

Diehl Banwart Bolton

Certified Public Accountants P.A.

August 4, 2021

COMMUNICATIONS OF INTERNAL CONTROL ISSUES AND OTHER AUDIT MATTERS TO THE BOARD OF COUNTY COMMISSIONERS

The Board of County Commissioners
Crawford County, Kansas
Girard, Kansas 66743

INTERNAL CONTROL ISSUES

We have audited the regulatory basis financial statements of Crawford County, Kansas for the year ended December 31, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our Contract for Auditing Services to you dated November 20, 2020. Professional standards also require that we communicate to you the following information related to our audit

INTERNAL CONTROL ISSUES

In planning and performing our audit of the financial statement of the Crawford County, Kansas, as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's 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 statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during 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.

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OTHER INTERNAL CONTROL ISSUES

ROTATION OF DUTIES

A comment regarding rotation of duties should be made which covers all offices. Whenever an office has more than one full-time employee, the jobs of the office should occasionally be rotated between employees. This is especially important whenever there is a situation where one person is or can be involved in all aspects of the accounting cycle including the billing to customers for sales of items, maintenance of accounting records, and receipt of cash. Some rotation of duties naturally occurs in an office when employees are on vacation or are sick. We would recommend that jobs be rotated for at least one month in order to insure that the employee performing the new job discovers any potential problems.

OTHER REQUIRED COMMUNICATIONS

SIGNIFICANT AUDIT FINDINGS

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the audited financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The County's financial statements are prepared on the regulatory basis of accounting.

There are no estimates in the County's financial statements inasmuch as revenues are recorded when cash is actually received and expenses are recorded when paid in cash and include accounts payable for goods or services received but not paid for until after the current year end encumbrances.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There are no sensitive disclosures in these financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Included with this report are the Adjusting Journal Entries we posted in connection with the audit. We posted a few adjustments as shown in the attached report. These adjustments do not need to be posted to the County's accounting records.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 4, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

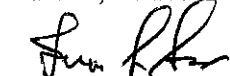
We were engaged to report on the regulatory required supplemental information (RRSF), which accompany the financial statements. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This communication is intended solely for the information and use of management, the County Commissioners, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

As always, we wish to express our appreciation to you and to the employees in the various county offices for all the courtesy and assistance received during this year's audit. If you should have any questions concerning any items in this letter, please feel free to contact me.

Very truly yours,

DIEHL, BANWART, BOLTON, CPAs PA



Terence L. Sercer, CPA

AUDIT JOURNAL ENTRIES FOR 2020 TO BE POSTED IN 2021

DECEMBER 31, 2020

FUND	DESCRIPTION	ACCOUNT NUMBER	DEBIT	CREDIT
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G = GENERAL JOURNAL ENTRIES

General Journal entries are adjustments that are made that are accounting adjustments and not necessarily due to auditing procedures performed. The following General Journal Entries were made before actual audit procedures began, and usually should be posted to the general ledger.

G-1

General Fund	Fund Balance	Do Not Post		2,285.04
General Fund	Expenses	Do Not Post	2,285.04	
Tourism and Convention	Fund Balance	Do Not Post	9,000.00	
Tourism and Convention	Expenses	Do Not Post		9,000.00
Fire District #1	Fund Balance	Do Not Post		9.23
Fire District #1	Expenses	Do Not Post	9.23	
Fire District #2	Fund Balance	Do Not Post	9.23	
Fire District #2	Expenses	Do Not Post		9.23

To reclassify to current year income items posted to equity this year.

G-2

Ambulance Reserve Fund	Receipts-Other	Do Not Post		53,558.40
Ambulance Reserve Fund	Receipts-Transfers in	Do Not Post	53,558.40	
Fire District #4	Expenses - Other	Do Not Post		1,000.00
Fire District #4	Expenses - Transfer out	Do Not Post	1,000.00	

(A) = To reclass receipt from CCMHC recorded as Transfer In

(B) = To reclass receipt from City of Minden recorded as transfer out

A = AUDIT JOURNAL ENTRIES

Audit journal entries are adjustments to your accounting records that came about due to audit procedure They need to be posted in your accounting records if they haven't been posted already.

A-1

There were no Audit Journal Entries this year.

FUND	DESCRIPTION	ACCOUNT NUMBER	DEBIT	CREDIT
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R= RECLASSIFICATION JOURNAL ENTRIES

Reclassification journal entries are adjustments to your accounting records to reclass receipts and expenses normally to show more detail in the audited financial statement than is shown in your accounting records. These adjustments do not need to be recorded.

R-1

General Fund	Emergency Prep	Do Not Post		29,116.00
General Fund	Federal Grant thru the State	Do Not Post		74,565.00
General Fund	Sheriff Expenses	Do Not Post	259.00	
General Fund	Civil Defense Expenses	Do Not Post	29,116.00	
General Fund	Other Expenses	Do Not Post	74,306.00	
County Health Fund	Federal Grants	Do Not Post	133,943.50	30,000.00
County Health Fund	State Grants	Do Not Post		133,943.50
County Health Fund	Expenses	Do Not Post	30,000.00	
PHAP Grant Fund	Receipts - reimbursements	Do Not Post		65,200.00
PHAP Grant Fund	Receipts - Grants	Do Not Post	65,200.00	
Health & Family Serv	Federal Grants	Do Not Post	441.00	
Health & Family Serv	State Grants	Do Not Post		441.00
COVID -19 Grant	Receipts-Federal	Do Not Post	1,309,418.98	
COVID -19 Grant	Receipts-COVID Reimb	Do Not Post		1,266,090.00
COVID -19 Grant	Receipts-Other Grant	Do Not Post		30,750.00
COVID -19 Grant	Receipts-Miscellaneous	Do Not Post		12,578.98
RJA Reinvestment Fund	Receipts - Grants	Do Not Post		299.89
RJA Reinvestment Fund	Expenses	Do Not Post	299.89	
Juvenile Justice Grant	Receipts - Grants	Do Not Post	3,049.03	
Juvenile Justice Grant	Receipts - reimbursements	Do Not Post	15,430.15	3,049.03
Juvenile Justice Grant	Expenses	Do Not Post		15,430.15

To reclassify receipts to agree with confirmation from the State (U-2 audit document)

R-2

Fire District #2	Operating Expenses	Do Not Post		39,652.50
Fire District #2	Principal Paid	Do Not Post	17,000.00	
Fire District #2	Interest Paid	Do Not Post	22,652.50	
Sewer District #2	Principal Paid	Do Not Post		15,427.50
Sewer District #2	Interest Paid	Do Not Post	15,427.50	
Sewer District #3	Principal Paid	Do Not Post		28,477.50
Sewer District #3	Interest Paid	Do Not Post	28,477.50	
Sewer District #4	Principal Paid	Do Not Post		21,835.00
Sewer District #4	Interest Paid	Do Not Post	21,835.00	
Southridge Paving District	Principal Paid	Do Not Post		1,798.63
Southridge Paving District	Interest Paid	Do Not Post	1,797.38	
Southridge Paving District	Other	Do Not Post	1.25	
Dear Creek Paving Dist	Operating Expenses	Do Not Post		11,388.29

CRAWFORD COUNTY, KANSAS

AUDIT JOURNAL ENTRIES FOR 2020 TO BE POSTED IN 2021

DECEMBER 31, 2020

FUND	DESCRIPTION	ACCOUNT NUMBER	DEBIT	CREDIT
Dear Creek Paving Dist	Principal Paid	Do Not Post	9,600.00	
Dear Creek Paving Dist	Interest Paid	Do Not Post	1,787.04	
Dear Creek Paving Dist	Other	Do Not Post	1.25	
To reclass debt service on Bonds to agree with detailed payments (M audit document)				

R-3

General Fund	Expenses - Transfers out	(D) Do Not Post	125,000.00	
General Fund	Expenses - Addict Tmt Bld	(D) Do Not Post		125,000.00
Equipment Reserve	Receipts - KDOT Fed	(C) Do Not Post		318,604.79
Equipment Reserve	Receipts - KDOY State	(C) Do Not Post		79,651.20
Equipment Reserve	Receipts - Transfer in	(C) Do Not Post	398,255.99	
Operating Reserve	Transfers	(A) Do Not Post		125,000.00
Operating Reserve	Expenses	(A) Do Not Post	125,000.00	
Fire District #2	Expenses - Transfers out	(D) Do Not Post	42,900.00	
Fire District #2	Expenses - Other	(D) Do Not Post	9,913.12	42,900.00
Fire District #2	Receipts - Other	(B) Do Not Post		9,913.12
Family Connections	Receipts - Other	(B) Do Not Post		20,634.05
Family Connections	Expenses	(B) Do Not Post	20,634.05	
JCAB Grant Fund	Receipts - Other	(B) Do Not Post		41,413.62
JCAB Grant Fund	Expenses	(B) Do Not Post	41,413.62	

To adjust accounting records for reclassifications as follows: (All per audit document U-3)

- (A) To reclass expense coded to transfers out
- (B) To reclass Reimbursement coded to expense account
- (C) Other receipts coded to Transfers in
- (D) To reclass Transfers out coded to expenses

<u>2,609,021.65</u>	<u>2,609,021.65</u>
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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, 2020

CRAWFORD COUNTY, KANSAS

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*Diehl
Banwart
Bolton*

Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Crawford County Courthouse
Girard, Kansas 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, 2020 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, 2020 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, 2020, 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 August 4, 2021, 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 2019 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 2019 financial statement upon which we rendered an unqualified opinion dated July 9, 2020. The 2019 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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

Diehl, Banwart, Bolton, CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

August 4, 2021
Girard, Kansas

CRAWFORD COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2020

Fund	Beginning		Receipts	Expenditures	Ending		Cash Balance December 31, 2020
	Unencumbered Cash Balance	Cash Balance			Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	
Governmental Type Funds							
General Fund	\$ 1,035,994.13	\$ 1,035,994.13	\$ 9,339,635.38	\$ 9,344,468.14	\$ 1,031,161.37	\$ 187,920.65	\$ 1,219,082.02
Special Purpose Funds							
County Ambulance	38,408.55	2,001,540.69	1,910,890.68	17,555.69	129,058.56	17,555.69	146,614.25
Community Corrections	107,164.55	622,547.91	626,192.78	28,581.94	103,519.68	28,581.94	132,101.62
Ambulance Reserve	45,000.00	77,558.40	83,864.83	-	38,693.57	-	38,693.57
County Attorney Training	2,195.06	2,171.65	1,085.83	-	3,280.88	-	3,280.88
Clerks Technology	5,016.57	10,640.50	-	-	15,657.07	-	15,657.07
Treasurers Technology	10,144.30	10,640.50	2,946.56	-	17,838.24	-	17,838.24
Register of Deeds Technology	100,453.65	43,018.49	22,427.02	-	121,045.12	-	121,045.12
Safe Program	7,655.00	9,150.00	3,187.00	-	13,618.00	-	13,618.00
County Fair Association	1,799.23	10,078.15	11,542.00	-	335.38	-	335.38
County Fairground Maintenance	835.47	5,176.75	5,867.00	-	145.22	-	145.22
County Fair Awards	1,323.69	8,759.37	10,083.06	-	-	-	-
ELC	-	194,250.00	25,192.17	-	169,057.83	-	169,057.83
Lower 8 Regional Prep Grant	377.70	-	-	-	377.70	-	377.70
County Health	68,612.59	1,196,750.56	1,187,413.73	11,204.21	77,949.42	11,204.21	89,153.63
Phap Grant	9,151.22	65,200.00	28,341.23	-	46,009.99	-	46,009.99
Health and Family Services	3,462.97	34,867.79	33,373.06	-	4,957.70	-	4,957.70
Health WIC	807.58	476,273.00	440,000.00	-	37,080.58	-	37,080.58
Free to Know	100,552.43	97,618.63	130,114.67	-	68,056.39	-	68,056.39
Kansas COLPO Health	3,217.57	-	-	-	3,217.57	-	3,217.57
HERR	6,290.13	-	-	-	6,290.13	-	6,290.13
Case Management	71,742.27	112,408.00	84,041.72	-	100,108.55	-	100,108.55
Cancer Prevention	31,977.70	-	-	-	31,977.70	-	31,977.70
Family Connections	128,646.32	20,634.05	11,359.72	-	137,920.65	-	137,920.65
Teen Pregnancy Grant	14,031.96	-	-	-	14,031.96	-	14,031.96
COVID Grant	-	1,402,507.42	863,777.24	-	538,730.18	-	538,730.18
SPARK Grant	-	7,802,835.00	7,802,835.00	-	-	-	-
Road and Bridge	70,881.89	4,662,922.16	4,079,191.05	101,664.88	654,613.00	101,664.88	756,277.88
Special Bridge	599,073.30	-	23,013.75	213.75	576,059.55	213.75	576,273.30

