

COUNTY OF FRANKLIN, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2010

County of Franklin, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2010

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Special Financial Statements
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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Franklin County, Kansas

We have audited the accompanying financial statements of Franklin County, Kansas, as of and for the year ended December 31, 2010, as listed in the table of contents. These financial statements are the responsibility of Franklin County, Kansas, management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As described more fully in Note 1, Franklin County, Kansas, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effect on the financial statements of the differences between this regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

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

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding two paragraphs, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Franklin County, Kansas as of December 31, 2010, or changes in financial position for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Franklin County, Kansas, as of December 31, 2010, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2011, on our consideration of Franklin County, Kansas internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Franklin County, Kansas statutory basis financial statements. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the statutory basis financial statements of Franklin County, Kansas. This supplemental information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements, and, in our opinion, is fairly stated, in all material respects in relation to the statutory basis financial statements taken as a whole, on the basis of accounting described in Note 1.

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

Respectfully Submitted,

Schlottbeck and Burns, LLC

June 2, 2011

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Franklin County, Kansas
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 For the Year Ended December 31, 2010

Statement 1

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 1,251,587	6,135,462	6,629,489	757,560	249,104	1,006,664
Special Revenue:						
Ambulance	106,612	1,384,564	1,434,237	56,939	47,985	104,924
Appraiser's Cost	30,260	314,505	313,777	30,988	11,006	41,994
Conservation District	966	44,204	43,780	1,390		1,390
Country Estates Benefit District	3,196	13,335	13,336	3,195		3,195
County Building	56,219	79,816	130,000	6,035		6,035
Direct Election	61,329	142,972	131,735	72,566	1,495	74,061
Employee Benefits	439,179	2,476,298	2,418,260	497,217	34,031	531,248
Extension Council		227,306	225,728	1,578		1,578
Fair		7,081	7,000	81		81
Fair Building		6,887	6,887			
Health	287,736	784,644	801,132	271,248	18,166	289,414
Health Capital Outlay	50,110			50,110		50,110
Historical Society		81,468	81,000	468		468
Mental Health		145,898	145,000	898		898
Noxious Weed	14,900	182,186	171,561	25,525	4,189	29,714
Developmental Disabilities		95,278	95,000	278		278
Road and Bridge	1,426,135	4,347,836	4,306,208	1,467,763	150,080	1,617,843
Road and Bridge Chip Reserve	340,850			340,850		340,850
Service Program for the Elderly		167,471	166,100	1,371		1,371
Special Alcohol Program	8,179	6,143	3,844	10,478		10,478
Special Bridge	214,473	192,727	277,910	129,290	26,235	155,525
Special Liability	441,210	80,167	147,056	374,321		374,321
Special Park and Recreation	350	1,486	1,500	336		336
Tourism and Convention Promotion		162,358	162,358			
Special Ambulance Vehicle	225,132	50,000		275,132		275,132
Special Capital Improvement	1,148,403	230,000	176,265	1,202,138	68,791	1,270,929
Special Equipment Reserve	828,926	540,640	422,824	946,742	4,250	950,992
Risk Management Reserve	47,487	50,000	47,851	49,636	5,168	54,804
Special Noxious Weed	131,420		4,377	127,043		127,043
Special Machinery	241,514	492,454	104,000	629,968		629,968
Solid Waste Capital Imp. Reserve	571,059	196,181	270,148	497,092		497,092
Centropolis Sewer District	15,422	30,200	29,308	16,314	75	16,389
Emergency Telephone Service	236,602	76,824	64,970	248,456	253	248,709
Wireless Emergency Telephone Service	35,801	56,509	26,525	65,785		65,785
Countywide Internet	5,184			5,184		5,184
Debt Service:						
Bond and Interest	28,248	1,201,476	1,177,533	52,191		52,191

See accompanying notes to financial statements

Franklin County, Kansas
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 For the Year Ended December 31, 2010

Statement 1

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Capital Projects:						
Midland Railway Enhancement		291,760	291,760			
Vermont/Wilson Bridge Project	(4,378)	289,177	291,899	(7,100)		(7,100)
Montana Road Improvement Project	(36,663)	254,933	223,276	(5,006)	10,961	5,955
Nevada Terrace Project	11,066			11,066		11,066
Missouri Road Project	43,445			43,445		43,445
13 Mile Road Improvement Project	6,700	2,300	4,635	4,365		4,365
Road Improvement	73,286			73,286		73,286
Enterprise:						
Solid Waste	597,633	1,011,436	1,023,836	585,233	55,499	640,732
County Office Annex	267,165	494,574	549,544	212,195	10,368	222,563
Countywide Phone System	227,530	84,823	68,475	243,878	2,964	246,842
Expendable Trusts:						
Special Auto	69,444	217,635	226,038	61,041	4,321	65,362
Prosecuting Attorney Training	1,925	2,919	3,725	1,119		1,119
Special Law Enforcement Trust	5,764		5,654	110		110
Sheriff Trust	829,246	12,057	343,609	497,694	24,818	522,512
Register of Deeds Technology	134,669	31,095	16,969	148,795		148,795
Drug Forfeitures	9,852	40		9,892		9,892
Prosecuting Attorney Trust	11,761	13,635	18,757	6,639	5,511	12,150
County Attorney Forfeitures	236,755	923	14,467	223,211		223,211
D.A.R.E. Grant	11	2,002	216	1,797		1,797
Juvenile Intake Grant	21,159	64,178	70,647	14,690	4,016	18,706
Community Corrections Adult	115,075	408,254	470,720	52,609	8,943	61,552
Energy Manager Grant		53,262	21,343	31,919	1,219	33,138
Juvenile Justice Incentive Grant	5,672	12,325	17,997			
Employee Benefit Trust	592,188	1,965,265	2,110,096	447,357		447,357
Employee Flexible Spending Plan Trust	16,706	75,431	73,491	18,646		18,646
Sheriff Recovery Act Grant	(206,012)	346,167	154,792	(14,637)		(14,637)
Sheriff BJA Grant		2,368		2,368		2,368
Safe Kid's Coalition	2,800	8		2,808		2,808
Veteran's Memorial	2,710	28	160	2,578		2,578
Judiciary Tech Grant	108			108		108
Juvenile Facilities Grant	1,327	6,141	5,411	2,057		2,057
Graduated Sanctions Grant	121,714	335,729	345,704	111,739	7,920	119,659
Prevention/Intervention Grant	35,451	87,332	100,676	22,107	3,168	25,275
Reimbursements Grant	4,320	1,353	946	4,727		4,727
New World Project	176,017		18,915	157,102		157,102
Total Primary Government (1)	<u>11,622,935</u>	<u>26,071,526</u>	<u>26,510,457</u>	<u>11,184,004</u>	<u>760,536</u>	<u>11,944,540</u>

See accompanying notes to financial statements

Franklin County, Kansas
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 For the Year Ended December 31, 2010

	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Composition of Cash:						
Cash and Cash Items on Hand						9,739
Certificates of Deposit						100,000
Demand Deposits						27,926,694
Due from Other Governments						117,850
Less: Agency Funds per Statement 4						(16,209,742)
Adjustment for Rounding						(1)
Total Primary Government (1)						<u>11,944,540</u>

(1) Excluding Agency Funds

Franklin County, Kansas
 Summary of Expenditures - Actual and Budget
 (Budgeted Funds Only)
 For the Year Ended December 31, 2010

Statement 2

	<u>Certified Budget</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 7,106,738		7,106,738	6,629,489	477,249
Special Revenue:					
Ambulance	1,545,398		1,545,398	1,434,237	111,161
Appraiser's Cost	332,498		332,498	313,777	18,721
Conservation District	43,976		43,976	43,780	196
Country Estates Benefit District	16,201		16,201	13,336	2,865
County Building	160,259		160,259	130,000	30,259
Direct Election	181,170		181,170	131,735	49,435
Employee Benefits	2,732,432		2,732,432	2,418,260	314,172
Extension Council	226,726		226,726	225,728	998
Fair	7,031		7,031	7,000	31
Fair Building	7,029		7,029	6,887	142
Health	930,382	19,938	950,320	801,132	149,188
Historical Society	81,351		81,351	81,000	351
Mental Health	145,642		145,642	145,000	642
Noxious Weed	191,735		191,735	171,561	20,174
Developmental Disabilities	95,419		95,419	95,000	419
Road and Bridge	5,427,568		5,427,568	4,306,208	1,121,360
Service Program for the Elderly	167,120		167,120	166,100	1,020
Special Alcohol Program	13,125		13,125	3,844	9,281
Special Bridge	296,718		296,718	277,910	18,808
Special Liability	487,690		487,690	147,056	340,634
Special Park and Recreation				1,500	(1,500)
Tourism and Convention Promotion				162,358	(162,358)
Centropolis Sewer District	44,712		44,712	29,308	15,404
Emergency Telephone Service	220,980		220,980	64,970	156,010
Wireless Emergency Telephone Service	67,225		67,225	26,525	40,700
Debt Service:					
Bond and Interest	1,205,692		1,205,692	1,177,533	28,159
Enterprise:					
Solid Waste	1,173,407		1,173,407	1,023,836	149,571
County Office Annex	760,555		760,555	549,544	211,011
Countywide Phone System				68,475	(68,475)
Totals	<u>23,668,779</u>	<u>19,938</u>	<u>23,688,717</u>	<u>20,653,089</u>	<u>3,035,628</u>

See accompanying notes to financial statements

Franklin County, Kansas
General Fund

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,013,208	2,843,793	2,832,650	11,143
Motor Vehicle Tax	370,229	373,263	405,467	(32,204)
Recreational Vehicle Tax	8,112	8,327	8,851	(524)
Delinquent Tax	96,553	106,011	72,000	34,011
16/20 M Truck Tax	15,792	14,279	14,888	(609)
Countywide Sales Tax	1,615,243	1,626,466	1,530,000	96,466
In Lieu of Tax		358		358
Mineral Production Tax	690	872	750	122
Interest on Tax	216,215	195,416	122,000	73,416
Total Taxes	<u>5,336,042</u>	<u>5,168,785</u>	<u>4,986,606</u>	<u>182,179</u>
Intergovernmental				
State Grant	10,269	8,931	13,296	(4,365)
Emergency Preparedness Grant		27,016		27,016
Local Alcoholic Liquor Tax	1,638	1,486	2,820	(1,334)
Machinery and Equipment State Aid	5,349			
Contracts with Other Governments	265,893	203,946	270,918	(66,972)
Total Intergovernmental	<u>283,149</u>	<u>241,379</u>	<u>287,034</u>	<u>(45,655)</u>
Licenses, Fees, and Permits				
Mortgage Registration	276,832	232,108	250,000	(17,892)
Officer Fees	220,796	144,735	187,850	(43,115)
Juvenile Justice Fees	10,982	12,695	10,000	2,695
Environmental Fees	11,290	11,935	10,000	1,935
Planning Fees	26,301	22,265	25,000	(2,735)
Computer Internet Fees	4,410	17,763		17,763
Total Licenses, Fees, and Permits	<u>550,611</u>	<u>441,501</u>	<u>482,850</u>	<u>(41,349)</u>
Use of Money and Property				
Interest on Investments	199,079	187,702	250,000	(62,298)
Rent	11,176	11,176	12,000	(824)
Prisoner Board			12,000	(12,000)
Total Use of Money and Property	<u>210,255</u>	<u>198,878</u>	<u>274,000</u>	<u>(75,122)</u>
Transfers				
Operating Transfers In	65,291	73,480	65,000	8,480
Miscellaneous				
Other	11,240	11,439		11,439
Total Cash Receipts	<u>6,456,588</u>	<u>6,135,462</u>	<u>6,095,490</u>	<u>39,972</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	165,611	174,798	169,423	(5,375)
Contractual Services	363,146	314,619	357,377	42,758
Commodities	4,318	3,496	6,000	2,504
Capital Outlay		2,094	3,000	906
Reimbursed Expense	(30,002)	(10,960)		10,960
Total County Commission	<u>503,073</u>	<u>484,047</u>	<u>535,800</u>	<u>51,753</u>
County Clerk				
Personal Services	121,255	126,538	128,475	1,937
Contractual Services	4,772	4,156	4,300	144
Commodities	7,226	4,862	8,500	3,638
Capital Outlay	801		3,000	3,000
Reimbursed Expense	(46)	(250)		250
Total County Clerk	<u>134,008</u>	<u>135,306</u>	<u>144,275</u>	<u>8,969</u>

