

CRAWFORD COUNTY, KANSAS

Annual Financial Report

For the year ended December 31, 2005

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

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EUGENE M. MENSE III, C.P.A.

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Crawford County, Kansas

We have audited the accompanying financial statements of Crawford County, Kansas, as of and for the year ended December 31, 2005, as listed in the table of contents. These financial statements are the responsibility of Crawford County, Kansas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As described more fully in Note 1, the County has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Crawford County, Kansas as of December 31, 2005, or the changes in its financial position for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Crawford County, Kansas, as of December 31, 2005, and its cash receipts and expenditures, budgetary comparisons, and changes in long-term debt and long-term debt maturities for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 10, 2006, on our consideration of Crawford County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

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



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

August 10, 2006
Joplin, Missouri

CRAWFORD COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2005

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Fund	\$ (61,225)	\$ -	\$ 6,861,200	\$ 6,691,537	\$ 108,438	\$ 706,183	\$ 814,621
Special Revenue Funds:							
Extension Council	7,320		217,753	215,017	10,056	-	10,056
Ambulance	118,289		1,219,916	1,132,963	205,242	123,633	328,877
Appraisal	20,958		479,790	504,663	(3,915)	62,994	59,079
Register of Deeds Technology	121,007		50,514	25,647	145,874	-	145,874
Fair	655		9,518	9,575	598	-	598
Fairground Maintenance	221		5,417	5,375	263	-	263
4H Fair Awards	652		9,703	9,750	605	-	605
Health	92,935		854,247	894,733	52,449	85,968	138,417
Noxious Weed	6,283		59,984	56,380	9,887	9,857	19,744
Road and Bridge	(150,587)		2,832,141	2,550,959	130,595	228,244	358,839
Conservation District	2,444		33,474	33,912	2,006	-	2,006
Economic Development	8,266		-	-	8,266	-	8,266
Elderly Services	51,987		133,099	135,591	49,495	-	49,495
Election	58,750		222,088	230,834	49,984	25,063	75,047
Emergency Telephone Tax	6,123		197,817	184,754	19,186	17,273	36,459
Employee Benefits	64,751		2,659,208	2,302,493	421,466	8,809	430,275
Historical and Museum	3,127		24,447	25,395	2,179	-	2,179
Building	428		-	-	428	-	428
Out-District Tuition	(4,784)		141,975	91,749	45,442	3,789	49,231
Mental Health	40,765		503,593	509,084	35,274	-	35,274
Mental Retardation	7,750		141,982	143,500	6,232	-	6,232
Special Alcohol	10,909		21,196	21,277	10,828	-	10,828
Special Bridge	30,253		231,032	178,062	83,223	26,400	109,623
Special Parks and Recreation	5,684		7,928	7,595	6,017	-	6,017
Tourism and Convention Promotion	28,434		78,832	65,577	41,689	2,549	44,238
Case Management	9,577		55,641	52,430	12,788	5,671	18,459
Community Corrections District II	211,952		198,532	387,029	23,455	37,069	60,524
Cancer Prevention	5,905		18,465	19,582	4,788	3,344	8,132
County Attorney Training	269		1,516	1,224	561	-	561
Cancer Awareness	2,612		-	-	2,612	-	2,612
Drug Enforcement	669		15,350	-	16,019	-	16,019
Early Intervention	13,561		563	1,038	13,086	-	13,086
Driver Improvement	1,962		2,630	322	4,270	-	4,270
Electronic Monitoring	2,332		1,205	-	3,537	-	3,537
Free to Know Services	5,182		12,950	15,507	2,625	-	2,625
Free To Know	26,875		109,469	75,990	60,354	6,920	67,274
H.E.R.R.	(14,529)		33,902	8,845	10,528	-	10,528
Jail Sales Tax	3,759		-	3,759	-	234	234

CRAWFORD COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash (Continued)
For the Year Ended December 31, 2005

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds (Continued):							
Special Revenue Funds (Continued):							
Crawford County Teen Court	\$ 1,629	\$ -	\$ 2,298	\$ 2,251	\$ 1,676	\$ -	\$ 1,676
Juvenile Incentive Block Grant	823		20,840	19,513	2,150	585	2,735
Juvenile Justice Authority	1,672		-	597	1,075	209	1,284
Juvenile Justice JIAS-Intake Assessment System	649		500	250	899	-	899
Local Environmental Protection	9,163		23,733	21,637	11,259	2,158	13,417
Health and Family Services	(5,340)		104,607	101,005	(1,738)	12,390	10,652
Juvenile Justice	1,618		2,344	1,321	2,641	-	2,641
Crisis Resource Center	-		19,049	12,003	7,046	-	7,046
Violence Against Women Grant	(689)		149,239	137,129	11,421	1,725	13,146
W.I.C.	-		218,483	185,363	33,120	12,776	45,896
Wireless Telephone Tax	2,795		56,951	50,908	8,838	20,679	29,517
Workforce Investment Board	171		-	-	171	-	171
Juvenile Justice RJA 11th District	(10,300)		320,905	310,767	(162)	26,113	25,951
Prevention Services - Crawford County	20,605		105,361	112,523	13,443	6,333	19,776
Crawford County Attendant Care	790		27	27	790	-	790
Fiscal Clerk Juvenile Justice Authority	99		24,787	2,307	22,579	284	22,863
Drug Endangered Children	3,426		2,000	1,500	3,926	-	3,926
Kansas COLPO	3,583		7,040	7,775	2,848	3	2,851
Debt Service Funds:							
Bond and Interest	199,977		729,882	759,510	170,349	-	170,349
Mental Health Bond	-		134,860	134,860	-	-	-
2004 Road Bond- Principal and Interest	103,985		-	103,985	-	-	-
Temporary Notes	-		-	-	-	-	-
Capital Project Funds:							
Jail Construction	-		3,759	3,759	-	-	-
1999 Bridge Project	256,047		1,835	144,408	113,474	117,362	230,836
2004 Road Bond	3,040,297		112,409	584,333	2,568,373	-	2,568,373
2000 Road Bond	2,908		-	-	2,908	-	2,908
Proprietary Type Funds:							
Internal Service Funds:							
Risk Management Reserve	427,560		2,326,162	2,128,660	625,062	-	625,062
	\$ 4,802,969	\$ -	\$ 21,814,148	\$ 21,418,539	\$ 5,198,578	\$ 1,554,619	\$ 6,753,197

CRAWFORD COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures and Unencumbered Cash (Continued)
 For the Year Ended December 31, 2005

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Component Units:							
Fire District No. 1	\$ 43,733	\$ -	\$ 217,159	\$ 213,307	\$ 47,585	\$ 39,912	\$ 87,497
Fire District No. 2	7,583		98,198	94,305	11,476	5,179	16,655
Fire District No. 3	2,581		23,765	27,424	(1,078)	2,314	1,236
Fire District No. 4	-		30,698	24,021	6,677	7,076	13,753
Sewer District No. 1	25,701		50,849	43,700	32,850	-	32,850
Sewer District No. 2	4,657		1,080,908	1,056,670	28,895	1,055	29,950
Sewer District No. 4	15,269		1,198,744	1,203,737	10,276	78	10,354
Sewer District No. 5	-		3,980	3,900	80	-	80
Total Reporting Entity (Excluding Agency Funds)	\$ 4,902,493	\$ -	\$ 24,518,449	\$ 24,085,603	\$ 5,335,339	\$ 1,610,233	\$ 6,945,572

Cash on Hand	\$ 2,500
Checking Accounts	4,400,272
Certificate of Deposits	15,441,400
U.S. Treasury Bills	2,995,300
Total Cash	\$ 22,839,472
Agency Funds (Statement 4)	15,893,900
Total Reporting Entity (Excluding Agency Funds)	\$ 6,945,572

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

CRAWFORD COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
For the Year Ended December 31, 2005

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Fund Types:					
General Fund	\$ 6,236,850	\$ -	\$ 6,236,850	\$ 6,691,537	\$ (454,687)
Special Revenue Funds					
Extension Council	215,017		215,017	215,017	-
Ambulance	1,124,000		1,124,000	1,132,963	(8,963)
Appraisal	501,479		501,479	504,663	(3,184)
Register of Deeds Technology	110,704		110,704	25,647	85,057
Fair	9,575		9,575	9,575	-
Fairground Maintenance	5,375		5,375	5,375	-
4H Fair Awards	9,750		9,750	9,750	-
Health	928,993		928,993	894,733	34,260
Noxious Weed	62,964		62,964	56,380	6,584
Road and Bridge	2,606,000		2,606,000	2,550,959	55,041
Conservation District	33,912		33,912	33,912	-
Economic Development	5,772		5,772	-	5,772
Elderly Services	153,281		153,281	135,591	17,690
Election	240,000		240,000	230,834	9,166
Emergency Telephone Tax	238,543		238,543	184,754	53,789
Employee Benefits	2,597,702		2,597,702	2,302,493	295,209
Historical Museum	25,395		25,395	25,395	-
Building	5,838		5,838	-	5,838
Out-District Tuition	140,000		140,000	91,749	48,251
Mental Health	507,581		507,581	509,084	(1,503)
Mental Retardation	143,500		143,500	143,500	-
Special Alcohol	40,789		40,789	21,277	19,512
Special Bridge	238,500		238,500	178,062	60,438
Special Parks and Recreation	15,983		15,983	7,595	8,388
Tourism and Convention Promotion	89,796		89,796	65,577	24,219
Debt Service Funds:					
Bond and Interest	780,726		780,726	759,510	21,216
Temporary Notes	100		100	-	100
Component Units:					
Fire District No. 1	138,055	81,473	219,528	213,307	6,221
Fire District No. 2	66,861	30,780	97,641	94,305	3,336
Fire District No. 3	25,100	-	25,100	27,424	(2,324)
Fire District No. 4	23,760	-	23,760	24,021	(261)
Sewer District No. 1	78,096	-	78,096	43,700	34,396
Sewer District No. 2	28,634	1,034,000	1,062,634	1,056,670	5,964
Sewer District No. 4	-	824,276	824,276	1,203,737	(379,461)
Sewer District No. 5	-	3,980	3,980	3,900	80

