

CRAWFORD COUNTY, KANSAS

Annual Financial Report

For the year ended December 31, 2004

MENSE, CHURCHWELL & MENSE, P.C.
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Crawford County, Kansas

We were engaged to audit the accompanying summary of cash receipts, expenditures and unencumbered cash; summary of expenditures – actual and budget; statements of cash receipts and expenditures – actual and budget for each fund; statement of cash receipts and disbursements – agency funds; statement of changes in long-term debt and schedule of maturity of long-term debt of Crawford County, Kansas, as of and for the year ended December 31, 2004. These financial statements are the responsibility of Crawford County, Kansas's management.

We were unable to obtain a management representation letter which is required as part of an audit performed in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the Kansas Municipal Audit Guide.

Because of the limitation mentioned in the previous paragraph, the scope of our work was not sufficient to enable us to express, and do not express opinions on these financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2005 on our consideration of Crawford County, Kansas's internal control over financial reporting and on our tests of its compliance with certain provisions of the laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

We were engaged to audit the financial statements for the purpose of forming opinions on those statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements of Crawford County, Kansas. As discussed in the second paragraph above, the scope of our work was not sufficient to enable us to express opinions on the financial statements. Similarly, we are unable to express, and do not express, an opinion on the accompanying schedule of expenditures of federal awards.

Mense, Churchwell & Mense, P.C.

Certified Public Accountants

Joplin, Missouri
July 29, 2005

CRAWFORD COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
 For the Year Ended December 31, 2004

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Fund	\$ (134,300)	\$ -	\$ 6,472,370	\$ 6,399,295	\$ (61,225)	\$ 677,685	\$ 616,460
Special Revenue Funds:							
Extension Council	10,545		200,960	204,185	7,320	-	7,320
Ambulance	3,678		1,217,829	1,103,218	118,289	119,194	237,483
Appraisal	45,254		469,087	493,383	20,958	61,145	82,103
Register of Deeds Technology	70,704		52,330	2,027	121,007	-	121,007
Fair	530		9,075	8,950	655	-	655
Fairground Maintenance	166		4,305	4,250	221	-	221
4H Fair Awards	488		9,664	9,500	652	-	652
Health	82,686		858,168	847,919	92,935	81,096	174,031
Noxious Weed	(491)		59,859	53,085	6,283	5,012	11,295
Road and Bridge	61,218		2,124,704	2,336,509	(150,587)	294,338	143,751
Conservation District	1,677		33,540	32,773	2,444	-	2,444
Economic Development	8,266		-	-	8,266	-	8,266
Elderly Services	38,997		142,890	129,900	51,987	-	51,987
Election	108,687		235,515	285,472	58,730	-	51,987
Emergency Telephone Tax	8,543		245,944	248,364	6,123	35,268	93,998
Employee Benefits	14,687		2,552,687	2,502,623	64,751	13,413	19,536
Historical and Museum	1,898		25,915	24,686	3,127	278,694	343,445
Building	5,538		-	5,110	428	-	3,127
Out-District Tuition	15,822		71,620	92,226	(4,784)	428	428
Mental Health	23,743		479,493	462,471	40,765	4,860	76
Mental Retardation	7,356		143,894	143,500	7,750	-	40,765
Special Alcohol	10,300		29,382	28,773	10,909	-	7,750
Special Bridge	42,234		205,128	217,109	30,253	-	10,909
Special Parks and Recreation	4,274		16,585	15,175	5,684	42,480	72,733
Tourism and Convention Promotion	24,799		60,850	57,215	28,434	-	5,684
Case Management	(577)		52,164	42,010	9,577	725	29,159
Community Corrections District II	202,495		359,295	349,838	211,952	5,433	15,010
Cancer Prevention	6,440		33,327	33,862	5,905	40,962	252,914
County Attorney Training	2,492		1,691	3,914	269	4,282	10,187
Cancer Awareness	2,612		669	-	2,612	-	269
Drug Enforcement	-		-	-	669	-	2,612
Early Intervention	20,759		-	7,198	13,561	-	669
Driver Improvement	12,311		5,812	16,161	1,962	65	13,626
Electronic Monitoring	103		2,229	-	2,332	11,137	13,099
Free To Know Services	3,625		11,348	9,791	5,182	-	2,332
Free To Know	28,408		104,389	105,922	26,875	2,709	7,891
H.E.R.R.	7,901		18,346	40,776	(14,529)	9,489	36,364
Jail Sales Tax	60,342		-	56,583	3,759	17,719	3,190

CRAWFORD COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash (Continued)
For the Year Ended December 31, 2004

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds (Continued):							
Special Revenue Funds (Continued):							
Crawford County Teen Court	\$ 1,525	\$ -	\$ 197	\$ 93	\$ 1,629	\$ -	\$ 1,629
Juvenile Incentive Block Grant	2,219	-	27,612	29,008	823	4,456	5,279
Juvenile Justice Authority	1,908	-	-	236	1,672	83	1,755
Juvenile Justice JIAS-Intake Assessment System	-	-	1,399	750	649	-	649
Local Environmental Protection	2,849	-	31,438	25,124	9,163	2,343	11,506
Health and Family Services	4,198	-	122,025	131,563	(5,340)	15,938	10,598
Juvenile Justice	882	-	2,092	1,356	1,618	662	2,280
Crisis Resource Center	3,362	-	12,950	16,312	-	-	-
Violence Against Women Grant	-	-	39,678	40,367	(689)	13,893	13,204
W.I.C.	-	-	206,674	206,674	-	19,568	19,568
Wireless Telephone Tax	-	-	14,000	11,205	2,795	1,406	4,201
Workforce Investment Board	171	-	-	-	171	-	171
Juvenile Justice RJA 11th District	(13,147)	-	405,540	402,693	(10,300)	39,663	29,363
Prevention Services - Crawford County	9,865	-	93,345	82,605	20,605	2,689	23,294
Crawford County Attendant Care	-	-	3,150	2,360	790	-	790
Fiscal Clerk Juvenile Justice Authority	(77,110)	-	458,409	381,200	99	-	99
Drug Endangered Children	3,800	-	-	374	3,426	149	3,575
Kansas COLPO	764	-	2,819	-	3,583	-	3,583
Debt Service Funds:							
Bond and Interest	453,586	-	-	-	199,977	-	199,977
Mental Health Bond	-	-	541,375	794,984	-	-	-
2004 Road Bond- Principal and Interest	-	-	135,740	135,740	-	-	-
			121,316	17,331	103,985	-	103,985
Capital Project Funds:							
Jail Construction	-	-	56,583	56,583	-	2,159	2,159
Judicial Center Construction	-	-	5,110	5,110	-	630	630
1999 Bridge Project	344,976	-	-	88,929	256,047	-	256,047
2004 Road Bond	-	-	3,288,795	248,498	3,040,297	3,790	3,044,087
2001 Road Bond	228,334	-	20,781	249,115	-	-	-
2000 Road Bond	52,495	-	-	49,587	2,908	-	2,908
Proprietary Type Funds:							
Internal Service Funds:							
Risk Management Reserve	195,149	-	2,591,152	2,358,741	427,560	-	427,560
TOTAL	\$ 2,020,036	\$ -	\$ 24,493,244	\$ 21,710,311	\$ 4,802,969	\$ 1,813,135	\$ 6,616,104

CRAWFORD COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash (Continued)
For the Year Ended December 31, 2004

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Component Units:							
Fire District No. 1	\$ 19,560	\$ -	\$ 112,578	\$ 88,405	\$ 43,733	\$ 35,773	\$ 79,506
Fire District No. 2	41,930		39,955	74,302	7,583	35,591	43,174
Fire District No. 3	2,045		82,254	81,718	2,581	9,180	11,761
Sewer District No. 1	25,135		8,552	7,986	25,701	85	25,786
Sewer District No. 2	2,518		1,115,117	1,112,978	4,657	51,347	56,004
Sewer District No. 4	3,448		125,512	113,691	15,269	-	15,269
Total Reporting Entity (Excluding Agency Funds)	\$ 2,114,672	\$ -	\$ 25,977,212	\$ 23,189,391	\$ 4,902,493	\$ 1,945,111	\$ 6,847,604
							\$ 2,500
							5,344,442
							11,700,000
							4,994,031
							\$ 22,040,973
							15,193,369
							\$ 6,847,604

Cash on Hand
Checking Accounts
Certificate of Deposits
U.S. Treasury Bills

Total Cash
Agency Funds (Statement 4)

Total Reporting Entity (Excluding Agency Funds)

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

CRAWFORD COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
For the Year Ended December 31, 2004

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Fund Types:					
General Fund	\$ 5,822,729	\$ -	\$ 5,822,729	\$ 6,399,295	\$ (576,566)
Special Revenue Funds					
Extension Council	204,185		204,185	204,185	-
Ambulance	1,064,000		1,064,000	1,103,218	(39,218)
Appraisal	486,873		486,873	493,383	(6,510)
Register of Deeds Technology	76,812		76,812	2,027	74,785
Fair	8,950		8,950	8,950	-
Fairground Maintenance	4,250		4,250	4,250	-
4H Fair Awards	9,500		9,500	9,500	-
Health	845,442	92,455	937,897	847,919	89,978
Noxious Weed	60,964		60,964	53,085	7,879
Road and Bridge	2,216,220	120,846	2,337,066	2,336,509	557
Conservation District	32,773		32,773	32,773	-
Economic Development	6,766		6,766		6,766
Elderly Services	153,281		153,281	129,900	23,381
Election	288,600		288,600	285,472	3,128
Emergency Telephone Tax	324,532		324,532	248,364	76,168
Employee Benefits	2,483,457	174,117	2,657,574	2,502,623	154,951
Historical Museum	25,395		25,395	24,686	709
Building	30,506		30,506	5,110	25,396
Out-District Tuition	100,000		100,000	92,226	7,774
Mental Health	474,713		474,713	462,471	12,242
Mental Retardation	143,500		143,500	143,500	-
Special Alcohol	28,440		28,440	28,773	(333)
Special Bridge	233,970		233,970	217,109	16,861
Special Parks and Recreation	10,901		10,901	15,175	(4,274)
Tourism and Convention Promotion	101,411		101,411	57,215	44,196
Debt Service Funds:					
Bond and Interest	906,903		906,903	794,984	111,919
Component Units:					
Fire District No. 1	115,031	-	115,031	88,405	26,626
Fire District No. 2	75,000	-	75,000	74,302	698
Fire District No. 3	29,500	53,206	82,706	81,718	988
Sewer District No. 1	22,493	-	22,493	7,986	14,507
Sewer District No. 2	35,988	1,091,300	1,127,288	1,112,978	14,310
Sewer District No. 4	-	125,420	125,420	113,691	11,729

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
General Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 2,327,399	\$ 2,240,168	\$ 87,231
Delinquent Tax	157,279	31,613	125,666
Motor Vehicle Tax	241,793	199,243	42,550
16/20 M Vehicle Tax	9,809	6,587	3,222
Recreational Vehicle Tax	-	2,079	(2,079)
Mineral Tax	203	150	53
Local Alcoholic Liquor Fund	16,583	7,889	8,694
Sales Tax	1,939,981	1,620,000	319,981
Licenses, Permits and Fees	820,324	701,000	119,324
Charges for Services	243,924	234,000	9,924
Use of Property and Money	225,439	280,000	(54,561)
Grants/Aid	221,063	500,000	(278,937)
Other	268,573	-	268,573
Total Cash Receipts	\$ 6,472,370	\$ 5,822,729	\$ 649,641
Expenditures			
County Commission	\$ 82,113	\$ 82,410	\$ 297
Fiscal Clerk	87,481	101,200	13,719
County Clerk	238,820	242,126	3,306
County Treasurer	329,992	313,115	(16,877)
Register of Deeds	145,702	168,580	22,878
County Attorney	389,569	374,000	(15,569)
District Court	261,076	248,420	(12,656)
County Sheriff	1,692,271	1,426,533	(265,738)
Jail	1,404,246	1,266,568	(137,678)
County Courthouse	295,462	356,876	61,414
County Coroner	55,798	31,364	(24,434)
Other	367,635	227,062	(140,573)
County Zoning	45,318	50,290	4,972
Landfill	25,341	24,200	(1,141)
Mental Health	483	-	(483)
Workmen's Compensation and Liability	172,870	137,801	(35,069)
Data Processing Department	119,511	116,500	(3,011)
Special Projects	44,451	68,300	23,849
County Counselor	73,304	75,135	1,831
Department of Youth Services	300,999	300,999	-
Court Security	109,332	109,250	(82)

