

**CRAWFORD COUNTY, KANSAS**

Independent Auditors Report and  
Regulatory Basis Financial Statement with  
Regulatory-Required Supplemental Information  
And Federal Compliance Section

For the Year Ended December 31, 2018

# CRAWFORD COUNTY, KANSAS

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# Diehl Banwart Bolton

*Certified Public Accountants P.A.*

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## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Crawford County Courthouse  
Girard, Kansas 66743

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash balance, regulatory basis, of Crawford County, Kansas as of and for the year ended December 31, 2018 and the related notes to the financial statement.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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

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

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

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

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Crawford County, Kansas as of December 31, 2018 or changes in financial position or cash flows thereof for the year then ended.

### **Unqualified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance for Crawford County, Kansas as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget, Regulatory Basis; Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis; the Schedule of Receipts and Disbursements, Agency Funds, Regulatory Basis; and the Schedule of Expenditure of Federal Awards (Schedules 1, 2, 3, and the Federal Compliance Section as listed in the table of contents) is presented for analysis and is not a required part of the basic financial statement, however is required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide, and for purposes of additional analysis is required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 12, 2019, 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* in considering the County’s internal control over financial reporting and compliance.

### **Prior Year Comparative Numbers**

The 2017 actual column presented in the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances and the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (the financial statement and Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2017 financial statement upon which we rendered an unqualified opinion dated May 26, 2017. The 2017 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

  
DIEHL, BANWART, BÖLTON, CPAs PA

July 12, 2019  
Girard, Kansas

**CRAWFORD COUNTY, KANSAS**  
**Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis**  
**For the Year Ended December 31, 2018**

Fund	Beginning		Receipts	Expenditures	Ending		Add Encumbrances and Accounts Payable	Cash Balance December 31, 2018
	Unencumbered Cash Balance	Unencumbered Cash Balance			Unencumbered Cash Balance	Unencumbered Cash Balance		
Governmental Type Funds								
General Fund	\$ 198,217.59	\$ 198,217.59	\$ 9,178,172.07	\$ 9,006,340.99	\$ 370,048.67	\$ 120,891.77	\$	\$ 490,940.44
Special Purpose Funds								
County Ambulance	10,578.93	1,830,016.21	1,804,277.61		36,317.53	1,017.80		37,335.33
Community Corrections	74,591.76	627,340.05	591,174.01		110,757.80	22,585.00		133,342.80
County Attorney Training	2,655.49	2,126.70	3,450.78		1,331.41	-		1,331.41
Clerks Technology	8,268.07	7,947.50	-		16,215.57	-		16,215.57
Treasurers Technology	12,246.53	7,947.50	3,387.42		16,806.61	-		16,806.61
Register of Deeds Technology	107,786.63	33,418.07	24,590.60		116,614.10	-		116,614.10
Safe Program	4,815.00	7,100.00	6,800.00		5,115.00	-		5,115.00
County Fair Association	175.40	10,431.54	9,195.45		1,411.49	-		1,411.49
County Fair Capital Improvement	10,000.00	-	10,000.00		-	-		-
County Fairground Maint	90.37	5,344.76	4,720.80		714.33	-		714.33
County Fair Awards	191.37	8,825.96	7,782.07		1,235.26	-		1,235.26
Lower 8 Regional Prep Grant	11,195.25	24,506.00	35,323.55		377.70	-		377.70
County Health	25,452.90	1,052,502.77	1,023,665.56		34,290.11	4,594.72		38,884.83
Phap Grant	24,505.04	305,145.00	246,027.36		83,622.68	-		83,622.68
Health and Family Services	-	28,161.32	28,398.40		(237.08)	548.84		311.76
Health WIC	107,962.58	343,374.00	412,000.00		39,336.58	-		39,336.58
Free to Know	69,075.75	132,774.86	113,529.57		88,321.04	-		88,321.04
Kansas COLPO Health	3,217.57	-	-		3,217.57	-		3,217.57
HERR	6,290.13	-	-		6,290.13	-		6,290.13
Case Management	31,539.29	89,532.00	74,849.36		46,221.93	-		46,221.93
Cancer Prevention	31,014.22	378.84	-		31,393.06	-		31,393.06
Family Connections	58,868.03	35,011.00	41,171.47		52,707.56	-		52,707.56
Teen Pregnancy Grant	14,031.96	-	-		14,031.96	-		14,031.96
Road and Bridge	214,822.17	4,404,867.82	4,307,789.45		311,900.54	293,449.07		605,349.61
Special Bridge	232,611.45	460,866.62	204,865.10		488,612.97	20,243.93		508,856.90
Street Maintenance	104,861.46	-	-		104,861.46	-		104,861.46
Equipment Reserve	702,947.22	299,996.75	436,800.96		566,143.01	-		566,143.01
Soil Conservation	1,492.64	33,653.54	33,912.00		1,234.18	-		1,234.18

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

**CRAWFORD COUNTY, KANSAS**  
**Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis**  
**For the Year Ended December 31, 2018**

Fund	Beginning		Receipts	Expenditures	Ending		Cash Balance December 31, 2018
	Unencumbered Cash Balance	Unencumbered Cash Balance			Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	
<b>Governmental Type Funds (Continued)</b>							
<b>Special Purpose Funds (Continued)</b>							
Drug Enforcement	\$ 18,165.08	\$ 1,577.00	\$ 17,750.00	\$ -	\$ 1,992.08	\$ -	1,992.08
Driver Improvement	2,718.46	445.00	-	-	3,163.46	-	3,163.46
Elderly	8,171.74	146,798.58	146,201.00	-	8,769.32	-	8,769.32
Consolidated 911 Tax	203,133.87	220,941.91	71,528.13	-	352,547.65	-	352,547.65
Employee Benefit	10,174.40	4,566,382.19	4,547,058.24	-	29,498.35	8,304.43	37,802.78
Operating Reserve	336,046.12	348,286.27	56,665.00	-	627,667.39	17,504.00	645,171.39
MV Remodel	60,500.07	-	-	-	60,500.07	-	60,500.07
Historical Society	7,368.98	66,643.35	51,279.73	-	22,732.60	-	22,732.60
RJA Reinvestment	13,800.36	60,740.17	74,215.54	-	324.99	-	324.99
Juvenile Justice	1,678.52	-	-	-	1,678.52	-	1,678.52
Prevention Services	1,395.31	-	-	-	1,395.31	-	1,395.31
Crawford County Teen Court	2,072.40	-	-	-	2,072.40	-	2,072.40
Juvenile Justice Incentive	190.38	-	-	-	190.38	-	190.38
Juvenile Justice RJA Judicial	(98.12)	311,233.69	311,135.57	-	-	-	-
Juvenile Justice IJAS	6,029.65	8,895.08	14,864.73	-	60.00	-	60.00
RJA YAP Services	4,875.30	8,197.90	13,073.20	-	-	-	-
Mental Health	20,955.10	564,763.85	565,000.00	-	20,718.95	-	20,718.95
Intellectual Disabilities	4,906.77	138,054.01	137,817.00	-	5,143.78	-	5,143.78
Crisis Resource Center	275.00	-	-	-	275.00	-	275.00
Special Alcohol Program	5,430.75	20,280.34	18,900.00	-	6,811.09	-	6,811.09
Special Parks and Recreation	2,140.92	8,444.84	7,729.14	-	2,856.62	-	2,856.62
Tourism and Convention	183,304.28	565,969.41	599,862.62	-	149,411.07	29,253.80	178,664.87
Violence Against Women	-	23,525.00	23,525.00	-	-	-	-
Drug Endangered Children	1,925.92	-	-	-	1,925.92	-	1,925.92
Bond and Interest Fund	5,486.05	378.08	-	-	5,864.13	-	5,864.13
<b>Trust Fund</b>							
Risk Management	345,320.49	3,980,021.57	3,656,118.60	-	669,223.46	-	669,223.46
<b>Subtotal Primary Government</b>	<b>3,315,472.60</b>	<b>29,951,019.12</b>	<b>28,742,776.01</b>	<b>518,393.36</b>	<b>4,523,715.71</b>	<b>5,042,109.07</b>	<b>5,042,109.07</b>

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

**CRAWFORD COUNTY, KANSAS**  
**Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis**  
**For the Year Ended December 31, 2018**

Fund	Beginning		Receipts	Expenditures	Ending		Cash Balance December 31, 2018
	Unencumbered Cash Balance	Cash Balance			Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	
Related Governmental Entities							
Fire District #1	\$ 2,108.90	\$ 272,462.18	\$ 270,180.67	\$ 4,390.41	\$ 2,261.21	\$ 6,651.62	
Fire District #1 Equipment Reserve	34,836.95	47,871.78	27,157.64	55,551.09	-	55,551.09	
Fire District #2	341.40	163,718.40	158,128.35	5,931.45	12,682.60	18,614.05	
Fire District #2 Equipment Reserve	30,000.00	74,000.00	-	104,000.00	-	104,000.00	
Fire District #3	5,734.06	56,080.33	61,409.43	404.96	9,918.30	10,323.26	
Fire District #3 Equipment Reserve	7,000.00	16,000.00	-	23,000.00	-	23,000.00	
Fire District #4	1,050.39	60,539.58	57,661.78	3,928.19	1,057.10	4,985.29	
Fire District #4 Equipment Reserve	10,000.00	8,500.00	-	18,500.00	-	18,500.00	
Sewer District #1	15,676.56	-	-	15,676.56	-	15,676.56	
Sewer District #2	33,464.25	58,436.00	56,904.88	34,995.37	329.81	35,325.18	
Sewer District #3	42,209.98	67,793.50	61,322.91	48,680.57	-	48,680.57	
Sewer District #4	35,382.85	57,906.06	54,720.55	38,568.36	-	38,568.36	
Sewer District #5	6,396.70	-	-	6,396.70	-	6,396.70	
Southridge Paving District	894.05	13,975.64	14,118.79	750.90	-	750.90	
Deer Creek Paving District	-	59,744.00	59,744.00	-	-	-	
Total Related Governmental Entities	225,096.09	957,027.47	821,349.00	360,774.56	26,249.02	387,023.58	
Total Reporting Entity							
(Excluding Agency Funds)	\$ 3,540,568.69	\$ 30,908,046.59	\$ 29,564,125.01	\$ 4,884,490.27	\$ 544,642.38	\$ 5,429,132.65	

**COMPOSITION OF CASH**

County Treasurer:	Cash on hand	\$ 2,500.00
	Cash in Bank - Checking accounts	13,438,026.18
	Cash in Bank - Certificates of Deposit	14,799,000.00
Total County Treasurer		28,239,526.18
Motor Vehicle Special Auto Checking		228,740.36
Crawford County Law Library Checking		84,703.47
District Court - Girard Checking		99,414.85
District Court - Pittsburg Checking		27,308.90
County Attorney Checking		367.05
Total Cash		28,680,060.81
Agency Fund per Schedule 3		(23,250,928.16)
Total Reporting Entity (Excluding Agency Funds)		\$ 5,429,132.65

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



## CRAWFORD COUNTY, KANSAS

Notes to the Financial Statement  
For the Year Ended December 31, 2018

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial statement of Crawford County, Kansas, has been prepared in accordance with the State of Kansas regulatory basis of accounting for Kansas Municipalities, and is designed to show compliance with the cash basis and budget laws of the State of Kansas. The Kansas Municipal Audit and Accounting Guide (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. 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. 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. This regulatory financial statement presents Crawford County (the municipality) and related municipal entities. The following are related municipal entities that could be included in the county's reporting entity because they were established to benefit the county and/or its constituents.

- Crawford County Law Library - The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County Audit. The Law Library is housed in county offices, but is operated independent of the County's governing body. Separate financial statements are not issued for the Law Library.
- Southeast Kansas Regional Planning Commission (the Commission): The Commission is composed of 12 counties and is governed by a board composed of one member from each of the twelve participating counties. The County is a member of the Commission.
- Southeast Kansas SEK Juvenile Detention Center, Inc (the "Center"): The Center is composed of 11 counties and is governed by a board composed of one member from each of the eleven participating counties. The County is a member of the Commission.
- 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.

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

- Community Mental Health Center of Crawford County (CMHC): The CMHC is a separate municipal entity established under Kansas statutes to provide mental health services for Crawford County, and has its own governing board. The county has elected to omit the financial activity for the CMHC from the reporting entity.
- Rural Fire District Numbers 1, 2, 3 and 4 - The Fire Districts provide fire control services to a portion of the County. All Board members are appointed by the County. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.
- Sewer Districts Number 1, 2, 3, 4 and 5 - The Sewer Districts were created to build and operate sewage disposal systems in portions of the County. General Obligation Bonds were issued in the name of the County to pay for constructing the disposal system. The District assesses fees and pays for maintenance and the debt service on the bonds issued to build the disposal system. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.
- Southridge Paving District – This is a special district organized to pay for street improvements within the District. The District operates under the same statute and in the same manner as the Sewer Districts.

There are no other related municipal entities that should be considered for inclusion in the County's financial statement.

