

CRAWFORD COUNTY, KANSAS

Annual Financial Report

For the year ended December 31, 2006

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

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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, 2006, 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 guidance in the Kansas Municipal Audit Guide. Those standards and guidance 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, 2006, 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, 2006, and its cash receipts and expenditures and budgetary comparisons for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 20, 2007 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

September 20, 2007
Joplin, Missouri

CRAWFORD COUNTY, KANSAS

Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2006

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	\$ 108,438	\$ -	\$ 7,115,842	\$ 7,190,280	\$ 34,000	\$ 816,429	\$ 850,429
Special Revenue Funds:							
Extension Council	10,056		223,362	226,977	6,441	-	6,441
Ambulance	205,242		1,105,332	1,227,056	83,518	123,533	207,051
Appraisal	(3,916)		536,370	515,531	16,923	64,580	81,503
Register of Deeds Technology	145,874		53,820	122,271	77,423	-	77,423
Fair	598		10,790	10,575	813	-	813
Fairground Maintenance	263		5,333	5,375	221	-	221
4H Fair Awards	605		9,658	9,750	513	-	513
Health	52,448		962,657	1,027,444	(12,339)	175,437	163,098
Noxious Weed	9,887		50,532	50,826	9,593	5,234	14,827
Road and Bridge	130,595		2,947,801	2,753,734	324,662	262,589	587,251
Conservation District	2,006		33,145	33,912	1,239	-	1,239
Economic Development	8,266		-	8,266	-	-	-
Elderly Services	49,495		125,925	141,400	34,020	-	34,020
Election	49,983		283,719	332,820	882	27,338	28,220
Emergency Telephone Tax	19,186		133,497	160,017	(7,334)	16,710	9,376
Employee Benefits	421,466		2,626,911	2,690,627	357,750	7,118	364,868
Historical and Museum Building	2,179		24,248	25,395	1,032	-	1,032
Out-District Tuition	45,442		80,743	26,592	99,593	-	99,593
Mental Health	35,274		505,971	541,245	-	-	-
Mental Retardation	6,232		141,722	143,500	4,454	-	4,454
Special Alcohol	10,828		20,799	31,627	-	16,170	16,170
Special Bridge	83,223		270,229	232,077	121,375	26,189	147,564
Special Parks and Recreation	6,017		8,090	7,847	6,260	-	6,260
Tourism and Convention Promotion	41,689		70,847	83,159	29,377	51	29,428
Case Management	12,788		49,233	50,101	11,920	4,874	16,794
Community Corrections District 11	23,455		397,928	394,703	26,680	37,962	64,642
Cancer Prevention	4,789		27,916	29,009	3,696	2,996	6,692
County Attorney Training	561		1,535	1,791	305	202	507
Cancer Awareness	2,612		-	2,612	-	-	-
Drug Enforcement	16,019		288	11,185	5,122	8,701	13,823
Early Intervention	13,085		-	-	13,085	-	13,085
Driver Improvement	4,270		1,750	950	5,070	-	5,070
Electronic Monitoring	3,537		120	3,657	-	-	-
Free to Know Services	2,625		7,317	7,888	2,054	-	2,054
Free To Know H.E.R.R.	60,354		113,815	157,479	16,690	9,551	26,241
	10,527		-	242	10,285	-	10,285

CRAWFORD COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash (Continued)
For the Year Ended December 31, 2006

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	\$ 1,676	\$ -	\$ 1,806	\$ 1,016	\$ 2,466	\$ -	\$ 2,466
Juvenile Incentive Block Grant	2,150	-	12,098	12,974	1,274	560	1,834
Juvenile Justice Authority	1,075	-	1,075	1,075	-	-	-
Juvenile Justice JIAS-Intake Assessment System	899	929	706	706	1,122	508	1,630
Local Environmental Protection	11,259	24,834	24,687	24,687	11,406	2,278	13,684
Health and Family Services	(1,737)	85,702	84,617	84,617	(652)	5,927	5,275
Juvenile Justice	2,641	4,780	3,808	3,808	3,613	-	3,613
Crisis Resource Center	7,046	275	7,046	7,046	275	-	275
Violence Against Women Grant	11,421	174,303	185,724	185,724	-	9,802	9,802
W.I.C.	33,121	180,728	213,849	213,849	-	-	-
Wireless Telephone Tax	8,838	167,206	176,876	176,876	(832)	66,260	65,428
Workforce Investment Board	171	-	171	171	-	-	-
Juvenile Justice RJA 11th District	(163)	282,010	283,466	283,466	(1,619)	28,519	26,900
Prevention Services - Crawford County	13,443	105,841	106,270	106,270	13,014	6,442	19,456
Crawford County Attendant Care	790	-	790	790	-	-	-
Fiscal Clerk Juvenile Justice Authority	22,579	30,161	49,942	49,942	2,798	4,859	7,657
Drug Endangered Children	3,926	-	2,000	2,000	1,926	-	1,926
Kansas COLPO	2,848	1,535	3,604	3,604	779	-	779
Concealed Weapons Permit	-	1,960	1,960	-	1,960	-	1,960
Bullet Proof Vest	-	12,000	-	-	12,000	-	12,000
Debt Service Funds:							
Bond and Interest	170,349	-	763,898	780,903	153,344	-	153,344
Mental Health Bond	-	-	73,608	73,608	-	-	-
Capital Project Funds:							
1999 Bridge Project	113,474	-	101,609	101,609	11,865	-	11,865
2004 Road Bond	2,568,373	111,650	1,979,628	1,979,628	700,395	71,882	772,277
2000 Road Bond	2,908	-	2,908	2,908	-	-	-
Proprietary Type Funds:							
Internal Service Funds:							
Risk Management Reserve	625,062	-	2,419,395	2,286,040	758,417	-	758,417
TOTAL	\$ 5,198,575	\$ -	\$ 22,401,964	\$ 24,641,665	\$ 2,958,874	\$ 1,802,701	\$ 4,761,575

CRAWFORD COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash (Continued)
For the Year Ended December 31, 2006

Funds	Beginning	Prior Year	Cash	Expenditures	Ending	Add Outstanding	Ending
	Unencumbered Cash Balance	Cancelled Encumbrances	Receipts		Unencumbered Cash Balance	Encumbrances and Accounts Payable	Cash Balance
Component Units:							
Fire District No. 1	\$ 47,585	\$ -	\$ 124,821	\$ 157,833	\$ 14,573	\$ 63,270	\$ 77,843
Fire District No. 2	11,477		75,275	76,203	10,549	6,434	16,983
Fire District No. 3	(1,078)		67,923	66,089	756	5,230	5,986
Fire District No. 4	6,677		42,262	45,147	3,792	6,272	10,064
Sewer District No. 1	32,850		8,095	6,084	34,861	-	34,861
Sewer District No. 2	28,895		63,076	37,127	54,844	2,129	56,973
Sewer District No. 4	10,276		670,413	669,791	10,898	102	11,000
Sewer District No. 5	80		-	-	80	-	80
Total Reporting Entity (Excluding Agency Funds)	\$ 5,335,337	\$ -	\$ 23,453,829	\$ 25,699,939	\$ 3,089,227	\$ 1,886,138	\$ 4,975,365

Cash on Hand	\$ 2,500
Checking Accounts	5,414,231
Certificate of Deposits	16,122,113
Total Cash	\$ 21,538,844
Agency Funds (Statement 4)	16,563,479
Total Reporting Entity (Excluding Agency Funds)	\$ 4,975,365

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, 2006

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	\$ 6,771,790	\$ 473,147	\$ 7,244,937	\$ 7,190,280	\$ 54,657
Special Revenue Funds					
Extension Council	226,977		226,977	226,977	-
Ambulance	1,261,000		1,261,000	1,227,056	33,944
Appraisal	521,500		521,500	515,531	5,969
Register of Deeds Technology	115,303		115,303	122,271	(6,968)
Fair	10,575		10,575	10,575	-
Fairground Maintenance	5,375		5,375	5,375	-
4H Fair Awards	9,750		9,750	9,750	-
Health	998,993	84,951	1,083,944	1,027,444	56,500
Noxious Weed	57,013		57,013	50,826	6,187
Road and Bridge	2,728,081	182,621	2,910,702	2,753,734	156,968
Conservation District	33,912		33,912	33,912	-
Economic Development	2,495		2,495	8,266	(5,771)
Elderly Services	153,281		153,281	141,400	11,881
Election	338,500		338,500	332,820	5,680
Emergency Telephone Tax	250,000		250,000	160,017	89,983
Employee Benefits	2,696,385		2,696,385	2,690,627	5,758
Historical Museum	25,395		25,395	25,395	-
Out-District Tuition	81,000		81,000	26,592	54,408
Mental Health	523,481		523,481	541,245	(17,764)
Mental Retardation	143,500		143,500	143,500	-
Special Alcohol	44,311		44,311	31,627	12,684
Special Bridge	276,775		276,775	232,077	44,698
Special Parks and Recreation	17,021		17,021	7,847	9,174
Tourism and Convention Promotion	97,638		97,638	83,159	14,479
Wireless Telephone Tax	73,595	89,661	163,256	176,876	(13,620)
Debt Service Funds:					
Bond and Interest	905,904		905,904	780,903	125,001
Component Units:					
Fire District No. 1	161,402	-	161,402	157,833	3,569
Fire District No. 2	86,000	-	86,000	76,203	9,797
Fire District No. 3	28,600	39,013	67,613	66,089	1,524
Fire District No. 4	45,428	-	45,428	45,147	281
Sewer District No. 1	76,641	-	76,641	6,084	70,557
Sewer District No. 2	83,045	-	83,045	37,127	45,918
Sewer District No. 4	675,660	-	675,660	669,791	5,869
Sewer District No. 5	867,100	-	867,100	-	867,100