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, 2020

Fund	Beginning		Receipts	Expenditures	Ending		Cash Balance
	Unencumbered	Cash Balance			Unencumbered	Cash Balance	
	Cash Balance				Add Encumbrances	and Accounts	Cash Balance
					Payable	December 31,	2020
Governmental Type Funds (Continued)							
Special Purpose Funds (Continued)							
Street Maintenance	\$ 104,861.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,861.46
Equipment Reserve	211,016.04	448,776.81	193,857.24	465,935.61	-	-	465,935.61
Soil Conservation	1,465.43	49,191.52	49,512.00	1,144.95	-	-	1,144.95
Drug Enforcement	1,992.08	-	-	1,992.08	-	-	1,992.08
Driver Improvement	3,863.46	100.00	-	3,963.46	-	-	3,963.46
Elderly	5,550.73	149,740.90	149,701.00	5,590.63	-	-	5,590.63
Consolidated 911 Tax	245,429.84	264,577.78	299,913.22	210,094.40	4,786.31	-	214,880.71
Employee Benefit	113,826.77	4,908,903.62	4,689,715.47	333,014.92	643.75	-	333,658.67
Operating Reserve	364,931.58	255,515.30	109,440.47	511,006.41	125,000.00	-	636,006.41
MV Remodel	42,805.85	-	2,228.55	40,577.30	-	-	40,577.30
Historical Society	21,110.04	52,064.93	70,000.00	3,174.97	-	-	3,174.97
JCAB Grant	-	41,413.62	26,745.81	14,667.81	-	-	14,667.81
Regional Collaboration Grant	-	58,370.86	35,832.66	22,538.20	-	-	22,538.20
RJA Reinvestment	5,459.60	64,462.95	68,345.96	1,576.59	-	-	1,576.59
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	(142.60)	352,647.28	343,531.12	8,973.56	-	-	8,973.56
Juvenile Justice JIAS	7,442.52	19,865.18	8,377.86	18,929.84	-	-	18,929.84
RJA YAP Services	-	-	-	-	-	-	-
Mental Health	23,482.27	587,535.86	599,000.00	12,018.13	-	-	12,018.13
Intellectual Disabilities	5,457.67	137,663.09	139,000.00	4,120.76	-	-	4,120.76
Crisis Resource Center	275.00	-	-	275.00	-	-	275.00
Special Alcohol Program	6,945.61	19,181.88	20,000.00	6,127.49	-	-	6,127.49
Special Parks and Recreation	3,376.13	7,057.04	8,160.00	2,273.17	-	-	2,273.17
Tourism and Convention	217,055.01	374,315.47	394,380.28	196,990.20	21,946.99	-	218,937.19
Violence Against Women	-	21,264.00	21,264.00	-	-	-	-
Drug Endangered Children	1,925.92	-	-	1,925.92	-	-	1,925.92

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, 2020

Fund	Beginning	Ending	Add Encumbrances	Cash Balance
	Unencumbered Cash Balance	Unencumbered Cash Balance	and Accounts Payable	December 31, 2020
Bond and Interest Fund				
Bond and Interest Fund	8,461.43	9,676.29	-	9,676.29
Trust Fund				
Risk Management	786,066.59	1,442,753.37	-	1,442,753.37
Subtotal Primary Government	4,652,810.87	7,370,331.12	499,518.17	7,869,849.29
Related Governmental Entities				
Fire District #1	\$ 6,902.53	\$ 14,190.82	\$ 4,507.72	\$ 18,698.54
Fire District #1 Equipment Reserve	49,316.71	83,182.51	-	83,182.51
Fire District #2	6,828.02	8,211.09	847.54	9,058.63
Fire District #2 Equipment Reserve	173,000.00	65,900.00	-	65,900.00
Fire District #3	5,852.61	5,435.79	2,194.75	7,630.54
Fire District #3 Equipment Reserve	33,000.00	53,000.00	-	53,000.00
Fire District #4	5,094.47	6,998.33	3,024.52	10,022.85
Fire District #4 Equipment Reserve	26,500.00	27,000.00	-	27,000.00
Sewer District #1	15,676.56	15,676.56	-	15,676.56
Sewer District #2	33,869.17	39,110.80	700.86	39,811.66
Sewer District #3	48,336.60	55,553.20	-	55,553.20
Sewer District #4	34,095.95	41,234.32	-	41,234.32
Sewer District #5	6,396.70	6,396.70	-	6,396.70
Southridge Paving District	509.11	186.40	-	186.40
Deer Creek Paving District	473.48	46.87	-	46.87
Total Related Governmental Entities	445,851.91	422,123.39	11,275.39	433,398.78
Total Reporting Entity	\$ 5,098,662.78	\$ 7,792,454.51	\$ 510,793.56	\$ 8,303,248.07
(Excluding Agency Funds)				

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, 2020

Cash Balance
December 31,
2020

Total Reporting Entity
 (Excluding Agency Funds)

\$ 8,303,248.07

COMPOSITION OF CASH

County Treasurer:	Cash on hand	\$ 2,814.04
	Cash in Bank - Checking accounts	24,263,651.95
	Cash in Bank - Time Deposits	7,590,000.00
Total County Treasurer		31,856,465.99
Crawford County Law Library Checking		80,524.03
District Court - Girard Checking		3,147.15
District Court - Pittsburg Checking		4,980.53
County Attorney Checking		1,949.60
Total Cash		31,947,067.30
Agency Fund per Schedule		(23,643,819.23)
Total Reporting Entity (Excluding Agency Funds)		\$ 8,303,248.07

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, 2020

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 (CMHCCC): The CMHCCC 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 CMHCCC 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.
- Deer Creek 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 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. Five 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, 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 \$501,412 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 \$939,521 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 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, 2020 the County's carrying amount of deposits was \$31,944,253.26 and the bank balance was \$33,370,761.90. Of the bank balance, \$5,609,643.02 was covered by federal depository insurance, \$8,000,000.00 was covered by an \$8,000,000 letter of credit, and \$19,761,118.88 was covered by pledged securities totaling \$25,577,838.14, 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 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 8.61% for the year ended December 31, 2020. Contributions to the pension plan from the County were \$921,906 for the year ended December 31, 2020.

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

Net Pension Liability

At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$9,919,054. The total net pension liability as of June 30, 2020 was \$10,473,565,065. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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 non-employer 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 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 \$180,794. The estimated liability for those employees electing to participate in the program at December 31, 2020 is \$483,450.

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	12-1, 117	\$ 125,000.00
Fire District #1	Fire District #1 Reserve	12-1,117	40,000.00
Fire District #2	Fire District #2 Reserve	12-1,117	42,900.00
Fire District #3	Fire District #3 Reserve	12-1,117	20,000.00
Fire District #4	Fire District #4 Reserve	12-1,117	16,000.00
County Ambulance	Ambulance Reserve	12-1,117	24,000.00

11. BUDGET AMENDMENTS

The budgets for the following funds were amended:

<u>County Health Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Receipts		
Taxes	\$ 624,096	\$ 624,096
Intergovernmental	285,000	375,000
Charges for Services	120,000	160,000
Other	20,000	27,292
Total Receipts	1,049,096	1,186,388
Unencumbered Cash, January 1	5,904	68,612
Resources Available	<u>\$ 1,055,000</u>	<u>\$ 1,255,000</u>

11. **BUDGET AMENDMENTS** (Continued)

<u>Consolidated 911 Tax Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Receipts		
Intergovernmental	\$ 220,000	\$ 225,000
Total Receipts	220,000	225,000
Unencumbered Cash, January 1	<u>173,134</u>	<u>352,548</u>
Resources Available	<u>\$ 393,134</u>	<u>\$ 577,548</u>
Expenditures		
Public Health	<u>\$ 250,000</u>	<u>\$ 310,000</u>
<u>Employee Benefit Fund</u>		
Receipts		
Taxes	\$ 4,870,484	\$ 4,870,484
Total Receipts	4,870,484	4,870,484
Unencumbered Cash, January 1	<u>7,016</u>	<u>113,827</u>
Resources Available	<u>\$ 4,877,500</u>	<u>\$ 4,984,311</u>
Expenditures		
Employee Benefits	<u>\$ 4,877,500</u>	<u>\$ 4,910,000</u>
<u>Risk Management Fund</u>		
Receipts		
Use of Money and Property	\$ -	\$ -
Other	<u>-</u>	<u>3,600,000</u>
Total Receipts	-	3,600,000
Unencumbered Cash, January 1	<u>-</u>	<u>-</u>
Resources Available	<u>\$ -</u>	<u>\$ 3,600,000</u>
Expenditures		
General Government	<u>\$ -</u>	<u>\$ 3,600,000</u>

11. **BUDGET AMENDMENTS** (Continued)

<u>Fire District #3 Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Receipts		
Taxes	\$ 62,015	\$ 62,015
Other	-	4,733
Total Receipts	62,015	66,748
Unencumbered Cash, January 1	585	5,852
Resources Available	<u>\$ 62,600</u>	<u>\$ 72,600</u>
Expenditures		
Public Safety	\$ 48,600	\$ 52,600
Operating Transfers	14,000	20,000
Total Expenditures	<u>\$ 62,600</u>	<u>\$ 72,600</u>

12. **SUBSEQUENT EVENTS**

Management has evaluated events and transactions occurring subsequent to December 31, 2020 through August 4, 2021, 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
General Obligation Bonds									
Series 2013D	3.49	08-01-2013	114,888	11-01-2023	\$ 51,500	\$ -	\$ 12,500	\$ 39,000	\$ 14,297
Series 2009 Fire District #2	4.25%	11-25-2009	673,300	12-02-2039	533,000	-	17,000	516,000	39,653
Series 2005A Sewer District #2	4.25%	09-28-2005	475,000	09-28-2045	374,000	-	8,000	366,000	23,428
Series 2009A Sewer District #4	4.75%	02-24-2009	345,965	02-24-2049	310,000	-	5,000	305,000	19,725
Series 2009B Sewer District #4	4.50%	02-24-2009	177,733	02-24-2049	158,000	-	3,000	155,000	10,110
Series 2013A Sewer District #3	3.50%	06-26-2013	668,134	06-26-2053	623,000	-	10,000	613,000	31,805
Series 2013B Sewer District #3	2.125%	06-26-2013	283,000	06-26-2053	259,000	-	5,000	254,000	10,504
Series 2013C Sewer District #3	2.125%	06-26-2013	60,000	06-26-2053	55,000	-	1,000	54,000	2,169
Series 2018A D Cr Paving District	4.490%	10-03-2018	47,795	12-01-2023	39,800	-	9,600	30,200	11,387
Total General Obligation Bonds					2,403,300	-	71,100	2,332,200	163,077
Lease Purchase Agreements									
Fire Station Building	5.480%	06-02-2006	99,200	6-02-2026	44,622	-	5,871	38,751	2,306
Ambulance Building	4.500%	07-11-2008	800,000	7-11-2023	242,618	-	63,827	178,790	9,412
2013 PT2-2000 Pumper Truck-Fire District # 1	2.590%	04-20-2013	382,928	3-20-2023	135,755	-	40,462	95,293	3,045
2018 Ford F150, 2017 Ford Police	1.740%	09-15-2017	90,437	9-01-2020	20,297	-	20,297	-	-
2018 Fire Trucks (3)	3.220%	05-18-2018	360,000	5-18-2028	310,240	-	32,794	277,446	9,509
2012 Ford F150 4x4 Truck	3.220%	02-16-2018	11,900	3-01-2020	1,068	-	1,068	-	3
2019 Chevy 1500 & Ford Explorer	3.250%	12-17-2018	88,114	12-17-2021	64,134	-	33,151	30,983	1,593
2018 Ford Ambulance (5)	2.250%	07-20-2018	711,691	7-20-2023	581,254	-	140,558	440,695	11,631
2019 Chevrolet Silverado	2.300%	12-10-2019	50,500	12-10-2022	50,500	-	17,932	32,568	958
Fire District #3 Pierce	2.710%	08-30-2019	99,350	8-31-2025	94,236	-	15,621	78,615	2,361
Fire District #4 200 Pumper Truck	2.570%	10-18-2019	95,500	10-18-2029	94,098	-	8,541	85,556	2,318
2014 Toyota Camry, 2017 Equinox	2.880%	07-25-2019	33,800	7-25-2022	29,272	-	11,092	18,180	697
Cat Motorgraders (3)	1.990%	09-27-2019	611,744	9-27-2024	592,317	-	117,923	474,395	10,715
Ford F150 Sheriff (3)	2.300%	01-20-2020	101,637	1-20-2023	-	101,637	33,297	68,340	1,797
911 Tower	2.250%	03-10-2020	284,976	3-10-2027	-	284,976	31,616	253,360	5,083
2019 Kenworth FD#2	2.230%	03-17-2020	233,635	3-17-2030	-	233,635	60,839	172,796	3,758
2021 Chevy 1500 (4)	1.590%	12-15-2020	101,648	12-15-2023	-	101,648	-	101,648	-
Total Lease Purchases					2,260,410	721,897	634,890	2,347,417	65,186
					\$ 4,663,710	\$ 721,897	\$ 705,990	\$ 4,679,617	\$ 228,263

13.