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
General Fund
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 2,276,169	\$ 2,201,990	\$ 74,179
Delinquent Tax	148,104	33,198	114,906
Motor Vehicle Tax	402,423	415,755	(13,332)
16/20 M Vehicle Tax	7,173	13,146	(5,973)
Recreational Vehicle Tax	-	4,157	(4,157)
Mineral Tax	383	100	283
Local Alcoholic Liquor Fund	7,929	12,820	(4,891)
Sales Tax	1,737,327	1,700,000	37,327
Licenses, Permits and Fees	782,872	753,000	29,872
Charges for Services	349,744	218,000	131,744
Use of Property and Money	385,295	300,000	85,295
Grants/Aid	283,931	230,000	53,931
Other	479,850	285,100	194,750
Total Cash Receipts	\$ 6,861,200	\$ 6,167,266	\$ 693,934
Expenditures			
County Commission	\$ 83,288	\$ 83,940	\$ 652
Fiscal Clerk	104,348	104,236	(112)
County Clerk	245,863	242,336	(3,527)
County Treasurer	363,226	338,500	(24,726)
Register of Deeds	148,884	173,000	24,116
County Attorney	422,171	385,220	(36,951)
District Court	267,554	254,859	(12,695)
County Sheriff	1,807,334	1,541,533	(265,801)
Jail	1,491,954	1,391,568	(100,386)
County Courthouse	332,376	359,000	26,624
County Coroner	68,633	61,000	(7,633)
Other	392,238	233,874	(158,364)
County Zoning	36,947	52,639	15,692
Landfill	23,599	24,466	867
Mental Health	-	-	-
Workmen's Compensation and Liability	147,475	144,641	(2,834)
Data Processing Department	120,623	120,000	(623)
Special Projects	68,792	70,300	1,508
County Counselor	97,117	99,789	2,672
Department of Youth Services	300,999	300,999	-
Court Security	152,514	152,950	436

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
General Fund (Continued)
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Expenditures (Continued)			
Civil Defense	\$ 15,602	\$ -	\$ (15,602)
Capital Murder Trial	-	100,000	100,000
ADA	-	2,000	2,000
	\$ 6,691,537	\$ 6,236,850	\$ (454,687)
Cash Receipts Over (Under) Expenditures	\$ 169,663		
Unencumbered Cash - Beginning of Year	(61,225)		
Unencumbered Cash - End of Year	\$ 108,438		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Extension Council Fund
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 180,160	\$ 176,503	\$ 3,657
Delinquent Tax	4,972	5,084	(112)
Motor Vehicle Tax	31,550	29,256	2,294
16/20 M Vehicle Tax	1,071	925	146
Other	-	292	(292)
Total Cash Receipts	\$ 217,753	\$ 212,060	\$ 5,693
Expenditures			
Appropriations to Extension Council Treasurer	\$ 215,017	\$ 215,017	\$ -
Total Expenditures	\$ 215,017	\$ 215,017	\$ -
Cash Receipts Over (Under) Expenditures	\$ 2,736		
Unencumbered Cash - Beginning of Year	7,320		
Unencumbered Cash - End of Year	\$ 10,056		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Ambulance Fund
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 259,319	\$ 254,195	\$ 5,124
Delinquent Tax	7,474	5,231	2,243
Motor Vehicle Tax	61,775	67,643	(5,868)
16/20 M Vehicle Tax	657	2,139	(1,482)
Charges for Services	882,089	720,000	162,089
Interest	33	-	33
Other	8,569	676	7,893
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	<u>\$ 1,219,916</u>	<u>\$ 1,049,884</u>	<u>\$ 170,032</u>
Expenditures			
Public Safety	<u>\$ 1,132,963</u>	<u>\$ 1,124,000</u>	<u>\$ (8,963)</u>
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 1,132,963</u>	<u>\$ 1,124,000</u>	<u>\$ (8,963)</u>
	<u> </u>	<u> </u>	<u> </u>
Cash Receipts Over (Under) Expenditures	\$ 86,953		
Unencumbered Cash - Beginning of Year	<u>118,289</u>		
Unencumbered Cash - End of Year	<u>\$ 205,242</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Appraisal Fund
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 384,569	\$ 376,972	\$ 7,597
Delinquent Tax	11,459	12,584	(1,125)
Motor Vehicle Tax	71,702	66,304	5,398
16/20 M Vehicle Tax	2,465	2,097	368
Other	9,595	5,163	4,432
Total Cash Receipts	\$ 479,790	\$ 463,120	\$ 16,670
Expenditures			
General Government	\$ 504,663	\$ 501,479	\$ (3,184)
Total Expenditures	\$ 504,663	\$ 501,479	\$ (3,184)
Cash Receipts Over (Under) Expenditures	\$ (24,873)		
Unencumbered Cash - Beginning of Year	20,958		
Unencumbered Cash - End of Year	\$ (3,915)		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Register of Deeds Technology Fund
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Fees	\$ 50,514	\$ 45,000	\$ 5,514
Total Cash Receipts	\$ 50,514	\$ 45,000	\$ 5,514
Expenditures			
General Government	\$ 25,647	\$ 110,704	\$ 85,057
Total Expenditures	\$ 25,647	\$ 110,704	\$ 85,057
Cash Receipts Over (Under) Expenditures	\$ 24,867		
Unencumbered Cash - Beginning of Year	121,007		
Unencumbered Cash - End of Year	\$ 145,874		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fair Fund
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 5,764	\$ 7,653	\$ (1,889)
Delinquent Tax	218	185	33
Motor Vehicle Tax	3,488	1,325	2,163
16/20 M Vehicle Tax	48	42	6
Other	-	13	(13)
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	<u>\$ 9,518</u>	<u>\$ 9,218</u>	<u>\$ 300</u>
Expenditures			
Appropriation to County Fair Treasurer	<u>\$ 9,575</u>	<u>\$ 9,575</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 9,575</u>	<u>\$ 9,575</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ (57)		
Unencumbered Cash - Beginning of Year	<u>655</u>		
Unencumbered Cash - End of Year	<u>\$ 598</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fairground Maintenance Fund
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 4,609	\$ 4,528	\$ 81
Delinquent Tax	104	87	17
Motor Vehicle Tax	681	641	40
16/20 M Vehicle Tax	23	20	3
Other	-	6	(6)
	<u>5,417</u>	<u>5,282</u>	<u>135</u>
Total Cash Receipts	<u>\$ 5,417</u>	<u>\$ 5,282</u>	<u>\$ 135</u>
Expenditures			
Appropriation to County Fair Treasurer	<u>\$ 5,375</u>	<u>\$ 5,375</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 5,375</u>	<u>\$ 5,375</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ 42		
Unencumbered Cash - Beginning of Year	<u>221</u>		
Unencumbered Cash - End of Year	<u>\$ 263</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
4H Fair Awards Fund
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 7,816	\$ 7,730	\$ 86
Delinquent Tax	230	233	(3)
Motor Vehicle Tax	1,504	1,439	65
16/20 M Vehicle Tax	45	46	(1)
Other	108	14	94
Total Cash Receipts	<u>\$ 9,703</u>	<u>\$ 9,462</u>	<u>\$ 241</u>
Expenditures			
Appropriation to County Fair Treasurer	<u>\$ 9,750</u>	<u>\$ 9,750</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 9,750</u>	<u>\$ 9,750</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ (47)		
Unencumbered Cash - Beginning of Year	<u>652</u>		
Unencumbered Cash - End of Year	<u>\$ 605</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Health Fund
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 219,038	\$ 214,629	\$ 4,409
Delinquent Tax	6,779	6,790	(11)
Motor Vehicle Tax	42,752	39,833	2,919
16/20 M Vehicle Tax	1,426	1,260	166
Federal and State Grants/Aid and Other	584,252	570,398	13,854
Total Cash Receipts	\$ 854,247	\$ 832,910	\$ 21,337
Expenditures			
Public Health	\$ 894,733	\$ 928,993	\$ 34,260
Total Expenditures	\$ 894,733	\$ 928,993	\$ 34,260
Cash Receipts Over (Under) Expenditures	\$ (40,486)		
Unencumbered Cash - Beginning of Year	92,935		
Unencumbered Cash - End of Year	\$ 52,449		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Noxious Weed Fund
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 48,297	\$ 47,432	\$ 865
Delinquent Tax	1,378	1,286	92
Motor Vehicle Tax	9,407	8,976	431
16/20 M Vehicle Tax	287	284	3
Other	615	1,290	(675)
Total Cash Receipts	\$ 59,984	\$ 59,268	\$ 716
Expenditures			
Public Works	\$ 56,380	\$ 62,964	\$ 6,584
Total Expenditures	\$ 56,380	\$ 62,964	\$ 6,584
Cash Receipts Over (Under) Expenditures	\$ 3,604		
Unencumbered Cash - Beginning of Year	6,283		
Unencumbered Cash - End of Year	\$ 9,887		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Road and Bridge Fund
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 1,268,941	\$ 1,347,074	\$ (78,133)
Delinquent Tax	21,271	29,197	(7,926)
Motor Vehicle Tax	107,120	124,106	(16,986)
16/20 M Vehicle Tax	4,950	3,924	1,026
Special City and County Highway Aid	987,293	1,065,458	(78,165)
County Equalization and Adjustment Fund	29,560	-	29,560
Federal Grants	264,053	-	264,053
Other	148,953	36,241	112,712
	<u>\$ 2,832,141</u>	<u>\$ 2,606,000</u>	<u>\$ 226,141</u>
Expenditures			
Public Works	\$ 2,550,959	\$ 2,606,000	\$ 55,041
Total Expenditures	<u>\$ 2,550,959</u>	<u>\$ 2,606,000</u>	<u>\$ 55,041</u>
Cash Receipts Over (Under) Expenditures	\$ 281,182		
Unencumbered Cash - Beginning of Year	<u>(150,587)</u>		
Unencumbered Cash - End of Year	<u>\$ 130,595</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Conservation District Fund
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 27,254	\$ 26,618	\$ 636
Delinquent Tax	808	840	(32)
Motor Vehicle Tax	5,246	4,940	306
16/20 M Vehicle Tax	166	156	10
Other	-	49	(49)
	<u>\$ 33,474</u>	<u>\$ 32,603</u>	<u>\$ 871</u>
 Expenditures			
Public Works	\$ 33,912	\$ 33,912	\$ -
	<u>\$ 33,912</u>	<u>\$ 33,912</u>	<u>\$ -</u>
 Cash Receipts Over (Under) Expenditures	\$ (438)		
 Unencumbered Cash - Beginning of Year	2,444		
 Unencumbered Cash - End of Year	\$ 2,006		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Economic Development Fund
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Delinquent Tax	\$ -	\$ 3	\$ (3)
Total Cash Receipts	\$ -	\$ 3	\$ (3)
Expenditures			
Economic Development	\$ -	\$ 5,772	\$ 5,772
Total Expenditures	\$ -	\$ 5,772	\$ 5,772
Cash Receipts Over (Under) Expenditures	\$ -		
Unencumbered Cash - Beginning of Year	8,266		
Unencumbered Cash - End of Year	\$ 8,266		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Elderly Services Fund
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 106,413	\$ 104,291	\$ 2,122
Delinquent Tax	3,532	3,575	(43)
Motor Vehicle Tax	22,401	20,852	1,549
16/20 M Vehicle Tax	753	659	94
Other	-	208	(208)
	<u>\$ 133,099</u>	<u>\$ 129,585</u>	<u>\$ 3,514</u>
Total Cash Receipts			
Expenditures			
Programs for the Elderly	\$ 135,591	\$ 153,281	\$ (17,690)
Total Expenditures	<u>\$ 135,591</u>	<u>\$ 153,281</u>	<u>\$ (17,690)</u>
Cash Receipts Over (Under) Expenditures	\$ (2,492)		
Unencumbered Cash - Beginning of Year	<u>51,987</u>		
Unencumbered Cash - End of Year	<u>\$ 49,495</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Election Fund
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 173,547	\$ 170,035	\$ 3,512
Delinquent Tax	5,745	5,636	109
Motor Vehicle Tax	38,222	33,773	4,449
16/20 M Vehicle Tax	1,534	1,068	466
Other	3,040	338	2,702
Total Cash Receipts	\$ 222,088	\$ 210,850	\$ 11,238
Expenditures			
Election Costs	\$ 230,834	\$ 240,000	\$ 9,166
Total Expenditures	\$ 230,834	\$ 240,000	\$ 9,166
Cash Receipts Over (Under) Expenditures	\$ (8,746)		
Unencumbered Cash - Beginning of Year	58,730		
Unencumbered Cash - End of Year	\$ 49,984		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Emergency Telephone Tax Fund
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Telephone Tax	\$ 197,817	\$ 225,000	\$ (27,183)
Total Cash Receipts	<u>\$ 197,817</u>	<u>\$ 225,000</u>	<u>\$ (27,183)</u>
Expenditures			
Public Safety	\$ 184,754	\$ 238,543	\$ 53,789
Total Expenditures	<u>\$ 184,754</u>	<u>\$ 238,543</u>	<u>\$ 53,789</u>
Cash Receipts Over (Under) Expenditures	\$ 13,063		
Unencumbered Cash - Beginning of Year	<u>6,123</u>		
Unencumbered Cash - End of Year	<u>\$ 19,186</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Employee Benefits Fund
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 1,988,777	\$ 1,949,228	\$ 39,549
Delinquent Tax	56,615	47,998	8,617
Motor Vehicle Tax	375,586	351,886	23,700
16/20 M Vehicle Tax	12,270	11,127	1,143
Other	225,960	143,518	82,442
Total Cash Receipts	\$ 2,659,208	\$ 2,503,757	\$ 155,451
Expenditures			
General Government	\$ 2,302,493	\$ 2,597,702	\$ 295,209
Total Expenditures	\$ 2,302,493	\$ 2,597,702	\$ 295,209
Cash Receipts Over (Under) Expenditures	\$ 356,715		
Unencumbered Cash - Beginning of Year	64,751		
Unencumbered Cash - End of Year	\$ 421,466		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Historical and Museum Fund
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 19,639	\$ 19,185	\$ 454
Delinquent Tax	623	658	(35)
Motor Vehicle Tax	4,056	3,835	221
16/20 M Vehicle Tax	129	121	8
Other	-	38	(38)
	<u>\$ 24,447</u>	<u>\$ 23,837</u>	<u>\$ 610</u>
 Expenditures			
Appropriation to Historical Society Treasurer	\$ 25,395	\$ 25,395	\$ -
	<u>\$ 25,395</u>	<u>\$ 25,395</u>	<u>\$ -</u>
 Cash Receipts Over (Under) Expenditures	\$ (948)		
 Unencumbered Cash - Beginning of Year	<u>3,127</u>		
 Unencumbered Cash - End of Year	<u>\$ 2,179</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Building Fund
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Delinquent Tax	\$ -	\$ 150	\$ (150)
Total Cash Receipts	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ (150)</u>
Expenditures			
Transfer to Judicial Center Construction Fund	\$ -	\$ 5,838	\$ (5,838)
Total Expenditures	<u>\$ -</u>	<u>\$ 5,838</u>	<u>\$ (5,838)</u>
Cash Receipts Over (Under) Expenditures	\$ -		
Unencumbered Cash - Beginning of Year	<u>428</u>		
Unencumbered Cash - End of Year	<u>\$ 428</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Out-District Tuition Fund
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 129,860	\$ 127,275	\$ 2,585
Delinquent Tax	1,275	1,567	(292)
Motor Vehicle Tax	10,603	10,712	(109)
16/20 M Vehicle Tax	237	339	(102)
Other	-	107	(107)
Total Cash Receipts	\$ 141,975	\$ 140,000	\$ 1,975
Expenditures			
Education	\$ 91,749	\$ 140,000	\$ 48,251
Total Expenditures	\$ 91,749	\$ 140,000	\$ 48,251
Cash Receipts Over (Under) Expenditures	\$ 50,226		
Unencumbered Cash - Beginning of Year	(4,784)		
Unencumbered Cash - End of Year	\$ 45,442		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Mental Health Fund
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 414,803	\$ 405,581	\$ 9,222
Delinquent Tax	11,490	11,372	118
Motor Vehicle Tax	74,410	70,206	4,204
16/20 M Vehicle Tax	2,363	2,220	143
Other	527	702	(175)
Total Cash Receipts	\$ 503,593	\$ 490,081	\$ 13,512
Expenditures			
Public Health	\$ 509,084	\$ 507,581	\$ (1,503)
Total Expenditures	\$ 509,084	\$ 507,581	\$ (1,503)
Cash Receipts Over (Under) Expenditures	\$ (5,491)		
Unencumbered Cash - Beginning of Year	40,765		
Unencumbered Cash - End of Year	\$ 35,274		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Mental Retardation Fund
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 115,030	\$ 112,736	\$ 2,294
Delinquent Tax	3,539	4,026	(487)
Motor Vehicle Tax	22,640	20,968	1,672
16/20 M Vehicle Tax	773	663	110
Other	-	210	(210)
Total Cash Receipts	\$ 141,982	\$ 138,603	\$ 3,379
Expenditures			
Public Health	\$ 143,500	\$ 143,500	\$ -
Total Expenditures	\$ 143,500	\$ 143,500	\$ -
Cash Receipts Over (Under) Expenditures	\$ (1,518)		
Unencumbered Cash - Beginning of Year	7,750		
Unencumbered Cash - End of Year	\$ 6,232		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Special Alcohol Fund
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Local Alcoholic Liquor Fund	\$ 21,196	\$ 35,408	\$ (14,212)
Total Cash Receipts	<u>\$ 21,196</u>	<u>\$ 35,408</u>	<u>\$ (14,212)</u>
Expenditures			
Public Health	\$ 21,277	\$ 40,789	\$ 19,512
Total Expenditures	<u>\$ 21,277</u>	<u>\$ 40,789</u>	<u>\$ 19,512</u>
Cash Receipts Over (Under) Expenditures	\$ (81)		
Unencumbered Cash - Beginning of Year	<u>10,909</u>		
Unencumbered Cash - End of Year	<u>\$ 10,828</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Special Bridge Fund
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 166,132	\$ 162,748	\$ 3,384
Delinquent Tax	4,762	5,270	(508)
Motor Vehicle Tax	31,094	29,538	1,556
16/20 M Vehicle Tax	958	934	24
Other	28,086	3,295	24,791
	<u>28,086</u>	<u>3,295</u>	<u>24,791</u>
Total Cash Receipts	<u>\$ 231,032</u>	<u>\$ 201,785</u>	<u>\$ 29,247</u>
Expenditures			
Public Works	<u>\$ 178,062</u>	<u>\$ 238,500</u>	<u>\$ 60,438</u>
	<u>\$ 178,062</u>	<u>\$ 238,500</u>	<u>\$ 60,438</u>
Total Expenditures	<u>\$ 178,062</u>	<u>\$ 238,500</u>	<u>\$ 60,438</u>
Cash Receipts Over (Under) Expenditures	\$ 52,970		
Unencumbered Cash - Beginning of Year	<u>30,253</u>		
Unencumbered Cash - End of Year	<u>\$ 83,223</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Special Parks and Recreation Fund
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Local Alcoholic Liquor Fund	\$ 7,928	\$ 12,820	\$ (4,892)
Total Cash Receipts	<u>\$ 7,928</u>	<u>\$ 12,820</u>	<u>\$ (4,892)</u>
Expenditures			
Recreation	\$ 7,595	\$ 15,983	\$ 8,388
Total Expenditures	<u>\$ 7,595</u>	<u>\$ 15,983</u>	<u>\$ 8,388</u>
Cash Receipts Over (Under) Expenditures	\$ 333		
Unencumbered Cash - Beginning of Year	<u>5,684</u>		
Unencumbered Cash - End of Year	<u>\$ 6,017</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Tourism and Convention Promotion Fund
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Transient Guest Tax	\$ 78,832	\$ 85,000	\$ (6,168)
Total Cash Receipts	\$ 78,832	\$ 85,000	\$ (6,168)
Expenditures			
Tourism and Convention Promotion	\$ 65,577	\$ 89,796	\$ 24,219
Total Expenditures	\$ 65,577	\$ 89,796	\$ 24,219
Cash Receipts Over (Under) Expenditures	\$ 13,255		
Unencumbered Cash - Beginning of Year	28,434		
Unencumbered Cash - End of Year	\$ 41,689		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Case Management Fund
For the Year Ended December 31, 2005