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, 2006

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 2,312,918	\$ 2,257,032	\$ 55,886
Delinquent Tax	63,140	35,749	27,391
Motor Vehicle Tax	422,766	410,077	12,689
16/20 M Vehicle Tax	14,599	14,078	521
Recreational Vehicle Tax	-	4,359	(4,359)
Mineral Tax	-	200	(200)
Local Alcoholic Liquor Fund	8,090	8,000	90
Sales Tax	1,935,435	1,872,000	63,435
Licenses, Permits and Fees	741,906	813,000	(71,094)
Charges for Services	236,246	212,000	24,246
Use of Property and Money	576,252	320,000	256,252
Grants/Aid	138,572	-	138,572
Interest on Taxes	147,148	130,800	16,348
Other	518,770	444,500	74,270
	<u>\$ 7,115,842</u>	<u>\$ 6,521,795</u>	<u>\$ 594,047</u>
Expenditures			
County Commission	\$ 85,978	\$ 86,331	\$ 353
Fiscal Clerk	100,711	107,290	6,579
County Clerk	241,396	249,437	8,041
County Treasurer	354,122	352,400	(1,722)
Register of Deeds	163,230	179,920	16,690
County Attorney	429,524	405,629	(23,895)
District Court	322,894	312,370	(10,524)
County Sheriff	1,892,729	1,591,488	(301,241)
Jail	1,469,968	1,490,000	20,032
County Courthouse	354,613	375,000	20,387
County Coroner	89,777	62,830	(26,947)
Other	446,799	272,374	(174,425)
County Zoning	60,738	61,853	1,115
Landfill	18,329	47,513	29,184
Building Maintenance	12,498	50,000	37,502
Workmen's Compensation and Liability	196,623	159,005	(37,618)
Data Processing Department	125,695	124,800	(895)
Special Projects	105,422	103,700	(1,722)
County Counselor	103,028	103,210	182
Department of Youth Services	370,000	370,000	-
Court Security	233,322	249,950	16,628

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, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Expenditures (Continued)			
Civil Defense	\$ 12,884	\$ 14,690	\$ 1,806
Capital Murder Trial	-	-	-
ADA	-	2,000	2,000
Adjustments for Qualifying Budget Credits	-	473,147	473,147
	\$ 7,190,280	\$ 7,244,937	\$ 54,657
Cash Receipts Over (Under) Expenditures	\$ (74,438)		
Unencumbered Cash - Beginning of Year	108,438		
Unencumbered Cash - End of Year	\$ 34,000		

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, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 183,862	\$ 179,460	\$ 4,402
Delinquent Tax	5,439	5,084	355
Motor Vehicle Tax	33,033	32,870	163
16/20 M Vehicle Tax	1,028	1,128	(100)
Recreational Vehicle Tax	-	349	(349)
	<u>\$ 223,362</u>	<u>\$ 218,891</u>	<u>\$ 4,471</u>
Expenditures			
Appropriations to Extension Council Treasurer	\$ 226,977	\$ 226,977	\$ -
	<u>\$ 226,977</u>	<u>\$ 226,977</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ (3,615)		
Unencumbered Cash - Beginning of Year	<u>10,056</u>		
Unencumbered Cash - End of Year	<u>\$ 6,441</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Ambulance Fund
For the Year Ended December 31, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 156,646	\$ 152,939	\$ 3,707
Delinquent Tax	7,990	5,433	2,557
Motor Vehicle Tax	53,002	47,339	5,663
16/20 M Vehicle Tax	2,375	1,625	750
Recreational Vehicle Tax	-	503	(503)
Charges for Services	878,656	840,000	38,656
Other	6,663	-	6,663
	<u>\$ 1,105,332</u>	<u>\$ 1,047,839</u>	<u>\$ 57,493</u>
Expenditures			
Public Safety	\$ 1,227,056	\$ 1,261,000	\$ 33,944
	<u>\$ 1,227,056</u>	<u>\$ 1,261,000</u>	<u>\$ 33,944</u>
Cash Receipts Over (Under) Expenditures	\$ (121,724)		
Unencumbered Cash - Beginning of Year	205,242		
Unencumbered Cash - End of Year	\$ 83,518		

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, 2006

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 438,775	\$ 428,078	\$ 10,697
Delinquent Tax	12,045	12,062	(17)
Motor Vehicle Tax	71,330	70,204	1,126
Recreational Vehicle Tax	-	746	(746)
16/20 M Vehicle Tax	2,328	2,410	(82)
Other	11,892	8,000	3,892
	<u>\$ 536,370</u>	<u>\$ 521,500</u>	<u>\$ 14,870</u>
Total Cash Receipts			
Expenditures			
General Government	<u>\$ 515,531</u>	<u>\$ 521,500</u>	<u>\$ 5,969</u>
Total Expenditures	<u>\$ 515,531</u>	<u>\$ 521,500</u>	<u>\$ 5,969</u>
Cash Receipts Over (Under) Expenditures	\$ 20,839		
Unencumbered Cash - Beginning of Year	<u>(3,916)</u>		
Unencumbered Cash - End of Year	<u>\$ 16,923</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
Register of Deeds Technology Fund
For the Year Ended December 31, 2006

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Cash Receipts			
Fees	\$ 49,348	\$ 50,000	\$ (652)
Interest	4,472	-	4,472
Total Cash Receipts	<u>\$ 53,820</u>	<u>\$ 50,000</u>	<u>\$ 3,820</u>
Expenditures			
General Government	\$ 122,271	\$ 115,303	\$ (6,968)
Total Expenditures	<u>\$ 122,271</u>	<u>\$ 115,303</u>	<u>\$ (6,968)</u>
Cash Receipts Over (Under) Expenditures	\$ (68,451)		
Unencumbered Cash - Beginning of Year	<u>145,874</u>		
Unencumbered Cash - End of Year	<u>\$ 77,423</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
Fair Fund
For the Year Ended December 31, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 8,726	\$ 8,424	\$ 302
Delinquent Tax	240	218	22
Motor Vehicle Tax	1,447	1,425	22
Recreational Vehicle Tax	-	15	(15)
16/20 M Vehicle Tax	47	49	(2)
Other	330	-	330
Total Cash Receipts	\$ 10,790	\$ 10,131	\$ 659
Expenditures			
Appropriation to County Fair Treasurer	\$ 10,575	\$ 10,575	\$ -
Total Expenditures	\$ 10,575	\$ 10,575	\$ -
Cash Receipts Over (Under) Expenditures	\$ 215		
Unencumbered Cash - Beginning of Year	598		
Unencumbered Cash - End of Year	\$ 813		

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, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 4,363	\$ 4,194	\$ 169
Delinquent Tax	127	104	23
Motor Vehicle Tax	820	843	(23)
Recreational Vehicle Tax	-	9	(9)
16/20 M Vehicle Tax	23	29	(6)
	<u>\$ 5,333</u>	<u>\$ 5,179</u>	<u>\$ 154</u>
Expenditures			
Appropriation to County Fair Treasurer	\$ 5,375	\$ 5,375	\$ -
	<u>\$ 5,375</u>	<u>\$ 5,375</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ (42)		
Unencumbered Cash - Beginning of Year	263		
Unencumbered Cash - End of Year	\$ 221		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
4H Fair Awards Fund
For the Year Ended December 31, 2006

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 7,894	\$ 7,615	\$ 279
Delinquent Tax	243	233	10
Motor Vehicle Tax	1,470	1,439	31
Recreational Vehicle Tax	51	49	2
16/20 M Vehicle Tax	-	15	(15)
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	<u>\$ 9,658</u>	<u>\$ 9,351</u>	<u>\$ 307</u>
 Expenditures			
Appropriation to County Fair Treasurer	<u>\$ 9,750</u>	<u>\$ 9,750</u>	<u>\$ -</u>
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 9,750</u>	<u>\$ 9,750</u>	<u>\$ -</u>
 Cash Receipts Over (Under) Expenditures	\$ (92)		
 Unencumbered Cash - Beginning of Year	<u>605</u>		
 Unencumbered Cash - End of Year	<u>\$ 513</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, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 258,237	\$ 251,974	\$ 6,263
Delinquent Tax	6,998	6,827	171
Motor Vehicle Tax	41,072	39,971	1,101
Recreational Vehicle Tax	-	425	(425)
16/20 M Vehicle Tax	1,399	1,372	27
Federal and State Grants/Aid and Other	654,951	570,000	84,951
Total Cash Receipts	\$ 962,657	\$ 870,569	\$ 92,088
Expenditures			
Public Health	\$ 1,027,444	\$ 998,993	\$ (28,451)
Adjustment for Qualifying Budget Credits	-	84,951	84,951
Total Expenditures	\$ 1,027,444	\$ 1,083,944	\$ 56,500
Cash Receipts Over (Under) Expenditures	\$ (64,787)		
Unencumbered Cash - Beginning of Year	52,448		
Unencumbered Cash - End of Year	\$ (12,339)		