The County has elected to include the Crawford County Law Library, Rural Fire Districts #1, 2, 3 and 4, Sewer Districts #1, 2, 3, 4, 5, Southridge Paving District and Deer Creek Paving District in the financial statement of the County.

**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:

- General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.
- Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.
- Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

Basis of Presentation - Fund Accounting (Continued)

- Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).
- Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

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

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

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, 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<sup>st</sup>.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5<sup>th</sup>.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

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. Four funds were amended as shown in Note 11.

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

**Budgetary Information** (Continued)

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

All legal annual operating budgets are prepared using the regulatory basis of accounting in which 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, trust funds, and federal and state grants. 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.

**Qualifying Budget Credits**

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

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, 2018, the County's funds were invested in interest bearing money market checking accounts and certificates of deposit, which are acceptable investments in accordance with Kansas Statutes.

**Compensated Absences**

Full time County employees earn from 1 to 1 ½ days of paid vacation per month, depending on years of employment with the County. Vacation days may be accumulated from 24 to 30 days, depending on years of employment. Days earned but unused after 30 days are forfeited. The estimated accumulated vacation totaled \$682,472 at year end.

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

Full time employees earn one day of sick leave for each month worked. Up to 140 sick days may be accumulated after which sick days earned are forfeited. An employee in good standing who voluntarily leaves county employment will be paid up to 50% of accumulated sick days up to a maximum of 70 days. The estimated sick leave totaled \$675,673 at year end.

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 consisting of vacation and sick 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.

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Kansas Statutes

This financial statement and the regulatory-required supplementary information is designed to show compliance with the cash basis and budget laws of Kansas. The apparent cash basis violation in the Juvenile Justice RJA Judicial Fund was not an actual violation due to grant money receivable. The County was in apparent compliance with these laws

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, or in an adjoining county if such institution has been designated as an official depository, 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.

3. **CASH, INVESTMENTS AND DEPOSITS WITH FINANCIAL INSTITUTIONS**  
(Continued)

*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, 2018 the County's carrying amount of deposits was \$27,661,220.35 and the bank balance was \$28,243,119.64. Of the bank balance, \$2,191,248.58 was covered by federal depository insurance and \$22,390,525.80 was covered by a Federal Home Loan Bank note for \$7,500,000.00 and pledged securities totaling \$22,390,525.80, held in safekeeping in the trust departments of separate banks.

4. **DEFINED BENEFIT PENSION PLAN**

General Information about the 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. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.0% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.39% for the year ended December 31, 2018. Contributions to the pension plan from the County were \$837,527.27 for the year ended December 31, 2018.

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

Net Pension Liability

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$7,614,328. The total net pension liability as of June 30, 2018 was \$8,900,567,111. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

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 \$222,169. The estimated liability for those employees electing to participate in the program at December 31, 2018 is \$682,478.

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 1993 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>
General Operating Reserve	General Operating Reserve	12-1, 117	\$ 202,370.00
General	Risk Management	(1)	110,000.00
Road & Bridge	Equipment Reserve	68-141g	200,000.00
Employee Benefit	Risk Management	(1)	56,849.00
Fire District #1	Fire District #1 Reserve	12-1,117	47,871.78
Fire District #2	Fire District #2 Reserve	12-1,117	74,000.00
Fire District #3	Fire District #3 Reserve	12-1,117	16,000.00
Fire District #4	Fire District #4 Reserve	12-1,117	8,500.00

Note (1) These are reimbursements for expenses incurred and not true transfers.

## 11. BUDGET AMENDMENTS

The budgets for the following funds were amended:

	<u>Original Budget</u>	<u>Amended Budget</u>
<u>General Fund</u>		
Receipts		
Taxes	\$ 4,904,788	\$ 5,070,720
Intergovernmental	2,704,350	2,924,350
Licenses and Permits	7,000	7,000
Charges for Services	374,500	390,930
Use of Money and Property	457,000	537,000
Other	220,000	220,000
Transfers from Other Funds	-	-
Total Receipts	<u>8,667,638</u>	<u>9,150,000</u>
Unencumbered Cash, January 1	<u>152,202</u>	<u>198,218</u>
Resources Available	<u>\$ 8,819,840</u>	<u>\$ 9,348,218</u>
Expenditures		
General Government	<u>\$ 8,819,840</u>	<u>\$ 9,125,000</u>
<u>County Ambulance Fund</u>		
Receipts		
Taxes	\$ 601,372	\$ 603,359
Charges for Services	1,150,000	1,218,865
Other	<u>5,000</u>	<u>5,490</u>
Total Receipts	<u>1,756,372</u>	<u>1,827,714</u>
Unencumbered Cash, January 1	<u>855</u>	<u>10,579</u>
Resources Available	<u>\$ 1,757,227</u>	<u>\$ 1,838,293</u>
Expenditures		
Public Health	<u>\$ 1,757,227</u>	<u>\$ 1,802,500</u>
<u>Consolidated 911 Tax Fund</u>		
Receipts		
Intergovernmental	<u>\$ 220,000</u>	<u>\$ 220,000</u>
Total Receipts	<u>220,000</u>	<u>220,000</u>
Unencumbered Cash, January 1	<u>483,626</u>	<u>483,626</u>
Resources Available	<u>\$ 703,626</u>	<u>\$ 703,626</u>
Expenditures		
Public Health	<u>\$ 250,000</u>	<u>\$ 325,000</u>
<u>Tourism and Convention Fund</u>		
Receipts		
Taxes	<u>\$ 345,000</u>	<u>\$ 571,037</u>
Total Receipts	<u>345,000</u>	<u>571,037</u>
Unencumbered Cash, January 1	<u>147,042</u>	<u>183,304</u>
Resources Available	<u>\$ 492,042</u>	<u>\$ 754,341</u>
Expenditures		
General Government	<u>\$ 395,000</u>	<u>\$ 600,000</u>

**12. SUBSEQUENT EVENTS**

Management has evaluated events and transactions occurring subsequent to December 31, 2018 through July 12, 2019, the date of the financial statements were available for issue. 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**

Additional details about the County's long-term obligations, changes in long term debt, and current maturities for the next five years and thereafter are recorded on the following three pages:

13. 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>General Obligation Bonds</u>									
Series 2013D	3.49	08-01-2013	114,888	11-01-2023	\$ 75,000	\$ -	\$ 11,500	\$ 63,500	\$ 2,618
Series 2009 Fire District #2	4.25%	11-25-2009	673,300	12-02-2039	566,000	-	16,000	550,000	24,055
Series 2005A Sewer District #2	4.25%	09-28-2005	475,000	09-28-2045	389,000	-	7,000	382,000	16,046
Series 2009A Sewer District #4	4.75%	02-24-2009	345,965	02-24-2049	320,000	-	5,000	315,000	15,200
Series 2009B Sewer District #4	4.50%	02-24-2009	177,733	02-24-2049	164,000	-	3,000	161,000	7,380
Series 2013A Sewer District #3	3.50%	06-26-2013	668,134	06-26-2053	643,000	-	10,000	633,000	22,505
Series 2013B Sewer District #3	2.125%	06-26-2013	283,000	06-26-2053	269,000	-	5,000	264,000	5,716
Series 2013C Sewer District #3	2.125%	06-26-2013	60,000	06-26-2053	57,000	-	1,000	56,000	1,211
Series 2018A D Cr Paving District	4.490%	10-03-2018	47,795	12-01-2023	-	47,795	-	47,795	-
Total General Obligation Bonds					2,483,000	47,795	58,500	2,472,295	94,731
<u>Lease Purchase Agreements</u>									
Ambulance Building	4.500%	07-11-2008	800,000	7-11-2023	352,152	-	58,797	293,355	14,637
2013 Chevy Ambulances (2)	2.120%	10-09-2013	262,270	10-09-2018	41,201	-	41,201	-	249
Elevator - General	2.150%	07-08-2014	303,170	06-08-2019	94,412	-	62,677	31,735	1,415
2013 PT2-2000 Pumper Truck-Fire District # 1	2.590%	04-20-2013	382,928	3-20-2023	213,689	-	38,371	175,319	5,136
2-2016 Ram Pickups	1.680%	01-25-2016	41,101	9-25-2018	11,758	-	11,758	-	70
2016 Ford Transit	1.850%	02-26-2016	22,169	2-25-2019	8,768	-	7,501	1,267	102
2016 Cab Tractor with Cutter	1.640%	09-12-2016	120,141	8-12-2018	34,992	-	34,992	-	543
2017 Chevy Silverado (3)	1.740%	09-23-2016	80,087	8-23-2019	47,212	-	26,778	20,434	640
2017 Dodge Ram 2500 Pickup	1.900%	03-07-2017	27,386	3-07-2021	22,411	-	19,611	2,800	367
2018 Ford F150, 2017 Ford Police	1.740%	09-15-2017	90,437	9-01-2020	80,562	-	29,964	50,598	1,126
2018 Freightliner	1.690%	10-27-2017	123,729	11-01-2019	113,529	-	61,534	51,995	1,440
2018 Fire Trucks (3)	3.220%	05-18-2018	360,000	5-18-2028	-	360,000	18,004	341,996	6,619
2012 Ford f350 4x4 Truck	3.220%	02-16-2018	11,900	3-01-2020	-	11,900	4,887	7,013	217
2019 Chevy 1500 & Ford Explorer	3.250%	12-17-2018	88,114	12-17-2021	-	99,114	-	99,114	-
2018 Ford Ambulance (5)	2.250%	07-20-2018	711,691	7-20-2023	-	711,691	-	711,691	-
Total Lease Purchases					1,020,686	1,182,705	416,074	1,787,317	32,562
					\$ 3,503,686	\$ 1,230,500	\$ 474,574	\$ 4,259,612	\$ 127,293

13. LONG TERM OBLIGATIONS (Continued)

Issue	2019	2020	2021	2022	2023	2024 to 2028	2029 to 2033	2034 to 2038	2039 to 2043	2044 to 2048	2049 to 2053	Totals
<b>PRINCIPAL</b>												
<b>General Obligation Bonds</b>												
Series 2013D	\$ 12,000	\$ 12,500	\$ 12,500	\$ 13,000	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,500
Series 2009 Fire District #2	17,000	17,000	18,000	19,000	20,000	114,000	137,000	170,000	38,000	-	-	550,000
Series 2005A Sewer District #2	8,000	8,000	9,000	9,000	10,000	52,000	64,000	78,000	99,000	45,000	-	382,000
Series 2009A Sewer District #4	5,000	5,000	5,000	6,000	6,000	32,000	40,000	51,000	64,000	82,000	19,000	315,000
Series 2009B Sewer District #4	3,000	3,000	3,000	3,000	3,000	17,000	21,000	26,000	32,000	40,000	10,000	161,000
Series 2013A Sewer District #3	10,000	10,000	11,000	11,000	11,000	62,000	71,000	84,000	100,000	120,000	143,000	633,000
Series 2013B Sewer District #3	5,000	5,000	5,000	5,000	5,000	29,000	31,000	35,000	42,000	48,000	54,000	264,000
Series 2013C Sewer District #3	1,000	1,000	1,000	1,000	1,000	5,000	6,000	10,000	10,000	10,000	10,000	56,000
Series 2018A D/C Paving District	7,995	9,600	9,800	10,100	10,300	-	-	-	-	-	-	47,795
Total General Obligation Bonds	68,995	71,100	74,300	77,100	79,800	311,000	370,000	454,000	385,000	345,000	236,000	2,472,295
<b>Lease Purchase Agreements</b>												
Ambulance Building	\$ 61,492	\$ 64,310	\$ 67,258	\$ 70,341	\$ 29,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293,355
Elevator - General	31,735	-	-	-	-	-	-	-	-	-	-	31,735
2013 P/T2-2000 Pumper Truck-Fire District #	39,564	40,462	41,532	42,620	11,141	-	-	-	-	-	-	175,319
2016 Ford Transit	1,264	-	-	-	-	-	-	-	-	-	-	1,264
2017 Chevy Silverado (3)	20,434	-	-	-	-	-	-	-	-	-	-	20,434
2017 Dodge Ram 2500 Pickup	2,800	-	-	-	-	-	-	-	-	-	-	2,800
2018 Ford F150, 2017 Ford Police	30,301	20,297	-	-	-	-	-	-	-	-	-	50,598
2018 Freightliner	51,995	-	-	-	-	-	-	-	-	-	-	51,995
2018 Fire Trucks (3)	31,756	32,794	33,866	34,973	36,115	172,492	-	-	-	-	-	341,996
2012 Ford F350 4x4 Truck	5,999	1,013	-	-	-	-	-	-	-	-	-	7,013
2019 Chevy 1500 & Ford Explorer	31,997	33,052	34,064	-	-	-	-	-	-	-	-	99,114
2018 Ford Ambulance (5)	130,597	140,588	143,754	147,022	149,761	-	-	-	-	-	-	711,691
Total Lease Purchases	439,934	332,487	320,474	294,955	226,971	172,492	-	-	-	-	-	1,787,314
<b>TOTAL PRINCIPAL</b>	<b>\$ 508,929</b>	<b>\$ 403,587</b>	<b>\$ 394,774</b>	<b>\$ 372,055</b>	<b>\$ 306,771</b>	<b>\$ 483,492</b>	<b>\$ 370,000</b>	<b>\$ 454,000</b>	<b>\$ 385,000</b>	<b>\$ 345,000</b>	<b>\$ 236,000</b>	<b>\$ 4,259,609</b>

