

COUNTY OF FRANKLIN, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2015

County of Franklin, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2015

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
 INTRODUCTORY SECTION	
Title Page	
Table of Contents	
 FINANCIAL SECTION	
Independent Auditor's Report	1-3
Summary of Cash Receipts, Expenditures and Unencumbered Cash	4-5
Notes to Financial Statements	6-16
 ADDITIONAL INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	17
Schedule 2	
Statement of Receipts and Expenditures - Individually Presented by Fund	
General Fund	18-21
Special Purpose Funds	
Ambulance Fund	22
Country Estates Benefit District Fund	23
County Building Fund	24
Direct Election Fund	25
Employee Benefits Fund	26
Fair Fund	27
Fair Building Fund	28
Health Fund	29
Health Capital Outlay Fund	30
Historical Society Fund	31
Hospital Sales Tax Fund	32
Noxious Weed Fund	33
Road and Bridge Fund	34
Special Alcohol Program Fund	35
Special Liability Fund	36
Special Park and Recreation Fund	37
Tourism and Convention Promotion Fund	38
Special Ambulance Vehicle Fund	39
Special Capital Improvement Fund	40
Special Equipment Reserve Fund	41
Risk Management Reserve Fund	42
Special Noxious Weed Fund	43
Special Machinery Fund	44
Solid Waste Capital Improvement Reserve Fund	45
Centropolis Sewer District Fund	46
911 Phone Tax Fund	47
Countywide Internet Fund	48
Bond and Interest Funds	
Bond and Interest Fund	49

County of Franklin, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2015

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
Capital Project Funds	
Criminal Justice Project Fund	50
Montana Road Improvement Project Fund	51
Road Improvement Fund	52
Jackson Road Bridge Project Fund	53
Business Funds	
Solid Waste Fund	54
County Office Annex Fund	55
Countywide Phone System Fund	56
Trust Funds	
Special Auto Fund	57
Prosecuting Attorney Training Fund	58
Special Law Enforcement Trust Fund	59
Sex Offender Fee Trust Fund	60
Conceal and Carry Permit Fee Fund	61
Register of Deeds Technology Fund	62
Sheriff Trust Fund	63
County Clerk Technology Fund	64
County Treasurer Technology Fund	65
Drug Forfeitures Fund	66
Prosecuting Attorney Trust Fund	67
County Attorney Forfeitures Fund	68
D.A.R.E. Grant Fund	69
Juvenile Intake Grant Fund	70
Community Corrections Adult Fund	71
Jail Trust Fund	72
Employee Benefit Trust Fund	73
Employee Flexible Spending Plan Trust Fund	74
Sheriff BJA Grant Fund	75
Truancy Court/Day School Program Fund	76
Veteran's Memorial Fund	77
Judiciary Tech Grant Fund	78
Juvenile Facilities Grant Fund	79
Graduated Sanctions Grant Fund	80
Prevention/Intervention Grant Fund	81
Reimbursements Grant Fund	82
 Schedule 3	
Summary of Cash Receipts, Disbursements and Balances - Fiduciary Funds	83-87
 Schedule 4	
Reconciliation of 2014 Tax Roll	88

County of Franklin, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2015

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
Schedule 5	
Detailed Receipts, Disbursements, and Balances	
County Clerk	89
Register of Deeds	90
Clerk of the District Court	91
Sheriff	92
County Attorney	93
Public Works Department	94
Noxious Weed Supervisor	95
Health Department	96
Ambulance Service	97
Recycling Department	98
Environmental Health Department	99
Solid Waste Transfer Station	100
Planning and Building Department	101

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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, 2015, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Franklin County, Kansas, as of December 31, 2015, 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, 2015, 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 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which we rendered an unmodified opinion dated May 19, 2016. The 2014 basic financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration. Such 2014 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 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 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 2014 basic financial statement or to the 2014 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 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

Restricted Use

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

Respectfully Submitted,

Schlottbeck and Burns, LLC

May 19, 2016

Franklin County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2015

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 872,977	8,000,701	8,152,980	720,698	268,341	989,039
Special Purpose:						
Ambulance	122,348	1,791,244	1,631,094	282,498	58,380	340,878
Country Estates Benefit District	7,338	12,212	13,275	6,275		6,275
County Building		162,897	162,897			
Employee Benefits	325,571	3,099,219	3,146,003	278,787	39,669	318,456
Fair	374	7,098	7,000	472		472
Fair Building	411	7,098	7,000	509		509
Health	335,927	1,148,215	960,826	523,316	31,680	554,996
Health Capital Outlay	58,999	25,000		83,999		83,999
Historical Society	438	68,659	69,097			
Hospital Sales Tax	137,648	1,729,246	1,722,136	144,758		144,758
Noxious Weed	64,957	150,794	162,983	52,768	5,222	57,990
Road and Bridge	956,710	4,544,629	4,188,835	1,312,504	82,722	1,395,226
Special Alcohol Program	23,188	6,013		29,201		29,201
Special Liability	252,029	133,402	181,071	204,360		204,360
Special Park and Recreation	379	1,114	1,350	143		143
Tourism and Convention Promotion	3,847	180,161	152,540	31,468		31,468
Special Ambulance Equipment	238,327	150,000	97,983	290,344		290,344
Special Capital Improvement	1,200,111	114,028	514,426	799,713		799,713
Special Equipment Reserve	1,168,514	48,869	415,776	801,607		801,607
Risk Management Reserve	248,142	89,635	64,687	273,090	10,398	283,488
Special Noxious Weed	92,303	5,000	1,997	95,306		95,306
Special Machinery	437,537	297,129	454,445	280,221		280,221
Solid Waste Capital Imp. Reserve	918,161	157,492	9,832	1,065,821		1,065,821
Centropolis Sewer District	7,989	44,448	38,432	14,005	48	14,053
911 Phone Tax	610,624	159,784	112,246	658,162	2,736	660,898
Countywide Internet	5,184			5,184		5,184
Bond and Interest:						
Bond and Interest	176,531	1,089,407	1,087,429	178,509		178,509
Capital Projects:						
Criminal Justice Project	(1,621,375)	1,731,426	209,209	(99,158)		(99,158)
Montana Road Improvement Project	45,725			45,725		45,725
Road Improvement	73,286			73,286		73,286
Jackson Road Bridge Project		13,680	4,651	9,029		9,029
Business:						
Solid Waste	221,785	1,016,039	1,061,313	176,511	66,670	243,181
County Office Annex	244,185	504,046	589,230	159,001	12,966	171,967
Countywide Phone System	74,444	41,368	47,460	68,352	1,694	70,046

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, 2015

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Trusts:						
Special Auto	54,720	264,873	244,171	75,422	5,134	80,556
Prosecuting Attorney Training	3,193	2,687	4,643	1,237		1,237
Special Law Enforcement Trust	5,525		2,680	2,845		2,845
Special Sex Offender Fee Trust		2,430	22	2,408		2,408
Conceal and Carry Permit Fees		293		293		293
Register of Deeds Technology	69,466	29,275	32,957	65,784		65,784
Sheriff Trust	250,260	2,934	162,082	91,112	7,308	98,420
County Clerk Technology		7,300		7,300		7,300
County Treasurer Technology		7,300		7,300		7,300
Drug Forfeitures	10,950	4	7,249	3,705	481	4,186
Prosecuting Attorney Trust	11,510	12,541	10,231	13,820		13,820
County Attorney Trust	138,086	175	31,173	107,088		107,088
D.A.R.E. Grant	1,175	1,437	2,054	558	1,050	1,608
Juvenile Intake Grant	4,744	61,132	63,386	2,490	2,057	4,547
Community Corrections Adult	239,988	591,365	570,978	260,375	14,629	275,004
Jail Trust	15,847	30,731	14,558	32,020	1,951	33,971
Employee Benefit Trust	113,125	2,348,502	2,353,044	108,583	99	108,682
Employee Flexible Spending Plan Trust	15,583	20,364	21,355	14,592		14,592
Sheriff BJA Grant	2,368			2,368		2,368
Truancy Court/Day School Program	3,808	14,877	7,377	11,308	1,371	12,679
Veteran's Memorial	1,758	1		1,759		1,759
Judiciary Tech Grant	108			108		108
Juvenile Facilities Grant	22,586	43,880	27,953	38,513	406	38,919
Graduated Sanctions Grant	17,428	234,919	232,864	19,483	5,351	24,834
Prevention/Intervention Grant	5,553	14,843	16,087	4,309		4,309
Reimbursements Grant	3,790	381	854	3,317	18	3,335
Total Primary Government (1)	<u>8,296,185</u>	<u>30,222,297</u>	<u>29,073,921</u>	<u>9,444,561</u>	<u>620,381</u>	<u>10,064,942</u>
Composition of Cash:						
Cash and Cash Items on Hand						193,612
Certificates of Deposit						6,448,000
Demand Deposits						22,385,064
Less: Agency Funds						(18,961,733)
Adjustment for Rounding						(1)
Total Primary Government (1)						<u>10,064,942</u>

(1) Excluding Agency Funds

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2015

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, 2015:

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

Special Purpose Funds -- used to account for the proceeds of specific tax levies and specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2015

C. Basis of Accounting

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

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

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

D. Budgets

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2015, the County had no such amendments.

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

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2015

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

- Health Capital Outlay Fund
- Special Ambulance Equipment Fund
- Special Capital Improvement Fund
- Special Equipment Reserve Fund
- Risk Management Reserve Fund
- Special Machinery Fund
- Solid Waste Capital Improvement Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the General Fund or a specified Trust Fund.

