

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

December 31, 2005

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

Franklin County, Kansas

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

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

W. Keith Gaeddert, CPA  
(Retired)

Board of County Commissioners  
Franklin County  
Ottawa, Kansas

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

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

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

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

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

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

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

*Agler & Gaeddert, Chartered*

September 5, 2006



**Franklin County, Kansas**

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

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

The accompanying notes are an integral part of this statement.

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

**Composition of cash balances:**

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

**Franklin County, Kansas**

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

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

The accompanying notes are an integral part of this statement.

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

Franklin County, Kansas

Statement 2

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

(Budgeted Funds Only)

For the Year Ended December 31, 2005

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

The accompanying notes are an integral part of this statement.



## Franklin County, Kansas

Statement 3

## GENERAL FUND

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

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

The accompanying notes are an integral part of this statement.

## Franklin County, Kansas

Statement 3

## GENERAL FUND

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

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

The accompanying notes are an integral part of this statement.

## Franklin County, Kansas

Statement 3

## GENERAL FUND

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

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

The accompanying notes are an integral part of this statement.

## Franklin County, Kansas

Statement 3

## GENERAL FUND

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

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

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
ROAD AND BRIDGE - 102

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

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

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
ROAD AND BRIDGE SPECIAL MACHINERY - 103

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

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

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
CHIP RESERVE - 104

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

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

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
EMPLOYEE BENEFITS - 106 AND 305

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

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

The accompanying notes are an integral part of this statement.



**Franklin County, Kansas**

Statement 3

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

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

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

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
HEALTH - 108

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

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

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
HEALTH CAPITAL OUTLAY - 109

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

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

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
MENTAL HEALTH - 110

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

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

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
ELECTION - 114

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

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

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
APPRAISER - 116

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

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

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
COMMUNITY COLLEGE TUITION - 120

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

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

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
NOXIOUS WEED - 122

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

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

The accompanying notes are an integral part of this statement.



Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
NOXIOUS WEED CAPITAL - 123

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

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

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
REHABILITATION CENTER - 126

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

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

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
 TOURISM AND CONVENTION PROMOTION - 128

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

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

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
SPECIAL BRIDGE - 130

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

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

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
LIABILITY INSURANCE - 134

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

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

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
RISK MANAGEMENT RESERVE - 135

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

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

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
SPECIAL PARKS AND RECREATION - 136

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

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

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
SPECIAL ALCOHOL - 138

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

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

The accompanying notes are an integral part of this statement.



Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
EXTENSION COUNCIL - 140

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

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
<b>Cash receipts</b>			
<b>Taxes</b>			
Ad valorem tax	\$ 159,693	\$ 161,296	\$ (1,603)
Delinquent tax	5,594	1,610	3,984
Motor vehicle tax	27,580	26,682	898
Recreational vehicles tax	553	529	24
16/20M vehicle tax	786	800	(14)
<b>In lieu of taxes</b>	0	320	(320)
<b>Total cash receipts</b>	<u>194,206</u>	<u>\$ 191,237</u>	<u>\$ 2,969</u>
<b>Expenditures</b>			
Contractual	<u>193,600</u>	<u>\$ 193,600</u>	<u>\$ 0</u>
<b>Total expenditures</b>	<u>193,600</u>	<u>\$ 193,600</u>	<u>\$ 0</u>
Receipts over (under) expenditures	606		
Unencumbered cash, beginning of year	<u>3,503</u>		
Unencumbered cash, end of year	<u>\$ 4,109</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
CONSERVATION DISTRICT - 142

