

CRAWFORD COUNTY, KANSAS

Statutory Basis Financial Statements
and Independent Auditors' Report
With Federal Compliance Section

For the Year Ended December 31, 2010

CRAWFORD COUNTY, KANSAS

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Diehl Banwart Bolton

Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Crawford County Courthouse
Girard, Kansas 66056

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

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

As described in Note 1, the County's policy is to prepare its financial statements on a basis of accounting prescribed by the State of Kansas that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

As discussed in Note 1, the financial statements do not include financial data for the legally separate component units of the County. Accounting principles in the United States of America require the financial data for these component units to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for component units. The County has not issued such reporting entity financial statements. The effect of this departure from accounting principles generally accepted in the United States of America has not been determined.

In our opinion, because of the omission of legally separate component units as discussed above, and because of the County's policy to prepare its financial statements on the basis of accounting discussed in the third paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Crawford County, Kansas, as of December 31, 2010, or the changes in financial position and, where applicable, its cash flows for the year then ended. Further, Crawford County, Kansas, has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In addition, the statutory basis financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of Crawford County, Kansas – the primary government unit – as of December 31, 2010, and its cash receipts and expenditures, and budgetary comparisons for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2011 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

DIEHL, BANWART, BOLTON, CPAs PA

June 20, 2011
Girard, Kansas

CRAWFORD COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 For the Year Ended December 31, 2010

Fund	Beginning	Cash	Expenditures	Ending	Plus Encumbrances and Accounts Payable	Cash Balances	
	Unencumbered Cash Balances			Unencumbered Cash Balances		December 31, 2010	2009
GOVERNMENTAL FUNDS							
General Fund	\$146,964.66	\$7,786,284.54	\$7,933,140.56	\$108.64	\$511,288.60	\$511,397.24	\$1,017,518.19
Special Revenue Funds							
Extension Council	2,957.78	244,474.22	247,432.00	-	-	-	2,957.78
Appraiser's	-	-	-	-	-	-	-
County Ambulance	216,757.10	1,344,507.69	1,417,617.67	143,647.12	120,385.28	264,032.40	362,720.48
Community Corrections	61,182.69	452,816.66	463,857.04	50,142.31	19,455.41	69,597.72	98,867.85
County Attorney Training	1,014.05	2,676.81	1,403.40	2,287.46	-	2,287.46	1,014.05
Register of Deeds Technology	97,901.46	35,296.64	50,012.20	83,185.90	-	83,185.90	97,901.46
Land Records Technology	13,988.40	-	5,482.16	8,506.24	-	8,506.24	13,988.40
County Fair Association	1,647.71	9,293.44	9,463.29	1,477.86	-	1,477.86	1,647.71
County Fairground Maint	733.00	4,869.32	4,850.75	751.57	-	751.57	733.00
County Fair Awards	1,865.11	7,819.02	8,390.47	1,293.66	-	1,293.66	1,865.11
County Health	22,683.46	1,093,711.36	1,112,702.37	3,692.45	54,038.01	57,730.46	128,348.28
Health and Family Services	-	53,743.74	53,743.74	-	1,337.34	1,337.34	9,963.18
Health WIC	213,688.89	125,856.44	-	339,545.33	-	339,545.33	213,688.89
Free to Know Services	16,404.28	3,922.29	19,789.31	537.26	-	537.26	16,404.28
Free to Know	27,178.72	92,050.06	117,463.17	1,765.61	4,583.15	6,348.76	36,385.01
Kansas COLPO Health	5,554.95	3,093.26	7,274.76	1,373.45	-	1,373.45	5,554.95
HERR	10,285.16	-	3,995.03	6,290.13	-	6,290.13	10,285.16
Early Intervention	1,642.61	-	1,642.61	-	-	-	2,586.45
Case Management	24,654.54	36,283.00	40,656.93	20,280.61	2,196.95	22,477.56	28,290.37
Cancer Prevention	2,787.38	19,918.53	18,929.06	3,776.85	-	3,776.85	4,743.16
Family Connections	-	14,150.00	7,923.38	6,226.62	11,748.19	17,974.81	-
Noxious Weed	5,365.24	-	5,365.24	-	-	-	11,550.95
Road and Bridge	445,136.09	3,067,483.80	3,482,107.48	30,512.41	180,446.54	210,958.95	778,423.08
Special Bridge	117,089.01	19.22	117,108.23	-	-	-	156,508.74
Equipment Reserve	144,000.00	-	47,565.00	96,435.00	47,565.00	144,000.00	144,000.00
Soil Conservation	619.69	31,912.39	32,532.08	-	-	(0.00)	619.69
Drug Enforcement	10,228.40	954.61	-	11,183.01	-	11,183.01	10,228.40
Driver Improvement	5,688.19	1,600.00	2,548.50	4,739.69	-	4,739.69	5,688.19
Elderly	6,049.14	138,376.66	137,289.39	7,136.41	-	7,136.41	6,049.14

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

CRAWFORD COUNTY, KANSAS
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2010

Fund	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances December 31, 2010	2009
GOVERNMENTAL FUNDS (Continued)							
Special Revenue Funds (Continued)							
Election	-	-	-	-	-	-	-
Emergency Telephone Tax	17,018.53	127,941.73	132,368.69	12,591.57	747.23	13,338.80	30,506.96
Wireless Telephone Tax	22,471.39	129,153.66	130,719.67	20,905.38	-	20,905.38	28,947.57
Employee Benefit	-	2,797,226.16	2,785,507.39	11,718.77	51,241.37	62,960.14	246,934.96
Historical Society	547.99	23,311.93	23,457.46	402.46	-	402.46	547.99
Juvenile Justice	1,678.52	-	-	1,678.52	-	1,678.52	1,678.52
Prevention Services	1,395.31	-	-	1,395.31	-	1,395.31	1,395.31
Crawford County Teen Court	2,072.40	-	-	2,072.40	-	2,072.40	2,072.40
Fiscal Clerk JJA	7,630.05	50,842.20	50,304.44	8,167.81	2,240.13	10,407.94	11,895.73
Juvenile Justice Incentive	2,075.53	-	-	2,075.53	-	2,075.53	2,075.53
Juvenile Justice RJA Judicial	66,818.67	244,254.25	311,072.92	-	17,738.31	17,738.31	98,962.06
Juvenile Justice JIAS	35,719.87	81,711.85	99,639.52	17,792.20	-	17,792.20	35,719.87
Local Environmental Protect	8,290.50	15,158.00	15,869.46	7,579.04	864.84	8,443.88	9,672.25
Mental Health	3,315.12	532,309.57	535,624.69	(0.00)	-	(0.00)	3,315.12
Mental Retardation	2,381.56	132,156.86	134,538.42	-	-	0.00	2,381.56
Crisis Resource Center	275.00	-	-	275.00	-	275.00	275.00
Special Alcohol Program	4,825.16	20,152.07	20,345.80	4,631.43	-	4,631.43	4,825.16
Special Parks and Recreation	-	10,340.82	7,837.83	2,502.99	-	2,502.99	-
Tourism and Convention	73,867.56	172,588.70	158,709.54	87,746.72	2,539.08	90,285.80	80,424.48
Violence Against Women	-	18,945.62	18,945.62	-	-	-	-
Drug Endangered Children	1,925.92	-	-	1,925.92	-	1,925.92	1,925.92
Debt Service Funds							
Bond and Interest	107,062.76	1,324,170.58	1,359,863.83	71,369.51	-	71,369.51	107,062.76
Capital Project							
1999 Bridge Project	-	-	-	-	-	-	-
PROPRIETARY FUND							
Internal Service Fund							
Risk Management	252,889.91	2,984,348.32	2,893,459.86	343,778.37	-	343,778.37	252,889.91
Subtotal Primary Government	2,216,329.46	23,235,726.02	24,028,550.96	1,423,504.52	1,028,415.43	2,451,919.95	4,092,041.01

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

CRAWFORD COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 For the Year Ended December 31, 2010

Fund	Beginning	Cash	Expenditures	Ending	Plus	Cash Balances	
	Unencumbered			Unencumbered		Encumbrances	December 31,
	Cash Balances	Receipts		Cash Balances	and Accounts	2010	2009
					Payable		
Blended Component Units							
Fire District #1	\$4,633.63	\$140,510.39	\$145,114.83	\$29.19	\$5,788.39	\$5,817.58	\$7,926.75
Fire District #2	674,397.16	139,527.38	812,587.93	1,336.61	1,974.54	3,311.15	704,260.49
Fire District #3	1,414.95	43,476.14	41,949.90	2,941.19	2,271.18	5,212.37	16,662.97
Fire District #4	2,889.85	50,004.63	49,611.93	3,282.55	2,563.54	5,846.09	9,233.47
Sewer District #1	23,419.41	8,285.47	4,395.00	27,309.88	-	27,309.88	23,419.41
Sewer District #2	19,209.70	50,593.00	46,549.79	23,252.91	-	23,252.91	21,739.84
Sewer District #3	-	1,411,770.01	1,403,413.16	8,356.85	-	8,356.85	-
Sewer District #4	4,508.77	39,738.30	6,484.62	37,762.45	204.48	37,966.93	5,331.92
Sewer District #5	7,654.25	16,265.65	-	23,919.90	-	23,919.90	7,923.55
Total Blended Component Units	<u>738,127.72</u>	<u>1,900,170.97</u>	<u>2,510,107.16</u>	<u>128,191.53</u>	<u>12,802.13</u>	<u>140,993.66</u>	<u>796,498.40</u>
Total Primary Government (Excluding Agency Funds)	<u>\$2,954,457.18</u>	<u>\$25,135,896.99</u>	<u>\$26,538,658.12</u>	<u>\$1,551,696.05</u>	<u>\$1,041,217.56</u>	<u>\$2,592,913.61</u>	<u>\$4,888,539.41</u>
<u>COMPOSITION OF CASH</u>							
	County Treasurer:	Cash on hand				\$3,418.82	\$3,185.44
		Cash in Bank - Checking accounts				4,949,971.43	10,831,753.72
		Cash in Bank - Certificates of Deposit				11,178,677.90	-
		United States Treasury Bill				5,000,000.00	12,679,499.46
	Total County Treasurer					<u>21,132,068.15</u>	<u>23,514,438.62</u>
	Motor Vehicle Special Auto Checking					153,121.50	137,082.47
	Crawford County Law Library Checking					88,697.98	84,788.39
	District Court - Girard Checking					20,399.22	81,968.02
	District Court - Pittsburg Checking					75,156.18	121,830.65
	County Attorney Checking					4,523.06	3,477.55
	Total Cash					<u>21,473,966.09</u>	<u>23,943,585.70</u>
	AGENCY FUNDS per Statement 4					<u>(18,881,052.48)</u>	<u>(19,055,046.29)</u>
	TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)					<u>\$2,592,913.61</u>	<u>\$4,888,539.41</u>

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, 2010

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Favorable (Unfavorable)
GOVERNMENTAL FUNDS					
General	\$8,139,727.00	\$83,178.01	\$8,222,905.01	\$7,933,140.56	\$289,764.45
Special Revenue Funds					
Extension Council	258,560.00	-	258,560.00	247,432.00	11,128.00
Appraiser's	173,629.00	-	173,629.00	-	173,629.00
County Ambulance	1,428,098.00	-	1,428,098.00	1,417,617.67	10,480.33
Register of Deeds Technology	68,114.00	-	68,114.00	50,012.20	18,101.80
County Fair Association	11,465.00	-	11,465.00	9,463.29	2,001.71
County Fairground Maint	5,828.00	-	5,828.00	4,850.75	977.25
County Fair Awards	10,168.00	-	10,168.00	8,390.47	1,777.53
County Health	1,181,778.00	-	1,181,778.00	1,112,702.37	69,075.63
Noxious Weed	17,597.00	-	17,597.00	5,365.24	12,231.76
Road and Bridge	3,536,337.00	3,571.68	3,539,908.68	3,482,107.48	57,801.20
Soil Conservation	34,018.00	-	34,018.00	32,532.08	1,485.92
Elderly	150,685.00	-	150,685.00	137,289.39	13,395.61
Election	108,799.00	-	108,799.00	-	108,799.00
Emergency Telephone Tax	190,850.00	-	190,850.00	132,368.69	58,481.31
Wireless Telephone Tax	131,000.00	61,600.00	192,600.00	130,719.67	61,880.33
Employee Benefit	2,884,626.00	-	2,884,626.00	2,785,507.39	99,118.61
Historical Society	24,966.00	-	24,966.00	23,457.46	1,508.54
Mental Health	566,903.00	-	566,903.00	535,624.69	31,278.31
Mental Retardation	141,076.00	-	141,076.00	134,538.42	6,537.58
Special Alcohol Program	30,930.00	-	30,930.00	20,345.80	10,584.20
Special Parks and Recreation	11,600.00	-	11,600.00	7,837.83	3,762.17
Tourism and Convention	185,000.00	-	185,000.00	158,709.54	26,290.46
Debt Service Funds					
Bond and Interest	1,440,032.00	-	1,440,032.00	1,359,863.83	80,168.17
Internal Service Fund					
Risk Management	2,800,000.00	182,743.33	2,982,743.33	2,893,459.86	89,283.47
COMPONENT UNITS					
Fire District #1	160,000.00	-	160,000.00	145,114.83	14,885.17
Fire District #2	103,950.00	715,820.13	819,770.13	812,587.93	7,182.20
Fire District #3	44,000.00	-	44,000.00	41,949.90	2,050.10
Fire District #4	51,425.00	-	51,425.00	49,611.93	1,813.07
Sewer District #1	17,185.00	-	17,185.00	4,395.00	12,790.00
Sewer District #2	36,764.00	26,737.00	63,501.00	46,549.79	16,951.21
Sewer District #3	-	1,403,413.16	1,403,413.16	1,403,413.16	-
Sewer District #4	756,630.00	-	756,630.00	6,484.62	750,145.38
Sewer District #5	27,725.00	-	27,725.00	-	27,725.00
Grant Totals	<u>\$24,729,465.00</u>				