See accompanying notes to financial statements

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
County Treasurer				
Personal Services	\$ 145,828	149,439	148,525	(914)
Contractual Services	38,612	33,182	60,845	27,663
Commodities	4,844	4,089	8,000	3,911
Capital Outlay	1,741		1,000	1,000
Reimbursed Expense	(27,094)	(26,637)	(50,000)	(23,363)
Total County Treasurer	<u>163,931</u>	<u>160,073</u>	<u>168,370</u>	<u>8,297</u>
County Attorney				
Personal Services	378,049	396,545	400,000	3,455
Contractual Services	33,493	39,369	38,380	(989)
Commodities	8,882	10,644	8,800	(1,844)
Capital Outlay	5,142	5,137	4,200	(937)
Reimbursed Expense	(1,819)	(1,418)	(100)	1,318
Total County Attorney	<u>423,747</u>	<u>450,277</u>	<u>451,280</u>	<u>1,003</u>
Register of Deeds				
Personal Services	115,963	116,335	116,274	(61)
Contractual Services	1,724	1,246	2,750	1,504
Commodities	1,272	1,295	2,000	705
Capital Outlay			1,000	1,000
Total Register of Deeds	<u>118,959</u>	<u>118,876</u>	<u>122,024</u>	<u>3,148</u>
Unified Court				
Personal Services	10,647	9,674	10,451	777
Contractual Services	238,445	233,434	223,500	(9,934)
Commodities	18,067	24,440	22,000	(2,440)
Capital Outlay	14,183	19,097	25,300	6,203
Reimbursed Expense	(19,443)	(16,470)	(11,000)	5,470
Total Unified Court	<u>261,899</u>	<u>270,175</u>	<u>270,251</u>	<u>76</u>
County Administration				
Personal Services	126,921	133,555	139,774	6,219
Contractual Services	47,822	48,995	63,720	14,725
Commodities	2,015	1,803	500	(1,303)
Capital Outlay	1,517	2,163	6,500	4,337
Reimbursed Expense	(897)	(3,529)		3,529
Total County Administration	<u>177,378</u>	<u>182,987</u>	<u>210,494</u>	<u>27,507</u>
Information Technologies				
Personal Services	160,610	104,407	171,882	67,475
Contractual Services	15,402	13,217	23,510	10,293
Commodities	1,146	1,289	3,000	1,711
Capital Outlay	1,779			
Reimbursed Expense	(63,853)			
Total Information Technologies	<u>115,084</u>	<u>118,913</u>	<u>198,392</u>	<u>79,479</u>
Record Storage				
Contractual Services	11,069	12,266	15,500	3,234
Reimbursed Expense			(3,600)	(3,600)
Total Record Storage	<u>11,069</u>	<u>12,266</u>	<u>11,900</u>	<u>(366)</u>
Technology Services				
Contractual Services	149,104	186,833	207,884	21,051
Commodities	55,464	105,666	4,500	(101,166)
Capital Outlay	68,424	34,490	35,000	510
Reimbursed Expense	(19,925)	(101,119)		101,119
Total Technology Services	<u>253,067</u>	<u>225,870</u>	<u>247,384</u>	<u>21,514</u>
4th District Court				
Personal Services	553	4,452		(4,452)
Contractual Services	67,038	69,416	78,480	9,064
Reimbursed Expense	(47,530)	(46,439)	(43,885)	2,554
Total 4th District Court	<u>20,061</u>	<u>27,429</u>	<u>34,595</u>	<u>7,166</u>

See accompanying notes to financial statements

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Building and Planning				
Personal Services	\$ 140,114	144,290	141,647	(2,643)
Contractual Services	18,980	17,305	26,339	9,034
Commodities	3,484	4,694	10,013	5,319
Reimbursed Expense	(4,306)	(2,502)	(9,000)	(6,498)
Total Building and Planning	<u>158,272</u>	<u>163,787</u>	<u>168,999</u>	<u>5,212</u>
Other General Government				
Neighborhood Revitalization Rebates			14,520	14,520
Maintenance				
Personal Services	143,603	149,523	149,656	133
Contractual Services	155,712	201,064	198,980	(2,084)
Commodities	29,005	31,611	42,199	10,588
Reimbursed Expense	(6,467)	(6,292)	(8,000)	(1,708)
Total Maintenance	<u>321,853</u>	<u>375,906</u>	<u>382,835</u>	<u>6,929</u>
Total General Government	<u>2,662,401</u>	<u>2,725,912</u>	<u>2,961,119</u>	<u>235,207</u>
Public Safety				
Sheriff				
Personal Services	1,382,988	1,373,107	1,463,781	90,674
Contractual Services	28,567	33,861	27,050	(6,811)
Commodities	85,700	154,316	120,998	(33,318)
Capital Outlay	100,869	49,183	56,000	6,817
Reimbursed Expense	(26,095)	(64,077)	(12,000)	52,077
Total Sheriff	<u>1,572,029</u>	<u>1,546,390</u>	<u>1,655,829</u>	<u>109,439</u>
Sheriff - Jail				
Personal Services	510,486	538,792	582,422	43,630
Contractual Services	191,607	214,396	229,650	15,254
Commodities	103,282	117,829	117,400	(429)
Capital Outlay	8,534	27,986	6,000	(21,986)
Reimbursed Expense	(29,707)	(33,929)	(40,000)	(6,071)
Total Sheriff - Jail	<u>784,202</u>	<u>865,074</u>	<u>895,472</u>	<u>30,398</u>
Juvenile Detention				
Personal Services	508,474	533,276	606,823	73,547
Contractual Services	19,959	10,278	17,010	6,732
Commodities	14,589	14,059	20,689	6,630
Capital Outlay	995		1,350	1,350
Reimbursed Expense	(106,704)	(79,573)	(60,000)	19,573
Total Juvenile Detention	<u>437,313</u>	<u>478,040</u>	<u>585,872</u>	<u>107,832</u>
Emergency Preparedness				
Personal Services	80,074	84,356	83,145	(1,211)
Contractual Services	48,345	54,803	36,862	(17,941)
Commodities	5,143	7,977	14,324	6,347
Capital Outlay	997	2,363	1,600	(763)
Reimbursed Expense	(43,073)	(27,003)		27,003
Total Emergency Preparedness	<u>91,486</u>	<u>122,496</u>	<u>135,931</u>	<u>13,435</u>
Emergency Telephone Service				
Personal Services	554,486	558,742	532,306	(26,436)
Contractual Services	2,727	6,169	7,850	1,681
Commodities	547	1,639	2,400	761
Capital Outlay			1,300	1,300
Reimbursed Expense	(40)			
Total Emergency Telephone Service	<u>557,720</u>	<u>566,550</u>	<u>543,856</u>	<u>(22,694)</u>
Total Public Safety	<u>3,442,750</u>	<u>3,578,550</u>	<u>3,816,960</u>	<u>238,410</u>

See accompanying notes to financial statements

Franklin County, Kansas
General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Health				
Environmental Services				
Personal Services	\$ 67,686	68,285	68,411	126
Contractual Services	10,030	9,620	11,701	2,081
Commodities	2,047	2,122	3,547	1,425
Reimbursed Expense	(1,126)			
Total Environmental Services	<u>78,637</u>	<u>80,027</u>	<u>83,659</u>	<u>3,632</u>
Economic Development				
Contractual Services	<u>48,000</u>	<u>45,000</u>	<u>45,000</u>	
Equipment				
Equipment				
Capital Outlay			<u>200,000</u>	<u>200,000</u>
Debt Service				
Bonds				
Principal and Interest	<u>47,000</u>			
Total Debt Service	<u>47,000</u>			
Transfers				
Operating Transfers Out	<u>200,000</u>	<u>200,000</u>		(200,000)
Total Expenditures and Transfers	<u>6,478,788</u>	<u>6,629,489</u>	<u>7,106,738</u>	<u>477,249</u>
Receipts Over (Under)				
Expenditures and Transfers	(22,200)	(494,027)		
Unencumbered Cash, Beginning	<u>1,273,787</u>	<u>1,251,587</u>		
Unencumbered Cash, Ending	<u>1,251,587</u>	<u>757,560</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Ambulance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 681,511	508,879	506,734	2,145
Motor Vehicle Tax	62,172	83,866	91,685	(7,819)
Recreational Vehicle Tax	1,364	1,864	2,001	(137)
Delinquent Tax	15,340	20,627	10,000	10,627
16/20 M Truck Tax	2,443	2,405	3,366	(961)
In Lieu of Tax		64		64
Total Taxes	<u>762,830</u>	<u>617,705</u>	<u>613,786</u>	<u>3,919</u>
Licenses, Fees, and Permits				
Service Fees	767,157	766,859	825,000	(58,141)
Total Cash Receipts	<u>1,529,987</u>	<u>1,384,564</u>	<u>1,438,786</u>	<u>(54,222)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	1,193,597	1,234,392	1,250,167	15,775
Contractual Services	51,684	43,208	62,550	19,342
Commodities	101,691	108,099	130,084	21,985
Operating Transfers Out	105,541	50,000	100,000	50,000
Neighborhood Revitalization Rebates			2,597	2,597
Reimbursed Expense	(2,415)	(1,462)		1,462
Total Expenditures and Transfers	<u>1,450,098</u>	<u>1,434,237</u>	<u>1,545,398</u>	<u>111,161</u>
Receipts Over (Under) Expenditures and Transfers	79,889	(49,673)		
Unencumbered Cash, Beginning	<u>26,723</u>	<u>106,612</u>		
Unencumbered Cash, Ending	<u>106,612</u>	<u>56,939</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Appraiser's Cost Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 264,394	262,212	261,063	1,149
Motor Vehicle Tax	33,253	32,780	35,554	(2,774)
Recreational Vehicle Tax	731	732	776	(44)
Delinquent Tax	8,409	9,080	7,500	1,580
16/20 M Truck Tax	1,066	1,294	1,305	(11)
In Lieu of Tax		33		33
Total Taxes	<u>307,853</u>	<u>306,131</u>	<u>306,198</u>	<u>(67)</u>
Intergovernmental				
Machinery and Equipment State Aid	671			
Transfers				
Operating Transfers In	<u>32,000</u>			
Miscellaneous				
Other	3,016	8,374	3,000	5,374
Total Cash Receipts	<u>343,540</u>	<u>314,505</u>	<u>309,198</u>	<u>5,307</u>
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	307,569	295,874	306,964	11,090
Contractual Services	10,749	13,459	16,420	2,961
Commodities	3,951	6,220	7,776	1,556
Neighborhood Revitalization Rebates			1,338	1,338
Reimbursed Expense	(1,254)	(1,776)		1,776
Total Expenditures and Transfers	<u>321,015</u>	<u>313,777</u>	<u>332,498</u>	<u>18,721</u>
Receipts Over (Under)				
Expenditures and Transfers	22,525	728		
Unencumbered Cash, Beginning	<u>7,735</u>	<u>30,260</u>		
Unencumbered Cash, Ending	<u>30,260</u>	<u>30,988</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Conservation District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 35,669	38,190	37,918	272
Motor Vehicle Tax	4,664	4,426	4,779	(353)
Recreational Vehicle Tax	102	99	104	(5)
Delinquent Tax	1,263	1,304	1,000	304
16/20 M Truck Tax	195	180	175	5
In Lieu of Tax		5		5
Total Taxes	<u>41,893</u>	<u>44,204</u>	<u>43,976</u>	<u>228</u>
Intergovernmental				
Machinery and Equipment State Aid	135			
Total Cash Receipts	<u>42,028</u>	<u>44,204</u>	<u>43,976</u>	<u>228</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	41,069	43,780	43,780	
Neighborhood Revitalization Rebates			196	196
Total Expenditures and Transfers	<u>41,069</u>	<u>43,780</u>	<u>43,976</u>	<u>196</u>
Receipts Over (Under)				
Expenditures and Transfers	959	424		
Unencumbered Cash, Beginning	<u>7</u>	<u>966</u>		
Unencumbered Cash, Ending	<u>966</u>	<u>1,390</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Country Estates Benefit District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 12,735	13,335	13,200	135
Total Cash Receipts	<u>12,735</u>	<u>13,335</u>	<u>13,200</u>	<u>135</u>
Expenditures and Transfers				
Public Works				
Other Public Works				
Contractual Services			3,201	3,201
Debt Service				
Bonds				
Principal and Interest	12,740	13,336	13,000	(336)
Total Expenditures and Transfers	<u>12,740</u>	<u>13,336</u>	<u>16,201</u>	<u>2,865</u>
Receipts Over (Under)				
Expenditures and Transfers	(5)	(1)		
Unencumbered Cash, Beginning	3,201	3,196		
Unencumbered Cash, Ending	<u>3,196</u>	<u>3,195</u>		