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
General Fund (Continued)
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Expenditures (Continued)			
Civil Defense	\$ 7,521	\$ -	\$ (7,521)
Capital Murder Trial	-	100,000	100,000
ADA	-	2,000	2,000
Operating Transfers	150,000	-	(150,000)
Total Expenditures	\$ 6,399,295	\$ 5,822,729	\$ (576,566)
Cash Receipts Over (Under) Expenditures	\$ 73,075		
Unencumbered Cash - Beginning of Year	(134,300)		
Unencumbered Cash - End of Year	\$ (61,225)		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Extension Council Fund
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 161,767	\$ 157,635	\$ 4,132
Delinquent Tax	5,428	4,805	623
Motor Vehicle Tax	32,744	30,130	2,614
16/20 M Vehicle Tax	978	996	(18)
Other	43	314	(271)
	<u>\$ 200,960</u>	<u>\$ 193,880</u>	<u>\$ 7,080</u>
 Expenditures			
Appropriations to Extension Council Treasurer	<u>\$ 204,185</u>	<u>\$ 204,185</u>	<u>\$ -</u>
	<u>\$ 204,185</u>	<u>\$ 204,185</u>	<u>\$ -</u>
 Cash Receipts Over (Under) Expenditures	\$ (3,225)		
 Unencumbered Cash - Beginning of Year	<u>10,545</u>		
 Unencumbered Cash - End of Year	<u>\$ 7,320</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Ambulance Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 373,830	\$ 364,475	\$ 9,355
Delinquent Tax	5,255	5,225	30
Motor Vehicle Tax	26,053	18,495	7,558
16/20 M Vehicle Tax	1,505	612	893
Charges for Services	774,627	675,000	99,627
Other	36,559	193	36,366
	<u>\$ 1,217,829</u>	<u>\$ 1,064,000</u>	<u>\$ 153,829</u>
Expenditures			
Public Safety	\$ 1,063,770	\$ 1,027,166	\$ (36,604)
Debt Service - Temporary Notes	39,448	36,834	(2,614)
	<u>\$ 1,103,218</u>	<u>\$ 1,064,000</u>	<u>\$ (39,218)</u>
Cash Receipts Over (Under) Expenditures	\$ 114,611		
Unencumbered Cash - Beginning of Year	3,678		
Unencumbered Cash - End of Year	\$ 118,289		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Appraisal Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 366,451	\$ 357,261	\$ 9,190
Delinquent Tax	11,326	12,130	(804)
Motor Vehicle Tax	77,396	69,317	8,079
16/20 M Vehicle Tax	2,329	2,292	37
Sale of Fixed Assets	958	-	958
Other	10,627	5,223	5,404
	<u>\$ 469,087</u>	<u>\$ 446,223</u>	<u>\$ 22,864</u>
 Expenditures			
General Government	\$ 493,383	\$ 486,873	\$ (6,510)
	<u>\$ 493,383</u>	<u>\$ 486,873</u>	<u>\$ (6,510)</u>
 Cash Receipts Over (Under) Expenditures	 \$ (24,296)		
 Unencumbered Cash - Beginning of Year	 45,254		
 Unencumbered Cash - End of Year	 \$ 20,958		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Register of Deeds Technology Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Fees	\$ 52,330	\$ 28,000	\$ 24,330
Total Cash Receipts	\$ 52,330	\$ 28,000	\$ 24,330
Expenditures			
General Government	\$ 2,027	\$ 76,812	\$ 74,785
Total Expenditures	\$ 2,027	\$ 76,812	\$ 74,785
Cash Receipts Over (Under) Expenditures	\$ 50,303		
Unencumbered Cash - Beginning of Year	70,704		
Unencumbered Cash - End of Year	\$ 121,007		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fair Fund
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 7,379	\$ 7,140	\$ 239
Delinquent Tax	219	175	44
Motor Vehicle Tax	1,437	1,345	92
16/20 M Vehicle Tax	38	44	(6)
Other	<u>2</u>	<u>14</u>	<u>(12)</u>
Total Cash Receipts	<u>\$ 9,075</u>	<u>\$ 8,718</u>	<u>\$ 357</u>
Expenditures			
Appropriation to County Fair Treasurer	<u>\$ 8,950</u>	<u>\$ 8,950</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 8,950</u>	<u>\$ 8,950</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ 125		
Unencumbered Cash - Beginning of Year	<u>530</u>		
Unencumbered Cash - End of Year	<u>\$ 655</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fairground Maintenance Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 3,496	\$ 3,452	\$ 44
Delinquent Tax	105	82	23
Motor Vehicle Tax	685	651	34
16/20 M Vehicle Tax	18	22	(4)
Other	1	7	(6)
Total Cash Receipts	\$ 4,305	\$ 4,214	\$ 91
Expenditures			
Appropriation to County Fair Treasurer	\$ 4,250	\$ 4,250	\$ -
Total Expenditures	\$ 4,250	\$ 4,250	\$ -
Cash Receipts Over (Under) Expenditures	\$ 55		
Unencumbered Cash - Beginning of Year	166		
Unencumbered Cash - End of Year	\$ 221		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
4H Fair Awards Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 7,962	\$ 7,755	\$ 207
Delinquent Tax	237	227	10
Motor Vehicle Tax	1,416	1,250	166
16/20 M Vehicle Tax	48	41	7
Other	1	13	(12)
Total Cash Receipts	\$ 9,664	\$ 9,286	\$ 378
Expenditures			
Appropriation to County Fair Treasurer	\$ 9,500	\$ 9,500	\$ -
Total Expenditures	\$ 9,500	\$ 9,500	\$ -
Cash Receipts Over (Under) Expenditures	\$ 164		
Unencumbered Cash - Beginning of Year	488		
Unencumbered Cash - End of Year	\$ 652		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Health Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 220,220	\$ 214,629	\$ 5,591
Delinquent Tax	7,422	5,964	1,458
Motor Vehicle Tax	44,249	40,123	4,126
16/20 M Vehicle Tax	1,403	1,327	76
Federal and State Grants/Aid and Other	584,874	492,419	92,455
Total Cash Receipts	\$ 858,168	\$ 754,462	\$ 103,706
Expenditures			
Public Health	\$ 847,919	\$ 845,442	\$ (2,477)
Adjustment for Qualifying Budget Credits	-	92,455	92,455
Total Expenditures	\$ 847,919	\$ 937,897	\$ 89,978
Cash Receipts Over (Under) Expenditures	\$ 10,249		
Unencumbered Cash - Beginning of Year	82,686		
Unencumbered Cash - End of Year	\$ 92,935		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Noxious Weed Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 49,520	\$ 48,362	\$ 1,158
Delinquent Tax	1,410	1,190	220
Motor Vehicle Tax	8,554	8,061	493
16/20 M Vehicle Tax	230	267	(37)
Other	145	3,084	(2,939)
Total Cash Receipts	\$ 59,859	\$ 60,964	\$ (1,105)
Expenditures			
Public Works	\$ 53,085	\$ 60,964	\$ 7,879
Total Expenditures	\$ 53,085	\$ 60,964	\$ 7,879
Cash Receipts Over (Under) Expenditures	\$ 6,774		
Unencumbered Cash - Beginning of Year	(491)		
Unencumbered Cash - End of Year	\$ 6,283		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Road and Bridge Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 685,906	\$ 668,705	\$ 17,201
Delinquent Tax	25,665	30,200	(4,535)
Motor Vehicle Tax	173,019	139,221	33,798
16/20 M Vehicle Tax	3,395	4,603	(1,208)
Special City and County Highway Aid	946,197	1,043,965	(97,768)
County Equalization and Adjustment Fund	29,731	-	29,731
Advance Tax Distribution	105,407	-	105,407
Federal Grants	120,846	-	120,846
Other	34,538	121,453	(86,915)
	<u>\$ 2,124,704</u>	<u>\$ 2,008,147</u>	<u>\$ 116,557</u>
Expenditures			
Public Works	\$ 2,336,509	\$ 2,216,220	\$ (120,289)
Adjustment for Qualifying Budget Credits	-	120,846	120,846
	<u>\$ 2,336,509</u>	<u>\$ 2,337,066</u>	<u>\$ 557</u>
Total Expenditures			
	<u>\$ 2,336,509</u>	<u>\$ 2,337,066</u>	<u>\$ 557</u>
Cash Receipts Over (Under) Expenditures	\$ (211,805)		
Unencumbered Cash - Beginning of Year	61,218		
Unencumbered Cash - End of Year	\$ (150,587)		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Conservation District Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 27,381	\$ 26,619	\$ 762
Delinquent Tax	868	799	69
Motor Vehicle Tax	5,124	4,668	456
16/20 M Vehicle Tax	160	154	6
Other	7	49	(42)
	<u>\$ 33,540</u>	<u>\$ 32,289</u>	<u>\$ 1,251</u>
 Expenditures			
Public Works	\$ 32,773	\$ 32,773	\$ -
Total Expenditures	<u>\$ 32,773</u>	<u>\$ 32,773</u>	<u>\$ -</u>
 Cash Receipts Over (Under) Expenditures	\$ 767		
 Unencumbered Cash - Beginning of Year	1,677		
Unencumbered Cash - End of Year	<u>\$ 2,444</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Economic Development Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Delinquent Tax	\$ -	\$ -	\$ -
Total Cash Receipts	\$ -	\$ -	\$ -
Expenditures			
Economic Development	\$ -	\$ 6,766	\$ 6,766
Total Expenditures	\$ -	\$ 6,766	\$ 6,766
Cash Receipts Over (Under) Expenditures	\$ -		
Unencumbered Cash - Beginning of Year	8,266		
Unencumbered Cash - End of Year	\$ 8,266		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Elderly Services Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 115,159	\$ 112,357	\$ 2,802
Delinquent Tax	3,829	3,446	383
Motor Vehicle Tax	23,161	21,191	1,970
16/20 M Vehicle Tax	710	701	9
Other	31	221	(190)
	<u>\$ 142,890</u>	<u>\$ 137,916</u>	<u>\$ 4,974</u>
Total Cash Receipts			
Expenditures			
Programs for the Elderly	\$ 129,900	\$ 153,281	\$ 23,381
	<u>\$ 129,900</u>	<u>\$ 153,281</u>	<u>\$ 23,381</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	\$ 12,990		
Unencumbered Cash - Beginning of Year	<u>38,997</u>		
Unencumbered Cash - End of Year	<u>\$ 51,987</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Election Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 186,624	\$ 181,974	\$ 4,650
Delinquent Tax	5,932	5,378	554
Motor Vehicle Tax	41,955	43,156	(1,201)
16/20 M Vehicle Tax	654	1,427	(773)
Other	350	450	(100)
Total Cash Receipts	\$ 235,515	\$ 232,385	\$ 3,130
Expenditures			
Election Costs	\$ 285,472	\$ 288,600	\$ 3,128
Total Expenditures	\$ 285,472	\$ 288,600	\$ 3,128
Cash Receipts Over (Under) Expenditures	\$ (49,957)		
Unencumbered Cash - Beginning of Year	108,687		
Unencumbered Cash - End of Year	\$ 58,730		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Emergency Telephone Tax Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Telephone Tax	\$ 245,944	\$ 235,000	\$ 10,944
Total Cash Receipts	\$ 245,944	\$ 235,000	\$ 10,944
Expenditures			
Public Safety	\$ 248,364	\$ 324,532	\$ 76,168
Total Expenditures	\$ 248,364	\$ 324,532	\$ 76,168
Cash Receipts Over (Under) Expenditures	\$ (2,420)		
Unencumbered Cash - Beginning of Year	8,543		
Unencumbered Cash - End of Year	\$ 6,123		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Employee Benefits Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 1,944,889	\$ 1,896,030	\$ 48,859
Delinquent Tax	57,455	42,784	14,671
Motor Vehicle Tax	366,337	345,140	21,197
16/20 M Vehicle Tax	9,889	11,411	(1,522)
Other	174,117	141,602	32,515
	<u>\$ 2,552,687</u>	<u>\$ 2,436,967</u>	<u>\$ 115,720</u>
Total Cash Receipts			
Expenditures			
General Government	\$ 2,502,623	\$ 2,483,457	\$ (19,166)
Adjustment for Qualifying Budget Credits	-	174,117	174,117
	<u>\$ 2,502,623</u>	<u>\$ 2,657,574</u>	<u>\$ 154,951</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	\$ 50,064		
Unencumbered Cash - Beginning of Year	<u>14,687</u>		
Unencumbered Cash - End of Year	<u>\$ 64,751</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Historical and Museum Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 21,168	\$ 20,664	\$ 504
Delinquent Tax	657	632	25
Motor Vehicle Tax	3,962	3,621	341
16/20 M Vehicle Tax	123	120	3
Other	5	38	(33)
Total Cash Receipts	\$ 25,915	\$ 25,075	\$ 840
Expenditures			
Appropriation to Historical Society Treasurer	\$ 24,686	\$ 25,395	\$ 709
Total Expenditures	\$ 24,686	\$ 25,395	\$ 709
Cash Receipts Over (Under) Expenditures	\$ 1,229		
Unencumbered Cash - Beginning of Year	1,898		
Unencumbered Cash - End of Year	\$ 3,127		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Building Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Delinquent Tax	\$ -	\$ -	\$ -
Total Cash Receipts	\$ -	\$ -	\$ -
Expenditures			
Transfer to Judicial Center Construction Fund	\$ 5,110	\$ 30,506	\$ 25,396
Total Expenditures	\$ 5,110	\$ 30,506	\$ 25,396
Cash Receipts Over (Under) Expenditures	\$ (5,110)		
Unencumbered Cash - Beginning of Year	5,538		
Unencumbered Cash - End of Year	\$ 428		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Out-District Tuition Fund
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 59,230	\$ 57,718	\$ 1,512
Delinquent Tax	1,567	4,660	(3,093)
Motor Vehicle Tax	6,132	6,667	(535)
16/20 M Vehicle Tax	47	220	(173)
Other	4,644	70	4,574
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	<u>\$ 71,620</u>	<u>\$ 69,335</u>	<u>\$ 2,285</u>
Expenditures			
Education	<u>\$ 92,226</u>	<u>\$ 100,000</u>	<u>\$ 7,774</u>
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 92,226</u>	<u>\$ 100,000</u>	<u>\$ 7,774</u>
	<u> </u>	<u> </u>	<u> </u>
Cash Receipts Over (Under) Expenditures	\$ (20,606)		
Unencumbered Cash - Beginning of Year	<u>15,822</u>		
Unencumbered Cash - End of Year	<u>\$ (4,784)</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Mental Health Fund
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 388,007	\$ 378,286	\$ 9,721
Delinquent Tax	12,203	10,685	1,518
Motor Vehicle Tax	73,100	66,469	6,631
16/20 M Vehicle Tax	2,291	2,198	93
Other	3,892	694	3,198
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	\$ 479,493	\$ 458,332	\$ 21,161
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Public Health	\$ 462,471	\$ 474,713	\$ 12,242
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	\$ 462,471	\$ 474,713	\$ 12,242
	<u> </u>	<u> </u>	<u> </u>
Cash Receipts Over (Under) Expenditures	\$ 17,022		
	<u> </u>		
Unencumbered Cash - Beginning of Year	23,743		
	<u> </u>		
Unencumbered Cash - End of Year	\$ 40,765		
	<u> </u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Mental Retardation Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 115,936	\$ 112,978	\$ 2,958
Delinquent Tax	3,936	3,943	(7)
Motor Vehicle Tax	23,328	21,724	1,604
16/20 M Vehicle Tax	663	718	(55)
Other	31	227	(196)
Total Cash Receipts	\$ 143,894	\$ 139,590	\$ 4,304
Expenditures			
Public Health	\$ 143,500	\$ 143,500	\$ -
Total Expenditures	\$ 143,500	\$ 143,500	\$ -
Cash Receipts Over (Under) Expenditures	\$ 394		
Unencumbered Cash - Beginning of Year	7,356		
Unencumbered Cash - End of Year	\$ 7,750		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Special Alcohol Fund
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Local Alcoholic Liquor Fund	\$ 29,382	\$ 20,081	\$ 9,301
Total Cash Receipts	<u>\$ 29,382</u>	<u>\$ 20,081</u>	<u>\$ 9,301</u>
Expenditures			
Public Health	\$ 28,773	\$ 28,440	\$ (333)
Total Expenditures	<u>\$ 28,773</u>	<u>\$ 28,440</u>	<u>\$ (333)</u>
Cash Receipts Over (Under) Expenditures	\$ 609		
Unencumbered Cash - Beginning of Year	<u>10,300</u>		
Unencumbered Cash - End of Year	<u>\$ 10,909</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Special Bridge Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 163,321	\$ 159,157	\$ 4,164
Delinquent Tax	5,396	5,098	298
Motor Vehicle Tax	29,597	26,934	2,663
16/20 M Vehicle Tax	925	890	35
Other	5,889	7,481	(1,592)
Total Cash Receipts	\$ 205,128	\$ 199,560	\$ 5,568
Expenditures			
Public Works	\$ 217,109	\$ 233,970	\$ 16,861
Total Expenditures	\$ 217,109	\$ 233,970	\$ 16,861
Cash Receipts Over (Under) Expenditures	\$ (11,981)		
Unencumbered Cash - Beginning of Year	42,234		
Unencumbered Cash - End of Year	\$ 30,253		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Special Parks and Recreation Fund
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Local Alcoholic Liquor Fund	\$ 16,585	\$ 7,889	\$ 8,696
Total Cash Receipts	<u>\$ 16,585</u>	<u>\$ 7,889</u>	<u>\$ 8,696</u>
Expenditures			
Recreation	\$ 15,175	\$ 10,901	\$ (4,274)
Total Expenditures	<u>\$ 15,175</u>	<u>\$ 10,901</u>	<u>\$ (4,274)</u>
Cash Receipts Over (Under) Expenditures	\$ 1,410		
Unencumbered Cash - Beginning of Year	<u>4,274</u>		
Unencumbered Cash - End of Year	<u>\$ 5,684</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Tourism and Convention Promotion Fund
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Transient Guest Tax	\$ 60,850	\$ 75,000	\$ (14,150)
Total Cash Receipts	<u>\$ 60,850</u>	<u>\$ 75,000</u>	<u>\$ (14,150)</u>
Expenditures			
Tourism and Convention Promotion	\$ 57,215	\$ 101,411	\$ 44,196
Total Expenditures	<u>\$ 57,215</u>	<u>\$ 101,411</u>	<u>\$ 44,196</u>
Cash Receipts Over (Under) Expenditures	\$ 3,635		
Unencumbered Cash - Beginning of Year	<u>24,799</u>		
Unencumbered Cash - End of Year	<u>\$ 28,434</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Case Management Fund
For the Year Ended December 31, 2004