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

CRAWFORD COUNTY, KANSAS
GENERAL FUND

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

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$3,639,305.89	\$3,720,092.78	\$3,971,773.00	(\$251,680.22)
Motor vehicle tax	567,188.92	546,617.97	457,968.00	88,649.97
Delinquent tax collections	93,560.92	109,733.68	75,443.00	34,290.68
Interest and fees on taxes	202,995.24	210,870.44	200,000.00	10,870.44
Intergovernmental				
Machinery and Equipment tax	39,886.00	-	-	-
Sales and Use tax	1,992,943.69	2,001,454.13	2,000,000.00	1,454.13
Alcohol liquor tax	9,602.86	10,340.82	9,349.00	991.82
Severance tax	374.50	399.70	955.00	(555.30)
Emergency Preparedness-Federal	15,918.98	24,579.79	-	24,579.79
Emergency Preparedness-State	475.00	-	-	-
State aid - Coroner	3,170.15	3,169.39	4,196.00	(1,026.61)
State aid - Health and Environment	90,000.00	49,241.15	-	49,241.15
State aid - Ks Dept of Rev	-	4,878.00	-	4,878.00
Federal aid through Ks Sec of State	-	16,920.00	-	16,920.00
Federal aid through KDOT	10,393.55	9,357.07	-	9,357.07
Federal aid through KBI	48,151.88	68,618.54	-	68,618.54
Licenses and Permits	5,900.00	6,085.00	8,167.00	(2,082.00)
Charges for Services				
Mortgage registration fees	314,712.04	253,502.56	275,000.00	(21,497.44)
Recording fees	65,234.00	60,074.32	65,000.00	(4,925.68)
Vehicle Inspection fees	25,083.00	24,282.00	25,000.00	(718.00)
Insufficient funds checks fees	19,970.68	17,386.37	19,000.00	(1,613.63)
District Court fees	63,432.80	25,212.69	53,000.00	(27,787.31)
Diversion fees	-	75,265.10	10,000.00	65,265.10
Other fees	39,383.24	29,112.89	62,100.00	(32,987.11)
Use of Money and Property				
Interest earned	65,745.54	56,600.97	73,500.00	(16,899.03)
Landfill fees	298,277.49	291,244.16	300,000.00	(8,755.84)
Rental income	59,400.00	57,310.00	59,700.00	(2,390.00)
Other				
Reimbursements from -				
Correctional center	184,136.54	95,036.63	183,293.00	(88,256.37)
Other Reimbursements	-	-	-	-
Miscellaneous	90,827.44	18,898.39	286,283.00	(267,384.61)
Residual Equity Transfers from Discontinued Funds				
Appraiser	63,834.16	-	-	-
Election	38,441.51	-	-	-
Total Cash Receipts	8,048,346.02	7,786,284.54	\$8,139,727.00	(\$353,442.46)

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

CRAWFORD COUNTY, KANSAS
GENERAL FUND

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

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Expenditures				
County Commissioners	\$94,492.05	\$91,913.49	\$92,000.00	\$86.51
Fiscal Clerk	98,855.63	108,918.38	110,054.00	1,135.62
County Clerk	235,863.95	212,747.55	245,833.00	33,085.45
County Treasurer	328,714.04	330,528.51	364,560.00	34,031.49
Register of Deeds	165,489.04	162,350.62	179,046.00	16,695.38
County Attorney	483,311.76	445,499.18	427,071.00	(18,428.18)
District Court	327,533.60	347,315.41	373,983.00	26,667.59
Sheriff	1,818,049.31	1,848,604.93	1,745,654.00	(102,950.93)
Jail	1,490,531.51	1,575,531.28	1,599,979.00	24,447.72
Courthouse General	364,685.75	365,320.88	383,391.00	18,070.12
Coroner	88,786.82	80,591.53	97,473.00	16,881.47
Other	283,328.58	278,364.22	283,153.00	4,788.78
Civil Defense	12,505.63	14,160.84	15,124.00	963.16
Zoning	75,095.23	73,524.93	74,189.00	664.07
Landfill	212,738.34	116,107.80	24,500.00	(91,607.80)
Workmen's Compensation and Liability Administration	115,001.00	117,346.00	156,800.00	39,454.00
Computer	23,451.86	23,387.24	24,500.00	1,112.76
Special Projects	136,745.68	134,548.63	135,732.00	1,183.37
County Counselor	71,677.89	55,379.20	69,580.00	14,200.80
Department of Youth Services	118,649.38	117,146.73	114,828.00	(2,318.73)
Court Security	334,917.00	382,559.00	382,559.00	-
GIS	278,371.08	271,295.71	260,069.00	(11,226.71)
Capital Murder Trial	132,601.55	127,020.49	174,528.00	47,507.51
Appraiser	710.50	-	9,351.00	9,351.00
Election	451,652.95	440,285.06	501,770.00	61,484.94
Principal Paid on Sewer debt	220,544.99	212,692.95	294,000.00	81,307.05
Subtotal Certified Budget	23,344.60	-	-	-
Adjustments for Qualifying Budget Credits			8,139,727.00	
Grants	-	-	83,178.01	83,178.01
Reimbursed expenses	-	-	-	-
Total Expenditures	7,987,649.72	7,933,140.56	\$8,222,905.01	\$289,764.45
Receipts Over (Under) Expenditures	60,696.30	(146,856.02)		
Unencumbered Cash, Beginning	86,268.36	146,964.66		
Unencumbered Cash, Ending	<u>\$146,964.66</u>	<u>\$108.64</u>		

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

CRAWFORD COUNTY, KANSAS
EXTENSION COUNCIL FUND

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$204,710.93	\$204,163.59	\$204,332.00	(\$168.41)
Motor vehicle tax	36,414.26	33,398.61	33,983.00	(584.39)
Delinquent tax collections	5,973.29	6,912.02	6,107.00	805.02
Intergovernmental				
Machinery and Equipment tax	2,409.08	-	-	-
Total Cash Receipts	<u>249,507.56</u>	<u>244,474.22</u>	<u>\$244,422.00</u>	<u>\$52.22</u>
Expenditures				
Appropriation to the County Extension Council	<u>257,750.00</u>	<u>247,432.00</u>	<u>\$258,560.00</u>	<u>\$11,128.00</u>
Total Expenditures	<u>257,750.00</u>	<u>247,432.00</u>	<u>\$258,560.00</u>	<u>\$11,128.00</u>
Receipts Over (Under) Expenditures	(8,242.44)	(2,957.78)		
Unencumbered Cash, Beginning	<u>11,200.22</u>	<u>2,957.78</u>		
Unencumbered Cash, Ending	<u>\$2,957.78</u>	<u>-</u>		

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

CRAWFORD COUNTY, KANSAS
APPRAISER'S FUND

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

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	-	-	-	-
Motor vehicle tax	-	-	65,188.00	(65,188.00)
Delinquent tax collections	-	-	13,364.00	(13,364.00)
Intergovernmental				
Machinery and Equipment tax	-	-	-	-
Charges for Services	-	-	6,920.00	(6,920.00)
Total Cash Receipts	-	-	<u>\$85,472.00</u>	<u>(\$85,472.00)</u>
Expenditures				
General Government	-	-	-	-
Residual Equity Transfer of balance in Discontinued Fund to General Fund	63,834.16	-	173,629.00	173,629.00
Total Expenditures	63,834.16	-	<u>\$173,629.00</u>	<u>\$173,629.00</u>
Receipts Over (Under) Expenditures	(63,834.16)	-		
Unencumbered Cash, Beginning	63,834.16	-		
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>		

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

CRAWFORD COUNTY, KANSAS
COUNTY AMBULANCE FUND

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$401,169.14	\$226,799.59	\$226,788.00	\$11.59
Motor vehicle tax	63,268.53	63,254.39	66,588.00	(3,333.61)
Delinquent tax collections	8,793.02	12,593.57	9,088.00	3,505.57
Intergovernmental				
Machinery and Equipment tax	4,721.05	-	-	-
Grant	1,750.00	-	-	-
Charges for Services	994,765.25	1,040,631.22	920,000.00	120,631.22
Other				
Reimbursements	1,212.22	1,228.92	8,979.00	(7,750.08)
Total Cash Receipts	1,475,679.21	1,344,507.69	\$1,231,443.00	\$113,064.69
Expenditures				
Public Safety	1,477,348.86	1,417,617.67	\$1,428,098.00	\$10,480.33
Total Expenditures	1,477,348.86	1,417,617.67	\$1,428,098.00	\$10,480.33
Receipts Over (Under) Expenditures	(1,669.65)	(73,109.98)		
Unencumbered Cash, Beginning	218,426.75	216,757.10		
Unencumbered Cash, Ending	\$216,757.10	\$143,647.12		

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

CRAWFORD COUNTY, KANSAS
COMMUNITY CORRECTIONS FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$456,823.16	\$450,461.14
Federal Grant	5,591.00	-
Charges for Services	3,647.79	2,355.52
Total Cash Receipts	466,061.95	452,816.66
Expenditures		
Public Safety	475,526.17	463,857.04
Total Expenditures	475,526.17	463,857.04
Receipts Over (Under) Expenditures	(9,464.22)	(11,040.38)
Unencumbered Cash, Beginning	70,646.91	61,182.69
Unencumbered Cash, Ending	<u>\$61,182.69</u>	<u>\$50,142.31</u>

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

CRAWFORD COUNTY, KANSAS
COUNTY ATTORNEY TRAINING FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Charges for Services		
PATF Fees	\$2,397.00	\$2,676.81
Total Cash Receipts	<u>2,397.00</u>	<u>2,676.81</u>
Expenditures		
Public Safety	1,503.50	1,403.40
Total Expenditures	<u>1,503.50</u>	<u>1,403.40</u>
Receipts Over (Under) Expenditures	893.50	1,273.41
Unencumbered Cash, Beginning	<u>120.55</u>	<u>1,014.05</u>
Unencumbered Cash, Ending	<u>\$1,014.05</u>	<u>\$2,287.46</u>

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

CRAWFORD COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Fees for Services	\$39,500.00	\$34,862.00	\$34,272.00	\$590.00
Use of Money and Property				
Interest earned	364.93	434.64	1,084.00	(649.36)
Total Cash Receipts	<u>39,864.93</u>	<u>35,296.64</u>	<u>\$35,356.00</u>	<u>(\$59.36)</u>
Expenditures				
General Government	16,638.47	50,012.20	\$68,114.00	\$18,101.80
Operating Transfer to				
Land Records Technology Fund	-	-	-	-
Total Expenditures	<u>16,638.47</u>	<u>50,012.20</u>	<u>\$68,114.00</u>	<u>\$18,101.80</u>
Receipts Over (Under) Expenditures	23,226.46	(14,715.56)		
Unencumbered Cash, Beginning	<u>74,675.00</u>	<u>97,901.46</u>		
Unencumbered Cash, Ending	<u>\$97,901.46</u>	<u>\$83,185.90</u>		

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

CRAWFORD COUNTY, KANSAS
LAND RECORDS TECHNOLOGY FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Cash Receipts		
Operating Transfer from		
Register of Deeds Technology Fund	-	-
	<u> </u>	<u> </u>
Total Cash Receipts	-	-
	<u> </u>	<u> </u>
Expenditures		
General Government	18,237.60	5,482.16
	<u> </u>	<u> </u>
Total Expenditures	18,237.60	5,482.16
	<u> </u>	<u> </u>
Receipts Over (Under) Expenditures	(18,237.60)	(5,482.16)
Unencumbered Cash, Beginning	32,226.00	13,988.40
	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u>\$13,988.40</u>	<u>\$8,506.24</u>

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

CRAWFORD COUNTY, KANSAS
COUNTY FAIR ASSOCIATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$9,398.82	\$7,472.13	\$74,446.00	(\$66,973.87)
Motor vehicle tax	1,587.27	1,512.56	1,560.00	(47.44)
Delinquent tax collections	269.12	308.75	276.00	32.75
Intergovernmental				
Machinery and Equipment tax	110.62	-	-	-
Total Cash Receipts	11,365.83	9,293.44	\$76,282.00	(\$66,988.56)
Expenditures				
Appropriation to the County Fair Treasurer	11,668.00	9,463.29	\$11,465.00	\$2,001.71
Total Expenditures	11,668.00	9,463.29	\$11,465.00	\$2,001.71
Receipts Over (Under) Expenditures	(302.17)	(169.85)		
Unencumbered Cash, Beginning	1,949.88	1,647.71		
Unencumbered Cash, Ending	\$1,647.71	\$1,477.86		

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

CRAWFORD COUNTY, KANSAS
COUNTY FAIRGROUND MAINTENANCE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$4,584.82	\$3,955.76	\$3,904.00	\$51.76
Motor vehicle tax	847.56	754.97	765.00	(10.03)
Delinquent tax collections	140.25	158.59	145.00	13.59
Intergovernmental				
Machinery and Equipment tax	53.94	-	-	-
Total Cash Receipts	5,626.57	4,869.32	\$4,814.00	\$55.32
Expenditures				
Appropriation to the County Fair Treasurer	5,931.00	4,850.75	\$5,828.00	\$977.25
Total Expenditures	5,931.00	4,850.75	\$5,828.00	\$977.25
Receipts Over (Under) Expenditures	(304.43)	18.57		
Unencumbered Cash, Beginning	1,037.43	733.00		
Unencumbered Cash, Ending	<u>\$733.00</u>	<u>\$751.57</u>		

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

CRAWFORD COUNTY, KANSAS
COUNTY FAIR AWARDS FUND

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

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$8,711.08	\$6,153.41	\$6,175.00	(\$21.59)
Motor vehicle tax	1,410.83	1,384.84	1,431.00	(46.16)
Delinquent tax collections	243.25	280.77	254.00	26.77
Intergovernmental				
Machinery and Equipment tax	102.52	-	-	-
Total Cash Receipts	<u>10,467.68</u>	<u>7,819.02</u>	<u>\$7,860.00</u>	<u>(\$40.98)</u>
Expenditures				
Appropriation to the County Fair Treasurer	<u>10,350.00</u>	<u>8,390.47</u>	<u>\$10,168.00</u>	<u>\$1,777.53</u>
Total Expenditures	<u>10,350.00</u>	<u>8,390.47</u>	<u>\$10,168.00</u>	<u>\$1,777.53</u>
Receipts Over (Under) Expenditures	117.68	(571.45)		
Unencumbered Cash, Beginning	<u>1,747.43</u>	<u>1,865.11</u>		
Unencumbered Cash, Ending	<u>\$1,865.11</u>	<u>\$1,293.66</u>		

