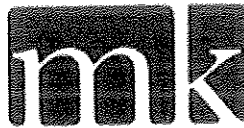


Crawford County, Kansas

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

For the Year Ended
December 31, 2011



Monica R. Kellogg
CPA, LLC

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Crawford County, Kansas

December 31, 2011

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Crawford County, Kansas

December 31, 2011

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Crawford County, Kansas

December 31, 2011

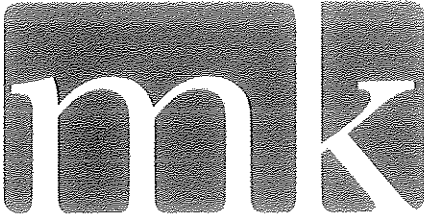
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Monica R. Kellogg
CPA, LLC

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Crawford County Courthouse
Girard, KS 66743

We have audited the accompanying financial statements of Crawford County, Kansas, as of and for the year ended December 31, 2011, 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, 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.

~ 1 ~

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, 2011, 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, 2011, 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 June 13th, 2011 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 financial statements taken as a whole.


Monica R. Kellogg, CPA, LLC

July 3, 2012
Pittsburg, Kansas

Crawford County, Kansas

Statement 1

Summary of Cash Receipts, Expenditures and Unencumbered Cash

For the Year Ended December 31, 2011

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	Encumbrances and Accounts Payable	Cash Balances December 31, 2011	Cash Balances December 31, 2010
GOVERNMENTAL FUNDS								
General Fund	\$ 108	\$ 7,776,705	\$ 7,729,463	\$ 53,099	\$ 229,294	\$ 282,393	\$ 511,687	
Special Revenue Funds								
Extension Council	-	257,777	257,750	27	-	27	-	-
County Ambulance	143,647	1,288,268	1,422,757	9,158	30,977	40,135	264,032	-
Community Corrections	50,142	467,550	479,830	37,863	-	37,863	69,598	-
County Attorney Training	2,287	2,503	4,328	462	-	462	2,287	-
Register of Deeds Technology	83,186	36,085	19,419	99,852	-	99,852	83,186	-
Land Records Technology	8,506	-	-	8,506	-	8,506	8,506	-
County Fair Association	1,478	11,339	11,206	1,611	-	1,611	1,478	-
County Fairground Maint	752	5,806	5,696	862	-	862	752	-
County Fair Awards	1,294	10,027	2,816	8,505	-	8,505	1,294	-
County Health	3,693	1,174,415	1,173,025	5,082	29,244	34,326	57,730	-
Health and Family Services	-	61,267	61,267	-	-	-	1,337	-
Health WIC	339,545	407,692	436,114	311,123	-	311,123	339,545	-
Free to Know Services	537	-	537	-	-	-	537	-
Free to Know	1,766	158,139	125,516	34,389	-	34,389	6,349	-
Kansas COLPO Health	1,373	1,693	2,213	853	-	853	1,373	-
HERR	6,290	-	-	6,290	-	6,290	6,290	-
Case Management	20,281	40,137	43,997	16,421	800	17,221	22,478	-
Cancer Prevention	3,777	8,760	-	12,537	-	12,537	3,777	-
Family Connections	6,227	142,434	125,406	23,255	-	23,255	17,975	-
Road and Bridge	30,512	2,906,217	2,777,863	158,866	85,010	243,876	210,959	-
Equipment Reserve	96,435	100,000	56,934	139,501	-	139,501	144,000	-
Drug Enforcement	11,183	3,027	-	14,210	-	14,210	11,183	-
Driver Improvement	4,740	950	2,965	2,725	-	2,725	4,740	-
Elderly	7,136	146,838	146,900	7,074	-	7,074	7,136	-
Emergency Telephone Tax	12,592	120,593	100,661	32,524	-	32,524	13,339	-
Wireless Telephone Tax	20,905	68,835	22,166	67,574	-	67,574	20,905	-

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

Crawford County, Kansas

Statement 1

Summary of Cash Receipts, Expenditures and Unencumbered Cash

For the Year Ended December 31, 2011

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	Encumbrances and Accounts Payable	Cash Balances December 31, 2011	Cash Balances December 31, 2010
GOVERNMENTAL FUNDS (Continued)								
Special Revenue Funds (Continued)								
Employee Benefit	11,719	3,025,991	3,027,165	10,545	4,406		14,951	62,960
Historical Society	403	24,455	23,800	1,058			1,058	402
Prevention Services	1,395	-	-	1,395			1,395	1,395
Crawford County Teen Court	2,072	-	-	2,072			2,072	2,072
Fiscal Clerk JJA	8,168	51,536	52,331	7,373			7,373	10,408
Juvenile Justice Incentive	2,076	-	-	2,076			2,076	2,076
Juvenile Justice RJA Judicial	-	275,731	275,731	-			-	17,738
Juvenile Justice JLAS	17,792	76,761	87,581	6,972			6,972	17,792
Local Environmental Protect	7,579	11,860	13,509	5,930			5,930	8,449
Mental Health	-	-	-	-			-	-
Mental Retardation	-	138,083	137,817	266			266	-
Crisis Resource Center	275	-	-	275			275	275
Special Alcohol Program	4,631	17,817	16,388	6,060			6,060	4,631
Special Parks and Recreation	2,503	8,562	7,949	3,116			3,116	2,503
Tourism and Convention	87,747	193,742	176,138	105,351		3,594	108,945	90,286
Violence Against Women	-	14,222	14,222	-			-	-
Drug Endangered Children	1,926	-	-	1,926			1,926	1,926
Debt Service Funds								
Bond and Interest	71,370	1,304,023	1,351,368	24,025			24,025	71,370
PROPRIETARY FUND								
Internal Service Fund								
Risk Management	343,778	3,046,446	3,041,755	348,469			348,469	343,778
Subtotal Primary Government	<u>\$ 1,423,505</u>	<u>\$ 23,386,286</u>	<u>\$ 23,234,583</u>	<u>\$ 1,579,278</u>	<u>\$ 383,325</u>	<u>\$ 1,962,603</u>	<u>\$ 2,451,920</u>	<u>\$ 2,451,920</u>