13. LONG TERM OBLIGATIONS (Continued)

Issue	2019	2020	2021	2022	2023	2024	2029	2034	2039	2044	2049	Totals
							to	to	to	to	to	
							2028	2038	2043	2048	2053	
<b>INTEREST</b>												
<b>General Obligation Bonds</b>												
Series 2013D	\$ 2,216	\$ 1,797	\$ 1,361	\$ 925	\$ 471	\$ 88,230	\$ 62,220	\$ 30,303	\$ 1,615	\$ -	\$ -	\$ 6,771
Series 2009 Fire District #2	23,375	22,633	21,930	21,165	20,358	88,230	62,220	30,303	1,615	-	-	291,848
Series 2005A Sewer District #2	15,758	15,428	15,098	14,726	14,355	65,546	53,914	39,641	21,645	2,805	-	258,915
Series 2009A Sewer District #4	14,963	14,725	14,488	14,250	13,965	65,503	57,190	46,693	33,345	16,530	903	292,553
Series 2009B Sewer District #4	7,245	7,110	6,975	6,840	6,705	31,455	27,225	22,050	15,705	7,830	450	139,590
Series 2013A Sewer District #3	22,155	21,805	21,455	21,070	20,685	97,265	85,855	72,520	56,735	37,975	15,260	472,780
Series 2013B Sewer District #3	5,610	5,504	5,398	5,291	5,185	24,204	21,038	17,531	13,579	8,861	3,485	115,685
Series 2013C Sewer District #3	1,190	1,169	1,148	1,126	1,105	5,206	4,675	3,825	2,763	1,700	638	24,544
Series 2018A D Ct Paving District	2,493	1,787	1,556	916	462	-	-	-	-	-	-	7,014
Total General Obligation Bonds	95,004	91,977	89,207	86,310	83,291	377,409	312,116	232,563	145,386	75,701	20,735	1,609,699
<b>Lease Purchase Agreements</b>												
Ambulance Building	\$ 11,916	\$ 9,098	\$ 6,150	\$ 3,067	\$ 335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,567
Elevator - General	199	-	-	-	-	-	-	-	-	-	-	199
2013 P72-2000 Pumper Truck-Fire District #	3,943	3,045	1,975	886	-	-	-	-	-	-	-	9,849
2016 Ford Transit	-	-	-	-	-	-	-	-	-	-	-	-
2017 Chevy Silverado (3)	116	-	-	-	-	-	-	-	-	-	-	116
2017 Dodge Ram 2500 Pickup	238	106	6	-	-	-	-	-	-	-	-	350
2018 Ford F150, 2017 Ford Police	25	-	-	-	-	-	-	-	-	-	-	25
2018 Freightliner	640	132	-	-	-	-	-	-	-	-	-	771
2018 Fire Trucks (3)	10,546	9,509	8,437	7,330	6,187	12,673	-	-	-	-	-	54,683
2012 Ford F550 4x4 Truck	95	3	-	-	-	-	-	-	-	-	-	98
2019 Chevy 1500 & Ford Explorer	2,747	1,692	602	-	-	-	-	-	-	-	-	5,041
2018 Ford Ambulance (5)	21,593	11,631	8,436	5,168	1,825	-	-	-	-	-	-	48,652
Total Lease Purchases	52,058	35,215	25,605	16,452	8,347	12,673	-	-	-	-	-	150,350
TOTAL INTEREST	\$ 147,062	\$ 127,192	\$ 114,812	\$ 102,761	\$ 91,639	\$ 390,082	\$ 312,116	\$ 232,563	\$ 145,386	\$ 75,701	\$ 20,735	\$ 1,760,049
TOTAL PRINCIPAL & INTEREST	\$ 655,992	\$ 530,779	\$ 509,585	\$ 474,816	\$ 398,410	\$ 873,574	\$ 682,116	\$ 686,563	\$ 530,386	\$ 420,701	\$ 256,735	\$ 6,019,658

**CRAWFORD COUNTY, KANSAS**

**REGULATORY-REQUIRED  
SUPPLEMENTAL INFORMATION**  
For the Year Ended December 31, 2018



## CRAWFORD COUNTY, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
Governmental Type Funds					
General	\$ 9,125,000.00	\$ 9,117.90	\$ 9,134,117.90	\$ 9,006,340.99	\$ (127,776.91)
Special Purpose Funds					
County Ambulance	1,802,500.00	19,617.79	1,822,117.79	1,804,277.61	(17,840.18)
Clerks Technolog	10,000.00	-	10,000.00	-	(10,000.00)
Treasurers Technology	10,000.00	-	10,000.00	3,387.42	(6,612.58)
Register of Deeds Technology	45,000.00	-	45,000.00	24,590.60	(20,409.40)
County Fair Association	11,206.00	-	11,206.00	9,195.45	(2,010.55)
County Fairground Maint	5,696.00	-	5,696.00	4,720.80	(975.20)
County Fair Awards	9,940.00	-	9,940.00	7,782.07	(2,157.93)
County Health	1,295,549.00	-	1,295,549.00	1,023,665.56	(271,883.44)
Road and Bridge	4,345,625.00	-	4,345,625.00	4,307,789.45	(37,835.55)
Soil Conservation	33,912.00	-	33,912.00	33,912.00	-
Elderly	147,211.00	-	147,211.00	146,201.00	(1,010.00)
Consolidated 911 Tax	325,000.00	-	325,000.00	71,528.13	(253,471.87)
Employee Benefit	4,547,148.00	-	4,547,148.00	4,547,058.24	(89.76)
Operating Reserve	149,000.00	-	149,000.00	56,665.00	(92,335.00)
Historical Society	65,750.00	-	65,750.00	51,279.73	(14,470.27)
Mental Health	565,000.00	-	565,000.00	565,000.00	-
Mental Retardation	137,817.00	-	137,817.00	137,817.00	-
Special Alcohol Program	19,000.00	-	19,000.00	18,900.00	(100.00)
Special Parks and Recreation	8,800.00	-	8,800.00	7,729.14	(1,070.86)
Tourism and Convention	600,000.00	-	600,000.00	599,862.62	(137.38)
Bond and Interest Fund	-	-	-	-	-
Trust Fund					
Risk Management	3,900,000.00	87,709.31	3,987,709.31	3,656,118.60	(331,590.71)
Related Governmental Entities					
Fire District #1	223,232.00	47,871.78	271,103.78	270,180.67	(923.11)
Fire District #2	170,755.00	10,013.75	180,768.75	158,128.35	(22,640.40)
Fire District #3	63,027.00	-	63,027.00	61,409.43	(1,617.57)
Fire District #4	58,025.00	-	58,025.00	57,661.78	(363.22)
Grand Totals	<u>\$ 27,674,193.00</u>				

**CRAWFORD COUNTY, KANSAS  
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	226,430.00	Current Year		Variance - Over (Under)	
		Prior Year Actual	Actual		Budget
<b>Receipts</b>					
<b>Taxes</b>					
Current ad valorem tax	\$	4,132,824.12	\$ 3,979,006.48	\$ 3,979,006.00	\$ 0.48
Motor vehicle tax		700,038.50	735,065.93	735,067.00	(1.07)
Delinquent tax collections		132,910.49	106,647.10	106,647.00	0.10
Interest and fees on taxes		213,994.13	247,379.13	250,000.00	(2,620.87)
<b>Intergovernmental</b>					
Sales and Use tax		2,550,271.06	2,556,366.97	2,550,000.00	6,366.97
Casino Gaming receipts		201,124.98	340,998.30	340,000.00	998.30
Alcohol liquor tax		7,708.88	8,444.84	8,250.00	194.84
Severance tax		-	59.75	100.00	(40.25)
State aid - Coroner		3,227.20	4,975.13	-	4,975.13
Federal Aid Zoning		5,506.30	-	-	-
Emergency Prep		15,423.00	28,322.00	26,000.00	2,322.00
KDOT Federal aid		5,452.43	4,133.75	-	4,133.75
Licenses and Permits		9,965.19	13,897.14	7,000.00	6,897.14
<b>Charges for Services</b>					
Mortgage registration fees		147,151.45	53,234.24	80,000.00	(26,765.76)
Recording fees		198,483.56	221,705.14	206,430.00	15,275.14
Insufficient funds checks fees		3,863.46	2,688.50	4,500.00	(1,811.50)
District Court fees		34,600.27	47,210.22	30,000.00	17,210.22
Diversion fees		37,142.00	28,656.00	30,000.00	(1,344.00)
Other fees		41,023.83	48,957.20	40,000.00	8,957.20
<b>Use of Money and Property</b>					
Interest earned		63,764.53	138,878.21	130,000.00	8,878.21
Landfill fees		370,698.44	375,258.59	365,000.00	10,258.59
Rental income		45,100.00	45,600.00	42,000.00	3,600.00
<b>Other</b>					
Reimbursements from -					
Correctional center		141,343.24	141,410.24	145,000.00	(3,589.76)
Other Reimbursements		8,544.39	9.02	-	9.02
Miscellaneous		5,408.62	49,268.19	75,000.00	(25,731.81)
<b>Residual Equity transfer from other Funds</b>					
Bond and Interest Fund		-	-	-	-
<b>Total Receipts</b>		<u>9,075,570.07</u>	<u>9,178,172.07</u>	<u>\$ 9,150,000.00</u>	<u>\$ 28,172.07</u>

**CRAWFORD COUNTY, KANSAS  
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Expenditures</b>				
County Commissioners	\$ 94,761.72	\$ 95,301.72	\$ 95,842.00	\$ (540.28)
Fiscal Clerk	120,289.68	134,223.56	157,350.00	(23,126.44)
County Clerk	168,640.22	173,268.16	182,310.00	(9,041.84)
County Treasurer	359,343.71	362,732.30	380,000.00	(17,267.70)
Register of Deeds	171,948.97	187,881.89	196,900.00	(9,018.11)
County Attorney	560,231.50	567,765.20	558,700.00	9,065.20
District Court	432,500.00	432,925.28	432,500.00	425.28
Sheriff	1,821,944.43	1,812,464.89	1,836,500.00	(24,035.11)
Jail	1,662,591.80	1,698,749.45	1,669,880.00	28,869.45
Courthouse General	414,104.30	377,315.42	421,530.00	(44,214.58)
Coroner	77,414.29	87,297.32	74,750.00	12,547.32
Other	386,891.06	474,738.14	510,209.00	(35,470.86)
Civil Defense	86,192.80	104,287.59	77,300.00	26,987.59
Zoning	96,896.41	93,453.34	90,900.00	2,553.34
Landfill	25,256.56	21,926.12	24,000.00	(2,073.88)
Workmen's Comp & Liability	119,139.53	149,651.29	149,542.00	109.29
Computer	135,432.29	144,977.14	145,530.00	(552.86)
Special Projects	63,231.96	69,351.96	77,720.00	(8,368.04)
County Counselor	107,558.27	108,216.27	116,467.00	(8,250.73)
Department of Youth Services	453,000.00	483,000.00	483,000.00	-
Court Security	264,280.16	270,752.48	271,380.00	(627.52)
GIS	103,378.28	104,636.89	110,900.00	(6,263.11)
LEPP	19,486.81	22,344.70	22,505.00	(160.30)
Appraiser	515,033.84	521,357.79	544,415.00	(23,057.21)
Election	145,341.73	195,352.09	182,500.00	12,852.09
Building Improvements	125,000.00	-	202,370.00	(202,370.00)
Operating Transfers to Other Funds				
Operating Reserve	222,370.00	202,370.00	-	202,370.00
Risk Management	547,000.00	110,000.00	110,000.00	-
Subtotal Certified Budget			9,125,000.00	
Adjustments for Qualifying Budget Credits				
Grants	-	-	9,108.88	(9,108.88)
Reimbursed expenses	-	-	9.02	(9.02)
<b>Total Expenditures</b>	<b>9,299,260.32</b>	<b>9,006,340.99</b>	<b>\$ 9,134,117.90</b>	<b>\$ (127,776.91)</b>
Receipts Over(Under) Expenditures	(223,690.25)	171,831.08		
Unencumbered Cash, Beginning	421,907.84	198,217.59		
Unencumbered Cash, Ending	<u>\$ 198,217.59</u>	<u>\$ 370,048.67</u>		