Cash Receipts	
Federal and State Grants	\$ 55,641
Total Cash Receipts	\$ 55,641
Expenditures	
Public Safety	\$ 52,430
Total Expenditures	\$ 52,430
Cash Receipts Over (Under) Expenditures	\$ 3,211
Unencumbered Cash - Beginning of Year	9,577
Unencumbered Cash - End of Year	\$ 12,788

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Community Corrections District II Fund
For the Year Ended December 31, 2005

Cash Receipts	\$ 4,511
Fees	194,021
State Grants	<u> </u>
Total Cash Receipts	<u>\$ 198,532</u>
Expenditures	\$ 387,029
Public Safety	<u> </u>
Total Expenditures	<u>\$ 387,029</u>
Cash Receipts Over (Under) Expenditures	\$ (188,497)
Unencumbered Cash - Beginning of Year	<u>211,952</u>
Unencumbered Cash - End of Year	<u><u>\$ 23,455</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Cancer Prevention Fund
For the Year Ended December 31, 2005

Cash Receipts	\$ 18,465
Federal Grants	\$ 18,465
Total Cash Receipts	\$ 18,465
Expenditures	\$ 19,582
Public Health	\$ 19,582
Total Expenditures	\$ 19,582
Cash Receipts Over (Under) Expenditures	\$ (1,117)
Unencumbered Cash - Beginning of Year	5,905
Unencumbered Cash - End of Year	\$ 4,788

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
County Attorney Training Fund
For the Year Ended December 31, 2005

Cash Receipts		\$ 1,516
Fees		\$ 1,516
Total Cash Receipts		\$ 1,516
Expenditures		\$ 1,224
Public Safety		\$ 1,224
Total Expenditures		\$ 1,224
Cash Receipts Over (Under) Expenditures		\$ 292
Unencumbered Cash - Beginning of Year		269
Unencumbered Cash - End of Year		\$ 561

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Cancer Awareness Fund
For the Year Ended December 31, 2005

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

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Drug Enforcement Fund
For the Year Ended December 31, 2005