LONG TERM OBLIGATIONS (Continued)

Issue	2021	2022	2023	2024	2025	2030	2031	2036	2041	2046	2051	Totals
PRINCIPAL												
General Obligation Bonds												
Series 2013D	\$ 12,500	\$ 13,000	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,000
Series 2009 Fire District #2	18,000	19,000	20,000	21,000	22,000	122,000	150,000	144,000	-	-	-	516,000
Series 2005A Sewer District #2	9,000	9,000	10,000	10,000	10,000	56,000	69,000	86,000	107,000	-	-	366,000
Series 2009A Sewer District #4	5,000	6,000	6,000	6,000	6,000	35,000	44,000	56,000	71,000	70,000	-	305,000
Series 2009B Sewer District #4	3,000	3,000	3,000	3,000	3,000	19,000	23,000	28,000	35,000	35,000	-	155,000
Series 2013A Sewer District #3	11,000	11,000	11,000	12,000	12,000	65,000	76,000	90,000	107,000	130,000	88,000	613,000
Series 2013B Sewer District #3	5,000	5,000	5,000	5,000	6,000	30,000	33,000	37,000	44,000	51,000	33,000	254,000
Series 2013C Sewer District #3	1,000	1,000	1,000	1,000	1,000	5,000	8,000	10,000	10,000	10,000	6,000	54,000
Series 2018A D Cr Paving District	9,800	10,100	10,300	-	-	-	-	-	-	-	-	30,200
Total General Obligation Bonds	74,300	77,100	79,800	58,000	60,000	332,000	403,000	451,000	374,000	296,000	127,000	2,332,200
Lease Purchase Agreements												
Fire Station Building	\$ 6,208	\$ 6,557	\$ 6,925	\$ 7,312	\$ 7,725	\$ 4,023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,751
Ambulance Building	66,775	69,835	42,180	-	-	-	-	-	-	-	-	178,790
2013 PT2-2000 Pumper Truck-Fire District †	41,532	42,620	11,141	-	-	-	-	-	-	-	-	95,293
2018 Ford F150, 2017 Ford Police	-	-	-	-	-	-	-	-	-	-	-	-
2018 Fire Trucks (3)	33,866	34,973	36,115	37,296	38,514	96,682	-	-	-	-	-	277,446
2012 Ford E350 4x4 Truck	-	-	-	-	-	-	-	-	-	-	-	-
2019 Chevy 1500 & Ford Explorer	30,983	-	-	-	-	-	-	-	-	-	-	30,983
2018 Ford Ambulance (5)	143,754	147,022	149,920	-	-	-	-	-	-	-	-	440,695
2019 Chevrolet Silverado	16,865	15,703	-	-	-	-	-	-	-	-	-	32,568
Fire District #3 Pierce	16,050	16,490	16,943	17,408	11,725	-	-	-	-	-	-	78,615
Fire District #4 200 Pumper Truck	8,764	8,991	9,225	9,465	9,711	39,399	-	-	-	-	-	85,556
2014 Toyota Camry, 2017 Equinox	11,416	6,764	-	-	-	-	-	-	-	-	-	18,180
Cat Motorgraders (3)	120,291	122,706	125,171	106,227	-	-	-	-	-	-	-	474,395
Ford F150 Sheriff (3)	33,878	34,462	-	-	-	-	-	-	-	-	-	68,340
911 Tower	38,736	39,617	40,518	41,439	42,381	50,670	-	-	-	-	-	253,360
2019 Kenworth FD#2	22,505	23,012	23,530	24,060	24,602	55,088	-	-	-	-	-	172,796
2021 Chevy 1500 (4)	33,529	34,066	34,053	-	-	-	-	-	-	-	-	101,648
Total Lease Purchases	625,150	602,819	495,721	243,206	134,659	245,862	-	-	-	-	-	2,347,417
TOTAL PRINCIPAL	\$ 699,450	\$ 679,919	\$ 575,521	\$ 301,206	\$ 194,659	\$ 577,862	\$ 403,000	\$ 451,000	\$ 374,000	\$ 296,000	\$ 127,000	\$ 4,679,617

Issue	2021	2022	2023	2024	2025	2026	2030	2031	2036	2040	2041	2045	2050	2055	Totals
INTEREST															
General Obligation Bonds															
Series 2013D	\$ 1,361	\$ 925	\$ 471	\$ -	\$ -	\$ -	\$ 78,370	\$ 50,278	\$ -	\$ 15,598	\$ -	\$ -	\$ -	\$ -	\$ 2,757
Series 2009 Fire District #2	21,930	21,165	20,358	19,508	18,615	19,598	61,174	48,551	32,824	32,824	13,530	13,530	-	-	245,820
Series 2005A Sewer District #2	15,098	14,726	14,355	13,943	13,530	13,530	62,415	53,295	41,705	41,705	27,123	27,123	8,550	-	227,730
Series 2009A Sewer District #4	14,488	14,250	13,965	13,680	13,395	13,680	29,880	25,290	19,665	19,665	12,780	12,780	4,095	-	262,865
Series 2009B Sewer District #4	6,975	6,840	6,705	6,570	6,435	6,570	92,890	80,780	66,535	66,535	49,630	49,630	29,400	6,195	428,853
Series 2013A Sewer District #3	21,455	21,070	20,685	20,333	19,880	20,333	22,950	19,699	16,023	16,023	11,773	11,773	6,800	1,403	104,678
Series 2013B Sewer District #3	5,398	5,291	5,185	5,079	5,079	5,079	4,994	4,399	3,400	3,400	2,338	2,338	1,275	255	22,185
Series 2013C Sewer District #3	1,148	1,126	1,105	1,084	1,063	1,063	-	-	-	-	-	-	-	-	2,734
Series 2018A D Cr Paving District	1,356	916	462	-	-	-	-	-	-	-	-	-	-	-	-
Total General Obligation Bonds	89,207	86,310	83,291	80,196	77,996	352,673	282,291	195,749	117,173	50,120	7,853	-	-	-	1,422,857

Issue	2021	2022	2023	2024	2025	2026	2030	2031	2036	2040	2041	2045	2050	2055	Totals
Lease Purchase Agreements															
Fire Station Building	\$ 1,969	\$ 1,620	\$ 1,252	\$ 865	\$ 451	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,221
Ambulance Building	6,665	3,604	633	-	-	-	-	-	-	-	-	-	-	-	10,902
2013 PT2-2000 Pumper Truck-Fire District #1	1,975	886	-	-	-	-	-	-	-	-	-	-	-	-	2,861
2018 Fire Trucks (3)	8,437	7,330	6,187	5,007	3,788	3,878	-	-	-	-	-	-	-	-	34,628
2012 Ford F350 4x4 Truck	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019 Chevy 1500 & Ford Explorer	501	-	-	-	-	-	-	-	-	-	-	-	-	-	501
2018 Ford Ambulance (5)	8,436	5,168	1,825	-	-	-	-	-	-	-	-	-	-	-	15,429
2019 Chevrolet Silverado	572	180	-	-	-	-	-	-	-	-	-	-	-	-	752
Fire District #3 Pierce	1,932	1,492	1,039	574	118	-	-	-	-	-	-	-	-	-	5,156
Fire District #4 200 Pumper Truck	2,096	1,868	1,634	1,394	1,148	2,004	-	-	-	-	-	-	-	-	10,145
2014 Toyota Camry, 2017 Equinox	374	65	-	-	-	-	-	-	-	-	-	-	-	-	438
Cat Motorgraders (3)	8,347	5,932	3,467	971	-	-	-	-	-	-	-	-	-	-	18,717
Ford F150 Sheriff (3)	1,216	429	-	-	-	-	-	-	-	-	-	-	-	-	1,645
911 Tower	5,303	4,422	3,522	2,600	1,658	716	-	-	-	-	-	-	-	-	18,221
2019 Kenworth FD#2	3,624	3,117	2,599	2,069	1,527	1,390	-	-	-	-	-	-	-	-	14,325
2021 Chevy 1500 (4)	1,373	836	290	-	-	-	-	-	-	-	-	-	-	-	2,498
Total Lease Purchases	52,819	36,948	22,449	13,481	8,691	8,052	-	-	-	-	-	-	-	-	142,440
TOTAL INTEREST	\$ 142,026	\$ 123,258	\$ 105,740	\$ 93,677	\$ 86,688	\$ 360,724	\$ 282,291	\$ 195,749	\$ 117,173	\$ 50,120	\$ 7,853	\$ -	\$ -	\$ -	\$ 1,565,297

TOTAL PRINCIPAL & INTEREST	\$ 841,475	\$ 803,177	\$ 681,261	\$ 394,883	\$ 281,347	\$ 938,586	\$ 685,291	\$ 646,749	\$ 491,173	\$ 346,120	\$ 134,853	\$ -	\$ -	\$ -	\$ 6,244,914
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CRAWFORD COUNTY, KANSAS

**REGULATORY-REQUIRED
SUPPLEMENTAL INFORMATION**
For the Year Ended December 31, 2020

CRAWFORD COUNTY, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

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	\$ 9,524,271.00	\$ -	\$ 9,524,271.00	\$ 9,344,468.14	\$ (179,802.86)
Special Purpose Funds					
County Ambulance	1,911,840.00	511.24	1,912,351.24	1,910,890.68	(1,460.56)
Clerks Technolog	15,000.00	-	15,000.00	-	(15,000.00)
Treasurers Technology	15,000.00	-	15,000.00	2,946.56	(12,053.44)
Register of Deeds Technology	50,000.00	-	50,000.00	22,427.02	(27,572.98)
County Fair Association	11,542.00	-	11,542.00	11,542.00	-
County Fairground Maint	5,867.00	-	5,867.00	5,867.00	-
County Fair Awards	10,238.00	-	10,238.00	10,083.06	(154.94)
County Health	1,255,000.00	-	1,255,000.00	1,187,413.73	(67,586.27)
Road and Bridge	4,661,556.00	-	4,661,556.00	4,079,191.05	(582,364.95)
Soil Conservation	49,512.00	-	49,512.00	49,512.00	-
Elderly	150,000.00	-	150,000.00	149,701.00	(299.00)
Consolidated 911 Tax	310,000.00	-	310,000.00	299,913.22	(10,086.78)
Employee Benefit	4,910,000.00	-	4,910,000.00	4,689,715.47	(220,284.53)
Operating Reserve	644,480.00	-	644,480.00	109,440.47	(535,039.53)
Historical Society	70,000.00	-	70,000.00	70,000.00	-
Mental Health	599,000.00	-	599,000.00	599,000.00	-
Intellectual Disabilities	139,000.00	-	139,000.00	139,000.00	-
Special Alcohol Program	20,000.00	-	20,000.00	20,000.00	-
Special Parks and Recreation	8,500.00	-	8,500.00	8,160.00	(340.00)
Tourism and Convention	600,000.00	-	600,000.00	394,380.28	(205,619.72)
Bond and Interest Fund	-	-	-	-	-
Trust Fund					
Risk Management	3,600,000.00	324,286.49	3,924,286.49	3,280,251.67	(644,034.82)
Related Governmental Entities					
Fire District #1	255,350.00	-	255,350.00	245,653.70	(9,696.30)
Fire District #2	180,360.00	11,913.12	192,273.12	190,211.50	(2,061.62)
Fire District #3	72,600.00	-	72,600.00	68,242.19	(4,357.81)
Fire District #4	66,350.00	-	66,350.00	62,314.97	(4,035.03)
Grand Totals	<u>\$ 29,135,466.00</u>				