**CRAWFORD COUNTY, KANSAS**  
**COUNTY AMBULANCE FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 230,977.17	\$ 554,359.10	\$ 554,359.00	\$ 0.10
Motor vehicle tax	50,668.86	41,807.87	41,807.00	0.87
Delinquent tax collections	11,071.61	7,192.48	7,193.00	(0.52)
Intergovernmental				
State Grant	10,390.01	19,595.02	-	19,595.02
Charges for Services	1,172,477.19	1,201,548.97	1,218,865.00	(17,316.03)
Other				
Reimbursements	2,500.08	5,512.77	5,490.00	22.77
Total Receipts	<u>1,478,084.92</u>	<u>1,830,016.21</u>	<u>\$ 1,827,714.00</u>	<u>\$ 2,302.21</u>
Expenditures				
Public Health	1,646,561.02	1,804,277.61	\$ 1,802,500.00	\$ 1,777.61
Operating Transfers to Other Funds				
Risk Management	50,000.00	-	-	-
Subtotal Certified Budget			<u>1,802,500.00</u>	
Adjustments for Qualifying Budget Credits				
Grants and Reimbursed expenses	-	-	19,617.79	(19,617.79)
Total Expenditures	<u>1,696,561.02</u>	<u>1,804,277.61</u>	<u>\$ 3,624,617.79</u>	<u>\$ (17,840.18)</u>
Receipts Over(Under) Expenditures	(218,476.10)	25,738.60		
Unencumbered Cash, Beginning	<u>229,055.03</u>	<u>10,578.93</u>		
Unencumbered Cash, Ending	<u>\$ 10,578.93</u>	<u>\$ 36,317.53</u>		

**CRAWFORD COUNTY, KANSAS**  
**COMMUNITY CORRECTIONS FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental		
State Grant	\$ 624,564.58	\$ 620,937.60
Federal aid through KDOC	-	-
Charges for Services	<u>6,978.25</u>	<u>6,402.45</u>
<b>Total Receipts</b>	<u>631,542.83</u>	<u>627,340.05</u>
<b>Expenditures</b>		
Public Safety	<u>643,544.74</u>	<u>591,174.01</u>
<b>Total Expenditures</b>	<u>643,544.74</u>	<u>591,174.01</u>
Receipts Over(Under) Expenditures	(12,001.91)	36,166.04
Unencumbered Cash, Beginning	<u>86,593.67</u>	<u>74,591.76</u>
Unencumbered Cash, Ending	<u>\$ 74,591.76</u>	<u>\$ 110,757.80</u>

**CRAWFORD COUNTY, KANSAS**  
**COUNTY ATTORNEY TRAINING FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
PATF Fees	\$ 1,776.87	\$ 2,126.70
<b>Total Receipts</b>	<u>1,776.87</u>	<u>2,126.70</u>
Expenditures		
Public Health and Welfare	888.45	3,450.78
<b>Total Expenditures</b>	<u>888.45</u>	<u>3,450.78</u>
Receipts Over(Under) Expenditures	888.42	(1,324.08)
Unencumbered Cash, Beginning	<u>1,767.07</u>	<u>2,655.49</u>
Unencumbered Cash, Ending	<u>\$ 2,655.49</u>	<u>\$ 1,331.41</u>

**CRAWFORD COUNTY, KANSAS  
CLERKS TECHNOLOGY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Fees for Services	\$ 8,763.00	\$ 7,947.50	\$ 8,000.00	\$ (52.50)
Other				
Miscellaneous	-	-	-	-
Total Receipts	<u>8,763.00</u>	<u>7,947.50</u>	<u>\$ 8,000.00</u>	<u>\$ (52.50)</u>
Expenditures				
General Government	<u>4,000.00</u>	<u>-</u>	<u>\$ 10,000.00</u>	<u>\$ (10,000.00)</u>
Total Expenditures	<u>4,000.00</u>	<u>-</u>	<u>\$ 10,000.00</u>	<u>\$ (10,000.00)</u>
Receipts Over(Under) Expenditures	4,763.00	7,947.50		
Unencumbered Cash, Beginning	<u>3,505.07</u>	<u>8,268.07</u>		
Unencumbered Cash, Ending	<u>\$ 8,268.07</u>	<u>\$ 16,215.57</u>		

**CRAWFORD COUNTY, KANSAS  
TREASURERS TECHNOLOGY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Fees for Services	\$ 8,763.00	\$ 7,947.50	\$ 8,000.00	\$ (52.50)
Other				
Miscellaneous	-	-	-	-
<b>Total Receipts</b>	<u>8,763.00</u>	<u>7,947.50</u>	<u>\$ 8,000.00</u>	<u>\$ (52.50)</u>
Expenditures				
General Government	<u>5,238.47</u>	<u>3,387.42</u>	<u>\$ 10,000.00</u>	<u>\$ (6,612.58)</u>
<b>Total Expenditures</b>	<u>5,238.47</u>	<u>3,387.42</u>	<u>\$ 10,000.00</u>	<u>\$ (6,612.58)</u>
Receipts Over(Under) Expenditures	3,524.53	4,560.08		
Unencumbered Cash, Beginning	<u>8,722.00</u>	<u>12,246.53</u>		
Unencumbered Cash, Ending	<u>\$ 12,246.53</u>	<u>\$ 16,806.61</u>		



**CRAWFORD COUNTY, KANSAS**  
**REGISTER OF DEEDS TECHNOLOGY FUND**  
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Fees for Services	\$ 35,052.00	\$ 31,790.00	\$ 30,000.00	\$ 1,790.00
Use of Money and Property				
Interest earned	894.17	1,628.07	-	1,628.07
<b>Total Receipts</b>	<u>35,946.17</u>	<u>33,418.07</u>	<u>\$ 30,000.00</u>	<u>\$ 3,418.07</u>
Expenditures				
General Government	36,875.94	24,590.60	\$ 45,000.00	\$ (20,409.40)
<b>Total Expenditures</b>	<u>36,875.94</u>	<u>24,590.60</u>	<u>\$ 45,000.00</u>	<u>\$ (20,409.40)</u>
Receipts Over(Under) Expenditures	(929.77)	8,827.47		
Unencumbered Cash, Beginning	<u>108,716.40</u>	<u>107,786.63</u>		
Unencumbered Cash, Ending	<u>\$ 107,786.63</u>	<u>\$ 116,614.10</u>		

**CRAWFORD COUNTY, KANSAS**  
**SAFE PROGRAM FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Other		
Miscellaneous	\$ 5,165.00	\$ 7,100.00
<b>Total Receipts</b>	<u>5,165.00</u>	<u>7,100.00</u>
Expenditures		
Public Health and Welfare	5,600.00	6,800.00
<b>Total Expenditures</b>	<u>5,600.00</u>	<u>6,800.00</u>
Receipts Over(Under) Expenditures	(435.00)	300.00
Unencumbered Cash, Beginning	<u>5,250.00</u>	<u>4,815.00</u>
Unencumbered Cash, Ending	<u>\$ 4,815.00</u>	<u>\$ 5,115.00</u>

**CRAWFORD COUNTY, KANSAS  
COUNTY FAIR ASSOCIATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 9,021.38	\$ 8,640.79	\$ 8,522.00	\$ 118.79
Motor vehicle tax	1,430.61	1,564.00	1,536.00	28.00
Delinquent tax collections	298.61	226.75	150.00	76.75
Total Receipts	<u>10,750.60</u>	<u>10,431.54</u>	<u>\$ 10,208.00</u>	<u>\$ 223.54</u>
Expenditures				
Appropriation to the County Fair Treasurer	<u>12,109.63</u>	<u>9,195.45</u>	<u>\$ 11,206.00</u>	<u>\$ (2,010.55)</u>
Total Expenditures	<u>12,109.63</u>	<u>9,195.45</u>	<u>\$ 11,206.00</u>	<u>\$ (2,010.55)</u>
Receipts Over(Under) Expenditures	(1,359.03)	1,236.09		
Unencumbered Cash, Beginning	<u>1,534.43</u>	<u>175.40</u>		
Unencumbered Cash, Ending	<u>\$ 175.40</u>	<u>\$ 1,411.49</u>		

**CRAWFORD COUNTY, KANSAS**  
**COUNTY FAIR CAPITAL IMPROVEMENT FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Other		
Miscellaneous	\$ 55,000.00	\$ -
Total Receipts	<u>55,000.00</u>	<u>-</u>
Expenditures		
Culture and Recreation	<u>50,000.00</u>	<u>10,000.00</u>
Total Expenditures	<u>50,000.00</u>	<u>10,000.00</u>
Receipts Over(Under) Expenditures	5,000.00	(10,000.00)
Unencumbered Cash, Beginning	<u>5,000.00</u>	<u>10,000.00</u>
Unencumbered Cash, Ending	<u>\$ 10,000.00</u>	<u>\$ -</u>

**CRAWFORD COUNTY, KANSAS**  
**COUNTY FAIRGROUND MAINTENANCE FUND**  
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
<b>Taxes</b>				
Current ad valorem tax	\$ 4,510.67	\$ 4,443.88	\$ 4,339.00	\$ 104.88
Motor vehicle tax	735.80	785.95	775.00	10.95
Delinquent tax collections	153.35	114.93	100.00	14.93
<b>Total Receipts</b>	<u>5,399.82</u>	<u>5,344.76</u>	<u>\$ 5,214.00</u>	<u>\$ 130.76</u>
<b>Expenditures</b>				
Appropriation to the County Fair Treasurer	<u>6,097.20</u>	<u>4,720.80</u>	<u>\$ 5,696.00</u>	<u>\$ (975.20)</u>
<b>Total Expenditures</b>	<u>6,097.20</u>	<u>4,720.80</u>	<u>\$ 5,696.00</u>	<u>\$ (975.20)</u>
Receipts Over(Under) Expenditures	(697.38)	623.96		
Unencumbered Cash, Beginning	<u>787.75</u>	<u>90.37</u>		
Unencumbered Cash, Ending	<u>\$ 90.37</u>	<u>\$ 714.33</u>		

**CRAWFORD COUNTY, KANSAS  
COUNTY FAIR AWARDS FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 8,071.18	\$ 7,159.20	\$ 7,136.00	\$ 23.20
Motor vehicle tax	1,468.86	1,451.70	1,386.00	65.70
Delinquent tax collections	281.26	215.06	220.00	(4.94)
Total Receipts	<u>9,821.30</u>	<u>8,825.96</u>	<u>\$ 8,742.00</u>	<u>\$ 83.96</u>
Expenditures				
Appropriation to the County Fair Treasurer	<u>11,041.15</u>	<u>7,782.07</u>	<u>\$ 9,940.00</u>	<u>\$ (2,157.93)</u>
Total Expenditures	<u>11,041.15</u>	<u>7,782.07</u>	<u>\$ 9,940.00</u>	<u>\$ (2,157.93)</u>
Receipts Over(Under) Expenditures	(1,219.85)	1,043.89		
Unencumbered Cash, Beginning	<u>1,411.22</u>	<u>191.37</u>		
Unencumbered Cash, Ending	<u>\$ 191.37</u>	<u>\$ 1,235.26</u>		

**CRAWFORD COUNTY, KANSAS**  
**LOWER 8 REGIONAL PREP GRANT FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grants	\$ 8,169.00	\$ 24,506.00
Other Miscellaneous	16,534.55	-
Total Receipts	<u>24,703.55</u>	<u>24,506.00</u>
Expenditures		
Public Health and Welfare	<u>13,508.30</u>	<u>35,323.55</u>
Total Expenditures	<u>13,508.30</u>	<u>35,323.55</u>
Receipts Over(Under) Expenditures	11,195.25	(10,817.55)
Unencumbered Cash, Beginning	<u>-</u>	<u>11,195.25</u>
Unencumbered Cash, Ending	<u>\$ 11,195.25</u>	<u>\$ 377.70</u>

**CRAWFORD COUNTY, KANSAS  
COUNTY HEALTH FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 475,738.30	\$ 498,466.05	\$ 498,035.00	\$ 431.05
Motor vehicle tax	83,105.21	84,893.87	80,695.00	4,198.87
Delinquent tax collections	16,123.18	12,520.30	11,000.00	1,520.30
Intergovernmental				
Federal Grants	163,729.00	129,413.00	175,000.00	(45,587.00)
State Grants	124,423.00	165,937.00	297,000.00	(131,063.00)
Charges for Services	91,578.03	110,506.61	165,000.00	(54,493.39)
Other				
Miscellaneous	36,046.09	30,765.94	40,000.00	(9,234.06)
<b>Total Receipts</b>	<u>990,742.81</u>	<u>1,032,502.77</u>	<u>\$ 1,266,730.00</u>	<u>\$ (234,227.23)</u>
Expenditures				
Public Health and Welfare	1,000,495.36	1,023,665.56	\$ 1,295,549.00	\$ (271,883.44)
Operating Transfers to Other Funds				
Risk Management	10,000.00	-	-	-
<b>Total Expenditures</b>	<u>1,010,495.36</u>	<u>1,023,665.56</u>	<u>\$ 1,295,549.00</u>	<u>\$ (271,883.44)</u>
Receipts Over(Under) Expenditures	(19,752.55)	8,837.21		
Unencumbered Cash, Beginning	<u>45,205.45</u>	<u>25,452.90</u>		
Unencumbered Cash, Ending	<u>\$ 25,452.90</u>	<u>\$ 34,290.11</u>		