Cash Receipts		
Federal and State Grants		\$ 52,164
Total Cash Receipts		\$ 52,164
Expenditures		
Public Safety		\$ 42,010
Total Expenditures		\$ 42,010
Cash Receipts Over (Under) Expenditures		\$ 10,154
Unencumbered Cash - Beginning of Year		(577)
Unencumbered Cash - End of Year		\$ 9,577

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Community Corrections District II Fund
For the Year Ended December 31, 2004

Cash Receipts	
Fees	\$ 1,702
State Grants	357,593
	357,593
Total Cash Receipts	\$ 359,295
	359,295
Expenditures	
Public Safety	\$ 349,838
	349,838
Total Expenditures	\$ 349,838
	349,838
Cash Receipts Over (Under) Expenditures	\$ 9,457
Unencumbered Cash - Beginning of Year	202,495
	202,495
Unencumbered Cash - End of Year	\$ 211,952
	211,952

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Cancer Prevention Fund
For the Year Ended December 31, 2004

Cash Receipts	\$ 33,327
Federal Grants	\$ 33,327
Total Cash Receipts	\$ 33,327
Expenditures	\$ 33,862
Public Health	\$ 33,862
Total Expenditures	\$ 33,862
Cash Receipts Over (Under) Expenditures	\$ (535)
Unencumbered Cash - Beginning of Year	6,440
Unencumbered Cash - End of Year	\$ 5,905

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
County Attorney Training Fund
For the Year Ended December 31, 2004

Cash Receipts	
Fees	\$ 1,691
Total Cash Receipts	\$ 1,691
Expenditures	
Public Safety	\$ 3,914
Total Expenditures	\$ 3,914
Cash Receipts Over (Under) Expenditures	\$ (2,223)
Unencumbered Cash - Beginning of Year	2,492
Unencumbered Cash - End of Year	\$ 269

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Cancer Awareness Fund
For the Year Ended December 31, 2004

Cash Receipts	\$ -
Federal and State Grants	-
Total Cash Receipts	\$ -
Expenditures	\$ -
Public Health	-
Total Expenditures	\$ -
Cash Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash - Beginning of Year	2,612
Unencumbered Cash - End of Year	\$ 2,612

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Drug Enforcement Fund
For the Year Ended December 31, 2004

Cash Receipts	
Drug Control Payments	\$ 669
Total Cash Receipts	\$ 669
Expenditures	
Public Safety	\$ -
Total Expenditures	\$ -
Cash Receipts Over (Under) Expenditures	\$ 669
Unencumbered Cash - Beginning of Year	-
Unencumbered Cash - End of Year	\$ 669

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Early Intervention Fund
For the Year Ended December 31, 2004

Cash Receipts	
State Grants/Aid	\$ <u> -</u>
Total Cash Receipts	\$ <u> -</u>
Expenditures	
Public Health	\$ <u> 7,198</u>
Total Expenditures	\$ <u> 7,198</u>
Cash Receipts Over (Under) Expenditures	\$ <u> (7,198)</u>
Unencumbered Cash - Beginning of Year	<u> 20,759</u>
Unencumbered Cash - End of Year	<u><u> \$ 13,561</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Driver Improvement Fund
For the Year Ended December 31, 2004

Cash Receipts	\$	2,457
State Grants/Aid		1,575
Fees		1,780
Other		<u>1,780</u>
Total Cash Receipts	\$	<u>5,812</u>
Expenditures	\$	16,161
Public Safety		<u>16,161</u>
Total Expenditures	\$	<u>16,161</u>
Cash Receipts Over (Under) Expenditures	\$	(10,349)
Unencumbered Cash - Beginning of Year		<u>12,311</u>
Unencumbered Cash - End of Year	\$	<u><u>1,962</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Electronic Monitoring Fund
For the Year Ended December 31, 2004

Cash Receipts		\$ 2,220
State Grants		9
Other		<u> </u>
Total Cash Receipts		<u>\$ 2,229</u>
Expenditures		\$ -
Public Safety		<u> </u>
Total Expenditures		<u>\$ -</u>
Cash Receipts Over (Under) Expenditures		\$ 2,229
Unencumbered Cash - Beginning of Year		<u>103</u>
Unencumbered Cash - End of Year		<u><u>\$ 2,332</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Free To Know Services Fund
For the Year Ended December 31, 2004

Cash Receipts	
Other	\$ 11,348
Total Cash Receipts	\$ 11,348
Expenditures	
Public Health	\$ 9,791
Total Expenditures	\$ 9,791
Cash Receipts Over (Under) Expenditures	\$ 1,557
Unencumbered Cash - Beginning of Year	3,625
Unencumbered Cash - End of Year	\$ 5,182

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Free To Know Fund
For the Year Ended December 31, 2004

Cash Receipts	
Federal Grants/Aid	\$ 103,333
Other	<u>1,056</u>
Total Cash Receipts	<u>\$ 104,389</u>
Expenditures	
Public Health	<u>\$ 105,922</u>
Total Expenditures	<u>\$ 105,922</u>
Cash Receipts Over (Under) Expenditures	\$ (1,533)
Unencumbered Cash - Beginning of Year	<u>28,408</u>
Unencumbered Cash - End of Year	<u><u>\$ 26,875</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
H.E.R.R. Fund
For the Year Ended December 31, 2004

Cash Receipts	
Federal Grants/Aid	<u>\$ 18,346</u>
Total Cash Receipts	<u>\$ 18,346</u>
Expenditures	
Public Health	<u>\$ 40,776</u>
Total Expenditures	<u>\$ 40,776</u>
Cash Receipts Over (Under) Expenditures	<u>\$ (22,430)</u>
Unencumbered Cash - Beginning of Year	<u>7,901</u>
Unencumbered Cash - End of Year	<u><u>\$ (14,529)</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Jail Sales Tax Fund
For the Year Ended December 31, 2004

