

# Diehl Banwart Bolton

*Certified Public Accountants PA*

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October 8, 2010

## **Communications with the Board of County Commissioners**

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

We have audited the financial statements of Crawford County, Kansas, as of and for the year ended December 31, 2009. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated March 17, 2010. Professional standards also require that we communicate to you the following information related to our audit.

### **SIGNIFICANT AUDIT FINDINGS**

#### Qualitative Aspects of Accounting Practices

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

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The County's financial statements are prepared on the statutory basis of accounting. There are no estimates in the County's financial statements inasmuch as revenues are recorded when cash is actually received and expenses are recorded when paid in cash and include accounts payable for goods or services received but not paid for until after the current year end encumbrances.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 8, 2010.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

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

Very truly yours,

DIEHL, BANWART, BOLTON, CPAs, PA



Terence L. Sercer, CPA

CRAWFORD COUNTY, KANSAS  
RECLASSIFICATION JOURNAL ENTRIES  
2009 Adjusting Journal Entries.123  
DECEMBER 31, 2009

FUND #

R-1

TO RECLAS GRANTS AND OTHER STATE AID CODED TO VARIOUS ACCOUNTS  
OTHER THAN TO A GRANT REVENUE ACCOUNT. THESE RECLASSIFICATIONS ARE MADE  
SO THAT GRANT RECEIPTS ACCORDING TO THE AUDIT WILL AGREE WITH THE STATE  
CONFIRMATION. VARIOUS GRANTS WERE CODED TO OTHER INCOME OR  
TO EXPENSE ACCOUNTS. IN ADDITION, THERE WERE A COUPLE ITEMS CODED TO  
TO GRANTS THAT WERE REALLY OTHER INCOME ITEMS.

|                                     |     |
|-------------------------------------|-----|
| GENERAL                             | 100 |
| COMMUNITY CORRECTIONS FUND          | 031 |
| COUNTY HEALTH                       | 110 |
| HEALTH & FAMILY SERVICES            | 111 |
| HEALTH WIC FUND                     | 112 |
| CASE MANAGEMENT FUND                | 118 |
| ROAD AND BRIDGE                     | 140 |
| JUVENILE JUSTICE JIAS               | 261 |
| LOCAL ENVIRONMENTAL PROTECTION FUND | 264 |

R-2

TO RECLASSIFY TAX DISTRIBUTION TO AGREE WITH THE AMOUNTS ACCORDING  
TO THE RECONCILED TAX ROLL AND GENERAL LEDGER  
PER RECONCILIATION OF THE COUNTY TAX ROLL WP

|         |     |
|---------|-----|
| GENERAL | 100 |
|---------|-----|

R-3

TO RECLASSIFY PRIOR YEAR OLD WARRANTS CANCELLED AND CODED  
DIRECTLY TO FUND BALANCE RATHER THAN TO CURRENT YEAR  
REVENUE PER MY REVIEW OF THE GENERAL LEDGER

|                              |     |
|------------------------------|-----|
| GENERAL                      | 100 |
| COUNTY AMBULANCE FUND        | 030 |
| EMERGENCY TELEPHONE TAX FUND | 196 |
| FIRE DISTRICT #1 FUND        | 215 |
| FIRE DISTRICT #3 FUND        | 222 |

R-4

TO RECLASSIFY DECEMBER 2008 PAYROLL PAID IN JAN 2009 POSTED DIRECTLY  
TO FUND BALANCE RATHER THAN TO CY ACTIVITY

|                             |     |
|-----------------------------|-----|
| GENERAL FUND                | 100 |
| COUNTY AMBULANCE FUND       | 030 |
| COUNTY HEALTH FUND          | 110 |
| NOXIOUS WEED FUND           | 125 |
| ROAD AND BRIDGE             | 140 |
| EMPLOYEE BENEFIT FUND       | 200 |
| TOURISM AND CONVENTION FUND | 398 |

R-5

TO WRITE OFF OLD LIABILITY ACCOUNTS

|                         |     |
|-------------------------|-----|
| GENERAL                 | 100 |
| EARLY INTERVENTION FUND | 117 |

R-6

TO RECLASSIFY DEBT SERVICE EXPENSE IN FIRE AND SEWER FUNDS TO AGREE WITH  
LONG TERM DEBT SCHEDULE. TO RECLASSIFY DEBT ON BONDS TO AGREE WITH  
LONG TERM DEBT SCHEDULE.

|                   |     |
|-------------------|-----|
| GENERAL           | 100 |
| BOND AND INTEREST | 105 |
| SEWER DISTRICT #4 | 516 |

R-7

TO ADJUST TRANSFERS TO AGREE WITH DETAILED SCHEDULE

|         |     |
|---------|-----|
| GENERAL | 100 |
|---------|-----|

CRAWFORD COUNTY, KANSAS  
AUDIT JOURNAL ENTRIES FOR 2009  
TO BE POSTED IN 2010  
2009 Adjusting Journal Entries.123  
DECEMBER 31, 2009

PREPARED BY \_\_\_\_\_

REVIEWED BY \_\_\_\_\_

| <u>FUND</u>                                      | <u>ACCOUNT</u> | <u>ACCOUNT #</u> | <u>DEBIT</u> | <u>CREDIT</u> |
|--|----------------|------------------|--------------|---------------|
| NO AUDIT ENTRIES NEED TO BE POSTED BY THE COUNTY |                |                  |              |               |
|  |                | A-1              |              |               |
|  |                |                  | 0.00         | 0.00          |
|  |                |                  |              | 0.00          |

# Diehl Banwart Bolton

Certified Public Accountants PA

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October 8, 2010

## Communications of Internal Control Matters to Management

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

We have audited the financial statements of Crawford County, Kansas, as of and for the year ended December 31, 2009, and have issued our report on the financial statements, dated October 8, 2010. As a result of planning and performing the audit, certain matters have come to our attention that we feel are not reflected in the aforementioned report which we feel are worthy of consideration by the County. These matters are discussed in this management letter.

### INTERNAL CONTROL ISSUES

In planning and performing our audit of the financial statements of Crawford County, Kansas as of and for the year ended December 31, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above. However, as discussed below, we identified certain deficiencies in internal control over financial reporting as described in the accompanying schedule of findings and questioned costs.

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### PREPARATION OF FINANCIAL STATEMENTS

It is the responsibility of management of the County to prepare the County's financial statements and the related notes to the financial statements. It is not uncommon for our firm to assist entities in the preparation of their financial statements because they lack personnel resources with appropriate technical skills, training and experience. We often prepare significant adjustments as well as assist the County to determine which disclosures are required. Under new revised professional standards, we are still allowed to perform these services as part of our audit. However, we are required to report them as significant deficiencies in internal control. Simply put, our new standards require us to inform the County Commissioners and management in writing if your personnel are not quite capable of preparing the financial statements and all the required disclosures.

It is important to note that relying on us, as your auditor, to identify material misstatements in your financial statements and correct them before the audited financial statements are issued, does not eliminate a significant deficiency or material weakness. Simply stated, if you are unable to prepare the financial statements and all the required disclosures without auditor assistance we are required to report this under our professional standards.

### OTHER INTERNAL CONTROL ISSUES

#### SEPARATION OF AND ROTATION OF DUTIES

A comment regarding separation of duties should be made which covers many offices. A weakness in internal controls occurs when the same employee maintains the accounting records, collects cash, and has access to funds. These duties should be separated. Sometimes it may not be feasible to have additional employees to separate the duties. However, the County can take steps to strengthen internal controls in these instances. Whenever an office has more than one full-time employee, the jobs of the office should occasionally be rotated between employees. This is especially important whenever there is a situation where one person is or can be involved in all aspects of the accounting cycle including the billing to customers for sales of items, maintenance of accounting records, and receipt of cash. Some rotation of duties naturally occurs in an office when employees are on vacation or are sick. We would recommend that jobs be periodically rotated for at least one month in order to identify potential instances of fraud.

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

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

Very truly yours,

DIEHL, BANWART, BOLTON, CPAs, PA



Terence L. Sercer, CPA

**CRAWFORD COUNTY, KANSAS**

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

For the Year Ended December 31, 2009

# CRAWFORD COUNTY, KANSAS

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**CRAWFORD COUNTY, KANSAS**

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# Diehl Banwart Bolton

*Certified Public Accountants P.A.*

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## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Crawford County Courthouse  
Girard, Kansas 66056

We have audited the accompanying financial statements of Crawford County, Kansas, as of and for the year ended December 31, 2009, as listed in the Table of Contents. These financial statements are the responsibility of management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

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

In our opinion, because of the omission of legally separate component units as discussed above, and because of the County's policy to prepare its financial statements on the basis of accounting discussed in the third paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Crawford County, Kansas, as of December 31, 2009, or the changes in financial position and, where applicable, its cash flows for the year then ended. Further, Crawford County, Kansas, has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In addition, the statutory basis financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of Crawford County, Kansas – the primary government unit – as of December 31, 2009, 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 October 8, 2010 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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



DIEHL, BANWART, BOLTON, CPAs PA

October 8, 2010  
Girard, Kansas

**CRAWFORD COUNTY, KANSAS**  
**Summary of Cash Receipts, Expenditures, and Unencumbered Cash**  
**For the Year Ended December 31, 2009**

| Fund                         | Beginning Unencumbered Cash Balances | Cash Receipts  | Expenditures   | Ending Unencumbered Cash Balances | Plus Encumbrances and Accounts Payable | Cash Balances  |                   |
|------------------------------|--------------------------------------|----------------|----------------|-----------------------------------|--|----------------|-------------------|
|                              |                                      |                |                |                                   |  | 2009           | December 31, 2008 |
| <b>GOVERNMENTAL FUNDS</b>    |                                      |                |                |                                   |  |                |                   |
| General Fund                 | \$86,268.36                          | \$8,048,346.02 | \$7,987,649.72 | \$146,964.66                      | \$870,553.53                           | \$1,017,518.19 | \$864,807.64      |
| Special Revenue Funds        |                                      |                |                |                                   |  |                |                   |
| Extension Council            | 11,200.22                            | 249,507.56     | 257,750.00     | 2,957.78                          | -                                      | 2,957.78       | 11,200.22         |
| Appraiser's                  | 63,834.16                            | -              | 63,834.16      | -                                 | -                                      | -              | 121,889.67        |
| County Ambulance             | 218,426.75                           | 1,475,679.21   | 1,477,348.86   | 216,757.10                        | 145,963.38                             | 362,720.48     | 333,845.79        |
| Community Corrections        | 70,646.91                            | 466,061.95     | 475,526.17     | 61,182.69                         | 37,685.16                              | 98,867.85      | 109,454.49        |
| County Attorney Training     | 120.55                               | 2,397.00       | 1,503.50       | 1,014.05                          | -                                      | 1,014.05       | 120.55            |
| Register of Deeds Technology | 74,675.00                            | 39,864.93      | 16,638.47      | 97,901.46                         | -                                      | 97,901.46      | 74,675.00         |
| Land Records Technology      | 32,226.00                            | -              | 18,237.60      | 13,988.40                         | -                                      | 13,988.40      | 32,226.00         |
| County Fair Association      | 1,949.88                             | 11,365.83      | 11,668.00      | 1,647.71                          | -                                      | 1,647.71       | 1,949.88          |
| County Fairground Maint      | 1,037.43                             | 5,626.57       | 5,931.00       | 733.00                            | -                                      | 733.00         | 1,037.43          |
| County Fair Awards           | 1,747.43                             | 10,467.68      | 10,350.00      | 1,865.11                          | -                                      | 1,865.11       | 1,747.43          |
| County Health                | 94,236.45                            | 984,649.99     | 1,056,202.98   | 22,683.46                         | 105,664.82                             | 128,348.28     | 203,069.31        |
| Health and Family Services   | 1,765.78                             | 60,444.50      | 62,210.28      | 0.00                              | 9,963.18                               | 9,963.18       | 7,940.52          |
| Health WIC                   | 65,771.32                            | 147,917.57     | -              | 213,688.89                        | -                                      | 213,688.89     | 65,771.32         |
| Free to Know Services        | 10,263.19                            | 7,001.06       | 859.97         | 16,404.28                         | -                                      | 16,404.28      | 10,263.19         |
| Free to Know                 | 23,150.45                            | 122,297.20     | 118,268.93     | 27,178.72                         | 9,206.29                               | 36,385.01      | 32,221.37         |
| Kansas COLPO Health          | 3,181.62                             | 2,373.33       | -              | 5,554.95                          | -                                      | 5,554.95       | 3,181.62          |
| HERR                         | 10,285.16                            | -              | -              | 10,285.16                         | -                                      | 10,285.16      | 10,285.16         |
| Early Intervention           | 10,421.47                            | -              | 8,778.86       | 1,642.61                          | 943.84                                 | 2,586.45       | 9,028.18          |
| Case Management              | 9,473.88                             | 61,748.00      | 46,567.34      | 24,654.54                         | 3,635.83                               | 28,290.37      | 13,126.69         |
| Cancer Prevention            | 3,979.75                             | 29,714.15      | 30,906.52      | 2,787.38                          | 1,955.78                               | 4,743.16       | 6,235.43          |
| Noxious Weed                 | 15,335.14                            | 52,037.54      | 62,007.44      | 5,365.24                          | 6,185.71                               | 11,550.95      | 19,726.23         |
| Road and Bridge              | 550,407.66                           | 3,090,271.09   | 3,195,542.66   | 445,136.09                        | 333,286.99                             | 778,423.08     | 824,333.99        |
| Special Bridge               | 99,690.71                            | 262,944.10     | 245,545.80     | 117,089.01                        | 39,419.73                              | 156,508.74     | 99,699.52         |
| Equipment Reserve            | -                                    | 144,000.00     | -              | 144,000.00                        | -                                      | 144,000.00     | -                 |
| Soil Conservation            | 1,662.76                             | 32,868.93      | 33,912.00      | 619.69                            | -                                      | 619.69         | 1,662.76          |
| Drug Enforcement             | 9,567.00                             | 661.40         | -              | 10,228.40                         | -                                      | 10,228.40      | 9,567.00          |
| Driver Improvement           | 6,513.19                             | 1,575.00       | 2,400.00       | 5,688.19                          | -                                      | 5,688.19       | 6,513.19          |
| Elderly                      | 18,080.98                            | 141,168.22     | 153,200.06     | 6,049.14                          | -                                      | 6,049.14       | 18,080.98         |

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

**CRAWFORD COUNTY, KANSAS**  
**Summary of Cash Receipts, Expenditures, and Unencumbered Cash**  
**For the Year Ended December 31, 2009**

| Fund                                     | Beginning Unencumbered Cash Balances | Cash Receipts | Expenditures  | Ending Unencumbered Cash Balances | Plus                              |      | Cash Balances December 31, 2008 |
|--|--------------------------------------|---------------|---------------|-----------------------------------|-----------------------------------|------|---------------------------------|
|  |                                      |               |               |                                   | Encumbrances and Accounts Payable | 2009 |                                 |
| <b>GOVERNMENTAL FUNDS (Continued)</b>    |                                      |               |               |                                   |                                   |      |                                 |
| <b>Special Revenue Funds (Continued)</b> |                                      |               |               |                                   |                                   |      |                                 |
| Election                                 | \$38,441.51                          | -             | \$38,441.51   | -                                 | -                                 | -    | \$67,581.42                     |
| Emergency Telephone Tax                  | 18,573.11                            | 134,593.30    | 136,147.88    | 17,018.53                         | 13,488.43                         | -    | 34,375.68                       |
| Wireless Telephone Tax                   | 13,434.59                            | 183,437.23    | 174,400.43    | 22,471.39                         | 6,476.18                          | -    | 16,498.02                       |
| Employee Benefit                         | 87,211.65                            | 2,762,213.45  | 2,849,425.10  | -                                 | 246,934.96                        | -    | 226,212.58                      |
| Historical Society                       | 1,452.53                             | 24,490.46     | 25,395.00     | 547.99                            | -                                 | -    | 1,452.53                        |
| Juvenile Justice                         | 1,678.52                             | -             | -             | 1,678.52                          | -                                 | -    | 1,678.52                        |
| Prevention Services                      | 1,395.31                             | -             | -             | 1,395.31                          | -                                 | -    | 1,395.31                        |
| Crawford County Teen Court               | 2,072.40                             | -             | -             | 2,072.40                          | -                                 | -    | 2,072.40                        |
| Fiscal Clerk JJA                         | 4,073.60                             | 47,415.64     | 43,859.19     | 7,630.05                          | 4,265.68                          | -    | 9,876.37                        |
| Juvenile Justice Incentive               | 2,075.53                             | -             | -             | 2,075.53                          | -                                 | -    | 2,075.53                        |
| Juvenile Justice RJA Judicial            | 37,120.89                            | 447,139.94    | 417,442.16    | 66,818.67                         | 32,143.39                         | -    | 66,731.01                       |
| Juvenile Justice JIAS                    | 2,977.54                             | 46,288.98     | 13,546.65     | 35,719.87                         | -                                 | -    | 2,977.54                        |
| Local Environmental Protect              | 11,287.08                            | 16,581.00     | 19,577.58     | 8,290.50                          | 1,381.75                          | -    | 13,204.52                       |
| Mental Health                            | -                                    | 568,466.12    | 565,151.00    | 3,315.12                          | -                                 | -    | -                               |
| Mental Retardation                       | 6,994.55                             | 138,887.01    | 143,500.00    | 2,381.56                          | -                                 | -    | 6,994.55                        |
| Crisis Resource Center                   | 275.00                               | -             | -             | 275.00                            | -                                 | -    | 275.00                          |
| Special Alcohol Program                  | 14,089.48                            | 21,665.68     | 30,930.00     | 4,825.16                          | -                                 | -    | 14,089.48                       |
| Special Parks and Recreation             | 2,807.47                             | 9,602.85      | 12,410.32     | -                                 | -                                 | 0.00 | 2,807.47                        |
| Tourism and Convention                   | 81,007.01                            | 157,860.55    | 165,000.00    | 73,867.56                         | 6,556.92                          | -    | 95,744.45                       |
| Violence Against Women                   | -                                    | 40,576.51     | 40,576.51     | -                                 | -                                 | -    | 7,188.00                        |
| Drug Endangered Children                 | 1,925.92                             | -             | -             | 1,925.92                          | -                                 | -    | 1,925.92                        |
| Debt Service Funds                       |                                      |               |               |                                   |                                   |      |                                 |
| Bond and Interest                        | 145,801.78                           | 1,191,523.48  | 1,230,262.50  | 107,062.76                        | -                                 | -    | 145,801.78                      |
| Capital Project                          |                                      |               |               |                                   |                                   |      |                                 |
| 1999 Bridge Project                      | 881.34                               | -             | 881.34        | -                                 | -                                 | -    | 881.34                          |
| <b>PROPRIETARY FUND</b>                  |                                      |               |               |                                   |                                   |      |                                 |
| Internal Service Fund                    |                                      |               |               |                                   |                                   |      |                                 |
| Risk Management                          | 176,013.21                           | 2,691,934.88  | 2,615,058.18  | 252,889.91                        | -                                 | -    | 176,013.21                      |
| Subtotal Primary Government              | 2,147,509.22                         | 23,933,665.91 | 23,864,845.67 | 2,216,329.46                      | 1,875,711.55                      | -    | 3,791,513.19                    |

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

**CRAWFORD COUNTY, KANSAS**  
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
 For the Year Ended December 31, 2009

| Fund   | Beginning<br>Unencumbered<br>Cash Balances | Cash<br>Receipts | Expenditures    | Ending<br>Unencumbered<br>Cash Balances | Plus<br>Encumbrances<br>and Accounts<br>Payable | Cash Balances  |                      |
|--|--|------------------|-----------------|---|---|----------------|----------------------|
|  |  |                  |                 |   |   | 2009           | December 31,<br>2008 |
| Blended Component Units                              |  |                  |                 |   |   |                |                      |
| Fire District #1                                     | \$12,819.43                                | \$150,974.52     | \$159,160.32    | \$4,633.63                              | \$3,293.12                                      | \$7,926.75     | \$51,622.23          |
| Fire District #2                                     | 21,995.55                                  | 762,057.08       | 109,655.47      | 674,397.16                              | 29,863.33                                       | 704,260.49     | 64,806.71            |
| Fire District #3                                     | 368.91                                     | 42,271.25        | 41,225.21       | 1,414.95                                | 15,248.02                                       | 16,662.97      | 10,478.35            |
| Fire District #4                                     | 166.85                                     | 48,820.53        | 46,097.53       | 2,889.85                                | 6,343.62  | 9,233.47       | 3,715.20             |
| Sewer District #1                                    | 20,090.16                                  | 7,859.25         | 4,530.00        | 23,419.41                               | -   | 23,419.41      | 20,090.16            |
| Sewer District #2                                    | 22,037.10                                  | 48,170.00        | 50,997.40       | 19,209.70                               | 2,530.14  | 21,739.84      | 23,010.33            |
| Sewer District #4                                    | 123,757.97                                 | 606,488.00       | 725,737.20      | 4,508.77                                | 823.15  | 5,331.92       | 124,134.66           |
| Sewer District #5                                    | 939.42                                     | 90,900.13        | 2,613.81        | 7,654.25                                | 269.30  | 7,923.55       | 939.42               |
| Total Blended Component Units                        | 202,175.39                                 | 1,757,540.76     | 1,140,016.94    | 738,127.72                              | 58,370.68                                       | 796,498.40     | 298,797.06           |
| Total Primary Government<br>(Excluding Agency Funds) | \$2,349,684.61                             | \$25,691,206.67  | \$25,004,862.61 | \$2,954,457.18                          | \$1,934,082.23                                  | \$4,888,539.41 | \$4,090,310.25       |