**CRAWFORD COUNTY, KANSAS**  
**PHAP GRANT FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 180,000.00	\$ 240,000.00
Other		
Miscellaneous	-	65,145.00
Total Receipts	<u>180,000.00</u>	<u>305,145.00</u>
Expenditures		
Public Health and Welfare	<u>294,686.37</u>	<u>246,027.36</u>
Total Expenditures	<u>294,686.37</u>	<u>246,027.36</u>
Receipts Over(Under) Expenditures	(114,686.37)	59,117.64
Unencumbered Cash, Beginning	<u>139,191.41</u>	<u>24,505.04</u>
Unencumbered Cash, Ending	<u>\$ 24,505.04</u>	<u>\$ 83,622.68</u>

**CRAWFORD COUNTY, KANSAS**  
**HEALTH AND FAMILY SERVICES FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 26,372.00	\$ 24,478.00
State Grants	1,473.00	71.00
Charges for Services	3,954.63	3,612.32
Total Receipts	31,799.63	28,161.32
Expenditures		
Public Health and Welfare	31,863.89	28,398.40
Total Expenditures	31,863.89	28,398.40
Receipts Over(Under) Expenditures	(64.26)	(237.08)
Unencumbered Cash, Beginning	64.26	-
Unencumbered Cash, Ending	\$ -	\$ (237.08)

**CRAWFORD COUNTY, KANSAS**  
**HEALTH WIC FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
Federal Grants	\$ 317,697.00	\$ 343,374.00
Other		
Reimbursements	-	-
Total Receipts	<u>317,697.00</u>	<u>343,374.00</u>
Expenditures		
Public Health and Welfare	<u>335,000.00</u>	<u>412,000.00</u>
Total Expenditures	<u>335,000.00</u>	<u>412,000.00</u>
Receipts Over(Under) Expenditures	(17,303.00)	(68,626.00)
Unencumbered Cash, Beginning	<u>125,265.58</u>	<u>107,962.58</u>
Unencumbered Cash, Ending	<u>\$ 107,962.58</u>	<u>\$ 39,336.58</u>

**CRAWFORD COUNTY, KANSAS**  
**FREE TO KNOW FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	\$ 125,712.54	\$ 132,774.86
Charges for Services	-	-
Total Receipts	<u>125,712.54</u>	<u>132,774.86</u>
Expenditures		
Public Health and Welfare	<u>112,705.32</u>	<u>113,529.57</u>
Total Expenditures	<u>112,705.32</u>	<u>113,529.57</u>
Receipts Over(Under) Expenditures	13,007.22	19,245.29
Unencumbered Cash, Beginning	<u>56,068.53</u>	<u>69,075.75</u>
Unencumbered Cash, Ending	<u>\$ 69,075.75</u>	<u>\$ 88,321.04</u>

**CRAWFORD COUNTY, KANSAS**  
**KANSAS COLPO FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	\$ -	\$ -
Charges for Services	284.73	-
Total Receipts	284.73	-
Expenditures		
Public Health and Welfare	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	284.73	-
Unencumbered Cash, Beginning	2,932.84	3,217.57
Unencumbered Cash, Ending	\$ 3,217.57	\$ 3,217.57

**CRAWFORD COUNTY, KANSAS**  
**HERR FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

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

**CRAWFORD COUNTY, KANSAS**  
**CASE MANAGEMENT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 74,371.00	\$ 89,532.00
Total Receipts	<u>74,371.00</u>	<u>89,532.00</u>
Expenditures		
Public Safety	<u>49,505.28</u>	<u>74,849.36</u>
Total Expenditures	<u>49,505.28</u>	<u>74,849.36</u>
Receipts Over(Under) Expenditures	24,865.72	14,682.64
Unencumbered Cash, Beginning	<u>6,673.57</u>	<u>31,539.29</u>
Unencumbered Cash, Ending	<u>\$ 31,539.29</u>	<u>\$ 46,221.93</u>

**CRAWFORD COUNTY, KANSAS**  
**CANCER PREVENTION FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	\$ -	\$ -
Charges for Services	427.26	378.84
<b>Total Receipts</b>	<u>427.26</u>	<u>378.84</u>
Expenditures		
Public Health and Welfare	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	427.26	378.84
Unencumbered Cash, Beginning	<u>30,586.96</u>	<u>31,014.22</u>
Unencumbered Cash, Ending	<u>\$ 31,014.22</u>	<u>\$ 31,393.06</u>



**CRAWFORD COUNTY, KANSAS**  
**FAMILY CONNECTIONS FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 33,711.00	\$ 35,011.00
Charges for Services	-	-
Total Receipts	<u>33,711.00</u>	<u>35,011.00</u>
Expenditures		
Public Health and Welfare	<u>69,751.65</u>	<u>41,171.47</u>
Total Expenditures	<u>69,751.65</u>	<u>41,171.47</u>
Receipts Over(Under) Expenditures	(36,040.65)	(6,160.47)
Unencumbered Cash, Beginning	<u>94,908.68</u>	<u>58,868.03</u>
Unencumbered Cash, Ending	<u>\$ 58,868.03</u>	<u>\$ 52,707.56</u>

**CRAWFORD COUNTY, KANSAS**  
**TEEN PREGNANCY GRANT FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	\$ -	\$ -
Other		
Miscellaneous	-	-
Total Receipts	-	-
Expenditures		
Public Health and Welfare	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	14,031.96	14,031.96
Unencumbered Cash, Ending	\$ 14,031.96	\$ 14,031.96

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
<b>Taxes</b>				
Current ad valorem tax	\$ 2,862,050.04	\$ 2,771,015.96	\$ 2,768,559.00	\$ 2,456.96
Motor vehicle tax	493,241.98	508,023.56	485,417.00	22,606.56
Delinquent tax collections	94,098.15	74,332.33	70,000.00	4,332.33
<b>Intergovernmental</b>				
Special highway aid	967,000.38	996,146.18	900,000.00	96,146.18
Kansas Health and Environment	206.50	47.85	-	47.85
Emergency preparedness - State	774.66	1,425.98	-	1,425.98
Emergency preparedness - Federal	5,809.97	10,694.83	-	10,694.83
KDOT Federal aid	14,788.18	5,580.15	-	5,580.15
KDOT State aid	54,828.76	-	10,000.00	(10,000.00)
Charges for Services	34,973.54	34,553.13	20,000.00	14,553.13
<b>Other</b>				
Reimbursements	-	-	-	-
Miscellaneous	2,254.93	3,047.85	-	3,047.85
<b>Total Receipts</b>	<u>4,530,027.09</u>	<u>4,404,867.82</u>	<u>\$ 4,253,976.00</u>	<u>\$ 150,891.82</u>
<b>Expenditures</b>				
Public Works	3,395,540.69	3,854,652.31	3,891,565.00	(36,912.69)
Special Bridge	335,921.57	173,730.80	375,090.00	(201,359.20)
Noxious Weeds	78,909.97	79,406.34	78,970.00	436.34
Operating Transfer				
Special Bridge Fund	-	-	-	-
Risk Management	50,000.00	-	-	-
Equipment Reserve Fund	550,000.00	200,000.00	-	200,000.00
Subtotal Certified Budget			4,345,625.00	
Adjustments for Qualifying Budget Credits				
Grants and Reimbursed expenses	-	-	-	-
<b>Total Expenditures</b>	<u>4,410,372.23</u>	<u>4,307,789.45</u>	<u>\$ 4,345,625.00</u>	<u>\$ (37,835.55)</u>
<b>Receipts Over(Under) Expenditures</b>	119,654.86	97,078.37		
<b>Unencumbered Cash, Beginning</b>	<u>95,167.31</u>	<u>214,822.17</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 214,822.17</u>	<u>\$ 311,900.54</u>		

**CRAWFORD COUNTY, KANSAS**  
**SPECIAL BRIDGE FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>Receipts</b>		
Intergovernmental		
KDOT Connection Links - State	\$ 226,576.05	\$ 293,948.26
KDOT Federal aid		166,918.36
Operating Transfer from Road and Bridge Fund	-	-
<b>Total Receipts</b>	<u>226,576.05</u>	<u>460,866.62</u>
<b>Expenditures</b>		
Public Transportation	<u>735,497.79</u>	<u>204,865.10</u>
<b>Total Expenditures</b>	<u>735,497.79</u>	<u>204,865.10</u>
Receipts Over(Under) Expenditures	(508,921.74)	256,001.52
Unencumbered Cash, Beginning	<u>741,533.19</u>	<u>232,611.45</u>
Unencumbered Cash, Ending	<u>\$ 232,611.45</u>	<u>\$ 488,612.97</u>

**CRAWFORD COUNTY, KANSAS**  
**STREET MAINTENANCE FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grant	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Transportation	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	104,861.46	104,861.46
Unencumbered Cash, Ending	<u>\$ 104,861.46</u>	<u>\$ 104,861.46</u>

**CRAWFORD COUNTY, KANSAS**  
**EQUIPMENT RESERVE FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Road and Bridge Fund	\$ 550,000.00	\$ 200,000.00
Other Reimbursements	39,156.44	99,996.75
<b>Total Receipts</b>	<b>589,156.44</b>	<b>299,996.75</b>
Expenditures		
General Government	452,591.76	436,800.96
<b>Total Expenditures</b>	<b>452,591.76</b>	<b>436,800.96</b>
Receipts Over(Under) Expenditures	136,564.68	(136,804.21)
Unencumbered Cash, Beginning	566,382.54	702,947.22
Unencumbered Cash, Ending	<u>\$ 702,947.22</u>	<u>\$ 566,143.01</u>

**CRAWFORD COUNTY, KANSAS**  
**SOIL CONSERVATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
<b>Taxes</b>				
Current ad valorem tax	\$ 28,373.23	\$ 27,897.48	\$ 27,895.00	\$ 2.48
Motor vehicle tax	4,778.59	5,016.32	4,776.00	240.32
Delinquent tax collections	975.31	739.74	650.00	89.74
<b>Total Receipts</b>	<u>34,127.13</u>	<u>33,653.54</u>	<u>\$ 33,321.00</u>	<u>\$ 332.54</u>
<b>Expenditures</b>				
Appropriation to the Soil Conservation District	<u>33,912.00</u>	<u>33,912.00</u>	<u>\$ 33,912.00</u>	<u>\$ -</u>
<b>Total Expenditures</b>	<u>33,912.00</u>	<u>33,912.00</u>	<u>\$ 33,912.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	215.13	(258.46)		
Unencumbered Cash, Beginning	<u>1,277.51</u>	<u>1,492.64</u>		
Unencumbered Cash, Ending	<u>\$ 1,492.64</u>	<u>\$ 1,234.18</u>		

**CRAWFORD COUNTY, KANSAS**  
**DRUG ENFORCEMENT FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State aid	\$ 117.75	\$ -
Other		
Miscellaneous	-	1,577.00
<b>Total Receipts</b>	<u>117.75</u>	<u>1,577.00</u>
Expenditures		
Public Safety	-	17,750.00
<b>Total Expenditures</b>	<u>-</u>	<u>17,750.00</u>
Receipts Over(Under) Expenditures	117.75	(16,173.00)
Unencumbered Cash, Beginning	<u>18,047.33</u>	<u>18,165.08</u>
Unencumbered Cash, Ending	<u>\$ 18,165.08</u>	<u>\$ 1,992.08</u>



**CRAWFORD COUNTY, KANSAS**  
**DRIVER IMPROVEMENT FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services	\$ 50.00	\$ 445.00
Total Receipts	50.00	445.00
Expenditures		
Public Safety	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	50.00	445.00
Unencumbered Cash, Beginning	2,668.46	2,718.46
Unencumbered Cash, Ending	\$ 2,718.46	\$ 3,163.46

**CRAWFORD COUNTY, KANSAS  
ELDERLY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 120,121.64	\$ 122,207.36	\$ 122,189.00	\$ 18.36
Motor vehicle tax	21,238.10	21,411.53	20,365.00	1,046.53
Delinquent tax collections	4,229.25	3,179.69	2,750.00	429.69
Total Receipts	<u>145,588.99</u>	<u>146,798.58</u>	<u>\$ 145,304.00</u>	<u>\$ 1,494.58</u>
Expenditures				
Programs for the Elderly	<u>145,200.98</u>	<u>146,201.00</u>	<u>\$ 147,211.00</u>	<u>\$ (1,010.00)</u>
Total Expenditures	<u>145,200.98</u>	<u>146,201.00</u>	<u>\$ 147,211.00</u>	<u>\$ (1,010.00)</u>
Receipts Over(Under) Expenditures	388.01	597.58		
Unencumbered Cash, Beginning	<u>7,783.73</u>	<u>8,171.74</u>		
Unencumbered Cash, Ending	<u>\$ 8,171.74</u>	<u>\$ 8,769.32</u>		