Cash Receipts	\$	1,350
Drug Control Payments		14,000
Other		<u> </u>
Total Cash Receipts	\$	<u>15,350</u>
Expenditures	\$	-
Public Safety		<u> </u>
Total Expenditures	\$	<u> </u>
Cash Receipts Over (Under) Expenditures	\$	15,350
Unencumbered Cash - Beginning of Year		<u> 669</u>
Unencumbered Cash - End of Year	\$	<u><u>16,019</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Early Intervention Fund
For the Year Ended December 31, 2005

Cash Receipts		\$ 563
State Grants/Aid		\$ 563
Total Cash Receipts		\$ 563
Expenditures		\$ 1,038
Public Health		\$ 1,038
Total Expenditures		\$ 1,038
Cash Receipts Over (Under) Expenditures		\$ (475)
Unencumbered Cash - Beginning of Year		13,561
Unencumbered Cash - End of Year		\$ 13,086

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Driver Improvement Fund
For the Year Ended December 31, 2005

Cash Receipts	\$	2,180
Fees		450
Other		<u> </u>
Total Cash Receipts	\$	<u>2,630</u>
Expenditures	\$	322
Public Safety		<u> </u>
Total Expenditures	\$	<u>322</u>
Cash Receipts Over (Under) Expenditures	\$	2,308
Unencumbered Cash - Beginning of Year		<u>1,962</u>
Unencumbered Cash - End of Year	\$	<u><u>4,270</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Electronic Monitoring Fund
For the Year Ended December 31, 2005

Cash Receipts		\$	1,160
State Grants			45
Other			<u> </u>
Total Cash Receipts		\$	<u>1,205</u>
Expenditures		\$	-
Public Safety			<u> </u>
Total Expenditures		\$	<u> </u>
Cash Receipts Over (Under) Expenditures		\$	1,205
Unencumbered Cash - Beginning of Year			<u>2,332</u>
Unencumbered Cash - End of Year		\$	<u><u>3,537</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Free To Know Services Fund
For the Year Ended December 31, 2005

Cash Receipts	\$ 12,950
Charges for Services	\$ 12,950
Total Cash Receipts	\$ 12,950
Expenditures	\$ 15,507
Public Health	\$ 15,507
Total Expenditures	\$ 15,507
Cash Receipts Over (Under) Expenditures	\$ (2,557)
Unencumbered Cash - Beginning of Year	5,182
Unencumbered Cash - End of Year	\$ 2,625

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Free To Know Fund
For the Year Ended December 31, 2005

Cash Receipts	
Federal Grants/Aid	\$ 109,469
Total Cash Receipts	\$ 109,469
Expenditures	
Public Health	\$ 75,990
Total Expenditures	\$ 75,990
Cash Receipts Over (Under) Expenditures	\$ 33,479
Unencumbered Cash - Beginning of Year	26,875
Unencumbered Cash - End of Year	\$ 60,354

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
H.E.R.R. Fund
For the Year Ended December 31, 2005

Cash Receipts		\$ 27,190
Federal Grants/Aid		6,712
Other		6,712
Total Cash Receipts		\$ 33,902
Expenditures		\$ 8,845
Public Health		8,845
Total Expenditures		\$ 8,845
Cash Receipts Over (Under) Expenditures		\$ 25,057
Unencumbered Cash - Beginning of Year		(14,529)
Unencumbered Cash - End of Year		\$ 10,528

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Jail Sales Tax Fund
For the Year Ended December 31, 2005

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

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Crawford County Teen Court Fund
For the Year Ended December 31, 2005

Cash Receipts	
Other	<u>\$ 2,298</u>
Total Cash Receipts	<u>\$ 2,298</u>
Expenditures	
Public Safety	<u>\$ 2,251</u>
Total Expenditures	<u>\$ 2,251</u>
Cash Receipts Over (Under) Expenditures	\$ 47
Unencumbered Cash - Beginning of Year	<u>1,629</u>
Unencumbered Cash - End of Year	<u><u>\$ 1,676</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Juvenile Incentive Block Grant Fund
For the Year Ended December 31, 2005

Cash Receipts		
Federal Grants/Aid		\$ 20,840
Total Cash Receipts		\$ 20,840
Expenditures		
Public Safety		\$ 19,513
Total Expenditures		\$ 19,513
Cash Receipts Over (Under) Expenditures		\$ 1,327
Unencumbered Cash - Beginning of Year		823
Unencumbered Cash - End of Year		\$ 2,150

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Juvenile Justice Authority Fund
For the Year Ended December 31, 2005

Cash Receipts	
Other	\$ <u> -</u>
Total Cash Receipts	\$ <u> -</u>
Expenditures	
Public Safety	\$ <u> 597</u>
Total Expenditures	\$ <u> 597</u>
Cash Receipts Over (Under) Expenditures	\$ <u> (597)</u>
Unencumbered Cash - Beginning of Year	<u> 1,672</u>
Unencumbered Cash - End of Year	<u><u> 1,075</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Juvenile Justice JIAS - Intake Assessment System Fund
For the Year Ended December 31, 2005

Cash Receipts	\$ 500
Other	500
Total Cash Receipts	\$ 500
Expenditures	\$ 250
Public Safety	250
Total Expenditures	\$ 250
Cash Receipts Over (Under) Expenditures	\$ 250
Unencumbered Cash - Beginning of Year	649
Unencumbered Cash - End of Year	\$ 899

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Local Environmental Protection Fund
For the Year Ended December 31, 2005

Cash Receipts		
State Grants/Aid	\$	21,033
Other		<u>2,700</u>
Total Cash Receipts	\$	<u>23,733</u>
Expenditures		
Public Health	\$	<u>21,637</u>
Total Expenditures	\$	<u>21,637</u>
Cash Receipts Over (Under) Expenditures	\$	2,096
Unencumbered Cash - Beginning of Year		<u>9,163</u>
Unencumbered Cash - End of Year	\$	<u><u>11,259</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Health and Family Services Fund
For the Year Ended December 31, 2005

Cash Receipts		\$ 31,467
Federal and State Grants/Aid		73,140
Charges for Services		<u> </u>
Total Cash Receipts		<u>\$ 104,607</u>
Expenditures		<u>\$ 101,005</u>
Public Health		<u> </u>
Total Expenditures		<u>\$ 101,005</u>
Cash Receipts Over (Under) Expenditures		\$ 3,602
Unencumbered Cash - Beginning of Year		<u>(5,340)</u>
Unencumbered Cash - End of Year		<u><u>\$ (1,738)</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Juvenile Justice Fund
For the Year Ended December 31, 2005

Cash Receipts		
Federal and State Grant/Aid	\$	1,260
Charges for Services and Other		<u>1,084</u>
Total Cash Receipts	\$	<u>2,344</u>
Expenditures		
Public Safety	\$	<u>1,321</u>
Total Expenditures	\$	<u>1,321</u>
Cash Receipts Over (Under) Expenditures	\$	1,023
Unencumbered Cash - Beginning of Year		<u>1,618</u>
Unencumbered Cash - End of Year	\$	<u><u>2,641</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Crisis Resource Center Fund
For the Year Ended December 31, 2005

Cash Receipts	
Federal Grants	\$ 19,049
Total Cash Receipts	\$ 19,049
Expenditures	
Welfare	\$ 12,003
Total Expenditures	\$ 12,003
Cash Receipts Over (Under) Expenditures	\$ 7,046
Unencumbered Cash - Beginning of Year	-
Unencumbered Cash - End of Year	\$ 7,046

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Violence Against Women Grant Fund
For the Year Ended December 31, 2005

Cash Receipts		
Grants and Other	\$	149,239
Total Cash Receipts	\$	149,239
Expenditures		
Welfare	\$	137,129
Total Expenditures	\$	137,129
Cash Receipts Over (Under) Expenditures	\$	12,110
Unencumbered Cash - Beginning of Year		(689)
Unencumbered Cash - End of Year	\$	11,421

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
W.I.C. Fund
For the Year Ended December 31, 2005

Cash Receipts	
Federal Grants/Aid	\$ 218,483
Total Cash Receipts	\$ 218,483
Expenditures	
Public Health	\$ 185,363
Total Expenditures	\$ 185,363
Cash Receipts Over (Under) Expenditures	\$ 33,120
Unencumbered Cash - Beginning of Year	-
Unencumbered Cash - End of Year	\$ 33,120

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Wireless Telephone Tax Fund
For the Year Ended December 31, 2005

Cash Receipts		
Taxes and Shared Revenue:		
Telephone Tax	\$	56,951
Total Cash Receipts	\$	56,951
Expenditures		
Public Safety	\$	50,908
Total Expenditures	\$	50,908
Cash Receipts Over (Under) Expenditures	\$	6,043
Unencumbered Cash - Beginning of Year		2,795
Unencumbered Cash - End of Year	\$	8,838

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Workforce Investment Board Fund
For the Year Ended December 31, 2005

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

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Juvenile Justice RJA - 11th District Fund
For the Year Ended December 31, 2005

Cash Receipts		\$ 320,295
Grants/Aid		610
Other		<u> </u>
Total Cash Receipts		<u>\$ 320,905</u>
Expenditures		<u>\$ 310,767</u>
Public Safety		<u> </u>
Total Expenditures		<u>\$ 310,767</u>
Cash Receipts Over (Under) Expenditures		\$ 10,138
Unencumbered Cash - Beginning of Year		<u>(10,300)</u>
Unencumbered Cash - End of Year		<u><u>\$ (162)</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Prevention Services - Crawford County Fund
For the Year Ended December 31, 2005

Cash Receipts	\$		105,361
Federal and State Grants			<u>105,361</u>
Total Cash Receipts	\$		<u>105,361</u>
Expenditures	\$		112,523
Public Safety			<u>112,523</u>
Total Expenditures	\$		<u>112,523</u>
Cash Receipts Over (Under) Expenditures	\$		(7,162)
Unencumbered Cash - Beginning of Year			<u>20,605</u>
Unencumbered Cash - End of Year	\$		<u><u>13,443</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Crawford County Attendant Care Fund
For the Year Ended December 31, 2005

Cash Receipts		\$ 27
Other		27
Total Cash Receipts		\$ 27
Expenditures		\$ 27
Public Health		27
Total Expenditures		\$ 27
Cash Receipts Over (Under) Expenditures		\$ -
Unencumbered Cash - Beginning of Year		790
Unencumbered Cash - End of Year		\$ 790

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fiscal Clerk Juvenile Justice Authority Fund
For the Year Ended December 31, 2005

Cash Receipts	
Grants/Aid	<u>\$ 24,787</u>
Total Cash Receipts	<u>\$ 24,787</u>
Expenditures	
Public Safety	<u>\$ 2,307</u>
Total Expenditures	<u>\$ 2,307</u>
Cash Receipts Over (Under) Expenditures	\$ 22,480
Unencumbered Cash - Beginning of Year	<u>99</u>
Unencumbered Cash - End of Year	<u><u>\$ 22,579</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Drug Endangered Children Fund
For the Year Ended December 31, 2005