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, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 39,473	\$ 38,604	\$ 869
Delinquent Tax	1,500	1,318	182
Motor Vehicle Tax	9,093	8,833	260
Recreational Vehicle Tax	-	94	(94)
16/20 M Vehicle Tax	315	303	12
Other	151	200	(49)
	<u>\$ 50,532</u>	<u>\$ 49,352</u>	<u>\$ 1,180</u>
Total Cash Receipts			
Expenditures			
Public Works	\$ 50,826	\$ 57,013	\$ 6,187
Total Expenditures	<u>\$ 50,826</u>	<u>\$ 57,013</u>	<u>\$ 6,187</u>
Cash Receipts Over (Under) Expenditures	\$ (294)		
Unencumbered Cash - Beginning of Year	<u>9,887</u>		
Unencumbered Cash - End of Year	<u>\$ 9,593</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
Road and Bridge Fund
For the Year Ended December 31, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 1,419,994	\$ 1,385,755	\$ 34,239
Delinquent Tax	32,383	26,322	6,061
Motor Vehicle Tax	230,780	250,866	(20,086)
Recreational Vehicle Tax	-	2,666	(2,666)
16/20 M Vehicle Tax	4,358	8,612	(4,254)
Special City and County Highway Aid	982,284	1,029,860	(47,576)
County Equalization and Adjustment Fund	33,503	-	33,503
Other	244,499	24,000	220,499
Total Cash Receipts	\$ 2,947,801	\$ 2,728,081	\$ 219,720
Expenditures			
Public Works	\$ 2,753,734	\$ 2,728,081	\$ (25,653)
Additional Qualifying Budget Authority	-	182,621	182,621
Total Expenditures	\$ 2,753,734	\$ 2,910,702	\$ 156,968
Cash Receipts Over (Under) Expenditures	\$ 194,067		
Unencumbered Cash - Beginning of Year	130,595		
Unencumbered Cash - End of Year	\$ 324,662		

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, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 27,008	\$ 26,353	\$ 655
Delinquent Tax	853	824	29
Motor Vehicle Tax	5,110	4,957	153
Recreational Vehicle Tax	-	53	(53)
16/20 M Vehicle Tax	174	170	4
	<u>\$ 33,145</u>	<u>\$ 32,357</u>	<u>\$ 788</u>
Total Cash Receipts			
Expenditures			
Public Works	\$ 33,912	\$ 33,912	\$ -
	<u>\$ 33,912</u>	<u>\$ 33,912</u>	<u>\$ -</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	\$ (767)		
Unencumbered Cash - Beginning of Year	<u>2,006</u>		
Unencumbered Cash - End of Year	<u>\$ 1,239</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Economic Development Fund
For the Year Ended December 31, 2006

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Delinquent Tax	\$ -	\$ -	\$ -
Total Cash Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures			
Economic Development	\$ 8,266	\$ 2,495	\$ (5,771)
Total Expenditures	<u>\$ 8,266</u>	<u>\$ 2,495</u>	<u>\$ (5,771)</u>
Cash Receipts Over (Under) Expenditures	\$ (8,266)		
Unencumbered Cash - Beginning of Year	<u>8,266</u>		
Unencumbered Cash - End of Year	<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
Elderly Services Fund
For the Year Ended December 31, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 101,384	\$ 98,927	\$ 2,457
Delinquent Tax	3,540	3,575	(35)
Motor Vehicle Tax	20,270	19,422	848
Recreational Vehicle Tax	-	206	(206)
16/20 M Vehicle Tax	731	667	64
	<u>\$ 125,925</u>	<u>\$ 122,797</u>	<u>\$ 3,128</u>
Total Cash Receipts			
Expenditures			
Programs for the Elderly	\$ 141,400	\$ 153,281	\$ (11,881)
	<u>\$ 141,400</u>	<u>\$ 153,281</u>	<u>\$ (11,881)</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	\$ (15,475)		
Unencumbered Cash - Beginning of Year	49,495		
Unencumbered Cash - End of Year	\$ 34,020		

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, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 237,670	\$ 232,003	\$ 5,667
Delinquent Tax	6,001	5,636	365
Motor Vehicle Tax	33,012	31,666	1,346
Recreational Vehicle Tax	-	337	(337)
16/20 M Vehicle Tax	1,186	1,087	99
Other	5,850	-	5,850
Total Cash Receipts	\$ 283,719	\$ 270,729	\$ 12,990
Expenditures			
Election Costs	\$ 332,820	\$ 338,500	\$ 5,680
Total Expenditures	\$ 332,820	\$ 338,500	\$ 5,680
Cash Receipts Over (Under) Expenditures	\$ (49,101)		
Unencumbered Cash - Beginning of Year	49,983		
Unencumbered Cash - End of Year	\$ 882		

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, 2006

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Telephone Tax	\$ 133,497	\$ 250,000	\$ (116,503)
Total Cash Receipts	<u>\$ 133,497</u>	<u>\$ 250,000</u>	<u>\$ (116,503)</u>
Expenditures			
Public Safety	\$ 160,017	\$ 250,000	\$ 89,983
Total Expenditures	<u>\$ 160,017</u>	<u>\$ 250,000</u>	<u>\$ 89,983</u>
Cash Receipts Over (Under) Expenditures	\$ (26,520)		
Unencumbered Cash - Beginning of Year	<u>19,186</u>		
Unencumbered Cash - End of Year	<u>\$ (7,334)</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, 2006

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 1,933,976	\$ 1,887,272	\$ 46,704
Delinquent Tax	61,632	50,091	11,541
Motor Vehicle Tax	370,806	363,006	7,800
Recreational Vehicle Tax	-	3,858	(3,858)
16/20 M Vehicle Tax	12,356	12,462	(106)
Other	248,141	205,000	43,141
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	<u>\$ 2,626,911</u>	<u>\$ 2,521,689</u>	<u>\$ 105,222</u>
Expenditures			
General Government	\$ 2,690,627	\$ 2,696,385	\$ 5,758
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 2,690,627</u>	<u>\$ 2,696,385</u>	<u>\$ 5,758</u>
Cash Receipts Over (Under) Expenditures	\$ (63,716)		
Unencumbered Cash - Beginning of Year	<u>421,466</u>		
Unencumbered Cash - End of Year	<u>\$ 357,750</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Historical and Museum Fund
For the Year Ended December 31, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 19,738	\$ 19,174	\$ 564
Delinquent Tax	638	631	7
Motor Vehicle Tax	3,738	3,573	165
Recreational Vehicle Tax	-	38	(38)
16/20 M Vehicle Tax	134	123	11
	<u>\$ 24,248</u>	<u>\$ 23,539</u>	<u>\$ 709</u>
Total Cash Receipts			
Expenditures			
Appropriation to Historical Society Treasurer	\$ 25,395	\$ 25,395	\$ -
	<u>\$ 25,395</u>	<u>\$ 25,395</u>	<u>\$ -</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	\$ (1,147)		
Unencumbered Cash - Beginning of Year	<u>2,179</u>		
Unencumbered Cash - End of Year	<u>\$ 1,032</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual
Building Fund
For the Year Ended December 31, 2006

	Actual
Cash Receipts	
Taxes and Shared Revenue:	
Delinquent Tax	\$ -
Total Cash Receipts	\$ -
Expenditures	
Capital Outlay	\$ 428
Total Expenditures	\$ 428
Cash Receipts Over (Under) Expenditures	\$ (428)
Unencumbered Cash - Beginning of Year	428
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
Out-District Tuition Fund
For the Year Ended December 31, 2006

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 56,094	\$ 54,664	\$ 1,430
Delinquent Tax	2,683	1,567	1,116
Motor Vehicle Tax	21,590	23,703	(2,113)
Recreational Vehicle Tax	-	252	(252)
16/20 M Vehicle Tax	376	814	(438)
Total Cash Receipts	<u>\$ 80,743</u>	<u>\$ 81,000</u>	<u>\$ (257)</u>
 Expenditures			
Education	<u>\$ 26,592</u>	<u>\$ 81,000</u>	<u>\$ 54,408</u>
Total Expenditures	<u>\$ 26,592</u>	<u>\$ 81,000</u>	<u>\$ 54,408</u>
 Cash Receipts Over (Under) Expenditures	\$ 54,151		
 Unencumbered Cash - Beginning of Year	<u>45,442</u>		
 Unencumbered Cash - End of Year	<u>\$ 99,593</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Mental Health Fund
For the Year Ended December 31, 2006

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 414,469	\$ 404,362	\$ 10,107
Delinquent Tax	12,525	11,372	1,153
Motor Vehicle Tax	76,512	75,532	980
Recreational Vehicle Tax	-	803	(803)
16/20 M Vehicle Tax	2,465	2,593	(128)
	<u>505,971</u>	<u>494,662</u>	<u>11,309</u>
Total Cash Receipts	\$ 505,971	\$ 494,662	\$ 11,309
Expenditures			
Public Health	\$ 541,245	\$ 523,481	\$ (17,764)
	<u>541,245</u>	<u>523,481</u>	<u>(17,764)</u>
Total Expenditures	\$ 541,245	\$ 523,481	\$ (17,764)
Cash Receipts Over (Under) Expenditures	\$ (35,274)		
Unencumbered Cash - Beginning of Year	<u>35,274</u>		
Unencumbered Cash - End of Year	<u>\$ -</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Mental Retardation Fund
For the Year Ended December 31, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 115,718	\$ 112,966	\$ 2,752
Delinquent Tax	3,686	3,803	(117)
Motor Vehicle Tax	21,581	20,995	586
Recreational Vehicle Tax	-	223	(223)
16/20 M Vehicle Tax	737	721	16
	<u>\$ 141,722</u>	<u>\$ 138,708</u>	<u>\$ 3,014</u>
Expenditures			
Public Health	\$ 143,500	\$ 143,500	\$ -
	<u>\$ 143,500</u>	<u>\$ 143,500</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ (1,778)		
Unencumbered Cash - Beginning of Year	6,232		
Unencumbered Cash - End of Year	\$ 4,454		

