(5,057)</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	128,388	112,332	123,160	10,828
Contractual Services	10,013	10,598	14,825	4,227
Commodities	96,470	117,196	122,060	4,864
Capital Outlay	829	736	800	64
Neighborhood Revitalization Rebates			611	611
Reimbursed Expense	(87,237)	(85,158)	(70,000)	15,158
Total Expenditures and Transfers	<u>148,463</u>	<u>155,704</u>	<u>191,456</u>	<u>35,752</u>
Receipts Over (Under)				
Expenditures and Transfers	12,565	27,530		
Unencumbered Cash, Beginning	<u>25,525</u>	<u>38,090</u>		
Unencumbered Cash, Ending	<u>38,090</u>	<u>65,620</u>		

Franklin County, Kansas
Developmental Disabilities Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 76,366	82,780	82,619	161
Motor Vehicle Tax	10,412	9,783	9,563	220
Recreational Vehicle Tax	206	180	207	(27)
Delinquent Tax	3,792	2,997	2,600	397
16/20 M Truck Tax	348	336	327	9
Total Cash Receipts	<u>91,124</u>	<u>96,076</u>	<u>95,316</u>	<u>760</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	91,402	95,000	95,000	
Neighborhood Revitalization Rebates			316	316
Total Expenditures and Transfers	<u>91,402</u>	<u>95,000</u>	<u>95,316</u>	<u>316</u>
Receipts Over (Under)				
Expenditures and Transfers	(278)	1,076		
Unencumbered Cash, Beginning	<u>278</u>			
Unencumbered Cash, Ending		<u>1,076</u>		

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,654,398	2,674,678	2,673,782	896
Motor Vehicle Tax	382,110	340,549	332,864	7,685
Recreational Vehicle Tax	7,528	6,277	7,195	(918)
Delinquent Tax	145,375	110,409	90,000	20,409
16/20 M Truck Tax	14,590	12,270	11,393	877
Total Taxes	<u>3,204,001</u>	<u>3,144,183</u>	<u>3,115,234</u>	<u>28,949</u>
Intergovernmental				
Special City & County Highway	720,414	685,558	732,000	(46,442)
Equalization and Adjustment	15,210	51,209		51,209
Total Intergovernmental	<u>735,624</u>	<u>736,767</u>	<u>732,000</u>	<u>4,767</u>
Miscellaneous				
Other	33,492	21,948		21,948
Total Cash Receipts	<u>3,973,117</u>	<u>3,902,898</u>	<u>3,847,234</u>	<u>55,664</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	972,836	980,105	990,918	10,813
Contractual Services	1,329,461	1,308,568	1,170,265	(138,303)
Commodities	2,003,714	1,957,919	2,204,500	246,581
Capital Outlay	937	5,093	201,600	196,507
Operating Transfers Out	339,661	100,000	167,000	67,000
Neighborhood Revitalization Rebates			10,271	10,271
Reimbursed Expense	(891,297)	(274,299)	(200,000)	74,299
Total County Engineer	<u>3,755,312</u>	<u>4,077,386</u>	<u>4,544,554</u>	<u>467,168</u>
Debt Service				
Lease Purchase Agreements				
Principal and Interest	410,066	373,662	168,200	(205,462)
Total Expenditures and Transfers	<u>4,165,378</u>	<u>4,451,048</u>	<u>4,712,754</u>	<u>261,706</u>
Receipts Over (Under)				
Expenditures and Transfers	(192,261)	(548,150)		
Unencumbered Cash, Beginning	<u>1,467,763</u>	<u>1,275,502</u>		
Unencumbered Cash, Ending	<u>1,275,502</u>	<u>727,352</u>		

Franklin County, Kansas
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 133,739	163,385	163,299	86
Motor Vehicle Tax	17,825	17,119	16,753	366
Recreational Vehicle Tax	351	316	362	(46)
Delinquent Tax	7,374	5,741	5,000	741
16/20 M Truck Tax	717	572	573	(1)
Total Cash Receipts	<u>160,006</u>	<u>187,133</u>	<u>185,987</u>	<u>1,146</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Contractual Services	161,377	185,987	261,977	75,990
Neighborhood Revitalization Rebates			625	625
Reimbursed Expense			(76,615)	(76,615)
Total Expenditures and Transfers	<u>161,377</u>	<u>185,987</u>	<u>185,987</u>	
Receipts Over (Under)				
Expenditures and Transfers	(1,371)	1,146		
Unencumbered Cash, Beginning	<u>1,371</u>			
Unencumbered Cash, Ending		<u>1,146</u>		

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 6,456	6,465	10,000	(3,535)
Total Cash Receipts	<u>6,456</u>	<u>6,465</u>	<u>10,000</u>	<u>(3,535)</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	6,872		22,478	22,478
Total Expenditures and Transfers	<u>6,872</u>		<u>22,478</u>	<u>22,478</u>
Receipts Over (Under)				
Expenditures and Transfers	(416)	6,465		
Unencumbered Cash, Beginning	10,478	10,062		
Unencumbered Cash, Ending	<u>10,062</u>	<u>16,527</u>		

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 97,534	247,180	247,052	128
Motor Vehicle Tax	20,623	12,690	12,228	462
Recreational Vehicle Tax	406	233	264	(31)
Delinquent Tax	7,974	5,664	5,000	664
16/20 M Truck Tax	822	661	419	242
Total Cash Receipts	<u>127,359</u>	<u>266,428</u>	<u>264,963</u>	<u>1,465</u>
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	113,469	116,628	118,026	1,398
Contractual Services	21,202	45,966	41,000	(4,966)
Commodities	98,494	81,130	103,500	22,370
Operating Transfers Out		18,500	18,500	
Neighborhood Revitalization Rebates			945	945
Reimbursed Expense	(28,216)	(27,236)	(5,000)	22,236
Total Expenditures and Transfers	<u>204,949</u>	<u>234,988</u>	<u>276,971</u>	<u>41,983</u>
Receipts Over (Under)				
Expenditures and Transfers	(77,590)	31,440		
Unencumbered Cash, Beginning	<u>129,290</u>	<u>51,700</u>		
Unencumbered Cash, Ending	<u>51,700</u>	<u>83,140</u>		

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

For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 111,186	108,127	107,989	138
Motor Vehicle Tax	8,661	14,067	13,926	141
Recreational Vehicle Tax	171	260	301	(41)
Delinquent Tax	3,364	3,460	2,000	1,460
16/20 M Truck Tax	313	279	477	(198)
Total Cash Receipts	<u>123,695</u>	<u>126,193</u>	<u>124,693</u>	<u>1,500</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	105,318	109,675	420,000	310,325
Operating Transfers Out	50,000	50,000	50,000	
Neighborhood Revitalization Rebates			413	413
Total Expenditures and Transfers	<u>155,318</u>	<u>159,675</u>	<u>470,413</u>	<u>310,738</u>
Receipts Over (Under)				
Expenditures and Transfers	(31,623)	(33,482)		
Unencumbered Cash, Beginning	<u>374,321</u>	<u>342,698</u>		
Unencumbered Cash, Ending	<u>342,698</u>	<u>309,216</u>		