**CRAWFORD COUNTY, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior	Current Year		Variance -
	Year Actual	Actual	Budget	Over (Under)
Receipts				
Taxes				
Current ad valorem tax	\$ 4,354,619.35	\$ 3,940,691.36	\$ 3,952,587.00	\$ (11,895.64)
Motor vehicle tax	702,565.52	714,859.80	714,063.00	796.80
Delinquent tax collections	151,522.09	140,575.74	135,000.00	5,575.74
Interest and fees on taxes	451,861.88	394,106.13	220,000.00	174,106.13
Intergovernmental				
Sales and Use tax	2,590,314.08	2,692,278.48	2,550,000.00	142,278.48
Casino Gaming receipts	354,505.61	268,036.29	330,000.00	(61,963.71)
Alcohol liquor tax	8,679.51	7,057.04	9,000.00	(1,942.96)
Severance tax	-	30.77	-	30.77
State aid - Coroner	1,311.07	-	3,000.00	(3,000.00)
Federal Aid Zoning	-	-	-	-
Emergency Prep	28,171.00	29,116.00	28,171.00	945.00
KDOT Federal aid	5,531.36	-	4,000.00	(4,000.00)
Federal aid through the State	-	74,565.00	-	74,565.00
Licenses and Permits	4,625.00	11,260.05	11,000.00	260.05
Charges for Services				
Recording fees	244,687.00	295,625.41	210,000.00	85,625.41
District Court fees	69,957.77	44,919.69	45,000.00	(80.31)
Diversion fees	23,309.10	20,563.43	25,000.00	(4,436.57)
Other fees	53,531.82	44,554.12	39,000.00	5,554.12
Use of Money and Property				
Interest earned	262,718.41	101,332.73	130,000.00	(28,667.27)
Landfill fees	415,634.78	398,547.36	370,000.00	28,547.36
Rental income	44,500.00	48,500.00	42,000.00	6,500.00
Other				
Reimbursements from -				
Correctional center	143,863.35	62,582.74	120,000.00	(57,417.26)
Other Reimbursements	2,285.04	770.00	2,000.00	(1,230.00)
Miscellaneous	7,783.95	49,663.24	5,000.00	44,663.24
Total Receipts	<u>9,921,977.69</u>	<u>9,339,635.38</u>	<u>\$ 8,944,821.00</u>	<u>\$ 394,814.38</u>

**CRAWFORD COUNTY, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
County Commissioners	\$ 102,248.54	\$ 104,675.04	\$ 105,465.00	\$ (789.96)
Fiscal Clerk	144,187.61	116,265.54	160,900.00	(44,634.46)
County Clerk	181,314.55	199,509.82	190,000.00	9,509.82
County Treasurer	374,586.59	364,353.01	389,600.00	(25,246.99)
Register of Deeds	186,627.56	188,835.15	196,900.00	(8,064.85)
County Attorney	572,573.30	545,402.03	582,877.00	(37,474.97)
District Court	376,278.00	342,579.39	433,500.00	(90,920.61)
Sheriff	1,910,116.20	1,897,500.86	1,935,404.00	(37,903.14)
Jail	1,724,275.43	1,679,171.39	1,775,165.00	(95,993.61)
Courthouse General	438,676.26	479,323.66	503,850.00	(24,526.34)
Coroner	106,690.82	97,281.11	87,500.00	9,781.11
Other	610,762.94	737,517.53	380,000.00	357,517.53
Civil Defense	110,069.33	72,374.13	102,100.00	(29,725.87)
Zoning	94,267.42	72,297.16	97,240.00	(24,942.84)
Landfill	18,220.94	30,354.87	25,000.00	5,354.87
Workmen's Comp & Liability	110,021.36	141,661.85	135,000.00	6,661.85
Computer	142,438.46	176,426.55	160,260.00	16,166.55
Special Projects	69,871.92	77,080.12	80,052.00	(2,971.88)
County Counselor	120,978.42	132,453.04	132,650.00	(196.96)
Department of Youth Services	513,000.00	529,668.00	529,668.00	-
Court Security	277,497.70	265,879.38	285,769.00	(19,889.62)
GIS	107,117.85	106,769.39	117,140.00	(10,370.61)
LEPP	25,578.72	24,707.01	25,316.00	(608.99)
Appraiser	548,179.11	547,546.81	612,115.00	(64,568.19)
Election	188,083.20	216,666.30	224,800.00	(8,133.70)
Building Improvements	80,000.00	73,169.00	81,000.00	(7,831.00)
Addiction Treatment Building	-	-	50,000.00	(50,000.00)
Operating Transfers to Other Funds				
Operating Reserve	122,370.00	125,000.00	125,000.00	-
Risk Management	-	-	-	-
Subtotal Certified Budget			9,524,271.00	
Adjustments for Qualifying Budget Credits				
Grants	-	-	-	-
Reimbursed expenses	-	-	-	-
Total Expenditures	<u>9,256,032.23</u>	<u>9,344,468.14</u>	<u>\$ 9,524,271.00</u>	<u>\$ (179,802.86)</u>
Receipts Over(Under) Expenditures	665,945.46	(4,832.76)		
Unencumbered Cash, Beginning	<u>370,048.67</u>	<u>1,035,994.13</u>		
Unencumbered Cash, Ending	<u>\$ 1,035,994.13</u>	<u>\$ 1,031,161.37</u>		

**CRAWFORD COUNTY, KANSAS
COUNTY AMBULANCE FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 511,312.10	\$ 547,373.20	\$ 548,959.00	\$ (1,585.80)
Motor vehicle tax	85,995.42	86,809.19	83,867.00	2,942.19
Delinquent tax collections	15,097.97	15,955.41	6,500.00	9,455.41
Intergovernmental				
State Grant	-	-	-	-
Charges for Services	1,303,803.37	1,347,891.65	1,260,000.00	87,891.65
Other				
Reimbursements	2,275.62	3,511.24	3,000.00	511.24
Total Receipts	1,918,484.48	2,001,540.69	\$ 1,902,326.00	\$ 99,214.69
Expenditures				
Public Health	1,871,393.46	1,886,890.68	\$ 1,911,840.00	\$ (24,949.32)
Operating Transfers to Other Funds				
Ambulance Reserve	45,000.00	24,000.00	-	24,000.00
Subtotal Certified Budget			1,911,840.00	
Adjustments for Qualifying Budget Credits				
Grants and Reimbursed expenses	-	-	511.24	(511.24)
Total Expenditures	1,916,393.46	1,910,890.68	\$ 1,912,351.24	\$ (1,460.56)
Receipts Over(Under) Expenditures	2,091.02	90,650.01		
Unencumbered Cash, Beginning	36,317.53	38,408.55		
Unencumbered Cash, Ending	\$ 38,408.55	\$ 129,058.56		

CRAWFORD COUNTY, KANSAS
COMMUNITY CORRECTIONS FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 630,072.66	\$ 619,386.03
Federal aid through KDOC	-	-
Charges for Services	6,311.06	3,161.88
Total Receipts	<u>636,383.72</u>	<u>622,547.91</u>
Expenditures		
Public Safety	<u>639,976.97</u>	<u>626,192.78</u>
Total Expenditures	<u>639,976.97</u>	<u>626,192.78</u>
Receipts Over(Under) Expenditures	(3,593.25)	(3,644.87)
Unencumbered Cash, Beginning	<u>110,757.80</u>	<u>107,164.55</u>
Unencumbered Cash, Ending	<u>\$ 107,164.55</u>	<u>\$ 103,519.68</u>

CRAWFORD COUNTY, KANSAS
AMBULANCE RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Other		
Reimbursements	\$ -	\$ 53,558.40
Operating Transfer from County Ambulance Fund	45,000.00	24,000.00
Total Receipts	45,000.00	77,558.40
Expenditures		
Public Health and Welfare	-	83,864.83
Total Expenditures	-	83,864.83
Receipts Over(Under) Expenditures	45,000.00	(6,306.43)
Unencumbered Cash, Beginning	-	45,000.00
Unencumbered Cash, Ending	\$ 45,000.00	\$ 38,693.57

CRAWFORD COUNTY, KANSAS
COUNTY ATTORNEY TRAINING FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
PATF Fees	\$ 1,727.30	\$ 2,171.65
Total Receipts	1,727.30	2,171.65
Expenditures		
Public Health and Welfare	863.65	1,085.83
Total Expenditures	863.65	1,085.83
Receipts Over(Under) Expenditures	863.65	1,085.82
Unencumbered Cash, Beginning	1,331.41	2,195.06
Unencumbered Cash, Ending	\$ 2,195.06	\$ 3,280.88

**CRAWFORD COUNTY, KANSAS
CLERKS TECHNOLOGY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Fees for Services	\$ 8,801.00	\$ 10,640.50	\$ 7,950.00	\$ 2,690.50
Total Receipts	8,801.00	10,640.50	\$ 7,950.00	\$ 2,690.50
Expenditures				
General Government	20,000.00	-	\$ 15,000.00	\$ (15,000.00)
Total Expenditures	20,000.00	-	\$ 15,000.00	\$ (15,000.00)
Receipts Over(Under) Expenditures	(11,199.00)	10,640.50		
Unencumbered Cash, Beginning	16,215.57	5,016.57		
Unencumbered Cash, Ending	\$ 5,016.57	\$ 15,657.07		

CRAWFORD COUNTY, KANSAS
TREASURERS TECHNOLOGY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Fees for Services	\$ 8,801.00	\$ 10,640.50	\$ 7,950.00	\$ 2,690.50
Total Receipts	8,801.00	10,640.50	\$ 7,950.00	\$ 2,690.50
Expenditures				
General Government	15,463.31	2,946.56	\$ 15,000.00	\$ (12,053.44)
Total Expenditures	15,463.31	2,946.56	\$ 15,000.00	\$ (12,053.44)
Receipts Over(Under) Expenditures	(6,662.31)	7,693.94		
Unencumbered Cash, Beginning	16,806.61	10,144.30		
Unencumbered Cash, Ending	\$ 10,144.30	\$ 17,838.24		

CRAWFORD COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Fees for Services	\$ 35,185.00	\$ 42,562.00	\$ 31,800.00	\$ 10,762.00
Use of Money and Property				
Interest earned	2,187.24	456.49	1,200.00	(743.51)
Total Receipts	37,372.24	43,018.49	\$ 33,000.00	\$ 10,018.49
Expenditures				
General Government	53,532.69	22,427.02	\$ 50,000.00	\$ (27,572.98)
Total Expenditures	53,532.69	22,427.02	\$ 50,000.00	\$ (27,572.98)
Receipts Over(Under) Expenditures	(16,160.45)	20,591.47		
Unencumbered Cash, Beginning	116,614.10	100,453.65		
Unencumbered Cash, Ending	\$ 100,453.65	\$ 121,045.12		

CRAWFORD COUNTY, KANSAS
SAFE PROGRAM FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Other		
Miscellaneous	\$ 7,090.00	\$ 9,150.00
Total Receipts	<u>7,090.00</u>	<u>9,150.00</u>
Expenditures		
Public Health and Welfare	<u>4,550.00</u>	<u>3,187.00</u>
Total Expenditures	<u>4,550.00</u>	<u>3,187.00</u>
Receipts Over(Under) Expenditures	2,540.00	5,963.00
Unencumbered Cash, Beginning	<u>5,115.00</u>	<u>7,655.00</u>
Unencumbered Cash, Ending	<u>\$ 7,655.00</u>	<u>\$ 13,618.00</u>

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 9,735.71	\$ 8,178.04	\$ 8,220.00	\$ (41.96)
Motor vehicle tax	1,527.15	1,589.74	1,584.00	5.74
Delinquent tax collections	330.88	310.37	175.00	135.37
Total Receipts	11,593.74	10,078.15	\$ 9,979.00	\$ 99.15
Expenditures				
Appropriation to the County Fair Treasurer	11,206.00	11,542.00	\$ 11,542.00	\$ -
Total Expenditures	11,206.00	11,542.00	\$ 11,542.00	\$ -
Receipts Over(Under) Expenditures	387.74	(1,463.85)		
Unencumbered Cash, Beginning	1,411.49	1,799.23		
Unencumbered Cash, Ending	\$ 1,799.23	\$ 335.38		