Property Taxes and Other Receivables

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

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

F. Revenues and Expenditures

Property Tax Revenue Recognition

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

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2015

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, 2015 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, 2015

At December 31, 2015, the carrying amount of the County's deposits was \$28,833,064 and the bank balance was \$29,474,128. Of the bank balance, \$6,967,988 was covered by federal depository insurance and the remaining \$22,506,140 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, 2015 was \$218,611,735. The County's legal debt margin is computed as follows:

Outstanding G.O. Debt	\$ 4,655,000
Less debt exempt from the legal margin:	
G.O. Refunding Debt	(4,620,000)
Benefit District Debt	(35,000)
Total Debt Subject to Debt Limit	<u>0</u>
Legal Debt Margin	65,583,521
Less outstanding debt subject to debt limit	0
Remaining Legal Debt Margin	<u>65,583,521</u>

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2015

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2015, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Advance Refunded</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>										
G.O. Benefit District Bonds	4.15-6.00%	12/01/02	\$ 132,183	09/01/18	46,000			11,000	35,000	2,273
G.O. Advance Refunding Bonds	3.10-4.00%	10/01/05	1,700,000	09/01/17	265,000			85,000	180,000	10,600
G.O. Advance Refunding Bonds	1.25-4.25%	10/26/11	360,000	12/01/25	295,000			25,000	270,000	9,681
G.O. Advance Refunding Bonds	1.25-2.00%	03/15/13	6,215,000	08/01/23	4,880,000			710,000	4,170,000	70,037
<u>Certificates of Participation:</u>										
Mental Health Building (1)	4.25-4.75%	09/01/06	1,600,000	09/01/21	950,000			100,000	850,000	43,500
<u>Capital Lease Obligations:</u>										
Juvenile Services Building	2.00-4.375%	05/15/11	3,600,000	09/01/31	3,600,000			160,000	3,440,000	129,731
Motor Grader	2.00%	08/01/11	97,000	08/01/15	24,976			24,976	0	500
Motor Grader	3.00%	08/01/11	97,000	08/01/15	25,338			25,338	0	1,498
Motor Grader	2.50%	08/01/11	107,500	08/01/15	27,880			27,880	0	697
Motor Grader	2.34%	09/04/12	121,100	08/01/16	61,818			30,551	31,267	1,447
Motor Grader	2.49%	09/27/12	125,100	08/01/16	63,845			31,530	32,315	1,590
Courthouse HVAC Project	2.375-4.00%	03/01/14	2,000,000	09/01/29	2,000,000				2,000,000	95,801
Criminal Justice Center Project	2.375-4.00%	03/01/14	2,400,000	09/01/29	2,400,000				2,400,000	114,973
Motor Grader	2.00%	08/01/14	131,800	08/01/18	131,800			31,969	99,831	2,660
Motor Graders	1.90%	01/15/15	374,900	08/01/18	0	374,900		93,500	281,400	3,887
Total Contractual Indebtedness					14,771,657	374,900	0	1,356,744	13,789,813	488,875

(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, 2015

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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021-2025</u>	<u>2026-2030</u>	<u>2031</u>	<u>Total</u>
General Obligation Bonds	\$ 846,000	857,000	767,000	415,000	420,000	1,350,000			4,655,000
Certificates of Participation	100,000	110,000	115,000	120,000	125,000	280,000			850,000
Capital Lease Obligations	353,236	297,062	304,515	525,000	540,000	2,955,000	3,025,000	285,000	8,284,813
Total Principal	<u>1,299,236</u>	<u>1,264,062</u>	<u>1,186,515</u>	<u>1,060,000</u>	<u>1,085,000</u>	<u>4,585,000</u>	<u>3,025,000</u>	<u>285,000</u>	<u>13,789,813</u>
<u>Interest</u>									
General Obligation Bonds	79,295	65,593	51,643	41,219	35,594	67,063			340,407
Certificates of Participation	39,000	34,319	29,094	23,512	17,812	11,756			155,493
Capital Lease Obligations	275,945	268,702	261,998	254,685	238,935	933,819	391,761	12,469	2,638,314
Total Interest	<u>394,240</u>	<u>368,614</u>	<u>342,735</u>	<u>319,416</u>	<u>292,341</u>	<u>1,012,638</u>	<u>391,761</u>	<u>12,469</u>	<u>3,134,214</u>
Total Principal and Interest	<u>1,693,476</u>	<u>1,632,676</u>	<u>1,529,250</u>	<u>1,379,416</u>	<u>1,377,341</u>	<u>5,597,638</u>	<u>3,416,761</u>	<u>297,469</u>	<u>16,924,027</u>

Prior Year Defeasance of Debt

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2015

Note 4 Risk Management

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

Note 5 Interfund Transfers

Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Ambulance Fund	Special Ambulance Capital Outlay Fund	\$ 150,000
County Building Fund	Capital Improvement Reserve Fund	114,028
County Building Fund	County Equipment Reserve Fund	48,869
Road and Bridge Fund	Special Machinery Fund	268,500
Special Liability Fund	Risk Management Reserve Fund	50,000
Solid Waste Fund	Solid Waste Capital Improvement Reserve Fund	50,000
Special Auto Fund	General Fund	58,693
Health Fund	Health Capital Outlay Fund	25,000
Noxious Weed Fund	Special Noxious Weed Fund	5,000

Note 6 Other Long-Term Obligations from Operations

Compensated Absences.

The County's vacation policy allows employees to earn a fixed number of hours vacation time per month of service. The rate of this accumulation varies from 4-14 hours per month, based upon the employee's length of employment with the County, the position which the employee holds, and status (full/part-time). A maximum of 240 hours of vacation time may be accrued, with any excess generally being forfeited. In extenuating circumstances, with Administrative approval, an employee can accrue an additional 30 hours beyond the 240 maximum; however, the additional hours must be used within 60 days of the accrual date or they will be forfeited. At the time of employment termination, unused vacation time is paid to the employee at their final rate of pay.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2015

The County's policies regarding sick leave permit employees to earn from 4-12 hours sick leave per month, depending on full/part-time status and the position the employee holds. Employees can accumulate a maximum of 480 hours of sick leave. Employees whose positions are eliminated due to a reduction in work force, or who voluntarily leave the service of the County in good standing, receive compensation as follows for unused sick leave:

10% after 15 years of service
15% after 20 years of service
20% after 25 years of service

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.48% for KPERS and 21.36% for KP&F for the fiscal year ended December 31, 2015. Contributions to the pension plan from County were \$992,040 for KPERS and \$736,583 for KP&F for the year ended December 31, 2015.

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2015

Net Pension Liability. At December 31, 2015, the County's proportionate share of the collective net pension liability reported by KPERS was \$5,178,895 and \$3,673,182 for KP&F. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Note 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The Criminal Justice Project Fund had a deficit ending unencumbered cash balance at December 31, 2015 in the amount of \$99,158. This was caused by expenditures being made on the project in anticipation of receiving the proceeds from a lease purchase agreement which will be drawn from the project trustee in 2016 (see Note 12).

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

No violations.

Note 8 Federally Assisted Programs – Compliance Audits

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

County of Franklin, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2015

Note 9 Construction Projects

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

<u>Project Name</u>	<u>Project Authorization</u>	<u>Expenditures To Date</u>
Montana Road Project	\$ 529,265	229,756
Courthouse HVAC Project	2,000,000	1,919,064
Criminal Justice Project	2,400,000	2,405,775
Jackson Road Bridge Project	185,082	4,651

Note 10 Pending Litigation

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

Note 11 Closure and Postclosure Care Costs of Landfill

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

Note 12 Public Building Commission

During 2010, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. During 2011, the PBC issued \$3,600,000 in lease revenue bonds, for the construction of a juvenile detention facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were secured by a lease between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due.

In March, 2014, the County entered into a new lease purchase agreement with the PBC. Under this agreement, the PBC issued a total of \$4,400,000 in two lease revenue bond issues. The proceeds of these issues were used by the County for a Courthouse HVAC upgrade project (\$2,000,000), which began in 2013 and completed in 2014, and a Criminal Justice Center remodeling project (\$2,400,000), which began in 2014 and completed in 2015. These PBC bonds are secured by a lease between the County and the PBC and are not general obligations of the County.

Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included in these financial statements.

Franklin County, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

Schedule 1

	Certified Budget	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:			
General	\$ 8,358,143	8,152,980	205,163
Special Purpose:			
Ambulance	1,654,501	1,631,094	23,407
Country Estates Benefit District	14,000	13,275	725
County Building	250,212	162,897	87,315
Employee Benefits	3,330,633	3,146,003	184,630
Fair	7,009	7,000	9
Fair Building	7,009	7,000	9
Health	1,020,324	960,826	59,498
Historical Society	71,086	69,097	1,989
Hospital Sales Tax	1,800,000	1,722,136	77,864
Noxious Weed	177,607	162,983	14,624
Road and Bridge	5,107,023	4,188,835	918,188
Special Alcohol Program	21,484		21,484
Special Liability	365,169	181,071	184,098
Special Park and Recreation	4,314	1,350	2,964
Tourism and Convention Promotion	165,000	152,540	12,460
Risk Management Reserve	100,000	64,687	35,313
Special Noxious Weed	50,000	1,997	48,003
Centropolis Sewer District	39,962	38,432	1,530
911 Phone Tax	500,000	112,246	387,754
Bond and Interest:			
Bond and Interest	1,151,404	1,087,429	63,975
Business:			
Solid Waste	1,086,036	1,061,313	24,723
County Office Annex	783,895	589,230	194,665
Countywide Phone System	120,000	47,460	72,540
Totals	<u>26,184,811</u>	<u>23,561,881</u>	<u>2,622,930</u>

Franklin County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 4,079,189	4,210,648	4,217,234	(6,586)
Motor Vehicle Tax	476,445	554,769	495,190	59,579
Recreational Vehicle Tax	7,917	9,336	8,285	1,051
Delinquent Tax	151,110	134,029	150,000	(15,971)
16/20 M Truck Tax	17,590	13,681	14,392	(711)
Countywide Sales Tax	1,835,359	1,879,434	1,670,000	209,434
Mineral Production Tax	786		200	(200)
Interest on Tax	190,971	167,976	190,500	(22,524)
Total Taxes	<u>6,759,367</u>	<u>6,969,873</u>	<u>6,745,801</u>	<u>224,072</u>
Intergovernmental				
Local Alcoholic Liquor Tax	1,065	1,114	1,500	(386)
Contracts with Other Governments	290,000	292,900	292,792	108
Total Intergovernmental	<u>291,065</u>	<u>294,014</u>	<u>294,292</u>	<u>(278)</u>
Licenses, Fees, and Permits				
Mortgage Registration	218,617	253,076	200,000	53,076
Officer Fees	185,908	224,073	218,600	5,473
Juvenile Justice Fees	20,435	19,771	8,000	11,771
Environmental Fees	14,940	17,345	15,000	2,345
Planning and Zoning Fees	29,568	21,121	25,000	(3,879)
Computer Internet Fees	1,680	1,750		1,750
Total Licenses, Fees, and Permits	<u>471,148</u>	<u>537,136</u>	<u>466,600</u>	<u>70,536</u>
Use of Money and Property				
Interest on Investments	18,938	22,386	18,000	4,386
Rent	11,506	11,176	11,000	176
Total Use of Money and Property	<u>30,444</u>	<u>33,562</u>	<u>29,000</u>	<u>4,562</u>
Transfers				
Operating Transfers In	51,741	58,693	50,000	8,693
Residual Equity Transfer In	113,323			
Total Transfers	<u>165,064</u>	<u>58,693</u>	<u>50,000</u>	<u>8,693</u>
Miscellaneous				
Other	19,256	107,423		107,423
Total Cash Receipts	<u>7,736,344</u>	<u>8,000,701</u>	<u>7,585,693</u>	<u>415,008</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	136,139	184,283	166,111	(18,172)
Contractual Services	345,878	296,533	360,512	63,979
Commodities	3,515	13,500	6,000	(7,500)
Capital Outlay	2,624	1,229	3,000	1,771
Reimbursed Expense	(8,251)	(8,550)	(4,000)	4,550
Total County Commission	<u>479,905</u>	<u>486,995</u>	<u>531,623</u>	<u>44,628</u>
County Clerk				
Personal Services	124,486	127,390	126,586	(804)
Contractual Services	5,124	4,732	5,220	488
Commodities	4,176	5,126	6,800	1,674
Capital Outlay	1,217	475	2,100	1,625
Reimbursed Expense	(7)	(996)		996
Total County Clerk	<u>134,996</u>	<u>136,727</u>	<u>140,706</u>	<u>3,979</u>
County Treasurer				
Personal Services	155,749	158,546	157,037	(1,509)
Contractual Services	35,739	42,586	48,700	6,114
Commodities	7,135	5,254	7,000	1,746
Capital Outlay	2,551	821	2,800	1,979
Reimbursed Expense	(25,580)	(33,184)	(37,000)	(3,816)
Total County Treasurer	<u>175,594</u>	<u>174,023</u>	<u>178,537</u>	<u>4,514</u>