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

Crawford County, Kansas

Summary of Receipts, Expenditures and Unencumbered Cash

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Fund	Beginning		Cash Receipts	Expenditures	Ending		Plus	
	Unencumbered Cash Balances	Cash			Unencumbered Cash Balances	Encumbrances and Accounts Payable	Cash Balances December 31, 2011	Cash Balances December 31, 2010
Blended Component Units								
Fire District # 1	\$ 109	\$ 153,004	\$ 153,074	\$ 39	\$ 1,062	\$ 1,101	\$ 5,818	
Fire District # 2	1,337	87,301	87,494	1,144	163	1,307	3,311	
Fire District # 3	2,941	52,388	52,998	2,331	234	2,565	5,212	
Fire District # 4	3,283	52,431	53,047	2,667	1,341	4,008	5,846	
Sewer District #1	27,310	8,962	4,263	32,009	-	32,009	27,310	
Sewer District #2	23,253	48,774	51,858	20,169	-	20,169	23,253	
Sewer District #3	8,357	1,849,970	1,849,319	8	-	8	8,357	
Sewer District #4	37,762	39,260	48,492	28,530	-	28,530	37,967	
Sewer District #5	23,920	17,728	41,648	-	-	-	23,920	
Total Blended Component Units	<u>128,272</u>	<u>2,300,818</u>	<u>2,342,193</u>	<u>86,897</u>	<u>2,800</u>	<u>89,697</u>	<u>140,994</u>	
Total Primary Government (Excluding Agency Funds)	\$ 1,551,777	\$ 25,687,104	\$ 25,576,776	\$ 1,666,175	\$ 386,125	\$ 2,052,300	\$ 2,592,914	

COMPOSITION OF CASH

County Treasurer:	Cash on Hand	Cash
Cash in Bank-Checking Accounts	1,727,684	\$ 4,307
Cash in Bank-Certificates of Deposit	8,795,033	\$ 3,419
United States Treasury Bill	9,500,000	4,949,971
Repurchase Agreement	1,000,000	11,178,678
Total County Treasurer	<u>21,027,024</u>	<u>5,000,000</u>
Motor Vehicle Special Auto Checking	186,379	21,132,068
Crawford County Law Library Checking	86,303	153,122
District Court-Girard Checking	33,612	88,698
District Court-Pittsburg	43,926	20,399
County Attorney Checking	4,523	75,156
Payroll Clearing Account	276,076	4,523
Total Cash	<u>21,657,843</u>	<u>-</u>
TOTAL AGENCY FUNDS (per Statement 4)	<u>(19,605,543)</u>	<u>21,473,966</u>
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	<u>\$ 2,052,300</u>	<u>(18,881,052)</u>
		<u>\$ 2,592,914</u>

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

Summary of Expenditures - Actual and Budget
For the Year Ended December 31, 2011

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance- Favorable (Unfavorable)
GOVERNMENTAL FUNDS					
General	\$7,902,985		\$7,902,985	\$7,729,463	\$173,522
Special Revenue Funds					
Extension Council	257,750	-	257,750	257,750	-
Appraiser's	-	-	-	-	-
County Ambulance	1,442,876	-	1,442,876	1,422,757	20,119
Register of Deeds Tech	75,000	-	75,000	19,419	55,581
County Fair Association	11,206	-	11,206	11,206	-
County Fairground Maint	5,696	-	5,696	5,696	-
County Fair Awards	9,940	-	9,940	2,816	7,124
County Health	1,181,778	-	1,181,778	1,173,025	8,753
Road and Bridge	3,414,538	-	3,414,538	2,777,863	636,675
Soil Conservation	33,912	-	33,912	33,668	244
Elderly	147,211	-	147,211	146,900	311
Emergency Telephone Tax	155,000	-	155,000	100,661	54,339
Wireless Telephone Tax	130,000	-	130,000	22,166	107,834
Employee Benefit	3,037,710	-	3,037,710	3,027,165	10,545
Historical Society	24,389	-	24,389	23,800	589
Mental Health	553,848	-	553,848	516,055	37,793
Mental Retardation	137,817	-	137,817	137,817	-
Special Alcohol Program	23,500	-	23,500	16,388	7,112
Special Parks and Rec	9,500	-	9,500	7,949	1,551
Tourism and Convention	185,000	-	185,000	176,138	8,862
Debt Service Funds					
Bond and Interest	1,451,368	-	1,451,368	1,351,368	100,000
Internal Services Fund					
Risk Management	3,101,500	-	3,101,500	3,041,755	59,745
COMPONENT UNITS					
Fire District #1	160,000	-	160,000	153,074	6,926
Fire District #2	89,995	-	89,995	87,494	2,501
Fire District #3	45,355	-	45,355	52,998	(7,643)
Fire District #4	47,900	-	47,900	53,047	(5,147)
Sewer District #1	17,185	-	17,185	4,263	12,922
Sewer District #2	36,764	-	36,764	27,955	8,809
Sewer District #3	1,849,319	-	1,849,319	1,849,319	-
Sewer District #4	756,630	-	756,630	48,492	708,138
Sewer District #5	27,725	-	27,725	41,648	(13,923)
Grand Totals	<u>\$ 26,323,397</u>		<u>\$26,323,397</u>	<u>\$ 24,320,115</u>	<u>\$ 2,003,282</u>