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, 2006

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Local Alcoholic Liquor Fund	\$ 20,799	\$ 38,783	\$ (17,984)
Total Cash Receipts	<u>\$ 20,799</u>	<u>\$ 38,783</u>	<u>\$ (17,984)</u>
Expenditures			
Public Health	\$ 31,627	\$ 44,311	\$ 12,684
Total Expenditures	<u>\$ 31,627</u>	<u>\$ 44,311</u>	<u>\$ 12,684</u>
Cash Receipts Over (Under) Expenditures	\$ (10,828)		
Unencumbered Cash - Beginning of Year	<u>10,828</u>		
Unencumbered Cash - End of Year	<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
Special Bridge Fund
For the Year Ended December 31, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 209,000	\$ 203,961	\$ 5,039
Delinquent Tax	5,105	5,270	(165)
Motor Vehicle Tax	31,008	30,309	699
Recreational Vehicle Tax	-	322	(322)
16/20 M Vehicle Tax	1,038	1,040	(2)
Other	24,078	4,800	19,278
Total Cash Receipts	\$ 270,229	\$ 245,702	\$ 24,527
Expenditures			
Public Works	\$ 232,077	\$ 276,775	\$ 44,698
Total Expenditures	\$ 232,077	\$ 276,775	\$ 44,698
Cash Receipts Over (Under) Expenditures	\$ 38,152		
Unencumbered Cash - Beginning of Year	83,223		
Unencumbered Cash - End of Year	\$ 121,375		

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, 2006

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Local Alcoholic Liquor Fund	\$ 8,090	\$ 12,500	\$ (4,410)
Total Cash Receipts	<u>\$ 8,090</u>	<u>\$ 12,500</u>	<u>\$ (4,410)</u>
Expenditures			
Recreation	\$ 7,847	\$ 17,021	\$ 9,174
Total Expenditures	<u>\$ 7,847</u>	<u>\$ 17,021</u>	<u>\$ 9,174</u>
Cash Receipts Over (Under) Expenditures	\$ 243		
Unencumbered Cash - Beginning of Year	<u>6,017</u>		
Unencumbered Cash - End of Year	<u>\$ 6,260</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, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Transient Guest Tax	\$ 70,847	\$ 80,000	\$ (9,153)
Total Cash Receipts	\$ 70,847	\$ 80,000	\$ (9,153)
Expenditures			
Tourism and Convention Promotion	\$ 83,159	\$ 97,638	\$ 14,479
Total Expenditures	\$ 83,159	\$ 97,638	\$ 14,479
Cash Receipts Over (Under) Expenditures	\$ (12,312)		
Unencumbered Cash - Beginning of Year	41,689		
Unencumbered Cash - End of Year	\$ 29,377		

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, 2006

Cash Receipts	
Federal and State Grants	<u>\$ 49,233</u>
Total Cash Receipts	<u>\$ 49,233</u>
Expenditures	
Public Safety	<u>\$ 50,101</u>
Total Expenditures	<u>\$ 50,101</u>
Cash Receipts Over (Under) Expenditures	\$ (868)
Unencumbered Cash - Beginning of Year	<u>12,788</u>
Unencumbered Cash - End of Year	<u><u>\$ 11,920</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
Community Corrections District 11 Fund
For the Year Ended December 31, 2006

Cash Receipts	
Fees	\$ 3,474
State Grants	<u>394,454</u>
Total Cash Receipts	<u>\$ 397,928</u>
Expenditures	
Public Safety	<u>\$ 394,703</u>
Total Expenditures	<u>\$ 394,703</u>
Cash Receipts Over (Under) Expenditures	\$ 3,225
Unencumbered Cash - Beginning of Year	<u>23,455</u>
Unencumbered Cash - End of Year	<u><u>\$ 26,680</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, 2006

Cash Receipts	
Federal and State Grants	\$ 27,916
	<hr/>
Total Cash Receipts	\$ 27,916
	<hr/>
Expenditures	
Public Health	\$ 29,009
	<hr/>
Total Expenditures	\$ 29,009
	<hr/>
Cash Receipts Over (Under) Expenditures	\$ (1,093)
	<hr/>
Unencumbered Cash - Beginning of Year	4,789
	<hr/>
Unencumbered Cash - End of Year	\$ 3,696
	<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
County Attorney Training Fund
For the Year Ended December 31, 2006

Cash Receipts	
Fees	\$ 1,535
	<u> </u>
Total Cash Receipts	\$ 1,535
	<u> </u>
Expenditures	
Public Safety	\$ 1,791
	<u> </u>
Total Expenditures	\$ 1,791
	<u> </u>
Cash Receipts Over (Under) Expenditures	\$ (256)
Unencumbered Cash - Beginning of Year	<u> 561</u>
Unencumbered Cash - End of Year	<u> \$ 305</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 Awareness Fund
For the Year Ended December 31, 2006

Cash Receipts		
Federal and State Grants		\$ <u> -</u>
Total Cash Receipts		\$ <u> -</u>
Expenditures		
Public Health		\$ <u> 2,612</u>
Total Expenditures		\$ <u> 2,612</u>
Cash Receipts Over (Under) Expenditures		\$ (2,612)
Unencumbered Cash - Beginning of Year		<u> 2,612</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
Drug Enforcement Fund
For the Year Ended December 31, 2006

Cash Receipts	
Drug Control Payments	\$ 288
Total Cash Receipts	\$ 288
Expenditures	
Public Safety	\$ 11,185
Total Expenditures	\$ 11,185
Cash Receipts Over (Under) Expenditures	\$ (10,897)
Unencumbered Cash - Beginning of Year	16,019
Unencumbered Cash - End of Year	\$ 5,122

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, 2006

Cash Receipts	
State Grants/Aid	\$ -
	<hr/>
Total Cash Receipts	\$ -
	<hr/>
Expenditures	
Public Health	\$ -
	<hr/>
Total Expenditures	\$ -
	<hr/>
Cash Receipts Over (Under) Expenditures	\$ -
	<hr/>
Unencumbered Cash - Beginning of Year	13,085
	<hr/>
Unencumbered Cash - End of Year	\$ 13,085
	<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
Driver Improvement Fund
For the Year Ended December 31, 2006

Cash Receipts		
Fees		\$ <u>1,750</u>
Total Cash Receipts		\$ <u>1,750</u>
Expenditures		
Public Safety		\$ <u>950</u>
Total Expenditures		\$ <u>950</u>
Cash Receipts Over (Under) Expenditures		\$ 800
Unencumbered Cash - Beginning of Year		<u>4,270</u>
Unencumbered Cash - End of Year		<u><u>\$ 5,070</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, 2006

Cash Receipts		
Fees	\$	120
Total Cash Receipts	\$	120
Expenditures		
Public Safety	\$	3,657
Total Expenditures	\$	3,657
Cash Receipts Over (Under) Expenditures	\$	(3,537)
Unencumbered Cash - Beginning of Year		3,537
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
Free To Know Services Fund
For the Year Ended December 31, 2006

Cash Receipts		
Charges for Services	\$	<u>7,317</u>
Total Cash Receipts	\$	<u>7,317</u>
Expenditures		
Public Health	\$	<u>7,888</u>
Total Expenditures	\$	<u>7,888</u>
Cash Receipts Over (Under) Expenditures	\$	(571)
Unencumbered Cash - Beginning of Year		<u>2,625</u>
Unencumbered Cash - End of Year	\$	<u><u>2,054</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 Fund
For the Year Ended December 31, 2006

Cash Receipts	
Federal and State Grants	\$ 113,815
	<u> </u>
Total Cash Receipts	\$ 113,815
	<u> </u>
Expenditures	
Public Health	\$ 157,479
	<u> </u>
Total Expenditures	\$ 157,479
	<u> </u>
Cash Receipts Over (Under) Expenditures	\$ (43,664)
	<u> </u>
Unencumbered Cash - Beginning of Year	<u>60,354</u>
Unencumbered Cash - End of Year	<u><u>\$ 16,690</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
H.E.R.R. Fund
For the Year Ended December 31, 2006

Cash Receipts	
Federal Grants/Aid	\$ -
	<hr/>
Total Cash Receipts	\$ -
	<hr/>
Expenditures	
Public Health	\$ 242
	<hr/>
Total Expenditures	\$ 242
	<hr/>
Cash Receipts Over (Under) Expenditures	\$ (242)
	<hr/>
Unencumbered Cash - Beginning of Year	10,527
	<hr/>
Unencumbered Cash - End of Year	\$ 10,285
	<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
Concealed Weapons Permit Fund
For the Year Ended December 31, 2006

Cash Receipts		
Fees		\$ 1,960
Total Cash Receipts		\$ 1,960
Expenditures		
Public Safety		\$ -
Total Expenditures		\$ -
Cash Receipts Over (Under) Expenditures		\$ 1,960
Unencumbered Cash - Beginning of Year		-
Unencumbered Cash - End of Year		\$ 1,960

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, 2006

Cash Receipts	
Fees	<u>\$ 1,806</u>
Total Cash Receipts	<u>\$ 1,806</u>
Expenditures	
Public Safety	<u>\$ 1,016</u>
Total Expenditures	<u>\$ 1,016</u>
Cash Receipts Over (Under) Expenditures	\$ 790
Unencumbered Cash - Beginning of Year	<u> 1,676</u>
Unencumbered Cash - End of Year	<u><u> 2,466</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, 2006

Cash Receipts		
Federal Grants/Aid	\$	10,859
Other		<u>1,239</u>
Total Cash Receipts	\$	<u>12,098</u>
Expenditures		
Public Safety	\$	<u>12,974</u>
Total Expenditures	\$	<u>12,974</u>
Cash Receipts Over (Under) Expenditures	\$	(876)
Unencumbered Cash - Beginning of Year		<u>2,150</u>
Unencumbered Cash - End of Year	\$	<u><u>1,274</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Juvenile Justice Authority Fund
For the Year Ended December 31, 2006