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

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
<b>Cash receipts</b>			
<b>Taxes</b>			
Ad valorem tax	\$ 35,236	\$ 35,589	\$ (353)
Delinquent tax	1,246	339	907
Motor vehicle tax	5,838	5,609	229
Recreational vehicles tax	117	111	6
16/20M vehicle tax	213	168	45
<b>In lieu of taxes</b>	0	67	(67)
<b>Total cash receipts</b>	<u>42,650</u>	<u>\$ 41,883</u>	<u>\$ 767</u>
<b>Expenditures</b>			
Contractual	<u>42,300</u>	<u>\$ 42,300</u>	<u>\$ 0</u>
<b>Total expenditures</b>	<u>42,300</u>	<u>\$ 42,300</u>	<u>\$ 0</u>
Receipts over (under) expenditures	350		
Unencumbered cash, beginning of year	<u>705</u>		
Unencumbered cash, end of year	<u>\$ 1,055</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
FAIR PREMIUM - 144

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

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
<b>Cash receipts</b>			
<b>Taxes</b>			
Ad valorem tax	\$ 5,982	\$ 6,016	\$ (34)
Delinquent tax	164	53	111
Motor vehicle tax	920	874	46
Recreational vehicles tax	18	17	1
16/20M vehicle tax	44	26	18
<b>In lieu of taxes</b>	0	10	(10)
<b>Total cash receipts</b>	<u>7,128</u> \$	<u>6,996</u> \$	<u>132</u>
<b>Expenditures</b>			
Contractual	<u>7,000</u>	<u>7,000</u>	<u>0</u>
<b>Total expenditures</b>	<u>7,000</u> \$	<u>7,000</u> \$	<u>0</u>
Receipts over (under) expenditures	128		
Unencumbered cash, beginning of year	<u>451</u>		
Unencumbered cash, end of year	<u>\$ 579</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
FAIR BUILDING - 146

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

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
<b>Cash receipts</b>			
<b>Taxes</b>			
Ad valorem tax	\$ 5,820	\$ 5,792	\$ 28
Delinquent tax	209	57	152
Motor vehicle tax	991	952	39
Recreational vehicles tax	20	19	1
16/20M vehicle tax	37	29	8
<b>In lieu of taxes</b>	0	11	(11)
<b>Total cash receipts</b>	<u>7,077</u>	<u>\$ 6,860</u>	<u>\$ 217</u>
<b>Expenditures</b>			
Contractual	<u>7,000</u>	<u>\$ 7,000</u>	<u>0</u>
<b>Total expenditures</b>	<u>7,000</u>	<u>\$ 7,000</u>	<u>0</u>
Receipts over (under) expenditures	77		
Unencumbered cash, beginning of year	<u>182</u>		
Unencumbered cash, end of year	<u>\$ 259</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
SERVICES FOR THE ELDERLY - 148

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

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
<b>Cash receipts</b>			
<b>Taxes</b>			
Ad valorem tax	\$ 161,796	\$ 163,370	\$ (1,574)
Delinquent tax	5,257	5,119	138
Motor vehicle tax	25,962	25,010	952
Recreational vehicle tax	519	370	149
16/20M vehicle tax	863	860	3
<b>Miscellaneous</b>	62,187	58,143	4,044
<b>Total cash receipts</b>	<u>256,584</u>	<u>\$ 252,872</u>	<u>\$ 3,712</u>
<b>Expenditures</b>			
Personal services	81,410	\$ 90,000	\$ 8,590
Contractual services	145,559	162,800	17,241
<b>Total expenditures</b>	<u>226,969</u>	<u>\$ 252,800</u>	<u>\$ 25,831</u>
Receipts over (under) expenditures	29,615		
Unencumbered cash, beginning of year	(5,946)		
Unencumbered cash, end of year	<u>\$ 23,669</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
COUNTY BUILDINGS - 150