**COMPOSITION OF CASH**

|   |  |                 |                 |
|---|--|-----------------|-----------------|
| County Treasurer:                               | Cash on hand                           | \$3,185.44      | \$3,012.67      |
|   | Cash in Bank - Checking accounts       | 10,831,753.72   | 4,661,921.98    |
|   | Cash in Bank - Certificates of Deposit | 12,679,499.46   | 18,070,811.00   |
| Total County Treasurer                          |  | 23,514,438.62   | 22,735,745.65   |
| Motor Vehicle Special Auto Checking             |  | 137,082.47      | 121,818.10      |
| Crawford County Law Library Checking            |  | 84,788.39       | 87,499.08       |
| District Court - Girard Checking                |  | 81,968.02       | 165,762.42      |
| District Court - Pittsburg Checking             |  | 121,830.65      | 104,945.69      |
| County Attorney Checking                        |  | 3,477.55        | 2,202.00        |
| Total Cash                                      |  | 23,943,585.70   | 23,217,972.94   |
| AGENCY FUNDS per Statement 4                    |  | (19,055,046.29) | (19,127,662.69) |
| TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS) |  | \$4,888,539.41  | \$4,090,310.25  |

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, 2009

| Fund                         | Certified<br>Budget    | Adjustment for<br>Qualifying<br>Budget Credits | Total<br>Budget for<br>Comparison | Expenditures<br>Charged to<br>Current Year<br>Budget | Variance -<br>Favorable<br>(Unfavorable) |
|------------------------------|------------------------|--|-----------------------------------|--|--|
| <b>GOVERNMENTAL FUNDS</b>    |                        |  |                                   |  |  |
| General                      | \$8,324,811.00         | \$116,787.53                                   | \$8,441,598.53                    | \$7,987,649.72                                       | \$453,948.81                             |
| Special Revenue Funds        |                        |  |                                   |  |  |
| Extension Council            | 257,750.00             | -  | 257,750.00                        | 257,750.00   | -  |
| Appraiser's                  | 547,130.00             | -  | 547,130.00                        | 63,834.16  | 483,295.84                               |
| County Ambulance             | 1,456,301.00           | -  | 1,456,301.00                      | 1,477,348.86   | (21,047.86)                              |
| Register of Deeds Technology | 138,283.00             | -  | 138,283.00                        | 16,638.47  | 121,644.53                               |
| County Fair Association      | 11,668.00              | -  | 11,668.00                         | 11,668.00  | -  |
| County Fairground Maint      | 5,931.00               | -  | 5,931.00                          | 5,931.00   | -  |
| County Fair Awards           | 10,350.00              | -  | 10,350.00                         | 10,350.00  | -  |
| County Health                | 1,180,018.00           | -  | 1,180,018.00                      | 1,056,202.98   | 123,815.02                               |
| Noxious Weed                 | 63,912.00              | 83.65  | 63,995.65                         | 62,007.44  | 1,988.21                                 |
| Road and Bridge              | 3,186,085.00           | 210,854.76                                     | 3,396,939.76                      | 3,195,542.66   | 201,397.10                               |
| Soil Conservation            | 33,912.00              | -  | 33,912.00                         | 33,912.00  | -  |
| Elderly                      | 153,281.00             | -  | 153,281.00                        | 153,200.06   | 80.94                                    |
| Election                     | 311,991.00             | -  | 311,991.00                        | 38,441.51  | 273,549.49                               |
| Emergency Telephone Tax      | 190,850.00             | -  | 190,850.00                        | 136,147.88   | 54,702.12                                |
| Wireless Telephone Tax       | 131,000.00             | 118,595.00                                     | 249,595.00                        | 174,400.43   | 75,194.57                                |
| Employee Benefit             | 2,872,000.00           | -  | 2,872,000.00                      | 2,849,425.10   | 22,574.90                                |
| Historical Society           | 25,395.00              | -  | 25,395.00                         | 25,395.00  | -  |
| Mental Health                | 565,151.00             | -  | 565,151.00                        | 565,151.00   | -  |
| Mental Retardation           | 143,500.00             | -  | 143,500.00                        | 143,500.00   | -  |
| Special Alcohol Program      | 30,930.00              | -  | 30,930.00                         | 30,930.00  | -  |
| Special Parks and Recreation | 14,110.00              | -  | 14,110.00                         | 12,410.32  | 1,699.68                                 |
| Tourism and Convention       | 184,030.00             | -  | 184,030.00                        | 165,000.00   | 19,030.00                                |
| Debt Service Funds           |                        |  |                                   |  |  |
| Bond and Interest            | 1,330,263.00           | -  | 1,330,263.00                      | 1,230,262.50   | 100,000.50                               |
| Internal Service Fund        |                        |  |                                   |  |  |
| Risk Management              | 2,800,000              | -  | 2,800,000.00                      | 2,615,058.18   | 184,941.82                               |
| <b>COMPONENT UNITS</b>       |                        |  |                                   |  |  |
| Fire District #1             | 160,000.00             | -  | 160,000.00                        | 159,160.32   | 839.68                                   |
| Fire District #2             | 105,330.00             | 673,300.00                                     | 778,630.00                        | 109,655.47   | 668,974.53                               |
| Fire District #3             | 42,800.00              | -  | 42,800.00                         | 41,225.21  | 1,574.79                                 |
| Fire District #4             | 49,825.00              | -  | 49,825.00                         | 46,097.53  | 3,727.47                                 |
| Sewer District #1            | 17,185.00              | -  | 17,185.00                         | 4,530.00   | 12,655.00                                |
| Sewer District #2            | 63,521.00              | -  | 63,521.00                         | 50,997.40  | 12,523.60                                |
| Sewer District #4            | 787,512.00             | -  | 787,512.00                        | 725,737.20   | 61,774.80                                |
| Sewer District #5            | 80,000.00              | 75,000.00                                      | 155,000.00                        | 84,185.30  | 70,814.70                                |
| Grant Totals                 | <u>\$25,274,825.00</u> |  |                                   |  |  |

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

**CRAWFORD COUNTY, KANSAS**  
**GENERAL FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|  | Prior<br>Year<br>Actual | Current Year        |                       | Variance -<br>Favorable<br>(Unfavorable) |
|--|-------------------------|---------------------|-----------------------|--|
|  |                         | Actual              | Budget                |  |
| Cash Receipts  |                         |                     |                       |  |
| Taxes  |                         |                     |                       |  |
| Current ad valorem tax                               | \$2,668,816.27          | \$3,639,305.89      | \$2,881,698.00        | \$757,607.89                             |
| Motor vehicle tax                                    | 412,088.12              | 567,188.92          | 461,528.00            | 105,660.92                               |
| Delinquent tax collections                           | 80,244.57               | 93,560.92           | 70,000.00             | 23,560.92                                |
| Interest and fees on taxes                           | 182,383.49              | 202,995.24          | 165,000.00            | 37,995.24                                |
| Intergovernmental                                    |                         |                     |                       |  |
| Machinery and Equipment tax                          | 23,967.47               | 39,886.00           | 40,761.00             | (875.00)                                 |
| Sales and Use tax                                    | 2,126,968.57            | 1,992,943.69        | 2,000,000.00          | (7,056.31)                               |
| Alcohol liquor tax                                   | 8,880.91                | 9,602.86            | 7,900.00              | 1,702.86                                 |
| Severance tax  | 1,068.45                | 374.50              | 300.00                | 74.50                                    |
| Emergency Preparedness-Federal                       | 36,157.88               | 15,918.98           | -                     | 15,918.98                                |
| Emergency Preparedness-State                         | 9,025.00                | 475.00              | -                     | 475.00                                   |
| State aid - Coroner                                  | 4,195.61                | 3,170.15            | 22,000.00             | (18,829.85)                              |
| State aid - Health and Environment                   | 1,186.75                | 90,000.00           | -                     | 90,000.00                                |
| Federal aid - KDOT                                   | 5,208.84                | 10,393.55           | -                     | 10,393.55                                |
| Federal aid - KBI                                    | 34,717.15               | 48,151.88           | -                     | 48,151.88                                |
| Licenses and Permits                                 | 10,041.68               | -                   | 10,700.00             | (10,700.00)                              |
| Charges for Services                                 |                         |                     |                       |  |
| Mortgage registration fees                           | 354,039.64              | 314,712.04          | 370,000.00            | (55,287.96)                              |
| Recording fees                                       | 65,038.20               | 65,234.00           | 70,000.00             | (4,766.00)                               |
| Vehicle Inspection fees                              | 28,080.00               | 25,083.00           | 27,000.00             | (1,917.00)                               |
| Insufficient funds checks fees                       | 26,182.85               | 19,970.68           | 28,000.00             | (8,029.32)                               |
| District Court fees                                  | 40,634.39               | 63,432.80           | 43,000.00             | 20,432.80                                |
| Other fees   | 26,618.72               | 45,283.24           | 31,600.00             | 13,683.24                                |
| Use of Money and Property                            |                         |                     |                       |  |
| Interest earned                                      | 259,359.92              | 65,745.54           | 350,000.00            | (284,254.46)                             |
| Landfill fees  | 285,603.76              | 298,277.49          | 270,000.00            | 28,277.49                                |
| Rental income  | 66,140.00               | 59,400.00           | 70,000.00             | (10,600.00)                              |
| Other  |                         |                     |                       |  |
| Reimbursements from -                                |                         |                     |                       |  |
| Correctional center                                  | 269,590.49              | 184,136.54          | 270,000.00            | (85,863.46)                              |
| Other Reimbursement s                                | -                       | -                   | -                     | -  |
| Miscellaneous  | 55,882.52               | 90,827.44           | 280,000.00            | (189,172.56)                             |
| Residual Equity Transfers<br>from Discontinued Funds |                         |                     |                       |  |
| Appraiser  | -                       | 63,834.16           | 547,130.00            | (483,295.84)                             |
| Election   | -                       | 38,441.51           | 311,991.00            | (273,549.49)                             |
| <b>Total Cash Receipts</b>                           | <b>7,082,121.25</b>     | <b>8,048,346.02</b> | <b>\$8,328,608.00</b> | <b>(\$280,261.98)</b>                    |

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



**CRAWFORD COUNTY, KANSAS  
GENERAL FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|  | Prior<br>Year<br>Actual | Current Year        |                       | Variance -<br>Favorable<br>(Unfavorable) |
|--|-------------------------|---------------------|-----------------------|--|
|  |                         | Actual              | Budget                |  |
| Expenditures   |                         |                     |                       |  |
| County Commissioners                                   | \$87,879.54             | \$94,492.05         | \$93,419.00           | (\$1,073.05)                             |
| Fiscal Clerk   | 104,100.59              | 98,855.63           | 112,300.00            | 13,444.37                                |
| County Clerk   | 208,038.77              | 235,863.95          | 252,500.00            | 16,636.05                                |
| County Treasurer                                       | 327,103.57              | 328,714.04          | 372,000.00            | 43,285.96                                |
| Register of Deeds                                      | 157,774.44              | 165,489.04          | 184,579.00            | 19,089.96                                |
| County Attorney  | 449,275.77              | 483,311.76          | 435,787.00            | (47,524.76)                              |
| District Court   | 344,197.86              | 327,533.60          | 381,615.00            | 54,081.40                                |
| Sheriff  | 1,756,983.73            | 1,818,049.31        | 1,781,280.00          | (36,769.31)                              |
| Jail   | 1,518,515.14            | 1,490,531.51        | 1,632,632.00          | 142,100.49                               |
| Courthouse General                                     | 365,704.61              | 364,685.75          | 395,332.00            | 30,646.25                                |
| Coroner  | 80,028.55               | 88,786.82           | 99,462.00             | 10,675.18                                |
| Other  | 387,005.64              | 283,328.58          | 272,400.00            | (10,928.58)                              |
| Civil Defense  | 13,997.40               | 12,505.63           | 15,434.00             | 2,928.37                                 |
| Zoning   | 70,162.19               | 75,095.23           | 75,703.00             | 607.77                                   |
| Landfill   | 22,715.58               | 212,738.34          | 25,000.00             | (187,738.34)                             |
| Workmen's Compensation and Liability<br>Administration | 96,627.00               | 115,001.00          | 160,000.00            | 44,999.00                                |
| Computer   | -                       | 23,451.86           | 25,000.00             | 1,548.14                                 |
| Special Projects                                       | 130,725.91              | 136,745.68          | 138,502.00            | 1,756.32                                 |
| County Counselor                                       | 66,512.00               | 71,677.89           | 72,000.00             | 322.11                                   |
| Department of Youth Services                           | 110,658.95              | 118,649.38          | 117,174.00            | (1,475.38)                               |
| Court Security   | 255,000.00              | 334,917.00          | 401,900.00            | 66,983.00                                |
| GIS  | 273,255.81              | 278,371.08          | 265,377.00            | (12,994.08)                              |
| Capital Murder Trial                                   | 147,559.88              | 132,601.55          | 178,090.00            | 45,488.45                                |
| Appraiser  | 42,722.02               | 710.50              | 10,000.00             | 9,289.50                                 |
| Election   | -                       | 451,652.95          | 527,325.00            | 75,672.05                                |
| Principal Paid on Sewer debt                           | -                       | 220,544.99          | 300,000.00            | 79,455.01                                |
| Subtotal Certified Budget                              | -                       | 23,344.60           | -                     | (23,344.60)                              |
| Adjustments for Qualifying Budget Credits              |                         |                     | 8,324,811.00          |  |
| Grants   | -                       | -                   | 116,787.53            | 116,787.53                               |
| Reimbursed expenses                                    | -                       | -                   | -                     | -  |
| <b>Total Expenditures</b>                              | <b>7,016,544.95</b>     | <b>7,987,649.72</b> | <b>\$8,441,598.53</b> | <b>\$453,948.81</b>                      |
| Receipts Over (Under) Expenditures                     | 65,576.30               | 60,696.30           |                       |  |
| Unencumbered Cash, Beginning                           | 20,692.06               | 86,268.36           |                       |  |
| Unencumbered Cash, Ending                              | <u>\$86,268.36</u>      | <u>\$146,964.66</u> |                       |  |

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

**CRAWFORD COUNTY, KANSAS**  
**EXTENSION COUNCIL FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|  | Prior<br>Year<br>Actual | Current Year      |                     | Variance -<br>Favorable<br>(Unfavorable) |
|--|-------------------------|-------------------|---------------------|--|
|  |                         | Actual            | Budget              |  |
| Cash Receipts                                    |                         |                   |                     |  |
| Taxes  |                         |                   |                     |  |
| Current ad valorem tax                           | \$215,768.35            | \$204,710.93      | \$203,432.00        | \$1,278.93                               |
| Motor vehicle tax                                | 34,423.59               | 36,414.26         | 37,331.00           | (916.74)                                 |
| Delinquent tax collections                       | 6,253.39                | 5,973.29          | 5,000.00            | 973.29                                   |
| Intergovernmental                                |                         |                   |                     |  |
| Machinery and Equipment tax                      | 1,937.71                | 2,409.08          | 3,297.00            | (887.92)                                 |
| <b>Total Cash Receipts</b>                       | <b>258,383.04</b>       | <b>249,507.56</b> | <b>\$249,060.00</b> | <b>\$447.56</b>                          |
| Expenditures                                     |                         |                   |                     |  |
| Appropriation to the<br>County Extension Council | 252,696.00              | 257,750.00        | \$257,750.00        | -  |
| <b>Total Expenditures</b>                        | <b>252,696.00</b>       | <b>257,750.00</b> | <b>\$257,750.00</b> | <b>-</b>                                 |
| Receipts Over (Under) Expenditures               | 5,687.04                | (8,242.44)        |                     |  |
| Unencumbered Cash, Beginning                     | 5,513.18                | 11,200.22         |                     |  |
| Unencumbered Cash, Ending                        | <b>\$11,200.22</b>      | <b>\$2,957.78</b> |                     |  |

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

## CRAWFORD COUNTY, KANSAS

## APPRAISER'S FUND

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|   | Prior<br>Year<br>Actual | Current Year |              | Variance -<br>Favorable<br>(Unfavorable) |
|---|-------------------------|--------------|--------------|--|
|   |                         | Actual       | Budget       |  |
| Cash Receipts   |                         |              |              |  |
| Taxes   |                         |              |              |  |
| Current ad valorem tax  | \$447,503.04            | -            | \$409,992.00 | (\$409,992.00)                           |
| Motor vehicle tax   | 74,302.59               | -            | 77,383.00    | (77,383.00)                              |
| Delinquent tax collections  | 13,701.20               | -            | 10,000.00    | (10,000.00)                              |
| Intergovernmental   |                         |              |              |  |
| Machinery and Equipment tax   | 4,018.80                | -            | 6,835.00     | (6,835.00)                               |
| Charges for Services  | 9,073.38                | -            | 8,000.00     | (8,000.00)                               |
| Total Cash Receipts   | 548,599.01              | -            | \$512,210.00 | (\$512,210.00)                           |
| Expenditures  |                         |              |              |  |
| General Government  | 496,328.79              | -            | -            | -  |
| Residual Equity Transfer of balance in<br>Discontinued Fund to General Fund | -                       | 63,834.16    | 547,130.00   | 483,295.84                               |
| Total Expenditures  | 496,328.79              | 63,834.16    | \$547,130.00 | \$483,295.84                             |
| Receipts Over (Under) Expenditures  | 52,270.22               | (63,834.16)  |              |  |
| Unencumbered Cash, Beginning  | 11,563.94               | 63,834.16    |              |  |
| Unencumbered Cash, Ending   | \$63,834.16             | -            |              |  |

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

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

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current Year        |                       | Variance -<br>Favorable<br>(Unfavorable) |
|------------------------------------|-------------------------|---------------------|-----------------------|--|
|                                    |                         | Actual              | Budget                |  |
| Cash Receipts                      |                         |                     |                       |  |
| Taxes                              |                         |                     |                       |  |
| Current ad valorem tax             | \$364,254.09            | \$401,169.14        | \$398,762.00          | \$2,407.14                               |
| Motor vehicle tax                  | 57,781.17               | 63,268.53           | 63,008.00             | 260.53                                   |
| Delinquent tax collections         | 9,394.30                | 8,793.02            | 7,000.00              | 1,793.02                                 |
| Intergovernmental                  |                         |                     |                       |  |
| Machinery and Equipment tax        | 3,271.19                | 4,721.05            | 5,565.00              | (843.95)                                 |
| Grant                              | -                       | 1,750.00            | -                     | 1,750.00                                 |
| Charges for Services               | 967,774.70              | 994,765.25          | 900,000.00            | 94,765.25                                |
| Other                              |                         |                     |                       |  |
| Reimbursements                     | 235.94                  | 1,212.22            | -                     | 1,212.22                                 |
| <b>Total Cash Receipts</b>         | <b>1,402,711.39</b>     | <b>1,475,679.21</b> | <b>\$1,374,335.00</b> | <b>\$101,344.21</b>                      |
| Expenditures                       |                         |                     |                       |  |
| Public Safety                      | 1,314,193.09            | 1,477,348.86        | \$1,456,301.00        | (\$21,047.86)                            |
| <b>Total Expenditures</b>          | <b>1,314,193.09</b>     | <b>1,477,348.86</b> | <b>\$1,456,301.00</b> | <b>(\$21,047.86)</b>                     |
| Receipts Over (Under) Expenditures | 88,518.30               | (1,669.65)          |                       |  |
| Unencumbered Cash, Beginning       | 129,908.45              | 218,426.75          |                       |  |
| Unencumbered Cash, Ending          | <u>\$218,426.75</u>     | <u>\$216,757.10</u> |                       |  |

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

**CRAWFORD COUNTY, KANSAS**  
**COMMUNITY CORRECTIONS FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|------------------------------------|-------------------------|---------------------------|
| Cash Receipts                      |                         |                           |
| Intergovernmental                  |                         |                           |
| State Grant                        | \$440,061.96            | \$456,823.16              |
| Federal Grant                      | -                       | 5,591.00                  |
| Charges for Services               | 3,560.58                | 3,647.79                  |
| Total Cash Receipts                | 443,622.54              | 466,061.95                |
| Expenditures                       |                         |                           |
| Public Safety                      | 471,099.53              | 475,526.17                |
| Total Expenditures                 | 471,099.53              | 475,526.17                |
| Receipts Over (Under) Expenditures | (27,476.99)             | (9,464.22)                |
| Unencumbered Cash, Beginning       | 98,123.90               | 70,646.91                 |
| Unencumbered Cash, Ending          | <u>\$70,646.91</u>      | <u>\$61,182.69</u>        |

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

**CRAWFORD COUNTY, KANSAS**  
**COUNTY ATTORNEY TRAINING FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|------------------------------------|-------------------------|---------------------------|
| Cash Receipts                      |                         |                           |
| Charges for Services               |                         |                           |
| PATF Fees                          | \$2,023.00              | \$2,397.00                |
| Total Cash Receipts                | 2,023.00                | 2,397.00                  |
| Expenditures                       |                         |                           |
| Public Safety                      | 2,076.95                | 1,503.50                  |
| Total Expenditures                 | 2,076.95                | 1,503.50                  |
| Receipts Over (Under) Expenditures | (53.95)                 | 893.50                    |
| Unencumbered Cash, Beginning       | 174.50                  | 120.55                    |
| Unencumbered Cash, Ending          | <u>\$120.55</u>         | <u>\$1,014.05</u>         |

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

**CRAWFORD COUNTY, KANSAS**  
**REGISTER OF DEEDS TECHNOLOGY FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|   | Prior<br>Year<br>Actual | Current Year |              | Variance -<br>Favorable<br>(Unfavorable) |
|---|-------------------------|--------------|--------------|--|
|   |                         | Actual       | Budget       |  |
| Cash Receipts   |                         |              |              |  |
| Fees for Services                                     | \$39,140.00             | \$39,500.00  | \$44,000.00  | (\$4,500.00)                             |
| Use of Money and Property                             |                         |              |              |  |
| Interest earned                                       | 2,083.42                | 364.93       | 2,000.00     | (1,635.07)                               |
| Total Cash Receipts                                   | 41,223.42               | 39,864.93    | \$46,000.00  | (\$6,135.07)                             |
| Expenditures  |                         |              |              |  |
| General Government                                    | 42,271.29               | 16,638.47    | \$138,283.00 | \$121,644.53                             |
| Operating Transfer to<br>Land Records Technology Fund | 35,000.00               | -            | -            | -  |
| Total Expenditures                                    | 77,271.29               | 16,638.47    | \$138,283.00 | \$121,644.53                             |
| Receipts Over (Under) Expenditures                    | (36,047.87)             | 23,226.46    |              |  |
| Unencumbered Cash, Beginning                          | 110,722.87              | 74,675.00    |              |  |
| Unencumbered Cash, Ending                             | \$74,675.00             | \$97,901.46  |              |  |