**CRAWFORD COUNTY, KANSAS  
CONSOLIDATED 911 TAX FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
911 telephone tax	\$ 220,813.33	\$ 220,941.91	\$ 220,000.00	\$ 941.91
Total Receipts	<u>220,813.33</u>	<u>220,941.91</u>	<u>\$ 220,000.00</u>	<u>\$ 941.91</u>
Expenditures				
Public Safety	<u>356,305.18</u>	<u>71,528.13</u>	<u>\$ 325,000.00</u>	<u>\$ (253,471.87)</u>
Total Expenditures	<u>356,305.18</u>	<u>71,528.13</u>	<u>\$ 325,000.00</u>	<u>\$ (253,471.87)</u>
Receipts Over(Under) Expenditures	(135,491.85)	149,413.78		
Unencumbered Cash, Beginning	<u>338,625.72</u>	<u>203,133.87</u>		
Unencumbered Cash, Ending	<u>\$ 203,133.87</u>	<u>\$ 352,547.65</u>		

**CRAWFORD COUNTY, KANSAS**  
**EMPLOYEE BENEFIT FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
<b>Taxes</b>				
Current ad valorem tax	\$ 3,438,022.38	\$ 3,873,060.92	\$ 3,869,476.00	\$ 3,584.92
Motor vehicle tax	560,463.39	605,389.81	583,123.00	22,266.81
Delinquent tax collections	108,161.94	87,931.46	80,000.00	7,931.46
<b>Total Receipts</b>	<u>4,106,647.71</u>	<u>4,566,382.19</u>	<u>\$ 4,532,599.00</u>	<u>\$ 33,783.19</u>
<b>Expenditures</b>				
Employee Benefits	4,111,077.63	4,490,209.24	\$ 4,547,148.00	\$ (56,938.76)
Operating Transfers to Other Funds				
Risk Management	10,000.00	56,849.00	-	56,849.00
<b>Total Expenditures</b>	<u>4,121,077.63</u>	<u>4,547,058.24</u>	<u>\$ 4,547,148.00</u>	<u>\$ (89.76)</u>
Receipts Over(Under) Expenditures	(14,429.92)	19,323.95		
Unencumbered Cash, Beginning	24,604.32	10,174.40		
Unencumbered Cash, Ending	<u>\$ 10,174.40</u>	<u>\$ 29,498.35</u>		

**CRAWFORD COUNTY, KANSAS**  
**OPERATING RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 185,229.61	\$ 116,778.20	\$ 116,633.00	\$ 145.20
Motor vehicle tax	-	26,624.67	31,414.00	(4,789.33)
Delinquent tax collections	242.51	2,513.40	-	2,513.40
Operating Transfers from Other Funds				
General	222,370.00	202,370.00	-	202,370.00
Total Receipts	<u>407,842.12</u>	<u>348,286.27</u>	<u>\$ 148,047.00</u>	<u>\$ 200,239.27</u>
Expenditures				
Capital Outlays	<u>71,796.00</u>	<u>56,665.00</u>	<u>\$ 149,000.00</u>	<u>\$ (92,335.00)</u>
Total Expenditures	<u>71,796.00</u>	<u>56,665.00</u>	<u>\$ 149,000.00</u>	<u>\$ (92,335.00)</u>
Receipts Over(Under) Expenditures	336,046.12	291,621.27		
Unencumbered Cash, Beginning	<u>-</u>	<u>336,046.12</u>		
Unencumbered Cash, Ending	<u>\$ 336,046.12</u>	<u>\$ 627,667.39</u>		

**CRAWFORD COUNTY, KANSAS**  
**MV REMODEL FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
MV Fees	60,500.07	-
Total Receipts	60,500.07	-
Expenditures		
Capital Outlays	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	60,500.07	-
Unencumbered Cash, Beginning	-	60,500.07
Unencumbered Cash, Ending	\$ 60,500.07	\$ 60,500.07

**CRAWFORD COUNTY, KANSAS**  
**HISTORICAL SOCIETY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 44,390.42	\$ 57,283.34	\$ 57,347.00	\$ (63.66)
Motor vehicle tax	8,033.32	8,171.76	7,539.00	632.76
Delinquent tax collections	1,258.86	1,188.25	750.00	438.25
Total Receipts	<u>53,682.60</u>	<u>66,643.35</u>	<u>\$ 65,636.00</u>	<u>\$ 1,007.35</u>
Expenditures				
Appropriation to the Historical Society	<u>49,044.78</u>	<u>51,279.73</u>	<u>\$ 65,750.00</u>	<u>\$ (14,470.27)</u>
Total Expenditures	<u>49,044.78</u>	<u>51,279.73</u>	<u>\$ 65,750.00</u>	<u>\$ (14,470.27)</u>
Receipts Over(Under) Expenditures	4,637.82	15,363.62		
Unencumbered Cash, Beginning	<u>2,731.16</u>	<u>7,368.98</u>		
Unencumbered Cash, Ending	<u>\$ 7,368.98</u>	<u>\$ 22,732.60</u>		

**CRAWFORD COUNTY, KANSAS**  
**RJA REINVESTMENT FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental Grant	\$ 22,087.33	\$ 60,740.17
Other Reimbursements	<u>-</u>	<u>-</u>
Total Receipts	<u>22,087.33</u>	<u>60,740.17</u>
Expenditures		
Public Safety	<u>8,286.97</u>	<u>74,215.54</u>
Total Expenditures	<u>8,286.97</u>	<u>74,215.54</u>
Receipts Over(Under) Expenditures	13,800.36	(13,475.37)
Unencumbered Cash, Beginning	<u>-</u>	<u>13,800.36</u>
Unencumbered Cash, Ending	<u>\$ 13,800.36</u>	<u>\$ 324.99</u>



**CRAWFORD COUNTY, KANSAS**  
**JUVENILE JUSTICE FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services	\$ -	\$ -
Total 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>

**CRAWFORD COUNTY, KANSAS**  
**PREVENTION SERVICES FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

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

**CRAWFORD COUNTY, KANSAS**  
**CRAWFORD COUNTY TEEN COURT FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

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

**CRAWFORD COUNTY, KANSAS**  
**JUVENILE JUSTICE INCENTIVE FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grant	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	190.38	190.38
Unencumbered Cash, Ending	<u>\$ 190.38</u>	<u>\$ 190.38</u>

**CRAWFORD COUNTY, KANSAS**  
**JUVENILE JUSTICE RJA JUDICIAL FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grant	\$ 311,233.69	\$ 311,233.69
Other Reimbursements	-	-
Total Receipts	<u>311,233.69</u>	<u>311,233.69</u>
Expenditures		
Public Safety	<u>311,216.73</u>	<u>311,135.57</u>
Total Expenditures	<u>311,216.73</u>	<u>311,135.57</u>
Receipts Over(Under) Expenditures	16.96	98.12
Unencumbered Cash, Beginning	<u>(115.08)</u>	<u>(98.12)</u>
Unencumbered Cash, Ending	<u>\$ (98.12)</u>	<u>\$ -</u>

**CRAWFORD COUNTY, KANSAS**  
**JUVENILE JUSTICE JIAS FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grant	\$ -	\$ 7,336.00
Other Reimbursements	4,429.11	1,559.08
Total Receipts	<u>4,429.11</u>	<u>8,895.08</u>
Expenditures		
Public Safety	5,246.75	14,864.73
Total Expenditures	<u>5,246.75</u>	<u>14,864.73</u>
Receipts Over(Under) Expenditures	(817.64)	(5,969.65)
Unencumbered Cash, Beginning	6,847.29	6,029.65
Unencumbered Cash, Ending	<u>\$ 6,029.65</u>	<u>\$ 60.00</u>

**CRAWFORD COUNTY, KANSAS**  
**RJA YAP SERVICES FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grant	\$ -	\$ 8,197.90
Total Receipts	-	8,197.90
Expenditures		
Public Safety	-	13,073.20
Total Expenditures	-	13,073.20
Receipts Over(Under) Expenditures	-	(4,875.30)
Unencumbered Cash, Beginning	4,875.30	4,875.30
Unencumbered Cash, Ending	<u>\$ 4,875.30</u>	<u>\$ -</u>

**CRAWFORD COUNTY, KANSAS**  
**MENTAL HEALTH FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 468,618.32	\$ 469,078.14	\$ 468,633.00	\$ 445.14
Motor vehicle tax	81,736.80	83,384.69	79,469.00	3,915.69
Delinquent tax collections	16,068.73	12,301.02	9,500.00	2,801.02
Total Receipts	<u>566,423.85</u>	<u>564,763.85</u>	<u>\$ 557,602.00</u>	<u>\$ 7,161.85</u>
Expenditures				
Public Health and Welfare				
Appropriation to Mental Health Board	<u>565,000.00</u>	<u>565,000.00</u>	<u>\$ 565,000.00</u>	<u>\$ -</u>
Total Expenditures	<u>565,000.00</u>	<u>565,000.00</u>	<u>\$ 565,000.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	1,423.85	(236.15)		
Unencumbered Cash, Beginning	<u>19,531.25</u>	<u>20,955.10</u>		
Unencumbered Cash, Ending	<u>\$ 20,955.10</u>	<u>\$ 20,718.95</u>		



**CRAWFORD COUNTY, KANSAS**  
**INTELLECTUAL DISABILITIES FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
<b>Taxes</b>				
Current ad valorem tax	\$ 112,998.74	\$ 114,800.73	\$ 114,579.00	\$ 221.73
Motor vehicle tax	20,283.39	20,242.30	19,169.00	1,073.30
Delinquent tax collections	3,987.48	3,010.98	2,500.00	510.98
<b>Total Receipts</b>	<u>137,269.61</u>	<u>138,054.01</u>	<u>\$ 136,248.00</u>	<u>\$ 1,806.01</u>
<b>Expenditures</b>				
Public Health and Welfare				
Appropriation to				
Mental Retardation Center	<u>137,817.00</u>	<u>137,817.00</u>	<u>\$ 137,817.00</u>	<u>\$ -</u>
<b>Total Expenditures</b>	<u>137,817.00</u>	<u>137,817.00</u>	<u>\$ 137,817.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	(547.39)	237.01		
Unencumbered Cash, Beginning	<u>5,454.16</u>	<u>4,906.77</u>		
Unencumbered Cash, Ending	<u>\$ 4,906.77</u>	<u>\$ 5,143.78</u>		

**CRAWFORD COUNTY, KANSAS**  
**CRISIS RESOURCE CENTER FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grant	\$ -	\$ -
Total 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

**CRAWFORD COUNTY, KANSAS**  
**SPECIAL ALCOHOL PROGRAM FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local alcoholic liquor tax	\$ 19,061.94	\$ 20,280.34	\$ 19,000.00	\$ 1,280.34
Total Receipts	<u>19,061.94</u>	<u>20,280.34</u>	<u>\$ 19,000.00</u>	<u>\$ 1,280.34</u>
Expenditures				
Public Health and Welfare	<u>18,900.00</u>	<u>18,900.00</u>	<u>\$ 19,000.00</u>	<u>\$ (100.00)</u>
Total Expenditures	<u>18,900.00</u>	<u>18,900.00</u>	<u>\$ 19,000.00</u>	<u>\$ (100.00)</u>
Receipts Over(Under) Expenditures	161.94	1,380.34		
Unencumbered Cash, Beginning	<u>5,268.81</u>	<u>5,430.75</u>		
Unencumbered Cash, Ending	<u>\$ 5,430.75</u>	<u>\$ 6,811.09</u>		

**CRAWFORD COUNTY, KANSAS**  
**SPECIAL PARKS AND RECREATION FUND**  
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Receipts				
Intergovernmental				
Local alcoholic liquor tax	\$ 7,708.87	\$ 8,444.84	\$ 8,900.00	\$ (455.16)
Total Receipts	<u>7,708.87</u>	<u>8,444.84</u>	<u>\$ 8,900.00</u>	<u>\$ (455.16)</u>
Expenditures				
Culture and Recreation	8,403.70	7,729.14	\$ 8,800.00	\$ (1,070.86)
Total Expenditures	<u>8,403.70</u>	<u>7,729.14</u>	<u>\$ 8,800.00</u>	<u>\$ (1,070.86)</u>
Receipts Over(Under) Expenditures	(694.83)	715.70		
Unencumbered Cash, Beginning	<u>2,835.75</u>	<u>2,140.92</u>		
Unencumbered Cash, Ending	<u>\$ 2,140.92</u>	<u>\$ 2,856.62</u>		

**CRAWFORD COUNTY, KANSAS**  
**TOURISM AND CONVENTION FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Transient Guest tax	\$ 415,389.64	\$ 521,036.76	\$ 571,037.00	\$ (50,000.24)
Other				
Reimbursements	-	44,932.65	-	44,932.65
Total Receipts	<u>415,389.64</u>	<u>565,969.41</u>	<u>\$ 571,037.00</u>	<u>\$ (5,067.59)</u>
Expenditures				
Tourism and Convention Promotion	<u>421,627.05</u>	<u>599,862.62</u>	<u>\$ 600,000.00</u>	<u>\$ (137.38)</u>
Total Expenditures	<u>421,627.05</u>	<u>599,862.62</u>	<u>\$ 600,000.00</u>	<u>\$ (137.38)</u>
Receipts Over(Under) Expenditures	(6,237.41)	(33,893.21)		
Unencumbered Cash, Beginning	<u>189,541.69</u>	<u>183,304.28</u>		
Unencumbered Cash, Ending	<u>\$ 183,304.28</u>	<u>\$ 149,411.07</u>		