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

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
<b>Cash receipts</b>			
<b>Taxes</b>			
Ad valorem tax	\$ 113,953	\$ 114,997	\$ (1,044)
Delinquent tax	4,397	1,168	3,229
Motor vehicle tax	20,223	19,348	875
Recreational vehicle tax	404	384	20
16/20M vehicle tax	837	580	257
<b>In lieu of taxes</b>	0	232	(232)
<b>Miscellaneous</b>	6,307	0	(6,307)
<b>Total cash receipts</b>	<u>146,121</u>	<u>\$ 136,709</u>	<u>\$ (3,202)</u>
<b>Expenditures</b>			
Contractual services	\$ 20,623	\$ 30,000	\$ 9,377
Commodities	46,750	50,000	3,250
Capital outlay	5,600	80,000	74,400
<b>Total expenditures</b>	<u>72,973</u>	<u>\$ 160,000</u>	<u>\$ 87,027</u>
Receipts over (under) expenditures	73,148		
Unencumbered cash, beginning of year	<u>49,989</u>		
Unencumbered cash, end of year	<u>\$ 123,137</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
AMBULANCE - 152

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

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
<b>Cash receipts</b>			
<b>Taxes</b>			
Ad valorem taxes	\$ 373,050	\$ 375,000	\$ (1,950)
Delinquent taxes	16,761	16,761	0
Motor vehicle taxes	82,790	65,000	17,790
Recreational vehicles tax	1,657	1,180	477
16/20M vehicle tax	2,882	2,881	1
<b>Licenses, fees and permits</b>	560,233	500,000	60,233
<b>Miscellaneous</b>	906	0	906
<b>Operating transfer</b>	115,928	116,000	(72)
<b>Total cash receipts</b>	<u>1,154,207</u>	<u>\$ 1,076,822</u>	<u>\$ 77,385</u>
<b>Expenditures</b>			
Personal services	719,035	\$ 702,000	\$ (17,035)
Contractual services	39,703	69,000	29,297
Commodities	117,138	120,000	2,862
Capital outlay	19,330	71,000	51,670
Operating transfers	115,928	166,000	50,072
<b>Total expenditures</b>	<u>1,011,134</u>	<u>\$ 1,128,000</u>	<u>\$ 116,866</u>
Receipts over (under) expenditures	143,073		
Unencumbered cash, beginning of year	<u>237,440</u>		
Unencumbered cash, end of year	<u>\$ 380,513</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
AMBULANCE SPECIAL EQUIPMENT - 153

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
Miscellaneous	\$ <u>14</u>
Total cash receipts	<u>14</u>
<b>Expenditures</b>	
Contractual	50,088
Operating transfer	<u>115,928</u>
Total expenditures	<u>166,016</u>
Receipts over (under) expenditures	(166,002)
Unencumbered cash, beginning of year	<u>313,028</u>
Unencumbered cash, end of year	<u>\$ <u>147,026</u></u>

The accompanying notes are an integral part of this statement.



Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
HISTORICAL SOCIETY - 156

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

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
<b>Cash receipts</b>			
<b>Taxes</b>			
Ad valorem tax	\$ 40,409	\$ 40,822	\$ (413)
Motor vehicle tax	2,940	2,881	59
Delinquent tax	437	174	263
Recreational vehicles tax	59	57	2
16/20M vehicle tax	26	86	(60)
<b>In lieu of taxes</b>	0	35	(35)
<b>Miscellaneous</b>	329	0	329
<b>Total cash receipts</b>	<u>44,200</u>	<u>\$ 44,055</u>	<u>\$ 145</u>
<b>Expenditures</b>			
Contractual	<u>44,200</u>	<u>\$ 44,200</u>	<u>\$ 0</u>
<b>Total expenditures</b>	<u>44,200</u>	<u>\$ 44,200</u>	<u>\$ 0</u>
Receipts over (under) expenditures	0		
Unencumbered cash, beginning of year	<u>0</u>		
Unencumbered cash, end of year	<u>\$ 0</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
LAW ENFORCEMENT TRUST - 160

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
Miscellaneous	\$ <u>19,419</u>
Total cash receipts	<u>19,419</u>
<b>Expenditures</b>	
Contractual	<u>20,072</u>
Total expenditures	<u>20,072</u>
Receipts over (under) expenditures	(653)
Unencumbered cash, beginning of year	<u>12,773</u>
Unencumbered cash, end of year	\$ <u><u>12,120</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
DRUG ENFORCEMENT FORFEITURES - 161