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,626	1,836	1,500	336
Total Cash Receipts	<u>1,626</u>	<u>1,836</u>	<u>1,500</u>	<u>336</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	1,500	1,500	1,500	
Total Expenditures and Transfers	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	
Receipts Over (Under)				
Expenditures and Transfers	126	336		
Unencumbered Cash, Beginning	<u>336</u>	<u>462</u>		
Unencumbered Cash, Ending	<u>462</u>	<u>798</u>		

Franklin County, Kansas
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Transient Guest Tax	\$ 163,796	147,147	180,000	(32,853)
Total Cash Receipts	<u>163,796</u>	<u>147,147</u>	<u>180,000</u>	<u>(32,853)</u>
Expenditures and Transfers				
Economic Development				
Culture and Recreation Appropriations				
Contractual Services	163,796	147,147	180,000	32,853
Total Expenditures and Transfers	<u>163,796</u>	<u>147,147</u>	<u>180,000</u>	<u>32,853</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Franklin County, Kansas
Special Ambulance Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>50,000</u>	<u>50,000</u>
Miscellaneous		
Other	<u>5,000</u>	<u>5,000</u>
Total Cash Receipts	<u>50,000</u>	<u>55,000</u>
 Expenditures and Transfers		
Public Safety		
Ambulance Service		
Capital Outlay	<u>172,351</u>	<u>30,168</u>
Total Expenditures and Transfers	<u>172,351</u>	<u>30,168</u>
 Receipts Over (Under)		
Expenditures and Transfers	(122,351)	24,832
 Unencumbered Cash, Beginning	<u>275,132</u>	<u>152,781</u>
Unencumbered Cash, Ending	<u><u>152,781</u></u>	<u><u>177,613</u></u>

Franklin County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 415,850	90,000
Total Cash Receipts	<u>415,850</u>	<u>90,000</u>
 Expenditures and Transfers		
Reconstruction and Remodeling		
General Government	770,986	125,311
Reimbursed Expense	(224,952)	(1,595)
Total Expenditures and Transfers	<u>546,034</u>	<u>123,716</u>
 Receipts Over (Under)		
Expenditures and Transfers	(130,184)	(33,716)
 Unencumbered Cash, Beginning	<u>1,202,138</u>	<u>1,071,954</u>
Unencumbered Cash, Ending	<u><u>1,071,954</u></u>	<u><u>1,038,238</u></u>

Franklin County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>75,000</u>	<u>70,000</u>
Miscellaneous		
Other		<u>3,475</u>
Total Cash Receipts	<u>75,000</u>	<u>73,475</u>
Expenditures and Transfers		
Equipment		
General Government	94,392	
Reimbursed Expense	(<u>10,710</u>)	
Total Expenditures and Transfers	<u>83,682</u>	
Receipts Over (Under)		
Expenditures and Transfers	(8,682)	73,475
Unencumbered Cash, Beginning	<u>946,742</u>	<u>938,060</u>
Unencumbered Cash, Ending	<u><u>938,060</u></u>	<u><u>1,011,535</u></u>

Franklin County, Kansas
Risk Management Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Transfers				
Operating Transfers In	\$ 50,000	50,000	50,000	
Miscellaneous				
Insurance Reimbursements	70,891	30,070		30,070
Total Cash Receipts	<u>120,891</u>	<u>80,070</u>	<u>50,000</u>	<u>30,070</u>
Expenditures and Transfers				
General Government				
Contractual Services	58,936	30,861	99,636	68,775
Total Expenditures and Transfers	<u>58,936</u>	<u>30,861</u>	<u>99,636</u>	<u>68,775</u>
Receipts Over (Under)				
Expenditures and Transfers	61,955	49,209		
Unencumbered Cash, Beginning	49,636	111,591		
Unencumbered Cash, Ending	<u>111,591</u>	<u>160,800</u>		

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Public Works				
Other Agriculture				
Capital Outlay	<u>1,236</u>	<u>3,771</u>	<u>15,000</u>	<u>11,229</u>
Total Expenditures and Transfers	<u>1,236</u>	<u>3,771</u>	<u>15,000</u>	<u>11,229</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,236)	(3,771)		
Unencumbered Cash, Beginning	<u>127,043</u>	<u>125,807</u>		
Unencumbered Cash, Ending	<u>125,807</u>	<u>122,036</u>		

Franklin County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>300,000</u>	<u>118,500</u>
Miscellaneous		
Other	<u>70</u>	<u>19,960</u>
Total Cash Receipts	<u>300,070</u>	<u>138,460</u>
 Expenditures and Transfers		
Equipment		
Other Public Works		
Public Works	<u>257,376</u>	<u>297,662</u>
Total Expenditures and Transfers	<u>257,376</u>	<u>297,662</u>
 Receipts Over (Under)		
Expenditures and Transfers	42,694	(159,202)
 Unencumbered Cash, Beginning	<u>629,968</u>	<u>672,662</u>
Unencumbered Cash, Ending	<u><u>672,662</u></u>	<u><u>513,460</u></u>

Franklin County, Kansas
Solid Waste Capital Imp. Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ 97,275	91,260
Transfers		
Operating Transfers In	96,000	96,000
Total Cash Receipts	<u>193,275</u>	<u>187,260</u>
 Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services	223,500	96,704
Reimbursed Expense	(66,000)	
Total Expenditures and Transfers	<u>157,500</u>	<u>96,704</u>
 Receipts Over (Under)		
Expenditures and Transfers	35,775	90,556
 Unencumbered Cash, Beginning	<u>497,092</u>	<u>532,867</u>
Unencumbered Cash, Ending	<u><u>532,867</u></u>	<u><u>623,423</u></u>

Franklin County, Kansas
Centropolis Sewer District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 31,158	30,240	28,000	2,240
Miscellaneous				
Other	13,615			
Total Cash Receipts	<u>44,773</u>	<u>30,240</u>	<u>28,000</u>	<u>2,240</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	18,402	8,619	19,802	11,183
Commodities			300	300
Total Other Sanitation	<u>18,402</u>	<u>8,619</u>	<u>20,102</u>	<u>11,483</u>
Debt Service				
Bonds				
Principal and Interest	8,358	31,707	21,626	(10,081)
Total Expenditures and Transfers	<u>26,760</u>	<u>40,326</u>	<u>41,728</u>	<u>1,402</u>
Receipts Over (Under)				
Expenditures and Transfers	18,013	(10,086)		
Unencumbered Cash, Beginning	<u>16,314</u>	<u>34,327</u>		
Unencumbered Cash, Ending	<u>34,327</u>	<u>24,241</u>		