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

**CRAWFORD COUNTY, KANSAS**  
**LAND RECORDS TECHNOLOGY FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|  | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|--|-------------------------|---------------------------|
| Cash Receipts  |                         |                           |
| Operating Transfer from<br>Register of Deeds Technology Fund | \$35,000.00             | -                         |
| Total Cash Receipts  | 35,000.00               | -                         |
| Expenditures   |                         |                           |
| General Government   | 2,774.00                | 18,237.60                 |
| Total Expenditures   | 2,774.00                | 18,237.60                 |
| Receipts Over (Under) Expenditures                           | 32,226.00               | (18,237.60)               |
| Unencumbered Cash, Beginning                                 | -                       | 32,226.00                 |
| Unencumbered Cash, Ending                                    | \$32,226.00             | \$13,988.40               |

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



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

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|   | Prior<br>Year<br>Actual | Current Year      |                    | Variance -<br>Favorable<br>(Unfavorable) |
|---|-------------------------|-------------------|--------------------|--|
|   |                         | Actual            | Budget             |  |
| Cash Receipts                                 |                         |                   |                    |  |
| Taxes   |                         |                   |                    |  |
| Current ad valorem tax                        | \$9,351.52              | \$9,398.82        | \$9,340.00         | \$58.82                                  |
| Motor vehicle tax                             | 1,552.34                | 1,587.27          | 1,628.00           | (40.73)                                  |
| Delinquent tax collections                    | 281.49                  | 269.12            | 200.00             | 69.12                                    |
| Intergovernmental                             |                         |                   |                    |  |
| Machinery and Equipment tax                   | 83.99                   | 110.62            | 144.00             | (33.38)                                  |
| <b>Total Cash Receipts</b>                    | <b>11,269.34</b>        | <b>11,365.83</b>  | <b>\$11,312.00</b> | <b>\$53.83</b>                           |
| Expenditures                                  |                         |                   |                    |  |
| Appropriation to the<br>County Fair Treasurer | 9,809.24                | 11,668.00         | \$11,668.00        | -  |
| <b>Total Expenditures</b>                     | <b>9,809.24</b>         | <b>11,668.00</b>  | <b>\$11,668.00</b> | <b>-</b>                                 |
| Receipts Over (Under) Expenditures            | 1,460.10                | (302.17)          |                    |  |
| Unencumbered Cash, Beginning                  | 489.78                  | 1,949.88          |                    |  |
| Unencumbered Cash, Ending                     | <b>\$1,949.88</b>       | <b>\$1,647.71</b> |                    |  |

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

**CRAWFORD COUNTY, KANSAS**  
**COUNTY FAIRGROUND MAINTENANCE FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|   | Prior<br>Year<br>Actual | Current Year    |                   | Variance -<br>Favorable<br>(Unfavorable) |
|---|-------------------------|-----------------|-------------------|--|
|   |                         | Actual          | Budget            |  |
| Cash Receipts                                 |                         |                 |                   |  |
| Taxes   |                         |                 |                   |  |
| Current ad valorem tax                        | \$5,017.83              | \$4,584.82      | \$4,585.00        | (\$0.18)                                 |
| Motor vehicle tax                             | 806.16                  | 847.56          | 853.00            | (5.44)                                   |
| Delinquent tax collections                    | 150.13                  | 140.25          | 100.00            | 40.25                                    |
| Intergovernmental                             |                         |                 |                   |  |
| Machinery and Equipment tax                   | 45.06                   | 53.94           | 75.00             | (21.06)                                  |
| <b>Total Cash Receipts</b>                    | <b>6,019.18</b>         | <b>5,626.57</b> | <b>\$5,613.00</b> | <b>\$13.57</b>                           |
| Expenditures                                  |                         |                 |                   |  |
| Appropriation to the<br>County Fair Treasurer | 5,204.86                | 5,931.00        | \$5,931.00        | -  |
| <b>Total Expenditures</b>                     | <b>5,204.86</b>         | <b>5,931.00</b> | <b>\$5,931.00</b> | <b>-</b>                                 |
| Receipts Over (Under) Expenditures            | 814.32                  | (304.43)        |                   |  |
| Unencumbered Cash, Beginning                  | 223.11                  | 1,037.43        |                   |  |
| Unencumbered Cash, Ending                     | <u>\$1,037.43</u>       | <u>\$733.00</u> |                   |  |

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

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

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|   | Prior<br>Year<br>Actual | Current Year      |                    | Variance -<br>Favorable<br>(Unfavorable) |
|---|-------------------------|-------------------|--------------------|--|
|   |                         | Actual            | Budget             |  |
| Cash Receipts                                 |                         |                   |                    |  |
| Taxes   |                         |                   |                    |  |
| Current ad valorem tax                        | \$8,211.12              | \$8,711.08        | \$8,574.00         | \$137.08                                 |
| Motor vehicle tax                             | 1,428.75                | 1,410.83          | 1,430.00           | (19.17)                                  |
| Delinquent tax collections                    | 265.63                  | 243.25            | 200.00             | 43.25                                    |
| Intergovernmental                             |                         |                   |                    |  |
| Machinery and Equipment tax                   | 73.76                   | 102.52            | 126.00             | (23.48)                                  |
| <b>Total Cash Receipts</b>                    | <b>9,979.26</b>         | <b>10,467.68</b>  | <b>\$10,330.00</b> | <b>\$137.68</b>                          |
| Expenditures                                  |                         |                   |                    |  |
| Appropriation to the<br>County Fair Treasurer | 8,489.75                | 10,350.00         | \$10,350.00        | -  |
| <b>Total Expenditures</b>                     | <b>8,489.75</b>         | <b>10,350.00</b>  | <b>\$10,350.00</b> | <b>-</b>                                 |
| Receipts Over (Under) Expenditures            | 1,489.51                | 117.68            |                    |  |
| Unencumbered Cash, Beginning                  | 257.92                  | 1,747.43          |                    |  |
| Unencumbered Cash, Ending                     | <b>\$1,747.43</b>       | <b>\$1,865.11</b> |                    |  |

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

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

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current Year        |                       | Variance -<br>Favorable<br>(Unfavorable) |
|------------------------------------|-------------------------|---------------------|-----------------------|--|
|                                    |                         | Actual              | Budget                |  |
| Cash Receipts                      |                         |                     |                       |  |
| Taxes                              |                         |                     |                       |  |
| Current ad valorem tax             | \$426,291.17            | \$432,804.24        | \$430,280.00          | \$2,524.24                               |
| Motor vehicle tax                  | 64,503.28               | 72,170.47           | 73,718.00             | (1,547.53)                               |
| Delinquent tax collections         | 10,029.95               | 10,631.40           | 7,500.00              | 3,131.40                                 |
| Intergovernmental                  |                         |                     |                       |  |
| Machinery and Equipment tax        | 3,828.30                | 5,093.31            | 6,511.00              | (1,417.69)                               |
| Federal Grants                     | 339,381.75              | 272,801.32          | 330,000.00            | (57,198.68)                              |
| State Grants                       | 120,134.00              | 79,940.00           | 110,000.00            | (30,060.00)                              |
| Charges for Services               | 98,096.23               | 78,338.52           | 110,000.00            | (31,661.48)                              |
| Other                              |                         |                     |                       |  |
| Miscellaneous                      | 48,949.45               | 32,870.73           | 20,000.00             | 12,870.73                                |
| Total Cash Receipts                | <u>1,111,214.13</u>     | <u>984,649.99</u>   | <u>\$1,088,009.00</u> | <u>(\$103,359.01)</u>                    |
| Expenditures                       |                         |                     |                       |  |
| Public Health and Welfare          | <u>1,054,213.92</u>     | <u>1,056,202.98</u> | <u>\$1,180,018.00</u> | <u>\$123,815.02</u>                      |
| Total Expenditures                 | <u>1,054,213.92</u>     | <u>1,056,202.98</u> | <u>\$1,180,018.00</u> | <u>\$123,815.02</u>                      |
| Receipts Over (Under) Expenditures | 57,000.21               | (71,552.99)         |                       |  |
| Unencumbered Cash, Beginning       | <u>37,236.24</u>        | <u>94,236.45</u>    |                       |  |
| Unencumbered Cash, Ending          | <u>\$94,236.45</u>      | <u>\$22,683.46</u>  |                       |  |

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

**CRAWFORD COUNTY, KANSAS**  
**HEALTH AND FAMILY SERVICES FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|--|----------------------------------|------------------------------------|
| Cash Receipts                          |                                  |                                    |
| Intergovernmental                      |                                  |                                    |
| Federal Grants                         | \$28,484.00                      | \$32,015.00                        |
| State Grants                           | 1,644.00                         | 1,614.00                           |
| Charges for Services                   | <u>32,228.15</u>                 | <u>26,815.50</u>                   |
| <br>Total Cash Receipts                | <br><u>62,356.15</u>             | <br><u>60,444.50</u>               |
| <br>Expenditures                       |                                  |                                    |
| Public Health and Welfare              | <u>58,471.57</u>                 | <u>62,210.28</u>                   |
| <br>Total Expenditures                 | <br><u>58,471.57</u>             | <br><u>62,210.28</u>               |
| <br>Receipts Over (Under) Expenditures | <br>3,884.58                     | <br>(1,765.78)                     |
| <br>Unencumbered Cash, Beginning       | <br><u>(2,118.80)</u>            | <br><u>1,765.78</u>                |
| <br>Unencumbered Cash, Ending          | <br><u><u>\$1,765.78</u></u>     | <br><u><u>\$0.00</u></u>           |

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

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

Statement of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

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

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

**CRAWFORD COUNTY, KANSAS**  
**FREE TO KNOW SERVICES FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|------------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                      |                                  |                                    |
| Charges for Services               | \$2,758.57                       | \$7,001.06                         |
| Other                              |                                  |                                    |
| Reimbursements                     | -                                | -                                  |
|                                    | <u>2,758.57</u>                  | <u>7,001.06</u>                    |
| Total Cash Receipts                |                                  |                                    |
| Expenditures                       |                                  |                                    |
| Public Health and Welfare          | -                                | 859.97                             |
|                                    | <u>-</u>                         | <u>859.97</u>                      |
| Total Expenditures                 |                                  |                                    |
| Receipts Over (Under) Expenditures | 2,758.57                         | 6,141.09                           |
| Unencumbered Cash, Beginning       | <u>7,504.62</u>                  | <u>10,263.19</u>                   |
| Unencumbered Cash, Ending          | <u>\$10,263.19</u>               | <u>\$16,404.28</u>                 |

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

**CRAWFORD COUNTY, KANSAS****FREE TO KNOW FUND**

Statement of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual   | Current<br>Year<br>Actual |
|------------------------------------|---------------------------|---------------------------|
| Cash Receipts                      |                           |                           |
| Intergovernmental                  |                           |                           |
| Grants                             | \$117,345.40              | \$119,050.30              |
| Charges for Services               | 830.98                    | 3,246.90                  |
| Total Cash Receipts                | <u>118,176.38</u>         | <u>122,297.20</u>         |
| Expenditures                       |                           |                           |
| Public Health and Welfare          | <u>115,240.06</u>         | <u>118,268.93</u>         |
| Total Expenditures                 | <u>115,240.06</u>         | <u>118,268.93</u>         |
| Receipts Over (Under) Expenditures | 2,936.32                  | 4,028.27                  |
| Unencumbered Cash, Beginning       | <u>20,214.13</u>          | <u>23,150.45</u>          |
| Unencumbered Cash, Ending          | <u><u>\$23,150.45</u></u> | <u><u>\$27,178.72</u></u> |

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



**CRAWFORD COUNTY, KANSAS**  
**KANSAS COLPO FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|   | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|---|-------------------------|---------------------------|
| Cash Receipts                             |                         |                           |
| Intergovernmental                         |                         |                           |
| Grants                                    | -                       | \$1,070.37                |
| Charges for Services                      | 325.74                  | 1,302.96                  |
|   | <hr/>                   | <hr/>                     |
| Total Cash Receipts                       | 325.74                  | 2,373.33                  |
|   | <hr/>                   | <hr/>                     |
| Expenditures                              |                         |                           |
| Public Health and Welfare                 | -                       | -                         |
| Subtotal Certified Budget                 |                         |                           |
| Adjustments for Qualifying Budget Credits |                         |                           |
| Reimbursements from General Fund          | -                       | -                         |
|   | <hr/>                   | <hr/>                     |
| Total Expenditures                        | -                       | -                         |
|   | <hr/>                   | <hr/>                     |
| Receipts Over (Under) Expenditures        | 325.74                  | 2,373.33                  |
|   | <hr/>                   | <hr/>                     |
| Unencumbered Cash, Beginning              | 2,855.88                | 3,181.62                  |
|   | <hr/>                   | <hr/>                     |
| Unencumbered Cash, Ending                 | <u>\$3,181.62</u>       | <u>\$5,554.95</u>         |

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

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

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

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

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

**CRAWFORD COUNTY, KANSAS**  
**EARLY INTERVENTION FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|------------------------------------|-------------------------|---------------------------|
| Cash Receipts                      |                         |                           |
| Intergovernmental<br>Grant         | -                       | -                         |
| Total Cash Receipts                | -                       | -                         |
| Expenditures                       |                         |                           |
| Public Health and Welfare          | 1,752.43                | 8,778.86                  |
| Total Expenditures                 | 1,752.43                | 8,778.86                  |
| Receipts Over (Under) Expenditures | (1,752.43)              | (8,778.86)                |
| Unencumbered Cash, Beginning       | 12,173.90               | 10,421.47                 |
| Unencumbered Cash, Ending          | <u>\$10,421.47</u>      | <u>\$1,642.61</u>         |

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

**CRAWFORD COUNTY, KANSAS**  
**CASE MANAGEMENT FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                     | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|-------------------------------------|-------------------------|---------------------------|
| Cash Receipts                       |                         |                           |
| Intergovernmental                   |                         |                           |
| Grants - Kansas Department of H & E | \$35,380.00             | \$59,063.00               |
| Charges for Services                | 164.50                  | 2,685.00                  |
|                                     | <u>35,544.50</u>        | <u>61,748.00</u>          |
| Total Cash Receipts                 |                         |                           |
| Expenditures                        |                         |                           |
| Public Safety                       | 41,137.35               | 46,567.34                 |
|                                     | <u>41,137.35</u>        | <u>46,567.34</u>          |
| Total Expenditures                  |                         |                           |
| Receipts Over (Under) Expenditures  | (5,592.85)              | 15,180.66                 |
| Unencumbered Cash, Beginning        | 15,066.73               | 9,473.88                  |
|                                     | <u>15,066.73</u>        | <u>9,473.88</u>           |
| Unencumbered Cash, Ending           | <u>\$9,473.88</u>       | <u>\$24,654.54</u>        |

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

**CRAWFORD COUNTY, KANSAS**  
**CANCER PREVENTION FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|------------------------------------|-------------------------|---------------------------|
| Cash Receipts                      |                         |                           |
| Intergovernmental<br>Grants        | -                       | -                         |
| Charges for Services               | 18,863.41               | 29,714.15                 |
| Total Cash Receipts                | 18,863.41               | 29,714.15                 |
| Expenditures                       |                         |                           |
| Public Health and Welfare          | 21,072.69               | 30,906.52                 |
| Total Expenditures                 | 21,072.69               | 30,906.52                 |
| Receipts Over (Under) Expenditures | (2,209.28)              | (1,192.37)                |
| Unencumbered Cash, Beginning       | 6,189.03                | 3,979.75                  |
| Unencumbered Cash, Ending          | <u>\$3,979.75</u>       | <u>\$2,787.38</u>         |

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

**CRAWFORD COUNTY, KANSAS**  
**NOXIOUS WEED FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|   | Prior<br>Year<br>Actual | Current Year     |                    | Variance -<br>Favorable<br>(Unfavorable) |
|---|-------------------------|------------------|--------------------|--|
|   |                         | Actual           | Budget             |  |
| Cash Receipts                             |                         |                  |                    |  |
| Taxes                                     |                         |                  |                    |  |
| Current ad valorem tax                    | \$37,178.42             | \$39,658.38      | \$41,390.00        | (\$1,731.62)                             |
| Motor vehicle tax                         | 7,593.54                | 6,684.49         | 6,418.00           | 266.49                                   |
| Delinquent tax collections                | 1,471.42                | 1,215.90         | 1,000.00           | 215.90                                   |
| Intergovernmental                         |                         |                  |                    |  |
| Machinery and Equipment tax               | 333.90                  | 466.71           | 567.00             | (100.29)                                 |
| Other                                     |                         |                  |                    |  |
| Miscellaneous                             | 560.24                  | 428.41           | -                  | 428.41                                   |
| Reimbursements from Chemical sales        | 1,525.87                | 3,583.65         | 3,500.00           | 83.65                                    |
| <b>Total Receipts</b>                     | <b>48,663.39</b>        | <b>52,037.54</b> | <b>\$52,875.00</b> | <b>(\$837.46)</b>                        |
| Expenditures                              |                         |                  |                    |  |
| Public Works                              | 55,830.06               | 62,007.44        | \$63,912.00        | \$1,904.56                               |
| Subtotal Certified Budget                 |                         |                  | 63,912.00          |  |
| Adjustments for Qualifying Budget Credits | -                       | -                | 83.65              | 83.65                                    |
| <b>Total Expenditures</b>                 | <b>55,830.06</b>        | <b>62,007.44</b> | <b>\$63,995.65</b> | <b>\$1,988.21</b>                        |
| Receipts Over (Under) Expenditures        | (7,166.67)              | (9,969.90)       |                    |  |
| Unencumbered Cash, Beginning              | 22,501.81               | 15,335.14        |                    |  |
| Unencumbered Cash, Ending                 | \$15,335.14             | \$5,365.24       |                    |  |

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

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

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|  | Prior<br>Year<br>Actual | Current Year        |                       | Variance -<br>Favorable<br>(Unfavorable) |
|--|-------------------------|---------------------|-----------------------|--|
|  |                         | Actual              | Budget                |  |
| <b>Cash Receipts</b>                             |                         |                     |                       |  |
| <b>Taxes</b>                                     |                         |                     |                       |  |
| Current ad valorem tax                           | \$1,586,086.10          | \$1,603,988.76      | \$1,594,441.00        | \$9,547.76                               |
| Motor vehicle tax                                | 212,388.52              | 254,452.51          | 274,267.00            | (19,814.49)                              |
| Delinquent tax collections                       | 42,244.29               | 41,715.68           | 33,000.00             | 8,715.68                                 |
| <b>Intergovernmental</b>                         |                         |                     |                       |  |
| Machinery and Equipment tax                      | 14,244.04               | 18,876.07           | 24,223.00             | (5,346.93)                               |
| Special highway aid                              | 958,929.37              | 900,192.90          | 1,054,301.00          | (154,108.10)                             |
| County equalization aid                          | 32,588.61               | -                   | -                     | -  |
| Emergency Preparedness Grant-Fed                 | 507,617.93              | 185,929.81          | -                     | 185,929.81                               |
| Emergency Preparedness Grant-State               | 66,986.39               | 24,790.65           | -                     | 24,790.65                                |
| KDOT State Aid                                   | 255.17                  | 134.30              | -                     | 134.30                                   |
| <b>Charges for Services</b>                      | 9,784.05                | 11,805.76           | -                     | 11,805.76                                |
| <b>Other</b>                                     |                         |                     |                       |  |
| Reimbursements                                   | 71.72                   | -                   | -                     | -  |
| Miscellaneous                                    | 15,288.43               | 48,384.65           | -                     | 48,384.65                                |
| <b>Total Cash Receipts</b>                       | <u>3,446,484.62</u>     | <u>3,090,271.09</u> | <u>\$2,980,232.00</u> | <u>\$110,039.09</u>                      |
| <b>Expenditures</b>                              |                         |                     |                       |  |
| Public Works                                     | 3,029,020.66            | 3,051,542.66        | \$3,186,085.00        | \$134,542.34                             |
| <b>Operating Transfer</b>                        |                         |                     |                       |  |
| Equipment Reserve Fund                           | -                       | 144,000.00          | -                     | (144,000.00)                             |
| Subtotal Certified Budget                        |                         |                     | 3,186,085.00          |  |
| <b>Adjustments for Qualifying Budget Credits</b> |                         |                     |                       |  |
| Grants and Reimbursed expenses                   | -                       | -                   | 210,854.76            | 210,854.76                               |
| <b>Total Expenditures</b>                        | <u>3,029,020.66</u>     | <u>3,195,542.66</u> | <u>\$3,396,939.76</u> | <u>\$201,397.10</u>                      |
| <b>Receipts Over (Under) Expenditures</b>        | 417,463.96              | (105,271.57)        |                       |  |
| <b>Unencumbered Cash, Beginning</b>              | <u>132,943.70</u>       | <u>550,407.66</u>   |                       |  |
| <b>Unencumbered Cash, Ending</b>                 | <u>\$550,407.66</u>     | <u>\$445,136.09</u> |                       |  |