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
County Attorney				
Personal Services	\$ 422,006	426,829	430,034	3,205
Contractual Services	25,458	24,184	36,880	12,696
Commodities	7,188	9,822	9,500	(322)
Capital Outlay	1,239	6,157	4,500	(1,657)
Reimbursed Expense	(166)	(8,585)	(500)	8,085
Total County Attorney	<u>455,725</u>	<u>458,407</u>	<u>480,414</u>	<u>22,007</u>
Register of Deeds				
Personal Services	130,174	119,056	119,985	929
Contractual Services	2,313	1,307	2,350	1,043
Commodities	1,687	1,308	1,700	392
Capital Outlay	1,000	376	1,000	624
Total Register of Deeds	<u>135,174</u>	<u>122,047</u>	<u>125,035</u>	<u>2,988</u>
Special Judicial				
Contractual Services	9,109	43,821		(43,821)
Unified Court				
Personal Services	11,224	5,237	10,987	5,750
Contractual Services	195,201	183,224	223,500	40,276
Commodities	31,641	47,999	22,000	(25,999)
Capital Outlay	42,413	34,829	25,000	(9,829)
Reimbursed Expense	(24,433)	(23,696)	(15,000)	8,696
Total Unified Court	<u>256,046</u>	<u>247,593</u>	<u>266,487</u>	<u>18,894</u>
County Administration				
Personal Services	202,056	210,631	198,746	(11,885)
Contractual Services	47,545	48,899	67,420	18,521
Commodities	3,564	6,601	6,000	(601)
Capital Outlay	3,869	3,858	1,400	(2,458)
Reimbursed Expense	(40)	(1,984)		1,984
Total County Administration	<u>256,994</u>	<u>268,005</u>	<u>273,566</u>	<u>5,561</u>
Appraiser				
Personal Services	291,350	289,856	293,277	3,421
Contractual Services	14,770	18,730	25,570	6,840
Commodities	3,960	3,164	9,900	6,736
Capital Outlay	8,226	6,728		(6,728)
Reimbursed Expense	(1,202)	(3,160)	(5,500)	(2,340)
Total Appraiser	<u>317,104</u>	<u>315,318</u>	<u>323,247</u>	<u>7,929</u>
Information Technologies				
Personal Services	139,635	152,727	144,113	(8,614)
Contractual Services	12,547	251,272	265,900	14,628
Commodities	453	87,726	79,800	(7,926)
Capital Outlay		3,618	5,000	1,382
Reimbursed Expense	(92)	(46,368)	(75,000)	(28,632)
Total Information Technologies	<u>152,543</u>	<u>448,975</u>	<u>419,813</u>	<u>(29,162)</u>
Election Expense				
Personal Services	39,180	39,029	53,686	14,657
Contractual Services	50,173	53,368	49,400	(3,968)
Commodities	5,831	4,417	30,000	25,583
Capital Outlay			1,000	1,000
Reimbursed Expense	(170)	(20,430)		20,430
Total Election Expense	<u>95,014</u>	<u>76,384</u>	<u>134,086</u>	<u>57,702</u>
Record Storage				
Contractual Services	9,512	9,105	16,500	7,395
Reimbursed Expense			(1,500)	(1,500)
Total Record Storage	<u>9,512</u>	<u>9,105</u>	<u>15,000</u>	<u>5,895</u>

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

For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Technology Services				
Contractual Services	\$ 228,431			
Commodities	92,010			
Capital Outlay	34,469			
Reimbursed Expense	(77,121)			
Total Technology Services	<u>277,789</u>			
District Wide Court				
Contractual Services	80,034	78,614	78,480	(134)
Reimbursed Expense	(46,479)	(47,500)	(43,952)	3,548
Total District Wide Court	<u>33,555</u>	<u>31,114</u>	<u>34,528</u>	<u>3,414</u>
Building and Planning				
Personal Services	151,503	142,079	153,813	11,734
Contractual Services	19,091	17,975	28,005	10,030
Commodities	6,198	5,060	9,700	4,640
Capital Outlay		980	900	(80)
Reimbursed Expense	(2,100)	(3,705)	(9,000)	(5,295)
Total Building and Planning	<u>174,692</u>	<u>162,389</u>	<u>183,418</u>	<u>21,029</u>
Other General Government				
Neighborhood Revitalization Rebates			6,198	6,198
Maintenance				
Personal Services	118,872	152,523	136,502	(16,021)
Contractual Services	242,669	253,605	220,960	(32,645)
Commodities	24,085	31,029	47,000	15,971
Reimbursed Expense	(5,965)	(4,719)	(5,000)	(281)
Total Maintenance	<u>379,661</u>	<u>432,438</u>	<u>399,462</u>	<u>(32,976)</u>
Total General Government	<u>3,343,413</u>	<u>3,413,341</u>	<u>3,512,120</u>	<u>98,779</u>
Public Safety				
Sheriff				
Personal Services	1,466,717	1,447,971	1,373,541	(74,430)
Contractual Services	63,981	90,937	57,550	(33,387)
Commodities	137,314	135,751	151,250	15,499
Capital Outlay	65,175	76,244	68,000	(8,244)
Reimbursed Expense	(8,989)	(12,304)	(4,000)	8,304
Total Sheriff	<u>1,724,198</u>	<u>1,738,599</u>	<u>1,646,341</u>	<u>(92,258)</u>
Sheriff - Jail				
Personal Services	665,220	753,672	767,341	13,669
Contractual Services	113,400	133,513	112,430	(21,083)
Commodities	142,087	168,372	134,300	(34,072)
Capital Outlay	9,055	1,652	11,000	9,348
Reimbursed Expense	(36,939)	(60,908)	(40,000)	20,908
Total Sheriff - Jail	<u>892,823</u>	<u>996,301</u>	<u>985,071</u>	<u>(11,230)</u>
Juvenile Detention				
Personal Services	626,753	639,059	660,160	21,101
Contractual Services	56,996	60,370	55,560	(4,810)
Commodities	13,140	20,905	15,900	(5,005)
Capital Outlay	1,639	1,109	1,400	291
Reimbursed Expense	(120,024)	(148,817)	(75,000)	73,817
Total Juvenile Detention	<u>578,504</u>	<u>572,626</u>	<u>658,020</u>	<u>85,394</u>
Emergency Preparedness				
Personal Services	93,095	84,140	92,310	8,170
Contractual Services	34,979	44,939	35,650	(9,289)
Commodities	7,892	8,767	9,700	933
Capital Outlay		1,199	1,150	(49)
Reimbursed Expense	(20,501)	(46,708)		46,708
Total Emergency Preparedness	<u>115,465</u>	<u>92,337</u>	<u>138,810</u>	<u>46,473</u>

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Emergency Telephone Service				
Personal Services	\$ 607,148	604,828	573,533	(31,295)
Contractual Services	4,176	4,267	7,850	3,583
Commodities	1,192	812	2,200	1,388
Capital Outlay	1,498	469	2,000	1,531
Reimbursed Expense	(10)	(3,339)		3,339
Total Emergency Telephone Service	<u>614,004</u>	<u>607,037</u>	<u>585,583</u>	<u>(21,454)</u>
Total Public Safety	<u>3,924,994</u>	<u>4,006,900</u>	<u>4,013,825</u>	<u>6,925</u>
Health				
Environmental Services				
Personal Services	73,311	76,833	75,960	(873)
Contractual Services	9,840	9,974	11,761	1,787
Commodities	3,164	1,675	3,800	2,125
Reimbursed Expense		(698)		698
Total Environmental Services	<u>86,315</u>	<u>87,784</u>	<u>91,521</u>	<u>3,737</u>
Health Appropriations				
Developmental Disabilities	95,000	95,000	95,000	
Mental Health	<u>166,255</u>	<u>166,255</u>	<u>166,255</u>	
Total Health Appropriations	<u>261,255</u>	<u>261,255</u>	<u>261,255</u>	
Total Health	<u>347,570</u>	<u>349,039</u>	<u>352,776</u>	<u>3,737</u>
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>43,780</u>	<u>43,780</u>	<u>43,780</u>	
Economic Development				
Economic Development Department				
Contractual Services	<u>60,000</u>	<u>62,500</u>	<u>62,500</u>	
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Contractual Services	193,975	198,142	294,392	96,250
Reimbursed Expense			(96,250)	(96,250)
Total Other Soc. Serv. for Aged and Poor	<u>193,975</u>	<u>198,142</u>	<u>198,142</u>	
Equipment				
Equipment				
Capital Outlay	335,582	553,141	175,000	(378,141)
Reimbursed Expense	(102,817)	(473,863)		473,863
Total Equipment	<u>232,765</u>	<u>79,278</u>	<u>175,000</u>	<u>95,722</u>
Transfers				
Operating Transfers Out	<u>4,935</u>			
Total Expenditures and Transfers	<u>8,151,432</u>	<u>8,152,980</u>	<u>8,358,143</u>	<u>205,163</u>
Receipts Over (Under)				
Expenditures and Transfers	(415,088)	(152,279)		
Unencumbered Cash, Beginning	<u>1,288,065</u>	<u>872,977</u>		
Unencumbered Cash, Ending	<u><u>872,977</u></u>	<u><u>720,698</u></u>		

Franklin County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 637,476	740,273	741,401	(1,128)
Motor Vehicle Tax	83,407	87,022	77,423	9,599
Recreational Vehicle Tax	1,387	1,463	1,296	167
Delinquent Tax	23,604	21,312	20,000	1,312
16/20 M Truck Tax	2,781	2,297	2,250	47
Total Taxes	<u>748,655</u>	<u>852,367</u>	<u>842,370</u>	<u>9,997</u>
Licenses, Fees, and Permits				
Service Fees	<u>838,708</u>	<u>938,877</u>	<u>750,000</u>	<u>188,877</u>
Total Cash Receipts	<u>1,587,363</u>	<u>1,791,244</u>	<u>1,592,370</u>	<u>198,874</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	1,285,973	1,326,059	1,292,911	(33,148)
Contractual Services	66,696	67,606	72,000	4,394
Commodities	119,003	92,072	138,500	46,428
Capital Outlay		11,180	5,000	(6,180)
Operating Transfers Out	128,626	150,000	150,000	
Neighborhood Revitalization Rebates			1,090	1,090
Reimbursed Expense	(7,450)	(15,823)	(5,000)	10,823
Total Expenditures and Transfers	<u>1,592,848</u>	<u>1,631,094</u>	<u>1,654,501</u>	<u>23,407</u>
Receipts Over (Under)				
Expenditures and Transfers	(5,485)	160,150		
Unencumbered Cash, Beginning	<u>127,833</u>	<u>122,348</u>		
Unencumbered Cash, Ending	<u>122,348</u>	<u>282,498</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, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 11,715	12,212	12,647	(435)
Total Cash Receipts	<u>11,715</u>	<u>12,212</u>	<u>12,647</u>	<u>(435)</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	<u>12,735</u>	<u>13,275</u>	<u>14,000</u>	<u>725</u>
Total Expenditures and Transfers	<u>12,735</u>	<u>13,275</u>	<u>14,000</u>	<u>725</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,020)	(1,063)		
Unencumbered Cash, Beginning	<u>8,358</u>	<u>7,338</u>		
Unencumbered Cash, Ending	<u>7,338</u>	<u>6,275</u>		