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

**CRAWFORD COUNTY, KANSAS
COUNTY HEALTH FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$432,804.24	\$432,501.76	\$432,660.00	(\$158.24)
Motor vehicle tax	72,170.47	69,491.48	71,851.00	(2,359.52)
Delinquent tax collections	10,631.40	13,968.73	10,322.00	3,646.73
Intergovernmental				
Machinery and Equipment tax	5,093.31	-	-	-
Federal Grants	272,801.32	375,376.38	440,357.00	(64,980.62)
State Grants	79,940.00	71,448.00	-	71,448.00
Charges for Services	78,338.52	100,730.00	77,524.00	23,206.00
Other				
Miscellaneous	32,870.73	30,195.01	42,967.00	(12,771.99)
Total Cash Receipts	984,649.99	1,093,711.36	\$1,075,681.00	\$18,030.36
Expenditures				
Public Health and Welfare	1,056,202.98	1,112,702.37	\$1,181,778.00	\$69,075.63
Total Expenditures	1,056,202.98	1,112,702.37	\$1,181,778.00	\$69,075.63
Receipts Over (Under) Expenditures	(71,552.99)	(18,991.01)		
Unencumbered Cash, Beginning	94,236.45	22,683.46		
Unencumbered Cash, Ending	\$22,683.46	\$3,692.45		

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

CRAWFORD COUNTY, KANSAS
HEALTH AND FAMILY SERVICES FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Grants	\$32,015.00	\$28,623.00
State Grants	1,614.00	-
Charges for Services	<u>26,815.50</u>	<u>25,120.74</u>
Total Cash Receipts	<u>60,444.50</u>	<u>53,743.74</u>
Expenditures		
Public Health and Welfare	<u>62,210.28</u>	<u>53,743.74</u>
Total Expenditures	<u>62,210.28</u>	<u>53,743.74</u>
Receipts Over (Under) Expenditures	(1,765.78)	-
Unencumbered Cash, Beginning	<u>1,765.78</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$0.00</u></u>	<u><u>-</u></u>

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

CRAWFORD COUNTY, KANSAS
HEALTH WIC FUND

Statement of Cash Receipts and Expenditures - Actual
 For the Year Ended December 31, 2010
 With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Grants	\$147,107.57	\$125,856.44
Other		
Reimbursements	810.00	-
Total Cash Receipts	<u>147,917.57</u>	<u>125,856.44</u>
Expenditures		
Public Health and Welfare	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	147,917.57	125,856.44
Unencumbered Cash, Beginning	<u>65,771.32</u>	<u>213,688.89</u>
Unencumbered Cash, Ending	<u><u>\$213,688.89</u></u>	<u><u>\$339,545.33</u></u>

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

CRAWFORD COUNTY, KANSAS
FREE TO KNOW SERVICES FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Charges for Services	\$7,001.06	\$3,922.29
Total Cash Receipts	<u>7,001.06</u>	<u>3,922.29</u>
Expenditures		
Public Health and Welfare	859.97	19,789.31
Total Expenditures	<u>859.97</u>	<u>19,789.31</u>
Receipts Over (Under) Expenditures	6,141.09	(15,867.02)
Unencumbered Cash, Beginning	<u>10,263.19</u>	<u>16,404.28</u>
Unencumbered Cash, Ending	<u><u>\$16,404.28</u></u>	<u><u>\$537.26</u></u>

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

CRAWFORD COUNTY, KANSAS
FREE TO KNOW FUND

Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Grants	\$119,050.30	\$92,050.06
Charges for Services	3,246.90	-
Total Cash Receipts	<u>122,297.20</u>	<u>92,050.06</u>
Expenditures		
Public Health and Welfare	<u>118,268.93</u>	<u>117,463.17</u>
Total Expenditures	<u>118,268.93</u>	<u>117,463.17</u>
Receipts Over (Under) Expenditures	4,028.27	(25,413.11)
Unencumbered Cash, Beginning	<u>23,150.45</u>	<u>27,178.72</u>
Unencumbered Cash, Ending	<u><u>\$27,178.72</u></u>	<u><u>\$1,765.61</u></u>

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

CRAWFORD COUNTY, KANSAS
KANSAS COLPO FUND

Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Grants	\$1,070.37	\$1,373.45
Charges for Services	1,302.96	1,719.81
Total Cash Receipts	<u>2,373.33</u>	<u>3,093.26</u>
Expenditures		
Public Health and Welfare	-	7,274.76
Total Expenditures	<u>-</u>	<u>7,274.76</u>
Receipts Over (Under) Expenditures	2,373.33	(4,181.50)
Unencumbered Cash, Beginning	<u>3,181.62</u>	<u>5,554.95</u>
Unencumbered Cash, Ending	<u><u>\$5,554.95</u></u>	<u><u>\$1,373.45</u></u>

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

CRAWFORD COUNTY, KANSAS
HERR FUND

Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Grants	-	-
Total Cash Receipts	-	-
Expenditures		
Public Health and Welfare	-	3,995.03
Total Expenditures	-	3,995.03
Receipts Over (Under) Expenditures	-	(3,995.03)
Unencumbered Cash, Beginning	10,285.16	10,285.16
Unencumbered Cash, Ending	<u>\$10,285.16</u>	<u>\$6,290.13</u>

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

CRAWFORD COUNTY, KANSAS
EARLY INTERVENTION FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Cash Receipts		
Intergovernmental		
Grant	-	-
	<u> </u>	<u> </u>
Total Cash Receipts	-	-
	<u> </u>	<u> </u>
Expenditures		
Public Health and Welfare	8,778.86	1,642.61
	<u> </u>	<u> </u>
Total Expenditures	8,778.86	1,642.61
	<u> </u>	<u> </u>
Receipts Over (Under) Expenditures	(8,778.86)	(1,642.61)
Unencumbered Cash, Beginning	10,421.47	1,642.61
	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u>\$1,642.61</u>	<u> </u>

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

CRAWFORD COUNTY, KANSAS
CASE MANAGEMENT FUND

Statement of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Grants - Kansas Department of H & E	\$59,063.00	\$36,283.00
Charges for Services	2,685.00	-
Total Cash Receipts	<u>61,748.00</u>	<u>36,283.00</u>
Expenditures		
Public Safety	<u>46,567.34</u>	<u>40,656.93</u>
Total Expenditures	<u>46,567.34</u>	<u>40,656.93</u>
Receipts Over (Under) Expenditures	15,180.66	(4,373.93)
Unencumbered Cash, Beginning	<u>9,473.88</u>	<u>24,654.54</u>
Unencumbered Cash, Ending	<u><u>\$24,654.54</u></u>	<u><u>\$20,280.61</u></u>

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

**CRAWFORD COUNTY, KANSAS
CANCER PREVENTION FUND**

Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Grants	-	-
Charges for Services	29,714.15	19,918.53
Total Cash Receipts	<u>29,714.15</u>	<u>19,918.53</u>
Expenditures		
Public Health and Welfare	30,906.52	18,929.06
Total Expenditures	<u>30,906.52</u>	<u>18,929.06</u>
Receipts Over (Under) Expenditures	(1,192.37)	989.47
Unencumbered Cash, Beginning	<u>3,979.75</u>	<u>2,787.38</u>
Unencumbered Cash, Ending	<u><u>\$2,787.38</u></u>	<u><u>\$3,776.85</u></u>

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

CRAWFORD COUNTY, KANSAS
FAMILY CONNECTIONS FUND

Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
Cash Receipts		
Charges for Services	-	\$14,150.00
Total Cash Receipts	-	14,150.00
Expenditures		
Public Health and Welfare	-	7,923.38
Total Expenditures	-	7,923.38
Receipts Over (Under) Expenditures	-	6,226.62
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	\$6,226.62

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

CRAWFORD COUNTY, KANSAS
NOXIOUS WEED FUND

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

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$39,658.38	-	-	-
Motor vehicle tax	6,684.49	-	6,577.00	(6,577.00)
Delinquent tax collections	1,215.90	-	1,343.00	(1,343.00)
Intergovernmental				
Machinery and Equipment tax	466.71	-	-	-
Other				
Miscellaneous	428.41	-	3.00	(3.00)
Reimbursements from Chemical sales	3,583.65	-	2,086.00	(2,086.00)
Total Receipts	52,037.54	-	\$10,009.00	(\$10,009.00)
Expenditures				
Public Works	62,007.44	-	\$17,597.00	\$17,597.00
Residual Equity Transfer of balance in Discontinued				
Fund to Road & Bridge Fund	-	5,365.24	-	(5,365.24)
Subtotal Certified Budget			17,597.00	
Adjustments for Qualifying Budget Credits				
	-	-	-	-
Total Expenditures	62,007.44	-	\$17,597.00	\$12,231.76
Receipts Over (Under) Expenditures	(9,969.90)	-		
Unencumbered Cash, Beginning	15,335.14	5,365.24		
Unencumbered Cash, Ending	\$5,365.24	-		

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

**CRAWFORD COUNTY, KANSAS
ROAD AND BRIDGE FUND**

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

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$1,603,988.76	\$1,593,091.65	\$1,593,639.00	(\$547.35)
Motor vehicle tax	254,452.51	299,561.23	266,253.00	33,308.23
Delinquent tax collections	41,715.68	58,240.28	41,929.00	16,311.28
Intergovernmental				
Machinery and Equipment tax	18,876.07	-	-	-
Special highway aid	900,192.90	952,233.33	908,230.00	44,003.33
Emergency Preparedness Grant-Fed	185,929.81	-	-	-
Emergency Preparedness Grant-State	24,790.65	-	-	-
State Aid	134.30	3,571.68	-	3,571.68
Charges for Services	11,805.76	11,560.23	11,790.00	(229.77)
Other				
Reimbursements	-	-	-	-
Miscellaneous	48,384.65	26,751.93	-	26,751.93
Residual Equity Transfers from Discontinued Funds				
Noxious Weed Fund	-	5,365.24	17,597.00	(12,231.76)
Special Bridge Fund	-	117,108.23	155,977.00	(38,868.77)
Total Cash Receipts	3,090,271.09	3,067,483.80	\$2,995,415.00	\$72,068.80
Expenditures				
Public Works	3,051,542.66	3,142,734.67	\$3,128,845.00	(\$13,889.67)
Special Bridge	-	275,501.47	348,288.00	72,786.53
Noxious Weeds	-	63,871.34	59,204.00	(4,667.34)
Operating Transfer				
Equipment Reserve Fund	144,000.00	-	-	-
Subtotal Certified Budget			3,536,337.00	
Adjustments for Qualifying Budget Credits				
Grants and Reimbursed expenses	-	-	3,571.68	3,571.68
Total Expenditures	3,195,542.66	3,482,107.48	\$3,539,908.68	\$57,801.20
Receipts Over (Under) Expenditures	(105,271.57)	(414,623.68)		
Unencumbered Cash, Beginning	550,407.66	445,136.09		
Unencumbered Cash, Ending	\$445,136.09	\$30,512.41		

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

CRAWFORD COUNTY, KANSAS
SPECIAL BRIDGE FUND

Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes		
Current ad valorem tax	\$205,398.57	-
Motor vehicle tax	43,852.93	19.22
Delinquent tax collections	6,830.71	-
Intergovernmental		
Machinery and Equipment tax	2,417.17	-
Charges for Services	4,444.72	-
	<hr/>	<hr/>
Total Cash Receipts	262,944.10	19.22
	<hr/>	<hr/>
Expenditures		
Residual Equity Transfer of balance in Discontinued Fund to Road & Bridge Fund	-	117,108.23
Public Works	245,545.80	-
	<hr/>	<hr/>
Total Expenditures	245,545.80	-
	<hr/>	<hr/>
Receipts Over (Under) Expenditures	17,398.30	19.22
	<hr/>	<hr/>
Unencumbered Cash, Beginning	99,690.71	117,089.01
	<hr/>	<hr/>
Unencumbered Cash, Ending	<u>\$117,089.01</u>	<u>-</u>

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

CRAWFORD COUNTY, KANSAS
EQUIPMENT RESERVE FUND

Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfer from Road and Bridge Fund	\$144,000.00	-
Total Cash Receipts	144,000.00	-
Expenditures		
General Government	-	47,565.00
Total Expenditures	-	47,565.00
Receipts Over (Under) Expenditures	144,000.00	(47,565.00)
Unencumbered Cash, Beginning	-	144,000.00
Unencumbered Cash, Ending	\$144,000.00	\$96,435.00

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

CRAWFORD COUNTY, KANSAS
SOIL CONSERVATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$26,820.99	\$26,591.78	\$26,627.00	(\$35.22)
Motor vehicle tax	4,896.92	4,393.41	4,438.00	(44.59)
Delinquent tax collections	835.39	927.20	871.00	56.20
Intergovernmental				
Machinery and Equipment tax	315.63	-	-	-
Total Cash Receipts	32,868.93	31,912.39	\$31,936.00	(\$23.61)
Expenditures				
Appropriation to the Soil Conservation District	33,912.00	32,532.08	\$34,018.00	\$1,485.92
Total Expenditures	33,912.00	32,532.08	\$34,018.00	\$1,485.92
Receipts Over (Under) Expenditures	(1,043.07)	(619.69)		
Unencumbered Cash, Beginning	1,662.76	619.69		
Unencumbered Cash, Ending	<u>\$619.69</u>	<u>-</u>		