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

**CRAWFORD COUNTY, KANSAS**  
**SPECIAL BRIDGE FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|------------------------------------|-------------------------|---------------------------|
| Cash Receipts                      |                         |                           |
| Taxes                              |                         |                           |
| Current ad valorem tax             | \$269,822.41            | \$205,398.57              |
| Motor vehicle tax                  | 36,670.72               | 43,852.93                 |
| Delinquent tax collections         | 6,475.62                | 6,830.71                  |
| Intergovernmental                  |                         |                           |
| Machinery and Equipment tax        | 2,423.18                | 2,417.17                  |
| Charges for Services               | 2,640.60                | 4,444.72                  |
| <b>Total Cash Receipts</b>         | <u>318,032.53</u>       | <u>262,944.10</u>         |
| Expenditures                       |                         |                           |
| Public Works                       | 360,413.22              | 245,545.80                |
| <b>Total Expenditures</b>          | <u>360,413.22</u>       | <u>245,545.80</u>         |
| Receipts Over (Under) Expenditures | (42,380.69)             | 17,398.30                 |
| Unencumbered Cash, Beginning       | 142,071.40              | 99,690.71                 |
| Unencumbered Cash, Ending          | <u>\$99,690.71</u>      | <u>\$117,089.01</u>       |

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



**CRAWFORD COUNTY, KANSAS**  
**EQUIPMENT RESERVE FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|   | Prior<br>Year<br>Actual     | Current<br>Year<br>Actual   |
|---|-----------------------------|-----------------------------|
|   | <u>                    </u> | <u>                    </u> |
| Cash Receipts                                   |                             |                             |
| Operating Transfer from<br>Road and Bridge Fund | -                           | \$144,000.00                |
|   | <u>                    </u> | <u>                    </u> |
| Total Cash Receipts                             | -                           | 144,000.00                  |
|   | <u>                    </u> | <u>                    </u> |
| Expenditures                                    |                             |                             |
| General Government                              | -                           | -                           |
|   | <u>                    </u> | <u>                    </u> |
| Total Expenditures                              | -                           | -                           |
|   | <u>                    </u> | <u>                    </u> |
| Receipts Over (Under) Expenditures              | -                           | 144,000.00                  |
|   | <u>                    </u> | <u>                    </u> |
| Unencumbered Cash, Beginning                    | -                           | -                           |
|   | <u>                    </u> | <u>                    </u> |
| Unencumbered Cash, Ending                       | -                           | \$144,000.00                |
|   | <u>                    </u> | <u>                    </u> |

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

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

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|  | Prior<br>Year<br>Actual | Current Year     |                    | Variance -<br>Favorable<br>(Unfavorable) |
|--|-------------------------|------------------|--------------------|--|
|  |                         | Actual           | Budget             |  |
| Cash Receipts                                      |                         |                  |                    |  |
| Taxes  |                         |                  |                    |  |
| Current ad valorem tax                             | \$28,738.81             | \$26,820.99      | \$26,561.00        | \$259.99                                 |
| Motor vehicle tax                                  | 4,840.70                | 4,896.92         | 4,969.00           | (72.08)                                  |
| Delinquent tax collections                         | 909.26                  | 835.39           | 750.00             | 85.39                                    |
| Intergovernmental                                  |                         |                  |                    |  |
| Machinery and Equipment tax                        | 258.10                  | 315.63           | 439.00             | (123.37)                                 |
| <b>Total Cash Receipts</b>                         | <b>34,746.87</b>        | <b>32,868.93</b> | <b>\$32,719.00</b> | <b>\$149.93</b>                          |
| Expenditures                                       |                         |                  |                    |  |
| Appropriation to the<br>Soil Conservation District | 33,912.00               | 33,912.00        | \$33,912.00        | -  |
| <b>Total Expenditures</b>                          | <b>33,912.00</b>        | <b>33,912.00</b> | <b>\$33,912.00</b> | <b>-</b>                                 |
| Receipts Over (Under) Expenditures                 | 834.87                  | (1,043.07)       |                    |  |
| Unencumbered Cash, Beginning                       | 827.89                  | 1,662.76         |                    |  |
| Unencumbered Cash, Ending                          | <b>\$1,662.76</b>       | <b>\$619.69</b>  |                    |  |

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

**CRAWFORD COUNTY, KANSAS**  
**DRUG ENFORCEMENT FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|------------------------------------|-------------------------|---------------------------|
| Cash Receipts                      |                         |                           |
| Intergovernmental<br>Grant         | \$676.97                | \$661.40                  |
| Total Cash Receipts                | 676.97                  | 661.40                    |
| Expenditures                       |                         |                           |
| Public Safety                      | 1,437.00                | -                         |
| Total Expenditures                 | 1,437.00                | -                         |
| Receipts Over (Under) Expenditures | (760.03)                | 661.40                    |
| Unencumbered Cash, Beginning       | 10,327.03               | 9,567.00                  |
| Unencumbered Cash, Ending          | <u>\$9,567.00</u>       | <u>\$10,228.40</u>        |

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

**CRAWFORD COUNTY, KANSAS  
DRIVER IMPROVEMENT FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|------------------------------------|-------------------------|---------------------------|
| Cash Receipts                      |                         |                           |
| Charges for Services               | \$1,525.00              | \$1,575.00                |
| Total Cash Receipts                | 1,525.00                | 1,575.00                  |
| Expenditures                       |                         |                           |
| Public Safety                      | 1,622.26                | 2,400.00                  |
| Total Expenditures                 | 1,622.26                | 2,400.00                  |
| Receipts Over (Under) Expenditures | (97.26)                 | (825.00)                  |
| Unencumbered Cash, Beginning       | 6,610.45                | 6,513.19                  |
| Unencumbered Cash, Ending          | <u>\$6,513.19</u>       | <u>\$5,688.19</u>         |

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

**CRAWFORD COUNTY, KANSAS**  
**ELDERLY FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current Year      |                     | Variance -<br>Favorable<br>(Unfavorable) |
|------------------------------------|-------------------------|-------------------|---------------------|--|
|                                    |                         | Actual            | Budget              |  |
| Cash Receipts                      |                         |                   |                     |  |
| Taxes                              |                         |                   |                     |  |
| Current ad valorem tax             | \$121,113.26            | \$115,995.17      | \$115,214.00        | \$781.17                                 |
| Motor vehicle tax                  | 19,333.20               | 20,465.52         | 20,932.00           | (466.48)                                 |
| Delinquent tax collections         | 3,580.44                | 3,342.48          | 3,000.00            | 342.48                                   |
| Intergovernmental                  |                         |                   |                     |  |
| Machinery and Equipment tax        | 1,087.66                | 1,365.05          | 1,849.00            | (483.95)                                 |
| <b>Total Cash Receipts</b>         | <b>145,114.56</b>       | <b>141,168.22</b> | <b>\$140,995.00</b> | <b>\$173.22</b>                          |
| Expenditures                       |                         |                   |                     |  |
| Programs for the Elderly           | 149,100.00              | 153,200.06        | \$153,281.00        | \$80.94                                  |
| <b>Total Expenditures</b>          | <b>149,100.00</b>       | <b>153,200.06</b> | <b>\$153,281.00</b> | <b>\$80.94</b>                           |
| Receipts Over (Under) Expenditures | (3,985.44)              | (12,031.84)       |                     |  |
| Unencumbered Cash, Beginning       | 22,066.42               | 18,080.98         |                     |  |
| Unencumbered Cash, Ending          | <b>\$18,080.98</b>      | <b>\$6,049.14</b> |                     |  |

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

**CRAWFORD COUNTY, KANSAS**  
**ELECTION FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|   | Prior<br>Year<br>Actual | Current Year |              | Variance -<br>Favorable<br>(Unfavorable) |
|---|-------------------------|--------------|--------------|--|
|   |                         | Actual       | Budget       |  |
| Cash Receipts   |                         |              |              |  |
| Taxes   |                         |              |              |  |
| Current ad valorem tax  | \$286,701.51            | -            | \$248,244.00 | (\$248,244.00)                           |
| Motor vehicle tax   | 41,938.51               | -            | 49,569.00    | (49,569.00)                              |
| Delinquent tax collections  | 7,241.80                | -            | 6,000.00     | (6,000.00)                               |
| Intergovernmental   |                         |              |              |  |
| Machinery and Equipment tax   | 2,574.74                | -            | 4,378.00     | (4,378.00)                               |
| Total Cash Receipts   | 338,456.56              | -            | \$308,191.00 | (\$308,191.00)                           |
| Expenditures  |                         |              |              |  |
| General Government  | 300,015.05              | -            | -            | -  |
| Residual Equity Transfer of balance in<br>Discontinued Fund to General Fund | -                       | 38,441.51    | 311,991.00   | 273,549.49                               |
| Total Expenditures  | 300,015.05              | 38,441.51    | \$311,991.00 | \$273,549.49                             |
| Receipts Over (Under) Expenditures  | 38,441.51               | (38,441.51)  |              |  |
| Unencumbered Cash, Beginning  | -                       | 38,441.51    |              |  |
| Unencumbered Cash, Ending   | \$38,441.51             | -            |              |  |

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

**CRAWFORD COUNTY, KANSAS**  
**EMERGENCY TELEPHONE TAX FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current Year |              | Variance -<br>Favorable<br>(Unfavorable) |
|------------------------------------|-------------------------|--------------|--------------|--|
|                                    |                         | Actual       | Budget       |  |
| Cash Receipts                      |                         |              |              |  |
| Intergovernmental                  |                         |              |              |  |
| 911 telephone tax                  | \$138,043.05            | \$134,593.30 | \$170,000.00 | (\$35,406.70)                            |
| Total Cash Receipts                | 138,043.05              | 134,593.30   | \$170,000.00 | (\$35,406.70)                            |
| Expenditures                       |                         |              |              |  |
| Public Safety                      | 125,197.54              | 136,147.88   | \$190,850.00 | \$54,702.12                              |
| Total Expenditures                 | 125,197.54              | 136,147.88   | \$190,850.00 | \$54,702.12                              |
| Receipts Over (Under) Expenditures | 12,845.51               | (1,554.58)   |              |  |
| Unencumbered Cash, Beginning       | 5,727.60                | 18,573.11    |              |  |
| Unencumbered Cash, Ending          | \$18,573.11             | \$17,018.53  |              |  |

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

**CRAWFORD COUNTY, KANSAS**  
**WIRELESS TELEPHONE TAX FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|   | Prior<br>Year<br>Actual | Current Year |              | Variance -<br>Favorable<br>(Unfavorable) |
|---|-------------------------|--------------|--------------|--|
|   |                         | Actual       | Budget       |  |
| Cash Receipts                             |                         |              |              |  |
| Intergovernmental                         |                         |              |              |  |
| 911 telephone tax                         | \$62,223.17             | \$64,842.23  | \$70,000.00  | (\$5,157.77)                             |
| State grant                               | -                       | 118,595.00   | -            | 118,595.00                               |
| Total Cash Receipts                       | 62,223.17               | 183,437.23   | \$70,000.00  | \$113,437.23                             |
| Expenditures                              |                         |              |              |  |
| Public Safety                             | 54,983.86               | 174,400.43   | \$131,000.00 | (\$43,400.43)                            |
| Subtotal Certified Budget                 |                         |              | 131,000.00   |  |
| Adjustments for Qualifying Budget Credits |                         |              |              |  |
| State Grant                               | -                       | -            | 118,595.00   | 118,595.00                               |
| Total Expenditures                        | 54,983.86               | 174,400.43   | \$249,595.00 | \$75,194.57                              |
| Receipts Over (Under) Expenditures        | 7,239.31                | 9,036.80     |              |  |
| Unencumbered Cash, Beginning              | 6,195.28                | 13,434.59    |              |  |
| Unencumbered Cash, Ending                 | \$13,434.59             | \$22,471.39  |              |  |

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



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

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|  | Prior<br>Year<br>Actual | Current Year   |                | Variance -<br>Favorable<br>(Unfavorable) |
|--|-------------------------|----------------|----------------|--|
|  |                         | Actual         | Budget         |  |
| Cash Receipts                                  |                         |                |                |  |
| Taxes  |                         |                |                |  |
| Current ad valorem tax                         | \$1,859,615.97          | \$2,328,844.06 | \$2,432,285.00 | (\$103,440.94)                           |
| Motor vehicle tax                              | 409,037.89              | 343,745.29     | 334,469.00     | 9,276.29                                 |
| Delinquent tax collections                     | 71,544.96               | 62,217.79      | 65,000.00      | (2,782.21)                               |
| Intergovernmental                              |                         |                |                |  |
| Machinery and Equipment tax                    | 16,699.99               | 27,406.31      | 28,400.00      | (993.69)                                 |
| Other  |                         |                |                |  |
| Reimbursements for<br>employees' contributions | -                       | -              | -              | -  |
| Total Cash Receipts                            | 2,356,898.81            | 2,762,213.45   | \$2,860,154.00 | (\$97,940.55)                            |
| Expenditures                                   |                         |                |                |  |
| Employee Benefits                              | 2,616,377.67            | 2,849,425.10   | \$2,872,000.00 | \$22,574.90                              |
| Subtotal Certified Budget                      |                         |                | 2,872,000.00   |  |
| Adjustments for Qualifying Budget Credits      |                         |                |                |  |
| Reimbursements                                 | -                       | -              | -              | -  |
| Total Expenditures                             | 2,616,377.67            | 2,849,425.10   | \$2,872,000.00 | \$22,574.90                              |
| Receipts Over (Under) Expenditures             | (259,478.86)            | (87,211.65)    |                |  |
| Unencumbered Cash, Beginning                   | 346,690.51              | 87,211.65      |                |  |
| Unencumbered Cash, Ending                      | \$87,211.65             | -              |                |  |

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

**CRAWFORD COUNTY, KANSAS  
HISTORICAL SOCIETY FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|  | Prior<br>Year<br>Actual | Current Year     |                    | Variance -<br>Favorable<br>(Unfavorable) |
|--|-------------------------|------------------|--------------------|--|
|  |                         | Actual           | Budget             |  |
| Cash Receipts                              |                         |                  |                    |  |
| Taxes                                      |                         |                  |                    |  |
| Current ad valorem tax                     | \$21,668.13             | \$19,943.87      | \$19,769.00        | \$174.87                                 |
| Motor vehicle tax                          | 3,617.01                | 3,689.88         | 3,735.00           | (45.12)                                  |
| Delinquent tax collections                 | 670.97                  | 622.02           | 500.00             | 122.02                                   |
| Intergovernmental                          |                         |                  |                    |  |
| Machinery and Equipment tax                | 194.60                  | 234.69           | 330.00             | (95.31)                                  |
| <b>Total Cash Receipts</b>                 | <b>26,150.71</b>        | <b>24,490.46</b> | <b>\$24,334.00</b> | <b>\$156.46</b>                          |
| Expenditures                               |                         |                  |                    |  |
| Appropriation to the<br>Historical Society | 25,395.00               | 25,395.00        | \$25,395.00        | -  |
| <b>Total Expenditures</b>                  | <b>25,395.00</b>        | <b>25,395.00</b> | <b>\$25,395.00</b> | <b>-</b>                                 |
| Receipts Over (Under) Expenditures         | 755.71                  | (904.54)         |                    |  |
| Unencumbered Cash, Beginning               | 696.82                  | 1,452.53         |                    |  |
| Unencumbered Cash, Ending                  | <u>\$1,452.53</u>       | <u>\$547.99</u>  |                    |  |

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

**CRAWFORD COUNTY, KANSAS****JUVENILE JUSTICE FUND**

Statement of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|------------------------------------|-------------------------|---------------------------|
| Cash Receipts                      |                         |                           |
| Charges for Services               | \$100.00                | -                         |
| Total Cash Receipts                | 100.00                  | -                         |
| Expenditures                       |                         |                           |
| Public Safety                      | 1,395.70                | -                         |
| Total Expenditures                 | 1,395.70                | -                         |
| Receipts Over (Under) Expenditures | (1,295.70)              | -                         |
| Unencumbered Cash, Beginning       | 2,974.22                | 1,678.52                  |
| Unencumbered Cash, Ending          | <u>\$1,678.52</u>       | <u>\$1,678.52</u>         |

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

**CRAWFORD COUNTY, KANSAS  
PREVENTION SERVICES FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

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

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

**CRAWFORD COUNTY, KANSAS**  
**CRAWFORD COUNTY TEEN COURT FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|------------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                      |                                  |                                    |
| Charges for Services               | \$330.00                         | -                                  |
| Total Cash Receipts                | <u>330.00</u>                    | <u>-</u>                           |
| Expenditures                       |                                  |                                    |
| Public Health and Welfare          | 600.62                           | -                                  |
| Total Expenditures                 | <u>600.62</u>                    | <u>-</u>                           |
| Receipts Over (Under) Expenditures | (270.62)                         | -                                  |
| Unencumbered Cash, Beginning       | <u>2,343.02</u>                  | <u>2,072.40</u>                    |
| Unencumbered Cash, Ending          | <u><u>\$2,072.40</u></u>         | <u><u>\$2,072.40</u></u>           |

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

**CRAWFORD COUNTY, KANSAS****FISCAL CLERK JJA FUND**

Statement of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual  | Current<br>Year<br>Actual |
|------------------------------------|--------------------------|---------------------------|
| Cash Receipts                      |                          |                           |
| Intergovernmental                  |                          |                           |
| Grant                              | \$61,266.26              | \$47,415.64               |
| Other                              |                          |                           |
| Reimbursements                     | -                        | -                         |
| Total Cash Receipts                | <u>61,266.26</u>         | <u>47,415.64</u>          |
| Expenditures                       |                          |                           |
| Public Safety                      | <u>58,552.63</u>         | <u>43,859.19</u>          |
| Total Expenditures                 | <u>58,552.63</u>         | <u>43,859.19</u>          |
| Receipts Over (Under) Expenditures | 2,713.63                 | 3,556.45                  |
| Unencumbered Cash, Beginning       | <u>1,359.97</u>          | <u>4,073.60</u>           |
| Unencumbered Cash, Ending          | <u><u>\$4,073.60</u></u> | <u><u>\$7,630.05</u></u>  |

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

**CRAWFORD COUNTY, KANSAS**  
**JUVENILE JUSTICE INCENTIVE FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|------------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                      |                                  |                                    |
| Intergovernmental                  |                                  |                                    |
| Grant                              | \$2,291.50                       | -                                  |
| Other                              |                                  |                                    |
| Reimbursements                     | 509.00                           | -                                  |
|                                    | <u>2,800.50</u>                  | <u>-</u>                           |
| Total Cash Receipts                |                                  |                                    |
|                                    | <u>2,800.50</u>                  | <u>-</u>                           |
| Expenditures                       |                                  |                                    |
| Public Safety                      | 2,886.62                         | -                                  |
|                                    | <u>2,886.62</u>                  | <u>-</u>                           |
| Total Expenditures                 |                                  |                                    |
|                                    | <u>2,886.62</u>                  | <u>-</u>                           |
| Receipts Over (Under) Expenditures | (86.12)                          | -                                  |
| Unencumbered Cash, Beginning       | <u>2,161.65</u>                  | <u>2,075.53</u>                    |
| Unencumbered Cash, Ending          | <u><u>\$2,075.53</u></u>         | <u><u>\$2,075.53</u></u>           |

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

**CRAWFORD COUNTY, KANSAS**  
**JUVENILE JUSTICE RJA JUDICIAL FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual   | Current<br>Year<br>Actual |
|------------------------------------|---------------------------|---------------------------|
| Cash Receipts                      |                           |                           |
| Intergovernmental<br>Grant         | \$397,316.78              | \$447,139.94              |
| Other<br>Reimbursements            | 277.05                    | -                         |
| <b>Total Cash Receipts</b>         | <u>397,593.83</u>         | <u>447,139.94</u>         |
| Expenditures                       |                           |                           |
| Public Safety                      | 354,248.03                | 417,442.16                |
| <b>Total Expenditures</b>          | <u>354,248.03</u>         | <u>417,442.16</u>         |
| Receipts Over (Under) Expenditures | 43,345.80                 | 29,697.78                 |
| Unencumbered Cash, Beginning       | <u>(6,224.91)</u>         | <u>37,120.89</u>          |
| Unencumbered Cash, Ending          | <u><u>\$37,120.89</u></u> | <u><u>\$66,818.67</u></u> |

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



**CRAWFORD COUNTY, KANSAS**  
**JUVENILE JUSTICE JIAS FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual     | Current<br>Year<br>Actual   |
|------------------------------------|-----------------------------|-----------------------------|
|                                    | <u>                    </u> | <u>                    </u> |
| Cash Receipts                      |                             |                             |
| Intergovernmental                  |                             |                             |
| Grant                              | -                           | -                           |
| Other                              |                             |                             |
| Reimbursements                     | -                           | 46,288.98                   |
|                                    | <u>                    </u> | <u>                    </u> |
| Total Cash Receipts                | -                           | 46,288.98                   |
|                                    | <u>                    </u> | <u>                    </u> |
| Expenditures                       |                             |                             |
| Public Safety                      | 2,601.49                    | 13,546.65                   |
|                                    | <u>                    </u> | <u>                    </u> |
| Total Expenditures                 | 2,601.49                    | 13,546.65                   |
|                                    | <u>                    </u> | <u>                    </u> |
| Receipts Over (Under) Expenditures | (2,601.49)                  | 32,742.33                   |
| Unencumbered Cash, Beginning       | 5,579.03                    | 2,977.54                    |
|                                    | <u>                    </u> | <u>                    </u> |
| Unencumbered Cash, Ending          | <u>\$2,977.54</u>           | <u>\$35,719.87</u>          |

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

**CRAWFORD COUNTY, KANSAS**  
**LOCAL ENVIRONMENTAL PROTECTION FUND**

Statement of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual     | Current<br>Year<br>Actual   |
|------------------------------------|-----------------------------|-----------------------------|
|                                    | <u>                    </u> | <u>                    </u> |
| Cash Receipts                      |                             |                             |
| Intergovernmental                  |                             |                             |
| State Grant                        | \$21,033.00                 | \$15,889.00                 |
| Other                              |                             |                             |
| Reimbursements                     | 2,103.00                    | 692.00                      |
|                                    | <u>                    </u> | <u>                    </u> |
| Total Cash Receipts                | 23,136.00                   | 16,581.00                   |
|                                    | <u>                    </u> | <u>                    </u> |
| Expenditures                       |                             |                             |
| Public Health and Welfare          | 22,675.97                   | 19,577.58                   |
|                                    | <u>                    </u> | <u>                    </u> |
| Total Expenditures                 | 22,675.97                   | 19,577.58                   |
|                                    | <u>                    </u> | <u>                    </u> |
| Receipts Over (Under) Expenditures | 460.03                      | (2,996.58)                  |
| Unencumbered Cash, Beginning       | 10,827.05                   | 11,287.08                   |
|                                    | <u>                    </u> | <u>                    </u> |
| Unencumbered Cash, Ending          | <u>\$11,287.08</u>          | <u>\$8,290.50</u>           |