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

	<u>2005</u> <u>Actual</u>
<b>Cash receipts</b>	
Interest on idle funds	\$ 28
Forfeitures	<u>17,845</u>
Total cash receipts	<u>17,873</u>
<b>Expenditures</b>	
Contractual	<u>8,800</u>
Total expenditures	<u>8,800</u>
Receipts over (under) expenditures	9,073
Unencumbered cash, beginning of year	<u>377</u>
Unencumbered cash, end of year	<u>\$ 9,450</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
SPECIAL PROSECUTOR TRUST - 162

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
Fees	\$ <u>23,135</u>
Total cash receipts	<u>23,135</u>
<b>Expenditures</b>	
Contractual	<u>26,671</u>
Total expenditures	<u>26,671</u>
Receipts over (under) expenditures	(3,536)
Unencumbered cash, beginning of year	<u>41,239</u>
Unencumbered cash, end of year	<u><u>\$ 37,703</u></u>

The accompanying notes are an integral part of this statement.

**Franklin County, Kansas**

Statement 3

**SPECIAL REVENUE FUNDS  
VETERANS MEMORIAL - 309**

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
Interest on idle funds	\$ 425
<b>Total cash receipts</b>	<u>425</u>
<b>Expenditures</b>	
Contractual	<u>375</u>
<b>Total expenditures</b>	<u>375</u>
Receipts over (under) expenditures	50
Unencumbered cash, beginning of year	<u>22,332</u>
Unencumbered cash, end of year	<u>\$ 22,382</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
COUNTRY ESTATES BENEFIT DISTRICT - 405

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

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
<b>Cash receipts</b>			
Special assessments	\$ 13,380	\$ 10,556	\$ 2,824
Total cash receipts	<u>13,380</u>	<u>10,556</u>	<u>2,824</u>
<b>Expenditures</b>			
Contractual services	13,384	\$ 13,480	\$ 96
Total expenditures	<u>13,384</u>	<u>13,480</u>	<u>96</u>
Receipts over (under) expenditures	(4)		
Unencumbered cash, beginning of year	<u>3,217</u>		
Unencumbered cash, end of year	\$ <u>3,213</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
EMERGENCY SHELTER GRANT - 406

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

	<u>2005</u> <u>Actual</u>
<b>Cash receipts</b>	
Miscellaneous	\$ <u>930</u>
Total cash receipts	<u>930</u>
<b>Expenditures</b>	
Contractual	<u>930</u>
Total expenditures	<u>930</u>
Receipts over (under) expenditures	0
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>0</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
JUDICIARY TECH GRANT - 407

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
Grant	\$ <u>53,599</u>
Total cash receipts	<u>53,599</u>
<b>Expenditures</b>	
Contractual	<u>49,651</u>
Total expenditures	<u>49,651</u>
Receipts over (under) expenditures	3,948
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	<u>\$ 3,948</u>

The accompanying notes are an integral part of this statement.



Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
CHILD SAFETY & DOMESTIC VIOLENCE - 491

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
Miscellaneous	\$ <u>2,250</u>
Total cash receipts	<u>2,250</u>
<b>Expenditures</b>	
Contractual	<u>1,335</u>
Total expenditures	<u>1,335</u>
Receipts over (under) expenditures	915
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>915</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
DOMESTIC VIOLENCE GRANT - 493

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

	<u>2005</u> <u>Actual</u>
<b>Cash receipts</b>	
Miscellaneous	\$ 7,862
Total cash receipts	<u>7,862</u>
<b>Expenditures</b>	
Personal	<u>15,316</u>
Total expenditures	<u>15,316</u>
Receipts over (under) expenditures	(7,454)
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>(7,454)</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
SHERIFF IDENTIKIT - 495