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

CRAWFORD COUNTY, KANSAS
DRUG ENFORCEMENT FUND

Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Grant	\$661.40	\$954.61
Total Cash Receipts	661.40	954.61
Expenditures		
Public Safety	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	661.40	954.61
Unencumbered Cash, Beginning	9,567.00	10,228.40
Unencumbered Cash, Ending	\$10,228.40	\$11,183.01

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

CRAWFORD COUNTY, KANSAS
DRIVER IMPROVEMENT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Charges for Services	<u>\$1,575.00</u>	<u>\$1,600.00</u>
Total Cash Receipts	<u>1,575.00</u>	<u>1,600.00</u>
Expenditures		
Public Safety	<u>2,400.00</u>	<u>2,548.50</u>
Total Expenditures	<u>2,400.00</u>	<u>2,548.50</u>
Receipts Over (Under) Expenditures	(825.00)	(948.50)
Unencumbered Cash, Beginning	<u>6,513.19</u>	<u>5,688.19</u>
Unencumbered Cash, Ending	<u><u>\$5,688.19</u></u>	<u><u>\$4,739.69</u></u>

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

CRAWFORD COUNTY, KANSAS
ELDERLY FUND

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

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$115,995.17	\$115,597.48	\$115,679.00	(\$81.52)
Motor vehicle tax	20,465.52	18,881.65	19,247.00	(365.35)
Delinquent tax collections	3,342.48	3,897.53	3,458.00	439.53
Intergovernmental				
Machinery and Equipment tax	1,365.05	-	-	-
Total Cash Receipts	141,168.22	138,376.66	\$138,384.00	(\$7.34)
Expenditures				
Programs for the Elderly	153,200.06	137,289.39	\$150,685.00	\$13,395.61
Total Expenditures	153,200.06	137,289.39	\$150,685.00	\$13,395.61
Receipts Over (Under) Expenditures	(12,031.84)	1,087.27		
Unencumbered Cash, Beginning	18,080.98	6,049.14		
Unencumbered Cash, Ending	\$6,049.14	\$7,136.41		

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

CRAWFORD COUNTY, KANSAS
ELECTION FUND

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

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	-	-	-	-
Motor vehicle tax	-	-	36,468.00	(36,468.00)
Delinquent tax collections	-	-	7,405.00	(7,405.00)
Intergovernmental				
Machinery and Equipment tax	-	-	-	-
Total Cash Receipts	-	-	\$43,873.00	(\$43,873.00)
Expenditures				
General Government	-	-	-	-
Residual Equity Transfer of balance in Discontinued Fund to General Fund	38,441.51	-	108,799.00	108,799.00
Total Expenditures	38,441.51	-	\$108,799.00	\$108,799.00
Receipts Over (Under) Expenditures	(38,441.51)	-		
Unencumbered Cash, Beginning	38,441.51	-		
Unencumbered Cash, Ending	-	-		

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

CRAWFORD COUNTY, KANSAS
EMERGENCY TELEPHONE TAX FUND

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
911 telephone tax	\$134,593.30	\$127,941.73	\$175,000.00	(\$47,058.27)
Total Cash Receipts	134,593.30	127,941.73	\$175,000.00	(\$47,058.27)
Expenditures				
Public Safety	136,147.88	132,368.69	\$190,850.00	\$58,481.31
Total Expenditures	136,147.88	132,368.69	\$190,850.00	\$58,481.31
Receipts Over (Under) Expenditures	(1,554.58)	(4,426.96)		
Unencumbered Cash, Beginning	18,573.11	17,018.53		
Unencumbered Cash, Ending	\$17,018.53	\$12,591.57		

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

CRAWFORD COUNTY, KANSAS
WIRELESS TELEPHONE TAX FUND

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
911 telephone tax	\$64,842.23	\$67,553.66	\$110,000.00	(\$42,446.34)
State grant	118,595.00	61,600.00	-	61,600.00
Total Cash Receipts	183,437.23	129,153.66	\$110,000.00	\$19,153.66
Expenditures				
Public Safety	174,400.43	130,719.67	\$131,000.00	\$280.33
Subtotal Certified Budget			131,000.00	
Adjustments for Qualifying Budget Credits				
State Grant	-	-	61,600.00	61,600.00
Total Expenditures	174,400.43	130,719.67	\$192,600.00	\$61,880.33
Receipts Over (Under) Expenditures	9,036.80	(1,566.01)		
Unencumbered Cash, Beginning	13,434.59	22,471.39		
Unencumbered Cash, Ending	\$22,471.39	\$20,905.38		

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

CRAWFORD COUNTY, KANSAS
EMPLOYEE BENEFIT FUND

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

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$2,328,844.06	\$2,366,012.47	\$2,367,046.00	(\$1,033.53)
Motor vehicle tax	343,745.29	357,641.05	386,545.00	(28,903.95)
Delinquent tax collections	62,217.79	73,572.64	66,950.00	6,622.64
Intergovernmental				
Machinery and Equipment tax	27,406.31	-	-	-
Total Cash Receipts	<u>2,762,213.45</u>	<u>2,797,226.16</u>	<u>\$2,820,541.00</u>	<u>(\$23,314.84)</u>
Expenditures				
Employee Benefits	<u>2,849,425.10</u>	<u>2,785,507.39</u>	<u>\$2,884,626.00</u>	<u>\$99,118.61</u>
Total Expenditures	<u>2,849,425.10</u>	<u>2,785,507.39</u>	<u>\$2,884,626.00</u>	<u>\$99,118.61</u>
Receipts Over (Under) Expenditures	(87,211.65)	11,718.77		
Unencumbered Cash, Beginning	<u>87,211.65</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>-</u>	<u>\$11,718.77</u>		

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

**CRAWFORD COUNTY, KANSAS
HISTORICAL SOCIETY FUND**

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

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$19,943.87	\$19,339.49	\$19,372.00	(\$32.51)
Motor vehicle tax	3,689.88	3,278.03	-	3,278.03
Delinquent tax collections	622.02	694.41	646.00	48.41
Intergovernmental			3,301.00	
Machinery and Equipment tax	234.69	-		-
Total Cash Receipts	24,490.46	23,311.93	\$23,319.00	\$3,293.93
Expenditures				
Appropriation to the Historical Society	25,395.00	23,457.46	\$24,966.00	\$1,508.54
Total Expenditures	25,395.00	23,457.46	\$24,966.00	\$1,508.54
Receipts Over (Under) Expenditures	(904.54)	(145.53)		
Unencumbered Cash, Beginning	1,452.53	547.99		
Unencumbered Cash, Ending	\$547.99	\$402.46		

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

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
Cash Receipts		
Charges for Services	-	-
Total Cash Receipts	-	-
Expenditures		
Public Safety	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,678.52	1,678.52
Unencumbered Cash, Ending	<u>\$1,678.52</u>	<u>\$1,678.52</u>

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

CRAWFORD COUNTY, KANSAS
PREVENTION SERVICES FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Cash Receipts		
Intergovernmental		
Grant	-	-
	<u> </u>	<u> </u>
Total Cash Receipts	-	-
	<u> </u>	<u> </u>
Expenditures		
Public Safety	-	-
	<u> </u>	<u> </u>
Total Expenditures	-	-
	<u> </u>	<u> </u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,395.31	1,395.31
	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u>\$1,395.31</u>	<u>\$1,395.31</u>

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

CRAWFORD COUNTY, KANSAS
CRAWFORD COUNTY TEEN COURT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
Cash Receipts		
Charges for Services	-	-
Total Cash Receipts	-	-
Expenditures		
Public Health and Welfare	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	2,072.40	2,072.40
Unencumbered Cash, Ending	<u>\$2,072.40</u>	<u>\$2,072.40</u>

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

CRAWFORD COUNTY, KANSAS
FISCAL CLERK JJA FUND

Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Cash Receipts		
Intergovernmental		
Grant	\$47,415.64	\$49,023.72
Other		
Reimbursements	-	1,818.48
	<u> </u>	<u> </u>
Total Cash Receipts	47,415.64	50,842.20
	<u> </u>	<u> </u>
Expenditures		
Public Safety	43,859.19	50,304.44
	<u> </u>	<u> </u>
Total Expenditures	43,859.19	50,304.44
	<u> </u>	<u> </u>
Receipts Over (Under) Expenditures	3,556.45	537.76
Unencumbered Cash, Beginning	4,073.60	7,630.05
	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u>\$7,630.05</u>	<u>\$8,167.81</u>

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

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE INCENTIVE FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
	<hr/>	<hr/>
Cash Receipts		
Intergovernmental Grant	-	-
	<hr/>	<hr/>
Total Cash Receipts	-	-
	<hr/>	<hr/>
Expenditures		
Public Safety	-	-
	<hr/>	<hr/>
Total Expenditures	-	-
	<hr/>	<hr/>
Receipts Over (Under) Expenditures	-	-
	<hr/>	<hr/>
Unencumbered Cash, Beginning	2,075.53	2,075.53
	<hr/>	<hr/>
Unencumbered Cash, Ending	<u>\$2,075.53</u>	<u>\$2,075.53</u>

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

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE RJA JUDICIAL FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Grant	\$447,139.94	\$243,754.25
Other		
Reimbursements	-	500.00
Total Cash Receipts	447,139.94	244,254.25
Expenditures		
Public Safety	417,442.16	311,072.92
Total Expenditures	417,442.16	311,072.92
Receipts Over (Under) Expenditures	29,697.78	(66,818.67)
Unencumbered Cash, Beginning	37,120.89	66,818.67
Unencumbered Cash, Ending	\$66,818.67	-

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

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE JIAS FUND

Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Grant	-	\$6,711.85
Other		
Reimbursements	46,288.98	75,000.00
	<u>46,288.98</u>	<u>81,711.85</u>
Total Cash Receipts	<u>46,288.98</u>	<u>81,711.85</u>
Expenditures		
Public Safety	13,546.65	99,639.52
	<u>13,546.65</u>	<u>99,639.52</u>
Total Expenditures	<u>13,546.65</u>	<u>99,639.52</u>
Receipts Over (Under) Expenditures	32,742.33	(17,927.67)
Unencumbered Cash, Beginning	2,977.54	35,719.87
	<u>2,977.54</u>	<u>35,719.87</u>
Unencumbered Cash, Ending	<u>\$35,719.87</u>	<u>\$17,792.20</u>

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

CRAWFORD COUNTY, KANSAS
LOCAL ENVIRONMENTAL PROTECTION FUND

Statement of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$15,889.00	\$13,780.00
Other		
Reimbursements	692.00	1,378.00
Total Cash Receipts	<u>16,581.00</u>	<u>15,158.00</u>
Expenditures		
Public Health and Welfare	<u>19,577.58</u>	<u>15,869.46</u>
Total Expenditures	<u>19,577.58</u>	<u>15,869.46</u>
Receipts Over (Under) Expenditures	(2,996.58)	(711.46)
Unencumbered Cash, Beginning	<u>11,287.08</u>	<u>8,290.50</u>
Unencumbered Cash, Ending	<u><u>\$8,290.50</u></u>	<u><u>\$7,579.04</u></u>

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

CRAWFORD COUNTY, KANSAS
MENTAL HEALTH FUND

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$473,838.02	\$441,951.58	\$442,131.00	(\$179.42)
Motor vehicle tax	76,053.07	75,154.64	78,648.00	(3,493.36)
Delinquent tax collections	12,998.81	15,203.35	13,546.00	1,657.35
Intergovernmental			-	
Machinery and Equipment tax	5,576.22	-		-
Other				
Reimbursements	-	-	30.00	(30.00)
Total Cash Receipts	568,466.12	532,309.57	\$534,355.00	(\$2,045.43)
Expenditures				
Public Health and Welfare				
Appropriation to Mental Health Board	565,151.00	535,624.69	\$566,903.00	\$31,278.31
Total Expenditures	565,151.00	535,624.69	\$566,903.00	\$31,278.31
Receipts Over (Under) Expenditures	3,315.12	(3,315.12)		
Unencumbered Cash, Beginning	-	3,315.12		
Unencumbered Cash, Ending	\$3,315.12	(\$0.00)		

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

CRAWFORD COUNTY, KANSAS
MENTAL RETARDATION FUND

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$113,244.33	\$109,663.80	\$109,704.00	(\$40.20)
Motor vehicle tax	20,755.73	18,567.27	18,778.00	(210.73)
Delinquent tax collections	3,554.26	3,925.79	3,712.00	213.79
Intergovernmental				
Machinery and Equipment tax	1,332.69	-	-	-
Total Cash Receipts	<u>138,887.01</u>	<u>132,156.86</u>	<u>\$132,194.00</u>	<u>(\$37.14)</u>
Expenditures				
Public Health and Welfare				
Appropriation to Mental Retardation Center	<u>143,500.00</u>	<u>134,538.42</u>	<u>\$141,076.00</u>	<u>\$6,537.58</u>
Total Expenditures	<u>143,500.00</u>	<u>134,538.42</u>	<u>\$141,076.00</u>	<u>\$6,537.58</u>
Receipts Over (Under) Expenditures	(4,612.99)	(2,381.56)		
Unencumbered Cash, Beginning	<u>6,994.55</u>	<u>2,381.56</u>		
Unencumbered Cash, Ending	<u>\$2,381.56</u>	<u>-</u>		

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

CRAWFORD COUNTY, KANSAS
CRISIS RESOURCE CENTER FUND
 Statement of Cash Receipts and Expenditures - Actual
 For the Year Ended December 31, 2010
 With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Grant	-	-
Total Cash Receipts	-	-
Expenditures		
Public Health and Welfare	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	275.00	275.00
Unencumbered Cash, Ending	\$275.00	\$275.00

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

CRAWFORD COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local alcoholic liquor tax	\$21,665.68	\$20,152.07	\$19,098.00	\$1,054.07
Total Cash Receipts	<u>21,665.68</u>	<u>20,152.07</u>	<u>\$19,098.00</u>	<u>\$1,054.07</u>
Expenditures				
Public Health and Welfare	30,930.00	20,345.80	\$30,930.00	\$10,584.20
Total Expenditures	<u>30,930.00</u>	<u>20,345.80</u>	<u>\$30,930.00</u>	<u>\$10,584.20</u>
Receipts Over (Under) Expenditures	(9,264.32)	(193.73)		
Unencumbered Cash, Beginning	<u>14,089.48</u>	<u>4,825.16</u>		
Unencumbered Cash, Ending	<u>\$4,825.16</u>	<u>\$4,631.43</u>		