Cash Receipts	
Other	\$ -
Total Cash Receipts	\$ -
Expenditures	
Public Safety	\$ 1,075
Total Expenditures	\$ 1,075
Cash Receipts Over (Under) Expenditures	\$ (1,075)
Unencumbered Cash - Beginning of Year	1,075
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
Juvenile Justice JIAS - Intake Assessment System Fund
For the Year Ended December 31, 2006

Cash Receipts	
Other	<u>\$ 929</u>
Total Cash Receipts	<u>\$ 929</u>
Expenditures	
Public Safety	<u>\$ 706</u>
Total Expenditures	<u>\$ 706</u>
Cash Receipts Over (Under) Expenditures	\$ 223
Unencumbered Cash - Beginning of Year	<u>899</u>
Unencumbered Cash - End of Year	<u><u>\$ 1,122</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
Local Environmental Protection Fund
For the Year Ended December 31, 2006

Cash Receipts		
State Grants/Aid	\$	22,734
Other		<u>2,100</u>
Total Cash Receipts	\$	<u>24,834</u>
Expenditures		
Public Health	\$	<u>24,687</u>
Total Expenditures	\$	<u>24,687</u>
Cash Receipts Over (Under) Expenditures	\$	147
Unencumbered Cash - Beginning of Year		<u>11,259</u>
Unencumbered Cash - End of Year	\$	<u><u>11,406</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, 2006

Cash Receipts		
Federal and State Grants/Aid	\$	30,170
Charges for Services		<u>55,532</u>
Total Cash Receipts	\$	<u>85,702</u>
Expenditures		
Public Health	\$	<u>84,617</u>
Total Expenditures	\$	<u>84,617</u>
Cash Receipts Over (Under) Expenditures	\$	1,085
Unencumbered Cash - Beginning of Year		<u>(1,737)</u>
Unencumbered Cash - End of Year	\$	<u>(652)</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, 2006

Cash Receipts	
Charges for Services and Other	<u>\$ 4,780</u>
Total Cash Receipts	<u>\$ 4,780</u>
Expenditures	
Public Safety	<u>\$ 3,808</u>
Total Expenditures	<u>\$ 3,808</u>
Cash Receipts Over (Under) Expenditures	\$ 972
Unencumbered Cash - Beginning of Year	<u>2,641</u>
Unencumbered Cash - End of Year	<u><u>\$ 3,613</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, 2006

Cash Receipts		
Federal Grants		\$ 275
Total Cash Receipts		\$ 275
Expenditures		
Welfare		\$ 7,046
Total Expenditures		\$ 7,046
Cash Receipts Over (Under) Expenditures		\$ (6,771)
Unencumbered Cash - Beginning of Year		7,046
Unencumbered Cash - End of Year		\$ 275

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, 2006

Cash Receipts		
Grants and Other		\$ 174,303
		<u> </u>
Total Cash Receipts		\$ 174,303
		<u> </u>
Expenditures		
Welfare		\$ 185,724
		<u> </u>
Total Expenditures		\$ 185,724
		<u> </u>
Cash Receipts Over (Under) Expenditures		\$ (11,421)
Unencumbered Cash - Beginning of Year		<u>11,421</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
W.I.C. Fund
For the Year Ended December 31, 2006

Cash Receipts		
Federal Grants/Aid		\$ 180,728
		<u> </u>
Total Cash Receipts		\$ 180,728
		<u> </u>
Expenditures		
Public Health		\$ 213,849
		<u> </u>
Total Expenditures		\$ 213,849
		<u> </u>
Cash Receipts Over (Under) Expenditures		\$ (33,121)
		<u> </u>
Unencumbered Cash - Beginning of Year		<u> </u> 33,121
Unencumbered Cash - End of Year		<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
Wireless Telephone Tax Fund
For the Year Ended December 31, 2006

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Taxes and Shared Revenue:			
State of Kansas	\$ 89,661	\$ -	\$ 89,661
Telephone Tax	77,545	57,600	19,945
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	\$ 167,206	\$ 57,600	\$ 109,606
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Public Safety	\$ 176,876	\$ 73,595	\$ (103,281)
Adjustments for Qualifying Budget Credits	-	89,661	89,661
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	\$ 176,876	\$ 163,256	\$ (13,620)
	<u> </u>	<u> </u>	<u> </u>
Cash Receipts Over (Under) Expenditures	\$ (9,670)		
Unencumbered Cash - Beginning of Year	<u>8,838</u>		
Unencumbered Cash - End of Year	<u><u>\$ (832)</u></u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Workforce Investment Board Fund
For the Year Ended December 31, 2006

Cash Receipts		
Federal and State Grants		\$ <u> -</u>
Total Cash Receipts		\$ <u> -</u>
Expenditures		
Public Works		\$ <u> 171</u>
Total Expenditures		\$ <u> 171</u>
Cash Receipts Over (Under) Expenditures		\$ (171)
Unencumbered Cash - Beginning of Year		<u> 171</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
Juvenile Justice RJA - 11th District Fund
For the Year Ended December 31, 2006

Cash Receipts	
Grants/Aid	<u>\$ 282,010</u>
Total Cash Receipts	<u>\$ 282,010</u>
Expenditures	
Public Safety	<u>\$ 283,466</u>
Total Expenditures	<u>\$ 283,466</u>
Cash Receipts Over (Under) Expenditures	\$ (1,456)
Unencumbered Cash - Beginning of Year	<u>(163)</u>
Unencumbered Cash - End of Year	<u><u>\$ (1,619)</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, 2006

Cash Receipts		
Federal and State Grants		\$ 105,841
Total Cash Receipts		\$ 105,841
Expenditures		
Public Safety		\$ 106,270
Total Expenditures		\$ 106,270
Cash Receipts Over (Under) Expenditures		\$ (429)
Unencumbered Cash - Beginning of Year		13,443
Unencumbered Cash - End of Year		\$ 13,014

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, 2006

Cash Receipts	
Other	\$ -
Total Cash Receipts	\$ -
Expenditures	
Public Health	\$ 790
Total Expenditures	\$ 790
Cash Receipts Over (Under) Expenditures	\$ (790)
Unencumbered Cash - Beginning of Year	790
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
Fiscal Clerk Juvenile Justice Authority Fund
For the Year Ended December 31, 2006

Cash Receipts	
Grants/Aid and Other	\$ 30,161
Total Cash Receipts	\$ 30,161
Expenditures	
Public Safety	\$ 49,942
Total Expenditures	\$ 49,942
Cash Receipts Over (Under) Expenditures	\$ (19,781)
Unencumbered Cash - Beginning of Year	22,579
Unencumbered Cash - End of Year	\$ 2,798

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, 2006

Cash Receipts		
Grants		\$ -
		<hr/>
Total Cash Receipts		\$ -
		<hr/>
Expenditures		
Public Safety		\$ 2,000
		<hr/>
Total Expenditures		\$ 2,000
		<hr/>
Cash Receipts Over (Under) Expenditures		\$ (2,000)
		<hr/>
Unencumbered Cash - Beginning of Year		3,926
		<hr/>
Unencumbered Cash - End of Year		\$ 1,926
		<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
Kansas COLPO Fund
For the Year Ended December 31, 2006

Cash Receipts		
Fees	\$	1,535
Total Cash Receipts	\$	1,535
Expenditures		
Public Health	\$	3,604
Total Expenditures	\$	3,604
Cash Receipts Over (Under) Expenditures	\$	(2,069)
Unencumbered Cash - Beginning of Year		2,848
Unencumbered Cash - End of Year	\$	779

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, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 651,307	\$ 635,555	\$ 15,752
Delinquent Tax	17,191	21,561	(4,370)
Motor Vehicle Tax	90,364	95,083	(4,719)
Recreation Vehicle Tax	-	1,011	(1,011)
16/20 M Vehicle Tax	2,128	3,264	(1,136)
Transfers In	2,908	-	2,908
Total Cash Receipts	\$ 763,898	\$ 756,474	\$ 7,424
Expenditures			
Debt Service	\$ 780,903	\$ 905,904	\$ 125,001
Total Expenditures	\$ 780,903	\$ 905,904	\$ 125,001
Cash Receipts Over (Under) Expenditures	\$ (17,005)		
Unencumbered Cash - Beginning of Year	170,349		
Unencumbered Cash - End of Year	\$ 153,344		

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, 2006

Cash Receipts	
Received from Mental Health Agency	\$ 73,608
Total Cash Receipts	\$ 73,608
Expenditures	
Debt Service	\$ 73,608
Total Expenditures	\$ 73,608
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
Bullet Proof Vest Fund
For the Year Ended December 31, 2006

Cash Receipts	
Other	\$ 12,000
Total Cash Receipts	\$ 12,000
Expenditures	
Public Safety	\$ -
Total Expenditures	\$ -
Cash Receipts Over (Under) Expenditures	\$ 12,000
Unencumbered Cash - Beginning of Year	-
Unencumbered Cash - End of Year	\$ 12,000

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
1999 Bridge Project Fund
For the Year Ended December 31, 2006

Cash Receipts	
Other	<u>\$ -</u>
Total Cash Receipts	<u>\$ -</u>
Expenditures	
Public Works	<u>\$ 101,609</u>
Total Expenditures	<u>\$ 101,609</u>
Cash Receipts Over (Under) Expenditures	\$ (101,609)
Unencumbered Cash - Beginning of Year	<u>113,474</u>
Unencumbered Cash - End of Year	<u><u>\$ 11,865</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 Fund
For the Year Ended December 31, 2006