See accompanying notes to financial statements

Franklin County, Kansas
County Building Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 169,776	53,944	53,559	385
Motor Vehicle Tax	8,045	20,692	22,816	(2,124)
Recreational Vehicle Tax	175	457	498	(41)
Delinquent Tax	2,882	4,414	3,000	1,414
16/20 M Truck Tax	598	302	838	(536)
In Lieu of Tax		7		7
Total Cash Receipts	<u>181,476</u>	<u>79,816</u>	<u>80,711</u>	<u>(895)</u>
Expenditures and Transfers				
General Government				
County Building Maintenance				
Operating Transfers Out	150,000	130,000	160,000	30,000
Neighborhood Revitalization Rebates			259	259
Total Expenditures and Transfers	<u>150,000</u>	<u>130,000</u>	<u>160,259</u>	<u>30,259</u>
Receipts Over (Under)				
Expenditures and Transfers	31,476	(50,184)		
Unencumbered Cash, Beginning	<u>24,743</u>	<u>56,219</u>		
Unencumbered Cash, Ending	<u>56,219</u>	<u>6,035</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Direct Election Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 116,081	123,625	123,013	612
Motor Vehicle Tax	14,090	14,374	15,611	(1,237)
Recreational Vehicle Tax	308	321	341	(20)
Delinquent Tax	3,405	4,094	2,800	1,294
16/20 M Truck Tax	641	542	573	(31)
In Lieu of Tax		16		16
Total Cash Receipts	<u>134,525</u>	<u>142,972</u>	<u>142,338</u>	<u>634</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	46,515	50,765	77,539	26,774
Contractual Services	24,181	49,623	73,000	23,377
Commodities	23,796	34,078	36,000	1,922
Operating Transfers Out	25,000			
Neighborhood Revitalization Rebates			631	631
Reimbursed Expense	(164)	(2,731)	(6,000)	(3,269)
Total Expenditures and Transfers	<u>119,328</u>	<u>131,735</u>	<u>181,170</u>	<u>49,435</u>
Receipts Over (Under)				
Expenditures and Transfers	15,197	11,237		
Unencumbered Cash, Beginning	<u>46,132</u>	<u>61,329</u>		
Unencumbered Cash, Ending	<u>61,329</u>	<u>72,566</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Employee Benefits Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,178,295	2,112,661	2,104,287	8,374
Motor Vehicle Tax	317,965	271,319	293,174	(21,855)
Recreational Vehicle Tax	7,016	6,071	6,400	(329)
Delinquent Tax	63,288	73,461		73,461
16/20 M Truck Tax	5,581	12,520	10,763	1,757
In Lieu of Tax		266		266
Total Taxes	<u>2,572,145</u>	<u>2,476,298</u>	<u>2,414,624</u>	<u>61,674</u>
Intergovernmental				
Machinery and Equipment State Aid	514			
Total Cash Receipts	<u>2,572,659</u>	<u>2,476,298</u>	<u>2,414,624</u>	<u>61,674</u>
Expenditures and Transfers				
General Government				
Employee Benefits				
Personal Services	2,636,461	2,433,927	2,659,885	225,958
Neighborhood Revitalization Rebates			10,577	10,577
Reimbursed Expense	(67,107)	(90,137)	(12,500)	77,637
Total Employee Benefits	<u>2,569,354</u>	<u>2,343,790</u>	<u>2,657,962</u>	<u>314,172</u>
Debt Service				
Bonds				
Principal and Interest	76,180	74,470	74,470	
Total Expenditures and Transfers	<u>2,645,534</u>	<u>2,418,260</u>	<u>2,732,432</u>	<u>314,172</u>
Receipts Over (Under)				
Expenditures and Transfers	(72,875)	58,038		
Unencumbered Cash, Beginning	<u>512,054</u>	<u>439,179</u>		
Unencumbered Cash, Ending	<u>439,179</u>	<u>497,217</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Extension Council Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 189,429	195,674	194,760	914
Motor Vehicle Tax	23,879	23,484	25,475	(1,991)
Recreational Vehicle Tax	524	524	556	(32)
Delinquent Tax	6,131	6,674	5,000	1,674
16/20 M Truck Tax	905	925	935	(10)
In Lieu of Tax		25		25
Total Taxes	<u>220,868</u>	<u>227,306</u>	<u>226,726</u>	<u>580</u>
Intergovernmental				
Machinery and Equipment State Aid	510			
Total Cash Receipts	<u>221,378</u>	<u>227,306</u>	<u>226,726</u>	<u>580</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	221,378	225,728	225,728	
Neighborhood Revitalization Rebates			998	998
Total Expenditures and Transfers	<u>221,378</u>	<u>225,728</u>	<u>226,726</u>	<u>998</u>
Receipts Over (Under)				
Expenditures and Transfers		1,578		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>	<u> </u>	
Unencumbered Cash, Ending	<u> </u>	<u>1,578</u>	<u> </u>	

See accompanying notes to financial statements

Franklin County, Kansas
Fair Fund

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,845	6,103	6,000	103
Motor Vehicle Tax	737	724	770	(46)
Recreational Vehicle Tax	16	16	17	(1)
Delinquent Tax	198	209	180	29
16/20 M Truck Tax	30	28	28	
In Lieu of Tax		1		1
Total Cash Receipts	<u>6,826</u>	<u>7,081</u>	<u>6,995</u>	<u>86</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	6,878	7,000	7,000	
Neighborhood Revitalization Rebates			31	31
Total Expenditures and Transfers	<u>6,878</u>	<u>7,000</u>	<u>7,031</u>	<u>31</u>
Receipts Over (Under)				
Expenditures and Transfers	(52)	81		
Unencumbered Cash, Beginning	<u>52</u>			
Unencumbered Cash, Ending		<u>81</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Fair Building Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,843	5,907	5,694	213
Motor Vehicle Tax	762	725	765	(40)
Recreational Vehicle Tax	17	16	17	(1)
Delinquent Tax	203	209	200	9
16/20 M Truck Tax	29	29	28	1
In Lieu of Tax		1		1
Total Cash Receipts	<u>6,854</u>	<u>6,887</u>	<u>6,704</u>	<u>183</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	6,984	6,887	7,000	113
Neighborhood Revitalization Rebates			29	29
Total Expenditures and Transfers	<u>6,984</u>	<u>6,887</u>	<u>7,029</u>	<u>142</u>
Receipts Over (Under)				
Expenditures and Transfers	(130)			
Unencumbered Cash, Beginning	<u>130</u>			
Unencumbered Cash, Ending	<u> </u>	<u> </u>	<u> </u>	

See accompanying notes to financial statements

Franklin County, Kansas
Health Fund

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 185,459	185,046	184,280	766
Motor Vehicle Tax	43,170	23,508	24,963	(1,455)
Recreational Vehicle Tax	947	531	545	(14)
Delinquent Tax	9,109	8,607	5,000	3,607
16/20 M Truck Tax	1,648	1,671	916	755
In Lieu of Tax		23		23
Total Taxes	<u>240,333</u>	<u>219,386</u>	<u>215,704</u>	<u>3,682</u>
Intergovernmental				
Federal Financial Assistance	231,315	222,958		222,958
State Grant	21,981	43,922	246,942	(203,020)
Machinery and Equipment State Aid	726			
Total Intergovernmental	<u>254,022</u>	<u>266,880</u>	<u>246,942</u>	<u>19,938</u>
Licenses, Fees, and Permits				
Service Fees	285,169	298,378	180,000	118,378
Total Cash Receipts	<u>779,524</u>	<u>784,644</u>	<u>642,646</u>	<u>141,998</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	459,762	494,889	584,622	89,733
Contractual Services	86,209	99,031	125,000	25,969
Commodities	154,996	197,223	220,000	22,777
Capital Outlay	811	15,352		(15,352)
Neighborhood Revitalization Rebates			760	760
Reimbursed Expense	(2,732)	(5,363)		5,363
Total Health Department	<u>699,046</u>	<u>801,132</u>	<u>930,382</u>	<u>129,250</u>
Budget Credit			19,938	19,938
Total Expenditures and Transfers	<u>699,046</u>	<u>801,132</u>	<u>950,320</u>	<u>149,188</u>
Receipts Over (Under)				
Expenditures and Transfers	80,478	(16,488)		
Unencumbered Cash, Beginning	<u>207,258</u>	<u>287,736</u>		
Unencumbered Cash, Ending	<u>287,736</u>	<u>271,248</u>		

Franklin County, Kansas
Health Capital Outlay Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Health		
Health Department		
Contractual Services	17,744	
Total Expenditures and Transfers	17,744	
Receipts Over (Under)		
Expenditures and Transfers	(17,744)	
Unencumbered Cash, Beginning	67,854	50,110
Unencumbered Cash, Ending	50,110	50,110

See accompanying notes to financial statements

Franklin County, Kansas
Historical Society Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 74,767	68,901	68,507	394
Motor Vehicle Tax	9,071	9,256	10,047	(791)
Recreational Vehicle Tax	198	206	219	(13)
Delinquent Tax	2,515	2,750	1,500	1,250
16/20 M Truck Tax	512	346	369	(23)
In Lieu of Tax		9		9
Total Taxes	<u>87,063</u>	<u>81,468</u>	<u>80,642</u>	<u>826</u>
Intergovernmental				
Machinery and Equipment State Aid	270			
Total Cash Receipts	<u>87,333</u>	<u>81,468</u>	<u>80,642</u>	<u>826</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	88,551	81,000	81,000	
Neighborhood Revitalization Rebates			351	351
Total Expenditures and Transfers	<u>88,551</u>	<u>81,000</u>	<u>81,351</u>	<u>351</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,218)	468		
Unencumbered Cash, Beginning	<u>1,218</u>			
Unencumbered Cash, Ending		<u>468</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Mental Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 120,516	125,790	125,301	489
Motor Vehicle Tax	14,338	14,916	16,193	(1,277)
Recreational Vehicle Tax	314	333	353	(20)
Delinquent Tax	3,974	4,292	3,200	1,092
16/20 M Truck Tax	664	551	594	(43)
In Lieu of Tax		16		16
Total Cash Receipts	<u>139,806</u>	<u>145,898</u>	<u>145,641</u>	<u>257</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	139,830	145,000	145,000	
Neighborhood Revitalization Rebates			642	642
Total Expenditures and Transfers	<u>139,830</u>	<u>145,000</u>	<u>145,642</u>	<u>642</u>
Receipts Over (Under)				
Expenditures and Transfers	(24)	898		
Unencumbered Cash, Beginning	<u>24</u>			
Unencumbered Cash, Ending		<u>898</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 155,413	157,520	156,698	822
Motor Vehicle Tax	13,600	19,115	20,908	(1,793)
Recreational Vehicle Tax	300	425	456	(31)
Delinquent Tax	3,781	4,572	5,000	(428)
16/20 M Truck Tax	286	534	768	(234)
In Lieu of Tax		20		20
Total Taxes	<u>173,380</u>	<u>182,186</u>	<u>183,830</u>	<u>(1,644)</u>
Intergovernmental				
Machinery and Equipment State Aid	52			
Total Cash Receipts	<u>173,432</u>	<u>182,186</u>	<u>183,830</u>	<u>(1,644)</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	120,069	128,239	122,218	(6,021)
Contractual Services	13,893	14,428	17,130	2,702
Commodities	121,086	115,833	106,584	(9,249)
Neighborhood Revitalization Rebates			803	803
Reimbursed Expense	(92,585)	(86,939)	(55,000)	31,939
Total Expenditures and Transfers	<u>162,463</u>	<u>171,561</u>	<u>191,735</u>	<u>20,174</u>
Receipts Over (Under)				
Expenditures and Transfers	10,969	10,625		
Unencumbered Cash, Beginning	<u>3,931</u>	<u>14,900</u>		
Unencumbered Cash, Ending	<u>14,900</u>	<u>25,525</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Developmental Disabilities Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 77,384	82,287	81,801	486
Motor Vehicle Tax	9,790	9,593	10,409	(816)
Recreational Vehicle Tax	214	214	227	(13)
Delinquent Tax	2,664	2,797	2,600	197
16/20 M Truck Tax	425	377	382	(5)
In Lieu of Tax		10		10
Total Taxes	<u>90,477</u>	<u>95,278</u>	<u>95,419</u>	<u>(141)</u>
Intergovernmental				
Machinery and Equipment State Aid	272			
Total Cash Receipts	<u>90,749</u>	<u>95,278</u>	<u>95,419</u>	<u>(141)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	90,765	95,000	95,000	
Neighborhood Revitalization Rebates			419	419
Total Expenditures and Transfers	<u>90,765</u>	<u>95,000</u>	<u>95,419</u>	<u>419</u>
Receipts Over (Under)				
Expenditures and Transfers	(16)	278		
Unencumbered Cash, Beginning	<u>16</u>			
Unencumbered Cash, Ending	<u> </u>	<u>278</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Road and Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,241,954	3,009,155	2,997,295	11,860
Motor Vehicle Tax	369,997	400,813	436,213	(35,400)
Recreational Vehicle Tax	8,093	8,931	9,522	(591)
Delinquent Tax	100,144	112,992	80,000	32,992
16/20 M Truck Tax	18,031	14,198	16,014	(1,816)
In Lieu of Tax		378		378
Total Taxes	<u>3,738,219</u>	<u>3,546,467</u>	<u>3,539,044</u>	<u>7,423</u>
Intergovernmental				
Special City & County Highway	714,288	764,415	700,000	64,415
Equalization and Adjustment	22,215	10,466		10,466
Machinery and Equipment State Aid	7,351			
Total Intergovernmental	<u>743,854</u>	<u>774,881</u>	<u>700,000</u>	<u>74,881</u>
Miscellaneous				
Other	15,845	26,488		26,488
Total Cash Receipts	<u>4,497,918</u>	<u>4,347,836</u>	<u>4,239,044</u>	<u>108,792</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	986,382	971,235	1,030,418	59,183
Contractual Services	1,158,787	1,199,365	1,328,020	128,655
Commodities	1,752,696	1,847,769	2,283,380	435,611
Capital Outlay	507,544	284,897	312,370	27,473
Operating Transfers Out	167,000	467,000	540,114	73,114
Neighborhood Revitalization Rebates			15,066	15,066
Reimbursed Expense	(582,948)	(632,257)	(250,000)	382,257
Total County Engineer	<u>3,989,461</u>	<u>4,138,009</u>	<u>5,259,368</u>	<u>1,121,359</u>
Debt Service				
State Partnership Loan				
Principal and Interest	37,959	168,199	168,200	1
Total Expenditures and Transfers	<u>4,027,420</u>	<u>4,306,208</u>	<u>5,427,568</u>	<u>1,121,360</u>
Receipts Over (Under) Expenditures and Transfers	470,498	41,628		
Unencumbered Cash, Beginning	955,637	1,426,135		
Unencumbered Cash, Ending	<u>1,426,135</u>	<u>1,467,763</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Road and Bridge Chip Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Works		
Other Public Works		
Contractual Services	28,940	
Total Expenditures and Transfers	28,940	
Receipts Over (Under)		
Expenditures and Transfers	(28,940)	
Unencumbered Cash, Beginning	369,790	340,850
Unencumbered Cash, Ending	340,850	340,850