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

GENERAL FUND

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011	2011 Budget	
Cash Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 3,720,093	\$ 3,646,275	\$ 3,826,836	\$ (180,561)
Motor Vehicle (& RV) Tax	546,618	610,544	657,256	(46,712)
Delinquent tax collections	109,734	115,772	85,685	30,087
Interest and fees on taxes	210,870	193,689	200,000	(6,311)
Intergovernmental				-
Machinery and Equipment Tax	-	-	-	-
Sales and Use Tax	2,001,454	2,086,026	2,000,000	86,026
Alcohol liquor tax	10,341	8,562	9,800	(1,238)
Severance tax	400	683	-	683
Emergency Preparedness-Federal	24,580	-	-	-
Emergency Preparedness-State	-	-	-	-
State Aid-Corner	3,169	-	-	-
State Aid- Health and Environment	49,241	-	-	-
State Aid-Ks Dept of Reve	4,878	-	-	-
Federal aid through KS Sec of State	16,920	-	-	-
Federal Aid through KDOT	9,357	-	-	-
Federal Aid through KBI	68,619	-	-	-
Licenses and Permits	6,085	6,335	6,700	(365)
Charges for Services				-
Mortgage registration fees	253,503	300,774	255,000	45,774
Recording fees	60,074	61,230	57,000	4,230
Vehicle Inspection fees	24,282	25,200	25,000	200
Insufficient funds check fees	17,386	15,797	18,000	(2,203)
District court fees	25,213	26,146	35,000	(8,854)
Diversion fees	75,265	66,725	67,000	(275)
Other fees	29,113	25,858	40,800	(14,942)
Use of Money and Property				-
Interest earned	56,601	49,713	55,000	(5,287)
Landfill fees	291,244	351,874	300,000	51,874
Rental income	57,310	56,775	53,925	2,850
Other				-
Reimbursements from Correctional Center	95,037	41,500	125,000	(83,500)
Other Reimbursements and refunds	-	50,343	-	50,343
Miscellaneous	18,898	36,012	54,885	(18,873)
Residual Equity Transfers from Discontinued Funds				-
Interfund transfer	-	872	855	17
Total Cash Receipts	\$7,786,285	\$7,776,705	\$7,873,742	(\$97,037)

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

Crawford County, Kansas

Statement 3
(Continued) 1 of 58

GENERAL FUND

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011	2011 Budget	
Expenditures:				
County Commissioners	\$ 91,913	\$ 90,160	\$ 90,160	\$ -
Fiscal Clerk	108,918	109,165	107,853	(1,312)
County Clerk	212,748	223,685	240,916	17,231
County Treasurer	330,529	332,492	357,269	24,777
Register of Deeds	162,351	146,692	175,465	28,773
County Attorney	445,499	464,026	467,530	3,504
District Court	347,315	357,825	366,503	8,678
Sheriff	1,848,605	1,711,283	1,710,741	(542)
Jail	1,575,531	1,548,570	1,567,979	19,409
Courthouse General	365,321	355,124	375,723	20,599
Coroner	80,592	90,103	95,524	5,421
Other	278,364	378,634	232,213	(146,421)
Civil Defense	14,161	13,760	14,822	1,062
Zoning	73,525	73,542	72,705	(837)
Landfill	116,108	34,201	24,010	(10,191)
Workmen's Compensation and Liability	117,346	121,272	153,664	32,392
Administration	23,387	20,873	24,010	3,137
Computer	134,549	133,897	133,017	(880)
Special Projects	55,379	52,368	68,188	15,820
County Counselor	117,147	115,872	112,531	(3,341)
Department of Youth Services	382,559	332,559	332,559	-
Court Security	271,296	273,742	254,868	(18,874)
GIS	127,020	96,076	169,000	72,924
Appraiser	440,285	476,464	491,735	15,271
Election	212,693	177,078	264,000	86,922
Principal Paid on Sewer Debt	-	-	-	-
Adjustments for Qualifying Budget Credits	-	-	-	-
	-	-	-	-
Total Expenditures	7,933,141	7,729,463	7,902,985	173,522
Receipts Over (Under) Expenditures	(146,856)	47,242	\$ (29,243)	\$ 76,485
Unencumbered Cash, Beginning	146,965	109		
Adjustment for Prepaid Payroll Benefit Accruals	-	5,748		
Unencumbered Cash, Ending	\$ 109	\$ 53,099		