Cash Receipts	
Other	<u>\$ 111,650</u>
Total Cash Receipts	<u>\$ 111,650</u>
Expenditures	
Public Works	<u>\$ 1,979,628</u>
Total Expenditures	<u>\$ 1,979,628</u>
Cash Receipts Over (Under) Expenditures	<u>\$ (1,867,978)</u>
Unencumbered Cash - Beginning of Year	<u>2,568,373</u>
Unencumbered Cash - End of Year	<u><u>\$ 700,395</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, 2006

Cash Receipts	
Other	\$ <u> -</u>
Total Cash Receipts	\$ <u> -</u>
Expenditures	
Transfers Out	\$ <u> 2,908</u>
Total Expenditures	\$ <u> 2,908</u>
Cash Receipts Over (Under) Expenditures	\$ <u> (2,908)</u>
Unencumbered Cash - Beginning of Year	<u> 2,908</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
Risk Management Reserve Fund
For the Year Ended December 31, 2006

Cash Receipts	
Charges	\$ 2,388,612
Interest	<u>30,783</u>
Total Cash Receipts	<u>\$ 2,419,395</u>
Expenditures	
General Government	<u>\$ 2,286,040</u>
Total Expenditures	<u>\$ 2,286,040</u>
Cash Receipts Over (Under) Expenditures	\$ 133,355
Unencumbered Cash - Beginning of Year	<u>625,062</u>
Unencumbered Cash - End of Year	<u><u>\$ 758,417</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, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 89,642	\$ 86,997	\$ 2,645
Delinquent Tax	2,749	2,193	556
Motor Vehicle Tax	29,530	30,160	(630)
Recreational Vehicle Tax	-	403	(403)
16/20 M Vehicle Tax	781	892	(111)
Other	2,119	-	2,119
Total Cash Receipts	\$ 124,821	\$ 120,645	\$ 4,176
Expenditures			
Public Safety	\$ 157,833	\$ 161,402	\$ 3,569
Total Expenditures	\$ 157,833	\$ 161,402	\$ 3,569
Cash Receipts Over (Under) Expenditures	\$ (33,012)		
Unencumbered Cash - Beginning of Year	47,585		
Unencumbered Cash - End of Year	\$ 14,573		

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, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 58,131	\$ 56,668	\$ 1,463
Delinquent Tax	1,422	1,340	82
Motor Vehicle Tax	15,439	17,250	(1,811)
Recreational Vehicle Tax	-	41	(41)
16/20 M Vehicle Tax	229	712	(483)
Other	54	-	54
	<u>\$ 75,275</u>	<u>\$ 76,011</u>	<u>\$ (736)</u>
 Expenditures			
Public Safety	\$ 76,203	\$ 86,000	\$ 9,797
	<u>\$ 76,203</u>	<u>\$ 86,000</u>	<u>\$ 9,797</u>
 Cash Receipts Over (Under) Expenditures	 \$ (928)		
 Unencumbered Cash - Beginning of Year	 11,477		
 Unencumbered Cash - End of Year	 <u>\$ 10,549</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, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 22,820	\$ 22,127	\$ 693
Delinquent Tax	385	250	135
Motor Vehicle Tax	4,861	4,662	199
Recreational Vehicle Tax	-	72	(72)
16/20 M Vehicle Tax	429	393	36
Other	39,428	-	39,428
Total Cash Receipts	\$ 67,923	\$ 27,504	\$ 40,419
Expenditures			
Public Safety	\$ 66,089	\$ 28,600	\$ (37,489)
Adjustment for Qualifying Budget Credits	-	39,013	39,013
Total Expenditures	\$ 66,089	\$ 67,613	\$ 1,524
Cash Receipts Over (Under) Expenditures	\$ 1,834		
Unencumbered Cash - Beginning of Year	(1,078)		
Unencumbered Cash - End of Year	\$ 756		

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, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 35,048	\$ 33,718	\$ 1,330
Delinquent Tax	216	-	216
Motor Vehicle Tax	6,014	6,780	(766)
Recreational Vehicle Tax	-	113	(113)
16/20 M Vehicle Tax	-	697	(697)
Other	984	-	984
Total Cash Receipts	\$ 42,262	\$ 41,308	\$ 954
Expenditures			
Public Safety	\$ 45,147	\$ 45,428	\$ 281
Total Expenditures	\$ 45,147	\$ 45,428	\$ 281
Cash Receipts Over (Under) Expenditures	\$ (2,885)		
Unencumbered Cash - Beginning of Year	6,677		
Unencumbered Cash - End of Year	\$ 3,792		

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, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valoren Property Tax	\$ 8,095	\$ -	\$ 8,095
Delinquent Tax	-	8,700	(8,700)
Charges for Services	-	250	(250)
Total Cash Receipts	\$ 8,095	\$ 8,950	\$ (855)
Expenditures			
Public Works	\$ 242	\$ 69,186	\$ 68,944
Debt Service	5,842	7,455	1,613
Total Expenditures	\$ 6,084	\$ 76,641	\$ 70,557
Cash Receipts Over (Under) Expenditures	\$ 2,011		
Unencumbered Cash - Beginning of Year	32,850		
Unencumbered Cash - End of Year	\$ 34,861		

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, 2006

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts			
Special Assessments	\$ 37,818	\$ 28,000	\$ 9,818
Charges for Services	25,258	30,000	(4,742)
Total Cash Receipts	<u>\$ 63,076</u>	<u>\$ 58,000</u>	<u>\$ 5,076</u>
Expenditures			
Public Works	\$ 17,534	\$ 55,045	\$ 37,511
Debt Service	19,593	28,000	8,407
Total Expenditures	<u>\$ 37,127</u>	<u>\$ 83,045</u>	<u>\$ 45,918</u>
Cash Receipts Over (Under) Expenditures	\$ 25,949		
Unencumbered Cash - Beginning of Year	<u>28,895</u>		
Unencumbered Cash - End of Year	<u>\$ 54,844</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Sewer District No. 4
For the Year Ended December 31, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Charges for Services	\$ 34,249	\$ -	\$ 34,249
Interest	59	-	59
Grants and Other	522,005	48,260	473,745
Sale of Temporary Notes	114,100	-	114,100
Sale of Bonds	-	627,400	(627,400)
	<u>\$ 670,413</u>	<u>\$ 675,660</u>	<u>\$ (5,247)</u>
Expenditures			
Public Works	\$ 102	\$ 14,000	\$ 13,898
Debt Service	111,310	661,660	550,350
Capital Outlay	558,379	-	(558,379)
	<u>\$ 669,791</u>	<u>\$ 675,660</u>	<u>\$ 5,869</u>
Cash Receipts Over (Under) Expenditures	\$ 622		
Unencumbered Cash - Beginning of Year	<u>10,276</u>		
Unencumbered Cash - End of Year	<u>\$ 10,898</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, 2006

	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Sale of Temporary Notes	\$ -	\$ 231,300	\$ (231,300)
Other	-	635,800	(635,800)
Total Cash Receipts	\$ -	\$ 867,100	\$ (867,100)
Expenditures			
Public Works	\$ -	\$ 867,100	\$ 867,100
Total Expenditures	\$ -	\$ 867,100	\$ 867,100
Cash Receipts Over (Under) Expenditures	\$ -		
Unencumbered Cash - Beginning of Year	80		
Unencumbered Cash - End of Year	\$ 80		

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, 2006

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Bankruptcy	\$ 860	\$ -	\$ -	\$ 860
Beneficiary	4,578	-	-	4,578
Blue Cross/Blue Shield Retiree	3,803	65,023	63,251	5,575
Cereal Malt Beverage Licenses	250	300	300	250
County Coroner	-	22,507	22,507	-
County Clerk	719	2,108	2,827	-
County Register of Deeds	-	77,860	77,860	-
County Sheriff	-	141,493	141,493	-
County Equalization and Adjustment	-	33,503	33,503	-
4H Building Deposit	325	-	325	-
4H Building Rental	5	-	-	5
County Officers Fees	-	116,404	116,404	-
Delinquent Personal Property Tax	147,565	146,405	158,176	135,794
Partial Payments	926	-	100	826
Delinquent 16/20 M Vehicle Tax	4,674	4,697	4,853	4,518
Delinquent Real Estate Tax	544,743	688,389	665,258	567,874
Filing Fees	140	140	280	-
Foreclosures	-	3,531	3,531	-
Fish and Game Licenses	717	5,798	6,358	157
Heritage Trust	3,298	13,791	13,434	3,655
Homestead Refund	75,367	86,203	137,849	23,721
Hospital District No. 1	-	74,585	74,585	-
Jail Commissary	507	-	-	507
Local Environmental Deposit Account	944	6,681	5,317	2,308
Mineral Tax	-	1,473	1,473	-
Mortgage Registration Fees	-	344,488	344,488	-
Motor Vehicle Driving Record	360	618	978	-
Motor Vehicle Tax	675,970	3,730,137	3,663,532	742,575
Neighborhood Revitalization	-	68,816	68,816	-
SEK Library	-	135,919	135,919	-
Special City and County Highway	-	1,091,427	1,091,427	-
State Accounts	-	381,149	381,149	-
Current Taxes	13,710,761	27,622,063	26,905,249	14,427,575
VIN Inspections	-	3,021	3,021	-
Watershed District #102	-	2,984	2,984	-
Public School Districts	174	10,605,908	10,605,898	184
Cities	-	7,354,003	7,354,003	-
Townships	12,276	121,504	121,674	12,106
Mental Health Payroll	412,391	5,021,208	5,055,778	377,821
Motor Vehicle Payroll	16,167	138,624	130,562	24,229
Drivers License Fee	-	1,228	1,228	-
City of Pittsburg T.I.F. District	-	127,315	127,315	-

CRAWFORD COUNTY, KANSAS
Summary of Cash Receipts and Cash Disbursements (Continued)
Agency Funds
For the Year Ended December 31, 2006

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Kansas Drivers License Fee	\$ -	\$ 11,823	\$ 11,823	\$ -
Special Auto	84,330	6,841,542	6,838,146	87,726
District Court - Girard	102,635	368,936	449,559	22,012
Law Library	63,328	27,559	17,395	73,492
County Attorney - Pittsburg	1,527	112,687	111,874	2,340
District Court - Pittsburg	24,560	1,970,497	1,952,266	42,791
	<u>\$ 15,893,900</u>	<u>\$ 67,574,347</u>	<u>\$ 66,904,768</u>	<u>\$ 16,563,479</u>

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

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2006

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, 2006

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, 2006

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, 2006

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, 2006

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 accounting principles, generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital 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, revenue bonds, capital outlays, temporary notes, and compensated absences are not presented in the financial statements.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2006

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. 4 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, in which, revenues are recognized when cash is received and 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, 2006

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; no-fund warrants; temporary notes; repurchase agreements, and the Kansas Municipal Investment Pool. All investments must be insured, registered, or held by the County or its' agent in the County'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, 2006, the estimated value of accumulated vacation was \$438,123.