Franklin County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 74,908	152,767	125,000	27,767
Use of Money and Property				
Interest on Investments		43		43
Total Cash Receipts	<u>74,908</u>	<u>152,810</u>	<u>125,000</u>	<u>27,810</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	60,500	60,459	398,456	337,997
Reimbursed Expense	(1,292)			
Total Expenditures and Transfers	<u>59,208</u>	<u>60,459</u>	<u>398,456</u>	<u>337,997</u>
Receipts Over (Under)				
Expenditures and Transfers	15,700	92,351		
Unencumbered Cash, Beginning	<u>248,456</u>	<u>264,156</u>		
Unencumbered Cash, Ending	<u>264,156</u>	<u>356,507</u>		

Franklin County, Kansas
Wireless Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 58,337	10,125		10,125
Total Cash Receipts	<u>58,337</u>	<u>10,125</u>	<u></u>	<u>10,125</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	18,718	23,999	65,785	41,786
Reimbursed Expense	(3,015)			
Total Expenditures and Transfers	<u>15,703</u>	<u>23,999</u>	<u>65,785</u>	<u>41,786</u>
Receipts Over (Under)				
Expenditures and Transfers	42,634	(13,874)		
Unencumbered Cash, Beginning	<u>65,785</u>	<u>108,419</u>		
Unencumbered Cash, Ending	<u>108,419</u>	<u>94,545</u>		

Franklin County, Kansas
Countywide Internet Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	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

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 912,840	896,110	895,564	546
Motor Vehicle Tax	139,318	117,386	114,471	2,915
Recreational Vehicle Tax	2,774	2,163	2,474	(311)
Delinquent Tax	39,435	31,340	17,000	14,340
16/20 M Truck Tax	2,277	4,546	3,918	628
Total Taxes	<u>1,096,644</u>	<u>1,051,545</u>	<u>1,033,427</u>	<u>18,118</u>
Transfers				
Operating Transfers In			50,000	(50,000)
Total Cash Receipts	<u>1,096,644</u>	<u>1,051,545</u>	<u>1,083,427</u>	<u>(31,882)</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	1,175,062	1,107,203	1,110,000	2,797
Neighborhood Revitalization Rebates			3,427	3,427
Reimbursed Expense	(76,198)	(50,000)		50,000
Total Expenditures and Transfers	<u>1,098,864</u>	<u>1,057,203</u>	<u>1,113,427</u>	<u>56,224</u>
Receipts Over (Under)				
Expenditures and Transfers	(2,220)	(5,658)		
Unencumbered Cash, Beginning	<u>52,191</u>	<u>49,971</u>		
Unencumbered Cash, Ending	<u>49,971</u>	<u>44,313</u>		

Franklin County, Kansas
Vermont/Wilson Bridge Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ _____	_____ 58,876
Miscellaneous		
State Revolving Loan Proceeds	_____ 87,276	_____
Total Cash Receipts	<u>_____ 87,276</u>	<u>_____ 58,876</u>
 Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	_____ 80,176	_____ 400
Total Expenditures and Transfers	<u>_____ 80,176</u>	<u>_____ 400</u>
 Receipts Over (Under)		
Expenditures and Transfers	7,100	58,476
 Unencumbered Cash, Beginning	(_____ 7,100)	_____
Unencumbered Cash, Ending	<u>_____</u>	<u>_____ 58,476</u>

Franklin County, Kansas
 Montana Road Improvement Project Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
State Revolving Loan Proceeds	\$ 57,212	
Total Cash Receipts	57,212	
Expenditures and Transfers		
Public Works		
Contractual Services	6,481	
Total Expenditures and Transfers	6,481	
Receipts Over (Under)		
Expenditures and Transfers	50,731	
Unencumbered Cash, Beginning	(5,006)	45,725
Unencumbered Cash, Ending	45,725	45,725

Franklin County, Kansas
Nevada Terrace Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Works		
Operating Transfers Out	<u> </u>	<u>11,066</u>
Total Expenditures and Transfers	<u> </u>	<u>11,066</u>
Receipts Over (Under)		
Expenditures and Transfers		(11,066)
Unencumbered Cash, Beginning	<u>11,066</u>	<u>11,066</u>
Unencumbered Cash, Ending	<u><u>11,066</u></u>	<u><u> </u></u>

Franklin County, Kansas
Missouri Road Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Works		
Operating Transfers Out	_____	43,445
Total Expenditures and Transfers	_____	43,445
Receipts Over (Under)		
Expenditures and Transfers		(43,445)
Unencumbered Cash, Beginning	<u>43,445</u>	<u>43,445</u>
Unencumbered Cash, Ending	<u>43,445</u>	<u>_____</u>

Franklin County, Kansas
13 Mile Road Improvement Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Works		
Operating Transfers Out		4,365
Total Expenditures and Transfers		4,365
Receipts Over (Under)		
Expenditures and Transfers		(4,365)
Unencumbered Cash, Beginning	4,365	4,365
Unencumbered Cash, Ending	4,365	4,365

Franklin County, Kansas
Road Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

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

Franklin County, Kansas
Utah Bridge Repair Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	128,070
State Grant		<u>17,076</u>
Total Intergovernmental		<u>145,146</u>
Transfers		
Operating Transfers In	<u>39,661</u>	
Total Cash Receipts	<u>39,661</u>	<u>145,146</u>
 Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	<u>39,661</u>	<u>176,678</u>
Total Expenditures and Transfers	<u>39,661</u>	<u>176,678</u>
 Receipts Over (Under)		
Expenditures and Transfers		(31,532)
 Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		<u>(31,532)</u>

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 862,125	808,944	890,000	(81,056)
Miscellaneous				
Sale of Recycling Materials	124,550	80,237	125,000	(44,763)
Total Cash Receipts	<u>986,675</u>	<u>889,181</u>	<u>1,015,000</u>	<u>(125,819)</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	320,125	330,412	347,068	16,656
Contractual Services	553,144	520,060	612,300	92,240
Commodities	76,729	61,961	107,000	45,039
Operating Transfers Out	96,000	96,000	96,000	
Reimbursed Expense	(1,692)			
Total Expenditures and Transfers	<u>1,044,306</u>	<u>1,008,433</u>	<u>1,162,368</u>	<u>153,935</u>
Receipts Over (Under)				
Expenditures and Transfers	(57,631)	(119,252)		
Unencumbered Cash, Beginning	<u>585,233</u>	<u>527,602</u>		
Unencumbered Cash, Ending	<u>527,602</u>	<u>408,350</u>		