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

	<u>2005</u> <u>Actual</u>
<b>Cash receipts</b>	
Miscellaneous	\$ 0
Total cash receipts	<u>0</u>
<b>Expenditures</b>	
Contractual	<u>0</u>
Total expenditures	<u>0</u>
Receipts over (under) expenditures	0
Unencumbered cash, beginning of year	<u>1,333</u>
Unencumbered cash, end of year	\$ <u><u>1,333</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
DEFIBRILLATOR - 496

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

	<u>2005</u> <u>Actual</u>
<b>Cash receipts</b>	
Miscellaneous	\$ <u>0</u>
Total cash receipts	<u>0</u>
<b>Expenditures</b>	
Contractual	<u>0</u>
Total expenditures	<u>0</u>
Receipts over (under) expenditures	0
Unencumbered cash, beginning of year	<u>1,000</u>
Unencumbered cash, end of year	<u>\$ 1,000</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
COPS IN SCHOOL GRANT - 497

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

	<u>2005</u> <u>Actual</u>
<b>Cash receipts</b>	
Grant	<u>77,912</u>
Total cash receipts	<u>77,912</u>
<b>Expenditures</b>	
Personal	<u>91,898</u>
Total expenditures	<u>91,898</u>
Receipts over (under) expenditures	(13,986)
Unencumbered cash, beginning of year	<u>(31,633)</u>
Unencumbered cash, end of year	<u>\$ (45,619)</u>

The accompanying notes are an integral part of this statement.

**Franklin County, Kansas**

Statement 3

**SPECIAL REVENUE FUNDS**

**BYRNE GRANT - 498**

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

	<u>2005</u> <u>Actual</u>
<b>Cash receipts</b>	
Grant	\$ <u>66,612</u>
Total cash receipts	<u>66,612</u>
<b>Expenditures</b>	
Personal	15,337
Contractual	<u>57,651</u>
Total expenditures	<u>72,988</u>
Receipts over (under) expenditures	(6,376)
Unencumbered cash, beginning of year, restated	<u>7,748</u>
Unencumbered cash, end of year	\$ <u><u>1,372</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
TRUANCY GRANT - 500

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
Miscellaneous	\$ 0
Total cash receipts	<u>0</u>
<b>Expenditures</b>	
Contractual	<u>0</u>
Total expenditures	<u>0</u>
Receipts over (under) expenditures	0
Unencumbered cash, beginning of year	<u>121</u>
Unencumbered cash, end of year	<u>\$ 121</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
SPECIAL AUTO - 502

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

	<u>2005</u> <u>Actual</u>
<b>Cash receipts</b>	
Licenses, fees and permits	\$ <u>151,126</u>
Total cash receipts	<u>151,126</u>
<b>Expenditures</b>	
Personal	102,106
Contractual	5,564
Commodities	7,307
Operating transfers	<u>42,559</u>
Total expenditures	<u>157,536</u>
Receipts over (under) expenditures	(6,410)
Unencumbered cash, beginning of year	<u>42,666</u>
Unencumbered cash, end of year	<u>\$ <u>36,256</u></u>

The accompanying notes are an integral part of this statement.



Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
PROSECUTOR TRAINING - 504

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
Miscellaneous	\$ <u>2,550</u>
Total cash receipts	<u>2,550</u>
<b>Expenditures</b>	
Contractual	<u>6,017</u>
Total expenditures	<u>6,017</u>
Receipts over (under) expenditures	(3,467)
Unencumbered cash, beginning of year	<u>3,950</u>
Unencumbered cash, end of year	\$ <u><u>483</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
JUVENILE ACCT GRANT - 506

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

	<u>2005</u> <u>Actual</u>
<b>Cash receipts</b>	
Grants	\$ 14,108
Total cash receipts	<u>14,108</u>
<b>Expenditures</b>	
Contractual	<u>18,438</u>
Total expenditures	<u>18,438</u>
Receipts over (under) expenditures	(4,330)
Unencumbered cash, beginning of year	<u>9,027</u>
Unencumbered cash, end of year	<u>\$ 4,697</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
COMMUNITY CORRECTIONS ADULT - 507