Cash Receipts	
Sales Tax	\$ -
	-
Total Cash Receipts	\$ -
	-
Expenditures	
Transfer to Jail Construction Fund	\$ 56,583
	56,583
Total Expenditures	\$ 56,583
	56,583
Cash Receipts Over (Under) Expenditures	\$ (56,583)
	(56,583)
Unencumbered Cash - Beginning of Year	60,342
	60,342
Unencumbered Cash - End of Year	\$ 3,759
	3,759

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Crawford County Teen Court Fund
For the Year Ended December 31, 2004

Cash Receipts	
Other	<u>\$ 197</u>
Total Cash Receipts	<u>\$ 197</u>
Expenditures	
Public Safety	<u>\$ 93</u>
Total Expenditures	<u>\$ 93</u>
Cash Receipts Over (Under) Expenditures	\$ 104
Unencumbered Cash - Beginning of Year	<u>1,525</u>
Unencumbered Cash - End of Year	<u><u>\$ 1,629</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Juvenile Incentive Block Grant Fund
For the Year Ended December 31, 2004

Cash Receipts	
Federal Grants/Aid	\$ 27,602
Other	<u>10</u>
Total Cash Receipts	<u>\$ 27,612</u>
Expenditures	
Public Safety	<u>\$ 29,008</u>
Total Expenditures	<u>\$ 29,008</u>
Cash Receipts Over (Under) Expenditures	\$ (1,396)
Unencumbered Cash - Beginning of Year	<u>2,219</u>
Unencumbered Cash - End of Year	<u><u>\$ 823</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Juvenile Justice Authority Fund
For the Year Ended December 31, 2004

Cash Receipts	
Other	\$ <u> -</u>
Total Cash Receipts	\$ <u> -</u>
Expenditures	
Public Safety	\$ <u> 236</u>
Total Expenditures	\$ <u> 236</u>
Cash Receipts Over (Under) Expenditures	\$ <u> (236)</u>
Unencumbered Cash - Beginning of Year	<u> 1,908</u>
Unencumbered Cash - End of Year	<u><u> \$ 1,672</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Juvenile Justice JIAS - Intake Assessment System Fund
For the Year Ended December 31, 2004

Cash Receipts	
Other	\$ 1,399
Total Cash Receipts	\$ 1,399
Expenditures	
Public Safety	\$ 750
Total Expenditures	\$ 750
Cash Receipts Over (Under) Expenditures	\$ 649
Unencumbered Cash - Beginning of Year	-
Unencumbered Cash - End of Year	\$ 649

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Local Environmental Protection Fund
For the Year Ended December 31, 2004

Cash Receipts	
Federal Grants/Aid	\$ 8,538
State Grants/Aid	21,033
Other	<u>1,867</u>
Total Cash Receipts	<u>\$ 31,438</u>
Expenditures	
Public Health	<u>\$ 25,124</u>
Total Expenditures	<u>\$ 25,124</u>
Cash Receipts Over (Under) Expenditures	\$ 6,314
Unencumbered Cash - Beginning of Year	<u>2,849</u>
Unencumbered Cash - End of Year	<u><u>\$ 9,163</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Health and Family Services Fund
For the Year Ended December 31, 2004

Cash Receipts	
Federal and State Grants/Aid	\$ 100,612
Charges for Services	<u>21,413</u>
Total Cash Receipts	<u>\$ 122,025</u>
Expenditures	
Public Health	<u>\$ 131,563</u>
Total Expenditures	<u>\$ 131,563</u>
Cash Receipts Over (Under) Expenditures	\$ (9,538)
Unencumbered Cash - Beginning of Year	<u>4,198</u>
Unencumbered Cash - End of Year	<u><u>\$ (5,340)</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Juvenile Justice Fund
For the Year Ended December 31, 2004

Cash Receipts	\$ -
Federal and State Grant/Aid	-
Charges for Services and Other	2,092
Total Cash Receipts	\$ 2,092
Expenditures	
Public Safety	\$ 1,356
Total Expenditures	\$ 1,356
Cash Receipts Over (Under) Expenditures	\$ 736
Unencumbered Cash - Beginning of Year	882
Unencumbered Cash - End of Year	\$ 1,618

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Crisis Resource Center Fund
For the Year Ended December 31, 2004

Cash Receipts	
Federal Grants	\$ 12,950
Other	-
	-
Total Cash Receipts	\$ 12,950
Expenditures	
Welfare	\$ 16,312
	16,312
Total Expenditures	\$ 16,312
Cash Receipts Over (Under) Expenditures	\$ (3,362)
Unencumbered Cash - Beginning of Year	3,362
Unencumbered Cash - End of Year	\$ -

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Violence Against Women Grant Fund
For the Year Ended December 31, 2004

Cash Receipts		
Grants and Other	\$	39,678
Total Cash Receipts	\$	39,678
Expenditures		
Welfare	\$	40,367
Total Expenditures	\$	40,367
Cash Receipts Over (Under) Expenditures	\$	(689)
Unencumbered Cash - Beginning of Year		-
Unencumbered Cash - End of Year	\$	(689)

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
W.I.C. Fund
For the Year Ended December 31, 2004

Cash Receipts	
Federal Grants/Aid	\$ 206,674
Total Cash Receipts	\$ 206,674
Expenditures	
Public Health	\$ 206,674
Total Expenditures	\$ 206,674
Cash Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash - Beginning of Year	-
Unencumbered Cash - End of Year	\$ -

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Wireless Telephone Tax Fund
For the Year Ended December 31, 2004

Cash Receipts	
Taxes and Shared Revenue:	
Telephone Tax	\$ 14,000
	<u> </u>
Total Cash Receipts	\$ 14,000
	<u> </u>
Expenditures	
Public Safety	\$ 11,205
	<u> </u>
Total Expenditures	\$ 11,205
	<u> </u>
Cash Receipts Over (Under) Expenditures	\$ 2,795
	<u> </u>
Unencumbered Cash - Beginning of Year	<u> -</u>
Unencumbered Cash - End of Year	<u><u> \$ 2,795</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Workforce Investment Board Fund
For the Year Ended December 31, 2004

Cash Receipts	
Federal and State Grants	\$ -
	-
Total Cash Receipts	\$ -
	-
Expenditures	
Public Works	\$ -
	-
Total Expenditures	\$ -
	-
Cash Receipts Over (Under) Expenditures	\$ -
	-
Unencumbered Cash - Beginning of Year	171
Unencumbered Cash - End of Year	171

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Juvenile Justice RFA - 11th District Fund
For the Year Ended December 31, 2004

Cash Receipts		
Grants/Aid		\$ 239,655
Other		<u>165,885</u>
Total Cash Receipts		<u>\$ 405,540</u>
Expenditures		\$ 402,693
Public Safety		<u>402,693</u>
Total Expenditures		<u>\$ 402,693</u>
Cash Receipts Over (Under) Expenditures		\$ 2,847
Unencumbered Cash - Beginning of Year		<u>(13,147)</u>
Unencumbered Cash - End of Year		<u><u>\$ (10,300)</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Prevention Services - Crawford County Fund
For the Year Ended December 31, 2004

Cash Receipts	
Federal and State Grants	\$ 93,345
	<hr/>
Total Cash Receipts	\$ 93,345
	<hr/>
Expenditures	
Public Safety	\$ 82,605
	<hr/>
Total Expenditures	\$ 82,605
	<hr/>
Cash Receipts Over (Under) Expenditures	\$ 10,740
Unencumbered Cash - Beginning of Year	<hr/> 9,865
Unencumbered Cash - End of Year	<hr/> <hr/> \$ 20,605

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Crawford County Attendant Care Fund
For the Year Ended December 31, 2004

Cash Receipts		
Other		<u>\$ 3,150</u>
Total Cash Receipts		<u>\$ 3,150</u>
Expenditures		
Public Health		<u>\$ 2,360</u>
Total Expenditures		<u>\$ 2,360</u>
Cash Receipts Over (Under) Expenditures		\$ 790
Unencumbered Cash - Beginning of Year		<u>-</u>
Unencumbered Cash - End of Year		<u><u>\$ 790</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fiscal Clerk Juvenile Justice Authority Fund
For the Year Ended December 31, 2004

Cash Receipts		
Grants/Aid		\$ 458,409
Total Cash Receipts		\$ 458,409
Expenditures		
Public Safety		\$ 381,200
Total Expenditures		\$ 381,200
Cash Receipts Over (Under) Expenditures		\$ 77,209
Unencumbered Cash - Beginning of Year		(77,110)
Unencumbered Cash - End of Year		\$ 99

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Drug Endangered Children Fund
For the Year Ended December 31, 2004

Cash Receipts	
Grants	\$ -
Total Cash Receipts	\$ -
Expenditures	
Public Safety	\$ 374
Total Expenditures	\$ 374
Cash Receipts Over (Under) Expenditures	\$ (374)
Unencumbered Cash - Beginning of Year	3,800
Unencumbered Cash - End of Year	\$ 3,426

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Kansas COLPO Fund
For the Year Ended December 31, 2004

Cash Receipts	
Grants/Aid	\$ 2,819
Total Cash Receipts	\$ 2,819
Expenditures	
Public Health	\$ -
Total Expenditures	\$ -
Cash Receipts Over (Under) Expenditures	\$ 2,819
Unencumbered Cash - Beginning of Year	764
Unencumbered Cash - End of Year	\$ 3,583

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Bond and Interest Fund
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 334,991	\$ 326,656	\$ 8,335
Delinquent Tax	25,570	19,630	5,940
Motor Vehicle Tax	152,160	140,136	12,024
16/20 M Vehicle Tax	4,531	4,633	(102)
Other	6,792	1,462	5,330
Transfers	17,331	-	17,331
	<u>\$ 541,375</u>	<u>\$ 492,517</u>	<u>\$ 48,858</u>
Expenditures			
Debt Service	\$ 794,984	\$ 906,903	\$ 111,919
	<u>\$ 794,984</u>	<u>\$ 906,903</u>	<u>\$ 111,919</u>
Cash Receipts Over (Under) Expenditures	\$ (253,609)		
Unencumbered Cash - Beginning of Year	453,586		
Unencumbered Cash - End of Year	\$ 199,977		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Mental Health Bond Fund
For the Year Ended December 31, 2004

Cash Receipts		
Received from Mental Health Agency		\$ 135,740
Total Cash Receipts		\$ 135,740
Expenditures		
Debt Service		\$ 135,740
Total Expenditures		\$ 135,740
Cash Receipts Over (Under) Expenditures		\$ -
Unencumbered Cash - Beginning of Year		-
Unencumbered Cash - End of Year		\$ -

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Risk Management Reserve Fund
For the Year Ended December 31, 2004

Cash Receipts		
Charges		\$ 2,438,431
Interest		2,721
Operating Transfers		<u>150,000</u>
Total Cash Receipts		<u>\$ 2,591,152</u>
Expenditures		
General Government		<u>\$ 2,358,741</u>
Total Expenditures		<u>\$ 2,358,741</u>
Cash Receipts Over (Under) Expenditures		\$ 232,411
Unencumbered Cash - Beginning of Year		<u>195,149</u>
Unencumbered Cash - End of Year		<u><u>\$ 427,560</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Jail Construction Fund
For the Year Ended December 31, 2004

Cash Receipts	
Transfer from Jail Sales Tax Fund	\$ 56,583
Total Cash Receipts	\$ 56,583
Expenditures	
Capital Outlay	\$ 56,583
Total Expenditures	\$ 56,583
Cash Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash - Beginning of Year	-
Unencumbered Cash - End of Year	\$ -

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Judicial Center Construction Fund
For the Year Ended December 31, 2004

Cash Receipts	
Transfer from Judicial Center Building Fund	\$ 5,110
Total Cash Receipts	<u>\$ 5,110</u>
Expenditures	
Capital Outlay	\$ 5,110
Total Expenditures	<u>\$ 5,110</u>
Cash Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash - Beginning of Year	<u>-</u>
Unencumbered Cash - End of Year	<u><u>\$ -</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
1999 Bridge Project Fund
For the Year Ended December 31, 2004

Cash Receipts	
Other	\$ -
Total Cash Receipts	\$ -
Expenditures	
Public Works	\$ 88,929
Total Expenditures	\$ 88,929
Cash Receipts Over (Under) Expenditures	\$ (88,929)
Unencumbered Cash - Beginning of Year	344,976
Unencumbered Cash - End of Year	\$ 256,047

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
2004 Road Bond Fund
For the Year Ended December 31, 2004