Cash Receipts		
Grants	\$	2,000
Total Cash Receipts	\$	2,000
Expenditures		
Public Safety	\$	1,500
Total Expenditures	\$	1,500
Cash Receipts Over (Under) Expenditures	\$	500
Unencumbered Cash - Beginning of Year		3,426
Unencumbered Cash - End of Year	\$	3,926

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Kansas COLPO Fund
For the Year Ended December 31, 2005

Cash Receipts	
Grants/Aid	\$ 7,040
Total Cash Receipts	\$ 7,040
Expenditures	
Public Health	\$ 7,775
Total Expenditures	\$ 7,775
Cash Receipts Over (Under) Expenditures	\$ (735)
Unencumbered Cash - Beginning of Year	3,583
Unencumbered Cash - End of Year	\$ 2,848

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Bond and Interest Fund
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 520,841	\$ 510,566	\$ 10,275
Delinquent Tax	17,812	21,841	(4,029)
Motor Vehicle Tax	82,261	60,624	21,637
16/20 M Vehicle Tax	4,983	1,917	3,066
Transfers In	103,985	606	103,379
Total Cash Receipts	\$ 729,882	\$ 595,554	\$ 134,328
Expenditures			
Debt Service	\$ 759,510	\$ 780,726	\$ 21,216
Total Expenditures	\$ 759,510	\$ 780,726	\$ 21,216
Cash Receipts Over (Under) Expenditures	\$ (29,628)		
Unencumbered Cash - Beginning of Year	199,977		
Unencumbered Cash - End of Year	\$ 170,349		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Mental Health Bond Fund
For the Year Ended December 31, 2005

Cash Receipts	
Received from Mental Health Agency	<u>\$ 134,860</u>
Total Cash Receipts	<u>\$ 134,860</u>
Expenditures	
Debt Service	<u>\$ 134,860</u>
Total Expenditures	<u>\$ 134,860</u>
Cash Receipts Over (Under) Expenditures	<u>\$ -</u>
Unencumbered Cash - Beginning of Year	<u>-</u>
Unencumbered Cash - End of Year	<u><u>\$ -</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
2004 Road Bond Principal and Interest Fund
For the Year Ended December 31, 2005

Cash Receipts	
Other	<u>\$ -</u>
Total Cash Receipts	<u>\$ -</u>
Expenditures	
Transfers Out	<u>\$ 103,985</u>
Total Expenditures	<u>\$ 103,985</u>
Cash Receipts Over (Under) Expenditures	\$ (103,985)
Unencumbered Cash - Beginning of Year	<u>103,985</u>
Unencumbered Cash - End of Year	<u><u>\$ -</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Temporary Note Fund
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Delinquent Tax	\$ -	\$ 100	\$ (100)
Expenditures			
Transfers	\$ -	\$ 100	\$ 100
Cash Receipts Over (Under) Expenditures	\$ -		
Unencumbered Cash - Beginning of Year	-		
Unencumbered Cash - End of Year	\$ -		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Jail Construction Fund
For the Year Ended December 31, 2005

Receipts	
Transfers In	<u>\$ 3,759</u>
 Total Cash Receipts	 <u>\$ 3,759</u>
Expenditures	
Total Outlay	<u>\$ 3,759</u>
 Total Expenditures	 <u>\$ 3,759</u>
 Cash Receipts Over (Under) Expenditures	 \$ -
Unaudited Cash - Beginning of Year	<u>-</u>
Unaudited Cash - End of Year	<u><u>\$ -</u></u>

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

CRAWFORD COUNTY, KANSAS

Statement of Cash Receipts and Expenditures - Actual and Budget

1999 Bridge Project Fund

For the Year Ended December 31, 2005

	<u>\$ 1,835</u>
Cash Receipts	<u>\$ 1,835</u>
	<u>\$ 144,408</u>
Expenditures	<u>\$ 144,408</u>
Receipts Over (Under) Expenditures	\$ (142,573)
Cash - Beginning of Year	<u>256,047</u>
Cash - End of Year	<u><u>\$ 113,474</u></u>

Financial statements are an integral part of this statement.

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
2004 Road Bond Fund
For the Year Ended December 31, 2005

Cash Receipts	
Grants	\$ 76,596
Other	<u>35,813</u>
Total Cash Receipts	<u>\$ 112,409</u>
Expenditures	
Public Works	<u>\$ 584,333</u>
Total Expenditures	<u>\$ 584,333</u>
Cash Receipts Over (Under) Expenditures	\$ (471,924)
Unencumbered Cash - Beginning of Year	<u>3,040,297</u>
Unencumbered Cash - End of Year	<u><u>\$ 2,568,373</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
2000 Road Bond Fund
For the Year Ended December 31, 2005

Cash Receipts		
Other		\$ -
		<hr/>
Total Cash Receipts		\$ -
		<hr/>
Expenditures		
Capital Outlay		\$ -
		<hr/>
Total Expenditures		\$ -
		<hr/>
Cash Receipts Over (Under) Expenditures		\$ -
		<hr/>
Unencumbered Cash - Beginning of Year		2,908
		<hr/>
Unencumbered Cash - End of Year		\$ 2,908
		<hr/> <hr/>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Risk Management Reserve Fund
For the Year Ended December 31, 2005

Cash Receipts	
Charges	\$ 2,317,686
Interest	8,476
	<u> </u>
Total Cash Receipts	\$ 2,326,162
	<u> </u>
Expenditures	
General Government	\$ 2,128,660
	<u> </u>
Total Expenditures	\$ 2,128,660
	<u> </u>
Cash Receipts Over (Under) Expenditures	\$ 197,502
Unencumbered Cash - Beginning of Year	<u>427,560</u>
Unencumbered Cash - End of Year	<u><u>\$ 625,062</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fire District No. 1
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 108,161	\$ 104,249	\$ 3,912
Delinquent Tax	2,150	2,700	(550)
Motor Vehicle Tax	24,705	23,233	1,472
16/20 M Vehicle Tax	670	690	(20)
Other	<u>81,473</u>	<u>235</u>	<u>81,238</u>
Total Cash Receipts	<u>\$ 217,159</u>	<u>\$ 131,107</u>	<u>\$ 86,052</u>
Expenditures			
Public Safety	\$ 213,307	\$ 138,055	\$ (75,252)
Adjustment for Qualifying Budget Credits	<u>-</u>	<u>81,473</u>	<u>81,473</u>
Total Expenditures	<u>\$ 213,307</u>	<u>\$ 219,528</u>	<u>\$ 6,221</u>
Cash Receipts Over (Under) Expenditures	\$ 3,852		
Unencumbered Cash - Beginning of Year	<u>43,733</u>		
Unencumbered Cash - End of Year	<u>\$ 47,585</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fire District No. 2
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 57,619	\$ 54,866	\$ 2,753
Delinquent Tax	1,866	1,300	566
Motor Vehicle Tax	7,316	5,083	2,233
16/20 M Vehicle Tax	570	554	12
Other	<u>30,827</u>	<u>58</u>	<u>30,769</u>
Total Cash Receipts	<u>\$ 98,198</u>	<u>\$ 61,861</u>	<u>\$ 36,337</u>
Expenditures			
Public Safety	\$ 94,305	\$ 66,861	\$ (27,444)
Adjustment for Qualifying Budget Credits	<u>-</u>	<u>30,780</u>	<u>30,780</u>
Total Expenditures	<u>\$ 94,305</u>	<u>\$ 97,641</u>	<u>\$ 3,336</u>
Cash Receipts Over (Under) Expenditures	\$ 3,893		
Unencumbered Cash - Beginning of Year	<u>7,583</u>		
Unencumbered Cash - End of Year	<u>\$ 11,476</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fire District No. 3
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 17,812	\$ 17,236	\$ 576
Delinquent Tax	349	180	169
Motor Vehicle Tax	5,228	5,369	(141)
16/20 M Vehicle Tax	349	396	(47)
Other	27	95	(68)
	<u>23,765</u>	<u>23,276</u>	<u>489</u>
Total Cash Receipts	\$ 23,765	\$ 23,276	\$ 489
Expenditures			
Public Safety	\$ 27,424	\$ 25,100	\$ (2,324)
	<u>27,424</u>	<u>25,100</u>	<u>(2,324)</u>
Total Expenditures	\$ 27,424	\$ 25,100	(2,324)
	\$ (3,659)		
Cash Receipts Over (Under) Expenditures	\$ (3,659)		
Unencumbered Cash - Beginning of Year	<u>2,581</u>		
Unencumbered Cash - End of Year	<u><u>(1,078)</u></u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fire District No. 4
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 25,391	\$ 23,760	\$ 1,631
Delinquent Tax	-	-	-
Motor Vehicle Tax	-	-	-
16/20 M Vehicle Tax	5,307	-	5,307
Other	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	<u>\$ 30,698</u>	<u>\$ 23,760</u>	<u>\$ 6,938</u>
 Expenditures			
Public Safety	<u>\$ 24,021</u>	<u>\$ 23,760</u>	<u>\$ (261)</u>
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 24,021</u>	<u>\$ 23,760</u>	<u>(261)</u>
 Cash Receipts Over (Under) Expenditures	 \$ 6,677		
 Unencumbered Cash - Beginning of Year	 <u> -</u>		
 Unencumbered Cash - End of Year	 <u>\$ 6,677</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Sewer District No. 1
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valoren Property Tax	\$ 8,270	\$ -	\$ 8,270
Charges for Services	<u>42,579</u>	<u>1,000</u>	<u>41,579</u>
Total Cash Receipts	<u>\$ 50,849</u>	<u>\$ 1,000</u>	<u>\$ 49,849</u>
 Expenditures			
Public Works	\$ 110	\$ 70,506	\$ 70,396
Debt Service	<u>43,590</u>	<u>7,590</u>	<u>(36,000)</u>
Total Expenditures	<u>\$ 43,700</u>	<u>\$ 78,096</u>	<u>\$ 34,396</u>
 Cash Receipts Over (Under) Expenditures	\$ 7,149		
 Unencumbered Cash - Beginning of Year	<u>25,701</u>		
 Unencumbered Cash - End of Year	<u>\$ 32,850</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Sewer District No. 2
For the Year Ended December 31, 2005

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Grants	\$ 46,000	\$ -	\$ 46,000
Charges for Services	25,864	18,000	7,864
Sale of Bonds	475,000	-	475,000
Sale of Temporary Notes	513,000	-	513,000
Other	21,044	-	21,044
Total Cash Receipts	\$ 1,080,908	\$ 18,000	\$ 1,062,908
Expenditures			
Public Works	\$ 24,842	\$ 28,634	\$ 3,792
Debt Service	1,031,828	-	(1,031,828)
Adjustment for Qualifying Budget Credit	-	1,034,000	1,034,000
Total Expenditures	\$ 1,056,670	\$ 1,062,634	\$ 5,964
Cash Receipts Over (Under) Expenditures	\$ 24,238		
Unencumbered Cash - Beginning of Year	4,657		
Unencumbered Cash - End of Year	\$ 28,895		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Sewer District No. 4
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Charges for Services	\$ 374,468	\$ -	\$ 374,468
Grants and Other	190,876	-	190,876
Sale of Temporary Notes	633,400	-	633,400
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	<u>\$ 1,198,744</u>	<u>\$ -</u>	<u>\$ 1,198,744</u>
Expenditures			
Public Works	\$ 1,203,737	\$ -	\$ (1,203,737)
Adjustments for Qualifying Budget Credit	-	824,276	824,276
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 1,203,737</u>	<u>\$ 824,276</u>	<u>(379,461)</u>
Cash Receipts Over (Under) Expenditures	\$ (4,993)		
Unencumbered Cash - Beginning of Year	<u>15,269</u>		
Unencumbered Cash - End of Year	<u>\$ 10,276</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Sewer District No. 5
For the Year Ended December 31, 2005