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Use of Money and Property				
Rent	\$ 480,464	503,048	505,000	(1,952)
Total Cash Receipts	<u>480,464</u>	<u>503,048</u>	<u>505,000</u>	<u>(1,952)</u>
Expenditures and Transfers				
General Government				
Office Annex				
Personal Services	39,230	44,947	40,968	(3,979)
Contractual Services	365,278	316,817	373,347	56,530
Commodities	10,232	12,091	13,500	1,409
Capital Outlay	31,967	65,149	141,329	76,180
Reimbursed Expense	(408)			
Total Office Annex	<u>446,299</u>	<u>439,004</u>	<u>569,144</u>	<u>130,140</u>
Debt Service				
Bonds				
Principal and Interest		155,335	167,930	12,595
Total Expenditures and Transfers	<u>446,299</u>	<u>594,339</u>	<u>737,074</u>	<u>142,735</u>
Receipts Over (Under)				
Expenditures and Transfers	34,165	(91,291)		
Unencumbered Cash, Beginning	<u>212,195</u>	<u>246,360</u>		
Unencumbered Cash, Ending	<u>246,360</u>	<u>155,069</u>		

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 83,302	61,268	84,000	(22,732)
Total Cash Receipts	<u>83,302</u>	<u>61,268</u>	<u>84,000</u>	<u>(22,732)</u>
Expenditures and Transfers				
Equipment				
Other General Government				
Contractual Services	53,079	247,537	275,000	27,463
Reimbursed Expense	(7,056)	(2,986)		2,986
Total Expenditures and Transfers	<u>46,023</u>	<u>244,551</u>	<u>275,000</u>	<u>30,449</u>
Receipts Over (Under)				
Expenditures and Transfers	37,279	(183,283)		
Unencumbered Cash, Beginning	<u>243,878</u>	<u>281,157</u>		
Unencumbered Cash, Ending	<u>281,157</u>	<u>97,874</u>		

Franklin County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 217,095	209,314
Total Cash Receipts	<u>217,095</u>	<u>209,314</u>
 Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	132,734	145,213
Contractual Services	12,407	12,377
Commodities	12,157	12,179
Operating Transfers Out	64,988	59,960
Reimbursed Expense	(307)	(6,178)
Total Expenditures and Transfers	<u>221,979</u>	<u>223,551</u>
 Receipts Over (Under)		
Expenditures and Transfers	(4,884)	(14,237)
 Unencumbered Cash, Beginning	<u>61,041</u>	<u>56,157</u>
Unencumbered Cash, Ending	<u><u>56,157</u></u>	<u><u>41,920</u></u>

Franklin County, Kansas
 Prosecuting Attorney Training Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ <u>3,749</u>	<u>3,389</u>
Total Cash Receipts	<u>3,749</u>	<u>3,389</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>2,220</u>	<u>5,336</u>
Total Expenditures and Transfers	<u>2,220</u>	<u>5,336</u>
 Receipts Over (Under)		
Expenditures and Transfers	1,529	(1,947)
 Unencumbered Cash, Beginning	<u>1,119</u>	<u>2,648</u>
Unencumbered Cash, Ending	<u><u>2,648</u></u>	<u><u>701</u></u>

Franklin County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Forfeiture Proceeds	\$	<u>14,123</u>
Total Cash Receipts		<u>14,123</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Personal Services	13	
Contractual Services		<u>1,610</u>
Total Expenditures and Transfers	<u>13</u>	<u>1,610</u>
 Receipts Over (Under)		
Expenditures and Transfers	(13)	12,513
 Unencumbered Cash, Beginning	<u>110</u>	<u>97</u>
Unencumbered Cash, Ending	<u><u>97</u></u>	<u><u>12,610</u></u>

Franklin County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 29,706	33,734
Total Cash Receipts	<u>29,706</u>	<u>33,734</u>
 Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	65,158	41,493
Total Expenditures and Transfers	<u>65,158</u>	<u>41,493</u>
 Receipts Over (Under)		
Expenditures and Transfers	(35,452)	(7,759)
 Unencumbered Cash, Beginning	<u>148,795</u>	<u>113,343</u>
Unencumbered Cash, Ending	<u><u>113,343</u></u>	<u><u>105,584</u></u>

Franklin County, Kansas
Sheriff Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ _____	_____ 2,117
Use of Money and Property		
Interest on Investments	_____ 1,724	_____ 1,189
Miscellaneous		
Other	_____ 7,226	_____ 22,120
Total Cash Receipts	<u>_____ 8,950</u>	<u>_____ 25,426</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	188,468	73,154
Commodities	38,905	18,448
Capital Outlay	101,268	38,952
Reimbursed Expense	(150,820)	(40,069)
Total Expenditures and Transfers	<u>177,821</u>	<u>90,485</u>
Receipts Over (Under)		
Expenditures and Transfers	(168,871)	(65,059)
Unencumbered Cash, Beginning	<u>497,694</u>	<u>328,823</u>
Unencumbered Cash, Ending	<u><u>328,823</u></u>	<u><u>263,764</u></u>

Franklin County, Kansas
Drug Forfeitures Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 18	10
Total Cash Receipts	18	10
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers	18	10
Unencumbered Cash, Beginning	9,892	9,910
Unencumbered Cash, Ending	9,910	9,920

Franklin County, Kansas
Prosecuting Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 19,521	16,048
Miscellaneous		
Other		75
Total Cash Receipts	<u>19,521</u>	<u>16,123</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	14,283	12,465
Total Expenditures and Transfers	<u>14,283</u>	<u>12,465</u>
Receipts Over (Under)		
Expenditures and Transfers	5,238	3,658
Unencumbered Cash, Beginning	<u>6,639</u>	<u>11,877</u>
Unencumbered Cash, Ending	<u><u>11,877</u></u>	<u><u>15,535</u></u>

Franklin County, Kansas
County Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ <u>401</u>	<u>176</u>
Total Cash Receipts	<u>401</u>	<u>176</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	20,256	68,182
Reimbursed Expense	(<u>3,780</u>)	(<u>520</u>)
Total Expenditures and Transfers	<u>16,476</u>	<u>67,662</u>
 Receipts Over (Under)		
Expenditures and Transfers	(16,075)	(67,486)
 Unencumbered Cash, Beginning	<u>223,211</u>	<u>207,136</u>
Unencumbered Cash, Ending	<u><u>207,136</u></u>	<u><u>139,650</u></u>