Franklin County, Kansas
County Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 78,289	144,237	144,537	(300)
Motor Vehicle Tax	45,312	12,170	9,501	2,669
Recreational Vehicle Tax	772	195	159	36
Delinquent Tax	7,584	5,012	3,000	2,012
16/20 M Truck Tax	87	1,283	276	1,007
Total Cash Receipts	<u>132,044</u>	<u>162,897</u>	<u>157,473</u>	<u>5,424</u>
Expenditures and Transfers				
General Government				
County Building Maintenance				
Operating Transfers Out	246,410	162,897	250,000	87,103
Neighborhood Revitalization Rebates			212	212
Total Expenditures and Transfers	<u>246,410</u>	<u>162,897</u>	<u>250,212</u>	<u>87,315</u>
Receipts Over (Under) Expenditures and Transfers	(114,366)			
Unencumbered Cash, Beginning	<u>114,366</u>			
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Franklin County, Kansas
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
General Government				
Transfers				
Residual Equity Transfer Out			20,282	20,282
Total Expenditures and Transfers			<u>20,282</u>	<u>20,282</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,866,999	2,604,130	2,608,259	(4,129)
Motor Vehicle Tax	347,532	390,327	348,208	42,119
Recreational Vehicle Tax	5,801	6,567	5,827	740
Delinquent Tax	94,208	88,580	80,000	8,580
16/20 M Truck Tax	9,834	9,615	10,121	(506)
Total Cash Receipts	<u>3,324,374</u>	<u>3,099,219</u>	<u>3,052,415</u>	<u>46,804</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	3,093,676	3,169,847	3,344,800	174,953
Neighborhood Revitalization Rebates			3,833	3,833
Reimbursed Expense	(136,200)	(23,844)	(18,000)	5,844
Total Employee Benefits	<u>2,957,476</u>	<u>3,146,003</u>	<u>3,330,633</u>	<u>184,630</u>
Debt Service				
Bonds				
Principal and Interest	179,312			
Total Expenditures and Transfers	<u>3,136,788</u>	<u>3,146,003</u>	<u>3,330,633</u>	<u>184,630</u>
Receipts Over (Under)				
Expenditures and Transfers	187,586	(46,784)		
Unencumbered Cash, Beginning	<u>137,985</u>	<u>325,571</u>		
Unencumbered Cash, Ending	<u>325,571</u>	<u>278,787</u>		

Franklin County, Kansas
Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 6,165	6,018	6,071	(53)
Motor Vehicle Tax	793	841	753	88
Recreational Vehicle Tax	13	14	13	1
Delinquent Tax	233	203	150	53
16/20 M Truck Tax	24	22	22	
Total Cash Receipts	<u>7,228</u>	<u>7,098</u>	<u>7,009</u>	<u>89</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	7,000	7,000	7,000	
Neighborhood Revitalization Rebates			9	9
Total Expenditures and Transfers	<u>7,000</u>	<u>7,000</u>	<u>7,009</u>	<u>9</u>
Receipts Over (Under)				
Expenditures and Transfers	228	98		
Unencumbered Cash, Beginning	<u>146</u>	<u>374</u>		
Unencumbered Cash, Ending	<u>374</u>	<u>472</u>		

Franklin County, Kansas
Fair Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 6,165	6,018	6,121	(103)
Motor Vehicle Tax	793	841	753	88
Recreational Vehicle Tax	13	14	13	1
Delinquent Tax	232	203	100	103
16/20 M Truck Tax	24	22	22	
Total Cash Receipts	<u>7,227</u>	<u>7,098</u>	<u>7,009</u>	<u>89</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	7,000	7,000	7,000	
Neighborhood Revitalization Rebates			9	9
Total Expenditures and Transfers	<u>7,000</u>	<u>7,000</u>	<u>7,009</u>	<u>9</u>
Receipts Over (Under)				
Expenditures and Transfers	227	98		
Unencumbered Cash, Beginning	<u>184</u>	<u>411</u>		
Unencumbered Cash, Ending	<u>411</u>	<u>509</u>		

Franklin County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 271,467	361,939	362,500	(561)
Motor Vehicle Tax	51,976	37,763	32,964	4,799
Recreational Vehicle Tax	876	630	552	78
Delinquent Tax	10,261	9,318	3,500	5,818
16/20 M Truck Tax	597	1,452	958	494
Total Taxes	<u>335,177</u>	<u>411,102</u>	<u>400,474</u>	<u>10,628</u>
Intergovernmental				
Federal Financial Assistance	178,823	208,030		208,030
State Grant	33,493	49,365	281,900	(232,535)
Total Intergovernmental	<u>212,316</u>	<u>257,395</u>	<u>281,900</u>	<u>(24,505)</u>
Licenses, Fees, and Permits				
Service Fees	358,224	479,718	180,000	299,718
Total Cash Receipts	<u>905,717</u>	<u>1,148,215</u>	<u>862,374</u>	<u>285,841</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	534,516	485,988	597,741	111,753
Contractual Services	95,660	124,008	128,550	4,542
Commodities	244,146	321,418	264,000	(57,418)
Capital Outlay		8,278	4,500	(3,778)
Operating Transfers Out	10,000	25,000	25,000	
Neighborhood Revitalization Rebates			533	533
Reimbursed Expense	(29)	(3,866)		3,866
Total Expenditures and Transfers	<u>884,293</u>	<u>960,826</u>	<u>1,020,324</u>	<u>59,498</u>
Receipts Over (Under)				
Expenditures and Transfers	21,424	187,389		
Unencumbered Cash, Beginning	<u>314,503</u>	<u>335,927</u>		
Unencumbered Cash, Ending	<u>335,927</u>	<u>523,316</u>		

Franklin County, Kansas
Health Capital Outlay Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>10,000</u>	<u>25,000</u>
Total Cash Receipts	<u>10,000</u>	<u>25,000</u>
 Expenditures and Transfers		
None	<u> </u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	10,000	25,000
 Unencumbered Cash, Beginning	<u>48,999</u>	<u>58,999</u>
Unencumbered Cash, Ending	<u><u>58,999</u></u>	<u><u>83,999</u></u>

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 61,241	58,109	58,221	(112)
Motor Vehicle Tax	7,760	8,351	7,449	902
Recreational Vehicle Tax	129	140	125	15
Delinquent Tax	2,443	2,059	2,500	(441)
16/20 M Truck Tax			217	(217)
Total Cash Receipts	<u>71,573</u>	<u>68,659</u>	<u>68,512</u>	<u>147</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	71,135	71,000	71,000	
Neighborhood Revitalization Rebates			86	86
Reimbursed Expense		(1,903)		1,903
Total Expenditures and Transfers	<u>71,135</u>	<u>69,097</u>	<u>71,086</u>	<u>1,989</u>
Receipts Over (Under)				
Expenditures and Transfers	438	(438)		
Unencumbered Cash, Beginning		<u>438</u>		
Unencumbered Cash, Ending	<u>438</u>	<u>438</u>		

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 1,684,884	1,729,246	1,800,000	(70,754)
Total Cash Receipts	<u>1,684,884</u>	<u>1,729,246</u>	<u>1,800,000</u>	<u>(70,754)</u>
Expenditures and Transfers				
Health				
Contractual Services	1,547,236	1,722,136	1,800,000	77,864
Total Expenditures and Transfers	<u>1,547,236</u>	<u>1,722,136</u>	<u>1,800,000</u>	<u>77,864</u>
Receipts Over (Under)				
Expenditures and Transfers	137,648	7,110		
Unencumbered Cash, Beginning		<u>137,648</u>		
Unencumbered Cash, Ending	<u>137,648</u>	<u>144,758</u>		

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 152,281	124,520	124,625	(105)
Motor Vehicle Tax	16,707	20,654	18,485	2,169
Recreational Vehicle Tax	277	348	309	39
Delinquent Tax	5,466	4,814	4,000	814
16/20 M Truck Tax	628	458	537	(79)
Total Cash Receipts	<u>175,359</u>	<u>150,794</u>	<u>147,956</u>	<u>2,838</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	100,108	90,459	97,704	7,245
Contractual Services	13,166	12,939	13,570	631
Commodities	171,992	149,344	147,700	(1,644)
Capital Outlay	115	980	450	(530)
Operating Transfers Out	5,000	5,000	5,000	
Neighborhood Revitalization Rebates			183	183
Reimbursed Expense	(123,170)	(95,739)	(87,000)	8,739
Total Expenditures and Transfers	<u>167,211</u>	<u>162,983</u>	<u>177,607</u>	<u>14,624</u>
Receipts Over (Under)				
Expenditures and Transfers	8,148	(12,189)		
Unencumbered Cash, Beginning	<u>56,809</u>	<u>64,957</u>		
Unencumbered Cash, Ending	<u>64,957</u>	<u>52,768</u>		

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,335,956	3,160,528	3,165,431	(4,903)
Motor Vehicle Tax	434,598	455,440	405,153	50,287
Recreational Vehicle Tax	7,266	7,654	6,780	874
Delinquent Tax	120,701	107,382	110,000	(2,618)
16/20 M Truck Tax	10,496	12,043	11,776	267
Total Taxes	<u>3,909,017</u>	<u>3,743,047</u>	<u>3,699,140</u>	<u>43,907</u>
Intergovernmental				
Special City & County Highway	708,195	737,810	738,910	(1,100)
Equalization and Adjustment	41,718	27,923		27,923
Total Intergovernmental	<u>749,913</u>	<u>765,733</u>	<u>738,910</u>	<u>26,823</u>
Miscellaneous				
Other	2,316	35,849	15,000	20,849
Total Cash Receipts	<u>4,661,246</u>	<u>4,544,629</u>	<u>4,453,050</u>	<u>91,579</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,138,172	1,187,076	1,168,906	(18,170)
Contractual Services	1,164,738	921,628	1,364,265	442,637
Commodities	1,936,991	1,737,385	2,251,230	513,845
Capital Outlay	70,000		324,470	324,470
Operating Transfers Out	268,500	268,500	268,500	
Neighborhood Revitalization Rebates			4,652	4,652
Reimbursed Expense	(243,246)	(203,039)	(275,000)	(71,961)
Total County Engineer	<u>4,335,155</u>	<u>3,911,550</u>	<u>5,107,023</u>	<u>1,195,473</u>
Debt Service				
Lease Purchase Agreements				
Principal and Interest	145,269	277,285		(277,285)
Total Expenditures and Transfers	<u>4,480,424</u>	<u>4,188,835</u>	<u>5,107,023</u>	<u>918,188</u>
Receipts Over (Under)				
Expenditures and Transfers	180,822	355,794		
Unencumbered Cash, Beginning	<u>775,888</u>	<u>956,710</u>		
Unencumbered Cash, Ending	<u>956,710</u>	<u>1,312,504</u>		