Cash Receipts	
Bond Proceeds	<u>\$ 3,288,795</u>
Total Cash Receipts	<u>\$ 3,288,795</u>
Expenditures	
Cost of Issuance	\$ 115,500
Public Works	11,682
Transfer to 2004 Bond Principle and Interest Fund	<u>121,316</u>
Total Expenditures	<u>\$ 248,498</u>
Cash Receipts Over (Under) Expenditures	\$ 3,040,297
Unencumbered Cash - Beginning of Year	<u>-</u>
Unencumbered Cash - End of Year	<u><u>\$ 3,040,297</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
2004 Road Bond Principal and Interest Fund
For the Year Ended December 31, 2004

Cash Receipts	
Transfer From 2004 Road Bond Fund - Capitalized Interest	\$ 121,316
Total Cash Receipts	\$ 121,316
Expenditures	
Transfer to Bond and Interest Fund	\$ 17,331
Total Expenditures	\$ 17,331
Cash Receipts Over (Under) Expenditures	\$ 103,985
Unencumbered Cash - Beginning of Year	-
Unencumbered Cash - End of Year	\$ 103,985

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
2001 Road Bond Fund
For the Year Ended December 31, 2004

Cash Receipts	
Other	\$ 20,781
Total Cash Receipts	\$ 20,781
Expenditures	
Capital Outlay	\$ 249,115
Total Expenditures	\$ 249,115
Cash Receipts Over (Under) Expenditures	\$ (228,334)
Unencumbered Cash - Beginning of Year	228,334
Unencumbered Cash - End of Year	\$ -

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
2000 Road Bond Fund
For the Year Ended December 31, 2004

Cash Receipts	
Other	\$ -
Total Cash Receipts	\$ -
Expenditures	
Capital Outlay	\$ 49,587
Total Expenditures	\$ 49,587
Cash Receipts Over (Under) Expenditures	\$ (49,587)
Unencumbered Cash - Beginning of Year	52,495
Unencumbered Cash - End of Year	\$ 2,908

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fire District No. 1
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 80,826	\$ 76,374	\$ 4,452
Delinquent Tax	2,131	2,000	131
Motor Vehicle Tax	25,116	22,481	2,635
16/20 M Vehicle Tax	579	584	(5)
Other	3,926	280	3,646
Total Cash Receipts	\$ 112,578	\$ 101,719	\$ 10,859
Expenditures			
Public Safety	\$ 88,405	\$ 115,031	\$ 26,626
Total Expenditures	\$ 88,405	\$ 115,031	\$ 26,626
Cash Receipts Over (Under) Expenditures	\$ 24,173		
Unencumbered Cash - Beginning of Year	19,560		
Unencumbered Cash - End of Year	\$ 43,733		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fire District No. 2
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 16,684	\$ 16,042	\$ 642
Delinquent Tax	1,410	1,000	410
Motor Vehicle Tax	15,363	12,462	2,901
16/20 M Vehicle Tax	783	771	12
Other	5,715	189	5,526
Total Cash Receipts	\$ 39,955	\$ 30,464	\$ 9,491
Expenditures			
Public Safety	\$ 74,302	\$ 75,000	\$ 698
Total Expenditures	\$ 74,302	\$ 75,000	\$ 698
Cash Receipts Over (Under) Expenditures	\$ (34,347)		
Unencumbered Cash - Beginning of Year	41,930		
Unencumbered Cash - End of Year	\$ 7,583		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fire District No. 3
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 21,356	\$ 20,527	\$ 829
Delinquent Tax	340	150	190
Motor Vehicle Tax	4,255	377	3,878
16/20 M Vehicle Tax	245	231	14
Other	56,058	63	55,995
Total Cash Receipts	\$ 82,254	\$ 21,348	\$ 60,906
Expenditures			
Public Safety	\$ 81,718	\$ 29,500	\$ (52,218)
Adjustment for Qualifying Budget Credits	-	53,206	53,206
Total Expenditures	\$ 81,718	\$ 82,706	\$ 988
Cash Receipts Over (Under) Expenditures	\$ 536		
Unencumbered Cash - Beginning of Year	2,045		
Unencumbered Cash - End of Year	\$ 2,581		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Sewer District No. 1
For the Year Ended December 31, 2004

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 8,302	\$ -	\$ 8,302
Charges for Services	250	8,186	(7,936)
Total Cash Receipts	<u>\$ 8,552</u>	<u>\$ 8,186</u>	<u>\$ 366</u>
Expenditures			
Public Works	\$ 261	\$ 14,768	\$ 14,507
Debt Service	7,725	7,725	-
Total Expenditures	<u>\$ 7,986</u>	<u>\$ 22,493</u>	<u>\$ 14,507</u>
Cash Receipts Over (Under) Expenditures	\$ 566		
Unencumbered Cash - Beginning of Year	<u>25,135</u>		
Unencumbered Cash - End of Year	<u>\$ 25,701</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Sewer District No. 2
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Grants	\$ 92,000	\$ -	\$ 92,000
Charges for Services	23,817	24,024	(207)
Sale of Temporary Notes	999,300	-	999,300
	<u>\$ 1,115,117</u>	<u>\$ 24,024</u>	<u>\$ 1,091,093</u>
Expenditures			
Public Works	\$ 119,769	\$ 35,988	\$ (83,781)
Debt Service	993,209	-	(993,209)
Adjustment for Qualifying Budget Credit	-	1,091,300	1,091,300
	<u>\$ 1,112,978</u>	<u>\$ 1,127,288</u>	<u>\$ 14,310</u>
Cash Receipts Over (Under) Expenditures	\$ 2,139		
Unencumbered Cash - Beginning of Year	<u>2,518</u>		
Unencumbered Cash - End of Year	<u>\$ 4,657</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Sewer District No. 4
For the Year Ended December 31, 2004

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Charges for Services	\$ -	\$ -	\$ -
Grants and Other	25,420	25,420	-
Sale of Temporary Notes	100,000	100,000	-
Interest	92	92	-
	<u>\$ 125,512</u>	<u>\$ 125,512</u>	<u>\$ -</u>
 Expenditures			
Public Works	\$ 113,691	\$ -	\$ (113,691)
Adjustments for Qualifying Budget Credit	-	125,420	125,420
	<u>\$ 113,691</u>	<u>\$ 125,420</u>	<u>\$ 11,729</u>
 Cash Receipts Over (Under) Expenditures	 \$ 11,821		
 Unencumbered Cash - Beginning of Year	 <u>3,448</u>		
 Unencumbered Cash - End of Year	 <u>\$ 15,269</u>		

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

CRAWFORD COUNTY, KANSAS
 Summary of Cash Receipts and Cash Disbursements
 Agency Funds
 For the Year Ended December 31, 2004

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Bankruptcy	\$ -	\$ 482	\$ -	\$ 482
Beneficiary	5,438	640	-	6,078
Blue Cross/Blue Shield Retiree	-	67,711	67,711	-
Cereal Malt Beverage Licenses	250	225	275	200
County Coroner	-	20,768	20,768	-
County Clerk	1,420	9,226	10,256	390
County Register of Deeds	-	81,228	81,228	-
County Sheriff	-	103,130	103,130	-
County Equalization and Adjustment	-	33,034	33,034	-
4H Building Deposit	325	-	-	325
4H Building Rental	5	-	-	5
County Officers Fees	-	113,138	113,138	-
Delinquent Personal Property Tax	77,388	138,773	88,047	128,114
Delinquent Personal Property Tax	-	-	-	-
Partial Payments	1,753	1,734	2,019	1,468
Delinquent 16/20 M Vehicle Tax	2,053	4,267	2,543	3,777
Delinquent Real Estate Tax	611,778	599,468	706,114	505,132
Filing Fees	-	-	-	-
Escape Tax	18	9,625	18	9,625
Fish and Game Licenses	-	5,843	5,843	-
Foreclosure Tax	-	9,389	9,389	-
Heritage Trust	2,904	13,598	13,077	3,425
Homestead Refund	72,756	139,310	133,184	78,882
Hospital District No. 1	-	71,608	71,608	-
Jail Commissary	507	-	-	507
Local Environmental Deposit Account	1,067	5,282	5,326	1,023
Mineral Tax	-	407	407	-
Mortgage Registration Fees	-	342,979	342,979	-
Motor Vehicle Driving Record	-	288	288	-
Motor Vehicle Tax	629,657	3,263,715	3,276,967	616,405
Neighborhood Revitalization	-	37,898	37,898	-
SEK Library	-	123,025	123,025	-
Special City and County Highway	-	1,051,330	1,051,330	-
State Accounts	-	358,633	358,633	-
Current Taxes	11,517,235	50,372,776	49,054,866	12,835,145
VIN Inspections	-	2,846	2,846	-
Watershed District #102	-	2,929	2,865	64
Public School Districts	20	9,448,834	9,448,798	56
Cities	-	6,752,958	6,752,958	-
Townships	10,741	118,006	113,312	15,435
Mental Health Payroll	382,474	4,774,766	4,758,139	399,101
Motor Vehicle Payroll	16,442	130,164	129,168	17,438

CRAWFORD COUNTY, KANSAS
 Summary of Cash Receipts and Cash Disbursements (Continued)
 Agency Funds
 For the Year Ended December 31, 2004

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Health Insurance	\$ -	\$ -	\$ -	\$ -
Special Auto	115,744	6,457,610	6,448,419	124,935
District Court - Girard	90,772	322,448	327,252	85,968
District Court - Pittsburg	35,222	28,425	12,579	51,068
County Attorney - Pittsburg	5,956	188,799	191,808	2,947
District Court - Pittsburg	60,994	3,093,298	2,848,918	305,374
	<u>\$ 13,642,919</u>	<u>\$ 88,300,613</u>	<u>\$ 86,750,163</u>	<u>\$ 15,193,369</u>

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

CRAWFORD COUNTY, KANSAS
Statement of Changes in Long-Term Debt
For the Year Ended December 31, 2004