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

EXTENSION COUNCIL FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	2011 Budget	
Cash Receipts:				
Taxes				
Current ad valorem tax	\$204,164	\$217,611	\$216,463	\$1,148
Motor Vehicle	33,399	33,492	33,813	(321)
Delinquent tax collections	6,912	6,674	5,750	924
Intergovernmental				
Machinery and Equipment Rental	-	-	-	-
Total Cash Receipts	244,475	257,777	\$ 256,026	\$ 1,751
Expenditures:				
Appropriation to the County Exentsion Coucil	247,432	257,750	257,750	-
Total Expenditures	247,432	257,750	\$ 257,750	\$ -
Receipts Over (Under) Expenditures	(2,957)	27		
Unencumbered Cash, Beginning	2,957	-		
Unencumbered Cash, Ending	\$ -	\$ 27		

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

COUNTY AMBULANCE FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	Current Year		Variance- Favorable (Unfavorable)
		2011 Actual	2011 Budget	
Cash Receipts:				
Taxes				
Current ad valorem tax	\$226,800	\$202,640	\$202,640	\$0
Motor Vehicle	63,254	43,698	43,564	134
Delinquent tax collections	12,594	10,488	10,622	(134)
Intergovernmental				
Machinery and Equipment tax	-	-	-	-
Grant	-	-	-	-
Charges for Services	1,040,631	1,030,877	1,035,276	(4,399)
Other		565	6,000	(5,435)
Reimbursements	1,229	-	1,750	(1,750)
Total Cash Receipts	<u>1,344,508</u>	<u>1,288,268</u>	<u>\$1,299,852</u>	<u>(\$11,584)</u>
Expenditures:				
Public Safety	1,417,618	1,422,757	1,442,876	20,119
Total Expenditures	<u>1,417,618</u>	<u>1,422,757</u>	<u>\$ 1,442,876</u>	<u>\$ 20,119</u>
Receipts Over (Under) Expenditures	(73,110)	(134,489)		
Unencumbered Cash, Beginning	<u>216,757</u>	<u>143,647</u>		
Unencumbered Cash, Ending	<u>\$143,647</u>	<u>\$9,158</u>		

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

COMMUNITY CORRECTIONS FUND

Summary of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Intergovernmental		
State Grants	\$ 450,461	\$ 465,510
Federal Grants	-	
Charges for Services	<u>2,356</u>	<u>2,040</u>
Total Cash Receipts	<u>452,817</u>	<u>467,550</u>
Expenditures:		
Public Safety	<u>463,857</u>	<u>479,830</u>
Total Expenditures	<u>463,857</u>	<u>479,830</u>
Receipts Over (Under) Expenditures	(11,040)	(12,280)
Unencumbered Cash, Beginning	<u>61,183</u>	<u>50,143</u>
Unencumbered Cash, Ending	<u>\$ 50,143</u>	<u>\$ 37,863</u>

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

COUNTY ATTORNEY TRAINING FUND

Summary of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Charges for Services		
PATF Fees	<u>\$ 2,677</u>	<u>\$ 2,503</u>
Total Cash Receipts	<u>2,677</u>	<u>2,503</u>
Expenditures:		
Public Safety	<u>1,403</u>	<u>4,328</u>
Total Expenditures	<u>1,403</u>	<u>4,328</u>
Receipts Over (Under) Expenditures	1,273	(1,825)
Unencumbered Cash, Beginning	<u>1,014</u>	<u>2,287</u>
Unencumbered Cash, Ending	<u><u>\$ 2,287</u></u>	<u><u>\$ 462</u></u>

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

REGISTER OF DEEDS TECHNOLOGY FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	2011 Budget	
Cash Receipts:				
Fees for Services	\$ 34,862	\$ 35,620	\$ 32,000	\$ 3,620
Use of Money and Property				
Interest Earned	435	465	-	465
Total Cash Receipts	<u>35,297</u>	<u>36,085</u>	<u>\$ 32,000</u>	<u>\$ 4,085</u>
Expenditures:				
General Government	50,012	19,419	75,000	55,581
Operating Transfer to Land				
Records Technology Fund	-	-	-	-
Total Expenditures	<u>50,012</u>	<u>19,419</u>	<u>\$ 75,000</u>	<u>\$ 55,581</u>
Receipts Over (Under) Expenditures	(14,716)	16,666		
Unencumbered Cash, Beginning	<u>97,901</u>	<u>83,185</u>		
Unencumbered Cash, Ending	<u>\$ 83,185</u>	<u>\$ 99,851</u>		

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

LAND RECORDS TECHNOLOGY FUND

Summary of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Operating Transfer from Register of Deeds Tech Fund	<u>\$ -</u>	<u>\$ -</u>
Total Cash Receipts	<u>-</u>	<u>-</u>
Expenditures:		
General Government	<u>5,482</u>	<u>-</u>
Total Expenditures	<u>5,482</u>	<u>-</u>
Receipts Over (Under) Expenditures	(5,482)	-
Unencumbered Cash, Beginning	<u>13,988</u>	<u>8,506</u>
Unencumbered Cash, Ending	<u><u>\$ 8,506</u></u>	<u><u>\$ 8,506</u></u>