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 5,748	6,013	6,000	13
Total Cash Receipts	<u>5,748</u>	<u>6,013</u>	<u>6,000</u>	<u>13</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	2,044		21,484	21,484
Total Expenditures and Transfers	<u>2,044</u>		<u>21,484</u>	<u>21,484</u>
Receipts Over (Under)				
Expenditures and Transfers	3,704	6,013		
Unencumbered Cash, Beginning	19,484	23,188		
Unencumbered Cash, Ending	<u>23,188</u>	<u>29,201</u>		

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 105,218	114,766	114,924	(158)
Motor Vehicle Tax	14,920	14,413	12,775	1,638
Recreational Vehicle Tax	249	242	214	28
Delinquent Tax	4,009	3,568	2,000	1,568
16/20 M Truck Tax	424	413	371	42
Total Cash Receipts	<u>124,820</u>	<u>133,402</u>	<u>130,284</u>	<u>3,118</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	107,662	131,071	315,000	183,929
Operating Transfers Out	50,000	50,000	50,000	
Neighborhood Revitalization Rebates			169	169
Total Expenditures and Transfers	<u>157,662</u>	<u>181,071</u>	<u>365,169</u>	<u>184,098</u>
Receipts Over (Under)				
Expenditures and Transfers	(32,842)	(47,669)		
Unencumbered Cash, Beginning	<u>284,871</u>	<u>252,029</u>		
Unencumbered Cash, Ending	<u>252,029</u>	<u>204,360</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, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,065	1,114	3,000	(1,886)
Total Cash Receipts	<u>1,065</u>	<u>1,114</u>	<u>3,000</u>	<u>(1,886)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	1,500	1,350	4,314	2,964
Total Expenditures and Transfers	<u>1,500</u>	<u>1,350</u>	<u>4,314</u>	<u>2,964</u>
Receipts Over (Under)				
Expenditures and Transfers	(435)	(236)		
Unencumbered Cash, Beginning	814	379		
Unencumbered Cash, Ending	<u>379</u>	<u>143</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, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Transient Guest Tax	\$ 153,847	180,161	180,000	161
Total Cash Receipts	<u>153,847</u>	<u>180,161</u>	<u>180,000</u>	<u>161</u>
Expenditures and Transfers				
Economic Development				
Culture and Recreation Appropriations				
Contractual Services	150,000	152,540	165,000	12,460
Total Expenditures and Transfers	<u>150,000</u>	<u>152,540</u>	<u>165,000</u>	<u>12,460</u>
Receipts Over (Under)				
Expenditures and Transfers	3,847	27,621		
Unencumbered Cash, Beginning		3,847		
Unencumbered Cash, Ending	<u>3,847</u>	<u>31,468</u>		

Franklin County, Kansas
Special Ambulance Equipment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>128,626</u>	<u>150,000</u>
Total Cash Receipts	<u>128,626</u>	<u>150,000</u>
 Expenditures and Transfers		
Public Safety		
Ambulance Service		
Capital Outlay	117,254	97,983
Reimbursed Expense	(<u>16,922</u>)	<u> </u>
Total Expenditures and Transfers	<u>100,332</u>	<u>97,983</u>
 Receipts Over (Under)		
Expenditures and Transfers	28,294	52,017
 Unencumbered Cash, Beginning	<u>210,033</u>	<u>238,327</u>
Unencumbered Cash, Ending	<u><u>238,327</u></u>	<u><u>290,344</u></u>

Franklin County, Kansas
Special Capital Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 98,564	114,028
Total Cash Receipts	<u>98,564</u>	<u>114,028</u>
 Expenditures and Transfers		
Reconstruction and Remodeling		
General Government	39,334	514,426
Total Expenditures and Transfers	<u>39,334</u>	<u>514,426</u>
 Receipts Over (Under)		
Expenditures and Transfers	59,230	(400,398)
 Unencumbered Cash, Beginning	<u>1,140,881</u>	<u>1,200,111</u>
Unencumbered Cash, Ending	<u><u>1,200,111</u></u>	<u><u>799,713</u></u>

Franklin County, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>152,781</u>	<u>48,869</u>
Total Cash Receipts	<u>152,781</u>	<u>48,869</u>
 Expenditures and Transfers		
Equipment		
General Government	<u>72,633</u>	<u>415,776</u>
Total Expenditures and Transfers	<u>72,633</u>	<u>415,776</u>
 Receipts Over (Under)		
Expenditures and Transfers	80,148	(366,907)
 Unencumbered Cash, Beginning	<u>1,088,366</u>	<u>1,168,514</u>
Unencumbered Cash, Ending	<u><u>1,168,514</u></u>	<u><u>801,607</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, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	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	34,802	39,635		39,635
Total Cash Receipts	<u>84,802</u>	<u>89,635</u>	<u>50,000</u>	<u>39,635</u>
Expenditures and Transfers				
General Government				
Contractual Services	37,790	64,687	100,000	35,313
Total Expenditures and Transfers	<u>37,790</u>	<u>64,687</u>	<u>100,000</u>	<u>35,313</u>
Receipts Over (Under)				
Expenditures and Transfers	47,012	24,948		
Unencumbered Cash, Beginning	<u>201,130</u>	<u>248,142</u>		
Unencumbered Cash, Ending	<u>248,142</u>	<u>273,090</u>		

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Transfers				
Operating Transfers In	\$ 5,000	5,000	5,000	
Total Cash Receipts	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	
Expenditures and Transfers				
Public Works				
Other Agriculture				
Capital Outlay	33,718	1,997	50,000	48,003
Total Expenditures and Transfers	<u>33,718</u>	<u>1,997</u>	<u>50,000</u>	<u>48,003</u>
Receipts Over (Under)				
Expenditures and Transfers	(28,718)	3,003		
Unencumbered Cash, Beginning	121,021	92,303		
Unencumbered Cash, Ending	<u>92,303</u>	<u>95,306</u>		

Franklin County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 268,500	268,500
Miscellaneous		
Other	<u>98,486</u>	<u>28,629</u>
Total Cash Receipts	<u>366,986</u>	<u>297,129</u>
 Expenditures and Transfers		
Equipment		
Other Public Works		
Public Works	<u>694,906</u>	<u>454,445</u>
Total Expenditures and Transfers	<u>694,906</u>	<u>454,445</u>
 Receipts Over (Under)		
Expenditures and Transfers	(327,920)	(157,316)
 Unencumbered Cash, Beginning	<u>765,457</u>	<u>437,537</u>
Unencumbered Cash, Ending	<u><u>437,537</u></u>	<u><u>280,221</u></u>

Franklin County, Kansas
Solid Waste Capital Imp. Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ <u>103,154</u>	<u>107,492</u>
Transfers		
Operating Transfers In	<u>96,000</u>	<u>50,000</u>
Total Cash Receipts	<u>199,154</u>	<u>157,492</u>
 Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services	<u>74,786</u>	<u>9,832</u>
Total Expenditures and Transfers	<u>74,786</u>	<u>9,832</u>
 Receipts Over (Under)		
Expenditures and Transfers	124,368	147,660
 Unencumbered Cash, Beginning	<u>793,793</u>	<u>918,161</u>
Unencumbered Cash, Ending	<u><u>918,161</u></u>	<u><u>1,065,821</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, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 40,692	44,448	40,000	4,448
Total Cash Receipts	<u>40,692</u>	<u>44,448</u>	<u>40,000</u>	<u>4,448</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	3,538	3,749	5,000	1,251
Commodities			280	280
Total Other Sanitation	<u>3,538</u>	<u>3,749</u>	<u>5,280</u>	<u>1,531</u>
Debt Service				
Bonds				
Principal and Interest	<u>35,120</u>	<u>34,683</u>	<u>34,682</u>	(1)
Total Expenditures and Transfers	<u>38,658</u>	<u>38,432</u>	<u>39,962</u>	<u>1,530</u>
Receipts Over (Under)				
Expenditures and Transfers	2,034	6,016		
Unencumbered Cash, Beginning	<u>5,955</u>	<u>7,989</u>		
Unencumbered Cash, Ending	<u>7,989</u>	<u>14,005</u>		

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 159,625	159,453	160,000	(547)
Use of Money and Property				
Interest on Investments	283	331		331
Total Cash Receipts	<u>159,908</u>	<u>159,784</u>	<u>160,000</u>	<u>(216)</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	69,687	112,246	500,000	387,754
Reimbursed Expense	(6,373)			
Total Expenditures and Transfers	<u>63,314</u>	<u>112,246</u>	<u>500,000</u>	<u>387,754</u>
Receipts Over (Under)				
Expenditures and Transfers	96,594	47,538		
Unencumbered Cash, Beginning	<u>514,030</u>	<u>610,624</u>		
Unencumbered Cash, Ending	<u>610,624</u>	<u>658,162</u>		

Franklin County, Kansas
Countywide Internet Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	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, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 736,939	953,617	955,195	(1,578)
Motor Vehicle Tax	129,636	101,981	89,510	12,471
Recreational Vehicle Tax	2,166	1,705	1,498	207
Delinquent Tax	36,743	28,513	20,000	8,513
16/20 M Truck Tax	3,516	3,591	2,602	989
Total Cash Receipts	<u>909,000</u>	<u>1,089,407</u>	<u>1,068,805</u>	<u>20,602</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	883,013	1,087,429	1,150,000	62,571
Neighborhood Revitalization Rebates			1,404	1,404
Total Expenditures and Transfers	<u>883,013</u>	<u>1,087,429</u>	<u>1,151,404</u>	<u>63,975</u>
Receipts Over (Under)				
Expenditures and Transfers	25,987	1,978		
Unencumbered Cash, Beginning	<u>150,544</u>	<u>176,531</u>		
Unencumbered Cash, Ending	<u>176,531</u>	<u>178,509</u>		

Franklin County, Kansas
Criminal Justice Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payments from Trustee	\$ 575,190	1,731,426
Total Cash Receipts	<u>575,190</u>	<u>1,731,426</u>
 Expenditures and Transfers		
Reconstruction and Remodeling		
Construction		
Capital Outlay	2,196,565	382,273
Reimbursed Expense		(173,064)
Total Expenditures and Transfers	<u>2,196,565</u>	<u>209,209</u>
 Receipts Over (Under)		
Expenditures and Transfers	(1,621,375)	1,522,217
 Unencumbered Cash, Beginning	<u> </u>	(1,621,375)
Unencumbered Cash, Ending	<u>(1,621,375)</u>	<u>(99,158)</u>

Franklin County, Kansas
 Montana Road Improvement Project Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	45,725	45,725
Unencumbered Cash, Ending	45,725	45,725

Franklin County, Kansas
Road Improvement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

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

Franklin County, Kansas
Jackson Road Bridge Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$	13,680
Total Cash Receipts		13,680
Expenditures and Transfers		
Public Works		
Contractual Services		4,651
Total Expenditures and Transfers		4,651
Receipts Over (Under)		
Expenditures and Transfers		9,029
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		9,029