Issue	Amount Issued	Interest Rates	Date of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/Payments	Net Change	Balance End of Year
General Obligation Bonds:									
Series 1995A	\$ 1,100,000	4.00-5.15%	9-01-1995	12-01-2006	\$ 315,000	\$ -	\$ 120,000	\$ -	\$ 195,000
Series 1996B	3,100,000	3.90-5.00%	11-01-1996	11-01-2006	535,000	-	170,000	-	365,000
Series 1998A	115,000	4.50%	12-15-1998	12-15-2038	105,000	-	3,000	-	102,000
Series 1999A	2,535,000	3.55-4.20%	3-15-1999	11-01-2009	395,000	-	15,000	-	380,000
Series 2000A	1,285,000	6.00-6.40%	12-01-2000	11-01-2010	965,000	-	120,000	-	845,000
Series 2001A	2,300,000	4.00-4.30%	12-04-2001	11-01-2012	2,155,000	-	190,000	-	1,965,000
Series 2003A	2,440,000	3.35-4.10%	9-01-2003	11-01-2014	2,440,000	-	-	-	2,440,000
Series 2004A	3,300,000	2.85-3.55%	9-01-2004	11-01-2014	-	3,300,000	-	-	3,300,000
Total General Obligation Bonds					\$ 6,910,000	\$ 3,300,000	\$ 618,000	\$ -	\$ 9,592,000
Capital Leases:									
Mowers	187,000	4.69%	3-05-1999	2-05-2004	\$ 10,422	\$ -	\$ 10,422	\$ -	\$ -
Data Processing Equipment	74,490	4.90%	8-06-1999	7-06-2004	11,013	-	11,013	-	-
Caterpillar	210,000	4.72%	8-24-1999	7-24-2004	46,661	-	46,661	-	-
Motor Graders	275,939	5.07%	3-03-2000	2-03-2005	75,739	-	60,198	-	15,541
Ford F350	34,390	5.65%	6-01-2000	5-01-2005	11,352	-	7,460	-	3,892
E911 Communication Equipment	81,000	5.72%	9-01-2000	8-01-2005	29,617	-	17,408	-	12,209
1999 Ford Taurus	12,500	5.94%	11-28-2000	10-28-2004	3,409	-	3,409	-	-
Postage Meter	17,076	6.99%	5-01-2000	4-01-2005	1,122	-	1,122	-	-
Postage Meter	11,700	5.97%	12-31-2000	11-31-2005	4,445	-	2,167	-	2,278
Fire Truck - Fire District No. 1	128,266	5.44%	9-06-2000	8-06-2005	5,468	-	5,468	-	-
Ford Crown Victorias	62,640	4.85%	5-01-2001	4-01-2004	7,418	-	7,418	-	-
Dodge Ram	25,413	5.05%	4-20-2001	3-20-2005	9,607	-	9,607	-	-
Ford Police Vehicles	53,514	3.96%	1-15-2002	12-15-2004	21,566	-	6,709	-	2,898
Building - Fire District No. 3	64,496	5.47%	1-02-2002	12-02-2011	45,216	-	18,425	-	3,141
Algo Tractor	44,811	4.16%	5-03-2002	4-03-2005	21,858	-	5,513	-	39,703
Ford Crown Victorias	63,843	3.89%	6-19-2002	5-19-2005	36,435	-	15,295	-	6,563
E911 Communication Equipment	30,240	3.99%	8-13-2002	7-13-2007	22,756	-	21,576	-	14,859
Ambulances and Cots	155,236	3.63%	10-15-2002	9-18-2005	101,255	-	51,952	-	16,878
E911 Communication Equipment	114,033	4.15%	10-18-2002	9-18-2008	95,637	-	17,906	-	49,303
Tractors and Mowers	127,495	4.16%	12-13-2002	11-13-2005	86,637	-	42,415	-	77,731
Pickup Trucks	68,000	3.49%	3-11-2003	2-11-2006	51,665	-	22,461	-	44,222
1998 Ford F250	16,900	3.49%	4-04-2003	3-04-2006	13,298	-	22,461	-	29,204
Fire Truck - Fire District No. 2	89,392	3.50%	7-25-2003	6-25-2008	82,531	-	5,567	-	7,731
LT 85 Cab Tractor	45,581	3.42%	8-01-2003	7-01-2007	45,581	-	16,889	-	65,642
Defibrillators	29,901	3.50%	10-24-2003	9-24-2008	28,923	-	9,448	-	36,133
Ambulance 2003	46,238	3.63%	11-07-2003	10-07-2005	44,351	-	22,755	-	23,334
Ambulance 2003	76,500	3.63%	11-07-2003	10-07-2006	74,440	-	24,642	-	21,596
Real Estate - 6115 Joplin, Pittsburg, KS	90,000	4.15%	1-09-2004	1-01-2011	-	90,000	-	-	49,798
Baker Township Fire Building	82,599	3.95%	2-24-2004	2-01-2011	-	82,599	-	-	79,569
Baker Township Fire Building	50,831	3.95%	2-24-2004	2-01-2011	-	50,831	-	-	75,746
4 - Ford F250's	74,589	2.75%	3-19-2004	3-01-2007	-	74,589	-	-	45,383
Ford Crown Victorias	131,683	3.33%	4-06-2004	4-01-2004	-	131,683	-	-	56,436
2004 Dodge Ram	28,159	3.25%	4-16-2004	4-16-2005	-	28,159	-	-	103,497
Appraiser's Vehicles	24,150	2.995%	4-23-2004	5-01-2007	-	24,150	-	-	23,716
Ford F150	27,863	2.74%	5-25-2004	6-01-2004	-	27,863	-	-	19,637
Data Processing Equipment	17,379	2.75%	6-29-2004	1-01-2006	-	17,379	-	-	23,389
E911 Communication Equipment	76,426	3.95%	8-13-2004	8-13-2009	-	76,426	-	-	12,626
Fire Truck - Fire District No. 3	15,772	3.90%	11-19-2004	11-19-2009	-	15,772	-	-	71,697
Total Capital Leases					\$ 988,424	\$ 619,451	\$ 559,751	\$ -	\$ 1,048,124

CRAWFORD COUNTY, KANSAS
Statement of Changes in Long-Term Debt (Continued)
For the Year Ended December 31, 2004

Issue	Amount Issued	Interest Rates	Date of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/Payments	Net Change	Balance End of Year
Temporary Notes:									
Series 2000A	\$ 139,000	5.24%	4-01-2000	4-01-2004	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ -
Series 2002A	100,000	3.89%	9-15-2002	3-15-2004	100,000	-	100,000	-	-
Series 2003A	375,000	2.73%	4-15-2003	4-15-2004	375,000	-	375,000	-	-
Series 2004A	108,000	3.89%	3-30-2004	9-30-2004	-	108,000	108,000	-	-
Series 2004B	387,000	2.73%	3-30-2004	9-30-2004	-	387,000	387,000	-	-
Series 2004C	100,000	2.75%	5-14-2004	11-15-2004	-	100,000	-	-	100,000
Series 2004D	504,300	2.73%	9-29-2004	3-29-2005	-	504,300	-	-	504,300
Total Temporary Notes					\$ 510,000	\$ 1,099,300	\$ 1,005,000	\$ -	\$ 604,300
Total Bonded Indebtedness					\$ 8,408,424	\$ 5,018,751	\$ 2,182,751	\$ -	\$ 11,244,424
Compensated Absences					335,742	-	-	(8,593)	327,149
Special Termination Benefits					29,785	-	-	(921)	28,864
Total Long-Term Debt					\$ 8,773,951	\$ 5,018,751	\$ 2,182,751	\$ (9,514)	\$ 11,600,437

CRAWFORD COUNTY, KANSAS
Schedule of Maturity of Long-Term Debt
For the Year Ended December 31, 2004

	Year											Total
	2005	2006	2007	2008	2009	2010-2014	2015-2019	2020-2024	2025-2029	2030-2034	2035-2038	
Principal												
General Obligation Bonds	\$ 538,000	\$ 523,000	\$ 418,000	\$ 975,000	\$ 913,000	\$ 6,155,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 12,000	\$ 9,592,000
Capital Leases	516,530	226,139	137,155	41,533	79,219	47,548	-	-	-	-	-	1,048,124
Temporary Notes	604,300	-	-	-	-	-	-	-	-	-	-	604,300
Total Principal	\$ 1,658,830	\$ 749,139	\$ 555,155	\$ 1,014,533	\$ 992,219	\$ 6,202,548	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 12,000	\$ 11,244,424
Interest												
General Obligation Bonds	\$ 363,955	\$ 338,963	\$ 314,673	\$ 264,312	\$ 297,105	\$ 720,895	\$ 14,850	\$ 11,475	\$ 8,100	\$ 4,725	\$ 1,350	\$ 2,340,403
Capital Leases	37,192	16,855	10,017	3,539	5,949	1,688	-	-	-	-	-	75,240
Temporary Notes	8,259	-	-	-	-	-	-	-	-	-	-	8,259
Total Interest	\$ 409,406	\$ 355,818	\$ 324,690	\$ 267,851	\$ 303,054	\$ 722,583	\$ 14,850	\$ 11,475	\$ 8,100	\$ 4,725	\$ 1,350	\$ 2,423,902
Total Principal and Interest	\$ 2,068,236	\$ 1,104,957	\$ 879,845	\$ 1,282,384	\$ 1,295,273	\$ 6,925,131	\$ 29,850	\$ 26,475	\$ 23,100	\$ 19,725	\$ 13,350	\$ 13,668,326

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

CRAWFORD COUNTY, KANSAS
Notes to Financial Statements
December 31, 2004

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

I.A. INTRODUCTION

Crawford County, Kansas (the "County") is a municipal corporation governed by an elected three-member commission. The County was established in 1867. Major services provided by the County include General Government, Public Works/Highways, Public Safety/Sheriff/Court System, Sanitation, Health and Social Services, Culture and Recreation, Public Improvements, and Planning and Zoning.

I.B. FINANCIAL REPORTING ENTITY – BASIS OF PRESENTATION

The County complies with the provision of Governmental Accounting Standards Board Statement No. 14, "*The Financial Reporting Entity*", in determining the financial reporting entity, primary government, and component units.

I.B.1. Primary Government

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units.

I.B.2. Component Units

Component units are generally legally separate entities for which the primary government (the "County") is financially accountable. A primary government is financially accountable for the potential component unit if it appoints a voting majority of the unit's governing board and it is able to impose its will upon the potential component unit, or there is a possibility for the potential component unit to provide specific financial benefits or impose specific financial burdens on the primary government.

The following paragraphs briefly review each component unit addressed in defining the County's reporting entity. Further information regarding these agencies, their financial statements, and/or operations may be obtained by contacting the agencies directly.

Blended Component Units

Blended component units are separate legal entities that meet the component unit criteria described above and whose governing body is the same or substantially the same as the County Commission or the component unit provides services entirely to the County.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2004

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**I.B. FINANCIAL REPORTING ENTITY – BASIS OF PRESENTATION
(CONTINUED)**

I.B.2. Component Units (Continued)

Blended Component Units (Continued)

Fire Districts and Sewer Districts are separate entities created by state statutes. The governing body of Crawford County, which created the districts, also serves as the districts' governing body.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria described above but do not meet the criteria for blending.

The Crawford County Extension Council (CCEC) provides services in such areas as agriculture, home economics, and 4-H class, to all persons in the County. The Council is governed by an elected four-member executive board. Crawford County annually appropriates a significant portion of CCEC's operating budget. CCEC is fiscally dependent on the County and should be included in the financial report of Crawford County as a discrete component unit in accordance with generally accepted accounting principles. The financial activity of the CCEC has been excluded from the reporting entity.

The Crawford County Housing Authority (the "Authority") was created by resolution on June 28, 1994. The Authority has the power to plan, construct, maintain and operate low income housing projects in the county and all other powers conferred on the County by the Municipal Housing Law, except the powers to execute contracts with an agency of the Government, borrow money, issue bonds, and acquire or dispose of real property. The Authority is governed by a five-member board consisting of the County Commissioners and two citizens. The activity of the Authority has been excluded from the reporting entity.

Jointly Governed Organizations

Jointly Governed Organizations are organized to provide goods or services to the citizens of two or more governments. These organizations are governed by representatives from each of the governments that create the organization.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2004

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.B. FINANCIAL REPORTING ENTITY – BASIS OF PRESENTATION (CONTINUED)

I.B.2. Component Units (Continued)

Jointly Governed Organizations (Continued)

Crawford County, Kansas is a member of the Southeast Kansas Regional Planning Commission (the "Commission"). The Commission is composed of 12 counties. The Commission is governed by a board composed of one member from each of the twelve participating counties.

Crawford County, Kansas is a member of the Southeast Kansas Regional Juvenile Detention Center (the "Center"). The Center is composed of 11 counties. The purpose of which was to construct a regional juvenile detention facility. The Center is governed by a Board of Directors. The Board consists of one County Commissioner from each of the eleven counties.

I.B.3. Fund and Account Groups

The accounts of the County are organized into funds each of which is considered to be a separate accounting entity. The operations of each fund is summarized by providing a separate set of self-balancing accounts. The following funds are used by the County:

Governmental Fund Types

These are the funds through which most governmental functions are typically financed. The funds included in this category are as follows:

General Fund -

The General Fund is the general operating fund of the County. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2004

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**I.B. FINANCIAL REPORTING ENTITY – BASIS OF PRESENTATION
(CONTINUED)**

I.B.3. Fund and Account Groups (Continued)

Governmental Fund Types (Continued)

Special Revenue Funds -

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Debt Service Fund -

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt including capital lease obligations, principal, interest and related costs.

Capital Projects Funds -

Capital Project Funds are established to account for major capital expenditures not financed by Enterprise Funds, Internal Service Funds, or Trust Funds.

Proprietary Fund Types

These funds account for operations that are organized to be self-supporting through user charges. The funds included in this category are the Enterprise Funds and Internal Service Funds.

Enterprise Funds -

These funds are established to account for operation that are financed and operated in a manner similar to private business enterprises, where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds -

These funds are established to account for the financing of goods or services provided by one department to other departments of the county on a cost-reimbursement basis.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2004

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.B. FINANCIAL REPORTING ENTITY – BASIS OF PRESENTATION (CONTINUED)

I.B.3. Fund and Account Groups (Continued)

Fiduciary Fund Types

Agency Funds -

Agency Funds are used to account for assets held by the County as an agent for other funds and/or other governments. Agency Funds are custodial in nature and do not involve measurements of results of operations.

I.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.

The municipality has obtained a waiver from generally accepted accounting principles which allows the municipality to revert to the statutory basis of accounting.

Departure from Generally Accepted Accounting Principles. 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 noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, 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 generally accepted accounting principles. General fixed assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statements.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2004

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.D. BUDGETARY INFORMATION

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:

- a. Preparation of budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- d. 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. There were no such budget amendments for this year.