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

COUNTY FAIR ASSOCIATION FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	2011 Budget	
Cash Receipts:				
Taxes				
Current ad valorem tax	\$ 7,472	\$ 9,811	\$ 9,674	\$ 137
Motor vehicle tax	1,513	1,247	1,232	15
Delinquent tax collections	309	281	300	(19)
Intergovernmental				
Machinery and Equipment tax	-	-	-	-
Total Cash Receipts	9,294	11,339	\$ 11,206	\$ 133
Expenditures:				
Appropriation to the County Fair Treasurer	9,463	11,206	11,206	-
Total Expenditures	9,463	11,206	\$ 11,206	\$ -
Receipts Over (Under) Expenditures	(170)	133		
Unencumbered Cash, Beginning	1,648	1,478		
Unencumbered Cash, Ending	<u>\$ 1,478</u>	<u>\$ 1,611</u>		

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

COUNTY FAIRGROUND MAINTENANCE FUND
 Summary of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	Current Year		Variance- Favorable (Unfavorable)
		2011 Actual	2011 Budget	
Cash Receipts:				
Taxes				
Current ad valorem tax	\$ 3,956	\$ 5,013	\$ 4,905	\$ 108
Motor vehicle tax	755	647	646	1
Delinquent tax collections	159	146	145	1
Intergovernmental				
Machinery and Equipment tax	-	-	-	-
Total Cash Receipts	<u>4,870</u>	<u>5,806</u>	<u>\$ 5,696</u>	<u>\$ 110</u>
Expenditures:				
Appropriation to the County Fair Treasurer	<u>4,851</u>	<u>5,696</u>	<u>\$ 5,696</u>	<u>\$ -</u>
Total Expenditures	<u>4,851</u>	<u>5,696</u>	<u>\$ 5,696</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	19	110		
Unencumbered Cash, Beginning	<u>733</u>	<u>752</u>		
Unencumbered Cash, Ending	<u>\$ 752</u>	<u>\$ 862</u>		

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

COUNTY FAIR AWARDS FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	2011 Budget	
Cash Receipts:				
Taxes				
Current ad valorem tax	\$ 6,153	\$ 8,722	\$ 8,673	\$ 49
Motor vehicle tax	1,385	1,058	1,022	36
Delinquent tax collections	281	247	245	2
Intergovernmental				
Machinery and Equipment tax	-	-	-	-
Total Cash Receipts	<u>7,819</u>	<u>10,027</u>	<u>\$ 9,940</u>	<u>\$ 87</u>
Expenditures:				
Appropriation to the County Fair Treasurer	<u>8,390</u>	<u>2,816</u>	<u>\$ 9,940</u>	<u>\$ 7,124</u>
Total Expenditures	<u>8,390</u>	<u>2,816</u>	<u>\$ 9,940</u>	<u>\$ 7,124</u>
Receipts Over (Under) Expenditures	(571)	7,211		
Unencumbered Cash, Beginning	<u>1,865</u>	<u>1,294</u>		
Unencumbered Cash, Ending	<u>\$ 1,294</u>	<u>\$ 8,505</u>		

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

COUNTY HEALTH FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	2011 Budget	
Cash Receipts:				
Taxes				
Current ad valorem tax	\$ 432,502	\$ 438,693	\$ 436,502	\$ 2,191
Motor vehicle tax	69,491	70,907	71,597	(690)
Delinquent tax collections	13,969	13,851	10,500	3,351
Intergovernmental				
Machinery and Equipment tax	-	-	-	-
Federal Grants	375,376	171,677	451,500	(279,823)
State Grants	71,448	171,687	45,000	126,687
Charges for Services	100,730	86,571	75,000	11,571
Other	-	-	-	-
Transfer From Other Funds	-	201,471	-	201,471
Miscellaneous	30,195	19,558	45,000	(25,442)
Total Cash Receipts	<u>1,093,711</u>	<u>1,174,415</u>	<u>\$ 1,135,099</u>	<u>\$ 39,316</u>
Expenditures:				
Public Health and Welfare	<u>1,112,702</u>	<u>1,173,025</u>	<u>\$ 1,181,778</u>	<u>\$ 8,753</u>
Total Expenditures	<u>1,112,702</u>	<u>1,173,025</u>	<u>\$ 1,181,778</u>	<u>\$ 8,753</u>
Receipts Over (Under) Expenditures	(18,991)	1,390		
Unencumbered Cash, Beginning	<u>22,683</u>	<u>3,692</u>		
Unencumbered Cash, Ending	<u>\$ 3,692</u>	<u>\$ 5,082</u>		

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

HEALTH AND FAMILY SERVICES FUND

Summary of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Intergovernmental		
Federal Grants	\$ 28,623	\$ -
State Grants	-	34,062
Transfer From Other Fund	-	3,588
Charges for Services	<u>25,121</u>	<u>23,617</u>
Total Cash Receipts	<u>53,744</u>	<u>61,267</u>
Expenditures:		
Pubic Health and Welfare	<u>53,744</u>	<u>61,267</u>
Total Expenditures	<u>53,744</u>	<u>61,267</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