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

CRAWFORD COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local alcoholic liquor tax	\$9,602.85	\$10,340.82	\$9,349.00	\$991.82
Total Cash Receipts	<u>9,602.85</u>	<u>10,340.82</u>	<u>\$9,349.00</u>	<u>\$991.82</u>
Expenditures				
Culture and Recreation	12,410.32	7,837.83	\$11,600.00	\$3,762.17
Total Expenditures	<u>12,410.32</u>	<u>7,837.83</u>	<u>\$11,600.00</u>	<u>\$3,762.17</u>
Receipts Over (Under) Expenditures	(2,807.47)	2,502.99		
Unencumbered Cash, Beginning	<u>2,807.47</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>-</u>	<u>\$2,502.99</u>		

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

CRAWFORD COUNTY, KANSAS
TOURISM AND CONVENTION FUND

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Transient Guest tax	\$157,860.55	\$172,588.70	\$174,504.00	(\$1,915.30)
Total Cash Receipts	157,860.55	172,588.70	\$174,504.00	(\$1,915.30)
Expenditures				
Tourism and Convention Promotion	165,000.00	158,709.54	\$185,000.00	\$26,290.46
Total Expenditures	165,000.00	158,709.54	\$185,000.00	\$26,290.46
Receipts Over (Under) Expenditures	(7,139.45)	13,879.16		
Unencumbered Cash, Beginning	81,007.01	73,867.56		
Unencumbered Cash, Ending	\$73,867.56	\$87,746.72		

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

CRAWFORD COUNTY, KANSAS
VIOLENCE AGAINST WOMEN FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Grant	\$32,994.80	\$4,338.00
State Grant	-	4,357.62
Emergency Shelter Federal Grant	7,581.71	10,250.00
	<u>40,576.51</u>	<u>18,945.62</u>
Total Cash Receipts		
	<u>40,576.51</u>	<u>18,945.62</u>
Expenditures		
Public Safety	40,576.51	18,945.62
	<u>40,576.51</u>	<u>18,945.62</u>
Total Expenditures		
	<u>40,576.51</u>	<u>18,945.62</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>-</u></u>	<u><u>-</u></u>

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

CRAWFORD COUNTY, KANSAS
DRUG ENDANGERED CHILDREN FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
With Comparative Actual Amounts for the Year Ended December 31, 2009

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental Grant	-	-
Total Cash Receipts	-	-
Expenditures		
Public Safety	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>1,925.92</u>	<u>1,925.92</u>
Unencumbered Cash, Ending	<u><u>\$1,925.92</u></u>	<u><u>\$1,925.92</u></u>

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

CRAWFORD COUNTY, KANSAS
BOND AND INTEREST FUND

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

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$991,002.39	\$1,130,481.93	\$1,130,883.00	(\$401.07)
Motor vehicle tax	165,972.34	163,439.56	164,479.00	(1,039.44)
Delinquent tax collections	22,886.45	30,249.09	20,919.00	9,330.09
Intergovernmental				
Machinery and Equipment tax	11,662.30	-	-	-
Total Cash Receipts	<u>1,191,523.48</u>	<u>1,324,170.58</u>	<u>\$1,316,281.00</u>	<u>\$7,889.58</u>
Expenditures				
Debt Service				
Principal	970,000.00	1,110,000.00	\$1,110,000.00	-
Interest	260,262.50	249,863.83	225,433.00	(24,430.83)
Other	-	-	104,599.00	104,599.00
Total Expenditures	<u>1,230,262.50</u>	<u>1,359,863.83</u>	<u>\$1,440,032.00</u>	<u>\$80,168.17</u>
Receipts Over (Under) Expenditures	(38,739.02)	(35,693.25)		
Unencumbered Cash, Beginning	<u>145,801.78</u>	<u>107,062.76</u>		
Unencumbered Cash, Ending	<u>\$107,062.76</u>	<u>\$71,369.51</u>		

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

CRAWFORD COUNTY, KANSAS
1999 BRIDGE PROJECT FUND

Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other		
Miscellaneous	-	-
Total Cash Receipts	-	-
Expenditures		
Public Works		
Capital Outlay	881.34	-
Total Expenditures	881.34	-
Receipts Over (Under) Expenditures	(881.34)	-
Prior Year Canceled Encumbrances	-	-
Unencumbered Cash, Beginning	881.34	-
Unencumbered Cash, Ending	-	-

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

CRAWFORD COUNTY, KANSAS
RISK MANAGEMENT FUND

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Use of Money and Property				
Interest earned	\$1,545.03	\$1,453.99	\$5,121.00	(\$3,667.01)
Other				
Blue Cross Blue Shield Premiums	2,690,389.85	2,982,894.33	2,800,151.00	182,743.33
Total Cash Receipts	<u>2,691,934.88</u>	<u>2,984,348.32</u>	<u>\$2,805,272.00</u>	<u>\$179,076.32</u>
Expenditures				
General Government	2,615,058.18	2,893,459.86	\$2,800,000.00	(\$93,459.86)
Subtotal Certified Budget			<u>2,800,000.00</u>	
Adjustments for Qualifying Budget Credits				
Reimbursements in excess of budget	-	-	182,743.33	182,743.33
Total Expenditures	<u>2,615,058.18</u>	<u>2,893,459.86</u>	<u>\$2,982,743.33</u>	<u>\$89,283.47</u>
Receipts Over (Under) Expenditures	76,876.70	90,888.46		
Unencumbered Cash, Beginning	<u>176,013.21</u>	<u>252,889.91</u>		
Unencumbered Cash, Ending	<u>\$252,889.91</u>	<u>\$343,778.37</u>		

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

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 FUND

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$115,935.17	\$110,141.42	\$114,189.00	(\$4,047.58)
Motor vehicle tax	30,306.16	26,800.32	27,748.00	(947.68)
Delinquent tax collections	3,184.40	3,568.65	6,446.00	(2,877.35)
Intergovernmental				
Machinery and Equipment tax	371.93	-	-	-
Other				
Miscellaneous	1,176.86	-	-	-
Total Cash Receipts	150,974.52	140,510.39	\$148,383.00	(\$7,872.61)
Expenditures				
Public Safety	159,160.32	145,114.83	\$160,000.00	\$14,885.17
Subtotal Certified Budget			160,000.00	
Adjustments for Qualifying Budget Credits				
Reimbursements from General Fund	-	-	-	-
Total Expenditures	159,160.32	145,114.83	\$160,000.00	\$14,885.17
Receipts Over (Under) Expenditures	(8,185.80)	(4,604.44)		
Unencumbered Cash, Beginning	12,819.43	4,633.63		
Unencumbered Cash, Ending	\$4,633.63	\$29.19		

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

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #2 FUND

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

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$65,234.19	\$65,612.87	\$68,539.00	(\$2,926.13)
Motor vehicle tax	20,638.52	19,690.82	20,328.00	(637.18)
Delinquent tax collections	2,315.42	2,089.82	2,183.00	(93.18)
Intergovernmental				
Machinery and Equipment tax	264.12	-	-	-
Use of Money and Property				
Proceeds from bonds				
Principal	673,300.00	-	-	-
Interest earned	264.83	1,249.19	-	1,249.19
Other				
Miscellaneous	40.00	50,884.68	-	50,884.68
Total Cash Receipts	762,057.08	139,527.38	\$91,050.00	\$48,477.38
Expenditures				
Public Safety				
Operating expenditures	109,655.47	56,852.55	\$103,950.00	\$47,097.45
Capital projects	-	715,820.13	-	(715,820.13)
Debt Service on Bonds	-	39,915.25	-	(39,915.25)
Subtotal Certified Budget			103,950.00	
Adjustments for Qualifying Budget Credits				
Capital Project expenses subject to project budget but not annual budget	-	-	715,820.13	715,820.13
Total Expenditures	109,655.47	812,587.93	\$819,770.13	\$7,182.20
Receipts Over (Under) Expenditures	652,401.61	(673,060.55)		
Unencumbered Cash, Beginning	21,995.55	674,397.16		
Unencumbered Cash, Ending	\$674,397.16	\$1,336.61		

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

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 FUND

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

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$32,702.67	\$33,947.03	\$35,445.00	(\$1,497.97)
Motor vehicle tax	8,605.40	8,886.39	8,480.00	406.39
Delinquent tax collections	773.68	642.72	772.00	(129.28)
Intergovernmental				
Machinery and Equipment tax	71.50	-	-	-
Other				
Reimbursements	118.00	-	-	-
Total Cash Receipts	42,271.25	43,476.14	\$44,697.00	(\$1,220.86)
Expenditures				
Public Safety	41,225.21	41,949.90	\$44,000.00	\$2,050.10
Subtotal Certified Budget			44,000.00	
Adjustments for Qualifying Budget Credits				
Reimbursements	-	-	-	-
Total Expenditures	41,225.21	41,949.90	\$44,000.00	\$2,050.10
Receipts Over (Under) Expenditures	1,046.04	1,526.24		
Unencumbered Cash, Beginning	368.91	1,414.95		
Unencumbered Cash, Ending	\$1,414.95	\$2,941.19		

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

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #4 FUND

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

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current ad valorem tax	\$37,385.58	\$36,227.21	\$36,227.00	\$0.21
Motor vehicle tax	10,580.91	10,197.99	10,197.00	0.99
Delinquent tax collections	628.09	1,079.43	1,079.00	0.43
Intergovernmental				
Machinery and Equipment tax	225.95	-	-	-
Other				
Miscellaneous	-	2,500.00	2,500.00	-
Total Cash Receipts	48,820.53	50,004.63	\$50,003.00	\$1.63
Expenditures				
Public Safety	46,097.53	49,611.93	\$51,425.00	\$1,813.07
Total Expenditures	46,097.53	49,611.93	\$51,425.00	\$1,813.07
Receipts Over (Under) Expenditures	2,723.00	392.70		
Unencumbered Cash, Beginning	166.85	2,889.85		
Unencumbered Cash, Ending	\$2,889.85	\$3,282.55		

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

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #1 FUND

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current taxes - special assessments	\$7,471.80	\$7,637.98	\$8,624.00	(\$986.02)
Delinquent tax collections	387.45	647.49	-	647.49
Total Cash Receipts	<u>7,859.25</u>	<u>8,285.47</u>	<u>\$8,624.00</u>	<u>(\$338.53)</u>
Expenditures				
Public Health and Welfare	-	-	\$12,790.00	\$12,790.00
Debt Service on Bonds	4,530.00	4,395.00	4,395.00	-
Total Expenditures	<u>4,530.00</u>	<u>4,395.00</u>	<u>\$17,185.00</u>	<u>\$12,790.00</u>
Receipts Over (Under) Expenditures	3,329.25	3,890.47		
Unencumbered Cash, Beginning	<u>20,090.16</u>	<u>23,419.41</u>		
Unencumbered Cash, Ending	<u>\$23,419.41</u>	<u>\$27,309.88</u>		

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

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #2 FUND

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

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Current taxes - special assessments	\$22,680.00	\$22,848.00	\$20,832.00	\$2,016.00
Delinquent tax collections	420.00	1,008.00	-	1,008.00
Charges for Services	-	-	-	-
Other				
Reimbursements	25,070.00	26,737.00	-	26,737.00
Total Cash Receipts	48,170.00	50,593.00	\$20,832.00	\$29,761.00
Expenditures				
Public Health and Welfare	27,682.40	23,441.04	-	(\$23,441.04)
Debt Service on Bonds	23,315.00	23,108.75	36,764.00	13,655.25
Adjustments for Qualifying Budget Credits			36,764.00	
Capital Project expenses subject to project budget but not annual budget	-	-	26,737.00	26,737.00
Total Expenditures	50,997.40	46,549.79	\$63,501.00	\$16,951.21
Receipts Over (Under) Expenditures	(2,827.40)	4,043.21		
Unencumbered Cash, Beginning	22,037.10	19,209.70		
Unencumbered Cash, Ending	\$19,209.70	\$23,252.91		

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

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #3 FUND

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Grant	-	\$425,000.00	-	\$425,000.00
Use of Money and Property				
Proceeds from temporary notes				
Principal	-	986,000.00	-	986,000.00
Interest	-	770.01	-	770.01
Total Cash Receipts	-	1,411,770.01	-	\$1,411,770.01
Expenditures				
Public Health and Welfare				
Operating expenditures	-	-	-	-
Capital projects		1,403,413.16	-	(1,403,413.16)
Debt Service on temporary notes				
Principal	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Adjustments for Qualifying Budget Credits				
Capital Project expenses subject to project budget but not annual budget	-	-	1,403,413.16	1,403,413.16
Total Expenditures	-	1,403,413.16	\$1,403,413.16	-
Receipts Over (Under) Expenditures	-	8,356.85		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	-	\$8,356.85		

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

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #4 FUND

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

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Prepaid Special Assessments	-	\$27,255.30	-	\$27,255.30
Use of Money and Property				
Proceeds from temporary notes				
Principal	523,698.00	-	523,698.00	(523,698.00)
Charges for Services	13,790.00	12,483.00	-	12,483.00
Other				
Miscellaneous	69,000.00	-	131,121.00	(131,121.00)
Total Cash Receipts	606,488.00	39,738.30	\$654,819.00	(\$615,080.70)
Expenditures				
Public Health and Welfare	7,071.70	6,484.62	-	(\$6,484.62)
Debt Service on temporary notes				
Principal	699,955.40	-	756,630.00	756,630.00
Interest	18,710.10	-	-	-
Other	-	-	-	-
Total Expenditures	725,737.20	6,484.62	\$756,630.00	\$750,145.38
Receipts Over (Under) Expenditures	(119,249.20)	33,253.68		
Unencumbered Cash, Beginning	123,757.97	4,508.77		
Unencumbered Cash, Ending	\$4,508.77	\$37,762.45		