Franklin County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ <u>3</u>	<u>1</u>
Miscellaneous		
Donations	<u> </u>	<u>112</u>
Total Cash Receipts	<u> 3</u>	<u>113</u>
 Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	<u> 308</u>	<u> 202</u>
Total Expenditures and Transfers	<u> 308</u>	<u> 202</u>
 Receipts Over (Under)		
Expenditures and Transfers	(305)	(89)
 Unencumbered Cash, Beginning	<u> 1,797</u>	<u> 1,492</u>
Unencumbered Cash, Ending	<u> 1,492</u>	<u> 1,403</u>

Franklin County, Kansas
 Juvenile Intake Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 64,165	54,902
Total Cash Receipts	<u>64,165</u>	<u>54,902</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Personal Services	62,288	73,046
Contractual Services	864	986
Reimbursed Expense	(45)	
Total Expenditures and Transfers	<u>63,107</u>	<u>74,032</u>
 Receipts Over (Under)		
Expenditures and Transfers	1,058	(19,130)
 Unencumbered Cash, Beginning	<u>14,690</u>	<u>15,748</u>
Unencumbered Cash, Ending	<u><u>15,748</u></u>	<u><u>(3,382)</u></u>

Franklin County, Kansas
Community Corrections Adult Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 438,282	463,397
Miscellaneous		
Other	882	1,190
Total Cash Receipts	<u>439,164</u>	<u>464,587</u>
Expenditures and Transfers		
Public Safety		
Community Corrections	368,214	364,742
Personal Services	72,595	91,402
Contractual Services	(8,497)	(6,414)
Reimbursed Expense	(8,497)	(6,414)
Total Expenditures and Transfers	<u>432,312</u>	<u>449,730</u>
Receipts Over (Under)		
Expenditures and Transfers	6,852	14,857
Unencumbered Cash, Beginning	<u>52,609</u>	<u>59,461</u>
Unencumbered Cash, Ending	<u><u>59,461</u></u>	<u><u>74,318</u></u>

Franklin County, Kansas
Energy Manager Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 4,175	102,579
Use of Money and Property		
Interest on Investments	5	4
Total Cash Receipts	<u>4,180</u>	<u>102,583</u>
Expenditures and Transfers		
General Government		
Energy Manager		
Personal Services	35,424	37,630
Contractual Services	1,162	58,308
Commodities	13	1,213
Total Expenditures and Transfers	<u>36,599</u>	<u>97,151</u>
Receipts Over (Under)		
Expenditures and Transfers	(32,419)	5,432
Unencumbered Cash, Beginning	<u>31,919</u>	(<u>500</u>)
Unencumbered Cash, Ending	<u><u>500</u></u>	<u><u>4,932</u></u>

Franklin County, Kansas
 Juvenile Services Building Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Payments from Trustee	\$ 2,076,344	1,494,788
Total Cash Receipts	2,076,344	1,494,788
Expenditures and Transfers		
Public Safety		
Contractual Services	318,465	51,870
Capital Outlay	1,757,979	1,442,918
Reimbursed Expense	(100)	
Total Expenditures and Transfers	2,076,344	1,494,788
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	_____	_____

Franklin County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 2,183,793	2,388,987
Other	<u>659</u>	<u> </u>
Total Cash Receipts	<u>2,184,452</u>	<u>2,388,987</u>
Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	2,193,948	2,386,996
Reimbursed Expense	(<u>35</u>)	<u> </u>
Total Employee Benefits	<u>2,193,913</u>	<u>2,386,996</u>
Debt Service		
Bonds		
Principal and Interest	<u> </u>	<u>207,811</u>
Total Expenditures and Transfers	<u>2,193,913</u>	<u>2,594,807</u>
Receipts Over (Under)		
Expenditures and Transfers	(9,461)	(205,820)
Unencumbered Cash, Beginning	<u>447,357</u>	<u>437,896</u>
Unencumbered Cash, Ending	<u><u>437,896</u></u>	<u><u>232,076</u></u>

Franklin County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 14	9
Miscellaneous		
Payroll Withholdings and Benefits	48,378	57,675
Other	<u> </u>	<u> 100</u>
Total Miscellaneous	<u>48,378</u>	<u>57,775</u>
Total Cash Receipts	<u>48,392</u>	<u>57,784</u>
 Expenditures and Transfers		
General Government		
Personal Services	<u>50,751</u>	<u>57,973</u>
Total Expenditures and Transfers	<u>50,751</u>	<u>57,973</u>
 Receipts Over (Under)		
Expenditures and Transfers	(2,359)	(189)
 Unencumbered Cash, Beginning	<u>18,646</u>	<u>16,287</u>
Unencumbered Cash, Ending	<u><u>16,287</u></u>	<u><u>16,098</u></u>

Franklin County, Kansas
 Sheriff BJA Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

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

Franklin County, Kansas
911 Pallas Vesta Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 18,864	153,683
Total Cash Receipts	<u>18,864</u>	<u>153,683</u>
 Expenditures and Transfers		
Public Safety		
Emergency Telephone Service	25,774	147,251
Contractual Services		(478)
Reimbursed Expense		
Total Expenditures and Transfers	<u>25,774</u>	<u>146,773</u>
 Receipts Over (Under)		
Expenditures and Transfers	(6,910)	6,910
 Unencumbered Cash, Beginning		(6,910)
Unencumbered Cash, Ending	<u>(6,910)</u>	<u> </u>

Franklin County, Kansas
Safe Kid's Coalition Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ <u>3</u>	<u>3</u>
Total Cash Receipts	<u>3</u>	<u>3</u>
 Expenditures and Transfers		
None	<u> </u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	3	3
 Unencumbered Cash, Beginning	<u>2,808</u>	<u>2,811</u>
Unencumbered Cash, Ending	<u><u>2,811</u></u>	<u><u>2,814</u></u>

Franklin County, Kansas
 Veteran's Memorial Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ <u>3</u>	<u>2</u>
Miscellaneous		
Donations	<u> </u>	<u>155</u>
Total Cash Receipts	<u> 3</u>	<u>157</u>
 Expenditures and Transfers		
Culture and Recreation		
Other Culture and Recreation		
Contractual Services	<u> 511</u>	<u> 340</u>
Total Expenditures and Transfers	<u> 511</u>	<u> 340</u>
 Receipts Over (Under)		
Expenditures and Transfers	(508)	(183)
 Unencumbered Cash, Beginning	<u> 2,578</u>	<u> 2,070</u>
Unencumbered Cash, Ending	<u> 2,070</u>	<u> 1,887</u>

Franklin County, Kansas
Judiciary Tech Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

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

Franklin County, Kansas
 Juvenile Facilities Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ <u>7,111</u>	<u>7,000</u>
Total Cash Receipts	<u>7,111</u>	<u>7,000</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Contractual Services	<u>1,720</u>	<u>9,866</u>
Total Expenditures and Transfers	<u>1,720</u>	<u>9,866</u>
 Receipts Over (Under)		
Expenditures and Transfers	5,391	(2,866)
 Unencumbered Cash, Beginning	<u>2,057</u>	<u>7,448</u>
Unencumbered Cash, Ending	<u><u>7,448</u></u>	<u><u>4,582</u></u>