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

HEALTH WIC FUND

Summary of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Intergovernmental		
Federal Grants	\$ 125,856	\$ 401,521
Other		
Reimbursements	<u>-</u>	<u>6,171</u>
Total Cash Receipts	<u>125,856</u>	<u>407,692</u>
Expenditures:		
Public Health and Welfare	<u>-</u>	<u>436,114</u>
Total Expenditures	<u>-</u>	<u>436,114</u>
Receipts Over (Under) Expenditures	125,856	(28,422)
Unencumbered Cash, Beginning	<u>213,689</u>	<u>339,545</u>
Unencumbered Cash, Ending	<u>\$ 339,545</u>	<u>\$ 311,123</u>

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

FREE TO KNOW SERVICES FUND

Summary of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Charges for Services	<u>\$ 3,922</u>	<u>\$ -</u>
Total Cash Receipts	<u>3,922</u>	<u>-</u>
Expenditures:		
Transfer to Other Fund	-	537
Pubic Health and Welfare	<u>19,789</u>	<u>-</u>
Total Expenditures	<u>19,789</u>	<u>537</u>
Receipts Over (Under) Expenditures	(15,867)	(537)
Unencumbered Cash, Beginning	<u>16,404</u>	<u>537</u>
Unencumbered Cash, Ending	<u><u>\$ 537</u></u>	<u><u>\$ -</u></u>

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

FREE TO KNOW FUND

Summary of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Intergovernmental		
Grants	\$ 92,050	\$ 158,050
Charges for Services	-	89
	<u>92,050</u>	<u>158,139</u>
Total Cash Receipts		
	<u>92,050</u>	<u>158,139</u>
Expenditures:		
Public Health and Welfare	<u>117,463</u>	<u>125,516</u>
Total Expenditures	<u>117,463</u>	<u>125,516</u>
Receipts Over (Under) Expenditures	(25,413)	32,623
Unencumbered Cash, Beginning	<u>27,179</u>	<u>1,766</u>
Unencumbered Cash, Ending	<u>\$ 1,766</u>	<u>\$ 34,389</u>

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

KANSAS COLPO FUND

Summary of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Intergovernmental		
Grants	\$ 1,373	\$ -
Charges for Services	<u>1,720</u>	<u>1,693</u>
Total Cash Receipts	<u>3,093</u>	<u>1,693</u>
Expenditures:		
Public Health and Welfare	<u>7,275</u>	<u>2,213</u>
Total Expenditures	<u>7,275</u>	<u>2,213</u>
Receipts Over (Under) Expenditures	(4,182)	(520)
Unencumbered Cash, Beginning	<u>5,555</u>	<u>1,373</u>
Unencumbered Cash, Ending	<u><u>\$ 1,373</u></u>	<u><u>\$ 853</u></u>

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

Crawford County, Kansas

HERR FUND

Summary of Cash Receipts and Expenditures - Actual For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011 Actual
Cash Receipts:		
Intergovernmental Grants	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures:		
Public Health and Welfare	3,995	-
Total Expenditures	3,995	-
Receipts Over (Under) Expenditures	(3,995)	-
Unencumbered Cash, Beginning	10,285	6,290
Unencumbered Cash, Ending	\$ 6,290	\$ 6,290

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

EARLY INTERVENTION FUND

Summary of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Intergovernmental Grant	<u>\$ -</u>	<u>\$ -</u>
Total Cash Receipts	<u>-</u>	<u>-</u>
Expenditures:		
Pubic Health and Welfare	<u>1,643</u>	<u>-</u>
Total Expenditures	<u>1,643</u>	<u>-</u>
Receipts Over (Under) Expenditures	(1,643)	-
Unencumbered Cash, Beginning	<u>1,643</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

CASE MANAGEMENT FUND

Summary of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Intergovernmental		
Grants-Kansas Department of H & E	\$ 36,283	\$ 40,137
Charges for Services	<u>-</u>	<u>-</u>
Total Cash Receipts	<u>36,283</u>	<u>40,137</u>
Expenditures:		
Public Safety	<u>40,657</u>	<u>43,997</u>
Total Expenditures	<u>40,657</u>	<u>43,997</u>
Receipts Over (Under) Expenditures	(4,374)	(3,860)
Unencumbered Cash, Beginning	<u>24,655</u>	<u>20,281</u>
Unencumbered Cash, Ending	<u>\$ 20,281</u>	<u>\$ 16,421</u>

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

CANCER PREVENTION FUND

Summary of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Intergovernmental Grants	\$ -	\$ -
Charges for Services	<u>19,919</u>	<u>8,760</u>
Total Cash Receipts	<u>19,919</u>	<u>8,760</u>
Expenditures:		
Pubic Health and Welfare	<u>18,929</u>	<u>-</u>
Total Expenditures	<u>18,929</u>	<u>-</u>
Receipts Over (Under) Expenditures	990	8,760
Unencumbered Cash, Beginning	<u>2,787</u>	<u>3,777</u>
Unencumbered Cash, Ending	<u>\$ 3,777</u>	<u>\$ 12,537</u>