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

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #5 FUND

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010

With Comparative Actual Amounts for the Year Ended December 31, 2009

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Prepaid Special Assessments	\$15,900.13	\$16,265.65	\$14,073.00	\$2,192.65
Use of Money and Property				
Proceeds from temporary note	75,000.00	-	-	-
Total Cash Receipts	90,900.13	16,265.65	\$14,073.00	\$2,192.65
Expenditures				
Public Health and Welfare	2,613.81	-	\$27,725.00	\$27,725.00
Debt Service on Temporary Notes	81,571.49	-	-	-
Subtotal Certified Budget			27,725.00	
Adjustments for Qualifying Budget Credits				
Proceeds from temporary notes	-	-	-	-
Total Expenditures	84,185.30	-	\$27,725.00	\$27,725.00
Receipts Over (Under) Expenditures	6,714.83	16,265.65		
Unencumbered Cash, Beginning	939.42	7,654.25		
Unencumbered Cash, Ending	\$7,654.25	\$23,919.90		

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

CRAWFORD COUNTY, KANSAS
AGENCY FUNDS

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

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Taxes	\$16,217,377.16	\$29,269,206.47	\$29,066,707.35	\$16,419,876.28
Current 16 & 20 M Trucks	64,723.07	101,767.85	102,927.14	63,563.78
Delinquent Personal Property	93,345.93	90,975.14	97,804.99	86,516.08
Delinquent Partial Payments	-	768.30	-	768.30
Delinquent 16 & 20 M Trucks	4,645.38	8,074.88	4,834.53	7,885.73
Delinquent Real Estate	895,837.59	952,441.65	989,979.13	858,300.11
Escape Tax	-	-	-	-
County Equalization State Aid	-	45,883.84	45,883.84	-
Machinery and Equipment tax	-	-	-	-
Foreclosures	43,295.53	1,694.91	43,295.53	1,694.91
Homestead Refund	22,842.27	64,583.60	68,930.73	18,495.14
Mineral Tax	-	799.37	799.37	-
Motor Vehicle Tax	741,386.64	3,751,076.47	3,736,256.75	756,206.36
Neighborhood Revitalization	-	120,000.98	120,000.98	-
Pittsburg TIF Financing	-	296,697.80	296,697.80	-
State Special City & County Street	-	1,012,153.19	1,012,153.19	-
Total Distributable Funds	<u><u>\$18,083,453.57</u></u>	<u><u>\$35,716,124.45</u></u>	<u><u>\$35,586,271.33</u></u>	<u><u>\$18,213,306.69</u></u>
Subdivision Funds:				
Hospital Districts	-	\$77,898.64	\$77,898.64	-
SEK Library District	-	138,939.62	138,939.62	-
State	-	401,178.94	401,178.94	-
Watershed Districts	-	2,501.19	2,501.19	-
School Districts	42.59	11,652,912.45	11,652,834.23	120.81
Cities	-	8,174,632.75	8,174,632.75	-
Townships	-	166,581.98	166,581.98	-
Total Subdivision Funds	<u><u>\$42.59</u></u>	<u><u>\$20,614,645.57</u></u>	<u><u>\$20,614,567.35</u></u>	<u><u>\$120.81</u></u>

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

CRAWFORD COUNTY, KANSAS
AGENCY FUNDS

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

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds				
Bankruptcy	\$860.25	-	-	\$860.25 x
Beneficiary	4,578.00	-	-	4,578.00 x
Cereal Malt Beverage	275.00	275.00	300.00	250.00 x
County Coroner	-	25,595.17	25,595.17	- x
Special Law Enforcement Trust	8,285.00	9,597.50	-	17,882.50 x
Jail Commissary Trust	506.82	-	-	506.82
State Election Filing Fee	35.00	245.00	280.00	-
Fish and Game	-	2,816.75	2,816.75	-
Heritage Trust Fund	3,513.65	10,151.41	11,009.07	2,655.99
Local Environment Deposit	3,838.76	5,610.39	5,219.22	4,229.93
Motor Vehicle Driving Records	-	820.00	820.00	-
Motor Vehicle Inspections	-	2,698.00	2,698.00	-
Kansas Drivers License Fees	-	14,370.50	14,370.50	-
JUCO Out District Tuition	-	243.22	243.22	-
Flex Spending	6,696.41	125,444.01	113,456.38	18,684.04
Payroll Clearing Accounts	513,814.16	6,179,048.30	6,416,782.95	276,079.51
Motor Vehicle Special Auto	137,082.47	7,250,297.09	7,234,258.06	153,121.50
Crawford County Law Library	84,788.39	25,889.68	21,980.09	88,697.98
District Court - Girard	81,968.02	312,026.45	373,595.25	20,399.22
District Court - Pittsburg	121,830.65	820,320.76	866,995.23	75,156.18
County Attorney	3,477.55	50,113.24	49,067.73	4,523.06
Total Other Agency Funds	<u>\$971,550.13</u>	<u>\$14,835,562.47</u>	<u>\$15,139,487.62</u>	<u>\$667,624.98</u>
GRAND TOTAL - AGENCY FUNDS	<u><u>\$19,055,046.29</u></u>	<u><u>\$71,166,332.49</u></u>	<u><u>\$71,340,326.30</u></u>	<u><u>\$18,881,052.48</u></u>

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

CRAWFORD COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Crawford County, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 also describes how the County's accounting policies differ from U. S. generally accepted accounting policies.

Reporting Entity

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. Governmental Accounting Standards Board Statement No. 14, "*The Financial Reporting Entity*", is used in determining the financial reporting entity, primary government, and component units for the County. 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.

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 specific financial burdens 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.

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. Accordingly, the following separate entities are included in the County's financial statements as blended component units:

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Blended Component Units (Continued)

- Fire District #1
- Fire District #2
- Fire District #3
- Fire District #4
- Sewer District #1
- Sewer District #2
- Sewer District #3
- Sewer District #4
- Sewer District #5

The blended component units have been included in the primary government financial statements of the County.

Discretely Presented Component Units. Discretely presented component units are separate legal entities that met the component unit criteria described above but do not meet the criteria for blending. The County has identified the following discretely presented component units:

- 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 any 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.

The County has determined that no other outside agency meets the above criteria and, therefore, no other outside agency should be considered a discretely presented component unit in these financial statements.

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. The County has identified the following jointly governed Organizations:

- 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.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Jointly Governed Organizations (Continued)

- 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.

The County has chosen to prepare financial statements including only the primary government, which includes the blended component units but omits discretely presented component units or jointly governed organizations.

Basis of Presentation - Fund Accounting

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

The following types of funds comprise the financial activities of Crawford County, Kansas:

GOVERNMENTAL FUND TYPES

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

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

Debt Service Fund – to account for the payment of principal and interest on the County’s general obligation bonds and capital leases.

Capital Project Funds – to account for capital improvements (except for those financed by proprietary or trust funds) which are financed from the County’s general obligation bond issues, special assessments, certain federal grants and other specific receipts.

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 – to account for operations 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.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)
Proprietary Fund Types (Continued)

Internal Service Funds – to account for the financing of goods or services provided by one department to other departments of the county on a cost-reimbursement basis.

FIDUCIARY FUND TYPES

Trust and Agency Funds – to account for cash held in a trustee capacity or as an agency for individuals, private organizations, other governmental units, and/or other funds.

Basis of Presentation: 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 or 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 County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for the application of generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

Departures from Accounting Principles Generally Accepted in the United States of America

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

The County has chosen to prepare primary government financial statements and exclude discretely presented component units as required by U.S. generally accepted accounting principles.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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:

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

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. As shown in Note 11, the budget for the Fire District #4 Fund was amended 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.

Annual operating budgets are prepared using the statutory basis 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. All unencumbered appropriations (legal budgeted expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds and fiduciary funds, federal and state grants, and the Special Bridge Fund. Spending in funds, which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Expenditures Not Subject to Budget

Expenditures in various funds include expenditures not subject to the budget laws of the State of Kansas, which include reimbursed expenses and grant expenditures.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)
Expenditures Not Subject to Budget (Continued)

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

Expenditures in the General Fund include expenditures in connection with grants received by the County. These are reimbursement type grants whereby grant money is received to reimburse the County for actual grant expenditures paid. These expenditures are similar to reimbursed expenses as discussed in the preceding paragraph.

Cash and Investments

Cash includes amounts in demand and time deposit checking accounts. The Statutes of the State of Kansas allow Kansas municipalities to invest in savings accounts, certificates of deposit, no fund warrants, temporary notes, repurchase agreements, the Kansas Municipal Investment Pool, and United States Government obligations. As of and during the year ended December 31, 2010, the County's funds were invested in interest bearing money market checking accounts, certificates of deposit, and a U.S. Treasury Bill, which are acceptable investments in accordance with Kansas Statutes.

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, 2010, the estimated value of accumulated vacation was \$439,560.

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 \$373,807 and \$835,053.

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 a decision of a three-member board. The amount of liability to the county is contingent upon eligible employees becoming sick and the wage rate of the person using the sick leave pool and, accordingly, has not been determined as of the end of the year.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)
Compensated Absences (Continued)

The County determines a liability for compensated absences which meet the following criteria:

1. The County's obligation relating to employee's rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material.

In accordance with this criteria, the County determined a liability for compensated absences and vacation pay, which has been earned but not taken by County employees. The liability is recorded as a general long-term obligation of the County, inasmuch as it is anticipated that none of the liability will be paid from current financial resources.

Pension Plan

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer statewide pension plan. The County's policy is to fund all pension costs incurred; such costs to be funded are actually determined annually by the State.

Termination and Post Employment Benefits

No termination benefits are provided to County employees when employment with the County ends except for the accrued compensated absences as discussed in Note 1.

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

Sales Taxes

The 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.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County.

Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Payments by the State of Kansas

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.

Memorandum Only Totals

Totals are marked Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or cash flows in conformity with accounting principles generally accepted in the United States of America.

Comparative Data

Comparative Data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, complete comparative data in each of the statements have not been presented since their inclusion would make the statements unduly complex and difficult to read.

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Kansas Statutes

Statement 2 has been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statements 1 and 2, the County was in apparent compliance with the cash basis and budget laws of Kansas.

3. CASH, INVESTMENTS AND DEPOSITS WITH FINANCIAL INSTITUTIONS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the Government is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Government's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Government has no investment policy that would further limit its investment choices, but has limited the investments to time deposits at local banks.

Concentration of credit risk. State statutes place no limit on the amount the Government may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County has deposits at nine separate financial institutions.

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

At December 31, 2010 the County's carrying amount of deposits was \$16,470,547.27 and the bank balance was \$17,294,713.38. Of the bank balance, \$5,795,024.49 was covered by federal depository insurance, and \$11,499,688.89 was covered by pledged securities totaling \$17,539,271.07, held in safekeeping in the trust departments of separate banks.

At December 31, 2010 the County has invested \$5,000,000.00 in a short term United States Treasury bill.

4. DEFINED BENEFIT PENSION PLAN

Plan Description

The County participates in the Kansas Public Employees Retirement System ("KPERs"), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 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 (611 S. Kansas, Suite 100; Topeka, Kansas 66603) or by calling 1-888-275-5737.

4. **DEFINED BENEFIT PENSION PLAN** (Continued)

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salaries for all employees hired before July 1, 2009, and 6% of covered salary for employees hired from July 1, 2009 to the present. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates 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 employer contribution rates. The KPERS employer rate established by statute for January 1 to December 31 was 7.14%. The County's employer contribution to KPERS for the year ending December 31, 2010, 2009, and 2008, was \$911,297, \$785,648, and \$667,136, respectively, equal to the statutory required contribution for each year.

5. **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 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 \$57,555. The estimated liability for those employees electing to participate in the program at December 31, 2010 is \$606,535.

6. **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 City manages these risks of loss through various insurance policies. 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 K.S.A. 12-105b(f).

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 K.S.A. 12-105b(f).

6. **RISK MANAGEMENT** (Continued)
Internal Service Fund – Risk Management (Continued)

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 K.S.A. 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") 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 the 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 mean:

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.
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.

7. **CONTINGENCIES**

Grants are subject to additional audits by regulatory agents, the purpose of which is to ensure compliance with the specific conditions of the grants. Any liability for reimbursement which may arise as a result of the audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material and would not be payable by the County.

8. **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 on the financial condition of the County.

9. **MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE COSTS**

In March 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.

In October 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.

10. **INTERFUND TRANSFERS**

Transfers during the year and the related statutory authority were as follows:

<u>From-Fund</u>	<u>To-Fund</u>	<u>Statutory Authority</u>	<u>Amount</u>
Noxious Weed	Road & Bridge	79-2958	\$ 5,365.24
Special Bridge	Road & Bridge	Note A	117,108.23

Note A: These funds were discontinued and their responsibilities moved to the Road and Bridge department. Accordingly, money remaining in these discontinued funds was transferred to the Road and Bridge Fund as well.

11. **BUDGET AMENDMENTS**

<u>Fire District #4</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Receipts		
Taxes	\$ 47,664	\$ 47,503
Other	-	2,500
Total Receipts	47,664	50,003
Unencumbered Cash, January 1	261	2,890
Resources Available	<u>\$ 47,925</u>	<u>\$ 52,893</u>
Expenditures		
Operating	\$ 37,175	\$ 40,675
Special Outlays	10,750	10,750
Total Expenditures	<u>\$ 47,925</u>	<u>\$ 51,425</u>

12. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to December 31, 2010 through the date of the issuance of the financial statements as shown in the Independent Auditors' Report on page two of these financial statements. During this period, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements.

13. LONG-TERM OBLIGATIONS

The County has the following long term obligations as disclosed in the following pages.