Franklin County, Kansas
 Graduated Sanctions Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 287,949	195,287
Miscellaneous		
Other	41	332
Total Cash Receipts	<u>287,990</u>	<u>195,619</u>
Expenditures and Transfers		
Public Safety		
Personal Services	240,920	225,807
Contractual Services	50,250	66,576
Reimbursed Expense	(40)	(357)
Total Expenditures and Transfers	<u>291,130</u>	<u>292,026</u>
Receipts Over (Under)		
Expenditures and Transfers	(3,140)	(96,407)
Unencumbered Cash, Beginning	<u>111,739</u>	<u>108,599</u>
Unencumbered Cash, Ending	<u><u>108,599</u></u>	<u><u>12,192</u></u>

Franklin County, Kansas
Prevention/Intervention Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 39,086	32,062
Miscellaneous		
Other	<u>132</u>	
Total Cash Receipts	<u>39,218</u>	<u>32,062</u>
Expenditures and Transfers		
Public Safety		
Personal Services	22,419	19,818
Contractual Services	<u>19,007</u>	<u>5,389</u>
Total Expenditures and Transfers	<u>41,426</u>	<u>25,207</u>
Receipts Over (Under)		
Expenditures and Transfers	(2,208)	6,855
Unencumbered Cash, Beginning	<u>22,107</u>	<u>19,899</u>
Unencumbered Cash, Ending	<u><u>19,899</u></u>	<u><u>26,754</u></u>

Franklin County, Kansas
Reimbursements Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 23	
Miscellaneous		
Other	<u>2,223</u>	<u>1,450</u>
Total Cash Receipts	<u>2,246</u>	<u>1,450</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	<u>774</u>	<u>1,914</u>
Total Expenditures and Transfers	<u>774</u>	<u>1,914</u>
Receipts Over (Under)		
Expenditures and Transfers	1,472	(464)
Unencumbered Cash, Beginning	<u>4,727</u>	<u>6,199</u>
Unencumbered Cash, Ending	<u><u>6,199</u></u>	<u><u>5,735</u></u>

Franklin County, Kansas
New World Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 5,655	
Total Cash Receipts	<u>5,655</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	5,655	
Unencumbered Cash, Beginning	<u>157,102</u>	<u>162,757</u>
Unencumbered Cash, Ending	<u>162,757</u>	<u>162,757</u>

Franklin County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2012

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Lane City General	\$ 338	8,926	8,925	339
Lane City Fire	55	1,171	1,180	46
Ottawa City General		2,428,879	2,428,879	
Ottawa City Public Safety		9	9	
Ottawa City Auditorium		125,942	125,942	
Ottawa City Library		736,334	736,334	
Ottawa City Bond and Interest		605,266	605,266	
Ottawa City Paving		16,132	16,132	
Ottawa City Sewer		32,934	32,934	
Ottawa City Water		3,043	3,043	
Ottawa City Weed Cutting		5,925	5,925	
Ottawa City Clean Up		664	664	
Ottawa City: K-68 Estates TIF		19,957	19,957	
Pomona City General		12,784	12,784	
Pomona City Employee Benefits		51,771	51,771	
Pomona City Library		12,975	12,975	
Pomona City Fire		19,412	19,412	
Pomona City Park		39	39	
Princeton City General	760	26,620	26,392	988
Rantoul City General		7,938	7,938	
Rantoul City Water		279	279	
Richmond City General		111,500	111,500	
Richmond City Library		11,441	11,441	
Richmond City Recreation		6,545	6,545	
Richmond City Bond and Interest		110	110	
Wellsville City General	8,090	356,660	364,750	
Wellsville City Employee Benefits	1,756	83,372	85,128	
Wellsville City Library	1,364	57,928	59,292	
Wellsville City Lib Emp Benefits	149	6,600	6,749	
Wellsville City Tort Liability	404	27,218	27,622	
Wellsville City Bond and Interest		180	180	
Wellsville City Weed		1,985	1,985	
Wellsville City Sewer		19,693	19,693	
Williamsburg City General	333	13,832	14,165	
Williamsburg City Library	853	19,393	20,246	
Subtotal Cities	<u>14,102</u>	<u>4,833,457</u>	<u>4,846,186</u>	<u>1,373</u>

Franklin County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2012

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Townships:				
Appanoose Township General	\$ 858	6,947	7,012	793
Centropolis Township General	2,152	1,939	4,091	
Cutler Township General	877	29,821	30,698	
Franklin Township General	585	29,333	29,504	414
Franklin Township Fire	505	11,541	11,383	663
Greenwood Township General	1,678	15,245	15,220	1,703
Harrison Township General		5,455	5,455	
Hayes Township General	385	8,963	9,348	
Homewood Township General	6,188	6,047	11,388	847
Lincoln Twp General	160	5,892	5,309	743
Ohio Township General	220	7,409	7,412	217
Ottawa Township General		4,530		4,530
Peoria Township General	12,582	1,996	13,392	1,186
Peoria Township Fire	4,636	729	4,931	434
Peoria Township Cemetery	9,454	1,503	10,070	887
Pomona Township General	55	97	98	54
Pomona Township Fire	525	6,131	6,176	480
Pottawatomie Township General		38,623	37,531	1,092
Richmond Township General	242	2,001	1,962	281
Williamsburg Township General		860	860	
Subtotal Townships	<u>41,102</u>	<u>185,062</u>	<u>211,840</u>	<u>14,324</u>