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

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

Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 With Comparative Actual Amounts for the Year Ended December 31, 2008

|   | Prior<br>Year<br>Actual | Current Year      |                     | Variance -<br>Favorable<br>(Unfavorable) |
|---|-------------------------|-------------------|---------------------|--|
|   |                         | Actual            | Budget              |  |
| Cash Receipts                           |                         |                   |                     |  |
| Taxes                                   |                         |                   |                     |  |
| Current ad valorem tax                  | \$442,030.66            | \$473,838.02      | \$470,980.00        | \$2,858.02                               |
| Motor vehicle tax                       | 76,825.31               | 76,053.07         | 76,422.00           | (368.93)                                 |
| Delinquent tax collections              | 14,121.90               | 12,998.81         | 11,000.00           | 1,998.81                                 |
| Intergovernmental                       |                         |                   |                     |  |
| Machinery and Equipment tax             | 3,969.63                | 5,576.22          | 6,749.00            | (1,172.78)                               |
| Other                                   |                         |                   |                     |  |
| Reimbursements                          | -                       | -                 | -                   | -  |
| <b>Total Cash Receipts</b>              | <b>536,947.50</b>       | <b>568,466.12</b> | <b>\$565,151.00</b> | <b>\$3,315.12</b>                        |
| Expenditures                            |                         |                   |                     |  |
| Public Health and Welfare               |                         |                   |                     |  |
| Appropriation to<br>Mental Health Board | 536,947.50              | 565,151.00        | \$565,151.00        | -  |
| <b>Total Expenditures</b>               | <b>536,947.50</b>       | <b>565,151.00</b> | <b>\$565,151.00</b> | <b>-</b>                                 |
| Receipts Over (Under) Expenditures      | -                       | 3,315.12          |                     |  |
| Unencumbered Cash, Beginning            | -                       | -                 |                     |  |
| Unencumbered Cash, Ending               | -                       | \$3,315.12        |                     |  |

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

**CRAWFORD COUNTY, KANSAS  
MENTAL RETARDATION FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|   | Prior<br>Year<br>Actual | Current Year      |                     | Variance -<br>Favorable<br>(Unfavorable) |
|---|-------------------------|-------------------|---------------------|--|
|   |                         | Actual            | Budget              |  |
| Cash Receipts                                 |                         |                   |                     |  |
| Taxes   |                         |                   |                     |  |
| Current ad valorem tax                        | \$121,797.61            | \$113,244.33      | \$112,452.00        | \$792.33                                 |
| Motor vehicle tax                             | 20,573.28               | 20,755.73         | 21,071.00           | (315.27)                                 |
| Delinquent tax collections                    | 3,861.24                | 3,554.26          | 3,000.00            | 554.26                                   |
| Intergovernmental                             |                         |                   |                     |  |
| Machinery and Equipment tax                   | 1,093.80                | 1,332.69          | 1,861.00            | (528.31)                                 |
| Total Cash Receipts                           | <u>147,325.93</u>       | <u>138,887.01</u> | <u>\$138,384.00</u> | <u>\$503.01</u>                          |
| Expenditures                                  |                         |                   |                     |  |
| Public Health and Welfare                     |                         |                   |                     |  |
| Appropriation to<br>Mental Retardation Center | <u>143,500.00</u>       | <u>143,500.00</u> | <u>\$143,500.00</u> | <u>-</u>                                 |
| Total Expenditures                            | <u>143,500.00</u>       | <u>143,500.00</u> | <u>\$143,500.00</u> | <u>-</u>                                 |
| Receipts Over (Under) Expenditures            | 3,825.93                | (4,612.99)        |                     |  |
| Unencumbered Cash, Beginning                  | <u>3,168.62</u>         | <u>6,994.55</u>   |                     |  |
| Unencumbered Cash, Ending                     | <u>\$6,994.55</u>       | <u>\$2,381.56</u> |                     |  |

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

**CRAWFORD COUNTY, KANSAS  
CRISIS RESOURCE CENTER FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual     | Current<br>Year<br>Actual   |
|------------------------------------|-----------------------------|-----------------------------|
|                                    | <u>                    </u> | <u>                    </u> |
| Cash Receipts                      |                             |                             |
| Intergovernmental                  |                             |                             |
| Grant                              | \$2,125.32                  | -                           |
| Other                              |                             |                             |
| Reimbursements                     | -                           | -                           |
|                                    | <u>                    </u> | <u>                    </u> |
| Total Cash Receipts                | 2,125.32                    | -                           |
|                                    | <u>                    </u> | <u>                    </u> |
| Expenditures                       |                             |                             |
| Public Health and Welfare          | 4,797.88                    | -                           |
|                                    | <u>                    </u> | <u>                    </u> |
| Total Expenditures                 | 4,797.88                    | -                           |
|                                    | <u>                    </u> | <u>                    </u> |
| Receipts Over (Under) Expenditures | (2,672.56)                  | -                           |
| Unencumbered Cash, Beginning       | 2,947.56                    | 275.00                      |
|                                    | <u>                    </u> | <u>                    </u> |
| Unencumbered Cash, Ending          | \$275.00                    | \$275.00                    |
|                                    | <u>                    </u> | <u>                    </u> |

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

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

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current Year |             | Variance -<br>Favorable<br>(Unfavorable) |
|------------------------------------|-------------------------|--------------|-------------|--|
|                                    |                         | Actual       | Budget      |  |
| Cash Receipts                      |                         |              |             |  |
| Intergovernmental                  |                         |              |             |  |
| Local alcoholic liquor tax         | \$18,578.87             | \$21,665.68  | \$20,000.00 | \$1,665.68                               |
| Total Cash Receipts                | 18,578.87               | 21,665.68    | \$20,000.00 | \$1,665.68                               |
| Expenditures                       |                         |              |             |  |
| Public Health and Welfare          | 20,791.98               | 30,930.00    | \$30,930.00 | -  |
| Total Expenditures                 | 20,791.98               | 30,930.00    | \$30,930.00 | -  |
| Receipts Over (Under) Expenditures | (2,213.11)              | (9,264.32)   |             |  |
| Unencumbered Cash, Beginning       | 16,302.59               | 14,089.48    |             |  |
| Unencumbered Cash, Ending          | \$14,089.48             | \$4,825.16   |             |  |

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

**CRAWFORD COUNTY, KANSAS**  
**SPECIAL PARKS AND RECREATION FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current Year |             | Variance -<br>Favorable<br>(Unfavorable) |
|------------------------------------|-------------------------|--------------|-------------|--|
|                                    |                         | Actual       | Budget      |  |
| Cash Receipts                      |                         |              |             |  |
| Intergovernmental                  |                         |              |             |  |
| Local alcoholic liquor tax         | \$8,880.91              | \$9,602.85   | \$10,000.00 | (\$397.15)                               |
| Total Cash Receipts                | 8,880.91                | 9,602.85     | \$10,000.00 | (\$397.15)                               |
| Expenditures                       |                         |              |             |  |
| Culture and Recreation             | 9,899.13                | 12,410.32    | \$14,110.00 | \$1,699.68                               |
| Total Expenditures                 | 9,899.13                | 12,410.32    | \$14,110.00 | \$1,699.68                               |
| Receipts Over (Under) Expenditures | (1,018.22)              | (2,807.47)   |             |  |
| Unencumbered Cash, Beginning       | 3,825.69                | 2,807.47     |             |  |
| Unencumbered Cash, Ending          | \$2,807.47              | -            |             |  |

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

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

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current Year |              | Variance -<br>Favorable<br>(Unfavorable) |
|------------------------------------|-------------------------|--------------|--------------|--|
|                                    |                         | Actual       | Budget       |  |
| Cash Receipts                      |                         |              |              |  |
| Intergovernmental                  |                         |              |              |  |
| Transient Guest tax                | \$186,023.75            | \$157,860.55 | \$150,000.00 | \$7,860.55                               |
| Total Cash Receipts                | 186,023.75              | 157,860.55   | \$150,000.00 | \$7,860.55                               |
| Expenditures                       |                         |              |              |  |
| Tourism and Convention Promotion   | 117,995.14              | 165,000.00   | \$184,030.00 | \$19,030.00                              |
| Total Expenditures                 | 117,995.14              | 165,000.00   | \$184,030.00 | \$19,030.00                              |
| Receipts Over (Under) Expenditures | 68,028.61               | (7,139.45)   |              |  |
| Unencumbered Cash, Beginning       | 12,978.40               | 81,007.01    |              |  |
| Unencumbered Cash, Ending          | \$81,007.01             | \$73,867.56  |              |  |

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



**CRAWFORD COUNTY, KANSAS**  
**VIOLENCE AGAINST WOMEN FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual     | Current<br>Year<br>Actual   |
|------------------------------------|-----------------------------|-----------------------------|
|                                    | <u>                    </u> | <u>                    </u> |
| Cash Receipts                      |                             |                             |
| Intergovernmental                  |                             |                             |
| Federal Grant                      | \$88,078.00                 | \$32,994.80                 |
| State Grant                        | 15,142.00                   | -                           |
| Emergency Shelter Federal Grant    | 8,657.44                    | 7,581.71                    |
| Other                              |                             |                             |
| Reimbursements                     | 2,086.56                    | -                           |
|                                    | <u>113,964.00</u>           | <u>40,576.51</u>            |
| Total Cash Receipts                |                             |                             |
| Expenditures                       |                             |                             |
| Public Safety                      | 113,964.00                  | 40,576.51                   |
|                                    | <u>113,964.00</u>           | <u>40,576.51</u>            |
| Total Expenditures                 |                             |                             |
| Receipts Over (Under) Expenditures | -                           | -                           |
| Unencumbered Cash, Beginning       | <u>-</u>                    | <u>-</u>                    |
| Unencumbered Cash, Ending          | <u><u>-</u></u>             | <u><u>-</u></u>             |

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

**CRAWFORD COUNTY, KANSAS**  
**DRUG ENDANGERED CHILDREN FUND**

Statement of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

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

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

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

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current Year        |                       | Variance -<br>Favorable<br>(Unfavorable) |
|------------------------------------|-------------------------|---------------------|-----------------------|--|
|                                    |                         | Actual              | Budget                |  |
| Cash Receipts                      |                         |                     |                       |  |
| Taxes                              |                         |                     |                       |  |
| Current ad valorem tax             | \$1,091,363.29          | \$991,002.39        | \$984,968.00          | \$6,034.39                               |
| Motor vehicle tax                  | 103,022.99              | 165,972.34          | 188,747.00            | (22,774.66)                              |
| Delinquent tax collections         | 18,905.11               | 22,886.45           | 15,000.00             | 7,886.45                                 |
| Intergovernmental                  |                         |                     |                       |  |
| Machinery and Equipment tax        | 9,801.23                | 11,662.30           | 16,670.00             | (5,007.70)                               |
| Total Cash Receipts                | <u>1,223,092.62</u>     | <u>1,191,523.48</u> | <u>\$1,205,385.00</u> | <u>(\$13,861.52)</u>                     |
| Expenditures                       |                         |                     |                       |  |
| Debt Service                       |                         |                     |                       |  |
| Principal                          | 910,000.00              | 970,000.00          | \$970,000.00          | -  |
| Interest                           | 292,920.00              | 260,262.50          | 260,263.00            | 0.50                                     |
| Other                              | -                       | -                   | 100,000.00            | 100,000.00                               |
| Total Expenditures                 | <u>1,202,920.00</u>     | <u>1,230,262.50</u> | <u>\$1,330,263.00</u> | <u>\$100,000.50</u>                      |
| Receipts Over (Under) Expenditures | 20,172.62               | (38,739.02)         |                       |  |
| Unencumbered Cash, Beginning       | <u>125,629.16</u>       | <u>145,801.78</u>   |                       |  |
| Unencumbered Cash, Ending          | <u>\$145,801.78</u>     | <u>\$107,062.76</u> |                       |  |

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

**CRAWFORD COUNTY, KANSAS**  
**1999 BRIDGE PROJECT FUND**

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|------------------------------------|-------------------------|---------------------------|
| Cash Receipts                      |                         |                           |
| Other                              |                         |                           |
| Miscellaneous                      | -                       | -                         |
| Total Cash Receipts                | -                       | -                         |
| Expenditures                       |                         |                           |
| Public Works                       |                         |                           |
| Capital Outlay                     | 5,670.10                | 881.34                    |
| Total Expenditures                 | 5,670.10                | 881.34                    |
| Receipts Over (Under) Expenditures | (5,670.10)              | (881.34)                  |
| Prior Year Canceled Encumbrances   | -                       | -                         |
| Unencumbered Cash, Beginning       | 6,551.44                | 881.34                    |
| Unencumbered Cash, Ending          | <u>\$881.34</u>         | <u>-</u>                  |

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

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

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current Year |                | Variance -<br>Favorable<br>(Unfavorable) |
|------------------------------------|-------------------------|--------------|----------------|--|
|                                    |                         | Actual       | Budget         |  |
| Cash Receipts                      |                         |              |                |  |
| Use of Money and Property          |                         |              |                |  |
| Interest earned                    | \$12,150.92             | \$1,545.03   | \$5,100.00     | (\$3,554.97)                             |
| Other                              |                         |              |                |  |
| Blue Cross Blue Shield Premiums    | 2,374,348.57            | 2,690,389.85 | 2,700,000.00   | (9,610.15)                               |
| Total Cash Receipts                | 2,386,499.49            | 2,691,934.88 | \$2,705,100.00 | (\$13,165.12)                            |
| Expenditures                       |                         |              |                |  |
| General Government                 | 2,779,862.18            | 2,615,058.18 | \$2,800,000.00 | \$184,941.82                             |
| Total Expenditures                 | 2,779,862.18            | 2,615,058.18 | \$2,800,000.00 | \$184,941.82                             |
| Receipts Over (Under) Expenditures | (393,362.69)            | 76,876.70    |                |  |
| Unencumbered Cash, Beginning       | 569,375.90              | 176,013.21   |                |  |
| Unencumbered Cash, Ending          | \$176,013.21            | \$252,889.91 |                |  |

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

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

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|   | Prior<br>Year<br>Actual | Current Year |              | Variance -<br>Favorable<br>(Unfavorable) |
|---|-------------------------|--------------|--------------|--|
|   |                         | Actual       | Budget       |  |
| Cash Receipts                             |                         |              |              |  |
| Taxes                                     |                         |              |              |  |
| Current ad valorem tax                    | \$121,337.89            | \$115,935.17 | \$112,867.00 | \$3,068.17                               |
| Motor vehicle tax                         | 29,438.62               | 30,306.16    | 32,074.00    | (1,767.84)                               |
| Delinquent tax collections                | 3,261.50                | 3,184.40     | -            | 3,184.40                                 |
| Intergovernmental                         |                         |              |              |  |
| Machinery and Equipment tax               | 117.87                  | 371.93       | -            | 371.93                                   |
| Grants                                    | -                       | -            | -            | -  |
| Other                                     |                         |              |              |  |
| Miscellaneous                             | 5.00                    | 1,176.86     | -            | 1,176.86                                 |
| Total Cash Receipts                       | 154,160.88              | 150,974.52   | \$144,941.00 | \$6,033.52                               |
| Expenditures                              |                         |              |              |  |
| Public Safety                             | 155,060.53              | 159,160.32   | \$160,000.00 | \$839.68                                 |
| Subtotal Certified Budget                 |                         |              | 160,000.00   |  |
| Adjustments for Qualifying Budget Credits |                         |              |              |  |
| Reimbursements from General Fund          | -                       | -            | -            | -  |
| Total Expenditures                        | 155,060.53              | 159,160.32   | \$160,000.00 | \$839.68                                 |
| Receipts Over (Under) Expenditures        | (899.65)                | (8,185.80)   |              |  |
| Unencumbered Cash, Beginning              | 13,719.08               | 12,819.43    |              |  |
| Unencumbered Cash, Ending                 | \$12,819.43             | \$4,633.63   |              |  |

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

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

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|   | Prior<br>Year<br>Actual | Current Year |              | Variance -<br>Favorable<br>(Unfavorable) |
|---|-------------------------|--------------|--------------|--|
|   |                         | Actual       | Budget       |  |
| Cash Receipts                             |                         |              |              |  |
| Taxes                                     |                         |              |              |  |
| Current ad valorem tax                    | \$63,728.95             | \$65,234.19  | \$64,092.00  | \$1,142.19                               |
| Motor vehicle tax                         | 19,895.50               | 20,638.52    | 20,367.00    | 271.52                                   |
| Delinquent tax collections                | 2,049.73                | 2,315.42     | -            | 2,315.42                                 |
| Intergovernmental                         |                         |              |              |  |
| Machinery and Equipment tax               | 159.86                  | 264.12       | -            | 264.12                                   |
| Use of Money and Property                 |                         |              |              |  |
| Proceeds from bonds                       |                         |              |              |  |
| Principal                                 | -                       | 673,300.00   | -            | 673,300.00                               |
| Interest                                  | -                       | -            | -            | -  |
| Interest earned                           | -                       | 264.83       | -            | 264.83                                   |
| Other                                     |                         |              |              |  |
| Miscellaneous                             | -                       | 40.00        | -            | 40.00                                    |
| Total Cash Receipts                       | 85,834.04               | 762,057.08   | \$84,459.00  | \$677,598.08                             |
| Expenditures                              |                         |              |              |  |
| Public Safety                             | 86,050.71               | 109,655.47   | \$105,330.00 | (\$4,325.47)                             |
| Subtotal Certified Budget                 |                         |              | 105,330.00   |  |
| Adjustments for Qualifying Budget Credits |                         |              |              |  |
| Proceeds from temporary notes             | -                       | -            | 673,300.00   | 673,300.00                               |
| Total Expenditures                        | 86,050.71               | 109,655.47   | \$778,630.00 | \$668,974.53                             |
| Receipts Over (Under) Expenditures        | (216.67)                | 652,401.61   |              |  |
| Unencumbered Cash, Beginning              | 22,212.22               | 21,995.55    |              |  |
| Unencumbered Cash, Ending                 | \$21,995.55             | \$674,397.16 |              |  |

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

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

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|  | Prior<br>Year<br>Actual | Current Year      |                    | Variance -<br>Favorable<br>(Unfavorable) |
|--|-------------------------|-------------------|--------------------|--|
|  |                         | Actual            | Budget             |  |
| <b>Cash Receipts</b>                             |                         |                   |                    |  |
| <b>Taxes</b>                                     |                         |                   |                    |  |
| Current ad valorem tax                           | \$35,213.29             | \$32,702.67       | \$31,970.00        | \$732.67                                 |
| Motor vehicle tax                                | 5,976.88                | 8,605.40          | 9,208.00           | (602.60)                                 |
| Delinquent tax collections                       | 769.82                  | 773.68            | -                  | 773.68                                   |
| <b>Intergovernmental</b>                         |                         |                   |                    |  |
| Machinery and Equipment tax                      | 48.36                   | 71.50             | -                  | 71.50                                    |
| Grants   | 89,490.00               | -                 | -                  | -  |
| <b>Other</b>                                     |                         |                   |                    |  |
| Miscellaneous                                    | -                       | 118.00            | -                  | 118.00                                   |
| <b>Total Cash Receipts</b>                       | <u>131,498.35</u>       | <u>42,271.25</u>  | <u>\$41,178.00</u> | <u>\$1,093.25</u>                        |
| <b>Expenditures</b>                              |                         |                   |                    |  |
| <b>Public Safety</b>                             | 130,652.96              | 41,225.21         | \$42,800.00        | \$1,574.79                               |
| Subtotal Certified Budget                        |                         |                   | <u>42,800.00</u>   |  |
| <b>Adjustments for Qualifying Budget Credits</b> |                         |                   |                    |  |
| Reimbursements from General Fund                 | -                       | -                 | -                  | -  |
| <b>Total Expenditures</b>                        | <u>130,652.96</u>       | <u>41,225.21</u>  | <u>\$42,800.00</u> | <u>\$1,574.79</u>                        |
| <b>Receipts Over (Under) Expenditures</b>        | 845.39                  | 1,046.04          |                    |  |
| <b>Unencumbered Cash, Beginning</b>              | <u>(476.48)</u>         | <u>368.91</u>     |                    |  |
| <b>Unencumbered Cash, Ending</b>                 | <u>\$368.91</u>         | <u>\$1,414.95</u> |                    |  |

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



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

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current Year      |                    | Variance -<br>Favorable<br>(Unfavorable) |
|------------------------------------|-------------------------|-------------------|--------------------|--|
|                                    |                         | Actual            | Budget             |  |
| Cash Receipts                      |                         |                   |                    |  |
| Taxes                              |                         |                   |                    |  |
| Current ad valorem tax             | \$36,210.07             | \$37,385.58       | \$36,180.00        | \$1,205.58                               |
| Motor vehicle tax                  | 10,301.96               | 10,580.91         | 9,836.00           | 744.91                                   |
| Delinquent tax collections         | 423.86                  | 628.09            | -                  | 628.09                                   |
| Intergovernmental                  |                         |                   |                    |  |
| Machinery and Equipment tax        | 100.69                  | 225.95            | 250.00             | (24.05)                                  |
| Other                              |                         |                   |                    |  |
| Miscellaneous                      | 3,143.59                | -                 | -                  | -  |
| Total Cash Receipts                | <u>50,180.17</u>        | <u>48,820.53</u>  | <u>\$46,266.00</u> | <u>\$2,554.53</u>                        |
| Expenditures                       |                         |                   |                    |  |
| Public Safety                      | <u>53,089.65</u>        | <u>46,097.53</u>  | <u>\$49,825.00</u> | <u>\$3,727.47</u>                        |
| Total Expenditures                 | <u>53,089.65</u>        | <u>46,097.53</u>  | <u>\$49,825.00</u> | <u>\$3,727.47</u>                        |
| Receipts Over (Under) Expenditures | (2,909.48)              | 2,723.00          |                    |  |
| Unencumbered Cash, Beginning       | <u>3,076.33</u>         | <u>166.85</u>     |                    |  |
| Unencumbered Cash, Ending          | <u>\$166.85</u>         | <u>\$2,889.85</u> |                    |  |