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Grants and Other	\$ 3,980	\$ -	\$ 3,980
Total Cash Receipts	<u>\$ 3,980</u>	<u>\$ -</u>	<u>\$ 3,980</u>
Expenditures			
Public Works	\$ 3,900	\$ -	\$ (3,900)
Adjustments for Qualifying Budget Credit	<u>-</u>	<u>3,980</u>	<u>3,980</u>
Total Expenditures	<u>\$ 3,900</u>	<u>\$ 3,980</u>	<u>\$ 80</u>
Cash Receipts Over (Under) Expenditures	\$ 80		
Unencumbered Cash - Beginning of Year	<u>-</u>		
Unencumbered Cash - End of Year	<u>\$ 80</u>		

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

CRAWFORD COUNTY, KANSAS
 Summary of Cash Receipts and Cash Disbursements
 Agency Funds
 For the Year Ended December 31, 2005

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Bankruptcy	\$ 482	\$ 378	\$ -	\$ 860
Beneficiary	6,078	-	1,500	4,578
Blue Cross/Blue Shield Retiree	-	59,944	56,141	3,803
Cereal Malt Beverage Licenses	200	325	275	250
County Coroner	-	22,567	22,567	-
County Clerk	390	5,361	5,032	719
County Register of Deeds	-	76,830	76,830	-
County Sheriff	-	136,689	136,689	-
County Equalization and Adjustment	-	32,845	32,845	-
4H Building Deposit	325	-	-	325
4H Building Rental	5	-	-	5
County Officers Fees	-	112,137	112,137	-
Delinquent Personal Property Tax	128,114	151,792	132,341	147,565
Partial Payments	1,468	339	881	926
Delinquent 16/20 M Vehicle Tax	3,777	4,726	3,829	4,674
Delinquent Real Estate Tax	505,132	636,167	596,556	544,743
Filing Fees	-	140	-	140
Escape Tax	9,625	-	9,625	-
Fish and Game Licenses	-	5,472	4,755	717
Heritage Trust	3,425	14,078	14,205	3,298
Homestead Refund	78,882	138,009	141,524	75,367
Hospital District No. 1	-	41	41	-
Jail Commissary	507	-	-	507
Local Environmental Deposit Account	1,023	8,625	8,704	944
Mineral Tax	-	1,114	1,114	-
Mortgage Registration Fees	-	351,982	351,982	-
Motor Vehicle Driving Record	-	684	324	360
Motor Vehicle Tax	616,405	3,436,024	3,376,459	675,970
Neighborhood Revitalization	-	60,885	60,885	-
SEK Library	-	127,084	127,084	-
Special City and County Highway	-	1,096,992	1,096,992	-
State Accounts	-	367,896	367,896	-
Current Taxes	12,835,145	53,331,866	52,456,250	13,710,761
VIN Inspections	-	2,921	2,921	-
Watershed District #7	-	346,328	346,328	-
Watershed District #102	64	2,809	2,873	-
Public School Districts	56	10,606,781	10,606,663	174
Cities	-	7,015,817	7,015,817	-
Townships	15,435	99,348	102,507	12,276
Mental Health Payroll	399,101	4,988,302	4,975,012	412,391
Motor Vehicle Payroll	17,438	134,657	135,928	16,167

CRAWFORD COUNTY, KANSAS
 Summary of Cash Receipts and Cash Disbursements (Continued)
 Agency Funds
 For the Year Ended December 31, 2005

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Special Auto	\$ 124,935	\$ 6,528,130	\$ 6,568,735	\$ 84,330
District Court - Girard	85,968	387,273	370,606	102,635
District Court - Pittsburg	51,068	27,342	15,082	63,328
County Attorney - Pittsburg	2,947	141,166	142,586	1,527
District Court - Pittsburg	305,374	1,126,747	1,407,561	24,560
	<u>\$ 15,193,369</u>	<u>\$ 91,588,613</u>	<u>\$ 90,888,082</u>	<u>\$ 15,893,900</u>

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

CRAWFORD COUNTY, KANSAS
Statement of Changes in Long-Term Debt
For the Year Ended December 31, 2005

Issue	Amount Issued	Interest Rates	Date of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year
General Obligation Bonds:									
Series 1995A	\$ 1,100,000	4.00-5.15%	9-01-1995	12-01-2006	\$ 195,000	\$ -	\$ 125,000	\$ -	\$ 70,000
Series 1996B	3,100,000	3.90-5.00%	11-01-1996	11-01-2006	365,000	-	180,000	-	185,000
Series 1998A	115,000	4.50%	12-15-1998	12-15-2038	102,000	-	3,000	-	99,000
Series 1999A	2,535,000	3.55-4.20%	3-15-1999	11-01-2009	380,000	-	50,000	-	330,000
Series 2000A	1,285,000	6.00-6.40%	12-01-2000	11-01-2010	845,000	-	125,000	-	720,000
Series 2001A	2,300,000	4.00-4.30%	12-04-2001	11-01-2012	1,965,000	-	55,000	-	1,910,000
Series 2003A	2,440,000	3.35-4.10%	9-01-2003	11-01-2014	2,440,000	-	-	-	2,440,000
Series 2004A	3,300,000	2.85-3.55%	9-01-2004	11-01-2014	3,300,000	-	-	-	3,300,000
Series 2005A	475,000	4.25%	9-28-2005	9-28-2045	-	475,000	-	-	475,000
Total General Obligation Bonds					\$ 9,592,000	\$ 475,000	\$ 538,000	\$ -	\$ 9,529,000
Capital Leases:									
Motor Graders	275,939	5.07%	3-03-2000	2-03-2005	\$ 15,541	\$ -	\$ 15,541	-	\$ -
Ford F350	34,390	5.65%	6-01-2000	5-01-2005	3,892	-	3,892	-	-
E911 Communication Equipment	81,000	5.72%	9-01-2000	8-01-2005	12,209	-	12,209	-	-
Postage Meter	11,700	5.97%	12-31-2000	11/31/2005	2,278	-	2,278	-	-
Dodge Ram	25,413	5.05%	4-20-2001	3-20-2005	2,898	-	2,898	-	-
Ford Police Vehicles	53,514	3.96%	1-15-2002	12-15-2004	3,141	-	3,141	-	-
Building - Fire District No. 3	64,496	5.47%	1-02-2002	12-02-2011	39,703	-	5,834	-	33,869
Agco Tractor	44,811	4.16%	5-03-2002	4-03-2005	6,563	-	6,563	-	-
Ford Crown Victorias	63,843	3.89%	6-19-2002	5-19-2005	14,859	-	14,859	-	-
E911 Communication Equipment	30,240	3.99%	8-13-2002	7-13-2007	16,878	-	6,121	-	10,757
Ambulance and Cots	155,236	3.63%	10-15-2002	9-18-2005	49,303	-	49,303	-	-
E911 Communication Equipment	114,033	4.15%	10-18-2002	9-18-2008	77,731	-	18,663	-	59,068
Tractors and Mowers	127,495	4.16%	12-13-2002	11-13-2005	44,222	-	44,222	-	-
Pickup Trucks	68,000	3.49%	3-11-2003	2-11-2006	29,204	-	23,261	-	5,943
1998 Ford F250	16,900	3.49%	4-04-2003	3-04-2006	7,731	-	5,764	-	1,967
Fire Truck - Fire District No. 2	89,392	3.50%	7-25-2003	6-25-2008	65,642	-	59,209	-	6,433
LT 85 Cab Tractor	45,581	3.42%	8-01-2003	7-01-2007	36,133	-	11,326	-	24,807
Defibrillators	29,901	3.50%	10-24-2003	9-24-2008	23,334	-	5,299	-	18,035
Ambulance 2003	46,238	3.63%	11-07-2003	10-07-2005	21,596	-	21,596	-	-
Ambulance 2003	76,500	3.63%	11-07-2003	10-07-2006	49,798	-	25,550	-	24,248
Real Estate - 6115 Joplin, Pittsburg, KS	90,000	4.15%	1-09-2004	1-01-2011	79,569	-	11,743	-	67,826
Baker Township Fire Building	82,599	3.95%	2-24-2004	2-01-2011	73,746	-	10,759	-	62,987
Baker Township Fire Building	50,831	3.95%	2-24-2004	2-01-2011	45,383	-	45,383	-	-
4 - Ford F250's	74,589	2.75%	3-19-2004	3-01-2007	56,436	-	24,652	-	31,784
Ford Crown Victorias	131,683	3.33%	4-06-2004	4-01-2004	103,497	-	43,374	-	60,123
2004 Dodge Ram	28,159	3.25%	4-16-2004	4-16-2005	23,716	-	6,268	-	17,448
Appraiser's Vehicles	24,150	2.99%	4-23-2004	5-01-2007	19,637	-	7,954	-	11,683
Ford F150	27,863	2.74%	5-25-2004	6-01-2004	23,389	-	9,164	-	14,225
Data Processing Equipment	17,379	2.75%	6-29-2004	1-01-2006	12,626	-	11,641	-	985
E911 Communication Equipment	76,426	3.95%	8-13-2004	8-13-2009	71,697	-	14,272	-	57,425
Fire Truck - Fire District No. 3	15,772	3.90%	11-19-2004	11-19-2009	15,772	-	2,885	-	12,887
Fire Truck	33,186	3.74%	1-11-2005	1-31-2010	-	33,186	2,993	-	30,193
2003 Chevrolet Truck	67,279	3.00%	1-14-2005	1-06-2008	-	67,279	18,107	-	49,172
Ambulance	85,980	3.25%	2-14-2005	2-01-2005	-	85,980	23,107	-	62,873
2005 Ford F50	23,574	3.25%	4-01-2005	4-01-2008	-	23,574	5,059	-	18,515
Toshiba Copier	12,965	3.70%	6-03-2005	6-01-2007	-	12,965	3,152	-	9,813
JD Tractor	69,110	3.74%	7-01-2005	7-01-2008	-	69,110	9,136	-	59,974
IMB i5	52,809	3.85%	7-01-2005	1-01-2008	-	52,809	15,564	-	37,245
E911 Communication Equipment	81,733	4.13%	9-13-2005	9-01-2010	-	81,733	3,806	-	77,927
Pitney Bowes Postage Machine	12,202	3.36%	5-04-2004	4-01-2009	11,182	-	2,341	-	8,841
Pitney Bowes Postage Machine	14,371	5.00%	7-31-2005	1-01-2010	-	14,371	1,807	-	12,564
Total Capital Leases					\$ 1,059,306	\$ 441,007	\$ 610,696	\$ -	\$ 889,617