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

	<u>2005</u> <u>Actual</u>
<b>Cash receipts</b>	
Grants	\$ 306,419
Miscellaneous	<u>17,753</u>
Total cash receipts	<u>324,172</u>
<b>Expenditures</b>	
Personal	235,857
Contractual	<u>78,123</u>
Total expenditures	<u>313,980</u>
Receipts over (under) expenditures	10,192
Unencumbered cash, beginning of year	<u>33,092</u>
Unencumbered cash, end of year	<u>\$ 43,284</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
COMMUNITY CORRECTIONS JUVENILE - 508

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

	<u>2005</u> <u>Actual</u>
<b>Cash receipts</b>	
Grants	\$ 326,628
Miscellaneous	<u>3,193</u>
Total cash receipts	<u>329,821</u>
<b>Expenditures</b>	
Personal	247,663
Contractual	<u>98,383</u>
Total expenditures	<u>346,046</u>
Receipts over (under) expenditures	(16,225)
Unencumbered cash, beginning of year	<u>33,321</u>
Unencumbered cash, end of year	<u>\$ 17,096</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
JUVENILE INTAKE - 510

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
Miscellaneous	<u>37,221</u>
Total cash receipts	<u>37,221</u>
<b>Expenditures</b>	
Personnel	<u>56,081</u>
Total expenditures	<u>56,081</u>
Receipts over (under) expenditures	(18,860)
Unencumbered cash, beginning of year	<u>28,338</u>
Unencumbered cash, end of year	<u>\$ 9,478</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
DARE SUMMER CAMP - 514

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

	<u>2005</u> <u>Actual</u>
<b>Cash receipts</b>	
Interest on idle funds	\$ 5
Total cash receipts	<u>5</u>
<b>Expenditures</b>	
Contractual	<u>394</u>
Total expenditures	<u>394</u>
Receipts over (under) expenditures	(389)
Unencumbered cash, beginning of year	<u>1,654</u>
Unencumbered cash, end of year	<u>\$ 1,265</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
EMPLOYEE BENEFIT PLAN - 515

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
Insurance premiums	\$ <u>1,259,387</u>
Total cash receipts	<u>1,259,387</u>
<b>Expenditures</b>	
Contractual	<u>1,158,917</u>
Total expenditures	<u>1,158,917</u>
Receipts over (under) expenditures	100,470
Unencumbered cash, beginning of year	<u>1,425,763</u>
Unencumbered cash, end of year	\$ <u><u>1,526,233</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
EQUIPMENT RESERVE - 517/147/117/115

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
Miscellaneous	\$ 17,758
Operating transfers	<u>115,928</u>
Total cash receipts	<u>133,686</u>
<b>Expenditures</b>	
Contractual	235,884
Capital outlay	275,179
Operating transfers	<u>19,904</u>
Total expenditures	<u>530,967</u>
Receipts over (under) expenditures	(397,281)
Unencumbered cash, beginning of year	<u>984,847</u>
Unencumbered cash, end of year	<u>\$ 587,566</u>

The accompanying notes are an integral part of this statement.



Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
911 EMERGENCY TELEPHONE - 518

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

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
<b>Cash receipts</b>			
911 Telephone tax	\$ 96,713	\$ 115,000	\$ (18,287)
Miscellaneous	137	0	137
Operating transfers	11,658	0	11,658
Total cash receipts	<u>108,508</u>	<u>115,000</u>	<u>(6,492)</u>
<b>Expenditures</b>			
Contractual	<u>104,537</u>	<u>209,957</u>	<u>105,420</u>
Total expenditures	<u>104,537</u>	<u>209,957</u>	<u>105,420</u>
Receipts over (under) expenditures	3,971		
Unencumbered cash, beginning of year	<u>117,152</u>		
Unencumbered cash, end of year	<u>\$ 121,123</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
CDBG LOAN - 521