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 915,514	954,679	830,000	124,679
Miscellaneous				
Sale of Recycling Materials	68,418	61,360	80,000	(18,640)
Total Cash Receipts	<u>983,932</u>	<u>1,016,039</u>	<u>910,000</u>	<u>106,039</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	367,521	385,749	398,931	13,182
Contractual Services	530,683	574,037	551,555	(22,482)
Commodities	57,030	53,757	85,550	31,793
Operating Transfers Out	96,000	50,000	50,000	
Reimbursed Expense		(2,230)		2,230
Total Expenditures and Transfers	<u>1,051,234</u>	<u>1,061,313</u>	<u>1,086,036</u>	<u>24,723</u>
Receipts Over (Under)				
Expenditures and Transfers	(67,302)	(45,274)		
Unencumbered Cash, Beginning	<u>289,087</u>	<u>221,785</u>		
Unencumbered Cash, Ending	<u>221,785</u>	<u>176,511</u>		

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Use of Money and Property				
Rent	\$ 503,230	504,046	503,000	1,046
Total Cash Receipts	<u>503,230</u>	<u>504,046</u>	<u>503,000</u>	<u>1,046</u>
Expenditures and Transfers				
General Government				
Office Annex				
Personal Services	54,294	43,228	54,949	11,721
Contractual Services	243,186	396,090	154,065	(242,025)
Commodities	11,620	16,851	13,750	(3,101)
Capital Outlay	27,720	30,745	271,400	240,655
Reimbursed Expense	(295)	(189,065)		189,065
Total Office Annex	<u>336,525</u>	<u>297,849</u>	<u>494,164</u>	<u>196,315</u>
Debt Service				
Bonds				
Principal and Interest	<u>131,380</u>	<u>291,381</u>	<u>289,731</u>	(1,650)
Total Expenditures and Transfers	<u>467,905</u>	<u>589,230</u>	<u>783,895</u>	<u>194,665</u>
Receipts Over (Under)				
Expenditures and Transfers	35,325	(85,184)		
Unencumbered Cash, Beginning	<u>208,860</u>	<u>244,185</u>		
Unencumbered Cash, Ending	<u>244,185</u>	<u>159,001</u>		

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

For the Year Ended December 31, 2015

(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 48,765	41,368	60,000	(18,632)
Total Cash Receipts	<u>48,765</u>	<u>41,368</u>	<u>60,000</u>	<u>(18,632)</u>
Expenditures and Transfers				
Equipment				
Other General Government				
Contractual Services	40,787	49,509	120,000	70,491
Reimbursed Expense	(904)	(2,049)		2,049
Total Expenditures and Transfers	<u>39,883</u>	<u>47,460</u>	<u>120,000</u>	<u>72,540</u>
Receipts Over (Under)				
Expenditures and Transfers	8,882	(6,092)		
Unencumbered Cash, Beginning	<u>65,562</u>	<u>74,444</u>		
Unencumbered Cash, Ending	<u>74,444</u>	<u>68,352</u>		

Franklin County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 259,870	264,873
Total Cash Receipts	<u>259,870</u>	<u>264,873</u>
 Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	176,605	166,016
Contractual Services	13,325	13,988
Commodities	11,543	6,901
Operating Transfers Out	51,741	58,693
Reimbursed Expense	(88)	(1,427)
Total Expenditures and Transfers	<u>253,126</u>	<u>244,171</u>
 Receipts Over (Under)		
Expenditures and Transfers	6,744	20,702
 Unencumbered Cash, Beginning	<u>47,976</u>	<u>54,720</u>
Unencumbered Cash, Ending	<u><u>54,720</u></u>	<u><u>75,422</u></u>

Franklin County, Kansas
 Prosecuting Attorney Training Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,399	2,687
Total Cash Receipts	2,399	2,687
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,201	4,643
Total Expenditures and Transfers	1,201	4,643
Receipts Over (Under)		
Expenditures and Transfers	1,198	(1,956)
Unencumbered Cash, Beginning	1,995	3,193
Unencumbered Cash, Ending	3,193	1,237

Franklin County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	2,740	2,680
Total Expenditures and Transfers	2,740	2,680
Receipts Over (Under)		
Expenditures and Transfers	(2,740)	(2,680)
Unencumbered Cash, Beginning	8,265	5,525
Unencumbered Cash, Ending	5,525	2,845

Franklin County, Kansas
Special Sex Offender Fee Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$	2,430
Total Cash Receipts		2,430
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		22
Total Expenditures and Transfers		22
Receipts Over (Under)		
Expenditures and Transfers		2,408
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		2,408

Franklin County, Kansas
 Conceal and Carry Permit Fees Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$	293
Total Cash Receipts		293
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		293
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		293

Franklin County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 27,119	29,275
Total Cash Receipts	<u>27,119</u>	<u>29,275</u>
 Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	42,467	32,957
Total Expenditures and Transfers	<u>42,467</u>	<u>32,957</u>
 Receipts Over (Under)		
Expenditures and Transfers	(15,348)	(3,682)
 Unencumbered Cash, Beginning	<u>84,814</u>	<u>69,466</u>
Unencumbered Cash, Ending	<u><u>69,466</u></u>	<u><u>65,784</u></u>

Franklin County, Kansas
 Sheriff Trust Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ <u>775</u>	<u>591</u>
Use of Money and Property		
Interest on Investments	<u>191</u>	<u>143</u>
Miscellaneous		
Other	<u>2,441</u>	<u>2,200</u>
Total Cash Receipts	<u>3,407</u>	<u>2,934</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	41,902	183,627
Commodities	1,021	
Capital Outlay	96,798	
Reimbursed Expense	(<u>22,798</u>)	(<u>21,545</u>)
Total Expenditures and Transfers	<u>116,923</u>	<u>162,082</u>
Receipts Over (Under)		
Expenditures and Transfers	(113,516)	(159,148)
Unencumbered Cash, Beginning	<u>363,776</u>	<u>250,260</u>
Unencumbered Cash, Ending	<u><u>250,260</u></u>	<u><u>91,112</u></u>

Franklin County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

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

Franklin County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

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

Franklin County, Kansas
Drug Forfeitures Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 5	4
Miscellaneous		
Sale of Confiscations	<u>25,480</u>	<u> </u>
Total Cash Receipts	<u>25,485</u>	<u> 4</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>17,401</u>	<u>7,249</u>
Total Expenditures and Transfers	<u>17,401</u>	<u>7,249</u>
 Receipts Over (Under)		
Expenditures and Transfers	8,084	(7,245)
 Unencumbered Cash, Beginning	<u>2,866</u>	<u>10,950</u>
Unencumbered Cash, Ending	<u><u>10,950</u></u>	<u><u>3,705</u></u>

Franklin County, Kansas
Prosecuting Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 12,965	12,541
Total Cash Receipts	<u>12,965</u>	<u>12,541</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	12,250	10,231
Total Expenditures and Transfers	<u>12,250</u>	<u>10,231</u>
 Receipts Over (Under)		
Expenditures and Transfers	715	2,310
 Unencumbered Cash, Beginning	<u>10,795</u>	<u>11,510</u>
Unencumbered Cash, Ending	<u><u>11,510</u></u>	<u><u>13,820</u></u>

Franklin County, Kansas
County Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 82	79
Miscellaneous		
Other	<u>5,856</u>	<u>96</u>
Total Cash Receipts	<u>5,938</u>	<u>175</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	2,537	10,964
Capital Outlay		<u>20,209</u>
Total Expenditures and Transfers	<u>2,537</u>	<u>31,173</u>
Receipts Over (Under)		
Expenditures and Transfers	3,401	(30,998)
Unencumbered Cash, Beginning	<u>134,685</u>	<u>138,086</u>
Unencumbered Cash, Ending	<u><u>138,086</u></u>	<u><u>107,088</u></u>

Franklin County, Kansas
D.A.R.E. Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ _____	_____ 1
Miscellaneous		
Donations	_____ 400	_____ 1,436
Total Cash Receipts	<u>_____ 400</u>	<u>_____ 1,437</u>
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	_____	_____ 2,054
Total Expenditures and Transfers	<u>_____</u>	<u>_____ 2,054</u>
Receipts Over (Under)		
Expenditures and Transfers	400	(617)
Unencumbered Cash, Beginning	_____ 775	_____ 1,175
Unencumbered Cash, Ending	<u>_____ 1,175</u>	<u>_____ 558</u>

Franklin County, Kansas
 Juvenile Intake Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 60,979	61,132
Total Cash Receipts	<u>60,979</u>	<u>61,132</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Personal Services	62,783	60,323
Contractual Services	1,857	3,616
Reimbursed Expense		(553)
Total Expenditures and Transfers	<u>64,640</u>	<u>63,386</u>
 Receipts Over (Under)		
Expenditures and Transfers	(3,661)	(2,254)
 Unencumbered Cash, Beginning	<u>8,405</u>	<u>4,744</u>
Unencumbered Cash, Ending	<u><u>4,744</u></u>	<u><u>2,490</u></u>

Franklin County, Kansas
Community Corrections Adult Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ <u>550,512</u>	<u>589,664</u>
Miscellaneous		
Other	<u>833</u>	<u>1,701</u>
Total Cash Receipts	<u>551,345</u>	<u>591,365</u>
 Expenditures and Transfers		
Public Safety		
Community Corrections		
Personal Services	362,959	371,072
Contractual Services	141,787	203,825
Reimbursed Expense	(<u>7,581</u>)	(<u>3,919</u>)
Total Expenditures and Transfers	<u>497,165</u>	<u>570,978</u>
 Receipts Over (Under)		
Expenditures and Transfers	54,180	20,387
 Unencumbered Cash, Beginning	<u>185,808</u>	<u>239,988</u>
Unencumbered Cash, Ending	<u><u>239,988</u></u>	<u><u>260,375</u></u>

Franklin County, Kansas
Jail Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ 23,462	30,731
Total Cash Receipts	<u>23,462</u>	<u>30,731</u>
 Expenditures and Transfers		
Public Safety		
Sheriff - Jail		
Contractual Services	40,000	14,558
Commodities	377	
Reimbursed Expense	(10)	
Total Expenditures and Transfers	<u>40,367</u>	<u>14,558</u>
 Receipts Over (Under)		
Expenditures and Transfers	(16,905)	16,173
 Unencumbered Cash, Beginning	<u>32,752</u>	<u>15,847</u>
Unencumbered Cash, Ending	<u><u>15,847</u></u>	<u><u>32,020</u></u>

Franklin County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ <u>2,424,325</u>	<u>2,348,502</u>
Total Cash Receipts	<u>2,424,325</u>	<u>2,348,502</u>
 Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	<u>2,541,220</u>	<u>2,353,044</u>
Total Expenditures and Transfers	<u>2,541,220</u>	<u>2,353,044</u>
 Receipts Over (Under)		
Expenditures and Transfers	(116,895)	(4,542)
 Unencumbered Cash, Beginning	<u>230,020</u>	<u>113,125</u>
Unencumbered Cash, Ending	<u><u>113,125</u></u>	<u><u>108,583</u></u>