See accompanying notes to financial statements

Franklin County, Kansas
Service Program for the Elderly Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 159,176	140,163	139,447	716
Motor Vehicle Tax	23,557	19,821	21,419	(1,598)
Recreational Vehicle Tax	516	443	468	(25)
Delinquent Tax	6,102	6,120	5,000	1,120
16/20 M Truck Tax	1,075	906	786	120
In Lieu of Tax		18		18
Total Taxes	<u>190,426</u>	<u>167,471</u>	<u>167,120</u>	<u>351</u>
Intergovernmental				
Machinery and Equipment State Aid	564			
Total Cash Receipts	<u>190,990</u>	<u>167,471</u>	<u>167,120</u>	<u>351</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Contractual Services	191,050	166,100	166,100	
Neighborhood Revitalization Rebates			1,020	1,020
Total Expenditures and Transfers	<u>191,050</u>	<u>166,100</u>	<u>167,120</u>	<u>1,020</u>
Receipts Over (Under)				
Expenditures and Transfers	(60)	1,371		
Unencumbered Cash, Beginning	<u>60</u>			
Unencumbered Cash, Ending	<u>60</u>	<u>1,371</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Special Alcohol Program Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 5,021	6,143	3,919	2,224
Total Cash Receipts	<u>5,021</u>	<u>6,143</u>	<u>3,919</u>	<u>2,224</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	9,129	3,844	13,125	9,281
Total Expenditures and Transfers	<u>9,129</u>	<u>3,844</u>	<u>13,125</u>	<u>9,281</u>
Receipts Over (Under)				
Expenditures and Transfers	(4,108)	2,299		
Unencumbered Cash, Beginning	<u>12,287</u>	<u>8,179</u>		
Unencumbered Cash, Ending	<u>8,179</u>	<u>10,478</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Special Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 182,587	162,212	161,557	655
Motor Vehicle Tax	21,990	22,605	24,556	(1,951)
Recreational Vehicle Tax	481	504	536	(32)
Delinquent Tax	6,658	6,540	5,000	1,540
16/20 M Truck Tax	994	846	901	(55)
In Lieu of Tax		20		20
Total Taxes	<u>212,710</u>	<u>192,727</u>	<u>192,550</u>	<u>177</u>
Intergovernmental				
Machinery and Equipment State Aid	1,080			
Total Cash Receipts	<u>213,790</u>	<u>192,727</u>	<u>192,550</u>	<u>177</u>
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	121,178	125,300	124,353	(947)
Contractual Services	38,565	59,507	41,000	(18,507)
Commodities	40,937	124,113	140,600	16,487
Operating Transfers Out	18,500			
Neighborhood Revitalization Rebates			765	765
Reimbursed Expense	(7,407)	(31,010)	(10,000)	21,010
Total Expenditures and Transfers	<u>211,773</u>	<u>277,910</u>	<u>296,718</u>	<u>18,808</u>
Receipts Over (Under)				
Expenditures and Transfers	2,017	(85,183)		
Unencumbered Cash, Beginning	<u>212,456</u>	<u>214,473</u>		
Unencumbered Cash, Ending	<u>214,473</u>	<u>129,290</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Special Liability Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 69,507	68,309	68,012	297
Motor Vehicle Tax	11,029	8,681	9,349	(668)
Recreational Vehicle Tax	243	195	204	(9)
Delinquent Tax	2,901	2,539	2,000	539
16/20 M Truck Tax	193	434	343	91
In Lieu of Tax		9		9
Total Taxes	<u>83,873</u>	<u>80,167</u>	<u>79,908</u>	<u>259</u>
Intergovernmental				
Machinery and Equipment State Aid	566			
Total Cash Receipts	<u>84,439</u>	<u>80,167</u>	<u>79,908</u>	<u>259</u>
Expenditures and Transfers				
General Government				
Courthouse General				
Contractual Services	93,899	97,056	437,341	340,285
Operating Transfers Out	50,000	50,000	50,000	
Neighborhood Revitalization Rebates			349	349
Total Expenditures and Transfers	<u>143,899</u>	<u>147,056</u>	<u>487,690</u>	<u>340,634</u>
Receipts Over (Under)				
Expenditures and Transfers	(59,460)	(66,889)		
Unencumbered Cash, Beginning	<u>500,670</u>	<u>441,210</u>		
Unencumbered Cash, Ending	<u>441,210</u>	<u>374,321</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Special Park and Recreation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,638	1,486		1,486
Total Cash Receipts	<u>1,638</u>	<u>1,486</u>		<u>1,486</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	1,791	1,500		(1,500)
Total Expenditures and Transfers	<u>1,791</u>	<u>1,500</u>		<u>(1,500)</u>
Receipts Over (Under)				
Expenditures and Transfers	(153)	(14)		
Unencumbered Cash, Beginning	<u>503</u>	<u>350</u>		
Unencumbered Cash, Ending	<u><u>350</u></u>	<u><u>336</u></u>		

See accompanying notes to financial statements

Franklin County, Kansas
Tourism and Convention Promotion Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Transient Guest Tax	\$ 167,359	162,358		162,358
Total Cash Receipts	<u>167,359</u>	<u>162,358</u>		<u>162,358</u>
Expenditures and Transfers				
Economic Development				
Culture and Recreation Appropriations				
Contractual Services	167,359	162,358		(162,358)
Total Expenditures and Transfers	<u>167,359</u>	<u>162,358</u>		<u>(162,358)</u>
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

See accompanying notes to financial statements

Franklin County, Kansas
Special Ambulance Vehicle Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 105,541	50,000
Total Cash Receipts	<u>105,541</u>	<u>50,000</u>
 Expenditures and Transfers		
Public Safety		
Ambulance Service		
Capital Outlay	134,973	<u> </u>
Total Expenditures and Transfers	<u>134,973</u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	(29,432)	50,000
 Unencumbered Cash, Beginning	<u>254,564</u>	<u>225,132</u>
Unencumbered Cash, Ending	<u><u>225,132</u></u>	<u><u>275,132</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Special Capital Improvement Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 80,640	
Transfers		
Operating Transfers In	300,000	230,000
Miscellaneous		
Sale of Historic Tax Credit	101,129	
Total Cash Receipts	<u>481,769</u>	<u>230,000</u>
Expenditures and Transfers		
Reconstruction and Remodeling		
General Government	11	176,265
Total Expenditures and Transfers	<u>11</u>	<u>176,265</u>
Receipts Over (Under)		
Expenditures and Transfers	481,758	53,735
Unencumbered Cash, Beginning	666,645	1,148,403
Unencumbered Cash, Ending	<u>1,148,403</u>	<u>1,202,138</u>

See accompanying notes to financial statements

Franklin County, Kansas
Special Equipment Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 75,000	100,000
Miscellaneous		
Sale of Surplus Property		7,710
Lease Purchase Proceeds		428,030
Other	4,200	4,900
Total Miscellaneous	<u>4,200</u>	<u>440,640</u>
Total Cash Receipts	<u>79,200</u>	<u>540,640</u>
 Expenditures and Transfers		
Equipment		
General Government	247,648	422,824
Transfers		
Operating Transfers Out	32,000	
Total Expenditures and Transfers	<u>279,648</u>	<u>422,824</u>
 Receipts Over (Under)		
Expenditures and Transfers	(200,448)	117,816
 Unencumbered Cash, Beginning	1,029,374	828,926
Unencumbered Cash, Ending	<u>828,926</u>	<u>946,742</u>

See accompanying notes to financial statements

Franklin County, Kansas
Risk Management Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 50,000	50,000
Total Cash Receipts	<u>50,000</u>	<u>50,000</u>
 Expenditures and Transfers		
General Government		
Contractual Services	46,319	68,581
Reimbursed Expense	(26,392)	(20,730)
Total Expenditures and Transfers	<u>19,927</u>	<u>47,851</u>
 Receipts Over (Under)		
Expenditures and Transfers	30,073	2,149
 Unencumbered Cash, Beginning	<u>17,414</u>	<u>47,487</u>
Unencumbered Cash, Ending	<u><u>47,487</u></u>	<u><u>49,636</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Special Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Works		
Equipment		
General Government		4,377
Total Expenditures and Transfers		4,377
Receipts Over (Under)		
Expenditures and Transfers		(4,377)
Unencumbered Cash, Beginning	131,420	131,420
Unencumbered Cash, Ending	131,420	127,043

See accompanying notes to financial statements

Franklin County, Kansas
Special Machinery Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 185,500	467,000
Miscellaneous		
Sale of Surplus Property	11,720	25,454
Total Cash Receipts	<u>197,220</u>	<u>492,454</u>
 Expenditures and Transfers		
Equipment		
Other Public Works		
Public Works	122,717	104,000
Total Expenditures and Transfers	<u>122,717</u>	<u>104,000</u>
 Receipts Over (Under)		
Expenditures and Transfers	74,503	388,454
 Unencumbered Cash, Beginning	<u>167,011</u>	<u>241,514</u>
Unencumbered Cash, Ending	<u><u>241,514</u></u>	<u><u>629,968</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Solid Waste Capital Imp. Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ 99,028	100,181
Transfers		
Operating Transfers In	96,000	96,000
Total Cash Receipts	<u>195,028</u>	<u>196,181</u>
 Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services	47,686	270,148
Total Expenditures and Transfers	<u>47,686</u>	<u>270,148</u>
 Receipts Over (Under)		
Expenditures and Transfers	147,342	(73,967)
 Unencumbered Cash, Beginning	<u>423,717</u>	<u>571,059</u>
Unencumbered Cash, Ending	<u><u>571,059</u></u>	<u><u>497,092</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Centropolis Sewer District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Special Assessments	\$ 27,756	30,200	32,000	(1,800)
Total Cash Receipts	<u>27,756</u>	<u>30,200</u>	<u>32,000</u>	<u>(1,800)</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	4,362	7,618	11,060	3,442
Commodities		64	300	236
Capital Outlay			33,352	33,352
Total Other Sanitation	<u>4,362</u>	<u>7,682</u>	<u>44,712</u>	<u>37,030</u>
Debt Service				
Bonds				
Principal and Interest	21,626	21,626		(21,626)
Total Expenditures and Transfers	<u>25,988</u>	<u>29,308</u>	<u>44,712</u>	<u>15,404</u>
Receipts Over (Under) Expenditures and Transfers	1,768	892		
Unencumbered Cash, Beginning	<u>13,654</u>	<u>15,422</u>		
Unencumbered Cash, Ending	<u>15,422</u>	<u>16,314</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 78,134	76,824	90,000	(13,176)
Total Cash Receipts	<u>78,134</u>	<u>76,824</u>	<u>90,000</u>	<u>(13,176)</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	32,512	64,970	220,980	156,010
Total Expenditures and Transfers	<u>32,512</u>	<u>64,970</u>	<u>220,980</u>	<u>156,010</u>
Receipts Over (Under)				
Expenditures and Transfers	45,622	11,854		
Unencumbered Cash, Beginning	<u>190,980</u>	<u>236,602</u>		
Unencumbered Cash, Ending	<u>236,602</u>	<u>248,456</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Wireless Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 54,927	56,509	50,000	6,509
Total Cash Receipts	<u>54,927</u>	<u>56,509</u>	<u>50,000</u>	<u>6,509</u>
Expenditures and Transfers				
Public Safety				
Emergency Telephone Service				
Contractual Services	33,351	26,525	67,225	40,700
Total Expenditures and Transfers	<u>33,351</u>	<u>26,525</u>	<u>67,225</u>	<u>40,700</u>
Receipts Over (Under)				
Expenditures and Transfers	21,576	29,984		
Unencumbered Cash, Beginning	14,225	35,801		
Unencumbered Cash, Ending	<u>35,801</u>	<u>65,785</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Countywide Internet Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

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

See accompanying notes to financial statements

Franklin County, Kansas
Bond and Interest Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 505,817	1,114,965	1,110,494	4,471
Motor Vehicle Tax	63,427	62,703	68,058	(5,355)
Recreational Vehicle Tax	1,393	1,399	1,486	(87)
Delinquent Tax	20,640	19,805	20,000	(195)
16/20 M Truck Tax	2,169	2,464	2,499	(35)
In Lieu of Tax		140		140
Total Taxes	<u>593,446</u>	<u>1,201,476</u>	<u>1,202,537</u>	<u>(1,061)</u>
Intergovernmental				
Machinery and Equipment State Aid	4,859			
Total Cash Receipts	<u>598,305</u>	<u>1,201,476</u>	<u>1,202,537</u>	<u>(1,061)</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal and Interest	722,145	1,177,533	1,200,000	22,467
Neighborhood Revitalization Rebates			5,692	5,692
Reimbursed Expense	(47,000)			
Total Expenditures and Transfers	<u>675,145</u>	<u>1,177,533</u>	<u>1,205,692</u>	<u>28,159</u>
Receipts Over (Under)				
Expenditures and Transfers	(76,840)	23,943		
Unencumbered Cash, Beginning	<u>105,088</u>	<u>28,248</u>		
Unencumbered Cash, Ending	<u>28,248</u>	<u>52,191</u>		