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

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

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                     | Prior<br>Year<br>Actual | Current Year       |                    | Variance -<br>Favorable<br>(Unfavorable) |
|-------------------------------------|-------------------------|--------------------|--------------------|--|
|                                     |                         | Actual             | Budget             |  |
| Cash Receipts                       |                         |                    |                    |  |
| Taxes                               |                         |                    |                    |  |
| Current taxes - special assessments | \$7,506.80              | \$7,471.80         | \$8,100.00         | (\$628.20)                               |
| Delinquent tax collections          | 167.92                  | 387.45             | -                  | 387.45                                   |
| Total Cash Receipts                 | <u>7,674.72</u>         | <u>7,859.25</u>    | <u>\$8,100.00</u>  | <u>(\$240.75)</u>                        |
| Expenditures                        |                         |                    |                    |  |
| Public Health and Welfare           | -                       | -                  | \$17,185.00        | \$17,185.00                              |
| Debt Service on Bonds               | 4,671.20                | 4,530.00           | -                  | (4,530.00)                               |
| Total Expenditures                  | <u>4,671.20</u>         | <u>4,530.00</u>    | <u>\$17,185.00</u> | <u>\$12,655.00</u>                       |
| Receipts Over (Under) Expenditures  | 3,003.52                | 3,329.25           |                    |  |
| Unencumbered Cash, Beginning        | <u>17,086.64</u>        | <u>20,090.16</u>   |                    |  |
| Unencumbered Cash, Ending           | <u>\$20,090.16</u>      | <u>\$23,419.41</u> |                    |  |

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

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

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                     | Prior<br>Year<br>Actual | Current Year |             | Variance -<br>Favorable<br>(Unfavorable) |
|-------------------------------------|-------------------------|--------------|-------------|--|
|                                     |                         | Actual       | Budget      |  |
| Cash Receipts                       |                         |              |             |  |
| Taxes                               |                         |              |             |  |
| Current taxes - special assessments | \$24,276.00             | \$22,680.00  | \$24,000.00 | (\$1,320.00)                             |
| Delinquent tax collections          | -                       | 420.00       | -           | 420.00                                   |
| Charges for Services                | 25,830.00               | 25,070.00    | 20,000.00   | 5,070.00                                 |
| Other                               |                         |              |             |  |
| Miscellaneous                       | 1.70                    | -            | -           | -  |
| Total Cash Receipts                 | 50,107.70               | 48,170.00    | \$44,000.00 | \$4,170.00                               |
| Expenditures                        |                         |              |             |  |
| Public Health and Welfare           | 31,984.10               | 27,682.40    | \$40,000.00 | \$12,317.60                              |
| Debt Service on Bonds               | 23,521.25               | 23,315.00    | 23,521.00   | 206.00                                   |
| Total Expenditures                  | 55,505.35               | 50,997.40    | \$63,521.00 | \$12,523.60                              |
| Receipts Over (Under) Expenditures  | (5,397.65)              | (2,827.40)   |             |  |
| Unencumbered Cash, Beginning        | 27,434.75               | 22,037.10    |             |  |
| Unencumbered Cash, Ending           | \$22,037.10             | \$19,209.70  |             |  |

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

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

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009

With Comparative Actual Amounts for the Year Ended December 31, 2008

|                                    | Prior<br>Year<br>Actual | Current Year      |                     | Variance -<br>Favorable<br>(Unfavorable) |
|------------------------------------|-------------------------|-------------------|---------------------|--|
|                                    |                         | Actual            | Budget              |  |
| Cash Receipts                      |                         |                   |                     |  |
| Taxes                              |                         |                   |                     |  |
| Prepaid Special Assessments        | \$103,702.49            | -                 | -                   | -  |
| Intergovernmental                  |                         |                   |                     |  |
| Grants                             | -                       | -                 | -                   | -  |
| Use of Money and Property          |                         |                   |                     |  |
| Proceeds from temporary notes      |                         |                   |                     |  |
| Principal                          | 723,300.00              | 523,698.00        | 627,220.00          | (103,522.00)                             |
| Interest                           | 981.02                  | -                 | -                   | -  |
| Charges for Services               | 14,226.00               | 13,790.00         | 16,000.00           | (2,210.00)                               |
| Other                              |                         |                   |                     |  |
| Miscellaneous                      | -                       | 69,000.00         | 118,396.00          | (49,396.00)                              |
| <b>Total Cash Receipts</b>         | <b>842,209.51</b>       | <b>606,488.00</b> | <b>\$761,616.00</b> | <b>(\$155,128.00)</b>                    |
| Expenditures                       |                         |                   |                     |  |
| Public Health and Welfare          | 16,163.45               | 7,071.70          | \$75,609.00         | \$68,537.30                              |
| Debt Service on temporary notes    |                         |                   |                     |  |
| Principal                          | 691,400.00              | 699,955.40        | 711,903.00          | 11,947.60                                |
| Interest                           | 26,297.25               | 18,710.10         | -                   | (18,710.10)                              |
| Other                              | -                       | -                 | -                   | -  |
| <b>Total Expenditures</b>          | <b>733,860.70</b>       | <b>725,737.20</b> | <b>\$787,512.00</b> | <b>\$61,774.80</b>                       |
| Receipts Over (Under) Expenditures | 108,348.81              | (119,249.20)      |                     |  |
| Unencumbered Cash, Beginning       | 15,409.16               | 123,757.97        |                     |  |
| Unencumbered Cash, Ending          | \$123,757.97            | \$4,508.77        |                     |  |

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

**CRAWFORD COUNTY, KANSAS**  
**SEWER DISTRICT #5 FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
With Comparative Actual Amounts for the Year Ended December 31, 2008

|   | Prior<br>Year<br>Actual | Current Year     |                     | Variance -<br>Favorable<br>(Unfavorable) |
|---|-------------------------|------------------|---------------------|--|
|   |                         | Actual           | Budget              |  |
| Cash Receipts                             |                         |                  |                     |  |
| Taxes                                     |                         |                  |                     |  |
| Prepaid Special Assessments               | \$1,096.55              | \$15,900.13      | -                   | \$15,900.13                              |
| Intergovernmental                         |                         |                  |                     |  |
| Grants                                    | -                       | -                | -                   | -  |
| Use of Money and Property                 |                         |                  |                     |  |
| Proceeds from temporary note              | -                       | 75,000.00        | -                   | 75,000.00                                |
| <b>Total Cash Receipts</b>                | <b>1,096.55</b>         | <b>90,900.13</b> | <b>-</b>            | <b>\$90,900.13</b>                       |
| Expenditures                              |                         |                  |                     |  |
| Public Health and Welfare                 | 1,461.86                | 2,613.81         | \$80,000.00         | \$77,386.19                              |
| Debt Service on Temporary Notes           | -                       | 81,571.49        | -                   | (81,571.49)                              |
| Subtotal Certified Budget                 |                         |                  | 80,000.00           |  |
| Adjustments for Qualifying Budget Credits |                         |                  |                     |  |
| Proceeds from temporary notes             | -                       | -                | 75,000.00           | 75,000.00                                |
| <b>Total Expenditures</b>                 | <b>1,461.86</b>         | <b>84,185.30</b> | <b>\$155,000.00</b> | <b>\$70,814.70</b>                       |
| Receipts Over (Under) Expenditures        | (365.31)                | 6,714.83         |                     |  |
| Unencumbered Cash, Beginning              | 1,304.73                | 939.42           |                     |  |
| Unencumbered Cash, Ending                 | \$939.42                | \$7,654.25       |                     |  |

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

**CRAWFORD COUNTY, KANSAS**  
**AGENCY FUNDS**

Statement of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2009

| Fund                               | Beginning<br>Cash Balance | Cash<br>Receipts       | Cash<br>Disbursements  | Ending<br>Cash Balance |
|------------------------------------|---------------------------|------------------------|------------------------|------------------------|
| <b>Distributable Funds:</b>        |                           |                        |                        |                        |
| <b>Ad Valorem Taxes:</b>           |                           |                        |                        |                        |
| Current Taxes                      | \$16,482,481.05           | \$30,065,895.74        | \$30,330,999.63        | \$16,217,377.16        |
| Current 16 & 20 M Trucks           | 55,923.62                 | 105,866.36             | 97,066.91              | 64,723.07              |
| Delinquent Personal Property       | 87,155.83                 | 101,742.35             | 95,552.25              | 93,345.93              |
| Delinquent Partial Payments        | -                         | 1,270.16               | 1,270.16               | -                      |
| Delinquent 16 & 20 M Trucks        | 7,040.30                  | 5,211.13               | 7,606.05               | 4,645.38               |
| Delinquent Real Estate             | 715,461.48                | 1,022,190.73           | 841,814.62             | 895,837.59             |
| Escape Tax                         | -                         | -                      | -                      | -                      |
| County Equalization State Aid      | -                         | 65,808.48              | 65,808.48              | -                      |
| Machinery and Equipment tax        | -                         | 412,640.30             | 412,640.30             | -                      |
| Foreclosures                       | 31,981.90                 | 11,313.63              | -                      | 43,295.53              |
| Homestead Refund                   | 16,905.43                 | 63,415.64              | 57,478.80              | 22,842.27              |
| Mineral Tax                        | -                         | 749.00                 | 749.00                 | -                      |
| Motor Vehicle Tax                  | 768,872.74                | 3,810,052.47           | 3,837,538.57           | 741,386.64             |
| Neighborhood Revitalization        | -                         | 112,088.95             | 112,088.95             | -                      |
| Pittsburg TIF Financing            | -                         | 333,918.98             | 333,918.98             | -                      |
| State Special City & County Street | -                         | 934,405.85             | 934,405.85             | -                      |
| <b>Total Distributable Funds</b>   | <b>\$18,165,822.35</b>    | <b>\$37,046,569.77</b> | <b>\$37,128,938.55</b> | <b>\$18,083,453.57</b> |
| <b>Subdivision Funds:</b>          |                           |                        |                        |                        |
| Hospital Districts                 | -                         | \$77,449.08            | \$77,449.08            | -                      |
| SEK Library District               | -                         | 132,096.31             | 132,096.31             | -                      |
| State                              | -                         | 422,416.50             | 422,416.50             | -                      |
| Watershed Districts                | -                         | 2,707.60               | 2,707.60               | -                      |
| School Districts                   | 423.01                    | 6,163,120.17           | 6,163,500.59           | 42.59                  |
| Cities                             | -                         | 8,662,103.96           | 8,662,103.96           | -                      |
| Townships                          | -                         | 140,422.15             | 140,422.15             | -                      |
| <b>Total Subdivision Funds</b>     | <b>\$423.01</b>           | <b>\$15,600,315.77</b> | <b>\$15,600,696.19</b> | <b>\$42.59</b>         |

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

**CRAWFORD COUNTY, KANSAS**  
**AGENCY FUNDS**

Statement of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2009

| Fund                              | Beginning<br>Cash Balance     | Cash<br>Receipts              | Cash<br>Disbursements         | Ending<br>Cash Balance        |
|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Other Agency Funds                |                               |                               |                               |                               |
| Bankruptcy                        | \$860.25                      | -                             | -                             | \$860.25                      |
| Beneficiary                       | 4,578.00                      | -                             | -                             | 4,578.00                      |
| Cereal Malt Beverage              | 200.00                        | 375.00                        | 300.00                        | 275.00                        |
| County Coroner                    | -                             | 20,885.21                     | 20,885.21                     | -                             |
| Special Law Enforcement Trust     | -                             | 8,285.00                      | -                             | 8,285.00                      |
| Jail Commissary Trust             | 506.82                        | -                             | -                             | 506.82                        |
| State Election Filing Fee         | -                             | 280.00                        | 245.00                        | 35.00                         |
| Fish and Game                     | 242.50                        | 2,357.00                      | 2,599.50                      | -                             |
| Heritage Trust Fund               | 2,201.94                      | 12,602.24                     | 11,290.53                     | 3,513.65                      |
| Local Environment Deposit         | 3,988.33                      | 5,257.00                      | 5,406.57                      | 3,838.76                      |
| Motor Vehicle Driving Records     | -                             | 708.00                        | 708.00                        | -                             |
| Motor Vehicle Inspections         | -                             | 2,787.00                      | 2,787.00                      | -                             |
| Kansas Drivers License Fees       | -                             | 6,388.50                      | 6,388.50                      | -                             |
| JUCO Out District Tuition         | -                             | 1,769.18                      | 1,769.18                      | -                             |
| Flex Spending                     | 9,725.99                      | 107,672.70                    | 110,702.28                    | 6,696.41                      |
| Payroll Clearing Accounts         | 456,886.21                    | 5,625,773.55                  | 5,568,845.60                  | 513,814.16                    |
| Motor Vehicle Special Auto        | 121,818.10                    | 7,178,658.34                  | 7,163,393.97                  | 137,082.47                    |
| Crawford County Law Library       | 87,499.08                     | 28,370.74                     | 31,081.43                     | 84,788.39                     |
| District Court - Girard           | 165,762.42                    | 322,230.07                    | 406,024.47                    | 81,968.02                     |
| District Court - Pittsburg        | 104,945.69                    | 1,119,480.67                  | 1,102,595.71                  | 121,830.65                    |
| County Attorney                   | 2,202.00                      | 64,759.90                     | 63,484.35                     | 3,477.55                      |
| Total Other Agency Funds          | <u>\$961,417.33</u>           | <u>\$14,508,640.10</u>        | <u>\$14,498,507.30</u>        | <u>\$971,550.13</u>           |
| <b>GRAND TOTAL - AGENCY FUNDS</b> | <u><u>\$19,127,662.69</u></u> | <u><u>\$67,155,525.64</u></u> | <u><u>\$67,228,142.04</u></u> | <u><u>\$19,055,046.29</u></u> |

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

# CRAWFORD COUNTY, KANSAS

## NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2009

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### Reporting Entity

Crawford County, Kansas (the "County") is a municipal corporation governed by an elected three-member commission. The County was established in 1867. Major services provided by the County include General Government, Public Works/Highways, Public Safety/Sheriff/Court System, Sanitation, Health and Social Services, Culture and Recreation, Public Improvements, and Planning and Zoning. Governmental Accounting Standards Board Statement No. 14, "*The Financial Reporting Entity*", is used in determining the financial reporting entity, primary government, and component units for the County. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate.

Component units are generally legally separate entities for which the primary government (the "County") is financially accountable. A primary government is financially accountable for the potential component unit if it appoints a voting majority of the unit's governing board and it is able to impose specific financial burdens and it is able to impose its will upon the potential component unit, or there is a possibility for the potential component unit to provide specific financial benefits or impose specific financial burdens on the primary government. The following paragraphs briefly review each component unit addressed in defining the County's reporting entity. Further information regarding these agencies, their financial statements, and/or operations may be obtained by contacting the agencies directly.

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

Fire Districts and Sewer Districts are separate entities created by state statutes. The governing body of Crawford County, which created the districts, also serves as the districts' governing body. Accordingly, the following separate entities are included in the County's financial statements as blended component units:



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

*Blended Component Units* (Continued)

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

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

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

- The Crawford County Extension Council (CCEC) provides services in such areas as agriculture, home economics, and 4-H class, to all persons in the County. The Council is governed by an elected four-member executive board. Crawford County annually appropriates a significant portion of CCEC's operating budget. CCEC is fiscally dependent on the County and should be included in the financial report of Crawford County as a discrete component unit in accordance with generally accepted accounting principles. The financial activity of the CCEC has been excluded from the reporting entity.
- The Crawford County Housing Authority (the "Authority") was created by resolution on June 28, 1994. The Authority has the power to plan, construct, maintain and operate low income housing projects in the county and all other powers conferred on the County by the Municipal Housing Law, except the powers to execute contracts with any agency of the Government, borrow money, issue bonds, and acquire or dispose of real property. The Authority is governed by a five-member board consisting of the County Commissioners and two citizens. The activity of the Authority has been excluded from the reporting entity.

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

*Jointly Governed Organizations.* Jointly Governed Organizations are organized to provide goods or services to the citizens of two or more governments. These organizations are governed by representatives from each of the governments that create the organization. The County has identified the following jointly governed Organizations:

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

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

*Jointly Governed Organizations* (Continued)

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

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

Basis of Presentation - Fund Accounting

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

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

GOVERNMENTAL FUND TYPES

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

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

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

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

PROPRIETARY FUND TYPES

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

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

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

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

**FIDUCIARY FUND TYPES**

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

**Basis of Presentation: Statutory Basis of Accounting**

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made. The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for the application of generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

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

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

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

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

### Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. As shown in Note 11, the General, Tourism and Convention, Risk Management, Employee Benefits, Appraiser, Election and Noxious Weed funds were amended this year.

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

Annual operating budgets are prepared using the statutory basis of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budgeted expenditure authority) lapse at year-end.

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

### Expenditures Not Subject to Budget

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

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

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

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

**Cash and Investments**

Cash includes amounts in demand and time deposit checking accounts. The Statutes of the State of Kansas allow Kansas municipalities to invest in savings accounts, certificates of deposit, no fund warrants, temporary notes, repurchase agreements, the Kansas Municipal Investment Pool, and United States Government obligations. As of and during the year ended December 31, 2009, the County's funds were invested in interest bearing money market checking accounts and certificates of deposit, which are acceptable investments in accordance with Kansas Statutes.

**Compensated Absences**

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, 2009, the estimated value of accumulated vacation was \$378,618.

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 \$389,859 and \$948,739.

The County has established a voluntary sick leave pool. Members must donate two (2) days of sick leave per year, until such time that the pool reaches 400 days. Members must agree to donate additional sick leave days if requested. After the year in which 400 or more days are accumulated, donations to the pool will cease (except for the required donation by new members entering or reentering the pool). The days in the pool are allowed based on a decision of a three-member board. The amount of liability to the county is contingent upon eligible employees becoming sick and the wage rate of the person using the sick leave pool and, accordingly, has not been determined as of the end of the year.

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

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

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

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

Pension Plan

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

Termination and Post Employment Benefits

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

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

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

Sales Taxes

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

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

Property Taxes

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

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

Payments by the State of Kansas

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

Memorandum Only Totals

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

Comparative Data

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

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Kansas Statutes

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

- Expenditures exceeded the budget in the Ambulance Fund in apparent violation of K.S.A. 79-2935.

### **3. CASH, INVESTMENTS AND DEPOSITS WITH FINANCIAL INSTITUTIONS**

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

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

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

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

At December 31, 2009 the County's carrying amount of deposits was \$23,940,400.26 and the bank balance was \$24,347,143.36. Of the bank balance, \$7,862,407.49 was covered by federal depository insurance, \$11,582,389.37 was covered by pledged securities totaling \$17,870,395.54, held in safekeeping in the trust departments of separate banks, and \$4,902,346.50 was covered by Federal Home Loan Bank letters of credit.

### **4. DEFINED BENEFIT PENSION PLAN**

#### Plan Description

The County participates in the Kansas Public Employees Retirement System ("KPERs"), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S. Kansas, Suite 100; Topeka, Kansas 66603) or by calling 1-888-275-5737.



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

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KPERS employer rate established by statute for January 1 to December 31 was 6.49%. The County's employer contribution to KPERS for the year ending December 31, 2009, 2008, and 2007, was \$785,648, \$667,136, and \$600,792, respectively, equal to the statutory required contribution for each year.

5. **SPECIAL TERMINATION BENEFITS**

The County has adopted an early retirement program for eligible employees. The program was offered on a voluntary basis. As compensation for accepting early retirement, the County will pay the cost maintaining the employee's current level of health insurance until the employee reaches the age of 65. The County intends to fund these benefits on a pay-as-go basis. The total amount of benefits paid during the year was approximately \$145,733. The estimated liability for those employees electing to participate in the program at December 31, 2009 is \$664,090.

6. **RISK MANAGEMENT**

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

Internal Service Fund – Risk Management

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

This resolution provides for the following:

1. The County Clerk and County Treasurer are authorized and directed to set aside an amount sufficient to pay all health insurance claims for the County for a given month in the County Risk Management Fund Account, solely for the purpose of paying health insurance claims. Such claims shall be submitted to the administrative officer of Crawford County's health insurance plan as required by K.S.A. 12-105b(f).

6. **RISK MANAGEMENT** (Continued)

**Internal Service Fund – Risk Management** (Continued)

2. The County Treasurer is hereby authorized and directed to deposit from time to time into said County Risk Management Fund Account warrants or warrant checks issued from various accounts of the County to the County Risk Management Fund Account for the sole purpose of paying the County's health insurance claims for each month. The County Treasurer shall comply fully with the provisions of K.S.A. 10-805.
3. The County Clerk shall authorize payment from the County Risk Management Fund Account by a County Clerk's Order. Such Warrants or Warrant checks shall be signed by the County Treasurer and countersigned by the County Clerk and the Chairman of the Board of County Commissioners.