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
<u>General Obligation Bonds</u>									
Series 2000A	4.60	12-01-2000	\$ 1,285,000	11-1-2010	\$ 160,000	\$ -	\$ 160,000	\$ -	\$ 7,360
Series 2001A	4.00-4.30%	12-04-2001	2,300,000	11-1-2012	1,110,000	-	325,000	785,000	46,385
Series 2003A	3.75-4.00%	09-01-2003	2,440,000	11-1-2014	2,440,000	-	170,000	2,270,000	92,928
Series 2004A	3.10-3.55%	09-01-2004	3,300,000	11-1-2014	2,430,000	-	455,000	1,975,000	78,760
Subtotal					6,140,000	-	1,110,000	5,030,000	225,433
Series 2009 Fire District #2	4.25%	11-25-2009	673,300	12-02-2039	673,300	673,300	11,300	662,000	28,615
Series 1998A Sewer District #1	4.50%	12-15-1998	115,000	12-15-2038	31,000	-	3,000	28,000	1,395
Series 2005A Sewer District #2	4.25%	09-28-2005	475,000	09-28-1945	439,000	-	5,000	434,000	18,109
Series 2009A Sewer District #4	4.75%	02-24-2009	345,965	02-24-2049	345,965	345,965	-	345,965	16,433
Series 2009B Sewer District #4	4.50%	02-24-2009	177,733	02-24-2049	177,733	177,733	-	177,733	7,998
Total General Obligation Bonds					7,806,998	1,196,998	1,129,300	6,677,698	297,983
<u>Temporary Notes</u>									
Series 2009A- Sewer District # 5	3.375%	12-15-2009	75,000	12-15-2011	75,000	75,000	75,000	75,000	2,531
Series 2010- Sewer District # 3	2.24%	08-15-2010	986,000	08-15-2011	-	986,000	-	986,000	-
Total Temporary Notes					75,000	1,061,000	75,000	1,061,000	2,531
<u>Lease Purchase Agreements</u>									
Real Estate - Pittsburg, KS	4.15%	01-09-2004	90,000	1-1-2011	15,676	-	15,676	-	382
Pitney Bowles Postage Machine	5.00%	04-30-2005	14,371	4-30-2010	834	-	834	-	7
E911 Communication Equipment	4.13%	09-13-2005	81,733	9-18-2008	13,341	-	13,341	-	231
Road Graders (2)	4.25%	01-13-2006	291,042	1-13-2011	68,400	-	68,400	-	1,708
Chip Spreader	4.67%	09-08-2006	154,173	9-2-2010	31,116	-	31,116	-	607
2006 Dodge Ram	4.54%	10-31-2006	21,534	10-30-2010	5,285	-	5,285	-	121
IBM 226	4.60%	12-15-2006	148,900	2-11-2011	63,689	-	31,114	32,575	2,279
2004 Caterpillar Roller	3.99%	12-22-2006	86,699	12-1-2009	2,554	-	2,554	-	8
Crown Victoria's (2)	4.38%	01-09-2007	27,800	1-9-2010	822	-	822	-	3
Sheriff's Equipment	4.38%	02-16-2007	38,342	3-1-2010	3,397	-	3,397	-	25
CSEL Project	0.00%	03-01-2007	40,594	2-1-2018	27,971	-	3,458	24,513	-
Dodge Rams (4)	4.29%	03-13-2007	85,111	3-13-2010	5,020	-	5,020	0	27
ET 3500 Oil Distributor	4.25%	08-03-2007	75,008	9-3-2010	17,500	-	17,500	-	277

12. LONG TERM OBLIGATIONS (Continued)

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
2005 Jeep Grand Cherokee	4.44%	08-31-2007	16,989	9-1-2011	7,805	-	7,805	-	322
Mobile Radios	4.50%	09-11-2007	77,979	10-01-2011	37,576	-	20,113	17,463	1,277
Election Equipment	4.94%	09-11-2007	208,886	10-1-2014	154,061	-	55,712	98,349	2,206
Caterpillar Graders (2)	4.70%	12-07-2007	302,708	12-3-2012	188,901	-	60,429	128,472	6,568
Noxious Weed Building	3.49%	03-13-2008	49,112	3-03-2013	30,132	-	8,912	21,220	910
2008 GM 2500 Suburban 4x4	3.38%	03-25-2008	30,472	4-1-2013	20,894	-	6,023	14,871	613
Schulte XH100 Mower (1) - Trailers (2)	3.50%	06-17-2008	84,231	8-1-2011	47,883	-	30,806	17,077	1,280
Ambulance Building	4.50%	07-11-2008	800,000	7-11-2023	745,272	-	40,778	704,494	32,630
2008 Crown Victoria's (3)	3.66%	08-12-2008	76,403	2-23-2011	43,445	-	25,744	17,701	1,177
Communication Equipment	3.47%	11-25-2008	37,228	1-15-2013	29,146	-	9,114	20,033	867
2010 Ford F-150 Super Crew (4)	3.38%	09-01-2009	97,788	9-01-2012	90,011	-	34,467	55,545	2,713
Trane Condensing Units (2)	3.49%	10-02-2009	51,500	10-01-2011	47,344	-	45,211	2,133	1,508
2009 Chevy Ambulances (2)	3.38%	05-01-2009	279,550	5-01-2014	249,316	-	57,755	191,561	8,166
2010 Ford F-150 (4)	3.27%	05-17-2010	94,624	6-01-2013	-	94,624	20,123	74,501	2,012
Subtotals					1,947,392	94,624	621,508	1,420,508	67,923
Building Fire District # 3	5.47%	01-02-2002	64,496	12-02-2011	16,523	-	7,694	8,829	722
Building - Fire District # 4	5.48%	06-02-2006	99,200	6-01-2026	88,658	-	3,403	85,254	4,774
Fire Truck - Fire District # 1	4.59%	10-10-2006	216,265	10-01-2013	76,201	-	22,317	53,884	13,828
Bunker Gear - Fire District # 1	4.25%	11-01-2007	40,358	12-01-2011	21,035	-	11,172	9,863	733
1974 Ford C-900 - Fire District # 4	4.90%	11-16-2007	5,000	12-16-2011	2,518	-	2,518	-	95
1974 Ford C-900 - Fire District # 4	4.23%	02-10-2010	11,500	2-28-2013	-	11,500	-	11,500	-
2008 Ford F-350 - Fire District # 1	4.23%	11-30-2007	67,247	12-03-2012	42,058	-	13,432	28,626	1,521
Pumper Truck - Fire District # 4	4.30%	04-17-2008	16,577	7-31-2011	11,285	-	5,522	5,762	427
2009 Dodge Ram 3500 - Fire District # 3	3.91%	12-05-2008	28,993	5-05-2014	24,174	-	5,011	19,163	856
PTI-2000 Pumper Truck-Fire District # 2	3.71%	12-05-2008	158,667	5-05-2014	103,223	-	22,311	80,911	3,453
Pumper Truck '91Pierce Arrow-Fire District	3.88%	12-17-2009	62,066	2-28-2019	62,066	-	6,897	55,168	481
Total Lease Purchases					\$ 2,395,131	\$ 106,124	\$ 721,786	\$ 1,779,469	\$ 94,812

12. LONG TERM OBLIGATIONS (Continued)

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
<u>Compensated Absences</u>									
Vacation					\$ 378,618	\$ 60,942	\$ -	\$ 439,560	N/A
Sick Pay					389,859	-	16,052	373,807	N/A
Major Medical Sick Pay					948,739	-	113,716	835,023	N/A
Early Retirement Benefits					664,090	-	57,555	606,535	N/A
					<u>2,381,306</u>	<u>60,942</u>	<u>187,324</u>	<u>2,254,925</u>	
					<u>\$ 4,776,437</u>	<u>\$ 167,066</u>	<u>\$ 909,110</u>	<u>\$ 4,034,394</u>	<u>\$ 94,812</u>

12. LONG TERM OBLIGATIONS (Continued)

Issue	2011	2012	2013	2014	2015	2016 to 2020	2021 to 2025	2026 to 2030	2031 to 2035	2036 to 2040	2041 to 2045	2046 to 2050	Totals
PRINCIPAL													
General Obligation Bonds													
Series 2001A	370,000	415,000	-	-	-	-	-	-	-	-	-	-	785,000
Series 2003A	325,000	325,000	785,000	835,000	-	-	-	-	-	-	-	-	2,270,000
Series 2004A	470,000	485,000	500,000	520,000	-	-	-	-	-	-	-	-	1,975,000
Subtotal	1,165,000	1,225,000	1,285,000	1,355,000	-	-	-	-	-	-	-	-	5,030,000
Series 2009 Fire District #2	12,000	13,000	13,000	14,000	14,000	80,000	100,000	122,000	150,000	144,000	-	-	662,000
Series 1998A Sewer District #1	3,000	3,000	3,000	3,000	3,000	13,000	-	-	-	-	-	-	28,000
Series 2005A Sewer District #2	6,000	6,000	6,000	6,000	7,000	37,000	48,000	56,000	69,000	86,000	107,000	-	434,000
Series 2009A Sewer District #4	2,965	3,000	3,000	4,000	4,000	24,000	29,000	35,000	44,000	56,000	71,000	70,000	345,965
Series 2009B Sewer District #4	1,733	2,000	2,000	2,000	2,000	13,000	15,000	19,000	23,000	28,000	35,000	35,000	177,733
Total General Obligation Bonds	1,190,698	1,252,000	1,312,000	1,384,000	30,000	167,000	192,000	232,000	286,000	314,000	213,000	105,000	6,677,698
Temporary Notes													
Series 2010 - Sewer District # 3	986,000	-	-	-	-	-	-	-	-	-	-	-	986,000
Series 2009A- Sewer District # 5	75,000	-	-	-	-	-	-	-	-	-	-	-	75,000
	1,061,000	-	-	-	-	-	-	-	-	-	-	-	1,061,000

12. LONG TERM OBLIGATIONS (Continued)

Issue	2011	2012	2013	2014	2015	2016 to 2020	2021 to 2025	2026 to 2030	2031 to 2035	2036 to 2040	2041 to 2045	2046 to 2050	Totals
PRINCIPAL													
Lease Purchase Agreements													
IBM 226	32,575	-	-	-	-	-	-	-	-	-	-	-	32,575
CSEL Project	3,458	3,458	3,458	14,140	-	-	-	-	-	-	-	-	24,513
Mobile Radios	17,463	-	-	-	-	-	-	-	-	-	-	-	17,463
Election Equipment	31,053	32,622	34,270	404	-	-	-	-	-	-	-	-	98,349
Caterpillar Graders (2)	62,934	65,538	-	-	-	-	-	-	-	-	-	-	128,472
Noxious Weed Building	9,228	9,556	2,436	-	-	-	-	-	-	-	-	-	21,220
2008 GM 2500 Suburban 4x4	6,230	6,444	2,197	-	-	-	-	-	-	-	-	-	14,871
Schulte XH100 Mower (1) - Trailers (2)	17,077	-	-	-	-	-	-	-	-	-	-	-	17,077
Ambulance Building	42,647	44,602	46,646	48,784	51,020	292,398	178,397	-	-	-	-	-	704,494
2008 Crown Victoria's (3)	17,701	-	-	-	-	-	-	-	-	-	-	-	17,701
Communication Equipment	9,435	9,768	829	-	-	-	-	-	-	-	-	-	20,033
2010 Ford F-150 Super Crew (4)	30,163	25,382	-	-	-	-	-	-	-	-	-	-	55,545
Trane Condensing Units (2)	2,133	-	-	-	-	-	-	-	-	-	-	-	2,133
2009 Chevy Ambulances (2)	50,548	56,958	58,914	25,141	-	-	-	-	-	-	-	-	191,561
2010 Ford F-150 (4)	25,965	32,091	16,445	-	-	-	-	-	-	-	-	-	74,501
Subtotals	358,611	286,417	165,195	88,469	51,020	292,398	178,397	-	-	-	-	-	1,420,508
Building Fire District # 3	8,131	698	-	-	-	-	-	-	-	-	-	-	8,829
Building - Fire District # 4	3,595	3,784	4,009	4,235	4,473	26,408	34,728	4,023	-	-	-	-	85,254
Fire Truck - Fire District # 1	31,464	22,420	-	-	-	-	-	-	-	-	-	-	53,884
Bunker Gear - Fire District # 1	9,863	-	-	-	-	-	-	-	-	-	-	-	9,863
1974 Ford C-900 - Fire District # 4	3,660	3,838	4,001	-	-	-	-	-	-	-	-	-	11,500
2008 Ford F-350 - Fire District # 1	14,011	14,615	-	-	-	-	-	-	-	-	-	-	28,626
Pumper Truck - Fire District # 4	5,762	-	-	-	-	-	-	-	-	-	-	-	5,762
2009 Dodge Ram 3500 - Fire District # 3	5,211	5,418	5,634	2,900	-	-	-	-	-	-	-	-	19,163
PTI-2000 Pumper Truck-Fire District # 2	23,153	24,027	24,934	8,797	-	-	-	-	-	-	-	-	80,911
Pumper Truck '91Pierce Arrow-Fire District	5,241	5,438	5,655	5,874	-	32,961	-	-	-	-	-	-	55,168
Total Lease Purchases	468,702	366,656	209,428	110,275	55,493	351,767	213,125	4,023	-	-	-	-	1,779,469
Compensated Absences													
Early Retirement Benefits	152,435	95,925	81,037	67,426	59,259	150,454	-	-	-	-	-	-	606,535
TOTAL PRINCIPAL	\$ 2,872,835	\$ 1,714,582	\$ 1,602,466	\$ 1,561,701	\$ 144,751	\$ 669,220	\$ 405,125	\$ 236,023	\$ 286,000	\$ 314,000	\$ 213,000	\$ 105,000	\$ 10,124,702