CRAWFORD COUNTY, KANSAS
Statement of Changes in Long-Term Debt (Continued)
For the Year Ended December 31, 2005

Issue	Amount Issued	Interest Rates	Date of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year
Temporary Notes:									
Series 2004C	\$ 100,000	2.75%	5-14-2004	11-15-2004	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -
Series 2004D	504,300	2.73%	9-29-2004	3-29-2005	504,300	-	504,300	-	-
Series 2005A	513,000	2.98%	3-29-2005	9-29-2005	-	513,000	513,000	-	-
Series 2005B	527,400	3.60%	6-01-2005	6-01-2007	-	527,400	-	-	527,400
Series 2005C	106,000	4.75%	11-15-2005	11-15-2006	-	106,000	-	-	106,000
Total Temporary Notes					<u>\$ 604,300</u>	<u>\$ 1,146,400</u>	<u>\$ 1,117,300</u>	<u>\$ -</u>	<u>\$ 633,400</u>
Total Bonded Indebtedness					<u>\$ 11,255,606</u>	<u>\$ 2,062,407</u>	<u>\$ 2,265,996</u>	<u>\$ -</u>	<u>\$ 11,052,017</u>
Compensated Absences					327,149	-	-	4,224	331,373
Special Termination Benefits					28,864	-	-	91,353	120,217
Total Long-Term Debt					<u>\$ 11,611,619</u>	<u>\$ 2,062,407</u>	<u>\$ 2,265,996</u>	<u>\$ 95,577</u>	<u>\$ 11,503,607</u>

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

CRAWFORD COUNTY, KANSAS
Schedule of Maturity of Long-Term Debt
For the Year Ended December 31, 2005

	Year											Total	
	2006	2007	2008	2009	2010	2011-2015	2016-2020	2021-2025	2026-2030	2031-2035	2036-2040		2040-2045
Principal													
General Obligation Bonds	\$ 523,000	\$ 444,000	\$ 918,000	\$ 978,000	\$ 1,118,000	\$ 5,076,000	\$ 52,000	\$ 63,000	\$ 71,000	\$ 84,000	\$ 95,000	\$ 107,000	\$ 9,529,000
Capital Leases	358,201	262,867	135,834	76,869	52,374	3,472	-	-	-	-	-	-	889,617
Temporary Notes	106,000	527,400	-	-	-	-	-	-	-	-	-	-	633,400
Total Principal	\$ 987,201	\$ 1,234,267	\$ 1,053,834	\$ 1,054,869	\$ 1,170,374	\$ 5,079,472	\$ 52,000	\$ 63,000	\$ 71,000	\$ 84,000	\$ 95,000	\$ 107,000	\$ 11,052,017
Interest													
General Obligation Bonds	\$ 358,557	\$ 334,267	\$ 315,626	\$ 282,628	\$ 247,457	\$ 609,514	\$ 94,366	\$ 82,452	\$ 68,600	\$ 52,602	\$ 33,851	\$ 13,531	\$ 2,493,451
Capital Leases	27,986	16,481	8,792	4,654	1,742	16	-	-	-	-	-	-	59,671
Temporary Notes	24,021	18,986	-	-	-	-	-	-	-	-	-	-	43,007
Total Interest	\$ 410,564	\$ 369,734	\$ 324,418	\$ 287,282	\$ 249,199	\$ 609,530	\$ 94,366	\$ 82,452	\$ 68,600	\$ 52,602	\$ 33,851	\$ 13,531	\$ 2,596,129
Total Principal and Interest	\$ 1,397,765	\$ 1,604,001	\$ 1,378,252	\$ 1,342,151	\$ 1,419,573	\$ 5,689,002	\$ 146,366	\$ 145,452	\$ 139,600	\$ 136,602	\$ 128,851	\$ 120,531	\$ 13,648,146

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

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2005

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

I.A. INTRODUCTION

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

I.B. FINANCIAL REPORTING ENTITY – BASIS OF PRESENTATION

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

I.B.1. Primary Government

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

I.B.2. Component Units

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

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

Blended Component Units

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

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2005

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

I.B.2. Component Units (Continued)

Blended Component Units (Continued)

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

Discretely Presented Component Units

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

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

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

Jointly Governed Organizations

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

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2005

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

I.B.2. Component Units (Continued)

Jointly Governed Organizations (Continued)

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

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

I.B.3. Fund and Account Groups

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

Governmental Fund Types

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

General Fund -

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

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2005

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Governmental Fund Types (Continued)

Special Revenue Funds -

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

Debt Service Fund -

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

Capital Projects Funds -

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

Proprietary Fund Types

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

Enterprise Funds -

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

Internal Service Funds -

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

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2005

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Fiduciary Fund Types

Agency Funds -

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

I.C. BASIS OF ACCOUNTING

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

The municipality has approved a resolution that is in compliance with KSA 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the statutory basis of accounting.

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

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2005

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.D. BUDGETARY INFORMATION

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget for Fire District No. 2 was amended during the year.

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2005

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.D. BUDGETARY INFORMATION (CONTINUED)

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

Special Bridge Fund
Risk Management Reserve Fund

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

I.E. ASSETS AND LIABILITIES

I.E.1. Cash and Investments

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

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

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

I.E.2. Compensated Absences

The County's policies regarding vacation and sick pay permit full-time employees to accumulate vacation days with a maximum accumulation of no more than 30 days. Upon termination of employment, employees will be compensated for all accumulated unused vacation leave. At December 31, 2005, the estimated value of accumulated vacation was \$331,373.

Sick leave may be accumulated not to exceed 20 days. Any accumulated sick leave in excess of 20 days will be credited to a Major Medical Leave account for the employee. No employee may accumulate more than 120 days of Major Medical Leave. Employees are not paid for any unused sick leave or Major Medical Leave upon termination of employment. At the end of the year the estimated value of accumulated sick leave and Major Medical Leave was estimated to be \$291,557 and \$558,092, respectfully.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2005

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.E.2. Compensated Absences (Continued)

The County has established a voluntary sick leave pool. Members must donate two (2) days of sick leave per year, until such time that the pool reaches 400 days. Members must agree to donate additional sick leave days if requested. After the year in which 400 or more days are accumulated, donations to the pool will cease (except for the required donation by new members entering or reentering the pool). The days in the pool are allowed based on the decision of a three-member board. At the end of the year there were 737 days in the pool with an estimated value of \$96,429.

I.F. RECEIPTS AND EXPENDITURES

I.F.1. Sales Tax

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

I.F.2. Property Tax

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

The assessed valuation of tangible property for the calendar year 2005 for purposes of taxation was \$219,819,386.

The tax levy per \$100.00 of assessed valuation of tangible property for the calendar year was \$4.14. The levy is composed of the sum of the legal tax levies for all funds with authorized levies.

Crawford County bills and collects its own property taxes. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state Statutes.

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

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2005

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.F. RECEIPTS AND EXPENDITURES (CONTINUED)

I.F.3. Payments by Other Governments

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

I.F.4. Reimbursements

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

II.A. COMPLIANCE WITH STATE STATUTES

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

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

Indebtedness was created in excess of available monies in the Appraisal, Health and Family Services, and Juvenile Justice RJA 11th District Funds (KSA 10-113).

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

The General, Ambulance, Appraisal, Mental Health, Fire District No. 3, Fire District No. 4, and Sewer District No. 4 created indebtedness in excess of budgeted limits. (KSA 79-2935)

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2005

III. DETAIL NOTES ON TRANSACTION CLASSES / ACCOUNTS

III. A. Deposits and Investments

As of December 31, 2005, the County had the following investments.

<u>Investment Type</u>	<u>Cost</u>	<u>Fair Value</u>
United States Treasury Bills	<u>\$ 2,995,300</u>	<u>\$ 2,995,300</u>

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

K.S.A. 12-1657 limits the County'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 County has no investment policy that would further limit its investment choices.

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

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by Federal Depository Insurance or by collateral held under 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's designated "peak periods" are from June 10th to August 8th and November 10th to January 8th.

At December 31, 2005, the County's carrying amount of deposits was \$19,841,672 and the bank balance was \$20,003,011. Seventy-four percent of the bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$1,001,624 was covered by Federal Depository Insurance, \$2,900,000 was covered by commercial insurance, \$15,974,879 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of \$126,508 was unsecured.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2005

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

III. A. Deposits and Investments (Continued)

Custodial Credit Risk – Investments - For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes requires investments to be adequately secured.

III.B Interfund Transactions

Operating transfers were as follows:

<u>From:</u>	<u>To:</u>		
Jail Sales Tax Fund	Jail Construction Fund	\$	3,759
Road Bond 2004 Principal and Interest Fund	Bond and Interest Fund	\$	103,985

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

IV. CAPITAL PROJECTS

Capital projects often extend over two or more fiscal years. The following is a schedule that compares the project expenditures from inception to the total project through December 31, 2005:

<u>Project</u>	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Bridge Projects 1999	\$ 2,106,866	\$ 1,993,392
Road Projects 2004	\$ 3,401,204	\$ 832,831

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2005

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

V. PENSION PLAN

Plan description

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

Funding Policy

K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provision of section 414(h) of the Internal Revenue Codes. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERs employers. The employer rate established by statute for calendar year 2005 is 4.01% from January 1, 2005 to June 30, 2005 and 4.21% for the period July 1, 2005 to December 31, 2005. Crawford County, Kansas's employer contributions to KPERs for the years ending December 31, 2005, 2004, and 2003, were \$453,703, \$360,703, and \$307,813, respectively, equal to the statutory required contributions for each year.

VI. OTHER POST-EMPLOYMENT BENEFITS

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 County 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 County 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.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2005

VII. RISK MANAGEMENT

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

Internal Service Fund - Risk Management

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

This resolution provides for the following:

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

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2005

VII. RISK MANAGEMENT (CONTINUED)

The agreement with Blue Cross/Blue Shield (the "Company") for the year 2005 provides for a self insured medical program with a combined individual and aggregate stop-loss provision.

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

Combined Individual and Aggregate Stop-Loss Provision means:

1. Individual insured: The paid Claims Expense for Benefits in excess of \$50,000 for an insured in a contract year and the Administrative Fee of the Contract Holder's Administrative Services Agreement associated with the Incurred Claims Expense in excess of the stated dollar amount.
2. Aggregate: The paid claims expense in excess of 120% of the expected paid claims expense and the administrative fee of the contract holder's administrative services agreement associated with the paid claims expense in excess of the stated percent.