**CRAWFORD COUNTY, KANSAS**  
**VIOLENCE AGAINST WOMEN FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ -	\$ -
Emergency Shelter Federal Grant	17,356.00	23,525.00
Total Receipts	17,356.00	23,525.00
Expenditures		
Public Safety	17,356.00	23,525.00
Total Expenditures	17,356.00	23,525.00
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**CRAWFORD COUNTY, KANSAS**  
**DRUG ENDANGERED CHILDREN FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

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

**CRAWFORD COUNTY, KANSAS**  
**BOND AND INTEREST FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ -	\$ -	\$ -	\$ -
Motor vehicle tax	-	-	-	-
Delinquent tax collections	5,485.89	378.08	-	378.08
<b>Total Receipts</b>	<b>5,485.89</b>	<b>378.08</b>	<b>\$ -</b>	<b>\$ 378.08</b>
Expenditures				
Debt Service				
Principal	-	-	\$ -	\$ -
Interest	-	-	-	-
Residual Equity Transfer to Other Funds				
General	-	-	-	-
Risk Management	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	5,485.89	378.08		
Unencumbered Cash, Beginning	0.16	5,486.05		
Unencumbered Cash, Ending	<u>\$ 5,486.05</u>	<u>\$ 5,864.13</u>		



**CRAWFORD COUNTY, KANSAS**  
**RISK MANAGEMENT FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Use of Money and Property				
Interest earned	\$ 236.36	\$ 463.26	\$ -	\$ 463.26
Other				
Reimbursements	-	-	25,000.00	(25,000.00)
Blue Cross Blue Shield Premiums	3,344,014.09	3,812,709.31	3,725,000.00	87,709.31
Operating Transfers from Other Funds				
General	547,000.00	110,000.00	200,000.00	(90,000.00)
County Health	10,000.00	-	-	-
Employee Benefits	10,000.00	56,849.00	-	56,849.00
County Ambulance	50,000.00	-	-	-
Road and Bridge	50,000.00	-	-	-
Bond and Interest	-	-	-	-
<b>Total Receipts</b>	<u>4,011,250.45</u>	<u>3,980,021.57</u>	<u>\$ 3,950,000.00</u>	<u>\$ 30,021.57</u>
<b>Expenditures</b>				
General Government	3,861,464.36	3,656,118.60	\$ 3,900,000.00	\$ (243,881.40)
Subtotal Certified Budget			3,900,000.00	
Adjustments for Qualifying Budget Credits				
Reimbursements in excess of budg	-	-	87,709.31	(87,709.31)
<b>Total Expenditures</b>	<u>3,861,464.36</u>	<u>3,656,118.60</u>	<u>\$ 3,987,709.31</u>	<u>\$ (331,590.71)</u>
Receipts Over(Under) Expenditures	149,786.09	323,902.97		
Unencumbered Cash, Beginning	<u>195,534.40</u>	<u>345,320.49</u>		
Unencumbered Cash, Ending	<u>\$ 345,320.49</u>	<u>\$ 669,223.46</u>		

**CRAWFORD COUNTY, KANSAS**  
**FIRE DISTRICT #1 FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 137,537.15	\$ 183,031.15	\$ 179,929.00	\$ 3,102.15
Motor vehicle tax	37,464.70	38,942.75	36,546.00	2,396.75
Delinquent tax collections	3,841.09	2,616.50	2,000.00	616.50
Intergovernmental				
Grant	3,000.00	-	-	-
Other				
Reimbursements	-	47,871.78	-	47,871.78
<b>Total Receipts</b>	<b>181,842.94</b>	<b>272,462.18</b>	<b>\$ 218,475.00</b>	<b>\$ 53,987.18</b>
Expenditures				
Public Safety	177,520.13	222,308.89	\$ 223,232.00	\$ (923.11)
Operating Transfer to Other Funds				
Fire District #1 Equip Reserve	32,000.00	47,871.78	-	47,871.78
Subtotal Certified Budget			223,232.00	
Adjustments for Qualifying Budget Credits				
Reimbursements	-	-	47,871.78	(47,871.78)
<b>Total Expenditures</b>	<b>209,520.13</b>	<b>270,180.67</b>	<b>\$ 271,103.78</b>	<b>\$ (923.11)</b>
Receipts Over(Under) Expenditures	(27,677.19)	2,281.51		
Unencumbered Cash, Beginning	29,786.09	2,108.90		
Unencumbered Cash, Ending	<u>\$ 2,108.90</u>	<u>\$ 4,390.41</u>		

**CRAWFORD COUNTY, KANSAS**  
**FIRE DISTRICT #1 EQUIPMENT RESERVE FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Fire District #1 Fund	\$ 32,000.00	\$ 47,871.78
<b>Total Receipts</b>	<b>32,000.00</b>	<b>47,871.78</b>
Expenditures		
Capital Outlays	8,742.55	27,157.64
<b>Total Expenditures</b>	<b>8,742.55</b>	<b>27,157.64</b>
Receipts Over(Under) Expenditures	23,257.45	20,714.14
Unencumbered Cash, Beginning	11,579.50	34,836.95
Unencumbered Cash, Ending	<b>\$ 34,836.95</b>	<b>\$ 55,551.09</b>

**CRAWFORD COUNTY, KANSAS**  
**FIRE DISTRICT #2 FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
<b>Taxes</b>				
Current ad valorem tax	\$ 87,472.20	\$ 128,227.14	\$ 126,529.00	\$ 1,698.14
Motor vehicle tax	22,231.10	23,080.06	22,610.00	470.06
Delinquent tax collections	2,332.06	2,397.45	1,200.00	1,197.45
<b>Other</b>				
Reimbursements	9,923.12	10,013.75	-	10,013.75
<b>Total Receipts</b>	<u>121,958.48</u>	<u>163,718.40</u>	<u>\$ 150,339.00</u>	<u>\$ 13,379.40</u>
<b>Expenditures</b>				
<b>Public Safety</b>				
Operating expenditures	105,354.82	44,073.35	\$ 130,755.00	\$ (86,681.65)
Capital projects	-	-	-	-
<b>Debt Service on Bonds</b>				
Principal	15,000.00	16,000.00	15,000.00	1,000.00
Interest	24,692.50	24,055.00	25,000.00	(945.00)
<b>Operating Transfer to Other Funds</b>				
Fire District #2 Equip Reserve	30,000.00	74,000.00	-	74,000.00
Subtotal Certified Budget			170,755.00	
<b>Adjustments for Qualifying Budget Credits</b>				
Reimbursements	-	-	10,013.75	(10,013.75)
<b>Total Expenditures</b>	<u>175,047.32</u>	<u>158,128.35</u>	<u>\$ 180,768.75</u>	<u>\$ (22,640.40)</u>
<b>Receipts Over(Under) Expenditures</b>	(53,088.84)	5,590.05		
<b>Unencumbered Cash, Beginning</b>	<u>53,430.24</u>	<u>341.40</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 341.40</u>	<u>\$ 5,931.45</u>		

**CRAWFORD COUNTY, KANSAS**  
**FIRE DISTRICT #2 EQUIPMENT RESERVE FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Fire District #2 Fund	\$ 30,000.00	\$ 74,000.00
Total Receipts	30,000.00	74,000.00
Expenditures		
Capital Outlays	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	30,000.00	74,000.00
Unencumbered Cash, Beginning	-	30,000.00
Unencumbered Cash, Ending	\$ 30,000.00	\$ 104,000.00

**CRAWFORD COUNTY, KANSAS**  
**FIRE DISTRICT #3 FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 45,170.21	\$ 45,596.91	\$ 45,667.00	\$ (70.09)
Motor vehicle tax	9,019.57	9,262.24	8,877.00	385.24
Delinquent tax collections	1,470.02	1,221.18	1,000.00	221.18
Intergovernmental				
Grant	1,344.58	-	-	-
Other				
Reimbursements	1,000.00	-	-	-
<b>Total Receipts</b>	<b>58,004.38</b>	<b>56,080.33</b>	<b>\$ 55,544.00</b>	<b>\$ 536.33</b>
Expenditures				
Public Safety	59,067.94	45,409.43	\$ 63,027.00	\$ (17,617.57)
Operating Transfer to Other Funds				
Fire District #3 Equip Reserve	6,000.00	16,000.00	-	16,000.00
Subtotal Certified Budget			63,027.00	
Adjustments for Qualifying Budget Credits				
Grants and reimbursements	-	-	-	-
<b>Total Expenditures</b>	<b>65,067.94</b>	<b>61,409.43</b>	<b>\$ 63,027.00</b>	<b>\$ (1,617.57)</b>
Receipts Over(Under) Expenditures	(7,063.56)	(5,329.10)		
Unencumbered Cash, Beginning	12,797.62	5,734.06		
Unencumbered Cash, Ending	<u>\$ 5,734.06</u>	<u>\$ 404.96</u>		

**CRAWFORD COUNTY, KANSAS**  
**FIRE DISTRICT #3 EQUIPMENT RESERVE FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfer from Fire District #3 Fund	\$ 6,000.00	\$ 16,000.00
Total Receipts	<u>6,000.00</u>	<u>16,000.00</u>
Expenditures		
Capital Outlays	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	6,000.00	16,000.00
Unencumbered Cash, Beginning	<u>1,000.00</u>	<u>7,000.00</u>
Unencumbered Cash, Ending	<u>\$ 7,000.00</u>	<u>\$ 23,000.00</u>

**CRAWFORD COUNTY, KANSAS**  
**FIRE DISTRICT #4 FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 45,127.00	\$ 48,142.19	\$ 46,671.00	\$ 1,471.19
Motor vehicle tax	10,515.23	11,513.11	10,325.00	1,188.11
Delinquent tax collections	608.50	884.28	250.00	634.28
Other				
Miscellaneous	-	-	-	-
<b>Total Receipts</b>	<u>56,250.73</u>	<u>60,539.58</u>	<u>\$ 57,246.00</u>	<u>\$ 3,293.58</u>
Expenditures				
Public Safety	46,258.83	49,161.78	\$ 58,025.00	\$ (8,863.22)
Operating Transfer to Other Funds				
Fire District #4 Equip Reserve	10,000.00	8,500.00	-	8,500.00
<b>Total Expenditures</b>	<u>56,258.83</u>	<u>57,661.78</u>	<u>\$ 58,025.00</u>	<u>\$ (363.22)</u>
Receipts Over(Under) Expenditures	(8.10)	2,877.80		
Unencumbered Cash, Beginning	<u>1,058.49</u>	<u>1,050.39</u>		
Unencumbered Cash, Ending	<u>\$ 1,050.39</u>	<u>\$ 3,928.19</u>		



**CRAWFORD COUNTY, KANSAS**  
**FIRE DISTRICT #4 EQUIPMENT RESERVE FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Fire District #4 Fund	\$ 10,000.00	\$ 8,500.00
Total Receipts	10,000.00	8,500.00
Expenditures		
Capital Outlays	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	10,000.00	8,500.00
Unencumbered Cash, Beginning	-	10,000.00
Unencumbered Cash, Ending	\$ 10,000.00	\$ 18,500.00

**CRAWFORD COUNTY, KANSAS**  
**SEWER DISTRICT #1 FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Current taxes - special assessment: \$	-	\$ -
Delinquent tax collections	-	-
<b>Total Receipts</b>	<b>-</b>	<b>-</b>
Expenditures		
Public Health and Welfare	-	-
Debt Service on Bonds	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	15,676.56	15,676.56
Unencumbered Cash, Ending	<u>\$ 15,676.56</u>	<u>\$ 15,676.56</u>

**CRAWFORD COUNTY, KANSAS**  
**SEWER DISTRICT #2 FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Current taxes - special assessment: \$	21,588.00	\$ 21,420.00
Delinquent tax collections	1,112.00	420.00
Charges for Services	32,211.00	34,469.00
Other		
Reimbursements	-	2,127.00
Total Receipts	<u>54,911.00</u>	<u>58,436.00</u>
Expenditures		
Public Health and Welfare	32,144.66	33,858.63
Debt Service on Bonds		
Principal	7,000.00	7,000.00
Interest	<u>16,335.00</u>	<u>16,046.25</u>
Total Expenditures	<u>55,479.66</u>	<u>56,904.88</u>
Receipts Over(Under) Expenditures	(568.66)	1,531.12
Unencumbered Cash, Beginning	<u>34,032.91</u>	<u>33,464.25</u>
Unencumbered Cash, Ending	<u>\$ 33,464.25</u>	<u>\$ 34,995.37</u>