CRAWFORD COUNTY, KANSAS
COUNTY FAIRGROUND MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 4,867.65	\$ 4,220.77	\$ 4,197.00	\$ 23.77
Motor vehicle tax	781.14	798.88	805.00	(6.12)
Delinquent tax collections	168.35	157.10	110.00	47.10
Total Receipts	<u>5,817.14</u>	<u>5,176.75</u>	<u>\$ 5,112.00</u>	<u>\$ 64.75</u>
Expenditures				
Appropriation to the County Fair Treasurer	<u>5,696.00</u>	<u>5,867.00</u>	<u>\$ 5,867.00</u>	<u>\$ -</u>
Total Expenditures	<u>5,696.00</u>	<u>5,867.00</u>	<u>\$ 5,867.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	121.14	(690.25)		
Unencumbered Cash, Beginning	<u>714.33</u>	<u>835.47</u>		
Unencumbered Cash, Ending	<u>\$ 835.47</u>	<u>\$ 145.22</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 8,454.92	\$ 7,122.80	\$ 7,195.00	\$ (72.20)
Motor vehicle tax	1,286.16	1,369.39	1,405.00	(35.61)
Delinquent tax collections	287.35	267.18	200.00	67.18
Total Receipts	<u>10,028.43</u>	<u>8,759.37</u>	<u>\$ 8,800.00</u>	<u>\$ (40.63)</u>
Expenditures				
Appropriation to the County Fair Treasurer	9,940.00	10,083.06	\$ 10,238.00	\$ (154.94)
Total Expenditures	<u>9,940.00</u>	<u>10,083.06</u>	<u>\$ 10,238.00</u>	<u>\$ (154.94)</u>
Receipts Over(Under) Expenditures	88.43	(1,323.69)		
Unencumbered Cash, Beginning	1,235.26	1,323.69		
Unencumbered Cash, Ending	<u>\$ 1,323.69</u>	<u>\$ -</u>		

CRAWFORD COUNTY, KANSAS
ELC FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	\$ -	\$ 194,250.00
Other		
Miscellaneous	-	-
Total Receipts	-	194,250.00
Expenditures		
Public Health and Welfare	-	25,192.17
Total Expenditures	-	25,192.17
Receipts Over(Under) Expenditures	-	169,057.83
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 169,057.83

CRAWFORD COUNTY, KANSAS
LOWER 8 REGIONAL PREP GRANT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	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	377.70	377.70
Unencumbered Cash, Ending	\$ 377.70	\$ 377.70

**CRAWFORD COUNTY, KANSAS
COUNTY HEALTH FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 512,889.08	\$ 527,328.69	\$ 528,994.00	\$ (1,665.31)
Motor vehicle tax	86,565.59	85,179.87	84,102.00	1,077.87
Delinquent tax collections	18,356.07	16,956.58	11,000.00	5,956.58
Intergovernmental				
Federal Grants	335,391.50	240,818.44	240,000.00	818.44
State Grants	161,757.50	133,943.50	135,000.00	(1,056.50)
Charges for Services	163,346.83	163,957.12	160,000.00	3,957.12
Other				
Miscellaneous	34,088.32	28,566.36	27,292.00	1,274.36
County COVID reimbursements	-	-	-	-
Total Receipts	<u>1,312,394.89</u>	<u>1,196,750.56</u>	<u>\$ 1,186,388.00</u>	<u>\$ 10,362.56</u>
Expenditures				
Public Health and Welfare	<u>1,278,072.41</u>	<u>1,187,413.73</u>	<u>\$ 1,255,000.00</u>	<u>\$ (67,586.27)</u>
Total Expenditures	<u>1,278,072.41</u>	<u>1,187,413.73</u>	<u>\$ 1,255,000.00</u>	<u>\$ (67,586.27)</u>
Receipts Over(Under) Expenditures	34,322.48	9,336.83		
Unencumbered Cash, Beginning	<u>34,290.11</u>	<u>68,612.59</u>		
Unencumbered Cash, Ending	<u>\$ 68,612.59</u>	<u>\$ 77,949.42</u>		

CRAWFORD COUNTY, KANSAS
PHAP GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ -
Other		
Miscellaneous	22,809.00	65,200.00
Total Receipts	22,809.00	65,200.00
Expenditures		
Public Health and Welfare	97,280.46	28,341.23
Total Expenditures	97,280.46	28,341.23
Receipts Over(Under) Expenditures	(74,471.46)	36,858.77
Unencumbered Cash, Beginning	83,622.68	9,151.22
Unencumbered Cash, Ending	\$ 9,151.22	\$ 46,009.99

CRAWFORD COUNTY, KANSAS
HEALTH AND FAMILY SERVICES FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 34,485.00	\$ 33,357.00
State Grants	-	441.00
Charges for Services	2,131.29	1,069.79
Total Receipts	36,616.29	34,867.79
Expenditures		
Public Health and Welfare	32,916.24	33,373.06
Total Expenditures	32,916.24	33,373.06
Receipts Over(Under) Expenditures	3,700.05	1,494.73
Unencumbered Cash, Beginning	(237.08)	3,462.97
Unencumbered Cash, Ending	<u>\$ 3,462.97</u>	<u>\$ 4,957.70</u>

CRAWFORD COUNTY, KANSAS
HEALTH WIC FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 462,471.00	\$ 476,273.00
Other		
Reimbursements	-	-
Total Receipts	<u>462,471.00</u>	<u>476,273.00</u>
Expenditures		
Public Health and Welfare	<u>501,000.00</u>	<u>440,000.00</u>
Total Expenditures	<u>501,000.00</u>	<u>440,000.00</u>
Receipts Over(Under) Expenditures	(38,529.00)	36,273.00
Unencumbered Cash, Beginning	<u>39,336.58</u>	<u>807.58</u>
Unencumbered Cash, Ending	<u>\$ 807.58</u>	<u>\$ 37,080.58</u>

CRAWFORD COUNTY, KANSAS
FREE TO KNOW FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental Grants	<u>\$ 132,934.25</u>	<u>\$ 97,618.63</u>
Total Receipts	<u>132,934.25</u>	<u>97,618.63</u>
Expenditures		
Public Health and Welfare	<u>120,702.86</u>	<u>130,114.67</u>
Total Expenditures	<u>120,702.86</u>	<u>130,114.67</u>
Receipts Over(Under) Expenditures	12,231.39	(32,496.04)
Unencumbered Cash, Beginning	<u>88,321.04</u>	<u>100,552.43</u>
Unencumbered Cash, Ending	<u><u>\$ 100,552.43</u></u>	<u><u>\$ 68,056.39</u></u>

CRAWFORD COUNTY, KANSAS
KANSAS COLPO FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	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	3,217.57	3,217.57
Unencumbered Cash, Ending	<u>\$ 3,217.57</u>	<u>\$ 3,217.57</u>

CRAWFORD COUNTY, KANSAS
HERR FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	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, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
Federal Grants	<u>\$ 116,838.00</u>	<u>\$ 112,408.00</u>
 Total Receipts	 <u>116,838.00</u>	 <u>112,408.00</u>
Expenditures		
Public Safety	<u>91,317.66</u>	<u>84,041.72</u>
 Total Expenditures	 <u>91,317.66</u>	 <u>84,041.72</u>
Receipts Over(Under) Expenditures	25,520.34	28,366.28
Unencumbered Cash, Beginning	<u>46,221.93</u>	<u>71,742.27</u>
Unencumbered Cash, Ending	<u>\$ 71,742.27</u>	<u>\$ 100,108.55</u>

CRAWFORD COUNTY, KANSAS
CANCER PREVENTION FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	\$ -	\$ -
Charges for Services	584.64	-
Total Receipts	584.64	-
Expenditures		
Public Health and Welfare	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	584.64	-
Unencumbered Cash, Beginning	31,393.06	31,977.70
Unencumbered Cash, Ending	\$ 31,977.70	\$ 31,977.70

CRAWFORD COUNTY, KANSAS
FAMILY CONNECTIONS FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ -
Other		
Miscellaneous	89,764.90	20,634.05
Total Receipts	89,764.90	20,634.05
Expenditures		
Public Health and Welfare	13,826.14	11,359.72
Total Expenditures	13,826.14	11,359.72
Receipts Over(Under) Expenditures	75,938.76	9,274.33
Unencumbered Cash, Beginning	52,707.56	128,646.32
Unencumbered Cash, Ending	<u>\$ 128,646.32</u>	<u>\$ 137,920.65</u>

CRAWFORD COUNTY, KANSAS
TEEN PREGNANCY GRANT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	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	<u>\$ 14,031.96</u>	<u>\$ 14,031.96</u>

CRAWFORD COUNTY, KANSAS
COVID 19 GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ 16,127.00
Other Grants	-	30,750.00
Other		
County SPARK reimbursements	-	1,266,090.00
Miscellaneous	-	89,540.42
Total Receipts	-	1,402,507.42
Expenditures		
Public Health and Welfare	-	863,777.24
Total Expenditures	-	863,777.24
Receipts Over(Under) Expenditures	-	538,730.18
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 538,730.18</u>

*Should have zero values.
when did this all go.*

CRAWFORD COUNTY, KANSAS
SPARK GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grants	\$ -	\$ 7,802,835.00
Total Receipts	-	7,802,835.00
Expenditures		
Public Health and Welfare	-	7,802,835.00
Total Expenditures	-	7,802,835.00
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

CRAWFORD COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 2,497,839.78	\$ 3,158,848.02	\$ 3,168,653.00	\$ (9,804.98)
Motor vehicle tax	488,718.31	426,167.87	409,654.00	16,513.87
Delinquent tax collections	104,355.88	90,475.82	65,000.00	25,475.82
Intergovernmental				
Special highway aid	979,433.12	921,874.66	975,000.00	(53,125.34)
Kansas Health and Environment	-	-	-	-
Emergency preparedness - State	-	-	1,250.00	(1,250.00)
Emergency preparedness - Federal	-	-	7,500.00	(7,500.00)
KDOT Federal aid	-	-	5,000.00	(5,000.00)
KDOT State aid	-	-	-	-
Charges for Services	21,137.63	23,613.98	27,500.00	(3,886.02)
Other				
Reimbursements	-	-	-	-
Miscellaneous	3,509.68	41,941.81	-	41,941.81
Total Receipts	4,094,994.40	4,662,922.16	\$ 4,659,557.00	\$ 3,365.16
Expenditures				
Public Works	4,014,712.57	3,721,829.03	4,011,160.00	(289,330.97)
Special Bridge	237,757.53	279,264.01	408,590.00	(129,325.99)
Noxious Weeds	83,542.95	78,098.01	91,806.00	(13,707.99)
Operating Transfer				
Special Bridge Fund	-	-	-	-
Equipment Reserve Fund	-	-	150,000.00	(150,000.00)
Subtotal Certified Budget			4,661,556.00	
Adjustments for Qualifying Budget Credits				
Grants and Reimbursed expenses	-	-	-	-
Total Expenditures	4,336,013.05	4,079,191.05	\$ 4,661,556.00	\$ (582,364.95)
Receipts Over(Under) Expenditures	(241,018.65)	583,731.11		
Unencumbered Cash, Beginning	311,900.54	70,881.89		
Unencumbered Cash, Ending	\$ 70,881.89	\$ 654,613.00		

CRAWFORD COUNTY, KANSAS
SPECIAL BRIDGE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
KDOT Connection Links - State	\$ 214,108.98	\$ -
Operating Transfer from Road and Bridge Fund	-	-
Total Receipts	<u>214,108.98</u>	<u>-</u>
Expenditures		
Public Transportation	<u>103,648.65</u>	<u>23,013.75</u>
Total Expenditures	<u>103,648.65</u>	<u>23,013.75</u>
Receipts Over(Under) Expenditures	110,460.33	(23,013.75)
Unencumbered Cash, Beginning	<u>488,612.97</u>	<u>599,073.30</u>
Unencumbered Cash, Ending	<u>\$ 599,073.30</u>	<u>\$ 576,059.55</u>