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

FAMILY CONNECTIONS FUND

Summary of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
State Grants	\$ -	\$ 25,773
Transfer from other Fund	-	100,000
Charges for Services	<u>14,150</u>	<u>16,661</u>
Total Cash Receipts	<u>14,150</u>	<u>142,434</u>
Expenditures:		
Pubic Health and Welfare	<u>7,923</u>	<u>125,406</u>
Total Expenditures	<u>7,923</u>	<u>125,406</u>
Receipts Over (Under) Expenditures	6,227	17,028
Unencumbered Cash, Beginning	<u>-</u>	<u>6,227</u>
Unencumbered Cash, Ending	<u>\$ 6,227</u>	<u>\$ 23,255</u>

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

ROAD AND BRIDGE FUND

Summary of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	2011 Budget	
Cash Receipts:				
Taxes				
Current ad valorem tax	\$ 1,593,092	\$ 1,606,370	\$ 1,598,087	\$ 8,283
Motor vehicle tax	299,561	270,746	263,718	7,028
Delinquent tax collections	58,240	56,485	48,276	8,209
Intergovernmental				
Machinery and Equipment tax	-	-	-	-
Special highway aid	952,233	955,788	925,000	30,788
Emergency Preparedness Grant-Fed	-	-	-	-
Emergency Preparedness Grant-State	-	-	-	-
State Aid	3,572	-	9,790	(9,790)
Charges for Services	11,560	14,930	8,700	6,230
Other				
Reimbursements	-	-	-	-
Miscellaneous	26,752	1,898	42,000	(40,102)
Residual Equity Transfers from Discontinued Funds				
Noxious Weed Fund	5,365	-	5,350	(5,350)
Special Bridge Fund	117,108	-	-	-
Total Cash Receipts	3,067,483	2,906,217	\$ 2,900,921	\$ 5,296
Expenditures:				
Public Works	3,142,735	2,373,479	3,015,196	641,717
Special Bridge	275,501	251,254	341,322	90,068
Noxious Weeds	63,871	53,130	58,020	4,890
Operating Transfer	-	-	-	-
Equipment Reserve Fund	-	100,000	-	-
Adjustments for Qualifying Budget Credits	-	-	-	-
Grants and Reimbursed expenses	-	-	-	-
Total Expenditures	3,482,107	2,777,863	\$ 3,414,538	\$ 736,675
Receipts Over (Under) Expenditures	(414,624)	128,354		
Unencumbered Cash, Beginning	445,136	30,512		
Unencumbered Cash, Ending	<u>\$ 30,512</u>	<u>\$ 158,866</u>		

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

Crawford County, Kansas

EQUIPMENT RESERVE FUND

Summary of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>Current Year</u>		Variance- Favorable (Unfavorable)
		<u>2011 Actual</u>	<u>Budget</u>	
Cash Receipts:				
Operating Transfer from Road and Bridge Fund	\$ -	\$ 100,000	\$ 100,000	\$ -
Total Cash Receipts	<u>-</u>	<u>100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>
Expenditures:				
General Government	47,565	56,934	104,499	47,565
Total Expenditures	<u>47,565</u>	<u>56,934</u>	<u>\$ 104,499</u>	<u>\$ 47,565</u>
Receipts Over (Under) Expenditures	(47,565)	43,066		
Unencumbered Cash, Beginning	<u>144,000</u>	<u>96,435</u>		
Unencumbered Cash, Ending	<u>\$ 96,435</u>	<u>\$ 139,501</u>		

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

SOIL CONSERVATION FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	Budget	
Cash Receipts:				
Taxes				
Current ad valorem tax	\$ 26,592	28,422	28,192	230
Motor vehicle tax	4,393	4,369	4,407	(38)
Delinquent tax collections	927	877	825	52
Intergovernmental				
Machinery and Equip. tax	-	-	-	-
Total Cash Receipts	<u>31,912</u>	<u>33,668</u>	<u>\$ 33,424</u>	<u>\$ 244</u>
Expenditures:				
Appropriation to the Soil Conservation District	<u>32,532</u>	<u>33,668</u>	<u>33,912</u>	<u>244</u>
Total Expenditures	<u>32,532</u>	<u>33,668</u>	<u>\$ 33,912</u>	<u>\$ 244</u>
Receipts Over (Under) Expenditures	(620)	-		
Unencumbered Cash, Beginning	<u>620</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

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

DRUG ENFORCEMENT FUND

Summary of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Intergovernmental Grant	\$ 955	\$ -
Fines, Fees and Forfeitures	-	3,027
Total Cash Receipts	<u>955</u>	<u>3,027</u>
Expenditures:		
Public Safety	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	955	3,027
Unencumbered Cash, Beginning	<u>10,228</u>	<u>11,183</u>
Unencumbered Cash, Ending	<u>\$ 11,183</u>	<u>\$ 14,210</u>

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

DRIVER IMPROVEMENT FUND

Summary of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Charges for Services	\$ 1,600	\$ 950
Total Cash Receipts	<u>1,600</u>	<u>950</u>
Expenditures:		
Public Safety	<u>2,549</u>	<u>2,965</u>
Total Expenditures	<u>2,549</u>	<u>2,965</u>
Receipts Over (Under) Expenditures	(949)	(2,015)
Unencumbered Cash, Beginning	<u>5,688</u>	<u>4,739</u>
Unencumbered Cash, Ending	<u>\$ 4,739</u>	<u>\$ 2,724</u>