Franklin County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2012

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Schools:				
USD #287 Supplemental General	\$	1,006,854	1,006,854	
USD #287 General		588,393	588,393	
USD #287 Capital Outlay		132,703	132,703	
USD #287 Recreation		70,973	70,973	
USD #288 General		398,382	398,382	
USD #288 Supplemental General		625,941	625,941	
USD #288 Bond and Interest		161,500	161,500	
USD #289 General		583,428	583,428	
USD #289 Capital Outlay		294,784	294,784	
USD #289 Recreation		74,627	74,627	
USD #289 Recreation Emp Benefit		6,982	6,982	
USD #289 Bond and Interest #1		385,616	385,616	
USD #289 Supplemental General		844,675	844,675	
USD #290 General		2,060,941	2,060,941	
USD #290 Capital Outlay		612,897	612,897	
USD #290 Recreation		631,619	631,619	
USD #290 Recreation Emp Benefit		99,508	99,508	
USD #290 Adult Education		63,163	63,163	
USD #290 Bond and Interest #1		1,536,325	1,536,325	
USD #290 Supplemental General		2,671,716	2,671,716	
USD #243 Supplemental General		1,715	1,715	
USD #243 General		1,429	1,429	
USD #243 Bond and Interest		857	857	
USD #348 General		15,221	15,221	
USD #348 Capital Outlay		4,725	4,725	
USD #348 Bond and Interest		20,465	20,465	
USD #348 Recreation		3,756	3,756	
USD #348 Recreation Emp Benefit		939	939	
USD #348 Supplemental General		20,776	20,776	
USD #365 Supplemental General		36,446	36,446	
USD #365 General		29,703	29,703	
USD #365 Capital Outlay		6,787	6,787	
USD #365 Bond and Interest		15,025	15,025	
USD #368 Supplemental General		6,586	6,586	
USD #368 General		6,009	6,009	
USD #368 Capital Outlay		2,078	2,078	
USD #368 Bond and Interest		4,595	4,595	
USD #434 General		219	219	
USD #434 Capital Outlay		28	28	
USD #434 Bond and Interest		97	97	
USD #434 Supplemental General		373	373	
USD #456 General		7,715	7,715	
USD #456 Capital Outlay		67	67	
USD #456 Recreation		483	483	
USD #456 Supplemental General		7,859	7,859	
Subtotal Schools		<u>13,044,980</u>	<u>13,044,980</u>	

Franklin County, Kansas
 Fiduciary Funds
 Schedule of Receipts, Disbursements and Balances
 Regulatory Basis
 For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Antioch Cemetery	\$ 1,368	11,689	11,567	1,490
Central Cemetery	302	2,333		2,635
Greenwood Cemetery	437	4,424	4,402	459
Lane-Baker Cemetery		17,343	17,343	
Mt. Hope Cemetery	511	4,326	4,284	553
Mt. Olivet Cemetery		5,160	5,160	
Princeton Cemetery	7,801	16,894	24,191	504
Richmond-Berea Cemetery	1,438	12,018	11,762	1,694
United Cemetery	1,891	16,631	16,791	1,731
Subtotal Cemeteries	<u>13,748</u>	<u>90,818</u>	<u>95,500</u>	<u>9,066</u>
Rural Fire Districts:				
Ohio-Princeton Fire		38,100	38,100	
North Centropolis Fire	1,520	10,538	10,704	1,354
South Centropolis Fire		8,022	8,022	
Harrison-Lincoln-Ottawa Fire		163,316	163,316	
Homewood-Williamsburg Fire	17,196	32,855	50,051	
Richmond Fire	2,842	23,479	23,026	3,295
Subtotal Rural Fire Districts	<u>21,558</u>	<u>276,310</u>	<u>293,219</u>	<u>4,649</u>
Watershed Districts:				
Pottawatomie Watershed		26,021	26,021	
Tauy Watershed	1,729	83,003	84,311	421
Drainage District #1	201	14,019	13,911	309
Subtotal Watershed Districts	<u>1,930</u>	<u>123,043</u>	<u>124,243</u>	<u>730</u>
Regional Library:				
N.E. Kansas Library General		141,661	141,661	
N.E. Kansas Library Employee Benefits		19,662	19,662	
Subtotal Regional Library		<u>161,323</u>	<u>161,323</u>	
Total Subdivisions	<u>92,440</u>	<u>18,714,993</u>	<u>18,777,291</u>	<u>30,142</u>
State Funds:				
State Educational Building		233,238	233,238	
State Institutional Building		116,619	116,619	
State Correctional Building		3	3	
Total State Funds		<u>349,860</u>	<u>349,860</u>	

Franklin County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2012

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	\$	12,103,181	12,103,181	
Motor Vehicle Licenses		1,417,660	1,417,660	
Game Licenses	397	9,522	9,528	391
Cereal Malt Beverage Licenses		50	50	
Heritage Trust	2,404	10,499	10,341	2,562
Unclaimed Money	548			548
Clerk of Court Release		1,792	1,792	
Sales Tax	73,116	912,658	921,378	64,396
Dust Control		25,763	25,763	
Change		66,592	65,908	684
Solid Waste Committee	29,498	12,396	8,491	33,403
State DMV Modification Fees		127,884	127,884	
Frontier Extension District #11		491,856	491,856	
Treasurer's Holding Account	188,584	512,010	428,631	271,963
Special Auto Holding	239	149	149	239
Cash Over and Short	720	554	497	777
Total Other Agency Funds	<u>295,506</u>	<u>15,692,566</u>	<u>15,613,109</u>	<u>374,963</u>
Distributable Funds:				
Current Tax	15,825,988	29,804,886	29,077,637	16,553,237
Delinquent Tax	345,276	1,038,013	1,108,482	274,807
Motor Vehicle Tax	79,650	3,062,303	3,073,183	68,770
Recreational Vehicle Tax	1,153	54,547	55,080	620
Mineral Production Tax		3,780	3,780	
Total Distributable Funds	<u>16,252,067</u>	<u>33,963,529</u>	<u>33,318,162</u>	<u>16,897,434</u>
Total Agency Funds	<u>16,640,013</u>	<u>68,720,948</u>	<u>68,058,422</u>	<u>17,302,539</u>

County of Franklin, Kansas
 Reconciliation of 2011 Tax Roll
For the Year Ended December 31, 2012

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	30,354,983
Add: Added and Escaped Taxes		9,105
Deduct: Taxes Abated and Refunded		<u>(256,043)</u>
Tax Roll as Adjusted		<u><u>30,108,045</u></u>
 <u>County Treasurer's Accounting:</u>		
Current Tax Collections (net of refunds)	\$	28,698,415
Uncollected:		
Personal Property		32,097
Real Estate		<u>1,377,533</u>
Total Uncollected		1,409,630
Tax Roll Under (Over) Accounted For		<u>-</u>
Net Tax Roll		<u><u>30,108,045</u></u>

County of Franklin, Kansas
 County Clerk
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
 (Page 1 of 14)

Balance - January 1, 2012 \$ 75

Receipts:

Liquor Licenses	\$	420
Election Registration Lists		4,661
Fish and Game Fees		393
Fish and Game Licenses		9,522
Other		560
		560

Total Receipts 15,556

Disbursements:

To County Treasurer 15,556

Balance - December 31, 2012 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, 2012

Schedule 5
(Page 2 of 14)

Balance - January 1, 2012 \$ 0

Receipts:

Mortgage Registration and Heritage Trust Fees	\$ 271,733	
Recording Fees	51,392	
Technology Fees	33,734	
Copies	<u>6,202</u>	
Total Receipts		363,061

Disbursements:

To County Treasurer		<u>363,061</u>
Balance - December 31, 2012		<u><u>0</u></u>

County of Franklin, Kansas
 Clerk of the District Court
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
 (Page 3 of 14)

Balance - January 1, 2012 \$ 252,259

Receipts:

ASAP Assessments	\$	2,487	
Attorney Fee State		7,510	
Bonds and Bond Forfeitures		83,867	
County Clerk Fees		10,741	
County Reimbursement		9,238	
Drivers License Reinstatement Fees		9,953	
Fines		188,793	
Indigent Defense Fees		5,626	
Interest		82	
Judgments, Sale Proceeds, and Other		402,057	
Judicial Branch Surcharge		86,788	
Law Library Fees		21,767	
LETC Fees		25,173	
Marriage License Fees		9,735	
PATF Fees		3,390	
State Clerk Fees		<u>207,642</u>	
 Total Receipts			 <u>1,074,849</u>

Disbursements:

To State Treasurer		557,516	
To County Treasurer		61,159	
To Others		<u>441,324</u>	
 Total Disbursements			 <u><u>1,059,999</u></u>

Balance - December 31, 2012 267,109

Composition of Ending Cash Balance:

Deposit: Peoples Bank, Ottawa, Kansas	\$	<u><u>267,109</u></u>	
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County of Franklin, Kansas
 Sheriff
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
 (Page 4 of 14)

Balance - January 1, 2012		\$	56,772
<u>Receipts:</u>			
Sheriff Fees	\$		53,077
Sheriff/Jail Reimbursements			12,591
Law Enforcement Trust/Sheriff's Trust			39,422
DARE Donations			112
Inmate Accounts			59,626
Work Release			1,960
Jail Board			<u>20,600</u>
Total Receipts			187,388
<u>Disbursements:</u>			
Paid to County Treasurer			130,082
Paid to Others:			
Work Release			7,176
Inmate Accounts			<u>52,222</u>
Total Disbursements			<u>189,480</u>
Balance - December 31, 2012			<u><u>54,680</u></u>
<u>Composition of Ending Cash Balance:</u>			
Deposit: ArvestBank, Ottawa, Kansas		\$	<u><u>54,680</u></u>

County of Franklin, Kansas
County Attorney
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
(Page 5 of 14)

Balance - January 1, 2012		\$	375
<u>Receipts:</u>			
Bad Check Collection Fees	\$	525	
Diversion Fees		9,773	
Miscellaneous		<u>526</u>	
Total Receipts			10,824
<u>Disbursements:</u>			
Paid to County Treasurer			<u>11,024</u>
Balance - December 31, 2012			<u><u>175</u></u>
<u>Composition of Ending Cash Balance:</u>			
Cash on Hand		\$	<u><u>175</u></u>

County of Franklin, Kansas
Public Works Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
(Page 6 of 14)

Balance - January 1, 2012		\$	0
<u>Receipts:</u>			
Road and Bridge Revenues	\$	3,667	
Road and Bridge Reimbursements		259,312	
Special Bridge Reimbursements		27,238	
FEMA Disaster Reimbursement		58,957	
Dust Control		<u>25,350</u>	
Total Receipts			374,524
<u>Disbursements:</u>			
Paid to County Treasurer			<u>374,524</u>
Balance - December 31, 2012			<u><u>0</u></u>

County of Franklin, Kansas
Noxious Weed Supervisor
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
(Page 7 of 14)

Balance - January 1, 2012		\$	0
<u>Receipts:</u>			
Reimbursement for Chemicals/Equipment/Labor	\$	83,896	
Collections on Prior Year Chemical Sales		<u>1,246</u>	
Total Receipts			85,142
<u>Disbursements:</u>			
Paid to County Treasurer			<u>85,142</u>
Balance - December 31, 2012			<u><u>0</u></u>

County of Franklin, Kansas
 Health Department
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
 (Page 8 of 14)

Balance - January 1, 2012		\$	0
<u>Receipts:</u>			
WIC Grant	\$	73,990	
MCH Grant		22,168	
Family Planning Grant		31,503	
Immunization Grant		3,588	
Child Care Grant		34,194	
Formula Grant		19,586	
PHEPR Grant		22,775	
Other Grants		10,982	
Fees for Services		328,250	
Total Receipts			547,036
<u>Disbursements:</u>			
Paid to County Treasurer			547,036
Balance - December 31, 2012			0

County of Franklin, Kansas
Juvenile Justice Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
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Balance - January 1, 2012		\$	0
<u>Receipts:</u>			
Jail Board Bills	\$	138,830	
Reimbursements		<u>13,118</u>	
Total Receipts			151,948
<u>Disbursements:</u>			
Paid to County Treasurer			<u>151,948</u>
Balance - December 31, 2012			<u><u>0</u></u>

County of Franklin, Kansas
Ambulance Service
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
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Balance - January 1, 2012	\$	0
<u>Receipts:</u>		
Service Fees		773,225
<u>Disbursements:</u>		
Paid to County Treasurer		<u>773,225</u>
Balance - December 31, 2012		<u><u>0</u></u>

County of Franklin, Kansas
 Recycling Program
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
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Balance - January 1, 2012		\$ 3,384
<u>Receipts:</u>		
Sale of Recycling Materials	\$ 80,337	
From County Treasurer	<u>12,500</u>	
Total Receipts		92,837
<u>Disbursements:</u>		
Paid to County Treasurer	80,237	
Purchase of Recycling Materials	<u>12,996</u>	
Total Disbursements		<u>93,233</u>
Balance - December 31, 2012		<u><u>2,988</u></u>
<u>Composition of Ending Cash Balance:</u>		
Deposit: Peoples Bank, Ottawa, Kansas		\$ <u><u>2,988</u></u>

County of Franklin, Kansas
Environmental Health Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
(Page 12 of 14)

Balance - January 1, 2012	\$	0
<u>Receipts:</u>		
Fees Collected		15,410
<u>Disbursements:</u>		
Paid to County Treasurer		<u>15,410</u>
Balance - December 31, 2012		<u><u>0</u></u>

County of Franklin, Kansas
Solid Waste Transfer Station
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
(Page 13 of 14)

Balance - January 1, 2012		\$	0
<u>Receipts:</u>			
Commercial Trash Haulers/Gate Collections	\$	900,205	
Regional Solid Waste Committee Fees		<u>12,396</u>	
Total Receipts			912,601
<u>Disbursements:</u>			
Paid to County Treasurer			<u>912,601</u>
Balance - December 31, 2012			<u><u>0</u></u>

County of Franklin, Kansas
Planning and Building Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
(Page 14 of 14)

Balance - January 1, 2012		\$	0
<u>Receipts:</u>			
Planning and Building Fees	\$	23,486	
Reimbursements		2,104	
Publication Fees		<u>3,440</u>	
Total Receipts			29,030
<u>Disbursements:</u>			
Paid to County Treasurer			<u>29,030</u>
Balance - December 31, 2012			<u><u>0</u></u>