CRAWFORD COUNTY, KANSAS
STREET MAINTENANCE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	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, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
KDOT Federal aid	\$ -	\$ 318,604.79
KDOT State aid	-	79,651.20
Operating Transfer from Road and Bridge Fund	-	-
Other		
Reimbursements	37,575.00	50,520.82
Total Receipts	37,575.00	448,776.81
Expenditures		
General Government	392,701.97	193,857.24
Total Expenditures	392,701.97	193,857.24
Receipts Over(Under) Expenditures	(355,126.97)	254,919.57
Unencumbered Cash, Beginning	566,143.01	211,016.04
Unencumbered Cash, Ending	\$ 211,016.04	\$ 465,935.61

CRAWFORD COUNTY, KANSAS
SOIL CONSERVATION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 28,180.26	\$ 43,523.61	\$ 43,583.00	\$ (59.39)
Motor vehicle tax	4,900.60	4,696.87	4,600.00	96.87
Delinquent tax collections	1,062.39	971.04	650.00	321.04
Total Receipts	<u>34,143.25</u>	<u>49,191.52</u>	<u>\$ 48,833.00</u>	<u>\$ 358.52</u>
Expenditures				
Appropriation to the Soil Conservation District	<u>33,912.00</u>	<u>49,512.00</u>	<u>\$ 49,512.00</u>	<u>\$ -</u>
Total Expenditures	<u>33,912.00</u>	<u>49,512.00</u>	<u>\$ 49,512.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	231.25	(320.48)		
Unencumbered Cash, Beginning	<u>1,234.18</u>	<u>1,465.43</u>		
Unencumbered Cash, Ending	<u>\$ 1,465.43</u>	<u>\$ 1,144.95</u>		

CRAWFORD COUNTY, KANSAS
DRUG ENFORCEMENT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State aid	\$ -	\$ -
Other		
Miscellaneous	-	-
Total Receipts	-	-
Expenditures		
Public Safety	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,992.08	1,992.08
Unencumbered Cash, Ending	<u>\$ 1,992.08</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, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services	\$ 700.00	\$ 100.00
Total Receipts	700.00	100.00
Expenditures		
Public Safety	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	700.00	100.00
Unencumbered Cash, Beginning	3,163.46	3,863.46
Unencumbered Cash, Ending	\$ 3,863.46	\$ 3,963.46

CRAWFORD COUNTY, KANSAS
ELDERLY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 117,841.00	\$ 125,829.97	\$ 126,197.00	\$ (367.03)
Motor vehicle tax	21,343.42	19,824.16	19,310.00	514.16
Delinquent tax collections	4,597.99	4,086.77	3,000.00	1,086.77
Total Receipts	<u>143,782.41</u>	<u>149,740.90</u>	<u>\$ 148,507.00</u>	<u>\$ 1,233.90</u>
Expenditures				
Programs for the Elderly	<u>147,001.00</u>	<u>149,701.00</u>	<u>\$ 150,000.00</u>	<u>\$ (299.00)</u>
Total Expenditures	<u>147,001.00</u>	<u>149,701.00</u>	<u>\$ 150,000.00</u>	<u>\$ (299.00)</u>
Receipts Over(Under) Expenditures	(3,218.59)	39.90		
Unencumbered Cash, Beginning	<u>8,769.32</u>	<u>5,550.73</u>		
Unencumbered Cash, Ending	<u>\$ 5,550.73</u>	<u>\$ 5,590.63</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
911 telephone tax	\$ 229,196.42	\$ 264,577.78	\$ 220,000.00	\$ 44,577.78
Total Receipts	229,196.42	264,577.78	\$ 220,000.00	\$ 44,577.78
Expenditures				
Public Safety	336,314.23	299,913.22	\$ 310,000.00	\$ (10,086.78)
Total Expenditures	336,314.23	299,913.22	\$ 310,000.00	\$ (10,086.78)
Receipts Over(Under) Expenditures	(107,117.81)	(35,335.44)		
Unencumbered Cash, Beginning	352,547.65	245,429.84		
Unencumbered Cash, Ending	\$ 245,429.84	\$ 210,094.40		

CRAWFORD COUNTY, KANSAS
EMPLOYEE BENEFIT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 4,053,977.47	\$ 4,108,110.45	\$ 4,120,708.00	\$ (12,597.55)
Motor vehicle tax	663,693.83	671,066.54	664,776.00	6,290.54
Delinquent tax collections	134,993.50	129,726.63	85,000.00	44,726.63
Total Receipts	<u>4,852,664.80</u>	<u>4,908,903.62</u>	<u>\$ 4,870,484.00</u>	<u>\$ 38,419.62</u>
Expenditures				
Employee Benefits	4,767,136.38	4,689,715.47	\$ 4,910,000.00	\$ (220,284.53)
Operating Transfers to Other Funds				
Risk Management	1,200.00	-	-	-
Total Expenditures	<u>4,768,336.38</u>	<u>4,689,715.47</u>	<u>\$ 4,910,000.00</u>	<u>\$ (220,284.53)</u>
Receipts Over(Under) Expenditures	84,328.42	219,188.15		
Unencumbered Cash, Beginning	<u>29,498.35</u>	<u>113,826.77</u>		
Unencumbered Cash, Ending	<u>\$ 113,826.77</u>	<u>\$ 333,014.92</u>		

CRAWFORD COUNTY, KANSAS
OPERATING RESERVE FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 106,308.97	\$ 108,684.14	\$ 109,138.00	\$ (453.86)
Motor vehicle tax	22,818.27	18,099.34	17,429.00	670.34
Delinquent tax collections	4,027.37	3,731.67		3,731.67
Other				
Miscellaneous	-	0.15	0.00	
Operating Transfers from Other Funds				
General	122,370.00	125,000.00	202,370.00	(77,370.00)
Total Receipts	255,524.61	255,515.30	\$ 328,937.00	\$ (73,421.85)
Expenditures				
Capital Outlays	518,260.42	109,440.47	\$ 644,480.00	\$ (535,039.53)
Total Expenditures	518,260.42	109,440.47	\$ 644,480.00	\$ (535,039.53)
Receipts Over(Under) Expenditures	(262,735.81)	146,074.83		
Unencumbered Cash, Beginning	627,667.39	364,931.58		
Unencumbered Cash, Ending	\$ 364,931.58	\$ 511,006.41		

CRAWFORD COUNTY, KANSAS
MV REMODEL FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
MV Fees	\$ 41,289.11	\$ -
Total Receipts	41,289.11	-
Expenditures		
Capital Outlays	58,983.33	2,228.55
Total Expenditures	58,983.33	2,228.55
Receipts Over(Under) Expenditures	(17,694.22)	(2,228.55)
Unencumbered Cash, Beginning	60,500.07	42,805.85
Unencumbered Cash, Ending	<u>\$ 42,805.85</u>	<u>\$ 40,577.30</u>

**CRAWFORD COUNTY, KANSAS
HISTORICAL SOCIETY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 47,130.11	\$ 42,208.61	\$ 42,373.00	\$ (164.39)
Motor vehicle tax	9,593.47	8,205.56	7,736.00	469.56
Delinquent tax collections	1,833.86	1,650.76	1,100.00	550.76
Total Receipts	<u>58,557.44</u>	<u>52,064.93</u>	<u>\$ 51,209.00</u>	<u>\$ 855.93</u>
Expenditures				
Appropriation to the Historical Society	<u>60,180.00</u>	<u>70,000.00</u>	<u>\$ 70,000.00</u>	<u>\$ -</u>
Total Expenditures	<u>60,180.00</u>	<u>70,000.00</u>	<u>\$ 70,000.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	(1,622.56)	(17,935.07)		
Unencumbered Cash, Beginning	<u>22,732.60</u>	<u>21,110.04</u>		
Unencumbered Cash, Ending	<u>\$ 21,110.04</u>	<u>\$ 3,174.97</u>		

CRAWFORD COUNTY, KANSAS
JCAB GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grants	\$ -	\$ -
Other Reimbursements	-	41,413.62
Total Receipts	-	41,413.62
Expenditures		
Public Health and Welfare	-	26,745.81
Total Expenditures	-	26,745.81
Receipts Over(Under) Expenditures	-	14,667.81
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 14,667.81

CRAWFORD COUNTY, KANSAS
REGIONAL COLLABORATION GRANT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	\$ -	\$ 58,370.86
Total Receipts	-	58,370.86
Expenditures		
Public Health and Welfare	-	35,832.66
Total Expenditures	-	35,832.66
Receipts Over(Under) Expenditures	-	22,538.20
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 22,538.20

CRAWFORD COUNTY, KANSAS
RJA REINVESTMENT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grant	\$ 61,600.89	\$ 64,462.95
Total Receipts	61,600.89	64,462.95
Expenditures		
Public Safety	56,466.28	68,345.96
Total Expenditures	56,466.28	68,345.96
Receipts Over(Under) Expenditures	5,134.61	(3,883.01)
Unencumbered Cash, Beginning	324.99	5,459.60
Unencumbered Cash, Ending	\$ 5,459.60	\$ 1,576.59

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	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, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	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, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

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

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE INCENTIVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	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, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grant	\$ 311,233.70	\$ 352,647.28
Other Reimbursements	-	-
Total Receipts	<u>311,233.70</u>	<u>352,647.28</u>
Expenditures		
Public Safety	<u>311,376.30</u>	<u>343,531.12</u>
Total Expenditures	<u>311,376.30</u>	<u>343,531.12</u>
Receipts Over(Under) Expenditures	(142.60)	9,116.16
Unencumbered Cash, Beginning	-	<u>(142.60)</u>
Unencumbered Cash, Ending	<u>\$ (142.60)</u>	<u>\$ 8,973.56</u>

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE JIAS FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grant	\$ 500.00	\$ -
Other Reimbursements	1,327.41	19,865.18
Total Receipts	<u>1,827.41</u>	<u>19,865.18</u>
Expenditures		
Public Safety	<u>(5,555.11)</u>	<u>8,377.86</u>
Total Expenditures	<u>(5,555.11)</u>	<u>8,377.86</u>
Receipts Over(Under) Expenditures	7,382.52	11,487.32
Unencumbered Cash, Beginning	<u>60.00</u>	<u>7,442.52</u>
Unencumbered Cash, Ending	<u>\$ 7,442.52</u>	<u>\$ 18,929.84</u>

CRAWFORD COUNTY, KANSAS
RJA YAP SERVICES FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grant	\$ 852.60	\$ -
Total Receipts	852.60	-
Expenditures		
Public Safety	852.60	-
Total Expenditures	852.60	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

CRAWFORD COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 500,861.07	\$ 488,555.62	\$ 490,011.00	\$ (1,455.38)
Motor vehicle tax	82,183.77	82,599.07	82,133.00	466.07
Delinquent tax collections	17,718.48	16,381.17	11,500.00	4,881.17
Total Receipts	<u>600,763.32</u>	<u>587,535.86</u>	<u>\$ 583,644.00</u>	<u>\$ 3,891.86</u>
Expenditures				
Public Health and Welfare				
Appropriation to				
Mental Health Board	<u>598,000.00</u>	<u>599,000.00</u>	<u>\$ 599,000.00</u>	<u>\$ -</u>
Total Expenditures	<u>598,000.00</u>	<u>599,000.00</u>	<u>\$ 599,000.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	2,763.32	(11,464.14)		
Unencumbered Cash, Beginning	<u>20,718.95</u>	<u>23,482.27</u>		
Unencumbered Cash, Ending	<u>\$ 23,482.27</u>	<u>\$ 12,018.13</u>		

CRAWFORD COUNTY, KANSAS
INTELLECTUAL DISABILITIES FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 113,744.45	\$ 114,751.64	\$ 115,163.00	\$ (411.36)
Motor vehicle tax	20,055.32	19,030.88	18,633.00	397.88
Delinquent tax collections	4,331.11	3,880.57	3,000.00	880.57
Total Receipts	<u>138,130.88</u>	<u>137,663.09</u>	<u>\$ 136,796.00</u>	<u>\$ 867.09</u>
Expenditures				
Public Health and Welfare				
Appropriation to				
Mental Retardation Center	137,816.99	139,000.00	\$ 139,000.00	\$ -
Total Expenditures	<u>137,816.99</u>	<u>139,000.00</u>	<u>\$ 139,000.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	313.89	(1,336.91)		
Unencumbered Cash, Beginning	<u>5,143.78</u>	<u>5,457.67</u>		
Unencumbered Cash, Ending	<u>\$ 5,457.67</u>	<u>\$ 4,120.76</u>		