Franklin County, Kansas
Employee Flexible Spending Plan Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 6	7
Miscellaneous		
Payroll Withholdings and Benefits	44,380	20,357
Other	<u>375</u>	<u> </u>
Total Miscellaneous	<u>44,755</u>	<u>20,357</u>
Total Cash Receipts	<u>44,761</u>	<u>20,364</u>
 Expenditures and Transfers		
General Government		
Personal Services	43,947	21,274
Contractual Services		1,009
Reimbursed Expense		(928)
Total Expenditures and Transfers	<u>43,947</u>	<u>21,355</u>
 Receipts Over (Under)		
Expenditures and Transfers	814	(991)
 Unencumbered Cash, Beginning	<u>14,769</u>	<u>15,583</u>
Unencumbered Cash, Ending	<u><u>15,583</u></u>	<u><u>14,592</u></u>

Franklin County, Kansas
 Sheriff BJA Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

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

Franklin County, Kansas
 Truancy Court/Day School Program Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ <u>10,760</u>	<u>14,877</u>
Total Cash Receipts	<u>10,760</u>	<u>14,877</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Contractual Services	6,952	9,137
Reimbursed Expense		(<u>1,760</u>)
Total Expenditures and Transfers	<u>6,952</u>	<u>7,377</u>
 Receipts Over (Under)		
Expenditures and Transfers	3,808	7,500
 Unencumbered Cash, Beginning		<u>3,808</u>
Unencumbered Cash, Ending	<u><u>3,808</u></u>	<u><u>11,308</u></u>

Franklin County, Kansas
 Veteran's Memorial Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ <u>1</u>	<u>1</u>
Total Cash Receipts	<u>1</u>	<u>1</u>
 Expenditures and Transfers		
Culture and Recreation		
Other Culture and Recreation		
Contractual Services	<u>189</u>	<u> </u>
Total Expenditures and Transfers	<u>189</u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	(188)	1
 Unencumbered Cash, Beginning	<u>1,946</u>	<u>1,758</u>
Unencumbered Cash, Ending	<u>1,758</u>	<u>1,759</u>

Franklin County, Kansas
Judiciary Tech Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

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

Franklin County, Kansas
 Juvenile Facilities Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 21,162	43,880
Total Cash Receipts	<u>21,162</u>	<u>43,880</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Contractual Services	4,789	27,953
Capital Outlay	<u>18,248</u>	
Total Expenditures and Transfers	<u>23,037</u>	<u>27,953</u>
 Receipts Over (Under)		
Expenditures and Transfers	(1,875)	15,927
 Unencumbered Cash, Beginning	<u>24,461</u>	<u>22,586</u>
Unencumbered Cash, Ending	<u><u>22,586</u></u>	<u><u>38,513</u></u>

Franklin County, Kansas
 Graduated Sanctions Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 215,898	234,732
Miscellaneous		
Other	<u>30</u>	<u>187</u>
Total Cash Receipts	<u>215,928</u>	<u>234,919</u>
Expenditures and Transfers		
Public Safety		
Personal Services	181,558	186,063
Contractual Services	40,545	46,951
Reimbursed Expense	(<u>63</u>)	(<u>150</u>)
Total Expenditures and Transfers	<u>222,040</u>	<u>232,864</u>
Receipts Over (Under)		
Expenditures and Transfers	(6,112)	2,055
Unencumbered Cash, Beginning	<u>23,540</u>	<u>17,428</u>
Unencumbered Cash, Ending	<u><u>17,428</u></u>	<u><u>19,483</u></u>

Franklin County, Kansas
Prevention/Intervention Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 7,956	14,753
Miscellaneous		
Other	<u>50</u>	<u>90</u>
Total Cash Receipts	<u>8,006</u>	<u>14,843</u>
Expenditures and Transfers		
Public Safety		
Personal Services	17,557	14,241
Contractual Services	4,354	1,846
Reimbursed Expense	(<u>100</u>)	<u> </u>
Total Expenditures and Transfers	<u>21,811</u>	<u>16,087</u>
Receipts Over (Under)		
Expenditures and Transfers	(13,805)	(1,244)
Unencumbered Cash, Beginning	<u>19,358</u>	<u>5,553</u>
Unencumbered Cash, Ending	<u><u>5,553</u></u>	<u><u>4,309</u></u>

Franklin County, Kansas
Reimbursements Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ 952	381
Total Cash Receipts	<u>952</u>	<u>381</u>
 Expenditures and Transfers		
Public Safety		
Contractual Services	1,686	854
Total Expenditures and Transfers	<u>1,686</u>	<u>854</u>
 Receipts Over (Under)		
Expenditures and Transfers	(734)	(473)
 Unencumbered Cash, Beginning	<u>4,524</u>	<u>3,790</u>
Unencumbered Cash, Ending	<u><u>3,790</u></u>	<u><u>3,317</u></u>

Franklin County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2015

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	\$ 417	9,416	9,185	648
Lane City Fire	55	1,197	1,169	83
Ottawa City General		2,785,109	2,785,109	
Ottawa City Public Safety		5	5	
Ottawa City Auditorium		146,348	146,348	
Ottawa City Library		842,891	842,891	
Ottawa City Bond and Interest		629,830	629,830	
Ottawa City Paving		6,165	6,165	
Ottawa City Sewer		26,236	26,236	
Ottawa City Water		1,276	1,276	
Ottawa City Weed Cutting		8,757	8,757	
Ottawa City Clean Up		13,282	13,282	
Ottawa City: K-68 Estates TIF		9,178	9,178	
Ottawa City: Hwy 59 TIF		218,821	218,821	
Pomona City General	338	42,266	42,604	
Pomona City Employee Benefits	1,401	47,467	48,868	
Pomona City Library	493	22,520	23,013	
Pomona City Fire	497	18,653	19,150	
Princeton City General		26,503	25,427	1,076
Rantoul City General	309	8,184	7,869	624
Richmond City General		116,247	116,247	
Richmond City Library		14,671	14,671	
Richmond City Recreation		4,869	4,869	
Wellsville City General		377,856	377,856	
Wellsville City Employee Benefits		82,397	82,397	
Wellsville City Library		68,386	68,386	
Wellsville City Lib Emp Benefits		7,458	7,458	
Wellsville City Tort Liability		23,596	23,596	
Wellsville City Bond and Interest		1	1	
Wellsville City Weed		3,529	3,529	
Wellsville City Sewer		18,110	18,110	
Williamsburg City General	949	27,221	28,170	
Williamsburg City Library	890	17,102	17,992	
Subtotal Cities	<u>5,349</u>	<u>5,625,547</u>	<u>5,628,465</u>	<u>2,431</u>

Franklin County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2015

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	\$ 808	7,146	7,217	737
Centropolis Township General	245	2,044	2,033	256
Cutler Township General		30,502	29,502	1,000
Franklin Township General	829	447	1,276	
Franklin Township Fire	229	158	387	
Greenwood Township General	8,563	15,914	24,016	461
Harrison Township General	171	4,793	4,964	
Hayes Township General	252	17,031	16,721	562
Homewood Township General	3,278	6,522	6,515	3,285
Lincoln Twp General	725	4,924	4,981	668
Ohio Township General	218	7,523	7,741	
Ottawa Township General	220	4,539	4,550	209
Peoria Township General	234	9,408	9,642	
Peoria Township Fire	142	4,211	4,353	
Peoria Township Cemetery	322	7,346	7,668	
Pomona Township General		592	582	10
Pomona Township Fire	129	6,322	6,286	165
Pottawatomie Township General		40,005	39,054	951
Richmond Township General	271	2,148	2,150	269
Williamsburg Township General		3,428	3,428	
Subtotal Townships	<u>16,636</u>	<u>175,003</u>	<u>183,066</u>	<u>8,573</u>

Franklin County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2015

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #287 Supplemental General	\$	862,681	862,681	
USD #287 General		609,176	609,176	
USD #287 Capital Outlay		271,512	271,512	
USD #287 Recreation		73,700	73,700	
USD #288 General		431,380	431,380	
USD #288 Supplemental General		585,916	585,916	
USD #288 Bond and Interest		237,908	237,908	
USD #289 General		613,031	613,031	
USD #289 Capital Outlay		311,692	311,692	
USD #289 Recreation		77,839	77,839	
USD #289 Recreation Emp Benefit		7,609	7,609	
USD #289 Bond and Interest #1		486,930	486,930	
USD #289 Supplemental General		646,278	646,278	
USD #290 General		2,160,485	2,160,485	
USD #290 Capital Outlay		1,008,836	1,008,836	
USD #290 Recreation		663,284	663,284	
USD #290 Recreation Emp Benefit		132,004	132,004	
USD #290 Adult Education		53,361	53,361	
USD #290 Bond and Interest #1		1,827,014	1,827,014	
USD #290 Supplemental General		2,073,426	2,073,426	
USD #243 Supplemental General		1,435	1,435	
USD #243 General		1,310	1,310	
USD #243 Bond and Interest		631	631	
USD #243 Capital Outlay		298	298	
USD #348 General		16,356	16,356	
USD #348 Capital Outlay		8,116	8,116	
USD #348 Bond and Interest		23,537	23,537	
USD #348 Recreation		4,132	4,132	
USD #348 Recreation Emp Benefit		1,033	1,033	
USD #348 Supplemental General		16,070	16,070	
USD #365 Supplemental General		35,478	35,478	
USD #365 General		33,924	33,924	
USD #365 Capital Outlay		12,809	12,809	
USD #365 Bond and Interest		18,263	18,263	
USD #368 Special Assessment		74	74	
USD #368 Supplemental General		5,821	5,821	
USD #368 General		6,699	6,699	
USD #368 Capital Outlay		3,033	3,033	
USD #368 Bond and Interest		4,244	4,244	
USD #434 General		256	256	
USD #434 Capital Outlay	(2)	120	118	
USD #434 Bond and Interest	(6)	61	55	
USD #434 Supplemental General	(21)	232	211	
USD #456 General		8,140	8,140	
USD #456 Recreation		482	482	
USD #456 Supplemental General		8,673	8,673	
Subtotal Schools	(29)	13,345,289	13,345,260	

Franklin County, Kansas
 Fiduciary Funds
 Schedule of Receipts, Disbursements and Balances
 Regulatory Basis
 For the Year Ended December 31, 2015