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

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

Combined Individual and Aggregate Stop-Loss Provision mean:

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

7. **CONTINGENCIES**

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

8. **LITIGATION**

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

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

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

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

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

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

**10. INTERFUND TRANSFERS**

Operating transfers during the year and the related statutory authority were as follows:

| <u>From-Fund</u> | <u>To-Fund</u>    | <u>Statutory Authority</u> | <u>Amount</u> |
|------------------|-------------------|----------------------------|---------------|
| Road and Bridge  | Equipment Reserve | 12-1,117                   | \$ 144,000.00 |
| Appraiser's      | General           | 79-2958                    | 63,834.16     |
| Election         | General           | 79-2958                    | 38,441.51     |

**11. BUDGET AMENDMENTS**

| <u>General Fund</u>          | <u>Original Budget</u> | <u>Amended Budget</u> |
|------------------------------|------------------------|-----------------------|
| <b>Receipts</b>              |                        |                       |
| Taxes                        | \$5,462,187            | \$5,462,187           |
| Fees                         | 591,600                | 591,600               |
| Landfill charges             | 270,000                | 270,000               |
| Correctional Center          | 250,000                | 250,000               |
| Interest                     | 350,000                | 350,000               |
| Other                        | 545,700                | 545,700               |
| Operating Transfers In       | -                      | 859,121               |
| <b>Total Receipts</b>        | <b>7,469,487</b>       | <b>8,328,608</b>      |
| Unencumbered Cash, January 1 | 167,195                | 167,195               |
| <b>Resources Available</b>   | <b>\$7,636,682</b>     | <b>\$8,495,803</b>    |
| <b>Expenditures</b>          |                        |                       |
| Appraiser                    | \$ -                   | \$ 527,325            |
| Election                     | -                      | 300,000               |
| All Others                   | 7,497,486              | 7,497,486             |
| <b>Total Expenditures</b>    | <b>\$7,497,486</b>     | <b>\$8,324,811</b>    |

11. **BUDGET AMENDMENTS** (Continued)

|                                    | Original<br><u>Budget</u> | Amended<br><u>Budget</u> |
|------------------------------------|---------------------------|--------------------------|
| <u>Tourism and Convention Fund</u> |                           |                          |
| Receipts                           |                           |                          |
| Taxes                              | \$ 150,000                | \$ 150,000               |
| Total Receipts                     | 150,000                   | 150,000                  |
| Unencumbered Cash, January 1       | <u>3,966</u>              | <u>81,007</u>            |
| Resources Available                | <u>\$ 153,966</u>         | <u>\$ 231,007</u>        |
| Expenditures                       |                           |                          |
| Economic Development               | <u>\$ 98,966</u>          | <u>\$ 184,030</u>        |
| <br><u>Risk Management Fund</u>    |                           |                          |
| Receipts                           |                           |                          |
| Premiums Received                  | \$ -                      | \$ 2,700,000             |
| Interest                           | <u>-</u>                  | <u>5,100</u>             |
| Total Receipts                     | -                         | 2,705,100                |
| Unencumbered Cash, January 1       | <u>681,592</u>            | <u>176,013</u>           |
| Resources Available                | <u>\$ 681,592</u>         | <u>\$ 2,881,113</u>      |
| Expenditures                       |                           |                          |
| Employee Benefits                  | <u>\$ 300,000</u>         | <u>\$ 2,800,000</u>      |
| <br><u>Employee Benefits Fund</u>  |                           |                          |
| Receipts                           |                           |                          |
| Taxes                              | <u>\$ 2,847,246</u>       | <u>\$ 2,860,154</u>      |
| Total Receipts                     | 2,847,246                 | 2,860,154                |
| Unencumbered Cash, January 1       | <u>42,241</u>             | <u>87,242</u>            |
| Resources Available                | <u>\$ 2,889,487</u>       | <u>\$ 2,947,396</u>      |
| Expenditures                       |                           |                          |
| Employee Benefits                  | <u>\$ 2,772,000</u>       | <u>\$ 2,872,000</u>      |
| <br><u>Appraiser's Fund</u>        |                           |                          |
| Receipts                           |                           |                          |
| Taxes                              | \$ 504,210                | \$ 504,210               |
| Other                              | <u>8,000</u>              | <u>8,000</u>             |
| Total Receipts                     | 512,210                   | 512,210                  |
| Unencumbered Cash, January 1       | <u>34,920</u>             | <u>34,920</u>            |
| Resources Available                | <u>\$ 547,130</u>         | <u>\$ 547,130</u>        |
| Expenditures                       |                           |                          |
| General Government                 | \$ 527,325                | \$ -                     |
| Transfer to General Fund           | <u>-</u>                  | <u>527,325</u>           |
| Total Expenditures                 | <u>\$ 527,325</u>         | <u>\$ 527,325</u>        |

11. **BUDGET AMENDMENTS** (Continued)

| <u>Election Fund</u>         | <u>Original<br/>Budget</u> | <u>Amended<br/>Budget</u> |
|------------------------------|----------------------------|---------------------------|
| Receipts                     |                            |                           |
| Taxes                        | \$ 308,191                 | \$ 308,191                |
| Total Receipts               | 308,191                    | 308,191                   |
| Unencumbered Cash, January 1 | <u>3,800</u>               | <u>3,800</u>              |
| Resources Available          | <u>\$ 311,991</u>          | <u>\$ 311,991</u>         |
| Expenditures                 |                            |                           |
| General Government           | \$ 300,000                 | \$ -                      |
| Transfer to General Fund     | <u>-</u>                   | <u>311,991</u>            |
| Total Expenditures           | <u>\$ 300,000</u>          | <u>\$ 311,991</u>         |
|                              |                            |                           |
| <u>Noxious Weed Fund</u>     |                            |                           |
| Receipts                     |                            |                           |
| Taxes                        | \$ 49,375                  | \$ 49,375                 |
| Other                        | <u>-</u>                   | <u>3,500</u>              |
| Total Receipts               | 49,375                     | 52,875                    |
| Unencumbered Cash, January 1 | <u>13,036</u>              | <u>13,036</u>             |
| Resources Available          | <u>\$ 62,411</u>           | <u>\$ 65,911</u>          |
| Expenditures                 |                            |                           |
| Public Works                 | <u>\$ 60,412</u>           | <u>\$ 63,912</u>          |

**12. SUBSEQUENT EVENTS**

Management has evaluated events and transactions occurring subsequent to December 31, 2009 through the date of the issuance of the financial statements as shown in the Independent Auditors' Report on page two of these financial statements. During this period, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements.

**13. LONG-TERM OBLIGATIONS**

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

12. **LONG TERM OBLIGATIONS** (Continued)

| Issue                             | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions New Debt | Reductions/Principal Paid | Balances End of Year | Interest Paid |
|-----------------------------------|----------------|---------------|-----------------|------------------------|---------------------------|--------------------|---------------------------|----------------------|---------------|
| <u>General Obligation Bonds</u>   |                |               |                 |                        |                           |                    |                           |                      |               |
| Series 1999A                      | 3.55-4.20%     | 03-15-1999    | \$2,535,000     | 11-1-2009              | \$ 95,000                 | \$ -               | \$ 95,000                 | \$ -                 | \$ 3,990      |
| Series 2000A                      | 6.00-6.40%     | 12-01-2000    | 1,285,000       | 11-1-2010              | 310,000                   | -                  | 150,000                   | 160,000              | 14,260        |
| Series 2001A                      | 4.00-4.30%     | 12-04-2001    | 2,300,000       | 11-1-2012              | 1,395,000                 | -                  | 285,000                   | 1,110,000            | 57,785        |
| Series 2003A                      | 3.35-4.10%     | 09-01-2003    | 2,440,000       | 11-1-2014              | 2,440,000                 | -                  | -                         | 2,440,000            | 92,928        |
| Series 2004A                      | 2.85-3.55%     | 09-01-2004    | 3,300,000       | 11-1-2014              | 2,870,000                 | -                  | 440,000                   | 2,430,000            | 91,300        |
| Subtotal                          |                |               |                 |                        | 7,110,000                 | -                  | 970,000                   | 6,140,000            | 260,263       |
| Series 2009 Fire District #2      | 4.25%          | 11-25-2009    | \$673,300       | 12-02-2039             | -                         | 673,300            | -                         | 673,300              | -             |
| Series 1998A Sewer District #1    | 4.50%          | 12-15-1998    | 115,000         | 12-15-2038             | 34,000                    | -                  | 3,000                     | 31,000               | 1,530         |
| Series 2005 A Sewer District #2   | 4.25%          | 09-28-2005    | 475,000         | 09-28-1945             | 444,000                   | -                  | 5,000                     | 439,000              | 18,315        |
| Series 2009A Sewer District #4    | 4.75%          | 02-24-2009    | 345,965         | 02-24-2049             | -                         | 345,965            | -                         | 345,965              | -             |
| Series 2009B Sewer District #4    | 4.75%          | 02-24-2009    | 177,733         | 02-24-2049             | -                         | 177,733            | -                         | 177,733              | -             |
| Total General Obligation Bonds    |                |               |                 |                        | 7,588,000                 | 1,196,998          | 978,000                   | 7,806,998            | 280,108       |
| <u>Temporary Notes</u>            |                |               |                 |                        |                           |                    |                           |                      |               |
| Series 2009A - Sewer District # 5 | 3.375%         | 12-15-2009    | 75,000          | 12-15-2011             | -                         | 75,000             | -                         | 75,000               | -             |
| Series 2007C - Sewer District # 5 | 4.38%          | 12-15-2007    | 75,000          | 12-15-2009             | 75,000                    | -                  | 75,000                    | -                    | 6,571         |
| Series 2008A - Sewer District # 4 | 3.60%          | 05-15-2008    | 592,100         | 05-15-2009             | 592,400                   | -                  | 592,400                   | -                    | 16,330        |
| Series 2008B - Sewer District # 4 | 4.75%          | 11-15-2008    | 131,121         | 03-01-2009             | 130,900                   | -                  | 130,900                   | -                    | 2,380         |
| Total Temporary Notes             |                |               |                 |                        | 798,300                   | 75,000             | 798,300                   | 75,000               | 25,282        |
| <u>Lease Purchase Agreements</u>  |                |               |                 |                        |                           |                    |                           |                      |               |
| Real Estate - Pittsburg, KS       | 4.15%          | 01-09-2004    | 90,000          | 1-1-2011               | 29,535                    | -                  | 13,859                    | 15,676               | 963           |
| Pitney Bowles Postage Machine     | 3.36%          | 05-04-2004    | 12,202          | 4-1-2009               | 853                       | -                  | 853                       | -                    | 6             |
| E911 Communication Equipment      | 3.95%          | 08-13-2004    | 76,426          | 8-13-2009              | 11,082                    | -                  | 11,082                    | -                    | 165           |
| Pitney Bowles Postage Machine     | 5.00%          | 04-30-2005    | 14,371          | 4-30-2010              | 4,006                     | -                  | 3,172                     | 834                  | 128           |
| E911 Communication Equipment      | 4.13%          | 09-13-2005    | 81,733          | 9-18-2008              | 30,499                    | -                  | 17,158                    | 13,341               | 937           |
| Road Graders (2)                  | 4.25%          | 01-13-2006    | 291,042         | 1-13-2011              | 128,808                   | -                  | 60,408                    | 68,400               | 4,307         |
| Crown Victoria's (5)              | 4.45%          | 06-02-2006    | 107,165         | 6-1-2009               | 18,867                    | -                  | 18,867                    | -                    | 246           |
| Chip Spreader                     | 4.67%          | 09-08-2006    | 154,173         | 9-2-2010               | 70,948                    | -                  | 39,832                    | 31,116               | 2,467         |
| 2006 Jeep                         | 4.59%          | 10-24-2006    | 16,377          | 11-1-2009              | 5,711                     | -                  | 5,711                     | -                    | 143           |
| 2006 Dodge Ram                    | 4.54%          | 10-31-2006    | 21,534          | 10-30-2010             | 10,806                    | -                  | 5,521                     | 5,285                | 377           |
| IBM 226                           | 4.60%          | 12-15-2006    | 148,900         | 2-11-2011              | 93,406                    | -                  | 29,717                    | 63,689               | 3,675         |
| 2004 Caterpillar Roller           | 3.99%          | 12-22-2006    | 86,699          | 12-1-2009              | 32,549                    | -                  | 29,995                    | 2,554                | 754           |
| Crown Victoria's (2)              | 4.38%          | 01-09-2007    | 27,800          | 1-9-2010               | 10,453                    | -                  | 9,631                     | 822                  | 266           |

**12. LONG TERM OBLIGATIONS (Continued)**

| Issue                                      | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions New Debt | Reductions/Principal Paid | Balances End of Year | Interest Paid |
|--|----------------|---------------|-----------------|------------------------|---------------------------|--------------------|---------------------------|----------------------|---------------|
| Sheriff's Equipment                        | 4.38%          | 02-16-2007    | 38,342          | 3-1-2010               | 16,617                    | -                  | 13,221                    | 3,397                | 465           |
| CSEL Project                               | 0.00%          | 03-01-2007    | 40,594          | 2-1-2018               | 31,429                    | -                  | 3,458                     | 27,971               | -             |
| Dodge Rams (4)                             | 4.29%          | 03-13-2007    | 85,111          | 3-13-2010              | 34,401                    | -                  | 29,381                    | 5,020                | 902           |
| ET 3500 Oil Distributor                    | 4.25%          | 08-03-2007    | 75,008          | 9-3-2010               | 42,844                    | -                  | 25,344                    | 17,500               | 1,320         |
| 2005 Jeep Grand Cherokee                   | 4.44%          | 08-31-2007    | 16,989          | 9-1-2011               | 12,001                    | -                  | 4,196                     | 7,805                | 448           |
| Mobile Radios                              | 4.50%          | 09-11-2007    | 77,979          | 9-1-2011               | 56,808                    | -                  | 19,232                    | 37,576               | 2,158         |
| Election Equipment                         | 4.94%          | 09-11-2007    | 208,886         | 10-1-2014              | 181,080                   | -                  | 27,019                    | 154,061              | 8,339         |
| Caterpillar Graders (2)                    | 4.70%          | 12-07-2007    | 302,708         | 12-3-2012              | 246,924                   | -                  | 58,023                    | 188,901              | 8,974         |
| Noxious Weed Building                      | 3.49%          | 03-13-2008    | 49,112          | 1-1-2011               | 38,739                    | -                  | 8,607                     | 30,132               | 1,215         |
| 2008 GM 2500 Suburban 4x4                  | 3.38%          | 03-25-2008    | 30,472          | 4-1-2013               | 26,717                    | -                  | 5,823                     | 20,894               | 813           |
| Schulte XH100 Mower (1) - Trailers (2)     | 3.50%          | 06-17-2008    | 84,231          | 8-1-2011               | 75,302                    | -                  | 27,419                    | 47,883               | 2,198         |
| Ambulance Building                         | 4.50%          | 07-11-2008    | 800,000         | 7-11-2023              | 784,283                   | -                  | 39,011                    | 745,272              | 34,397        |
| 2008 Crown Victoria's (3)                  | 3.71%          | 08-12-2008    | 76,403          | 2-23-2010              | 68,254                    | -                  | 24,808                    | 43,445               | 2,113         |
| Communication Equipment                    | 3.47%          | 11-25-2008    | 37,228          | 1-5-2013               | 37,228                    | -                  | 8,082                     | 29,146               | 1,068         |
| 2010 Ford F-150 Super Crew (4)             | 3.38%          | 09-01-2009    | 97,788          | 4-16-2005              | -                         | 97,788             | 7,777                     | 90,011               | 803           |
| Trane Condensing Units (2)                 | 3.49%          | 10-02-2009    | 51,500          | 1-1-2011               | -                         | 51,500             | 4,156                     | 47,344               | 294           |
| 2009 Chevy Ambulances (2)                  | 3.83%          | 05-01-2009    | 279,550         | 4-1-2009               | -                         | 279,550            | 30,234                    | 249,316              | 5,261         |
| Subtotals                                  |                |               |                 |                        | 2,100,148                 | 428,838            | 581,594                   | 1,947,392            | 85,202        |
| Building Fire District # 3                 | 5.47%          | 01-02-2002    | 64,496          | 12-02-2011             | 23,803                    | -                  | 7,279                     | 16,523               | 1,137         |
| Fire Truck - Fire District # 3             | 3.90%          | 11-19-2004    | 15,772          | 11-19-2009             | 3,405                     | -                  | 3,405                     | -                    | 72            |
| Fire Truck - Fire District # 4             | 3.74%          | 01-11-2005    | 33,186          | 01-31-2010             | 10,629                    | -                  | 10,629                    | -                    | 333           |
| Fire Truck - Fire District # 3             | 4.59%          | 05-11-2006    | 7,457           | 04-11-2009             | 884                       | -                  | 884                       | -                    | 9             |
| Building - Fire District # 4               | 5.48%          | 06-02-2006    | 99,200          | 06-01-2026             | 91,880                    | -                  | 3,222                     | 88,658               | 4,955         |
| Fire Truck - Fire District # 1             | 4.59%          | 10-10-2006    | 216,265         | 10-01-2013             | 156,413                   | -                  | 80,212                    | 76,201               | 3,561         |
| Bunker Gear - Fire District # 1            | 4.25%          | 11-01-2007    | 40,358          | 11-01-2011             | 30,901                    | -                  | 9,867                     | 21,035               | 1,123         |
| 1974 Ford C-900 - Fire District # 4        | 4.90%          | 11-16-2007    | 5,000           | 12-16-2011             | 3,741                     | -                  | 1,223                     | 2,518                | 156           |
| 2008 Ford F-350 - Fire District # 1        | 4.24%          | 11-30-2007    | 67,247          | 12-03-2012             | 54,935                    | -                  | 12,876                    | 42,058               | 2,076         |
| Pumper Truck - Fire District # 4           | 4.30%          | 04-17-2008    | 16,577          | 07-31-2011             | 16,577                    | -                  | 5,292                     | 11,285               | 657           |
| 2009 Dodge Ram 3500 - Fire District # 3    | 3.71%          | 12-05-2008    | 28,993          | 05-05-2014             | 28,993                    | -                  | 4,819                     | 24,174               | 1,048         |
| PTI-2000 Pumper Truck-Fire District # 2    | 3.91%          | 12-05-2008    | 158,667         | 12-01-2015             | 158,667                   | -                  | 55,444                    | 103,223              | 4,320         |
| Pumper Truck '91Pierce Arrow-Fire District | 3.88%          | 12-17-2009    | 62,066          | 02-28-2019             | -                         | 62,066             | -                         | 62,066               | -             |
| Total Lease Purchases                      |                |               | 815,284         |                        | 2,680,976                 | 490,904            | 776,748                   | 2,395,131            | 104,648       |



12. LONG TERM OBLIGATIONS (Continued)

| Issue                       | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions New Debt | Reductions/Principal Paid | Balances End of Year | Interest Paid     |
|-----------------------------|----------------|---------------|-----------------|------------------------|---------------------------|--------------------|---------------------------|----------------------|-------------------|
| <u>Compensated Absences</u> |                |               |                 |                        |                           |                    |                           |                      |                   |
| Vacation                    |                |               |                 |                        | 477,821                   | -                  | 99,203                    | 378,618              | N/A               |
| Sick Pay                    |                |               |                 |                        | 421,292                   | -                  | 31,433                    | 389,859              | N/A               |
| Major Medical Sick Pay      |                |               |                 |                        | 824,870                   | 123,869            | -                         | 948,739              | N/A               |
| Early Retirement Benefits   |                |               |                 |                        | 661,184                   | 148,639            | 145,733                   | 664,090              | N/A               |
|                             |                |               |                 |                        | <u>2,385,167</u>          | <u>272,508</u>     | <u>276,369</u>            | <u>2,381,306</u>     |                   |
|                             |                |               |                 |                        | <u>\$ 5,066,143</u>       | <u>\$ 763,412</u>  | <u>\$ 1,053,117</u>       | <u>\$ 4,776,437</u>  | <u>\$ 104,648</u> |

**12. LONG TERM OBLIGATIONS** (Continued)

| Issue                            | 2010       | 2011      | 2012      | 2013      | 2014      | 2015 to 2019 | 2020 to 2024 | 2025 to 2029 | 2030 to 2034 | 2035 to 2039 | 2040 to 2044 | 2045 to 2049 | Totals     |
|----------------------------------|------------|-----------|-----------|-----------|-----------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|
| <b>PRINCIPAL</b>                 |            |           |           |           |           |              |              |              |              |              |              |              |            |
| <b>General Obligation Bonds</b>  |            |           |           |           |           |              |              |              |              |              |              |              |            |
| Series 2000A                     | \$ 160,000 | \$ -      | \$ -      | \$ -      | \$ -      | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ 160,000 |
| Series 2001A                     | 325,000    | 370,000   | 415,000   | -         | -         | -            | -            | -            | -            | -            | -            | -            | 1,110,000  |
| Series 2003A                     | 170,000    | 325,000   | 325,000   | 785,000   | 835,000   | -            | -            | -            | -            | -            | -            | -            | 2,440,000  |
| Series 2004A                     | 455,000    | 470,000   | 485,000   | 500,000   | 520,000   | -            | -            | -            | -            | -            | -            | -            | 2,430,000  |
| Subtotal                         | 1,110,000  | 1,165,000 | 1,225,000 | 1,285,000 | 1,355,000 | -            | -            | -            | -            | -            | -            | -            | 6,140,000  |
| Series 2009 Fire District #2     | 11,300     | 12,000    | 13,000    | 13,000    | 14,000    | 77,000       | 95,000       | 118,000      | 144,000      | 176,000      | -            | -            | 673,300    |
| Series 1998A Sewer District #1   | 3,000      | 3,000     | 3,000     | 3,000     | 3,000     | 15,000       | 1,000        | -            | -            | -            | -            | -            | 31,000     |
| Series 2005A Sewer District #2   | 5,000      | 6,000     | 6,000     | 6,000     | 6,000     | 36,000       | 46,000       | 54,000       | 66,000       | 82,000       | 103,000      | 23,000       | 439,000    |
| Series 2009A Sewer District #4   | -          | 2,965     | 3,000     | 3,000     | 4,000     | 23,000       | 28,000       | 33,000       | 42,000       | 54,000       | 67,000       | 86,000       | 345,965    |
| Series 2009B Sewer District #4   | -          | 1,733     | 2,000     | 2,000     | 2,000     | 12,000       | 15,000       | 18,000       | 22,000       | 27,000       | 33,000       | 43,000       | 177,733    |
| Total General Obligation Bonds   | 1,129,300  | 1,190,698 | 1,252,000 | 1,312,000 | 1,384,000 | 163,000      | 185,000      | 223,000      | 274,000      | 339,000      | 203,000      | 152,000      | 7,806,998  |
| <b>Temporary Notes</b>           |            |           |           |           |           |              |              |              |              |              |              |              |            |
| Series 2009A- Sewer District # 5 | 75,000     | -         | -         | -         | -         | -            | -            | -            | -            | -            | -            | -            | 75,000     |
|                                  | 75,000     | -         | -         | -         | -         | -            | -            | -            | -            | -            | -            | -            | 75,000     |