See accompanying notes to financial statements

Franklin County, Kansas
Midland Railway Enhancement Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 2,379	291,760
Total Cash Receipts	2,379	291,760
Expenditures and Transfers		
Construction		
Capital Outlay	2,817	291,760
Total Expenditures and Transfers	2,817	291,760
Receipts Over (Under)		
Expenditures and Transfers	(438)	
Unencumbered Cash, Beginning	438	
Unencumbered Cash, Ending		

See accompanying notes to financial statements

Franklin County, Kansas
Vermont/Wilson Bridge Project Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
State Revolving Loan Proceeds	\$	289,177
Total Cash Receipts		289,177
 Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	7,881	291,899
Reimbursed Expense	(3,503)	
Total Expenditures and Transfers	4,378	291,899
 Receipts Over (Under)		
Expenditures and Transfers	(4,378)	(2,722)
 Unencumbered Cash, Beginning		(4,378)
Unencumbered Cash, Ending	(4,378)	(7,100)

See accompanying notes to financial statements

Franklin County, Kansas
Montana Road Improvement Project Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
State Revolving Loan Proceeds	\$	254,933
Total Cash Receipts		<u>254,933</u>
Expenditures and Transfers		
Public Works		
Contractual Services	28,208	223,276
Reimbursed Expense	(5,450)	
Total Expenditures and Transfers	<u>22,758</u>	<u>223,276</u>
Receipts Over (Under)		
Expenditures and Transfers	(22,758)	31,657
Unencumbered Cash, Beginning	(13,905)	(36,663)
Unencumbered Cash, Ending	<u>(36,663)</u>	<u>(5,006)</u>

See accompanying notes to financial statements

Franklin County, Kansas
Nevada Terrace Project Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	11,066	11,066
Unencumbered Cash, Ending	11,066	11,066

See accompanying notes to financial statements

Franklin County, Kansas
Missouri Road Project Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

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

See accompanying notes to financial statements

Franklin County, Kansas
13 Mile Road Improvement Project Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
State Revolving Loan Proceeds	\$ 664,860	
Other		2,300
Total Cash Receipts	664,860	2,300
Expenditures and Transfers		
Public Works		
Contractual Services	81,521	4,635
Total Expenditures and Transfers	81,521	4,635
Receipts Over (Under)		
Expenditures and Transfers	583,339	(2,335)
Unencumbered Cash, Beginning	(576,639)	6,700
Unencumbered Cash, Ending	6,700	4,365

See accompanying notes to financial statements

Franklin County, Kansas
Road Improvement Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

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

See accompanying notes to financial statements

Franklin County, Kansas
Solid Waste Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 876,278	887,924	900,000	(12,076)
Miscellaneous				
Sale of Recycling Materials	54,799	123,512	120,000	3,512
Total Cash Receipts	<u>931,077</u>	<u>1,011,436</u>	<u>1,020,000</u>	<u>(8,564)</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	318,096	319,751	331,682	11,931
Contractual Services	595,914	546,254	631,875	85,621
Commodities	43,520	61,871	113,850	51,979
Operating Transfers Out	96,000	96,000	96,000	
Reimbursed Expense	(10,283)	(40)		40
Total Expenditures and Transfers	<u>1,043,247</u>	<u>1,023,836</u>	<u>1,173,407</u>	<u>149,571</u>
Receipts Over (Under)				
Expenditures and Transfers	(112,170)	(12,400)		
Unencumbered Cash, Beginning	<u>709,803</u>	<u>597,633</u>		
Unencumbered Cash, Ending	<u>597,633</u>	<u>585,233</u>		

See accompanying notes to financial statements

Franklin County, Kansas
County Office Annex Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Use of Money and Property				
Rent	\$ 500,897	494,574	532,098	(37,524)
Total Cash Receipts	500,897	494,574	532,098	(37,524)
Expenditures and Transfers				
General Government				
Office Annex				
Personal Services	38,651	38,064	40,034	1,970
Contractual Services	344,255	348,622	364,847	16,225
Commodities	10,353	12,388	13,000	612
Capital Outlay	1,036	151,567	342,674	191,107
Reimbursed Expense	(207)	(1,097)		1,097
Total Expenditures and Transfers	394,088	549,544	760,555	211,011
Receipts Over (Under)				
Expenditures and Transfers	106,809	(54,970)		
Unencumbered Cash, Beginning	160,356	267,165		
Unencumbered Cash, Ending	267,165	212,195		

See accompanying notes to financial statements

Franklin County, Kansas
Countywide Phone System Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Licenses, Fees, and Permits				
Service Fees	\$ 90,683	84,823		84,823
Total Cash Receipts	<u>90,683</u>	<u>84,823</u>		<u>84,823</u>
Expenditures and Transfers				
Equipment				
Other General Government				
Contractual Services	58,951	68,475		(68,475)
Total Expenditures and Transfers	<u>58,951</u>	<u>68,475</u>		<u>(68,475)</u>
Receipts Over (Under)				
Expenditures and Transfers	31,732	16,348		
Unencumbered Cash, Beginning	<u>195,798</u>	<u>227,530</u>		
Unencumbered Cash, Ending	<u>227,530</u>	<u>243,878</u>		

Franklin County, Kansas
Special Auto Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 216,607	217,635
Total Cash Receipts	<u>216,607</u>	<u>217,635</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	129,115	132,428
Contractual Services	9,026	13,163
Commodities	7,069	7,291
Operating Transfers Out	65,291	73,480
Reimbursed Expense	(1,469)	(324)
Total Expenditures and Transfers	<u>209,032</u>	<u>226,038</u>
Receipts Over (Under)		
Expenditures and Transfers	7,575	(8,403)
Unencumbered Cash, Beginning	<u>61,869</u>	<u>69,444</u>
Unencumbered Cash, Ending	<u><u>69,444</u></u>	<u><u>61,041</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Prosecuting Attorney Training Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,380	2,919
Total Cash Receipts	<u>3,380</u>	<u>2,919</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>2,575</u>	<u>3,725</u>
Total Expenditures and Transfers	<u>2,575</u>	<u>3,725</u>
 Receipts Over (Under)		
Expenditures and Transfers	805	(806)
 Unencumbered Cash, Beginning	<u>1,120</u>	<u>1,925</u>
Unencumbered Cash, Ending	<u><u>1,925</u></u>	<u><u>1,119</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Special Law Enforcement Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 225	
Transfers		
Operating Transfers In	2,000	
Miscellaneous		
Forfeiture Proceeds	9,701	
Total Cash Receipts	<u>11,926</u>	
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	8,046	5,654
Total Expenditures and Transfers	<u>8,046</u>	<u>5,654</u>
Receipts Over (Under)		
Expenditures and Transfers	3,880	(5,654)
Unencumbered Cash, Beginning	<u>1,884</u>	<u>5,764</u>
Unencumbered Cash, Ending	<u><u>5,764</u></u>	<u><u>110</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Sheriff Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$	4,659
Use of Money and Property		
Interest on Investments	6,976	4,054
Miscellaneous		
Other	13,022	3,344
Total Cash Receipts	<u>19,998</u>	<u>12,057</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	102,769	317,003
Commodities	51,869	14,829
Capital Outlay	15,141	27,727
Operating Transfers Out	167,000	
Reimbursed Expense		(15,950)
Total Expenditures and Transfers	<u>336,779</u>	<u>343,609</u>
Receipts Over (Under)		
Expenditures and Transfers	(316,781)	(331,552)
Unencumbered Cash, Beginning	1,146,027	829,246
Unencumbered Cash, Ending	<u><u>829,246</u></u>	<u><u>497,694</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 33,870	31,095
Total Cash Receipts	<u>33,870</u>	<u>31,095</u>
 Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	43,232	16,969
Total Expenditures and Transfers	<u>43,232</u>	<u>16,969</u>
 Receipts Over (Under)		
Expenditures and Transfers	(9,362)	14,126
 Unencumbered Cash, Beginning	<u>144,031</u>	<u>134,669</u>
Unencumbered Cash, Ending	<u><u>134,669</u></u>	<u><u>148,795</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Drug Forfeitures Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 59	40
Total Cash Receipts	59	40
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	59	40
Unencumbered Cash, Beginning	9,793	9,852
Unencumbered Cash, Ending	9,852	9,892

See accompanying notes to financial statements

Franklin County, Kansas
Prosecuting Attorney Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 20,295	13,635
Total Cash Receipts	20,295	13,635
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	20,853	19,269
Reimbursed Expense	(275)	(512)
Total Expenditures and Transfers	20,578	18,757
Receipts Over (Under)		
Expenditures and Transfers	(283)	(5,122)
Unencumbered Cash, Beginning	12,044	11,761
Unencumbered Cash, Ending	11,761	6,639

See accompanying notes to financial statements

Franklin County, Kansas
County Attorney Forfeitures Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 1,474	923
Miscellaneous		
Other	964	
Total Cash Receipts	<u>2,438</u>	<u>923</u>
 Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	28,761	15,649
Reimbursed Expense	(5,890)	(1,182)
Total Expenditures and Transfers	<u>22,871</u>	<u>14,467</u>
 Receipts Over (Under)		
Expenditures and Transfers	(20,433)	(13,544)
 Unencumbered Cash, Beginning	<u>257,188</u>	<u>236,755</u>
Unencumbered Cash, Ending	<u><u>236,755</u></u>	<u><u>223,211</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
D.A.R.E. Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$	<u>2</u>
Miscellaneous		
Donations	<u>109</u>	<u>2,000</u>
Total Cash Receipts	<u>109</u>	<u>2,002</u>
 Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	<u>377</u>	<u>216</u>
Total Expenditures and Transfers	<u>377</u>	<u>216</u>
 Receipts Over (Under)		
Expenditures and Transfers	(268)	1,786
 Unencumbered Cash, Beginning	<u>279</u>	<u>11</u>
Unencumbered Cash, Ending	<u>11</u>	<u>1,797</u>

See accompanying notes to financial statements

Franklin County, Kansas
Juvenile Intake Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 67,874	64,178
Transfers		
Operating Transfers In	2,568	
Total Cash Receipts	<u>70,442</u>	<u>64,178</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Personal Services	63,280	67,934
Contractual Services	5,206	2,713
Reimbursed Expense	(1,286)	
Total Expenditures and Transfers	<u>67,200</u>	<u>70,647</u>
 Receipts Over (Under)		
Expenditures and Transfers	3,242	(6,469)
 Unencumbered Cash, Beginning	<u>17,917</u>	<u>21,159</u>
Unencumbered Cash, Ending	<u><u>21,159</u></u>	<u><u>14,690</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Community Corrections Adult Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 1,431	3,727
State Grant	436,856	403,794
Total Intergovernmental	<u>438,287</u>	<u>407,521</u>
Transfers		
Operating Transfers In	<u>30,913</u>	
Miscellaneous		
Other	436	733
Total Cash Receipts	<u>469,636</u>	<u>408,254</u>
Expenditures and Transfers		
Public Safety		
Community Corrections		
Personal Services	348,928	380,274
Contractual Services	90,903	97,040
Reimbursed Expense	(6,209)	(6,594)
Total Expenditures and Transfers	<u>433,622</u>	<u>470,720</u>
Receipts Over (Under)		
Expenditures and Transfers	36,014	(62,466)
Unencumbered Cash, Beginning	<u>79,061</u>	<u>115,075</u>
Unencumbered Cash, Ending	<u><u>115,075</u></u>	<u><u>52,609</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Energy Manager Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	53,262
Total Cash Receipts		53,262
Expenditures and Transfers		
General Government		
Energy Manager		
Personal Services		13,868
Contractual Services		1,983
Commodities		5,492
Total Expenditures and Transfers		21,343
Receipts Over (Under)		
Expenditures and Transfers		31,919
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		31,919