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 to be \$397,372 and \$770,682, respectfully.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2006

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 1,094 days in the pool with an estimated value of \$113,927.

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 2006 for purposes of taxation was \$230,630,004.

The tax levy per \$100.00 of assessed valuation of tangible property for the calendar year was \$3.86. 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, 2006

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 Health, Emergency Telephone Tax, Health and Family Services, Wireless Telephone Tax 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 Technology, Economic Development, Mental Health, and Wireless Telephone Tax Funds created indebtedness in excess of budgeted limits. (KSA 79-2935)

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2006

III. DETAIL NOTES ON TRANSACTION CLASSES / ACCOUNTS

III. A. Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County in which the Government is located or in an adjoining County if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The 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, 2006, the County's carrying amount of deposits was \$21,536,344 and the bank balance was \$21,623,328. Seventy-six percent of the bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$1,001,408 was covered by Federal Depository Insurance, \$2,950,000 was covered by commercial insurance, \$17,574,193 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of \$97,727 was unsecured.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2006

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

III.B Interfund Transactions

Operating transfers were as follows:

<u>From:</u>	<u>To:</u>		
Road Bond Fund 2000	Bond and Interest Fund	\$	2,908

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 the State 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, 2006:

<u>Project</u>	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Bridge Projects 1999	\$ 2,106,866	\$ 2,095,001
Road Projects 2004	\$ 3,512,854	\$ 2,812,459

CRAWFORD COUNTY, KANSAS
Notes to Financial Statements
December 31, 2006

V. LONG-TERM DEBT

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	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ -
Series 1996B	3,100,000	3.90-5.00%	11-01-1996	11-01-2006	185,000	-	185,000	-	-
Series 1998A	115,000	4.50%	12-15-1998	12-15-2038	99,000	-	3,000	-	96,000
Series 1999A	2,535,000	3.55-4.20%	3-15-1999	11-01-2009	330,000	-	50,000	-	280,000
Series 2000A	1,285,000	6.00-6.40%	12-01-2000	11-01-2010	720,000	-	130,000	-	590,000
Series 2001A	2,300,000	4.00-4.30%	12-04-2001	11-01-2012	1,910,000	-	85,000	-	1,825,000
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
					\$ 9,529,000	\$ -	\$ 523,000	\$ -	\$ 9,006,000
Total General Obligation Bonds									
Capital Leases:									
Building - Fire District No. 3	64,496	5.47%	1-02-2002	12-02-2011	\$ 33,869	\$ -	\$ 6,166	\$ -	\$ 27,703
E911 Communication Equipment	30,240	3.99%	8-13-2002	7-13-2007	10,757	-	6,368	-	4,389
E911 Communication Equipment	114,033	4.15%	10-18-2002	9-18-2008	59,068	-	19,453	-	39,615
Pickup Trucks	68,000	3.49%	3-11-2003	2-11-2006	5,943	-	5,943	-	-
1998 Ford F250	16,900	3.49%	4-04-2003	3-04-2006	1,967	-	1,967	-	-
Fire Truck - Fire District No. 2	89,392	3.50%	7-25-2003	6-25-2008	6,433	-	6,433	-	-
LT 85 Cab Tractor	45,581	3.42%	8-01-2003	7-01-2007	24,807	-	11,699	-	13,108
Defibrillators	29,901	3.50%	10-24-2003	9-24-2008	18,035	-	6,485	-	11,550
Ambulance 2003	76,500	3.63%	11-07-2003	10-07-2006	24,248	-	24,248	-	-
Real Estate - 6115 Joplin, Pittsburg, KS	90,000	4.15%	1-09-2004	1-01-2011	67,826	-	12,239	-	55,587
Baker Township Fire Building	82,599	3.95%	2-24-2004	2-01-2011	62,987	-	11,198	-	51,789
4 - Ford F250's	74,589	2.75%	3-19-2004	3-01-2007	31,784	-	25,339	-	6,445
Ford Crown Victorias	131,683	3.33%	4-06-2004	4-01-2004	60,123	-	44,842	-	15,281
2004 Dodge Ram	28,159	3.25%	4-16-2004	4-16-2005	17,448	-	7,073	-	10,375
Appraiser's Vehicles	24,150	2.99%	4-23-2004	5-01-2007	11,683	-	8,196	-	3,487
Ford F150	27,863	2.74%	5-25-2004	6-01-2004	14,225	-	9,418	-	4,807
Data Processing Equipment	17,379	2.75%	6-29-2004	1-01-2006	985	-	985	-	-
E911 Communication Equipment	76,426	3.95%	8-13-2004	8-13-2009	57,425	-	14,868	-	42,557
Fire Truck - Fire District No. 3	15,772	3.90%	11-19-2004	11-19-2009	12,887	-	3,028	-	9,859
Fire Truck	33,186	3.74%	1-11-2005	1-31-2010	30,193	-	6,282	-	23,911
2003 Chevrolet Truck	67,279	3.00%	1-14-2005	1-06-2008	49,172	-	22,335	-	26,837
Ambulance	85,980	3.25%	2-14-2005	2-01-2005	62,873	-	28,470	-	34,403
2005 Ford F250	23,574	3.25%	4-01-2005	4-01-2008	18,515	-	7,764	-	10,751
Toshiba Copier	12,965	3.70%	6-03-2005	6-01-2007	9,813	-	6,481	-	3,332
JD Tractor	69,110	3.74%	7-01-2005	7-01-2008	59,974	-	22,532	-	37,442
IMB E 520	52,809	3.85%	7-01-2005	1-01-2008	37,245	-	17,506	-	19,739
E911 Communication Equipment	81,733	4.13%	9-13-2005	9-01-2010	77,927	-	15,162	-	62,765
Pitney Bowes Postage Machine	12,202	3.36%	5-04-2004	4-01-2009	8,841	-	2,422	-	6,419
Pitney Bowes Postage Machine	14,371	5.00%	7-31-2005	1-01-2010	12,564	-	2,722	-	9,842
Fire Truck - Fire District No. 4	7,457	4.59%	5-11-2006	4-11-2009	-	7,457	-	-	7,457
(5) Crown Victorias	107,165	4.45%	6-02-2006	6-01-2009	-	107,165	-	-	107,165
Building - Fire District No. 4	99,200	5.48%	6-02-2006	6-01-2026	-	99,200	-	-	99,200
Chip Spreader	154,173	4.67%	7-14-2006	7-02-2009	-	154,173	-	-	154,173
Chip Spreader	216,265	4.59%	10-10-2006	10-01-2013	-	216,265	-	-	216,265
Fire Truck - Fire District No. 1	16,377	4.59%	10-24-2006	11-01-2009	-	16,377	-	-	16,377
2006 Jeep	21,534	4.54%	10-31-2006	10-30-2010	-	21,534	-	-	21,534
IBM 226	148,900	4.60%	12-15-2006	2-11-2011	-	148,900	-	-	148,900
2004 Caterpillar Roller	86,699	3.99%	12-22-2006	12-01-2009	-	86,699	-	-	86,699
2006 Ambulance	107,340	4.60%	8-15-2006	8-04-2009	-	107,340	-	-	107,340
(2) Road Graders	291,042	4.25%	1-13-2006	1-13-2011	-	291,042	-	-	291,042
					\$ 889,617	\$ 1,356,152	\$ 552,299	\$ -	\$ 1,693,470
Total Capital Leases									

CRAWFORD COUNTY, KANSAS
Notes to Financial Statements
December 31, 2006

V. LONG-TERM DEBT (CONTINUED)

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 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					\$ 633,400	\$ -	\$ 106,000	\$ -	\$ 527,400
Total Bonded Indebtedness					\$ 11,101,320	\$ 1,356,152	\$ 1,230,602	\$ -	\$ 11,226,870
Compensated Absences					331,373	-	-	106,750	438,123
Special Termination Benefits					120,217	-	-	263,059	383,276
Total Long-Term Debt					\$ 11,552,910	\$ 1,356,152	\$ 1,230,602	\$ 369,809	\$ 12,048,269