**12. LONG TERM OBLIGATIONS (Continued)**

| Issue                                       | 2010         | 2011         | 2012         | 2013         | 2014         | 2015 to 2019 | 2020 to 2024 | 2025 to 2029 | 2030 to 2034 | 2035 to 2039 | 2040 to 2044 | 2045 to 2049 | Totals        |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| <b>PRINCIPAL</b>                            |              |              |              |              |              |              |              |              |              |              |              |              |               |
| <b>Lease Purchase Agreements</b>            |              |              |              |              |              |              |              |              |              |              |              |              |               |
| Real Estate - Pittsburg, KS                 | 14,445       | 1,231        | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 15,676        |
| Pitney Bowles Postage Machine               | 834          | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 834           |
| E911 Communication Equipment                | 13,341       | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 13,341        |
| Road Graders (2)                            | 63,026       | 5,374        | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 68,400        |
| Chip Spreader                               | 31,116       | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 31,116        |
| 2006 Dodge Ram                              | 5,285        | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 5,285         |
| IBM 226                                     | 31,114       | 32,575       | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 63,689        |
| 2004 Caterpillar Roller                     | 2,554        | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 2,554         |
| Crown Victoria's (2)                        | 822          | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 822           |
| Sheriff's Equipment                         | 3,397        | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 3,397         |
| CSEL Project                                | 3,458        | 3,458        | 3,458        | 3,458        | 14,140       | -            | -            | -            | -            | -            | -            | -            | 27,971        |
| Dodge Rams (4)                              | 5,020        | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 5,020         |
| ET 3500 Oil Distributor                     | 17,500       | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 17,500        |
| 2005 Jeep Grand Cherokee                    | 4,386        | 3,419        | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 7,805         |
| Mobile Radios                               | 20,113       | 17,463       | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 37,576        |
| Election Equipment                          | 28,384       | 29,819       | 31,325       | 32,908       | 31,625       | -            | -            | -            | -            | -            | -            | -            | 154,061       |
| Caterpillar Graders (2)                     | 60,429       | 62,934       | 65,538       | -            | -            | -            | -            | -            | -            | -            | -            | -            | 188,901       |
| Noxious Weed Building                       | 8,912        | 9,228        | 9,556        | 2,436        | -            | -            | -            | -            | -            | -            | -            | -            | 30,132        |
| 2008 GM 2500 Suburban 4x4                   | 6,023        | 6,230        | 6,444        | 2,197        | -            | -            | -            | -            | -            | -            | -            | -            | 20,894        |
| Schulte XH100 Mower (1) - Trailers (2)      | 28,394       | 19,488       | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 47,883        |
| Ambulance Building                          | 40,778       | 42,647       | 44,602       | 46,646       | 48,784       | 279,583      | 242,232      | -            | -            | -            | -            | -            | 745,272       |
| 2008 Crown Victoria's (3)                   | 25,744       | 17,701       | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 43,445        |
| Communication Equipment                     | 9,114        | 9,435        | 9,768        | 829          | -            | -            | -            | -            | -            | -            | -            | -            | 29,146        |
| 2010 Ford F-150 Super Crew (4)              | 31,770       | 32,859       | 25,382       | -            | -            | -            | -            | -            | -            | -            | -            | -            | 90,011        |
| Trane Condensing Units (2)                  | 25,449       | 21,895       | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 47,344        |
| 2009 Chevy Ambulances (2)                   | 53,237       | 55,066       | 56,958       | 58,914       | 25,141       | -            | -            | -            | -            | -            | -            | -            | 249,316       |
| Subtotals                                   | 534,645      | 370,824      | 253,029      | 147,388      | 119,690      | 279,583      | 242,232      | -            | -            | -            | -            | -            | 1,947,392     |
| Building Fire District # 3                  | 7,694        | 8,131        | 698          | -            | -            | -            | -            | -            | -            | -            | -            | -            | 16,523        |
| Building - Fire District # 4                | 3,403        | 3,595        | 3,784        | 4,009        | 4,235        | 25,010       | 32,873       | 11,749       | -            | -            | -            | -            | 88,658        |
| Fire Truck - Fire District # 1              | 43,498       | 32,703       | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 76,201        |
| Bunker Gear - Fire District # 1             | 10,294       | 10,740       | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 21,035        |
| 1974 Ford C-900 - Fire District # 4         | 1,284        | 1,234        | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 2,518         |
| 2008 Ford F-350 - Fire District # 1         | 13,432       | 14,011       | 14,615       | -            | -            | -            | -            | -            | -            | -            | -            | -            | 42,058        |
| Pumper Truck - Fire District # 4            | 5,522        | 5,762        | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 11,285        |
| 2009 Dodge Ram 3500 - Fire District # 3     | 5,011        | 5,211        | 5,418        | 5,634        | 2,900        | -            | -            | -            | -            | -            | -            | -            | 24,174        |
| PTI-2000 Pumper Truck-Fire District # 2     | 22,311       | 23,153       | 24,027       | 24,934       | 8,797        | -            | -            | -            | -            | -            | -            | -            | 103,223       |
| Pumper Truck '91 Pierce Arrow-Fire District | 6,897        | 5,241        | 5,438        | 5,655        | 5,874        | 32,961       | -            | -            | -            | -            | -            | -            | 62,066        |
| Total Lease Purchases                       | 653,992      | 480,606      | 307,010      | 187,620      | 141,496      | 337,553      | 275,106      | 11,749       | -            | -            | -            | -            | 2,395,131     |
| <b>Compensated Absences</b>                 |              |              |              |              |              |              |              |              |              |              |              |              |               |
| Early Retirement Benefits                   | 143,266      | 138,950      | 88,417       | 76,412       | 63,464       | 153,581      | -            | -            | -            | -            | -            | -            | 664,090       |
| TOTAL PRINCIPAL                             | \$ 2,001,558 | \$ 1,810,254 | \$ 1,647,427 | \$ 1,576,032 | \$ 1,588,960 | \$ 654,134   | \$ 460,106   | \$ 234,749   | \$ 274,000   | \$ 339,000   | \$ 203,000   | \$ 152,000   | \$ 10,941,219 |

**12. LONG TERM OBLIGATIONS** (Continued)

| Issue                            | 2010     | 2011    | 2012    | 2013    | 2014    | 2015 to 2019 | 2020 to 2024 | 2025 to 2029 | 2030 to 2034 | 2035 to 2039 | 2040 to 2044 | 2045 to 2049 | Totals    |
|----------------------------------|----------|---------|---------|---------|---------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|
| <b>INTEREST</b>                  |          |         |         |         |         |              |              |              |              |              |              |              |           |
| General Obligation Bonds         |          |         |         |         |         |              |              |              |              |              |              |              |           |
| Series 2000A                     | \$ 7,360 | \$ -    | \$ -    | \$ -    | \$ -    | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ 7,360  |
| Series 2001A                     | 46,385   | 33,385  | 17,845  | -       | -       | -            | -            | -            | -            | -            | -            | -            | 447,303   |
| Series 2003A                     | 92,928   | 87,190  | 75,003  | 62,003  | 32,565  | -            | -            | -            | -            | -            | -            | -            | 599,383   |
| Series 2004A                     | 78,760   | 65,793  | 51,223  | 35,460  | 18,460  | -            | -            | -            | -            | -            | -            | -            | 954,053   |
| Subtotal                         | 225,433  | 186,368 | 144,070 | 97,463  | 51,025  | -            | -            | -            | -            | -            | -            | -            | 2,008,098 |
| Series 2009 Fire District #2     | 28,615   | 28,135  | 27,625  | 27,073  | 26,520  | 123,378      | 105,613      | 83,385       | 56,395       | 23,078       | -            | -            | 529,815   |
| Series 1998A Sewer District #1   | 1,395    | 1,260   | 1,125   | 990     | 855     | 2,250        | 23           | -            | -            | -            | -            | -            | 7,898     |
| Series 2005A Sewer District #2   | 18,109   | 17,903  | 17,655  | 17,408  | 17,160  | 81,675       | 73,549       | 51,604       | 51,274       | 36,424       | 17,779       | 949          | 401,486   |
| Series 2009A Sewer District #4   | 16,433   | 16,433  | 16,293  | 16,150  | 16,008  | 77,045       | 71,108       | 63,983       | 55,290       | 44,270       | 30,305       | 12,635       | 435,952   |
| Series 2009B Sewer District #4   | 7,998    | 7,998   | 7,920   | 7,830   | 7,740   | 37,305       | 34,200       | 30,690       | 26,280       | 20,880       | 14,265       | 6,030        | 209,136   |
| Total General Obligation Bonds   | 297,983  | 258,096 | 214,688 | 166,913 | 119,308 | 321,653      | 284,491      | 229,661      | 189,238      | 124,651      | 62,349       | 19,614       | 3,592,384 |
| Temporary Notes                  |          |         |         |         |         |              |              |              |              |              |              |              |           |
| Series 2009A- Sewer District # 5 | 2,531    | -       | -       | -       | -       | -            | -            | -            | -            | -            | -            | -            | 2,531     |
|                                  | 2,531    | -       | -       | -       | -       | -            | -            | -            | -            | -            | -            | -            | 2,531     |

**12. LONG TERM OBLIGATIONS (Continued)**

| Issue                                      | 2010         | 2011         | 2012         | 2013         | 2014         | 2015 to 2019 | 2020 to 2024 | 2025 to 2029 | 2030 to 2034 | 2035 to 2039 | 2040 to 2044 | 2045 to 2049 | Totals        |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| <b>INTEREST</b>                            |              |              |              |              |              |              |              |              |              |              |              |              |               |
| <b>Lease Purchase Agreements</b>           |              |              |              |              |              |              |              |              |              |              |              |              |               |
| Real Estate - Pittsburg, KS                | 378          | 4            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 382           |
| Pitney Bowles Postage Machine              | 7            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 7             |
| E911 Communication Equipment               | 231          | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 231           |
| Road Graders (2)                           | 1,689        | 19           | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 1,708         |
| Chip Spreader                              | 607          | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 607           |
| 2006 Dodge Ram                             | 121          | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 121           |
| IBM 226                                    | 2,279        | 817          | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 3,096         |
| 2004 Caterpillar Roller                    | 8            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 8             |
| Crown Victoria's (2)                       | 3            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 3             |
| Sheriff's Equipment                        | 25           | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 25            |
| CSEL Project                               | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             |
| Dodge Rams (4)                             | 27           | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 27            |
| ET 3500 Oil Distributor                    | 277          | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 277           |
| 2005 Jeep Grand Cherokee                   | 258          | 64           | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 322           |
| Mobile Radios                              | 1,277        | 361          | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 1,638         |
| Election Equipment                         | 6,974        | 5,539        | 4,032        | 2,449        | 786          | -            | -            | -            | -            | -            | -            | -            | 19,781        |
| Caterpillar Graders (2)                    | 6,568        | 4,062        | 1,458        | -            | -            | -            | -            | -            | -            | -            | -            | -            | 12,088        |
| Noxious Weed Building                      | 910          | 594          | 267          | 14           | -            | -            | -            | -            | -            | -            | -            | -            | 1,785         |
| 2008 GM 2500 Suburban 4x4                  | 613          | 407          | 193          | 15           | -            | -            | -            | -            | -            | -            | -            | -            | 1,228         |
| Schulte XH100 Mower (1) - Trailers (2)     | 1,223        | 257          | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 1,480         |
| Ambulance Building                         | 32,630       | 30,761       | 28,806       | 26,762       | 24,624       | 87,458       | 20,431       | -            | -            | -            | -            | -            | 251,473       |
| 2008 Crown Victoria's (3)                  | 1,177        | 247          | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 1,423         |
| Communication Equipment                    | 867          | 546          | 213          | 2            | -            | -            | -            | -            | -            | -            | -            | -            | 1,629         |
| 2010 Ford F-150 Super Crew (4)             | 2,549        | 1,460        | 358          | -            | -            | -            | -            | -            | -            | -            | -            | -            | 4,368         |
| Trane Condensing Units (2)                 | 1,248        | 6            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 1,254         |
| 2009 Chevy Ambulances (2)                  | 7,613        | 5,784        | 3,892        | 1,935        | 25,354       | -            | -            | -            | -            | -            | -            | -            | 44,578        |
| Subtotals                                  | 69,559       | 50,929       | 39,221       | 31,179       | 50,765       | 87,458       | 20,431       | -            | -            | -            | -            | -            | 349,541       |
| Building Fire District # 3                 | 722          | 285          | 3            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 1,011         |
| Building - Fire District # 4               | 4,774        | 4,582        | 4,393        | 4,168        | 3,942        | 15,875       | 8,011        | 516          | -            | -            | -            | -            | 46,261        |
| Fire Truck - Fire District # 1             | 3,722        | 2,210        | 623          | 623          | -            | -            | -            | -            | -            | -            | -            | -            | 7,179         |
| Bunker Gear - Fire District # 1            | 695          | 249          | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 944           |
| 1974 Ford C-900 - Fire District # 4        | 95           | 30           | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 125           |
| 2008 Ford F-350 - Fire District # 1        | 1,521        | 941          | 337          | -            | -            | -            | -            | -            | -            | -            | -            | -            | 2,799         |
| Pumper Truck - Fire District # 4           | 427          | 187          | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | 613           |
| 2009 Dodge Ram 3500 - Fire District # 3    | 856          | 657          | 449          | 233          | 33           | -            | -            | -            | -            | -            | -            | -            | 2,229         |
| PTI-2000 Pumper Truck-Fire District # 2    | 3,453        | 2,611        | 1,737        | 830          | 70           | -            | -            | -            | -            | -            | -            | -            | 8,701         |
| Pumper Truck '91Pierce Arrow-Fire District | 481          | 2,138        | 1,940        | 1,724        | 1,505        | 3,932        | -            | -            | -            | -            | -            | -            | 11,719        |
| Total Lease Purchases                      | 86,304       | 64,818       | 48,703       | 38,757       | 56,315       | 107,265      | 28,442       | 516          | -            | -            | -            | -            | 431,121       |
| TOTAL INTEREST                             | \$ 386,819   | \$ 322,914   | \$ 263,391   | \$ 205,670   | \$ 175,623   | \$ 428,917   | \$ 312,933   | \$ 230,177   | \$ 189,238   | \$ 124,651   | \$ 62,349    | \$ 19,614    | \$ 4,026,035  |
| TOTAL PRINCIPAL & INTEREST                 | \$ 2,374,004 | \$ 2,084,767 | \$ 1,888,962 | \$ 1,765,083 | \$ 1,833,143 | \$ 929,471   | \$ 773,039   | \$ 464,926   | \$ 463,238   | \$ 463,651   | \$ 265,349   | \$ 171,614   | \$ 14,780,986 |

**CRAWFORD COUNTY, KANSAS**

**FEDERAL COMPLIANCE SECTION**

For the Year Ended December 31, 2009

**CRAWFORD COUNTY, KANSAS**

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2009

| FEDERAL GRANTOR/<br>PASS THROUGH GRANTOR/<br>PROGRAM TITLE              | FEDERAL<br>CFDA<br>NUMBER | AMOUNT<br>RECEIVED | AMOUNT<br>EXPENDED |
|---|---------------------------|--------------------|--------------------|
| <u>U.S. Department of Agriculture</u>                                   |                           |                    |                    |
| Passed Through the State of Kansas Department of Health and Environment |                           |                    |                    |
| Special Supplemental Nutrition Program                                  |                           |                    |                    |
| for Women, Infants and Children   | 10.557                    | \$258,089.68       | \$258,089.68       |
| <u>U.S. Department of Housing and Urban Development</u>                 |                           |                    |                    |
| Passed Through the State of Kansas                                      |                           |                    |                    |
| Housing Resource Center   |                           |                    |                    |
| Emergency Shelter Grant   | 14.231                    | 7,581.71           | 7,581.71           |
| <u>U.S. Department of Justice</u>                                       |                           |                    |                    |
| Direct Grant from the Office of Justice Programs                        |                           |                    |                    |
| Public Safety Partnership   |                           |                    |                    |
| and Community Policing Grant  | 16.710                    | 32,994.80          | 32,994.80          |
| Passed Through the State of Kansas Bureau of Investigation              |                           |                    |                    |
| High Intensity Drug Trafficking Area Program                            |                           |                    |                    |
|   | N/A                       | 48,151.88          | 48,151.88          |
|   |                           | 81,146.68          | 81,146.68          |
| <u>U.S. Department of Transportation</u>                                |                           |                    |                    |
| Passed Through the State of Kansas                                      |                           |                    |                    |
| Department of Transportation  |                           |                    |                    |
| State and Community Highway Safety Grants                               | 20.600                    | 10,393.55          | 10,393.55          |
| <u>U.S. Department of Health and Human Services</u>                     |                           |                    |                    |
| Passed Through the State of Kansas                                      |                           |                    |                    |
| Department of Health and Environment                                    |                           |                    |                    |
| Family Planning   | 93.217                    | 32,015.00          | 32,015.00          |
| Immunization Grants   | 93.268                    | 1,802.00           | 1,802.00           |
| Early Detection Grant   | 93.293                    | 119,050.30         | 120,395.81         |
| Child Care Licensing  | 93.575                    | 45,091.00          | 45,091.00          |
| Case Management   | 93.917                    | 59,063.00          | 59,063.00          |
| Cronic Disease Risk Reduction   | 93.283                    | 12,701.00          | 12,701.00          |
| Maternal and Child Health   | 93.994                    | 16,246.00          | 16,246.00          |
| Breastfeeding and Peer councellor                                       | N/A                       | 5,460.82           | 5,460.82           |
| Public Health and Emergency Preparedness                                | N/A                       | 80,058.31          | 94,224.56          |
| Equipment   | N/A                       | 460.08             | 460.08             |
|   |                           | 371,947.51         | 387,459.27         |

**CRAWFORD COUNTY, KANSAS**

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended December 31, 2009

| FEDERAL GRANTOR/<br>PASS THROUGH GRANTOR/<br>PROGRAM TITLE   | FEDERAL<br>CFDA<br>NUMBER | AMOUNT<br>RECEIVED         | AMOUNT<br>EXPENDED         |
|--|---------------------------|----------------------------|----------------------------|
| <u>U.S. Department of Homeland Security</u>  |                           |                            |                            |
| Passed Through the State of Kansas Office of the<br>Adjutant General, Division of Emergency Management |                           |                            |                            |
| Public Assistance Grants   | 97.036                    | \$201,848.79               | \$201,848.79               |
|  |                           | <u>201,848.79</u>          | <u>201,848.79</u>          |
| <br>TOTALS   |                           | <u><u>\$931,007.92</u></u> | <u><u>\$946,519.68</u></u> |

Notes to the Schedule of Expenditures of Federal Awards

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



*Diehl  
Banwart  
Bolton*

*Certified Public Accountants PA*

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

Board of County Commissioners  
Crawford County Courthouse  
Girard, Kansas 66056

Compliance

We have audited the compliance of Crawford County, Kansas with the types of compliance requirements described in the **U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement** that are applicable to each of its major federal programs for the year ended December 31, 2009. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Crawford County, Kansas, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

### Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program 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 an entity'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 entity'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 entity'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 entity's internal control. We did not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

Our consideration of the internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's 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 significant deficiencies or material weaknesses as defined above.

This report is intended solely for the information and use of the audit committee, management, the County Commissioners, others within the County, 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.

*Diehl Banwart Bolton CPAs PA*

DIEHL, BANWART, BOLTON, CPAs PA

October 8, 2010  
Fort Scott, Kansas

*Diehl  
Banwart  
Bolton*

*Certified Public Accountants PA*

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

Board of County Commissioners  
Crawford County Courthouse  
Girard, Kansas 66056

We have audited the financial statements of Crawford County, Kansas, as of and for the year ended December 31, 2009, and have issued our report thereon dated October 8, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

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

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


#### Compliance and Other Matters

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

We also noted matters involving internal controls that we have reported to management in a letter dated October 8, 2010.

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

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

  
DIEHL, BANWART, BOLTON, CPAs PA

October 8, 2010  
Fort Scott, Kansas

**CRAWFORD COUNTY, KANSAS  
GIRARD, KANSAS**

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2009

**SUMMARY OF AUDITORS' RESULTS**

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

| <u>CFDA #</u> | <u>NAME OF PROGRAM</u>                         |
|---------------|--|
| 10.557        | Nutrition for Women Infants and Children Grant |
| 93.293        | Early Detection Grant                          |
| 97.036        | Public Assistance Grants                       |

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

## **FINDINGS – FINANCIAL STATEMENTS AUDIT**

### **2009–1 Preparation of Financial Statements**

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

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

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

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

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

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

## **MATERIAL WEAKNESSES IN INTERNAL CONTROLS OVER FINANCIAL REPORTING**

None reported

## **FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS**

None reported.

**CRAWFORD COUNTY, KANSAS**

Summary Schedule of Prior Audit Findings  
For the Fiscal Year Ended December 31, 2009

No audit findings relative to the federal award programs.

CRAWFORD COUNTY, KANSAS

December 31, 2009 Financial Statements

Corrective Action Plan

Audit Finding 2009-1

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