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Antioch Cemetery	\$ 162	4,904	4,452	614
Central Cemetery	130	2,465		2,595
Greenwood Cemetery	4,473	4,570	9,043	
Lane-Baker Cemetery	7,205	17,052	24,257	
Mt. Hope Cemetery	598	4,168	4,216	550
Mt. Olivet Cemetery	1,786	5,066	6,198	654
Princeton Cemetery	18,857	17,559	34,634	1,782
Richmond-Berea Cemetery	12,711	12,353	19,445	5,619
United Cemetery	421	17,581	18,002	
Subtotal Cemeteries	<u>46,343</u>	<u>85,718</u>	<u>120,247</u>	<u>11,814</u>
Rural Fire Districts:				
Wellsville Fire		194,064	189,228	4,836
Ohio-Princeton Fire		38,048	38,048	
North Centropolis Fire	1,337	11,230	7,369	5,198
South Centropolis Fire		4,013	4,013	
Harrison-Lincoln-Ottawa Fire		167,106	167,106	
Homewood-Williamsburg Fire	3,807	24,008	24,480	3,335
Richmond Fire	3,188	36,984	36,391	3,781
Subtotal Rural Fire Districts	<u>8,332</u>	<u>475,453</u>	<u>466,635</u>	<u>17,150</u>
Watershed Districts:				
Pottawatomie Watershed		26,222	26,222	
Taury Watershed	972	87,209	86,672	1,509
Drainage District #1	196	14,196	14,392	
Subtotal Watershed Districts	<u>1,168</u>	<u>127,627</u>	<u>127,286</u>	<u>1,509</u>
Regional Library:				
N.E. Kansas Library General		153,802	153,802	
N.E. Kansas Library Employee Benefits		26,075	26,075	
Subtotal Regional Library		<u>179,877</u>	<u>179,877</u>	
Total Subdivisions	<u>77,799</u>	<u>20,014,514</u>	<u>20,050,836</u>	<u>41,477</u>
State Funds:				
State Educational Building		245,551	245,551	
State Institutional Building		122,776	122,776	
Total State Funds		<u>368,327</u>	<u>368,327</u>	

Franklin County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2015

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	\$	12,940,152	12,940,152	
Motor Vehicle Licenses		1,723,710	1,723,710	
Motor Vehicle Royalties		9,045	9,045	
Game Licenses	330	8,208	8,444	94
Park Permits		13,965	13,965	
Heritage Trust	1,879	14,600	5,210	11,269
Unclaimed Money	548			548
Stray Animal	1,896			1,896
Clerk of Court Release		2,122	2,122	
Sales Tax	82,851	973,267	998,613	57,505
Dust Control		50,763	50,763	
Change		21,017	21,017	
Solid Waste Committee	57,824	12,785	9,260	61,349
State DMV Modification Fees		124,056	124,056	
Frontier Extension District #11		554,497	554,497	
Treasurer's Holding Account	160,378	616,906	568,481	208,803
Special Auto Holding	239		239	
Cash Over and Short	1,090	1,030	825	1,295
Total Other Agency Funds	<u>307,035</u>	<u>17,066,123</u>	<u>17,030,399</u>	<u>342,759</u>
Distributable Funds:				
Current Tax	17,103,509	31,706,588	30,671,341	18,138,756
Delinquent Tax	404,675	998,260	1,061,999	340,936
Motor Vehicle Tax	113,804	3,434,383	3,452,325	95,862
Recreational Vehicle Tax	1,214	58,376	58,177	1,413
Commercial Motor Vehicle Fees		158,724	158,194	530
Watercraft Tax		1,833	1,833	
Total Distributable Funds	<u>17,623,202</u>	<u>36,358,164</u>	<u>35,403,869</u>	<u>18,577,497</u>
Total Agency Funds	<u>18,008,036</u>	<u>73,807,128</u>	<u>72,853,431</u>	<u>18,961,733</u>

County of Franklin, Kansas
 Reconciliation of 2014 Tax Roll
For the Year Ended December 31, 2015

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	31,773,259
Add: Added and Escaped Taxes		15,206
Deduct: Taxes Abated and Refunded		<u>(371,086)</u>
Tax Roll as Adjusted		<u><u>31,417,379</u></u>
 <u>County Treasurer's Accounting:</u>		
Current Tax Collections (net of refunds)	\$	30,290,290
Uncollected:		
Personal Property		35,328
Real Estate		<u>1,092,020</u>
Total Uncollected		1,127,348
Tax Roll Under (Over) Accounted For		<u>(259)</u>
Net Tax Roll		<u><u>31,417,379</u></u>

County of Franklin, Kansas
County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2015

Schedule 5
(Page 1 of 13)

Balance - January 1, 2015 \$ 75

Receipts:

Liquor Licenses	\$ 250
Fish and Game Fees	472
Fish and Game Licenses	8,723
Other	<u>23</u>

Total Receipts 9,468

Disbursements:

To County Treasurer 9,468

Balance - December 31, 2015 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, 2015

Schedule 5
(Page 2 of 13)

Balance - January 1, 2015		\$	0
<u>Receipts:</u>			
Mortgage Registration and Heritage Trust Fees	\$	267,672	
Recording Fees		74,012	
Technology Fees		43,864	
Copies		<u>3,719</u>	
Total Receipts			389,267
<u>Disbursements:</u>			
To County Treasurer			<u>389,267</u>
Balance - December 31, 2015			<u><u>0</u></u>

County of Franklin, Kansas
 Clerk of the District Court
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2015

Schedule 5
 (Page 3 of 13)

Balance - January 1, 2015 \$ 88,229

Receipts:

ASAP Assessments	\$	1,555	
Attorney Fee State		7,679	
Bonds and Bond Forfeitures		80,931	
County Clerk Fees		8,185	
County Reimbursement			
Drivers License Reinstatement Fees		6,209	
Fines		160,329	
Indigent Defense Fees		5,386	
Interest		20	
Judgments, Sale Proceeds, and Other		713,251	
Judicial Branch Surcharge		69,977	
Law Library Fees		16,932	
LETC Fees		19,995	
Marriage License Fees		9,204	
PATF Fees		2,691	
State Clerk Fees		176,497	
		176,497	
Total Receipts			1,278,841

Disbursements:

To State Treasurer		481,714	
To County Treasurer		61,086	
To Others		745,044	
		745,044	
Total Disbursements			1,287,844

Balance - December 31, 2015 79,226

Composition of Ending Cash Balance:

Deposit: Peoples Bank, Ottawa, Kansas	\$	79,226	
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County of Franklin, Kansas
 Sheriff
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2015

Schedule 5
 (Page 4 of 13)

Balance - January 1, 2015		\$	18,123
<u>Receipts:</u>			
Sheriff Fees	\$	81,702	
Sheriff/Jail Reimbursements		1,682	
Sheriff's Trust		21,331	
DARE Donations		1,186	
Inmate Accounts		96,665	
Work Release		1,600	
Miscellaneous		291	
Total Receipts			204,457
<u>Disbursements:</u>			
Paid to County Treasurer		106,303	
Paid to Others:			
Work Release			
Inmate Accounts		114,651	
Total Disbursements			220,954
Balance - December 31, 2015			1,626
<u>Composition of Ending Cash Balance:</u>			
Deposit: ArvestBank, Ottawa, Kansas			2,423
Work Release Account			(797)
Total		\$	1,626

County of Franklin, Kansas
 County Attorney
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2015

Schedule 5
 (Page 5 of 13)

Balance - January 1, 2015		\$	125
<u>Receipts:</u>			
Bad Check Collection Fees	\$		
Diversion Fees		8,527	
Miscellaneous		<u>100</u>	
Total Receipts			8,627
<u>Disbursements:</u>			
Paid to County Treasurer			<u>8,641</u>
Balance - December 31, 2015			<u><u>111</u></u>
<u>Composition of Ending Cash Balance:</u>			
Cash on Hand		\$	<u><u>111</u></u>

County of Franklin, Kansas
Public Works Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2015

Schedule 5
(Page 6 of 13)

Balance - January 1, 2015		\$	0
<u>Receipts:</u>			
Road and Bridge Revenues	\$	30,287	
Road and Bridge Reimbursements		185,444	
Road and Bridge Special Equipment Reimbursements		50,763	
Dust Control			
		<hr/>	
Total Receipts			266,494
<u>Disbursements:</u>			
Paid to County Treasurer			<hr/> 266,494
Balance - December 31, 2015			<hr/> <hr/> 0

County of Franklin, Kansas
Noxious Weed Supervisor
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2015

Schedule 5
(Page 7 of 13)

Balance - January 1, 2015		\$	0
<u>Receipts:</u>			
Reimbursement for Chemicals/Equipment/Labor	\$	94,501	
Collections on Prior Year Chemical Sales		<u>300</u>	
Total Receipts			94,801
<u>Disbursements:</u>			
Paid to County Treasurer			<u>94,801</u>
Balance - December 31, 2015			<u><u>0</u></u>

County of Franklin, Kansas
 Health Department
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2015

Schedule 5
 (Page 8 of 13)

Balance - January 1, 2015		\$	0
<u>Receipts:</u>			
WIC Grant	\$	47,036	
MCH Grant		21,099	
Family Planning Grant		28,760	
Immunization Grant		4,336	
Child Care Grant		11,978	
Formula Grant		17,693	
PHEPR Grant		19,171	
Other Grants		89,754	
Fees for Services		450,368	
Total Receipts			690,195
<u>Disbursements:</u>			
Paid to County Treasurer			690,195
Balance - December 31, 2015			0

County of Franklin, Kansas
Ambulance Service
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2015

Schedule 5
(Page 9 of 13)

Balance - January 1, 2015	\$	0
<u>Receipts:</u>		
Service Fees		945,375
<u>Disbursements:</u>		
Paid to County Treasurer		<u>945,375</u>
Balance - December 31, 2015		<u><u>0</u></u>

County of Franklin, Kansas
 Recycling Program
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2015

Schedule 5
 (Page 10 of 13)

Balance - January 1, 2015		\$	2,821
<u>Receipts:</u>			
Sale of Recycling Materials	\$		
From County Treasurer		<u>7,530</u>	
Total Receipts			7,530
<u>Disbursements:</u>			
Paid to County Treasurer		6,689	
Purchase of Recycling Materials		<u> </u>	
Total Disbursements			<u>6,689</u>
Balance - December 31, 2015			<u><u>3,662</u></u>
<u>Composition of Ending Cash Balance:</u>			
Deposit: Peoples Bank, Ottawa, Kansas		\$	<u><u>3,662</u></u>

County of Franklin, Kansas
Environmental Health Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2015

Schedule 5
(Page 11 of 13)

Balance - January 1, 2015	\$	0
<u>Receipts:</u>		
Fees and Reimbursements Collected		17,445
<u>Disbursements:</u>		
Paid to County Treasurer		<u>17,445</u>
Balance - December 31, 2015		<u><u>0</u></u>

County of Franklin, Kansas
Solid Waste Transfer Station
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2015

Schedule 5
(Page 12 of 13)

Balance - January 1, 2015		\$	0
<u>Receipts:</u>			
Commercial Trash Haulers/Gate Collections	\$	1,062,178	
Regional Solid Waste Committee Fees		<u>12,786</u>	
Total Receipts			1,074,964
<u>Disbursements:</u>			
Paid to County Treasurer			<u>1,074,964</u>
Balance - December 31, 2015			<u><u>0</u></u>

County of Franklin, Kansas
Planning and Building Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2015

Schedule 5
(Page 13 of 13)

Balance - January 1, 2015		\$	0
<u>Receipts:</u>			
Planning and Building Fees	\$	21,120	
Reimbursements		2,500	
Publication Fees		<u>2,295</u>	
Total Receipts			25,915
<u>Disbursements:</u>			
Paid to County Treasurer			<u>25,915</u>
Balance - December 31, 2015			<u><u>0</u></u>