12. LONG TERM OBLIGATIONS (Continued)

Issue	2011	2012	2013	2014	2015	2016 to 2020	2021 to 2025	2026 to 2030	2031 to 2035	2036 to 2040	2041 to 2045	2046 to 2050	Totals
<u>INTEREST</u>													
General Obligation Bonds													
Series 2001A	\$ 33,385	\$ 17,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,230
Series 2003A	87,190	75,003	62,003	32,565	-	-	-	-	-	-	-	-	256,760
Series 2004A	65,793	51,223	35,460	18,460	-	-	-	-	-	-	-	-	170,935
Subtotal	186,368	144,070	97,463	51,025	-	-	-	-	-	-	-	-	478,925
Series 2009 Fire District #2	28,135	27,625	27,073	26,520	25,925	120,105	101,575	78,370	50,275	15,598	-	-	501,200
Series 1998A Sewer District #1	1,260	1,125	990	855	720	1,553	-	-	-	-	-	-	6,503
Series 2005A Sewer District #2	17,903	17,655	17,408	17,160	16,913	80,190	71,651	61,174	48,551	33,041	13,530	-	395,175
Series 2009A Sewer District #4	16,433	16,293	16,150	16,008	1,582	75,953	69,778	62,415	53,295	41,705	27,123	8,550	405,283
Series 2009B Sewer District #4	7,998	7,920	7,830	7,740	-	37,305	34,200	30,690	26,280	20,880	14,265	6,030	201,138
Total General Obligation Bonds	258,096	214,688	166,913	119,308	45,139	315,105	277,204	232,649	178,401	111,224	54,918	14,580	1,988,223
<u>Temporary Notes</u>													
Series 2010- Sewer District # 3	22,086	-	-	-	-	-	-	-	-	-	-	-	22,086
Series 2009A- Sewer District # 5	2,531	-	-	-	-	-	-	-	-	-	-	-	2,531
	24,618	-	-	-	-	-	-	-	-	-	-	-	24,618

12. LONG TERM OBLIGATIONS (Continued)

Issue	2011	2012	2013	2014	2015	2016 to 2020	2021 to 2025	2026 to 2030	2031 to 2035	2036 to 2040	2041 to 2045	2046 to 2050	Totals
<u>INTEREST</u>													
IBM 226	817	-	-	-	-	-	-	-	-	-	-	-	817
Mobile Radios	361	-	-	-	-	-	-	-	-	-	-	-	361
Election Equipment	4,162	2,592	944	-	-	-	-	-	-	-	-	-	7,698
Caterpillar Graders (2)	4,062	1,458	-	-	-	-	-	-	-	-	-	-	5,520
Noxious Weed Building	594	267	14	-	-	-	-	-	-	-	-	-	875
2008 GM 2500 Suburban 4x4	407	193	15	-	-	-	-	-	-	-	-	-	615
Schulte XH100 Mower (1) - Trailers (2)	200	-	-	-	-	-	-	-	-	-	-	-	200
Ambulance Building	30,761	28,806	26,762	24,624	22,388	74,643	10,858	-	-	-	-	-	218,843
2008 Crown Victoria's (3)	247	-	-	-	-	-	-	-	-	-	-	-	247
Communication Equipment	546	213	2	-	-	-	-	-	-	-	-	-	762
2010 Ford F-150 Super Crew (4)	1,460	358	-	-	-	-	-	-	-	-	-	-	1,819
Trane Condensing Units (2)	6	-	-	-	-	-	-	-	-	-	-	-	6
2009 Chevy Ambulances (2)	5,231	3,892	1,935	25,354	-	-	-	-	-	-	-	-	36,413
2010 Ford F-150 (4)	1,704	1,112	157	-	-	-	-	-	-	-	-	-	2,973
Subtotals	50,559	38,893	29,830	49,978	22,388	74,643	10,858	-	-	-	-	-	277,149
Building Fire District # 3	285	3	-	-	-	-	-	-	-	-	-	-	288
Building - Fire District # 4	4,582	4,393	4,168	3,942	3,704	14,476	6,157	64	-	-	-	-	41,487
Fire Truck - Fire District # 1	1,670	370	-	-	-	-	-	-	-	-	-	-	2,040
Bunker Gear - Fire District # 1	211	-	-	-	-	-	-	-	-	-	-	-	211
1974 Ford C-900 - Fire District # 4	30	-	-	-	-	-	-	-	-	-	-	-	30
1974 Ford C-900 - Fire District # 4	486	333	169	-	-	-	-	-	-	-	-	-	988
2008 Ford F-350 - Fire District # 1	941	337	-	-	-	-	-	-	-	-	-	-	1,278
Pumper Truck - Fire District # 4	187	-	-	-	-	-	-	-	-	-	-	-	187
2009 Dodge Ram 3500 - Fire District # 3	657	449	233	33	-	-	-	-	-	-	-	-	1,372
PTI-2000 Pumper Truck-Fire District # 2	2,611	1,737	830	70	-	-	-	-	-	-	-	-	5,248
Pumper Truck '91 Pierce Arrow-Fire District	2,138	1,940	1,724	1,505	-	3,932	-	-	-	-	-	-	11,239
Total Lease Purchases	64,357	48,455	36,955	55,529	26,092	93,051	17,015	64	-	-	-	-	341,518
TOTAL INTEREST	\$ 347,071	\$ 263,143	\$ 203,867	\$ 174,836	\$ 71,232	\$ 408,156	\$ 294,218	\$ 232,713	\$ 178,401	\$ 111,224	\$ 54,918	\$ 14,580	\$ 2,354,358
TOTAL PRINCIPAL & INTEREST	\$ 3,219,905	\$ 1,977,724	\$ 1,806,333	\$ 1,736,537	\$ 215,983	\$ 1,077,377	\$ 699,343	\$ 468,736	\$ 464,401	\$ 425,224	\$ 267,918	\$ 119,580	\$ 12,479,061
<u>Compensated Absences</u>													
Vacation	\$ 439,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 439,560
Sick Pay	373,807	-	-	-	-	-	-	-	-	-	-	-	373,807
Major Medical Sick Pay	835,023	-	-	-	-	-	-	-	-	-	-	-	835,023
Early Retirement Benefits	152,435	95,925	81,037	67,426	59,259	150,454	-	-	-	-	-	-	606,535
	\$ 1,800,824	\$ 95,925	\$ 81,037	\$ 67,426	\$ 59,259	\$ 150,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,254,925

CRAWFORD COUNTY, KANSAS

FEDERAL COMPLIANCE SECTION

For the Year Ended December 31, 2010

CRAWFORD COUNTY, KANSAS

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

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	AMOUNT RECEIVED	AMOUNT EXPENDED
<u>U.S. Department of Agriculture</u>			
Passed Through the State of Kansas Department of Health and Environment			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	\$262,939.00	\$262,939.00
Direct Assistance from the USDA Rural Development			
Grant to Sewer District #3		425,000.00	425,000.00
Loan to Sewer District #3 (See Note below)		0.00	978,413.16
Waste Disposal Systems for Rural Communities	10.760	425,000.00	1,403,413.16
<u>U.S. Department of Housing and Urban Development</u>			
Passed Through the State of Kansas			
Housing Resource Center Emergency Shelter Grant	14.231	10,250.00	10,250.00
<u>U.S. Department of Justice</u>			
Direct Grant from the Office of Justice Programs			
Public Safety Partnership and Community Policing Grant	16.710	4,338.00	4,338.00
Passed Through the State of Kansas Bureau of Investigation			
High Intensity Drug Trafficking Area Program	N/A	68,618.54	68,618.54
		72,956.54	72,956.54
<u>U.S. Department of Transportation</u>			
Passed Through the State of Kansas			
Department of Transportation State and Community Highway Safety Grants	20.600	9,357.07	9,357.07
<u>U.S. Department of Health and Human Services</u>			
Passed Through the State of Kansas			
Department of Health and Environment			
Family Planning	93.217	27,177.00	27,177.00
Immunization Grants	93.268	2,776.00	2,776.00
Early Detection Grant	93.293	92,050.06	122,633.27
Child Care Licensing	93.575	30,347.00	30,347.00
Help American Vote Act	93.618	16,920.00	16,920.00
Case Management	93.917	46,317.00	46,317.00
Cronic Disease Risk Reduction	93.283	6,172.00	6,172.00
Immunization Grant ARRA	93.712	2,630.00	2,630.00
Maternal and Child Health	93.994	16,246.00	16,246.00
Breastfeeding and Peer councillor	N/A	8,714.00	8,105.00
Public Health and Emergency Preparedness	N/A	162,820.82	148,654.57
		412,169.88	427,977.84

CRAWFORD COUNTY, KANSAS

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2010

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	AMOUNT RECEIVED	AMOUNT EXPENDED
<u>U.S. Department of Homeland Security</u>			
Passed Through the State of Kansas Office of the Adjutant General, Division of Emergency Management			
Public Assistance Grants	97.036	\$24,579.79	\$24,579.79
		<u>24,579.79</u>	<u>24,579.79</u>
 TOTALS		<u>\$1,217,252.28</u>	<u>\$2,211,473.40</u>

ks sec of state NEEDED TO ADD THIS GRANT & EXP

Notes to the Schedule of Expenditures of Federal Awards

Receipts and expenditures in this schedule are recorded using the same method of accounting used in the basic financial statements. Receipts are recorded when the cash is received and not when earned. Expenditures are recorded when the cash is paid and includes payables as well as encumbrances.

Sewer District #3 received a loan from USDA Rural Development to fund a sewer capital project. The Sewer District incurred a temporary note in the amount of the Rural Development loan amount to pay for the project costs in 2010. The Federal expenditures listed above for the project were paid for using the temporary note. In accordance with Grant/Loan requirements, the expenditures of the temporary financing are included as Federal expenditures in this Schedule. The Rural Development loan will be issued to the District once the project is completed.

*Diehl
Banwart
Bolton*

Certified Public Accountants PA

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Board of County Commissioners
Crawford County Courthouse
Girard, Kansas 66056

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, 2010. The County'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 the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States; and OMB Circular A-133, **Audits of States, Local Governments, and Non-Profit Organizations**. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County'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 on the County's compliance with those requirements.

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

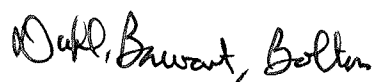
The management of Crawford County, Kansas is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

There were no findings identified in our audit and described in the accompanying schedule of findings and questioned costs.

This report is intended solely for the information and use of management, County Commission, others within the entity, 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.



DIEHL, BANWART, BOLTON, CPAs PA

June 20, 2011
Girard, Kansas

Diehl Banwart Bolton

Certified Public Accountants PA

INDEPENDENT AUDITORS' 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 Courthouse
Girard, Kansas 66056

We have audited the financial statements of Crawford County, Kansas, as of and for the year ended December 31, 2010, and have issued our report thereon dated June 20, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified one certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency described in the accompanying schedule of findings and questioned costs (2009-1) to be a significant deficiency in internal control over financial reporting.

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, we would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency described above is not a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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***.

We also noted matters involving internal controls that we have reported to management in a letter dated June 20, 2011.

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information of management, the County Commission, 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.

DIEHL, BANWART, BOLTON, CPAs PA

June 20, 2011
Girard, Kansas

**CRAWFORD COUNTY, KANSAS
GIRARD, KANSAS**

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2010

SUMMARY OF AUDITORS' RESULTS

1. The auditor's report was adverse for departures from accounting principles generally accepted in the United State of America due to the preparation of the financial statements in accordance with the Kansas statutory basis of accounting. An unqualified opinion on the statutory basis of accounting financial statements of the primary government was issued.
2. One significant deficiency in internal controls was identified during the audit of the financial statements and is reported in the "Independent Auditors 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*". The condition is not considered to be a material weakness.
3. No instances of noncompliance material to the financial statements of Crawford County, Kansas were disclosed during the audit.
4. There were no reportable conditions in internal control over major Federal award programs disclosed during the audit.
5. The auditors report on compliance for the major Federal award programs for Crawford County, Kansas expresses an unqualified opinion on all major Federal programs.
6. Audit findings that are required to be reported in accordance with Section 510(a) OMB Circular A-133 are reported in this schedule.
7. The programs tested as major programs included the following:

<u>CFDA #</u>	<u>NAME OF PROGRAM</u>
10.760	Waste Disposal Systems for Rural Communities

8. The threshold for distinguishing types A and B programs was \$300,000.
9. Crawford County, Kansas was not determined to be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENTS AUDIT

2010–1 Preparation of Financial Statements

Criteria: It is the County’s responsibility to prepare the annual financial statements including all statements, schedules, and footnotes.

Condition: Although the County maintains the accounting records, the County has relied upon assistance from the auditors to prepare the financial statements and footnotes.

Effect: Significant information included in the financial statements is not determined until after the financial statements have been prepared with the assistance of the auditor.

Causes: A limited number of employees with the appropriate technical skills are available to prepare the financial statements.

Recommendation: The County should consider providing training to certain employees to prepare the financial statements.

Management Response: The County has always relied upon its auditors to provide significant assistance with adjusting entries and with determining which disclosures were required under generally accepted accounting principles and the statutory basis of accounting. While the County understands that this is a significant deficiency in our internal controls, we believe it is the most cost effective manner for us to produce our financial statements. Our accounting staff concentrate on providing the reports needed for management purposes and compliance with Kansas statutes. We believe it would be inefficient and cost prohibitive for our staff to attempt to stay current on the requirements of GAAP and the statutory basis of accounting. We do not plan on making any changes at this time. However, we will monitor this situation and periodically determine if it is cost effective for us to perform these functions.

MATERIAL WEAKNESSES IN INTERNAL CONTROLS OVER FINANCIAL REPORTING

None reported

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

None reported.

CRAWFORD COUNTY, KANSAS

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended December 31, 2010

No audit findings relative to the federal award programs.

CRAWFORD COUNTY, KANSAS

December 31, 2010 Financial Statements

Corrective Action Plan

Audit Finding 2010-1

The County has always relied upon its auditors to provide significant assistance with adjusting entries and with determining which disclosures were required under generally accepted accounting principles and the statutory basis of accounting. While the County understands that this is a significant deficiency in our internal controls, we believe it is the most cost effective manner for us to produce our financial statements. Our accounting staff concentrate on providing the reports needed for management purposes and monitoring compliance with Kansas statutes. We believe it would be inefficient and cost prohibitive for our staff to attempt to stay current on all the requirements of GAAP and the statutory basis of accounting. We do not plan on making any changes at this time. However, we will monitor this situation and periodically determine if it is cost effective for us to perform these functions.