VIII. LITIGATION

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

IX. GRANT PROGRAM INVOLVEMENT

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

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2005

X. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE COSTS

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

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

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

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

XI. SPECIAL TERMINATION BENEFITS

The County has adopted an early retirement program for eligible employees. The program was offered on a voluntary basis. As compensation for accepting early retirement, the County will pay the cost of maintaining the employee's current level of health insurance until the employee reaches the age of 65. The County intends to fund these benefits on a pay-as-go- basis. The total amount of benefits paid during the year was approximately \$26,898. The estimated liability for those employees electing to participate in the program at December 31, 2005, is \$120,217.

CRAWFORD COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2005

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Direct Programs			
Water and Waste Disposal Loans and Grants (Section 306c)	10.770		\$ 521,000
Passed-through Kansas Department of Health and Environment			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557		<u>200,837</u>
Total U.S. Department Agriculture			<u>\$ 721,837</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed-through Kansas Department of Commerce and Housing			
Community Development Block Grants/Small Cities Program	14.219	02-PF-202	\$ 249,816
Community Development Block Grants/Small Cities Program	14.219	03-PF-159	346,328
Passed-through Kansas Housing Resources Corporation			
Emergency Shelter Grants Program	14.231	S-02-DC-20-0001 2005-07	<u>7,312</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 603,456</u>
<u>U.S. Department of Justice</u>			
Direct Programs			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2004 WE-AX- 0077	\$ 153,194
Public Safety Partnership and Community Policing Grants	16.710	2005-CK-WX-0477	<u>5,400</u>
Sub-Total Direct Programs			<u>\$ 158,594</u>
Passed-through Kansas Juvenile Justice Authority			
Juvenile Accountability Incentive Block Grants	16.523	OJJ-2005C-17-04	\$ 500
Juvenile Accountability Incentive Block Grants	16.523	JAIBG-2006-13-07	2,583
Juvenile Accountability Incentive Block Grants	16.523	JAIBG-2005-13-06	7,485
Juvenile Accountability Incentive Block Grants	16.523	JAIBF-2005-03-01AD	3,689
Passed-through Kansas Criminal Justice Coordinating Council			
Local Law Enforcement Block Grant Program	16.592	05-LLEBG-12	2,457
Passed-through Kansas Bureau of Investigation			
High Intensity Drug Trafficking Area Program	N/A	15PMPW566C	49,169
High Intensity Drug Trafficking Area Program	N/A	14PMPW566C	<u>8,381</u>
Sub-Total Passed-through Programs			<u>\$ 74,264</u>
Total U.S. Department of Justice			<u>\$ 232,858</u>
<u>U.S. Department of Transportation</u>			
Passed-through Kansas Department of Transportation			
State and Community Highway Safety	20.600	TR-1128-05	\$ 5,108
Click It or Ticket Mini Grant	N/A		<u>4,943</u>
Total U.S. Department Transportation			<u>\$ 10,051</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

CRAWFORD COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2005

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed-through Kansas Department of Health and Environment			
Grants for Preventive Medicine	93.117		\$ 24,019
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118		30,551
Family Planning Services	93.217		29,856
Immunization Grants	93.268		1,255
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		51,663
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		18,611
HIV Care Formula Grants	93.917		28,605
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919		119,284
Preventive Health and Health Services Block Grant	93.991		5,783
Maternal and Child Services Block Grants to the States	93.994		15,000
West Nile Virus	N/A		5,000
			<u>\$ 329,627</u>
<u>U.S. Department of Homeland Security</u>			
Passed-through Kansas Adjutant General			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-1462-PA-KS	\$ 101,911
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-1600-DR-KS	35,316
Emergency Management Performance Grants	97.042		19,615
			<u>\$ 156,842</u>
Total U.S. Department of Homeland Security			<u>\$ 156,842</u>
Total Expenditures of Federal Funds			<u>\$ 2,054,671</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

CRAWFORD COUNTY, KANSAS
Notes to the Schedule of Expenditures of Federal Awards
For the year ended December 31, 2005

NOTE A - BASIS OF PRESENTATION

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



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EUGENE M. MENSE, JR., C.P.A. (1929 - 2006)
CHRIS D. CHURCHWELL, C.P.A.
EUGENE M. MENSE III, C.P.A.

**REPORT ON INTERNAL
CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS
BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Board of County Commissioners
Crawford County, Kansas

We have audited the financial statements of Crawford County, Kansas as of and for the year ended December 31, 2005, and have issued our report thereon dated August 10, 2006. Crawford County, Kansas prepares its financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State, which practices differ from accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Crawford County, Kansas's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned cost as items 2005-1 through 2005-6.

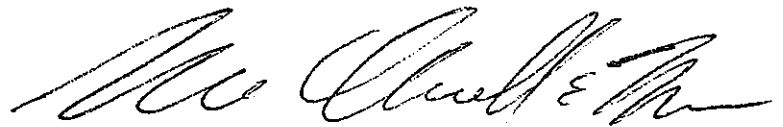
A material weakness is a condition in which the design or operations of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 2005-1, 2005-3, and 2005-5 to be material weaknesses.

Compliance and Other Matters

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

We also noted certain additional immaterial instances of noncompliance, which we have reported to management of Crawford County, Kansas in a separate letter dated August 10, 2006.

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



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

August 10, 2006
Joplin, Missouri



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EUGENE M. MENSE, JR., C.P.A. (1929 - 2006)
CHRIS D. CHURCHWELL, C.P.A.
EUGENE M. MENSE III, C.P.A.

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

Board of County Commissioners
Crawford County, Kansas

Compliance

We have audited the compliance of Crawford County, Kansas with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2005. Crawford County, Kansas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Crawford County, Kansas's management. Our responsibility is to express an opinion on Crawford County, Kansas's compliance based on our audit.

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

In our opinion, Crawford County, Kansas complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2005.

Internal Control Over Compliance

The management of Crawford County, Kansas is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Crawford County, Kansas's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

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

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



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

August 10, 2006
Joplin, Missouri

CRAWFORD COUNTY, KANSAS
 Schedule of Findings and Questioned Costs
 For the year ended December 31, 2005

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unqualified opinion on financial statements prepared in conformity with the regulatory accounting practices of the State of Kansas.

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

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

Type of auditor’s 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 Circular A-133? yes no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.770	Water and Water Disposal Loans and Grants (Section 306c)
14.219	Community Development Block Grants/Small Cities Program

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

Auditee qualifies as a low-risk auditee? yes no

CRAWFORD COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the year ended December 31, 2005

Section II - Financial Statement Findings

Segregation of Duties

Duties should be segregated so that employees who maintain accounting records do not collect money and have access to funds.

Personnel who receive and receipt cash also maintain accounting records. This condition is present in many of the departments and fee offices of the County.

The effect of this condition could result in the improper recording of assets or the possible understatement or misappropriation of assets.

Limited number of employees available.

To the extent possible, duties should be segregated to serve as a check and balance of employee's integrity and maintain the best control system possible.

The number of employees is limited and it is not feasible given current budget conditions to employ additional staff. Employees are bonded.

Accounting Manual

Crawford County should establish a standard accounting manual that would inform all employees of desired operating procedures and policies.

No accounting manual exists.

Employee duties are not adequately segregated which may lead to errors or misappropriation of assets.

County employees do not have the time to internally develop a manual. It is not economically feasible at the present time to contract with an outside entity to prepare an accounting manual.

Crawford County develop an accounting manual.

CRAWFORD COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the year ended December 31, 2005

Section II - Financial Statement Findings (Continued)

Management Response: It is not feasible at this time to contract for the development of such a manual. Employees do not have the time to internally develop a manual given the limited number of employees. However, the Court Clerk's office has initiated a process to gather information and write an accounting manual for employees in the County Clerk and County Fiscal offices.

2005-3

General Ledger

Criteria: Crawford County should maintain a double-entry general ledger.

Condition: The County currently uses a single entry system that records cash receipts and cash disbursements in each fund.

Effect: Errors may occur and not be detected in a timely manner.

Cause: Crawford County's current software is not written to accommodate a double entry system.

Recommendation: The County purchase or internally develop a municipal general ledger accounting package.

Management Response: The County has purchased a commercial municipal general ledger double entry accounting package and is expected to begin utilization of the package January 1, 2007.

2005-4

Accounts Payable/Encumbrances

Criteria: Crawford County should maintain a record of encumbrances/accounts payable for each fund.

Condition: No record of encumbrances/accounts payable are maintained.

Effect: The County could overspend the budget and/or violate state statutes.

Cause: Current accounting program does not provide for the recording of encumbrances/accounts payable.

Recommendation: County should purchase or develop a municipal general ledger accounting package.

Management Response: This condition will be addressed when the County begins to utilize the accounting package mentioned at 2005-3.

CRAWFORD COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the year ended December 31, 2005

Section II - Financial Statement Findings (Continued)

2005-5

Fixed Assets

- Criteria: Crawford County should maintain a record of fixed assets.
- Condition: No such records exist.
- Effect: County may lose control of the item(s) and this could result in the loss or misappropriation of assets.
- Cause: County employees do not have sufficient time to develop and maintain such records nor is it feasible to develop such records at this time.
- Recommendation: The County prepare and develop fixed asset accounting records.
- Management Response: This condition will be addressed when the County begins to utilize the accounting package mentioned in 2005-3.

2005-6

Internal Control Over Federal Awards

- Criteria: Circular A-133 "Audits of States, Local Governments and Non-Profit Organizations" states that it is the auditee responsibility to identify all federal awards received and expended and the programs under which they were received. This shall include the C.F.D.A. title and number, award year and number, federal agency name and name of the pass-through entity.
- Condition: These records are currently not maintained.
- Effect: Risk that federal awards and expenditures will go undetected and not be recorded in County's records.
- Cause: Lack of appropriate written procedures.

CRAWFORD COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the year ended December 31, 2005

Section II - Financial Statement Findings (Continued)

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

Management Response: The County Commission has initiated and currently records information relating to grants in the Commission minutes and personnel in the County Fiscal office have initiated a system to track the receipt and expenditures of federal financial assistance.

CRAWFORD COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the year ended December 31, 2005

Section III – Federal Awards Findings and Questioned Costs

No findings related to Federal Awards reported.

CRAWFORD COUNTY, KANSAS
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2005

Item	Program Finding	Resolution
2004-1	Segregation of duties.	Condition still exists
2004-2	County does not have a detailed accounting manual.	Condition still exists
2004-3	County does not maintain a double entry general ledger.	Action initiated to resolve condition
2004-4	Monthly accounts payable and encumbrances are not recorded.	Action initiated to resolve condition
2004-5	General Fixed Asset records are not maintained.	Action initiated to resolve condition
2004-6	Control and records relating to federal awards.	Action initiated to resolve condition

CRAWFORD COUNTY, KANSAS
Corrective Action Plan
For the year ended December 31, 2005

Finding 2005-1, and 2005-2

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

Finding 2005-3, 2005-4, and 2005-5

The County Commission has purchased a general ledger accounting package and is in the process of training. The program is to go on-line January 1, 2007.

Finding 2005-6

The County Commission is recording Grants and Grant activity in the County Commission minutes and personnel in the County Fiscal Office have initiate procedures to track receipts and expenditures of federal financial assistance.