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

	<u>2005</u> <u>Actual</u>
<b>Cash receipts</b>	
Miscellaneous	\$ 0
<b>Total cash receipts</b>	<u>0</u>
<b>Expenditures</b>	
Contractual	<u>0</u>
<b>Total expenditures</b>	<u>0</u>
Receipts over (under) expenditures	0
Unencumbered cash, beginning of year	<u>4</u>
Unencumbered cash, end of year	<u>\$ 4</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
CENTROPOLIS SEWER DISTRICT - 534

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

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
<b>Cash receipts</b>			
Special assessments	\$ 26,682	\$ 26,500	\$ 182
Total cash receipts	<u>26,682</u>	<u>26,500</u>	<u>182</u>
<b>Expenditures</b>			
Contractual	25,899	29,881	3,982
Total expenditures	<u>25,899</u>	<u>29,881</u>	<u>3,982</u>
Receipts over (under) expenditures	783		
Unencumbered cash, beginning of year	<u>7,516</u>		
Unencumbered cash, end of year	<u>\$ 8,299</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
REGISTER OF DEEDS TECHNOLOGY - 536

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
Fees	\$ <u>54,574</u>
<b>Total cash receipts</b>	<u>54,574</u>
<b>Expenditures</b>	
Contractual	<u>16,885</u>
<b>Total expenditures</b>	<u>16,885</u>
Receipts over (under) expenditures	37,689
Unencumbered cash, beginning of year	<u>52,629</u>
Unencumbered cash, end of year	<u>\$ <u>90,318</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
911 EMERGENCY WIRELESS - 566

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

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
<b>Cash receipts</b>			
911 Telephone tax	\$ 33,269	\$ 50,000	\$ (16,731)
Miscellaneous	1,625	0	1,625
<b>Total cash receipts</b>	<u>34,894</u>	<u>50,000</u>	<u>(15,106)</u>
<b>Expenditures</b>			
Contractual	14,382	50,000	35,618
Operating transfer	11,658	0	(11,658)
<b>Total expenditures</b>	<u>26,040</u>	<u>50,000</u>	<u>23,960</u>
Receipts over (under) expenditures	8,854		
Unencumbered cash, beginning of year	<u>10,977</u>		
Unencumbered cash, end of year	<u>\$ 19,831</u>		

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

SPECIAL REVENUE FUNDS  
COUNTYWIDE INTERNET - 567

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
Internet fees	\$ <u>16,578</u>
Total cash receipts	<u>16,578</u>
<b>Expenditures</b>	
Contractual	<u>13,356</u>
Total expenditures	<u>13,356</u>
Receipts over (under) expenditures	3,222
Unencumbered cash, beginning of year	<u>0</u>
Unencumbered cash, end of year	\$ <u><u>3,222</u></u>

The accompanying notes are an integral part of this statement.

**Franklin County, Kansas**

Statement 3

**SPECIAL REVENUE FUNDS  
SOLID WASTE SPECIAL CAPS - 988**

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
Miscellaneous	\$ <u>95,028</u>
Total cash receipts	<u>95,028</u>
<b>Expenditures</b>	
Contractual	<u>111,342</u>
Total expenditures	<u>111,342</u>
Receipts over (under) expenditures	(16,314)
Unencumbered cash, beginning of year	<u>219,013</u>
Unencumbered cash, end of year	\$ <u><u>202,699</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

DEBT SERVICE FUND  
BOND AND INTEREST - 304

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

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
<b>Cash receipts</b>			
<b>Taxes</b>			
Ad valorem tax	\$ 469,060	\$ 473,724	\$ (4,664)
Delinquent tax	24,206	6,371	17,835
Motor vehicle tax	111,093	105,571	5,522
Recreational vehicle tax	2,214	2,093	121
16/20M vehicle tax	5,553	3,165	2,388
In lieu of tax	0	1,267	(1,267)
Interest on idle funds	1,726	0	1,726
Hospital payment	318,115	318,115	0
<b>Total cash receipts</b>	<u>931,967</u>	<u>\$ 910,306</u>	<u>\$ 21,661</u>
<b>Expenditures</b>			
Interest	63,429	\$ 126,840	\$ 63,411
Commissions and postage	0	100	100
Bonds	790,000	790,000	0
Reserve	0	40,000	40,000
Contractual	63,420	0	(63,420)
<b>Total expenditures</b>	<u>916,849</u>	<u>\$ 956,940</u>	<u>\$ 40,091</u>
Receipts over (under) expenditures	15,118		
Unencumbered cash, beginning of year	<u>50,559</u>		
Unencumbered cash, end of year	<u>\$ 65,677</u>		