See accompanying notes to financial statements

Franklin County, Kansas
 Juvenile Justice Incentive Grant Fund
 Statement of Cash Receipts and Expenditures - Actual
 For the Year Ended December 31, 2010
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 12,831	3,081
Other Intergovernmental	<u>16,489</u>	<u>9,244</u>
Total Cash Receipts	<u>29,320</u>	<u>12,325</u>
 Expenditures and Transfers		
Public Safety		
Contractual Services	<u>43,760</u>	<u>17,997</u>
Total Expenditures and Transfers	<u>43,760</u>	<u>17,997</u>
 Receipts Over (Under)		
Expenditures and Transfers	(14,440)	(5,672)
 Unencumbered Cash, Beginning	<u>20,112</u>	<u>5,672</u>
Unencumbered Cash, Ending	<u><u>5,672</u></u>	<u><u>5,672</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Employee Benefit Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Countywide Sales Tax	\$ 2,791	
Miscellaneous		
Payroll Withholdings and Benefits	2,224,142	1,960,698
Other		4,567
Total Miscellaneous	<u>2,224,142</u>	<u>1,965,265</u>
Total Cash Receipts	<u>2,226,933</u>	<u>1,965,265</u>
 Expenditures and Transfers		
General Government		
Employee Benefits		
Personal Services	2,059,916	2,110,096
Total Expenditures and Transfers	<u>2,059,916</u>	<u>2,110,096</u>
 Receipts Over (Under)		
Expenditures and Transfers	167,017	(144,831)
 Unencumbered Cash, Beginning	<u>425,171</u>	<u>592,188</u>
Unencumbered Cash, Ending	<u><u>592,188</u></u>	<u><u>447,357</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Employee Flexible Spending Plan Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 62	37
Miscellaneous		
Payroll Withholdings and Benefits	55,959	72,360
Other	214	3,034
Total Miscellaneous	<u>56,173</u>	<u>75,394</u>
Total Cash Receipts	<u>56,235</u>	<u>75,431</u>
 Expenditures and Transfers		
General Government		
Personal Services	55,546	70,609
Contractual Services	2,426	2,882
Total Expenditures and Transfers	<u>57,972</u>	<u>73,491</u>
 Receipts Over (Under)		
Expenditures and Transfers	(1,737)	1,940
 Unencumbered Cash, Beginning	<u>18,443</u>	<u>16,706</u>
Unencumbered Cash, Ending	<u><u>16,706</u></u>	<u><u>18,646</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
 Sheriff Recovery Act Grant Fund
 Statement of Cash Receipts and Expenditures - Actual
 For the Year Ended December 31, 2010
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	346,167
Total Cash Receipts		<u>346,167</u>
 Expenditures and Transfers		
Public Safety		
Sheriff		
Personal Services	19,822	79,214
Contractual Services	186,190	100,992
Reimbursed Expense		(25,414)
Total Expenditures and Transfers	<u>206,012</u>	<u>154,792</u>
 Receipts Over (Under)		
Expenditures and Transfers	(206,012)	191,375
 Unencumbered Cash, Beginning		(206,012)
Unencumbered Cash, Ending	<u>(206,012)</u>	<u>(14,637)</u>

See accompanying notes to financial statements

Franklin County, Kansas
Sheriff BJA Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	2,368
Total Cash Receipts		2,368
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		2,368
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		2,368

See accompanying notes to financial statements

Franklin County, Kansas
Truancy Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

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

See accompanying notes to financial statements

Franklin County, Kansas
Safe Kid's Coalition Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 2	8
Miscellaneous		
Other	2,798	
Total Cash Receipts	<u>2,800</u>	<u>8</u>
 Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	2,800	8
 Unencumbered Cash, Beginning	<u> </u>	2,800
Unencumbered Cash, Ending	<u>2,800</u>	<u>2,808</u>

See accompanying notes to financial statements

Franklin County, Kansas
Veteran's Memorial Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 11	7
Miscellaneous		
Donations	610	21
Total Cash Receipts	<u>621</u>	<u>28</u>
Expenditures and Transfers		
Culture and Recreation		
Other Culture and Recreation		
Contractual Services	13,207	160
Total Expenditures and Transfers	<u>13,207</u>	<u>160</u>
Receipts Over (Under)		
Expenditures and Transfers	(12,586)	(132)
Unencumbered Cash, Beginning	<u>15,296</u>	<u>2,710</u>
Unencumbered Cash, Ending	<u><u>2,710</u></u>	<u><u>2,578</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Judiciary Tech Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

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

See accompanying notes to financial statements

Franklin County, Kansas
Child Safety/Domestic Violence Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

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

See accompanying notes to financial statements

Franklin County, Kansas
 Sheriff Identikit Fund
 Statement of Cash Receipts and Expenditures - Actual
 For the Year Ended December 31, 2010
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

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

See accompanying notes to financial statements

Franklin County, Kansas
 Juvenile Facilities Grant Fund
 Statement of Cash Receipts and Expenditures - Actual
 For the Year Ended December 31, 2010
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$	6,141
Total Cash Receipts	<u> </u>	<u>6,141</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Detention		
Contractual Services		5,411
Total Expenditures and Transfers	<u> </u>	<u>5,411</u>
 Receipts Over (Under)		
Expenditures and Transfers		730
 Unencumbered Cash, Beginning	<u>1,327</u>	<u>1,327</u>
Unencumbered Cash, Ending	<u><u>1,327</u></u>	<u><u>2,057</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Justice Assistance Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

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

See accompanying notes to financial statements

Franklin County, Kansas
 Graduated Sanctions Grant Fund
 Statement of Cash Receipts and Expenditures - Actual
 For the Year Ended December 31, 2010
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 338,428	335,696
Miscellaneous		
Other		33
Total Cash Receipts	<u>338,428</u>	<u>335,729</u>
 Expenditures and Transfers		
Public Safety		
Personal Services	262,849	269,784
Contractual Services	63,384	76,202
Operating Transfers Out	2,568	
Reimbursed Expense	(251)	(282)
Total Expenditures and Transfers	<u>328,550</u>	<u>345,704</u>
 Receipts Over (Under)		
Expenditures and Transfers	9,878	(9,975)
 Unencumbered Cash, Beginning	<u>111,836</u>	<u>121,714</u>
Unencumbered Cash, Ending	<u><u>121,714</u></u>	<u><u>111,739</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Prevention/Intervention Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 66,321	87,332
Miscellaneous		
Other	2,473	
Total Cash Receipts	<u>68,794</u>	<u>87,332</u>
Expenditures and Transfers		
Public Safety		
Personal Services	19,920	46,817
Contractual Services	80,195	54,054
Reimbursed Expense		(195)
Total Expenditures and Transfers	<u>100,115</u>	<u>100,676</u>
Receipts Over (Under)		
Expenditures and Transfers	(31,321)	(13,344)
Unencumbered Cash, Beginning	<u>66,772</u>	<u>35,451</u>
Unencumbered Cash, Ending	<u><u>35,451</u></u>	<u><u>22,107</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Reimbursements Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ 320	1,353
Total Cash Receipts	<u>320</u>	<u>1,353</u>
 Expenditures and Transfers		
Public Safety		
Contractual Services	1,451	946
Reimbursed Expense	(992)	
Total Expenditures and Transfers	<u>459</u>	<u>946</u>
 Receipts Over (Under)		
Expenditures and Transfers	(139)	407
 Unencumbered Cash, Beginning	<u>4,459</u>	<u>4,320</u>
Unencumbered Cash, Ending	<u><u>4,320</u></u>	<u><u>4,727</u></u>

See accompanying notes to financial statements

Franklin County, Kansas
Risk Reduction/Adult Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Operating Transfers Out	30,913	
Total Expenditures and Transfers	30,913	
Receipts Over (Under)		
Expenditures and Transfers	(30,913)	
Unencumbered Cash, Beginning	30,913	
Unencumbered Cash, Ending		

See accompanying notes to financial statements

Franklin County, Kansas
New World Project Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 165,000	
Total Cash Receipts	<u>165,000</u>	
Expenditures and Transfers		
Public Safety		
Contractual Services	184,715	18,915
Reimbursed Expense	(157,564)	
Total Expenditures and Transfers	<u>27,151</u>	<u>18,915</u>
Receipts Over (Under)		
Expenditures and Transfers	137,849	(18,915)
Unencumbered Cash, Beginning	<u>38,168</u>	<u>176,017</u>
Unencumbered Cash, Ending	<u>176,017</u>	<u>157,102</u>

See accompanying notes to financial statements

Franklin County, Kansas
Agency Funds

Statement 4

Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Lane City General	\$ 278	7,784	7,166	896
Lane City Fire	71	1,182	1,161	92
Ottawa City General		2,270,284	2,270,284	
Ottawa City Auditorium		93,549	93,549	
Ottawa City Library		730,961	730,961	
Ottawa City Bond and Interest		612,313	612,313	
Ottawa City Paving		17,727	17,727	
Ottawa City Sewer		28,647	28,647	
Ottawa City Water		720	720	
Ottawa City Weed Cutting		7,265	7,265	
Ottawa City Clean Up		498	498	
Ottawa City: K-68 Estates TIF		4,393	4,393	
Pomona City General		13,141	13,141	
Pomona City Employee Benefits		48,100	48,100	
Pomona City Library		6,310	6,310	
Pomona City Fire		20,732	20,732	
Pomona City Park		1,101	1,101	
Princeton City General	894	24,756	24,741	909
Rantoul City General		7,741	7,741	
Richmond City General	2,890	101,252	101,350	2,792
Richmond City Library	328	11,116	11,141	303
Richmond City Recreation	151	6,500	6,480	171
Wellsville City General	13,909	343,172	341,880	15,201
Wellsville City Employee Benefits	1,098	70,382	69,544	1,936
Wellsville City Library	1,988	57,819	57,648	2,159
Wellsville City Lib Emp Benefits	220	6,299	6,286	233
Wellsville City Tort Liability	430	18,897	18,271	1,056
Wellsville City Bond and Interest	6	10,755	10,703	58
Wellsville City Paving		2,879	2,879	
Wellsville City Weed		1,375	1,375	
Wellsville City Sewer		33,835	33,190	645
Williamsburg City General		9,037	8,546	491
Williamsburg City Library		20,584	19,792	792
Subtotal Cities	<u>22,263</u>	<u>4,591,106</u>	<u>4,585,635</u>	<u>27,734</u>
Townships:				
Appanoose Township General	900	6,654	6,803	751
Centropolis Township General	1,896	1,876	3,528	244
Cutler Township General	758	26,848	27,606	
Franklin Township General	603	22,058	22,171	490
Franklin Township Fire	342	17,414	17,346	410
Greenwood Township General	1,951	15,379	15,494	1,836
Harrison Township General	260	10,134	10,394	
Hayes Township General	225	13,654	13,621	258
Homewood Township General	772	5,695	6,265	202
Lincoln Twp General		6,040	5,261	779
Ohio Township General	244	7,355	7,378	221
Ottawa Township General	214	4,346	4,513	47
Peoria Township General		11,893	11,373	520
Peoria Township Fire		4,513	4,289	224
Peoria Township Cemetery		9,193	8,903	290
Pomona Township General	3	326	188	141
Pomona Township Fire	636	5,526	3,568	2,594
Pottawatomie Township General		37,758	37,758	
Richmond Township General	43	2,037	2,080	
Williamsburg Township General	174	5,167	4,794	547
Subtotal Townships	<u>9,021</u>	<u>213,866</u>	<u>213,333</u>	<u>9,554</u>

See accompanying notes to financial statements

Franklin County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #287 Supplemental General	\$	866,410	866,410	
USD #287 General		576,023	576,023	
USD #287 Capital Outlay		128,249	128,249	
USD #287 Recreation		69,618	69,618	
USD #288 General		383,062	383,062	
USD #288 Capital Outlay		1	1	
USD #288 Bond and Interest		1	1	
USD #288 Supplemental General		517,095	517,095	
USD #288 Bond and Interest		158,307	158,307	
USD #289 General		573,905	573,905	
USD #289 Capital Outlay		274,658	274,658	
USD #289 Recreation		73,064	73,064	
USD #289 Recreation Emp Benefit		5,836	5,836	
USD #289 Bond and Interest #1		384,184	384,184	
USD #289 Supplemental General		736,328	736,328	
USD #290 General		2,070,315	2,070,315	
USD #290 Capital Outlay		507,345	507,345	
USD #290 Recreation		634,094	634,094	
USD #290 Recreation Emp Benefit		25,613	25,613	
USD #290 Adult Education		63,437	63,437	
USD #290 Bond and Interest #1		1,782,114	1,782,114	
USD #290 Supplemental General		2,367,444	2,367,444	
USD #243 Supplemental General		1,897	1,897	
USD #243 General		1,590	1,590	
USD #243 Bond and Interest		947	947	
USD #348 General		15,541	15,541	
USD #348 Capital Outlay		7,815	7,815	
USD #348 Bond and Interest		18,856	18,856	
USD #348 Recreation		3,908	3,908	
USD #348 Recreation Emp Benefit		926	926	
USD #348 Supplemental General		16,755	16,755	
USD #365 Supplemental General		32,409	32,409	
USD #365 General		28,734	28,734	
USD #365 Capital Outlay		6,630	6,630	
USD #365 Bond and Interest		13,018	13,018	
USD #368 Supplemental General		4,740	4,740	
USD #368 General		5,080	5,080	
USD #368 Capital Outlay		1,701	1,701	
USD #368 Bond and Interest		4,602	4,602	
USD #434 General		261	261	
USD #434 Capital Outlay		25	25	
USD #434 Bond and Interest		125	125	
USD #434 Supplemental General		396	396	
USD #456 General		6,631	6,631	
USD #456 Capital Outlay		251	251	
USD #456 Recreation		408	408	
USD #456 Supplemental General		6,379	6,379	
Subtotal Schools		<u>12,376,728</u>	<u>12,376,728</u>	