CRAWFORD COUNTY, KANSAS
Notes to Financial statements
December 31, 2006

V. LONG-TERM DEBT (CONTINUED)

	Year												Total	
	2007	2008	2009	2010	2011	2012-2016	2017-2021	2022-2026	2027-2031	2032-2036	2037-2041	2041-2046		
Principal														
General Obligation Bonds	\$ 444,000	\$ 918,000	\$ 978,000	\$ 1,118,000	\$ 1,174,000	\$ 3,912,000	\$ 54,000	\$ 64,000	\$ 74,000	\$ 87,000	\$ 96,000	\$ 87,000	\$ 87,000	\$ 9,006,000
Capital Leases	519,817	407,473	325,890	217,755	77,440	84,649	27,903	32,543	-	-	-	-	-	1,693,470
Temporary Notes	527,400	-	-	-	-	-	-	-	-	-	-	-	-	527,400
Total Principal	\$ 1,491,217	\$ 1,325,473	\$ 1,303,890	\$ 1,335,755	\$ 1,251,440	\$ 3,996,649	\$ 81,903	\$ 96,543	\$ 74,000	\$ 87,000	\$ 96,000	\$ 87,000	\$ 87,000	\$ 11,226,870
Interest														
General Obligation Bonds	\$ 334,249	\$ 315,627	\$ 282,628	\$ 247,457	\$ 208,051	\$ 446,414	\$ 92,164	\$ 79,796	\$ 65,796	\$ 49,080	\$ 29,899	\$ 9,116	\$ 9,116	\$ 2,160,277
Capital Leases	63,433	44,073	27,988	15,979	9,155	22,503	12,982	4,253	-	-	-	-	-	200,366
Temporary Notes	18,986	-	-	-	-	-	-	-	-	-	-	-	-	18,986
Total Interest	\$ 416,668	\$ 359,700	\$ 310,616	\$ 263,436	\$ 217,206	\$ 468,917	\$ 105,146	\$ 84,049	\$ 65,796	\$ 49,080	\$ 29,899	\$ 9,116	\$ 9,116	\$ 2,379,629
Total Principal and Interest	\$ 1,907,885	\$ 1,685,173	\$ 1,614,506	\$ 1,599,191	\$ 1,468,646	\$ 4,465,566	\$ 187,049	\$ 180,592	\$ 139,796	\$ 136,080	\$ 125,899	\$ 96,116	\$ 96,116	\$ 13,606,499

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2006

VI. 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 2006 is 4.61% from January 1, 2006 to June 30, 2006 and 4.81% for the period July 1, 2006 to December 31, 2006. Crawford County, Kansas's employer contributions to KPERs for the years ending December 31, 2006, 2005, and 2004, were \$523,347, \$453,703, and \$360,703, respectively, equal to the statutory required contributions for each year.

VII. 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, 2006

VIII. 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, 2006

VIII. RISK MANAGEMENT (CONTINUED)

The agreement with Blue Cross/Blue Shield (the "Company") for the year 2006 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.

IX. 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.

X. 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, 2006

XI. 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.

XII. 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 \$71,969. The estimated liability for those employees electing to participate in the program at December 31, 2006, is \$383,276.

CRAWFORD COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2006

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Passed-through Kansas Department of Health and Environment Special Supplemental Nutrition Program for Women, Infants and Children	10.557		\$ 213,440
<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	\$ 19,264
Passed-through Kansas Housing Resources Corporation Emergency Shelter Grants Program	14.231	S-02-DC-20-0001 2005-07	4,995
Emergency Shelter Grants Program	14.231	S-06-DC-20-0001 2006-08	7,899
Total U.S. Department of Housing and Urban Development			\$ 32,158
<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	\$ 165,982
Public Safety Partnership and Community Policing Grants	16.710	2006-CK-WX-0668	6,225
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2006-DJ-BX-0975	6,447
Sub-Total Direct Programs			\$ 178,654
Passed-through Kansas Juvenile Justice Authority Juvenile Accountability Incentive Block Grants	16.523	JAIBG-2006-13-07	\$ 2,570
Juvenile Accountability Incentive Block Grants	16.523	JAIBG-2006-13-07AD	5,000
Juvenile Accountability Incentive Block Grants	16.523	JAIBF-2007-13-08	3,000
Passed-through Kansas Bureau of Investigation High Intensity Drug Trafficking Area Program	N/A	I6PMPW566C	48,647
Sub-Total Passed-through Programs			\$ 59,217
Total U.S. Department of Justice			\$ 237,871
<u>U.S. Department of Transportation</u>			
Passed-through Kansas Department of Transportation You Drink, You Drive, You Loose	N/A		\$ 2,891
<u>U.S. Department of Health and Human Services</u>			
Passed-through Kansas Department of Health and Environment Family Planning Services	93.217		\$ 28,368
Immunization Grants	93.268		1,561
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		44,540
Child Care and Development Block Grant	93.575		32,064
HIV Care Formula Grants	93.917		53,639
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919		119,283
Preventive Health and Health Services Block Grant	93.991		12,947
Maternal and Child Health Services Block Grants to the States	93.994		3,821
West Nile Virus	N/A		4,500
Total U.S. Department of Health and Human Services			\$ 300,723

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, 2006

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
<u>U.S. Department of Homeland Security</u>			
Passed-through Kansas Adjutant General			
State Domestic Preparedness Equipment Support Program	97.004		\$ 133
Emergency Management Performance Grants	97.042		<u>14,656</u>
 Total U.S. Department of Homeland Security			 <u>\$ 14,789</u>
 Total Expenditures of Federal Funds			 <u>\$ 801,872</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, 2006

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, 2006, and have issued our report thereon dated September 20, 2007. 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 Crawford County Kansas's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies in internal control over financial reporting. 2006-1, 2006-2, 2006-3, 2006-4, 2006-5, and 2006-6.

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

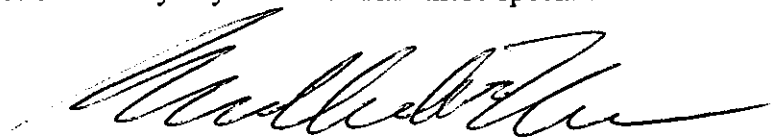
Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider items 2006-1, 2006-3, and 2006-5 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*.

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

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

September 10, 2007
Joplin, Missouri



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

Board of County Commissioners
Crawford County, Kansas

Compliance

We have audited the compliance of Crawford County, Kansas with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2006. 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, 2006.

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 the 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the County's internal control.

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

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



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

September 20, 2007
Joplin, Missouri

CRAWFORD COUNTY, KANSAS
 Schedule of Findings and Questioned Costs
 For the year ended December 31, 2006

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? X yes no
- Significant deficiency(ies) identified not considered to be a material weakness(es)? X yes no

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified not considered to be a material weakness(es)? yes X 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 X no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.557	Special Supplemental Nutrition Program for Women, Infants and Children
14.219	Community Development Block Grants/Small Cities Program
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders
16.710	Public Safety Partnership and Community Policing Grants

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

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

CRAWFORD COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the year ended December 31, 2006

Section II - Financial Statement Findings

<u>2006-1</u>	<u>Segregation of Duties</u>
Criteria:	Duties should be segregated so that employees who maintain accounting records do not collect money and have access to funds.
Condition:	Personnel who receive and receipt cash also maintain accounting records. This condition is present in many of the departments and fee offices of the County.
Effect:	The effect of this condition could result in the improper recording of assets or the possible understatement or misappropriation of assets.
Cause:	Limited number of employees available.
Recommendation:	To the extent possible, duties should be segregated to serve as a check and balance of employee's integrity and maintain the best control system possible.
Management Response:	The number of employees is limited and it is not feasible given current budget conditions to employ additional staff. Employees are bonded.
<u>2006-2</u>	<u>Accounting Manual</u>
Criteria:	Crawford County should establish a standard accounting manual that would inform all employees of desired operating procedures and policies.
Condition:	No accounting manual exists.
Effect:	Employee duties are not adequately segregated which may lead to errors or misappropriation of assets.
Cause:	County employees do not have the time to internally develop a manual. It is not economically feasible at the present time to contract with an outside entity to prepare an accounting manual.
Recommendation:	Crawford County develop an accounting manual.

CRAWFORD COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the year ended December 31, 2006

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.

2006-3

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 a municipal general ledger accounting package.

Management Response: The County has purchased a commercial municipal general ledger double-entry accounting package. This condition was corrected January 1, 2007 with the implementation of the accounting package.

2006-4

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 a municipal general ledger accounting package.

Management Response: The accounting software was on-line beginning January 1, 2007 as indicated in 2006-3. The County has began to record accounts payable/encumbrances.

CRAWFORD COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the year ended December 31, 2006

Section II - Financial Statement Findings (Continued)

<u>2006-5</u>	<u>Fixed Assets</u>
Criteria:	Crawford County should maintain a record of fixed assets.
Condition:	No such records exist.
Effect:	County may lose control of the item(s) and this could result in the loss or misappropriation of assets.
Cause:	County employees do not have sufficient time to develop and maintain such records nor is it feasible to develop such records at this time.
Recommendation:	The County prepare and develop fixed asset accounting records.
Management Response:	This condition will be addressed with the utilization of the accounting package mentioned in 2006-3.
<u>2006-6</u>	<u>Internal Control Over Federal Awards</u>
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, 2006

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, 2006

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, 2006

<u>Item</u>	<u>Program Finding</u>	<u>Resolution</u>
2005-1	Segregation of duties.	Condition still exists
2005-2	County does not have a detailed accounting manual.	Condition still exists
2005-3	County does not maintain a double entry general ledger.	Condition resolved January 1, 2007
2005-4	Monthly accounts payable and encumbrances are not recorded.	Condition resolved January 1, 2007
2005-5	General Fixed Asset records are not maintained.	Action initiated to resolve condition
2005-6	Control and records relating to federal awards.	Action initiated to resolve condition

CRAWFORD COUNTY, KANSAS

Corrective Action Plan

For the year ended December 31, 2006

Finding 2006-1, and 2006-2

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 2006-3, 2006-4, and 2006-5

The County installed a general ledger accounting program and began processing data on-line January 1, 2007.

Finding 2006-6

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. This procedure was implemented in 2006 and is still in the process of refinement.