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.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2004

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.D. BUDGETARY INFORMATION (CONTINUED)

A legal operating budget is not required for capital projects funds, federal and state grants, trust funds, and the following special revenue funds:

Special Bridge Fund
Risk Management Reserve Fund

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

I.E. ASSETS AND LIABILITIES

I.E.1. Cash and Investments

The County Treasurer pools cash and investments of various funds to facilitate management. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash account is available to meet current operating requirements.

State statutes authorize the County to invest in U.S. Government Securities, Repurchase Agreements, and the State Treasurer's Municipal Investment Pool. All investments must be insured, registered, or held by the City or its' agent in the City's name. Investments are reported at cost which approximates market value.

Additional cash and investment information are presented in Note III.A.1.

I.E.2. Compensated Absences

The County's policies regarding vacation and sick pay permit full-time employees to accumulate vacation days with a maximum accumulation of no more than 30 days. Upon termination of employment, employees will be compensated for all accumulated unused vacation leave. At December 31, 2004, the estimated value of accumulated vacation was \$327,149.

Sick leave may be accumulated not to exceed 20 days. Any accumulated sick leave in excess of 20 days will be credited to a Major Medical Leave account for the employee. No employee may accumulate more than 120 days of Major Medical Leave. Employees are not paid for any unused sick leave or Major Medical Leave upon termination of employment. At the end of the year the estimated value of accumulated sick leave and Major Medical Leave was estimated to be \$274,243 and \$535,117, respectfully.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2004

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.E.2. Compensated Absences (Continued)

The County has established a voluntary sick leave pool. Members must donate two (2) days of sick leave per year, until such time that the pool reaches 400 days. Members must agree to donate additional sick leave days if requested. After the year in which 400 or more days are accumulated, donations to the pool will cease (except for the required donation by new members entering or reentering the pool). The days in the pool are allowed based on the decision of a three-member board. At the end of the year there were 737 days in the pool with an estimated value of \$65,917.

I.F. RECEIPTS AND EXPENDITURES

I.F.1. Sales Tax

Crawford County levies a one percent (1%) sales tax on taxable sales within the County. The tax is collected by the Kansas Department of Revenue and remitted to the County. The tax is placed in the general fund to provide services.

I.F.2. Property Tax

Property taxes are an enforceable lien on property as of January 1. Taxes are levied on November 1 and are due and payable one-half on December 20th and one-half on May 10th of the ensuing year. Unpaid taxes become delinquent after the due dates.

The assessed valuation of tangible property for the calendar year 2004 for purposes of taxation was \$208,959,911.

The tax levy per \$100.00 of assessed valuation of tangible property for the calendar year was \$4.19. The levy is composed of the sum of the legal tax levies for all funds with authorized levies.

Crawford County bills and collects its own property taxes. 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.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2004

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.F. RECEIPTS AND EXPENDITURES (CONTINUED)

I.F.3. Payments by Other Governments

The State of Kansas makes payments directly to the judges and employees of the circuit courts in Crawford County for salaries and fringe benefits. Crawford County is not liable for these payments. The total amount of these on-behalf payments was not available and is unable to be estimated.

I.F.4. Reimbursements

A reimbursement is an expenditure or expense initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, Crawford County records an expenditure (or expense) in the reimbursing fund, and a reduction of expenditure (or expense) in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting*.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

II.A. COMPLIANCE WITH STATE STATUTES

The Clerk does not maintain a record of fund encumbrances or accounts payable (KSA 10-1117).

Unencumbered budget balances for each fund are not maintained (KSA-79-2934).

The General Fund, Ambulance Fund, Appraisal Fund, Special Alcohol Fund, and Special Parks and Recreation Fund exceeded their adopted budget (KSA 79-2935).

The County violated the cash-basis law in the General Fund, Road and Bridge Fund, Out-District Tuition Fund, HERR Fund, Health and Family Services Fund, Violence Against Women Fund, and Juvenile Justice RJA 11th District Fund (KSA 10-113).

Policies insuring County holdings should be written in the name of the County Treasurer for the benefit of the County (KSA 19-212, Third).

CRAWFORD COUNTY, KANSAS
Notes to Financial Statements
December 31, 2004

III. DETAIL NOTES ON TRANSACTION CLASSES / ACCOUNTS

III. A. Deposits and Investments

Deposits -

The County's policies regarding deposits of cash are discussed in Note I.E.1. The table presented below is designed to disclose the level of custody credit risk assumed by the County based upon how its deposits were insured or secured with collateral at year-end. The categories of credit risk are defined as follows:

- Category 1 - Insured by FDIC or collateralized with securities held by the County or by its agent in the County's name.
- Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.
- Category 3 - Uncollateralized (including \$237,045 bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name).

Deposits -

Type of Deposits	Total Bank Balance	Custody Credit Risk Category			Total Carrying Value
		1	2	3	
Demand and time deposits	\$17,166,998	\$3,952,294	\$12,968,638	\$246,066	\$ 17,041,114
Cash on hand					5,829
					<u>17,046,943</u>

The above bank balance includes the District Court and Law Library bank balances of \$495,049. The balances are categorized in Categories 1 and 3 in the amounts of \$248,983 and \$246,066, respectively.

CRAWFORD COUNTY, KANSAS
Notes to Financial Statements
December 31, 2004

**III. DETAIL NOTES ON TRANSACTIONS CLASSES/ACCOUNTS
(CONTINUED)**

Investments -

The County's policies and applicable laws regarding investments are discussed in Note I.E.1. The County's investments are categorized to give an indication of the level of risk assumed by the County at year-end. The categories of credit risk are defined as follows:

- Category 1 - Insured or registered, with securities held by the County or its agent in the County's name.
- Category 2 - Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.
- Category 3 - Uninsured and unregistered, with securities held by the counterparty, or its trust department or agent but not in the County's name.

Investments -

Types of Investments	Category			Cost	Fair Value
	1	2	3		
U.S. Government Securities	\$ -	\$4,994,031	\$ -	\$4,994,031	\$4,994,031

Fair value is approximately equal to cost as securities were purchased December 20th through December 28th. Difference in values is not considered material.

III.B Interfund Transactions

Operating transfers were as follows:

From:	To:	
General	Risk Management Reserve	\$ 150,000
Building Fund	Judicial Center Construction Fund	\$ 5,110
Jail Sales Tax Fund	Jail Construction Fund	\$ 56,583
Road Bond 2004 Principal and Interest Fund	Bond and Interest Fund	\$ 17,331

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2004

**III. DETAIL NOTES ON TRANSACTIONS CLASSES/ACCOUNTS
(CONTINUED)**

III.B Interfund Transactions (Continued)

The above transfers are included in the expenditures of the disbursing fund and included in cash receipts of the receiving fund as required by the cash basis and budget laws of Kansas.

IV. CAPITAL PROJECTS

Capital projects often extend over two or more fiscal years. The following is a schedule that compares the project expenditures from inception to the total project through December 31, 2004:

<u>Project</u>	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Bridge Projects 1999	\$ 2,100,480	\$ 1,848,984
Road Projects 2001	\$ 2,108,841	\$ 2,108,841
Road Projects 2004	\$ 3,288,795	\$ 248,498

V. PENSION PLAN

Plan description

Crawford County, Kansas participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (600 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2004

V. PENSION PLAN (CONTINUED)

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provision of section 414(h) of the Internal Revenue Codes. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for calendar year 2004 is 3.22% from January 1, 2004 to June 30, 2004 and 3.82% for the period July 1, 2004 to December 31, 2004. Crawford County, Kansas's employer contributions to KPERS for the years ending December 31, 2004, 2003, and 2002, were \$360,703, \$307,813, and \$286,903, respectively, equal to the statutory required contributions for each year.

VI. OTHER POST-EMPLOYMENT BENEFITS

The County provides post-employment options for health care to retired employees and their dependents. The benefits are provided in accordance with County policies and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The County funds the benefits on a pay-as-you-go basis. Employees are required to pay the entire premiums. The County incurs no cost.

VII. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of; damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The County manages these various risks by carrying commercial insurance. There have been no significant reductions in insurance coverage. Settlements have not exceeded insurance coverage for the current or three prior years.

Internal Service Fund - Risk Management

Resolution 97-102 approved by the Board of County Commissioners authorized the creation of a Risk Management Fund to implement a self-funded health insurance program with Blue Cross/Blue Shield of Kansas pursuant to KSA 12-105b(f).

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2004

VII. RISK MANAGEMENT (CONTINUED)

This resolution provides for the following:

1. The County Clerk and County Treasurer are authorized and directed to set aside an amount sufficient to pay all health insurance claims for the County for a given month in the County Risk Management Fund Account, solely for the purpose of paying health insurance claims. Such claims shall be submitted to the administrative officer of Crawford County's health insurance plan as required by KSA 12-105b(f).
2. The County Treasurer is hereby authorized and directed to deposit from time to time into said County Risk Management Fund Account warrants or warrant checks issued from various accounts of the County to the County Risk Management Fund Account for the sole purpose of paying the County's health insurance claims for each month. The County Treasurer shall comply fully with the provisions of KSA 10-805.
3. The County Clerk shall authorize payment from the County Risk Management Fund Account by a County Clerk's Order. Such Warrants or Warrant checks shall be signed by the County Treasurer and countersigned by the County Clerk and the Chairman of the Board of County Commissioners.

The agreement with Blue Cross/Blue Shield (the "Company") for the year 2004 provides for a self insured medical program with a combined individual and aggregate stop-loss provision.

The Company accepts the full responsibility for the Benefits and administrative expenses which are in excess of the Combined Individual and Aggregate Stop-Loss Provision for the remainder of that Contract Year. The Company has no liability under this Contract until the Contract Holder's liability has been terminated by the Combined Individual and Aggregate Stop-Loss Provision.

Combined Individual and Aggregate Stop-Loss Provision means:

1. Individual insured: The paid Claims Expense for Benefits in excess of \$50,000 for an insured in a contract year and the Administrative Fee of the Contract Holder's Administrative Services Agreement associated with the Incurred Claims Expense in excess of the stated dollar amount.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2004

VII. RISK MANAGEMENT (CONTINUED)

2. Aggregate: The paid claims expense in excess of 120% of the expected paid claims expense and the administrative fee of the contract holder's administrative services agreement associated with the paid claims expense in excess of the stated percent.

VIII. LITIGATION

The County is party to various legal proceedings which normally occur in governmental operations. While the outcome of such proceedings cannot be predicted, due to insurance maintained by the County, the County feels that any settlement or judgment not covered by insurance would not have a material adverse effect the financial condition of the County.

IX. GRANT PROGRAM INVOLVEMENT

In the normal course of operations, the County participates in various federal or state grant/loan programs from year to year. The grant/loan programs are often subject to additional audits by agents of the granting or loaning agency, the purpose of which is to ensure compliance with the specific conditions of the grant or loan. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

X. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE COSTS

On March 5, 1993 the Crawford County, Kansas (the "County") entered into a contract with Deffenbaugh Industries, Inc. (the "Company") to operate the Municipal Solid Waste Landfill (the "Landfill") owned and previously operated by the County.

On October 8, 1994 a second landfill operating agreement was signed with the Company allowing them to continue operating the Landfill until July 9, 1994, after which time the company's landfill (the "Company landfill") would begin operating and the County's landfill would be closed.

The Company has agreed to be responsible for any and all closure and post - closure monitoring costs of the County's landfill.

On August 1, 1996 USA Waste Services of Kansas, Inc. agreed to honor this contract with the subsequent agreement to assume operations from Deffenbaugh Industries, Inc.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2004

XI. SPECIAL TERMINATION BENEFITS

The County has adopted an early retirement program for eligible employees. The program was offered on a voluntary basis. As compensation for accepting early retirement, the County will pay the cost of maintaining the employee's current level of health insurance until the employee reaches the age of 65. The County intends to fund these benefits on a pay-as-go- basis. The total amount of benefits paid during the year was approximately \$12,340. The estimated liability for those employees electing to participate in the program at December 31, 2004, is \$28,864.