CRAWFORD COUNTY, KANSAS
CRISIS RESOURCE CENTER FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	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	<u>\$ 275.00</u>	<u>\$ 275.00</u>

CRAWFORD COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local alcoholic liquor tax	\$ 19,134.52	\$ 19,181.88	\$ 20,000.00	\$ (818.12)
Total Receipts	19,134.52	19,181.88	\$ 20,000.00	\$ (818.12)
Expenditures				
Public Health and Welfare	19,000.00	20,000.00	\$ 20,000.00	\$ -
Total Expenditures	19,000.00	20,000.00	\$ 20,000.00	\$ -
Receipts Over(Under) Expenditures	134.52	(818.12)		
Unencumbered Cash, Beginning	6,811.09	6,945.61		
Unencumbered Cash, Ending	\$ 6,945.61	\$ 6,127.49		

CRAWFORD COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local alcoholic liquor tax	\$ 8,679.51	\$ 7,057.04	\$ 8,500.00	\$ (1,442.96)
Total Receipts	<u>8,679.51</u>	<u>7,057.04</u>	<u>\$ 8,500.00</u>	<u>\$ (1,442.96)</u>
Expenditures				
Culture and Recreation	<u>8,160.00</u>	<u>8,160.00</u>	<u>\$ 8,500.00</u>	<u>\$ (340.00)</u>
Total Expenditures	<u>8,160.00</u>	<u>8,160.00</u>	<u>\$ 8,500.00</u>	<u>\$ (340.00)</u>
Receipts Over(Under) Expenditures	519.51	(1,102.96)		
Unencumbered Cash, Beginning	<u>2,856.62</u>	<u>3,376.13</u>		
Unencumbered Cash, Ending	<u>\$ 3,376.13</u>	<u>\$ 2,273.17</u>		

CRAWFORD COUNTY, KANSAS
TOURISM AND CONVENTION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Transient Guest tax	\$ 546,891.04	\$ 372,815.47	\$ 530,000.00	\$ (157,184.53)
Other				
Reimbursements	-	1,500.00	-	1,500.00
Total Receipts	<u>546,891.04</u>	<u>374,315.47</u>	<u>\$ 530,000.00</u>	<u>\$ (155,684.53)</u>
Expenditures				
Tourism and Convention Promotion	<u>479,247.10</u>	<u>394,380.28</u>	<u>\$ 600,000.00</u>	<u>\$ (205,619.72)</u>
Total Expenditures	<u>479,247.10</u>	<u>394,380.28</u>	<u>\$ 600,000.00</u>	<u>\$ (205,619.72)</u>
Receipts Over(Under) Expenditures	67,643.94	(20,064.81)		
Unencumbered Cash, Beginning	<u>149,411.07</u>	<u>217,055.01</u>		
Unencumbered Cash, Ending	<u>\$ 217,055.01</u>	<u>\$ 196,990.20</u>		

CRAWFORD COUNTY, KANSAS
VIOLENCE AGAINST WOMEN FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ -	\$ -
Emergency Shelter Federal Grant	24,739.00	21,264.00
Total Receipts	24,739.00	21,264.00
Expenditures		
Public Safety	24,739.00	21,264.00
Total Expenditures	24,739.00	21,264.00
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, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	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	\$ 1,925.92	\$ 1,925.92

CRAWFORD COUNTY, KANSAS
BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ -	\$ -	\$ -	\$ -
Motor vehicle tax	-	-	-	-
Delinquent tax collections	2,597.30	1,214.86	-	1,214.86
Total Receipts	2,597.30	1,214.86	\$ -	\$ 1,214.86
Expenditures				
Debt Service				
Principal	-	-	\$ -	\$ -
Interest	-	-	-	-
Total Expenditures	-	-	\$ -	\$ -
Receipts Over(Under) Expenditures	2,597.30	1,214.86		
Unencumbered Cash, Beginning	5,864.13	8,461.43		
Unencumbered Cash, Ending	<u>\$ 8,461.43</u>	<u>\$ 9,676.29</u>		

CRAWFORD COUNTY, KANSAS
RISK MANAGEMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Interest earned	\$ 1,023.06	\$ 2,115.28	\$ -	\$ 2,115.28
Other				
Reimbursements	6,570.00	10,536.68	-	10,536.68
Blue Cross Blue Shield Premiums	3,938,238.60	3,924,286.49	3,600,000.00	324,286.49
Operating Transfers from Other Funds				
General	-	-	-	-
Employee Benefits	1,200.00	-	-	-
Total Receipts	<u>3,947,031.66</u>	<u>3,936,938.45</u>	<u>\$ 3,600,000.00</u>	<u>\$ 336,938.45</u>
Expenditures				
General Government	3,830,188.53	3,280,251.67	\$ 3,600,000.00	\$ (319,748.33)
Subtotal Certified Budget			3,600,000.00	
Adjustments for Qualifying Budget Credits				
Reimbursements in excess of budg	-	-	324,286.49	(324,286.49)
Total Expenditures	<u>3,830,188.53</u>	<u>3,280,251.67</u>	<u>\$ 3,924,286.49</u>	<u>\$ (644,034.82)</u>
Receipts Over(Under) Expenditures	116,843.13	656,686.78		
Unencumbered Cash, Beginning	<u>669,223.46</u>	<u>786,066.59</u>		
Unencumbered Cash, Ending	<u>\$ 786,066.59</u>	<u>\$ 1,442,753.37</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 187,456.31	\$ 199,372.63	\$ 195,828.00	\$ 3,544.63
Motor vehicle tax	48,193.14	47,830.22	50,120.00	(2,289.78)
Delinquent tax collections	2,944.52	5,739.14	2,002.00	3,737.14
Other				
Reimbursements	-	-	-	-
Total Receipts	<u>238,593.97</u>	<u>252,941.99</u>	<u>\$ 247,950.00</u>	<u>\$ 4,991.99</u>
Expenditures				
Public Safety	221,081.85	205,653.70	\$ 231,150.00	\$ (25,496.30)
Operating Transfer to Other Funds				
Fire District #1 Equip Reserve	15,000.00	40,000.00	24,200.00	15,800.00
Subtotal Certified Budget			255,350.00	
Adjustments for Qualifying Budget Credits				
Reimbursements	-	-	-	-
Total Expenditures	<u>236,081.85</u>	<u>245,653.70</u>	<u>\$ 255,350.00</u>	<u>\$ (9,696.30)</u>
Receipts Over(Under) Expenditures	2,512.12	7,288.29		
Unencumbered Cash, Beginning	4,390.41	6,902.53		
Unencumbered Cash, Ending	<u>\$ 6,902.53</u>	<u>\$ 14,190.82</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Fire District #1 Fund	\$ 15,000.00	\$ 40,000.00
Total Receipts	15,000.00	40,000.00
Expenditures		
Capital Outlays	21,234.38	6,134.20
Total Expenditures	21,234.38	6,134.20
Receipts Over(Under) Expenditures	(6,234.38)	33,865.80
Unencumbered Cash, Beginning	55,551.09	49,316.71
Unencumbered Cash, Ending	\$ 49,316.71	\$ 83,182.51

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 135,783.93	\$ 141,714.67	\$ 140,098.00	\$ 1,616.67
Motor vehicle tax	31,614.44	34,587.02	32,117.00	2,470.02
Delinquent tax collections	2,774.24	3,379.76	1,252.00	2,127.76
Other				
Reimbursements	-	11,913.12	-	11,913.12
Total Receipts	<u>170,172.61</u>	<u>191,594.57</u>	<u>\$ 173,467.00</u>	<u>\$ 18,127.57</u>
Expenditures				
Public Safety				
Operating expenditures	59,901.04	107,659.00	\$ 61,000.00	\$ 46,659.00
Debt Service on Bonds				
Principal	17,000.00	17,000.00	17,000.00	-
Interest	23,375.00	22,652.50	23,360.00	(707.50)
Operating Transfer to Other Funds				
Fire District #2 Equip Reserve	69,000.00	42,900.00	79,000.00	(36,100.00)
Subtotal Certified Budget			<u>180,360.00</u>	
Adjustments for Qualifying Budget Credits				
Reimbursements	-	-	11,913.12	(11,913.12)
Total Expenditures	<u>169,276.04</u>	<u>190,211.50</u>	<u>\$ 192,273.12</u>	<u>\$ (2,061.62)</u>
Receipts Over(Under) Expenditures	896.57	1,383.07		
Unencumbered Cash, Beginning	<u>5,931.45</u>	<u>6,828.02</u>		
Unencumbered Cash, Ending	<u>\$ 6,828.02</u>	<u>\$ 8,211.09</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #2 EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Fire District #2 Fund	\$ 69,000.00	\$ 42,900.00
Total Receipts	69,000.00	42,900.00
Expenditures		
Capital Outlays	-	150,000.00
Total Expenditures	-	150,000.00
Receipts Over(Under) Expenditures	69,000.00	(107,100.00)
Unencumbered Cash, Beginning	104,000.00	173,000.00
Unencumbered Cash, Ending	\$ 173,000.00	\$ 65,900.00

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 49,547.65	\$ 52,121.04	\$ 51,726.00	\$ 395.04
Motor vehicle tax	9,904.28	9,650.23	9,291.00	359.23
Delinquent tax collections	1,810.21	1,864.10	998.00	866.10
Other				
Reimbursements	-	4,190.00	4,733.00	(543.00)
Total Receipts	<u>61,262.14</u>	<u>67,825.37</u>	<u>\$ 66,748.00</u>	<u>\$ 1,077.37</u>
Expenditures				
Public Safety	45,814.49	48,242.19	\$ 52,600.00	\$ (4,357.81)
Operating Transfer to Other Funds				
Fire District #3 Equip Reserve	10,000.00	20,000.00	20,000.00	-
Subtotal Certified Budget			72,600.00	
Adjustments for Qualifying Budget Credits				
Grants and reimbursements	-	-	-	-
Total Expenditures	<u>55,814.49</u>	<u>68,242.19</u>	<u>\$ 72,600.00</u>	<u>\$ (4,357.81)</u>
Receipts Over(Under) Expenditures	5,447.65	(416.82)		
Unencumbered Cash, Beginning	404.96	5,852.61		
Unencumbered Cash, Ending	<u>\$ 5,852.61</u>	<u>\$ 5,435.79</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Fire District #3 Fund	\$ 10,000.00	\$ 20,000.00
Total Receipts	10,000.00	20,000.00
Expenditures		
Capital Outlays	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	10,000.00	20,000.00
Unencumbered Cash, Beginning	23,000.00	33,000.00
Unencumbered Cash, Ending	<u>\$ 33,000.00</u>	<u>\$ 53,000.00</u>

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 51,139.23	\$ 52,035.71	\$ 50,700.00	\$ 1,335.71
Motor vehicle tax	11,761.30	11,543.62	11,671.00	(127.38)
Delinquent tax collections	565.75	639.50	325.00	314.50
Total Receipts	63,466.28	64,218.83	\$ 62,696.00	\$ 1,522.83
Expenditures				
Public Safety	54,300.00	46,314.97	\$ 56,350.00	\$ (10,035.03)
Operating Transfer to Other Funds				
Fire District #4 Equip Reserve	8,000.00	16,000.00	10,000.00	6,000.00
Total Expenditures	62,300.00	62,314.97	\$ 66,350.00	\$ (4,035.03)
Receipts Over(Under) Expenditures	1,166.28	1,903.86		
Unencumbered Cash, Beginning	3,928.19	5,094.47		
Unencumbered Cash, Ending	<u>\$ 5,094.47</u>	<u>\$ 6,998.33</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #4 EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Fire District #4 Fund	\$ 8,000.00	\$ 16,000.00
Total Receipts	8,000.00	16,000.00
Expenditures		
Capital Outlays	-	15,500.00
Total Expenditures	-	15,500.00
Receipts Over(Under) Expenditures	8,000.00	500.00
Unencumbered Cash, Beginning	18,500.00	26,500.00
Unencumbered Cash, Ending	<u>\$ 26,500.00</u>	<u>\$ 27,000.00</u>