The accompanying notes are an integral part of this statement.



**Franklin County, Kansas**

Statement 3

CAPITAL PROJECT FUNDS  
36 MILE ROAD IMPROVEMENT - 105

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
KDOT loan proceeds	\$ <u>5,113,311</u>
Total cash receipts	<u>5,113,311</u>
<b>Expenditures</b>	
Contractual	<u>4,541,286</u>
Total expenditures	<u>4,541,286</u>
Receipts over (under) expenditures	572,025
Unencumbered cash, beginning of year	<u>(934,701)</u>
Unencumbered cash, end of year	\$ <u><u>(362,676)</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

CAPITAL PROJECT FUNDS  
MIDLAND RAILWAY ENHANCEMENT - 299

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
Grant	\$ 0
Total cash receipts	<u>0</u>
<b>Expenditures</b>	
Contractual services	0
Total expenditures	<u>0</u>
Receipts over (under) expenditures	0
Unencumbered cash, beginning of year	<u>438</u>
Unencumbered cash, end of year	<u>\$ 438</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

CAPITAL PROJECT FUNDS  
ROAD IMPROVEMENT - 404

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
Miscellaneous	\$ 31,500
<b>Expenditures</b>	
Contractual	<u>30,124</u>
Receipts over (under) expenditures	1,376
Unencumbered cash, beginning of year	<u>71,910</u>
Unencumbered cash, end of year	<u>\$ 73,286</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

CAPITAL PROJECT FUNDS  
CAPITAL IMPROVEMENT - 520

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
Miscellaneous	\$ 0
<b>Expenditures</b>	
Contractual	<u>32,722</u>
Receipts over (under) expenditures	(32,722)
Unencumbered cash, beginning of year	<u>646,799</u>
Unencumbered cash, end of year	<u><u>\$ 614,077</u></u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

CAPITAL PROJECT FUNDS  
VISITORS CENTER - 499

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

	<u>2005 Actual</u>
<b>Cash receipts</b>	
Miscellaneous	\$ 0
<b>Total cash receipts</b>	<u>0</u>
<b>Expenditures</b>	
Contractual	0
<b>Total expenditures</b>	<u>0</u>
Receipts over (under) expenditures	0
Unencumbered cash, beginning of year	<u>500</u>
Unencumbered cash, end of year	<u>\$ 500</u>

The accompanying notes are an integral part of this statement.

Franklin County, Kansas

Statement 3

ENTERPRISE FUNDS  
SOLID WASTE - 402

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

	2005		Variance Favorable (Unfavorable)
	Actual	Budget	
<b>Cash receipts</b>			
Service fees	\$ 841,128	\$ 800,000	\$ 41,128
Recycling fees	117,467	60,000	57,467
Total cash receipts	<u>958,595</u>	<u>\$ 860,000</u>	<u>\$ 98,595</u>
<b>Expenditures</b>			
Personal services	264,214	\$ 283,785	\$ 19,571
Contractual services	479,750	584,300	104,550
Commodities	93,716	65,000	(28,716)
Total expenditures	<u>837,680</u>	<u>\$ 933,085</u>	<u>\$ 95,405</u>
Receipts over (under) expenditures	120,915		
Unencumbered cash, beginning of year	<u>543,497</u>		
Unencumbered cash, end of year	<u>\$ 664,412</u>		

The accompanying notes are an integral part of this statement.