**CRAWFORD COUNTY, KANSAS**  
**SEWER DISTRICT #3 FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Prepaid special assessments	\$ 48,966.50	\$ 50,044.50
Charges for Services	19,487.56	17,749.00
Total Receipts	<u>68,454.06</u>	<u>67,793.50</u>
Expenditures		
Public Health and Welfare		
Operating expenditures	10,929.92	15,890.41
Capital projects	-	-
Debt Service on Bonds		
Principal	15,000.00	16,000.00
Interest	29,875.00	29,432.50
Other	-	-
Total Expenditures	<u>55,804.92</u>	<u>61,322.91</u>
Receipts Over(Under) Expenditures	12,649.14	6,470.59
Unencumbered Cash, Beginning	<u>29,560.84</u>	<u>42,209.98</u>
Unencumbered Cash, Ending	<u>\$ 42,209.98</u>	<u>\$ 48,680.57</u>

**CRAWFORD COUNTY, KANSAS**  
**SEWER DISTRICT #4 FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Current taxes - special assessment: \$	28,309.70	\$ 30,897.56
Delinquent tax collections	2,822.33	-
Charges for Services	-	27,008.50
Other		
Miscellaneous	28,546.00	-
<b>Total Receipts</b>	<u>59,678.03</u>	<u>57,906.06</u>
Expenditures		
Public Health and Welfare	27,536.68	24,140.55
Debt Service on bonds		
Principal	7,000.00	8,000.00
Interest	2,297.50	22,580.00
Other	-	-
<b>Total Expenditures</b>	<u>57,444.18</u>	<u>54,720.55</u>
Receipts Over(Under) Expenditures	2,233.85	3,185.51
Unencumbered Cash, Beginning	<u>33,149.00</u>	<u>35,382.85</u>
Unencumbered Cash, Ending	<u>\$ 35,382.85</u>	<u>\$ 38,568.36</u>

**CRAWFORD COUNTY, KANSAS**  
**SEWER DISTRICT #5 FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Current taxes - special assessment: \$	-	\$ -
Delinquent tax collections	-	-
<b>Total Receipts</b>	<b>-</b>	<b>-</b>
Expenditures		
Public Health and Welfare	-	-
Debt Service on Temporary Notes	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	6,396.70	6,396.70
Unencumbered Cash, Ending	<u>\$ 6,396.70</u>	<u>\$ 6,396.70</u>

**CRAWFORD COUNTY, KANSAS**  
**SOUTHRIDGE PAVING DISTRICT FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2018  
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Current ad valorem tax	\$ 13,975.64	\$ 13,975.64
<b>Total Receipts</b>	<u>13,975.64</u>	<u>13,975.64</u>
Expenditures		
Debt Service on Bonds		
Principal	11,000.00	11,500.00
Interest	3,001.44	2,617.54
Other	1.25	1.25
<b>Total Expenditures</b>	<u>14,002.69</u>	<u>14,118.79</u>
Receipts Over(Under) Expenditures	(27.05)	(143.15)
Unencumbered Cash, Beginning	<u>921.10</u>	<u>894.05</u>
Unencumbered Cash, Ending	<u>\$ 894.05</u>	<u>\$ 750.90</u>

**CRAWFORD COUNTY, KANSAS**  
**DEER CREEK PAVING DISTRICT FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Actual Amounts for the Year Ended December 31, 2017

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Prepaid special assessments	\$ -	\$ 11,948.80
Other		
Proceeds from long term debt	-	47,795.20
Miscellaneous	-	-
<b>Total Receipts</b>	<b>-</b>	<b>59,744.00</b>
Expenditures		
Capital Outlays		59,744.00
Debt Service on Bonds		
Principal	-	-
Interest	-	-
Other	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>59,744.00</b>
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<b>\$ -</b>	<b>\$ -</b>



**CRAWFORD COUNTY, KANSAS**  
**AGENCY FUNDS**  
Schedule of Receipts and Disbursements, Regulatory Basis  
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds:</b>				
<b>Ad Valorem Taxes:</b>				
Current Taxes	\$ 20,777,728.17	\$ 36,339,038.32	\$ 35,708,812.71	\$ 21,407,953.78
Current 16 & 20 M Trucks	58,997.45	88,106.55	88,043.49	59,060.51
Delinquent Personal Prop	314,723.33	955,230.58	958,431.13	311,522.78
Delinquent 16 & 20 M Tr	438.86	9,862.79	10,122.82	178.83
Delinquent Real Estate	-	-	-	-
Escape Tax	-	-	-	-
County Equalization State Ai	-	77,944.49	77,944.49	-
Homestead Refund	-	-	-	-
Mineral Tax	-	119.50	119.50	-
Commercial Vehicle Fees	2,591.09	234,417.81	232,007.34	5,001.56
Motor Vehicle Tax	807,390.91	4,644,213.49	4,640,963.20	810,641.20
Neighborhood Revitalization	-	-	-	-
Pittsburg TIF Financing	-	283,300.26	283,300.26	-
Special City & County Street	-	1,028,585.98	1,028,585.98	-
<b>Total Distributable Funds</b>	<b>\$ 21,961,869.81</b>	<b>\$ 43,660,819.77</b>	<b>\$ 43,028,330.92</b>	<b>\$ 22,594,358.66</b>
<b>Subdivision Funds:</b>				
Hospital Districts	\$ -	\$ 318,588.57	\$ 318,588.57	\$ -
SEK Library District	-	189,652.17	189,652.17	-
State	-	447,979.75	447,979.75	-
Watershed Districts	-	3,586.07	3,586.07	-
Extension Council	-	391,954.95	391,954.95	-
School Districts	-	13,421,795.71	13,421,795.71	-
Cities	-	10,458,761.32	10,458,761.32	-
Townships	-	225,330.66	225,330.66	-
<b>Total Subdivision Funds</b>	<b>\$ -</b>	<b>\$ 25,457,649.20</b>	<b>\$ 25,457,649.20</b>	<b>\$ -</b>

**CRAWFORD COUNTY, KANSAS  
AGENCY FUNDS**

Schedule of Receipts and Disbursements, Regulatory Basis  
For the Year Ended December 31, 2018

Fund	Ending Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds				
Bankruptcy	\$ 7,676.62	\$ 12,226.26	\$ 3,818.04	\$ 16,084.84
Beneficiary	4,578.00	-	-	4,578.00
Cereal Malt Beverage	125.00	425.00	250.00	300.00
Attorney Forfeiture Fees	555.60	-	-	555.60
Special Law Enforcement Tr	198,196.36	74,061.35	150,885.64	121,372.07
IRS Forfeiture Law Enforce	40,250.16	-	-	40,250.16
Jail Commissary Trust	506.82	-	-	506.82
State Election Filing Fee	-	400.00	400.00	-
Fish and Game	-	3,198.00	3,198.00	-
Heritage Trust Fund	3,960.00	15,895.00	16,043.00	3,812.00
Pittsburg County Museum	437.59	-	-	437.59
Motor Vehicle Driving Rec	-	270.00	270.00	-
Motor Vehicle Inspections	-	3,224.00	3,224.00	-
Kansas Drivers License Fees	-	18,639.50	18,639.50	-
Flex Spending	20,434.87	157,702.56	149,999.64	28,137.79
Payroll Clearing Accounts	1,419.81	5,575,902.35	5,577,322.16	-
Motor Vehicle Special Auto	236,622.68	10,192,096.89	10,199,979.21	228,740.36
Crawford Co Law Library	86,064.92	20,596.83	21,958.28	84,703.47
District Court - Girard	82,669.39	211,998.99	195,253.53	99,414.85
District Court - Pittsburg	213,258.28	801,527.86	987,477.24	27,308.90
County Attorney	154.55	5,719.60	5,507.10	367.05
Total Other Agency Funds	<u>\$ 896,910.65</u>	<u>\$ 17,093,884.19</u>	<u>\$ 17,334,225.34</u>	<u>\$ 656,569.50</u>
GRAND TOTAL - AGENCY	<u>\$ 22,858,780.46</u>	<u>\$ 86,212,353.16</u>	<u>\$ 85,820,205.46</u>	<u>\$ 23,250,928.16</u>

**CRAWFORD COUNTY, KANSAS**  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2018

<u>FEDERAL GRANTOR</u> <u>PASS THROUGH GRANTOR / PROGRAM TITLE</u>	<u>FED CFDA</u> <u>NUMBER</u>	<u>AMOUNT</u> <u>RECEIVED</u>	<u>AMOUNT</u> <u>EXPENDED</u>
<u>U.S. Department of Agriculture</u>			
Passed Through the State of Kansas Department of Health & Environment			
Special supplemental Nutrition Program for Women, Infants and Children	10.557	338,427.00	375,445.00
Total U.S. Department of Agriculture		<u>338,427.00</u>	<u>375,445.00</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed Through the State of Kansas Hoursing Resource Center			
Emergency Shelter Grant	14.231	23,525.00	23,525.00
<u>U.S. Department of Transportation</u>			
Passed Through the State of Kansas Department of Transportation			
State and Community Highway Safety Grants	20.600	176,632.26	176,632.26
<u>U.S. Department of Health and Human Services</u>			
Passed Through the State of Kansas Department of Health & Environment			
Public Health Emergency Preparedness-Bio Terror	93.069	27,622.00	27,370.00
Regional PHEP Grant	93.074	24,506.00	24,506.00
Family Planning Services	93.217	24,478.00	31,019.00
Immunization Grants	93.268	1,014.00	1,014.00
Early Detection Grant	93.283	132,774.86	133,529.21
Epidemiology & Lab Capacity for Infectious Diseases	93.323		-
Child Care and Development Grant	93.575	26,767.00	26,767.00
Family Connection Grant	93.605	35,011.00	35,011.00
Breastfeeding Promotion and Support	93.741	4,947.00	5,035.00
PHAP Grant	93.757	240,000.00	180,882.36
Teen Pregnancy Prevention	93.778	28,370.00	28,370.00
HIV Care Formula Grant (Case Management)	93.917	89,532.00	98,288.00
CDDR Grant	93.945	24,434.00	24,434.00
Maternal and Child Health Services	93.994	21,206.00	16,758.00
Total U.S. Department of Health and Human Services		<u>680,661.86</u>	<u>632,983.57</u>
<u>U.S. Department of Homeland Security</u>			
Passed Through the State of Kansas Division of Emergency Management			
Emergency Management Performance Grant	97.042	39,016.83	39,016.83
 TOTALS		 <u>\$ 1,258,262.95</u>	 <u>\$ 1,247,602.66</u>

Notes to the Schedule of Expenditures of Federal Awards

- (1) Receipts and expenditures in this schedule are recorded using the regulatory basis of accounting, which is 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, i.e. executed but unperformed contracts.
- (2) Indirect costs were charged to programs in accordance with the agreements with the grantors.
- (3) The County paid no funds to subrecipients of the County.

**CRAWFORD COUNTY, KANSAS**

**FEDERAL COMPLIANCE SECTION**

For the Year Ended December 31, 2018

*Diehl*

*Banwart*

*Bolton*

*Certified Public Accountants PA*

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

Board of County Commissioners  
Crawford County Courthouse  
Girard, Kansas 66056

**Report on Compliance for Each Major Federal Program**

We have audited Crawford County, Kansas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Crawford County, Kansas' major federal programs for the year ended December 31, 2018. Crawford County, Kansas' major federal programs are identified in the Summary of Auditor's Results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

**Auditors' Responsibilities**

Our responsibility is to express an opinion on compliance for each of County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 on compliance for each major federal program. However, our audit does not provide a legal determination of Crawford County, Kansas' compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the Crawford County, Kansas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

### **Report on Internal Control Over Compliance**

Management of Crawford County, Kansas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 over compliance 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Diehl, Banwart, Bolton, CPAs, PA*

DIEHL, BANWART, BOLTON, CPAs PA

July 12, 2019  
Girard, Kansas

*Diehl  
Banwart  
Bolton*

*Certified Public Accountants PA*

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**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, in accordance with the 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 the financial statement of the Crawford County, Kansas, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Crawford County, Kansas' basic financial statement, and have issued our report thereon dated July 12, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered Crawford County, Kansas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of Crawford County, Kansas' internal control.

*A deficiency in internal control* 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, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency*, is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

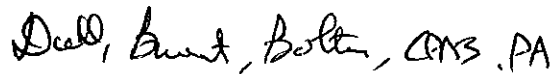
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Crawford County, Kansas' financial statement is free from 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*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



DIEHL, BANWART, BOLTON, CPAs PA

July 12, 2019  
Girard, Kansas





**CRAWFORD COUNTY, KANSAS  
GIRARD, KANSAS**

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2018

**SECTION II - FINANCIAL STATEMENT FINDINGS**

No material findings or questioned costs are required to be disclosed under Government Auditing Standards.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.

**CRAWFORD COUNTY, KANSAS**

Summary Schedule of Prior Audit Findings  
For the Fiscal Year Ended December 31, 2018

No audit findings relative to the federal award programs.