See accompanying notes to financial statements

Franklin County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Antioch Cemetery	\$ 5,245	11,704	15,503	1,446
Central Cemetery	387	2,248		2,635
Greenwood Cemetery	462	4,371	4,390	443
Lane-Baker Cemetery		20,761	20,761	
Mt. Hope Cemetery	791	4,245	4,476	560
Mt. Olivet Cemetery	100	4,244	3,846	498
Princeton Cemetery		16,377	14,753	1,624
Richmond-Berea Cemetery	268	12,078	11,758	588
United Cemetery	1,042	16,145	15,445	1,742
Subtotal Cemeteries	<u>8,295</u>	<u>92,173</u>	<u>90,932</u>	<u>9,536</u>
Rural Fire Districts:				
Ohio-Princeton Fire		36,711	36,711	
North Centropolis Fire	1,460	10,228	11,007	681
South Centropolis Fire	1,341	9,591	10,932	
Harrison-Lincoln-Ottawa Fire		156,741	153,750	2,991
Homewood-Williamsburg Fire		31,050	15,439	15,611
Richmond Fire	481	23,670	21,052	3,099
Subtotal Rural Fire Districts	<u>3,282</u>	<u>267,991</u>	<u>248,891</u>	<u>22,382</u>
Watershed Districts:				
Pottawatomie Watershed		26,423	26,423	
Tauy Watershed	1,104	81,244	80,780	1,568
Drainage District #1	160	14,123	14,152	131
Subtotal Watershed Districts	<u>1,264</u>	<u>121,790</u>	<u>121,355</u>	<u>1,699</u>
Regional Library:				
N.E. Kansas Library General		146,456	146,456	
N.E. Kansas Library Employee Benefits		15,274	15,274	
Subtotal Regional Library		<u>161,730</u>	<u>161,730</u>	
Total Subdivisions	<u>44,125</u>	<u>17,825,384</u>	<u>17,798,604</u>	<u>70,905</u>
State Funds:				
State Educational Building		231,832	231,832	
State Institutional Building		115,916	115,916	
Total State Funds		<u>347,748</u>	<u>347,748</u>	

See accompanying notes to financial statements

Franklin County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Statement 4

<u>Fund</u>	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Payroll Clearing	\$	11,477,960	11,477,960	
Motor Vehicle Licenses		1,420,007	1,420,007	
Game Licenses	644	8,973	9,041	576
Cereal Malt Beverage Licenses	25	25	25	25
Heritage Trust	2,555	9,284	9,494	2,345
Unclaimed Money	548			548
Clerk of Court Release		1,469	1,469	
Sales Tax	46,176	753,375	729,409	70,142
Dust Control	5,845	24,353	26,164	4,034
Change	2,366	91,188	93,044	510
Solid Waste Committee	34,523	13,701	9,096	39,128
Hospital Sales Tax	136,117	1,487,604	1,498,716	125,005
State DMV Modification Fees		132,740	132,740	
Treasurer's Holding Account	198,603	558,945	452,131	305,417
Special Auto Holding	239			239
Cash Over and Short	400	1,374	968	806
Total Other Agency Funds	<u>428,041</u>	<u>15,980,998</u>	<u>15,860,264</u>	<u>548,775</u>
Distributable Funds:				
Current Tax	14,776,384	27,883,074	27,613,261	15,046,197
Delinquent Tax	305,713	1,200,740	1,037,760	468,693
Motor Vehicle Tax	71,462	2,923,148	2,919,962	74,648
Recreational Vehicle Tax	2,326	60,550	62,352	524
Mineral Production Tax		1,743	1,743	
In Lieu of Tax		4,053	4,053	
Total Distributable Funds	<u>15,155,885</u>	<u>32,073,308</u>	<u>31,639,131</u>	<u>15,590,062</u>
Total Agency Funds	<u>15,628,051</u>	<u>66,227,438</u>	<u>65,645,747</u>	<u>16,209,742</u>

See accompanying notes to financial statements

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2010

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

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

B. Basis of Presentation

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

The following types of funds comprise the financial activities of the County for the year of 2010:

Governmental Funds:

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

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

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

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

Fiduciary Funds:

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

C. Basis of Accounting

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

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2010

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

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

D. Budgets

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During 2010, the County amended the following budgets:

	Original Budget	Amended Budget
Ambulance Fund	\$ 1,481,330	1,545,398
Centropolis Sewer District Fund	16,201	44,712
Country Estates Benefit District Fund	0	16,201
Emergency Phone Equipment Fund	67,225	220,980
Health Fund	797,880	930,382
Office Annex Fund	44,712	760,555
Risk Management Reserve Fund	0	77,414
Road and Bridge Fund	5,054,454	5,427,568
Special Alcohol Program Fund	0	13,125
Wireless Phone Equipment Fund	77,414	67,225

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2010

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.

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

Health Capital Outlay Fund
Road and Bridge Chip Reserve Fund
Special Ambulance Vehicle Fund
Special Capital Improvement Fund
Special Equipment Reserve Fund
Risk Management Reserve Fund
Special Machinery Fund
Solid Waste Capital Improvement Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the general fund, as provided by Kansas Statutes, or other funds as designated by County resolution.

Property Taxes and Other Receivables

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

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

Deposits and Investments

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

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2010

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County had no such investments during 2010.

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

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

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured and the County's investment policy requires 100% collateralization at all times.

At December 31, 2010, the carrying amount of the County's deposits was \$28,026,694 and the bank balance was \$28,703,583. Of the bank balance, \$12,003,415 was secured by federal depository insurance and the remaining \$16,700,168 was collateralized securities held by the pledging financial institution's agents in the County's name.

Inventories and Prepaid Expenses

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

Long-Term Debt

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

F. Revenues and Expenditures

Property Tax Revenue Recognition

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

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2010

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

Reimbursed Expenses

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

Vacation and Sick Pay

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

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

Interfund Transactions

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

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

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

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

Vermont/Wilson Bridge Project	\$ 7,100
Montana Road Improvement Project Fund	5,006
Sheriff Recovery Act Grant Fund	14,637

In each of these funds, State and Federal grants or revolving loan funds are anticipated to be drawn in 2011 to cover the deficit balances.

Compliance with Kansas Depository Security Law

No violations.

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2010

Compliance with Kansas Budget Law

The following funds had expenditures in 2010, but had no budget adopted to authorize these expenditures:

Special Parks and Recreation	\$ 1,500
Tourism and Convention Promotion Fund	162,358
Countywide Phone System Fund	68,475

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

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

The County has waived the application of generally accepted accounting principles through December 31, 2010, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

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

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The KPERS employer rate established by statute for the period January 1, 2010 through December 31, 2010 was 7.14% (6.14% for the period April through June). The County employer contributions for the years ending December 31, 2010, 2009, and 2008 were \$407,741, \$310,320, and \$296,718, respectively, equal to the statutory required contributions for each year. The County's KP&F employer rate established for fiscal years beginning in 2010 was 12.86%, which includes a uniform employer rate, plus a supplemental rate for past service cost. Employers participating in KP&F must make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. This additional contribution is included in the rate stated above. The County contributions to KP&F for the years ending December 31, 2010, 2009, and 2008 were \$305,051, \$323,073, and \$326,252, respectively, equal to the statutory required contributions for each year.

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2010

Other Employee Benefits

The accumulated liability under the County's sick leave and vacation plan, at December 31, 2010 was \$472,977 for sick pay and \$437,198 for vacation pay.

Lease-Purchase Obligations

At December 31, 2010, the County is obligated under ten lease-purchase agreements and certificates of participation. Details of these agreements, as well as the amount due under these agreements subsequent to December 31, 2010 are shown below.

General Long-Term Debt

Under the special authority of K.S.A. 10-306, Franklin County is limited to aggregate debt not to exceed 30% of assessed valuation of tangible taxable property in the County. The County's assessed valuation at November 1, 2010 was \$207,921,841. The County's legal debt margin is computed as follows:

Outstanding G.O. Debt	\$ 1,926,070
Less debt exempt from the legal margin:	
G.O. Refunding Debt	(990,000)
Sewer Debt	(337,070)
Benefit District Debt	(84,000)
Total Debt subject to debt limit	<u>515,000</u>
Legal Debt Margin	\$ 62,376,552
Less: outstanding debt subject to debt limit	(<u>515,000</u>)
Remaining Legal Debt Margin	<u>61,861,552</u>

Details of the County's outstanding bonded debt, along with maturities subsequent to December 31, 2010, are presented below.

Revolving Loans

At December 31, 2010, the County is obligated under two revolving loan agreements with the State of Kansas. The proceeds of these loan agreements were used in past and present public works projects. Details of these revolving loan agreements, along with maturities subsequent to December 31, 2010, are presented below.

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2010, were as follows:

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2010

<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>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>										
G.O. Sewer Bonds Series A	5.00%	11/27/2001	\$ 281,100	11/27/1941	\$ 263,381		3,504		259,877	13,169
G.O. Sewer Bonds Series B	5.00%	11/27/2001	83,500	11/27/1941	78,234		1,041		77,193	3,912
G.O. Benefit District Bonds	4.15-6.00%	12/1/2002	132,183	9/1/2018	93,000		9,000		84,000	4,334
G.O. Employee Benefit Bonds	3.00-6.00%	5/1/2003	808,000	9/1/2019	560,000		45,000		515,000	29,470
Advance Refunding Bonds	3.10-4.00%	10/1/2005	1,700,000	9/1/2017	1,185,000		195,000		990,000	43,949
<u>Certificates of Participation:</u>										
Mental Health Building (1)	4.75-6.10%	10/1/1995	395,000	11/1/2015	185,000		30,000		155,000	10,771
Mental Health Building (1)	4.25-4.75%	9/1/2006	1,600,000	9/1/2021	1,385,000		80,000		1,305,000	62,950
<u>Lease Purchase Agreements:</u>										
Vermont Road Repaving	5.750%	7/1/1998	1,667,580	8/1/2013	593,479		136,007		457,472	32,192
Office Annex Building	6.500%	5/1/2000	1,400,000	10/17/2014	622,408		117,585		504,823	28,801
Trucks	4.490%	4/26/2006	375,229	3/1/2011	120,651		79,539		41,112	4,527
Motor Graders	4.400%	6/27/2007	154,736	8/1/2011	81,105		39,638		41,467	3,141
Motor Graders	4.340%	11/1/2007	77,418	8/1/2011	39,938		19,545		20,393	1,525
Motor Graders	3.990%	6/15/2008	85,500	6/5/2012	55,010		21,355		33,655	1,984
Motor Graders	3.340%	1/21/2010	212,030	8/1/2013	-	212,030	53,089		158,941	3,541
Motor Graders	3.280%	5/21/2010	216,000	8/1/2013	-	216,000	55,596		160,404	1,417
<u>Revolving Loans Outstanding:</u>										
KDOT Revolving Loan	4.190%	12/28/2004	6,000,000	8/1/2023	5,009,408		271,414		4,737,994	209,894
KDOT Revolving Loan	4.000%	10/20/2008	3,400,000	8/1/2018	2,322,753	544,110	365,007		2,501,856	92,270
<u>Compensated Absences:</u>										
Sick Leave Maximum Potential Liability					880,928			29,247	910,175	-
Total Long-Term Debt					<u>13,475,295</u>	<u>972,140</u>	<u>1,522,320</u>	<u>29,247</u>	<u>12,954,362</u>	<u>547,847</u>

(1) These Certificates are issued in the name of the County, and are obligations of the County. However, principal and interest payments are made by the Franklin County Mental Health Association. Subsequent to December 31, 2010, the Mental Health Association retired the 10/1/95 issue in full, removing the liability for those Certificates from the County.

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2010

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016-2020</u>	<u>2021-2025</u>
Principal							
General Obligation Bonds	\$ 268,773	273,966	295,259	150,522	156,798	503,552	42,876
Certificates of Participation (1)	110,000	120,000	120,000	125,000	135,000	570,000	280,000
Lease Purchase Agreements	495,957	400,375	407,939	113,996			
Revolving Loans	560,060	576,328	599,940	624,521	650,110	2,916,126	1,312,765
Interest							
General Obligation Bonds	85,265	75,061	64,625	53,015	46,446	126,781	65,219
Certificates of Participation (1)	68,547	63,155	57,275	51,395	45,178	143,738	11,756
Lease Purchase Agreements	60,911	39,524	20,292	7,994			
Revolving Loans	291,924	275,656	252,044	227,463	201,874	602,136	110,680
Total	<u>1,941,437</u>	<u>1,824,065</u>	<u>1,817,374</u>	<u>1,353,906</u>	<u>1,235,406</u>	<u>4,862,333</u>	<u>1,823,296</u>

	<u>2026-2030</u>	<u>2031-2035</u>	<u>2036-2040</u>	<u>2041</u>	<u>Total</u>
Principal					
General Obligation Bonds	\$ 54,726	69,851	89,153	20,594	1,926,070
Certificates of Participation (1)					1,460,000
Lease Purchase Agreements					1,418,267
Revolving Loans					7,239,850
Interest					
General Obligation Bonds	53,375	38,256	18,957	1,030	628,030
Certificates of Participation (1)					441,044
Lease Purchase Agreements					128,721
Revolving Loans					1,961,777
Total	<u>108,101</u>	<u>108,107</u>	<u>108,110</u>	<u>21,624</u>	<u>15,203,759</u>

(1) These Certificates are issued in the name of the County, and are obligations of the County. However, principal and interest payments are made by the Franklin County Mental Health Association. Subsequent to December 31, 2010, the Mental Health Association retired the 10/1/95 issue in full, removing the liability for those Certificates from the County.