CRAWFORD COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2004

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Passed-through Kansas Department of Health and Environment Special Supplemental Nutrition Program for Women, Infants and Children	10.557		\$ 193,923
<u>U.S. Department of Housing and Urban Development</u>			
Passed-through Kansas Department of Commerce and Housing Community Development Block Grants/Small Cities Program	14.219	02-PF-202	\$ 25,420
Emergency Shelter Grants Program	14.231	S-02-DC-20-0001 2003-06	6,816
Total U.S. Department of Housing and Urban Development			\$ 32,236
<u>U.S. Department of Justice</u>			
Direct Programs			
Grants to Encourage Arrest Policies and Enforcement Protection Orders	16.590	2004 WEAX 0077	\$ 39,678
Public Safety Partnership and Community Policing Grants	16.710	2001 SHWX 0426	106,166
Sub-Total Direct Programs			\$ 145,844
Passed-through Kansas Juvenile Justice Authority			
Juvenile Accountability Incentive Block Grants	16.523	JAIBG-2004-13-05	\$ 11,106
Juvenile Accountability Incentive Block Grants	16.523	JAIBG-2004-13-05-AD	3,708
Juvenile Accountability Incentive Block Grants	16.523	JAIBG-2005-13-06	8,096
Juvenile Accountability Incentive Block Grants	16.523	OJJ 2004 C-17-03	500
Passed-through Kansas Bureau of Investigation			
High Intensity Drug Trafficking Areas Program	N/A	I4PMPW566C	50,510
High Intensity Drug Trafficking Areas Program	N/A	I3PMPW566C	1,934
Sub-Total Passed-through Programs			\$ 75,854
Total U.S. Department of Justice			\$ 221,698
<u>U.S. Department of Health and Environment</u>			
Passed-through Kansas Department of Health and Environment			
Aquired Immunodeficiency Syndrome (AIDS) Activity	93.118		\$ 7,352
Family Planning Services	93.217		46,275
Immunization Grants	93.268		1,221
Center for Disease Control and Prevention - Investigations and Technical Assistance	93.283		74,926
Child Care and Development Block Grant	93.575		8,950
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		22,025
Medical Assistance Program	93.778		1,490
HIV Care Formula Grants	93.917		36,540
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919		106,316
Preventive Health and Health Services Block Grant	93.991		2,996
Maternal and Child Health Services Block Grants to the States	93.994		11,207
West Nile Activities	N/A		6,000
Total U.S. Department of Health and Environment			\$ 325,298

CRAWFORD COUNTY, KANSAS
 Schedule of Expenditures of Federal Awards (Continued)
 For the year ended December 31, 2004

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
<u>U.S. Department of Homeland Security</u>			
Direct Programs			
Assistance to Firefighters Grant	-	97.044	EMW2003-FG-01377 \$ 3,383
Assistance to Firefighters Grant		97.044	EMW2003-FG-10438 <u>46,170</u>
Sub-Total Direct Programs			<u>\$ 49,553</u>
Passed-through Kansas Adjutant General			
Public Assistance Grants		97.036	DR 1462PA-KS \$ 33,104
Emergency Management Performance Grants		97.042	<u>18,358</u>
Sub-total Passed-through Programs			<u>\$ 51,462</u>
Total U.S. Department of Homeland Security			<u>\$ 101,015</u>
Total Expenditure of Federal Funds			<u><u>\$ 874,170</u></u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

CRAWFORD COUNTY, KANSAS
Notes to the Schedule of Expenditures of Federal Awards
For the year ended December 31, 2004

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Crawford County, Kansas and is presented on the statutory basis of accounting. The statutory basis of accounting is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when cash is received. Expenditures include cash disbursements, accounts payable, and encumbrances. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State and Local Governments, and Non-Profit Organization*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements.



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**Report on Internal
Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of
Financial Statements Performed in Accordance
With *Government Auditing Standards***

Board of County Commissioners
Crawford County, Kansas

We were engaged to audit the financial statements of Crawford County, Kansas as of and for the year ended December 31, 2004, and have issued our report thereon dated July 29, 2005. We did not express an opinion on the financial statements because we were unable to obtain a management representation letter which is required as part of an audit performed 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 Crawford County, Kansas's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Crawford County, Kansas's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned cost as items 2004-1 through 2004-6.

A material weakness is a condition in which the design or operations of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 2003-1, 2003-3, and 2003-5 to be material weaknesses.

**Report on Internal
Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of
Financial Statements Performed in Accordance
With *Government Auditing Standards*
(Continued)**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Crawford County, Kansas's 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*. However, we noted certain immaterial instances of noncompliance, which we have reported to management of Crawford County, Kansas in a separate letter dated July 29, 2005.

This report is intended solely for the information and use of the Board of County Commissioners, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Mense, Churchwell & Mense, P.C.
Certified Public Accountants

July 29, 2005



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**Report on Compliance With Requirements Applicable to
Each Major Program and on Internal Control Over Compliance
in Accordance With OMB Circular A-133**

Board of County Commissioners
Crawford County, Kansas

Compliance

We have audited the compliance of Crawford 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, 2004. Crawford County, Kansas's 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 Crawford County, Kansas's management. Our responsibility is to express an opinion on Crawford County, Kansas's compliance based on our audit.

Except as discussed in the following paragraph, 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 Crawford County, Kansas's 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 of Crawford County, Kansas's compliance with those requirements.

We were unable to obtain written representations from management concerning the identification and completeness of federal award programs, representations concerning compliance with compliance requirements, and identification of any known instances of noncompliance.

**Report on Compliance With Requirements Applicable to
Each Major Program and on Internal Control Over Compliance
in Accordance With OMB Circular A-133
(Continued)**

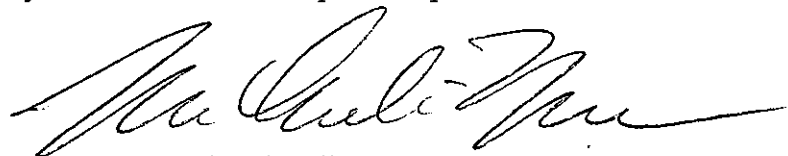
Since we did not obtain the management representations referred to above, the scope of our work was not sufficient to enable us to express, and we do not express an opinion on Crawford County, Kansas's compliance with the requirements referred to above.

Internal Control Over Compliance

The management of Crawford County, Kansas is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Crawford County, Kansas's 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 and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Board of County Commissioners, management, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



Mense, Churchwell & Mense, P.C.
Certified Public Accountants

July 29, 2005

CRAWFORD COUNTY, KANSAS
 Schedule of Findings and Questioned Costs
 For the year ended December 31, 2004

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:

Disclaimer

Internal control over financial reporting:

- Material weakness(es) identified? X yes no
- Reportable condition(s) identified not
 considered to be a material weakness(es)? X yes no

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Reportable condition(s) identified not
 considered to be a material weakness(es)? yes X none reported

Type of auditor’s report issued on compliance for major programs: Disclaimer

Any audit findings disclosed that are required to be reported
 in accordance with Section .510(a) of Circular A-133? X yes no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
14.219	Community Development Block Grants/Small Cities Program
16.710	Public Safety Partnership and Community Policing Grants
N/A	High Intensity Drug Trafficking Areas Program
97.036	Public Assistance Grants
97.044	Assistance to Firefighters Grant

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualifies as a low-risk auditee? yes X no

CRAWFORD COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the year ended December 31, 2004

Section II - Financial Statement Findings

2004-1

Segregation of Duties

- Criteria: Duties should be segregated so that employees who maintain accounting records do not collect money and have access to funds.
- Condition: Personnel who receive and receipt cash also maintain accounting records. This condition is present in the County Treasurer's office and in the fee offices of the County.
- Effect: The effect of this condition could result in the improper recording of assets or the possible understatement or misappropriation of assets.
- Cause: Limited number of employees available.
- Recommendation: To the extent possible, duties should be segregated to serve as a check and balance of employee's integrity and maintain the best control system possible.
- Management Response: The number of employees is limited and it is not feasible given current budget conditions to employ additional staff. Employees are bonded.

2004-2

Accounting Manual

- Criteria: Crawford County should establish a standard accounting manual that would inform all employees of desired operating procedures and policies.
- Condition: No accounting manual exists.
- Effect: Employee duties are not adequately segregated which may lead to errors or misappropriation of assets.
- Cause: County employees do not have the time to internally develop a manual. It is not economically feasible at the present time to contract with an outside entity to prepare an accounting manual.
- Recommendation: Crawford County develop an accounting manual.
- Management Response: It is not feasible at this time to contract for the development of such a manual. Employees do not have the time to internally develop a manual given the limited number of employees.

CRAWFORD COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the year ended December 31, 2004

Section II - Financial Statement Findings (Continued)

<u>2004-3</u>	<u>General Ledger</u>
Criteria:	Crawford County should maintain a <u>double-entry</u> general ledger.
Condition:	The County currently uses a single entry system that records cash receipts and cash disbursements in each fund.
Effect:	Errors may occur and not be detected in a timely manner.
Cause:	Crawford County's current software is not written to accommodate a double entry system.
Recommendation:	The County purchase or internally develop a municipal general ledger accounting package.
Management Response:	The County Commission has authorized purchase of a general ledger double entry accounting package.
<u>2004-4</u>	<u>Accounts Payable/Encumbrances</u>
Criteria:	Crawford County should maintain a record of encumbrances/ accounts payable for each fund.
Condition:	No record of encumbrances/accounts payable are maintained.
Effect:	The County could overspend the budget and/or violate state statutes.
Cause:	Current accounting program does not provide for the recording of encumbrances/accounts payable.
Recommendation:	County should purchase or develop a municipal general ledger accounting package.
Management Response:	This condition will be addressed with the purchase of the accounting package mentioned at 2004-3.
<u>2004-5</u>	<u>Fixed Assets</u>
Criteria:	Crawford County should maintain a record of fixed assets.
Condition:	No such records exist.
Effect:	County may lose control of the item(s) and this could result in the loss or misappropriation of assets.

CRAWFORD COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the year ended December 31, 2004

Section II - Financial Statement Findings (Continued)

Cause: County employees do not have sufficient time to develop and maintain such records nor is it feasible to develop such records at this time.

Recommendation: The County prepare and develop fixed asset accounting records.

Management Response: This condition will be addressed with the purchase of the accounting package mentioned in 2004-3.

2004-6

Internal Control Over Federal Awards

Criteria: Circular A-133 "Audits of States, Local Governments and Non-Profit Organizations" states that it is the auditee responsibility to identify all federal awards received and expended and the programs under which they were received. This shall include the C.F.D.A. title and number, award year and number, federal agency name and name of the pass-through entity.

Condition: These records are currently not maintained.

Effect: Risk that federal awards and expenditures will go undetected and not be recorded in County's records.

Cause: Lack of appropriate written procedures.

Recommendation: The County Commission establish written procedures. The procedures should include a requirement that all grant applications be brought before the County Commission at the weekly meeting and the Commission formally approve or reject the application. If approved and the County is successful in obtaining the grant, the Commission should formally accept the grant at the Commission's weekly meeting. At the time of acceptance, the C.F.D.A. title and number should be obtained and recorded in the minutes. Copies of all grant agreements should then be copied and filed in a central location. In addition, responsibility should be assigned to one employee to oversee that the necessary records and information are retained and filed.

Management Response: The County Commission has initiated and currently records information relating to grants in the Commission minutes.

CRAWFORD COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the year ended December 31, 2004

Section III – Federal Awards Findings and Questioned Costs

2004-7

Auditors Report on Compliance

We were unable to obtain written representations from management concerning the identification and completeness of federal award programs, representations concerning compliance requirements, and identification of any known instances of noncompliance. Since we did not obtain these management representations, the scope of our work was not sufficient to enable us to express an opinion on compliance applicable to each of Crawford County's major federal programs.

CRAWFORD COUNTY, KANSAS
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2004

Item	Program Finding	Resolution
2003-1	Segregation of duties.	Condition still exists
2003-2	County does not have a detailed accounting manual.	Condition still exists
2003-3	County does not maintain a double entry general ledger.	Condition still exists
2003-4	Monthly accounts payable and encumbrances are not recorded.	Condition still exists
2003-5	General Fixed Asset records are not maintained.	Condition still exists
2003-6	Control and records relating to federal awards.	Condition still exists

CRAWFORD COUNTY, KANSAS
Corrective Action Plan
For the year ended December 31, 2004

Finding 2004-1, and 2004-2

The County does not have necessary personnel or additional time with existing personnel to implement/perform these findings. The County Commission does not consider it feasible to hire additional personnel given Crawford County's current financial condition.

Finding 2004-3, 2004-4, and 2004-5

The County Commission has authorized funding in the 2006 budget to purchase a commercial general ledger accounting package.

Finding 2004-6

The County Commission has begun to record Grants and Grant activity in the Commission minutes.