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #1 FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Current taxes - special assessment: \$	-	\$ -
Delinquent tax collections	-	-
Total Receipts	-	-
Expenditures		
Public Health and Welfare	-	-
Debt Service on Bonds	-	-
Total Expenditures	-	-
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, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Current taxes - special assessment: \$	23,630.00	\$ 26,430.00
Delinquent tax collections	4,190.22	10,073.84
Charges for Services	33,644.40	35,529.00
Other		
Reimbursements	-	-
Total Receipts	<u>61,464.62</u>	<u>72,032.84</u>
Expenditures		
Public Health and Welfare	38,833.32	43,363.71
Debt Service on Bonds		
Principal	8,000.00	8,000.00
Interest	15,757.50	15,427.50
Total Expenditures	<u>62,590.82</u>	<u>66,791.21</u>
Receipts Over(Under) Expenditures	(1,126.20)	5,241.63
Unencumbered Cash, Beginning	34,995.37	33,869.17
Unencumbered Cash, Ending	<u>\$ 33,869.17</u>	<u>\$ 39,110.80</u>

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #3 FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Prepaid special assessments	\$ 53,532.50	\$ 52,174.00
Charges for Services	18,239.00	16,798.35
Total Receipts	71,771.50	68,972.35
Expenditures		
Public Health and Welfare		
Operating expenditures	27,160.47	17,278.25
Capital projects	-	-
Debt Service on Bonds		
Principal	16,000.00	16,000.00
Interest	28,955.00	28,477.50
Other	-	-
Total Expenditures	72,115.47	61,755.75
Receipts Over(Under) Expenditures	(343.97)	7,216.60
Unencumbered Cash, Beginning	48,680.57	48,336.60
Unencumbered Cash, Ending	\$ 48,336.60	\$ 55,553.20

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #4 FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Current taxes - special assessment: \$	28,471.01	\$ 28,120.10
Delinquent tax collections	1,230.18	1,320.09
Charges for Services	29,889.50	28,967.00
Total Receipts	59,590.69	58,407.19
Expenditures		
Public Health and Welfare	33,855.60	21,433.82
Debt Service on bonds		
Principal	8,000.00	8,000.00
Interest	22,207.50	21,835.00
Other	-	-
Total Expenditures	64,063.10	51,268.82
Receipts Over(Under) Expenditures	(4,472.41)	7,138.37
Unencumbered Cash, Beginning	38,568.36	34,095.95
Unencumbered Cash, Ending	<u>\$ 34,095.95</u>	<u>\$ 41,234.32</u>

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #5 FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

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

CRAWFORD COUNTY, KANSAS
SOUTHRIDGE PAVING DISTRICT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Current ad valorem tax	\$ 13,975.64	\$ 13,975.92
Total Receipts	<u>13,975.64</u>	<u>13,975.92</u>
Expenditures		
Debt Service on Bonds		
Principal	12,000.00	12,500.00
Interest	2,216.18	1,797.38
Other	1.25	1.25
Total Expenditures	<u>14,217.43</u>	<u>14,298.63</u>
Receipts Over(Under) Expenditures	(241.79)	(322.71)
Unencumbered Cash, Beginning	<u>750.90</u>	<u>509.11</u>
Unencumbered Cash, Ending	<u>\$ 509.11</u>	<u>\$ 186.40</u>

CRAWFORD COUNTY, KANSAS
DEER CREEK PAVING DISTRICT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Prepaid special assessments	\$ 10,961.68	\$ 10,961.68
Total Receipts	10,961.68	10,961.68
Expenditures		
Capital Outlays	-	-
Debt Service on Bonds		
Principal	7,995.20	9,600.00
Interest	2,491.75	1,787.04
Other	1.25	1.25
Total Expenditures	10,488.20	11,388.29
Receipts Over(Under) Expenditures	473.48	(426.61)
Unencumbered Cash, Beginning	-	473.48
Unencumbered Cash, Ending	<u>\$ 473.48</u>	<u>\$ 46.87</u>

CRAWFORD COUNTY, KANSAS
AGENCY FUNDS

Schedule of Receipts and Disbursements, Regulatory Basis
For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Taxes	\$ 22,264,088.43	\$ 38,014,281.20	\$ 38,388,419.42	\$ 21,889,950.21
Current 16 & 20 M Trucks	60,493.89	100,763.90	96,686.07	64,571.72
Delinquent Personal Prop	464,634.46	1,320,442.93	1,312,212.16	472,865.23
Delinquent 16 & 20 M Tr	985.80	8,845.90	7,479.10	2,352.60
County Equalization State Ai	-	44,687.87	44,687.87	-
Mineral Tax	-	61.53	61.53	-
Commercial Vehicle Fees	6,160.44	221,930.02	222,345.11	5,745.35
Motor Vehicle Tax	829,184.59	4,832,080.22	4,746,703.44	914,561.37
Neighborhood Revitalization	-	401,975.91	401,975.91	-
Pittsburg TIF Financing	-	292,702.34	292,702.34	-
Special City & County Street	-	979,617.32	979,617.32	-
Total Distributable Funds	\$ 23,625,547.61	\$ 46,217,389.14	\$ 46,492,890.27	\$ 23,350,046.48
Subdivision Funds:				
Hospital Districts	\$ -	\$ 485,050.05	\$ 485,050.05	\$ -
SEK Library District	-	219,613.33	219,613.33	-
Special Districts	-	6,527.42	6,527.42	-
State	-	479,318.47	479,318.47	-
Watershed Districts	-	3,924.18	3,924.18	-
Extension Council	-	436,901.45	436,901.45	-
School Districts	-	14,582,781.71	14,582,768.47	13.24
Cities	-	11,021,273.22	11,021,273.22	-
Townships	-	266,485.99	262,192.15	4,293.84
Total Subdivision Funds	\$ -	\$ 27,501,875.82	\$ 27,497,568.74	\$ 4,307.08

CRAWFORD COUNTY, KANSAS
AGENCY FUNDS

Schedule of Receipts and Disbursements, Regulatory Basis
For the Year Ended December 31, 2020

Fund	Ending Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds				
Bankruptcy	\$ -	\$ -	\$ -	\$ -
Beneficiary	4,578.00	-	-	4,578.00
Cereal Malt Beverage	250.00	275.00	375.00	150.00
Attorney Forfeiture Fees	1,512.90	-	-	1,512.90
Special Law Enforcement Tr	73,639.96	78,005.00	32,838.95	118,806.01
IRS Forfeiture Law Enforce	40,250.16	5,180.22	35,292.72	10,137.66
Jail Commissary Trust	506.82	-	-	506.82
State Election Filing Fee	-	400.00	400.00	-
Fish and Game	-	3,016.00	3,016.00	-
Heritage Trust Fund	4,308.00	21,281.00	19,819.00	5,770.00
MV Sales Tax Fund	(25,037.43)	3,234,257.34	3,209,219.91	-
State Vehicle Fund	-	2,729,002.37	2,729,002.37	-
Treasurer's Vehicle Fund	35,034.17	270,348.15	283,824.66	21,557.66
Kansas Drivers License Fees	-	2,936.00	2,936.00	-
Flex Spending	29,964.14	138,345.53	132,464.36	35,845.31
Payroll Clearing Accounts	(82.71)	5,002,235.31	5,002,152.60	-
Crawford Co Law Library	84,217.73	16,554.15	20,247.85	80,524.03
District Court - Girard	116,256.75	150,638.20	263,747.80	3,147.15
District Court - Pittsburg	42,700.12	741,091.28	778,810.87	4,980.53
County Attorney	1,529.06	24,841.41	24,420.87	1,949.60
Total Other Agency Funds	<u>\$ 409,627.67</u>	<u>\$ 12,418,406.96</u>	<u>\$ 12,538,568.96</u>	<u>\$ 289,465.67</u>
GRAND TOTAL - AGENCY	<u>\$ 24,035,175.28</u>	<u>\$ 86,137,671.92</u>	<u>\$ 86,529,027.97</u>	<u>\$ 23,643,819.23</u>

CRAWFORD COUNTY, KANSAS

FEDERAL COMPLIANCE SECTION

For the Year Ended December 31, 2020

CRAWFORD COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

<u>FEDERAL GRANTOR</u>	<u>CFDA</u>	<u>Amount</u>	<u>Amount</u>
<u>PASS THROUGH GRANTOR / PROGRAM TITLE</u>	<u>Number</u>	<u>Received</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	\$ 470,741.00	\$ 463,919.00
Total U.S. Department of Agriculture		<u>470,741.00</u>	<u>463,919.00</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	21,264.00	21,264.00
<u>U.S. Department of Transportation</u>			
Passed Through the State of Kansas Department of Transportation			
State and Community Highway Safety Grants	20.205	318,604.79	318,604.79
<u>U.S. Department of the Treasury</u>			
Passed through Crawford County, Kansas from the State of Kansas Governor's Office			
Coronavirus Relief Fund	21.019 (3)	7,877,400.00	7,877,400.00
<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	26,161.00	26,182.00
Family Planning Services	93.217	33,357.00	27,491.00
Immunization (IAP) Grants	93.268	2,336.94	2,796.94
Early Detection Grant	93.283	97,618.63	132,204.19
ELC Grant	93.323	194,250.00	25,192.17
Innovative State and Local Grant	93.435	60,000.00	91,000.00
Child Care and Development (CCL) Grant	93.575 (a)	48,759.00	57,473.00
Breastfeeding Promotion and Support	93.741	5,532.00	5,532.00
Teen Pregnancy Prevention	93.778 (b)	27,884.50	27,110.00
HIV Care Formula Grant (Case Management)	93.917	112,408.00	110,971.00
COVID Reimbursement Grant	93.461 (3)	16,127.00	16,127.00
Cronic Disease Risk Reduction (CDDR) Grant	93.945	11,000.00	16,000.00
Maternal and Child Health Services	93.994	64,677.00	61,568.00
Total U.S. Department of Health and Human Services		<u>700,111.07</u>	<u>599,647.30</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	29,116.00	29,116.00
TOTAL FEDERAL AWARDS		<u>\$ 9,417,236.86</u>	<u>\$ 9,309,951.09</u>

CRAWFORD COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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) The County did not use the 10% de minimis cost rate. Instead indirect cost rates as specified in the grant agreements with the grantors was used.

(3) COVID related grants

Clusters of Funds:

(a) CCDF Cluster; (b) Highway Safety Cluster; (c) Immunization Cluster; and (d) Medicaid Cluster. The County provided federal awards under the SPARK grant to various subrecipients and businesses as follows:

Pittsburg State University	\$ 750,000.00
USD 250 Pittsburg	599,310.00
USD 246 Northeast Arma	99,023.00
USD 248 Girard	188,181.00
USD 249 Frontenac	183,973.00
USD 247 Southeast Cherokee	101,132.00
SEK Interlocal 637	139,998.00
City of Girard Public Library	4,770.00
City of Mulberry	336.00
City of Frontenac	23,880.00
City of Girard	62,420.00
City of Pittsburg	101,278.00
Osage Township Volunteer Fire Department	19,000.00
K-State Research & Extension	3,748.00
SEK Area Agency on Aging	17,750.00
SEK Regional Detention Center	7,192.00
Community Health Center of SEK	34,670.00
Small Business & Non Profit Grant Program	651,500.00
	<u>\$ 2,988,161.00</u>

Diehl Banwart Bolton

Certified Public Accountants PA

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, 2020. 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, 2020.

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

August 4, 2021
Girard, Kansas

*Diehl
Banwart
Bolton*

Certified Public Accountants P.A.

**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, 2020, 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 23, 2021.

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

DIEHL, BANWART, BOLTON, CPAs PA

August 4, 2021
Girard, Kansas

**CRAWFORD COUNTY, KANSAS
GIRARD, KANSAS**

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

The auditors' report was adverse for departures from accounting principles generally accepted in the United State's of America due to the preparation of wthe financial statements in accordance with the Kansas regulatory basis of accounting. An unqualified opinion on the regulatory basis of accounting financial statement of the government was issued.

Internal control over financial reporting:

- Material weakness identified? Yes No
- Significant deficiency identified? Yes None reported
- Noncompliance material to financial statements noted? Yes No

FEDERAL AWARDS

Internal control over major programs:

- Material weakness identified? Yes No
- Significant deficiency identified? Yes None reported

Type of auditors' report issued on compliance for major programs:

Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of the Uniform Guidance?

Yes No

Identification of major programs:

CFDA Numbers	Name of Federal Program
21.019	Coronavirus Relief

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

Yes No

**CRAWFORD COUNTY, KANSAS
GIRARD, KANSAS**

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

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, 2020

No audit findings relative to the federal award programs.