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2010

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
General Fund	Capital Improvement Reserve Fund	\$ 100,000
General Fund	County Equipment Reserve Fund	100,000
Ambulance Fund	Special Ambulance Cap. Outlay Fund	50,000
County Building Fund	Capital Improvement Reserve Fund	130,000
Road and Bridge Fund	Special Machinery Fund	467,000
Special Liability Fund	Risk Management Reserve Fund	50,000
Solid Waste Fund	Solid Waste Cap. Improvement Reserve	96,000
Special Auto Fund	General Fund	73,480

Note 4 Employee Benefit Health Insurance Trust Fund

During 1989, the County formed the Franklin County Employee Benefit Plan Trust Fund to provide a self-insurance plan to cover medical expenses of County employees. The plan received funds through employee payroll deductions and paid for medical claims up to \$100,000 per employee. Catastrophic coverage insurance was purchased to cover claims in excess of \$100,000 per employee, with 125% annual stop loss coverage. In 2010, the County discontinued this plan and entered the State of Kansas Health Insurance plan. By December 31, 2010, substantially all outstanding claims on the self-insured plan have been processed and paid. Any unrecorded claims still outstanding are not expected to have a material effect on the financial statements.

Note 5 Prior Year Defeasance of Debt

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

Note 6 Summary, Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

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

Construction Project

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

<u>Project Name</u>	<u>Project Authorization</u>	<u>Expenditures to Date</u>
13-Mile Road Project	\$ 3,551,277	2,426,418
Midland Railway Project	293,609	291,760
Montana Road Project	529,265	223,276
Vermont/Wilson Bridge Project	1,800,000	296,277
Missouri Road Project	560,176	516,731

County of Franklin, Kansas
Notes to Financial Statements
December 31, 2010

Risk Management

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

Pending Litigation

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

Note 7 Closure and Postclosure Care Costs of Landfill

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

Note 8 Subsequent Events

Subsequent to December 31, 2010, the Franklin County Mental Health Association retired the 1995 Certificate of Participation issue (with an outstanding balance of \$155,000), removing the County from the contingent liability on those Certificates. The 2006 Certificates are still outstanding and the County is contingently liable on those in the event of default, but all payments are made by the Franklin County Mental Health Association.

Note 9 Juvenile Detention Building/Public Building Commission

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

County of Franklin, Kansas
 Reconciliation of 2009 Tax Roll
For the Year Ended December 31, 2010

Schedule 1

County Clerk's Abstract of Taxes Levied	\$	29,043,822
Add: Added and Escaped Taxes		10,942
Deduct: Taxes Abated and Refunded		<u>(237,062)</u>
Tax Roll as Adjusted		<u><u>28,817,702</u></u>
 <u>County Treasurer's Accounting:</u>		
Current Tax Collections (net of refunds)	\$	27,234,339
Uncollected:		
Personal Property		31,973
Real Estate		<u>1,551,588</u>
Total Uncollected		1,583,561
Tax Roll Under (Over) Accounted For		<u>(198)</u>
Net Tax Roll		<u><u>28,817,702</u></u>

County of Franklin, Kansas
County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 1 of 14)

Balance - January 1, 2010 \$ 75

Receipts:

Liquor Licenses	\$	375
Election Registration Lists		1,610
Fish and Game Fees		420
Fish and Game Licenses		9,395
Other		33

Total Receipts 11,833

Disbursements:

To County Treasurer 11,833

Balance - December 31, 2010 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, 2010

Schedule 2
(Page 2 of 14)

Balance - January 1, 2010		\$	0
<u>Receipts:</u>			
Mortgage Registration and Heritage Trust Fees	\$	240,637	
Recording Fees		48,196	
Technology Fees		31,094	
Copies		<u>7,159</u>	
Total Receipts			327,086
<u>Disbursements:</u>			
To County Treasurer			<u>327,086</u>
Balance - December 31, 2010			<u><u>0</u></u>

County of Franklin, Kansas
 Clerk of the District Court
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
 (Page 3 of 14)

Balance - January 1, 2010 \$ 160,649

Receipts:

ASAP Assessments	\$	2,797	
Attorney Fee State		18,507	
Bonds and Bond Forfeitures		70,469	
County Clerk Fees		13,454	
County Reimbursement		17,732	
Drivers License Reinstatement Fees		12,054	
Fines		168,885	
Indigent Defense Fees		6,567	
Interest		579	
Judgments, Sale Proceeds, and Other		1,118,691	
Judicial Branch Surcharge		62,268	
Law Library Fees		23,071	
LETC Fees		22,404	
Marriage License Fees		9,322	
PATF Fees		2,926	
State Clerk Fees		<u>222,237</u>	
 Total Receipts			 1,771,963

Disbursements:

To State Treasurer		511,731	
To County Treasurer		55,426	
To Others		<u>1,285,790</u>	
 Total Disbursements			 <u>1,852,947</u>

Balance - December 31, 2010 79,665

Composition of Ending Cash Balance:

Deposit: Peoples Bank, Ottawa, Kansas \$ 79,665

County of Franklin, Kansas
 Sheriff
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
 (Page 4 of 14)

Balance - January 1, 2010		\$	37,491
<u>Receipts:</u>			
Sheriff Fees	\$	13,530	
MVR Fees			
School/City Contracts		121,407	
Law Enforcement Trust/Sheriff's Trust		19,294	
DARE Donations			
Inmate Accounts		64,264	
Work Release		3,840	
Jail Board		23,180	
Miscellaneous		2,000	
Total Receipts			247,515
<u>Disbursements:</u>			
Paid to County Treasurer		179,411	
Paid to Others:			
Work Release		37	
Inmate Accounts		60,587	
Total Disbursements			240,035
Balance - December 31, 2010			44,971
<u>Composition of Ending Cash Balance:</u>			
Deposit: ArvestBank, Ottawa, Kansas		\$	44,971

County of Franklin, Kansas
County Attorney
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 5 of 14)

Balance - January 1, 2010		\$	125
<u>Receipts:</u>			
Bad Check Collection Fees	\$	180	
Diversion Fees		8,286	
Miscellaneous		1,440	
		<hr/>	
Total Receipts			9,906
<u>Disbursements:</u>			
Paid to County Treasurer			<hr/> 9,726
Balance - December 31, 2010			<hr/> <hr/> 305
<u>Composition of Ending Cash Balance:</u>			
Cash on Hand		\$	<hr/> <hr/> 305

County of Franklin, Kansas
 Public Works Department
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
 (Page 6 of 14)

Balance - January 1, 2010		\$	0
<u>Receipts:</u>			
Road and Bridge Revenues	\$		26,488
Road and Bridge Reimbursements			175,234
Special Bridge Reimbursements			10,061
FEMA Disaster Reimbursement			422,248
FEMA Disaster Reimbursement- Special Bridge			20,898
Dust Control			24,353
13 Mile Plan			2,300
Other Reimbursements			<u>1,097</u>
Total Receipts			682,679
<u>Disbursements:</u>			
Paid to County Treasurer			<u>682,679</u>
Balance - December 31, 2010			<u><u>0</u></u>

County of Franklin, Kansas
Noxious Weed Supervisor
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 7 of 14)

Balance - January 1, 2010		\$	0
<u>Receipts:</u>			
Reimbursement for Chemicals/Equipment/Labor	\$	86,663	
Collections on Prior Year Chemical Sales		<u>300</u>	
Total Receipts			86,963
<u>Disbursements:</u>			
Paid to County Treasurer			<u>86,963</u>
Balance - December 31, 2010			<u><u>0</u></u>

County of Franklin, Kansas
 Health Department
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
 (Page 8 of 14)

Balance - January 1, 2010		\$	0
<u>Receipts:</u>			
WIC Grant	\$		65,367
MCH Grant			17,747
Public Health Nurse Grant			3,839
Family Planning Grant			46,699
Immunization Grant			3,215
Child Care Grant			16,548
Pandemic Flu Grant			73,002
Formula Grant			14,031
PHEPR Grant			20,122
Other Grants			10,822
Fees for Services			296,651
			<hr style="border-top: 1px solid black;"/>
Total Receipts			568,043
<u>Disbursements:</u>			
Paid to County Treasurer			<hr style="border-top: 1px solid black;"/>
			568,043
Balance - December 31, 2010			<hr style="border-top: 3px double black;"/>
			0

County of Franklin, Kansas
Juvenile Justice Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 9 of 14)

Balance - January 1, 2010		\$	0
<u>Receipts:</u>			
Jail Board Bills	\$	85,715	
Reimbursements		<u>6,294</u>	
Total Receipts			92,009
<u>Disbursements:</u>			
Paid to County Treasurer			<u>92,009</u>
Balance - December 31, 2010			<u><u>0</u></u>

County of Franklin, Kansas
Ambulance Service
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 10 of 14)

Balance - January 1, 2010	\$	0
<u>Receipts:</u>		
Service Fees		768,323
<u>Disbursements:</u>		
Paid to County Treasurer		<u>768,323</u>
Balance - December 31, 2010		<u><u>0</u></u>

County of Franklin, Kansas
 Recycling Program
 Receipts, Disbursements, and Balances
 For the Year Ended December 31, 2010

Schedule 2
 (Page 11 of 14)

Balance - January 1, 2010		\$	2,767
<u>Receipts:</u>			
Sale of Recycling Materials	\$	123,512	
From County Treasurer		16,000	
Total Receipts			139,512
<u>Disbursements:</u>			
Paid to County Treasurer		123,512	
Purchase of Recycling Materials		16,037	
Total Disbursements			139,549
Balance - December 31, 2010			2,730
<u>Composition of Ending Cash Balance:</u>			
Deposit: Peoples Bank, Ottawa, Kansas		\$	2,730

County of Franklin, Kansas
Environmental Health Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 12 of 14)

Balance - January 1, 2010	\$	0
<u>Receipts:</u>		
Fees Collected		11,935
<u>Disbursements:</u>		
Paid to County Treasurer		<u>11,935</u>
Balance - December 31, 2010		<u><u>0</u></u>

County of Franklin, Kansas
Solid Waste Transfer Station
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 13 of 14)

Balance - January 1, 2010		\$	0
<u>Receipts:</u>			
Commercial Trash Haulers/Gate Collections	\$	988,106	
Regional Solid Waste Committee Fees		<u>13,701</u>	
Total Receipts			1,001,807
<u>Disbursements:</u>			
Paid to County Treasurer			<u>1,001,807</u>
Balance - December 31, 2010			<u><u>0</u></u>

County of Franklin, Kansas
Planning and Building Department
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 14 of 14)

Balance - January 1, 2010		\$	0
<u>Receipts:</u>			
Planning and Building Fees	\$	22,265	
Reimbursements		2,502	
Appraisal Fees		340	
Publication Fees		<u>2,025</u>	
Total Receipts			27,132
<u>Disbursements:</u>			
Paid to County Treasurer			<u>27,132</u>
Balance - December 31, 2010			<u><u>0</u></u>

SCHLOTTERBECK AND BURNS, LLC

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CHANUTE, KANSAS 66720

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S & B

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

Board of County Commissioners
Franklin County, Kansas

We have audited the statutory basis financial statements of Franklin County, Kansas, as of and for the year ended December 31, 2010, and have issued our report thereon dated June 2, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

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

Respectfully Submitted,

Schlottbeck and Burns, LLC

June 2, 2011

SCHLOTTERBECK AND BURNS, LLC

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S & B

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

Board of County Commissioners
Franklin County, Kansas

Compliance

We have audited the compliance of Franklin County, Kansas, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2010. Franklin County, Kansas, major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Franklin County, Kansas, management. Our responsibility is to express an opinion on Franklin County, Kansas, compliance based on our audit.

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

In our opinion, Franklin County, Kansas, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

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

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

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

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

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

Respectfully Submitted,

Schlottbeck and Burns, LLC

June 2, 2011

County of Franklin, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended December 31, 2010

A. Summary of Audit Results

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

B. Findings - Financial Statements Audit

None.

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

None.

County of Franklin, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Department of Agriculture		
Passed through Kansas Department of Health and Environment		
Special Supplemental Nutrition Program for Women, Infants and Children	10.557 \$	<u>65,367</u>
Department of Justice		
Recovery Act-Assistance to Rural Law Enforcement (ARRA)	16.810	166,185
Passed through Kansas Department of Corrections		
Edward Byrne Memorial Justice Assistance Grants	16.738	<u>3,727</u>
Total Department of Justice		<u>169,912</u>
Department of Transportation		
Passed through Kansas Department of Transportation		
Highway Planning and Construction (ARRA)	20.205	<u>291,760</u>
Department of Energy		
Passed through Kansas Corporation Commission		
Energy Efficiency and Conservation Block Grant Program	81.128	<u>20,125</u>
U.S. Department of Health and Human Services		
Passed through Kansas Department of Health and Environment		
Public Health Emergency Preparedness	93.069	93,124
Family Planning Services	93.217	26,837
Consolidated Health Centers	93.224	35
Immunization Grants	93.268	3,054
Child Care and Development Block Grant	93.575	16,734
Immunization Grants (ARRA)	93.712	2,099
Maternal and Child Health Services Block Grants to States	93.994	<u>15,708</u>
Total Department of Health and Human Services		<u>157,591</u>
U.S. Department of Homeland Security		
Passed through State Division of Emergency Preparedness		
Public Assistance Grants	97.036	808,315 (1)
Emergency Management Performance Grants	97.042	<u>46,515</u>
Total Department of Homeland Security		<u>854,830</u>
Total Expenditures of Federal Awards		<u><u>1,559,585</u></u>

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

Note - Basis of Presentation

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