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

ELDERLY FUND

Summary of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011 Actual	Current Year	
			Budget	Variance- Favorable (Unfavorable)
Cash Receipts:				
Taxes				
Current ad valorem tax	\$ 115,597	\$ 124,101	\$ 123,525	\$ 576
Motor vehicle tax	18,882	18,967	19,143	(176)
Delinquent tax collections	3,898	3,770	3,525	245
Intergovernmental				
Machinery and Equip. tax	-	-	-	-
Total Cash Receipts	<u>138,377</u>	<u>146,838</u>	<u>\$ 146,193</u>	<u>\$ 645</u>
Expenditures:				
Programs for the Elderly	<u>137,289</u>	<u>146,900</u>	<u>\$ 147,211</u>	<u>\$ 311</u>
Total Expenditures	<u>137,289</u>	<u>146,900</u>	<u>\$ 147,211</u>	<u>\$ 311</u>
Receipts Over (Under) Expenditures	1,088	(62)		
Unencumbered Cash, Beginning	<u>6,049</u>	<u>7,137</u>		
Unencumbered Cash, Ending	<u>\$ 7,137</u>	<u>\$ 7,075</u>		

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

EMERGENCY TELEPHONE TAX FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	Budget	
Cash Receipts:				
Intergovernmental				
911 telephone tax	\$ 127,942	\$ 120,593	\$ 140,000	\$ (19,407)
Total Cash Receipts	127,942	120,593	\$ 140,000	\$ (19,407)
Expenditures:				
Public Safety	132,369	100,661	\$ 155,000	\$ 54,339
Total Expenditures	132,369	100,661	\$ 155,000	\$ 54,339
Receipts Over (Under) Expenditures	(4,427)	19,932		
Unencumbered Cash, Beginning	17,019	12,592		
Unencumbered Cash, Ending	\$ 12,592	\$ 32,524		

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

WIRELESS TELEPHONE TAX FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	Budget	
Cash Receipts:				
Intergovernmental				
911 telephone tax	\$ 67,554	\$ 68,835	\$ 50,000	\$ 18,835
State grant	61,600	-	60,000	(60,000)
Total Cash Receipts	<u>129,154</u>	<u>68,835</u>	<u>\$ 110,000</u>	<u>\$ (41,165)</u>
Expenditures:				
Public Safety	130,720	22,166	130,000	107,834
Adjustments for Qualifying Budget Credits				
State Grant	-	-	-	-
Total Expenditures	<u>130,720</u>	<u>22,166</u>	<u>\$ 130,000</u>	<u>\$ 107,834</u>
Receipts Over (Under) Expenditures	(1,566)	46,669		
Unencumbered Cash, Beginning	<u>22,471</u>	<u>20,905</u>		
Unencumbered Cash, Ending	<u>\$ 20,905</u>	<u>\$ 67,574</u>		

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

EMPLOYEE BENEFIT FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	Budget	
Cash Receipts:				
Taxes				
Current ad valorem tax	\$2,366,012	\$2,568,153	\$2,568,153	\$0
Motor vehicle tax	357,641	386,302	385,605	697
Delinquent tax collections	73,573	71,536	72,234	(698)
Intergovernmental				
Machinery and Equip. tax	-	-	-	-
Total Cash Receipts	<u>2,797,226</u>	<u>3,025,991</u>	<u>\$ 3,025,992</u>	<u>\$ (1)</u>
Expenditures:				
Employee Benefits	<u>2,785,507</u>	<u>3,027,165</u>	<u>\$ 3,037,710</u>	<u>\$ 10,545</u>
Total Expenditures	<u>2,785,507</u>	<u>3,027,165</u>	<u>\$ 3,037,710</u>	<u>\$ 10,545</u>
Receipts Over (Under) Expenditures	11,719	(1,174)		
Unencumbered Cash, Beginning	<u>-</u>	<u>11,719</u>		
Unencumbered Cash, Ending	<u>\$11,719</u>	<u>\$10,545</u>		

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

HISTORICAL SOCIETY FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011 Actual	Current Year	
			Budget	Variance- Favorable (Unfavorable)
Cash Receipts:				
Taxes				
Current ad valorem tax	\$ 19,339	\$ 20,611	\$ 20,558	\$ 53
Motor vehicle tax	3,278	3,195	3,206	(11)
Delinquent tax collections	694	649	625	24
Intergovernmental				
Machinery and Equip. tax	-	-	-	-
Total Cash Receipts	<u>23,311</u>	<u>24,455</u>	<u>\$ 24,389</u>	<u>\$ 66</u>
Expenditures:				
Appropriation to the Historical Society	<u>23,457</u>	<u>23,800</u>	<u>\$ 24,389</u>	<u>\$ 589</u>
Total Expenditures	<u>23,457</u>	<u>23,800</u>	<u>\$ 24,389</u>	<u>\$ 589</u>
Receipts Over (Under) Expenditures	(146)	655		
Unencumbered Cash, Beginning	<u>548</u>	<u>402</u>		
Unencumbered Cash, Ending	<u>\$ 402</u>	<u>\$ 1,057</u>		

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

JUVENILE JUSTICE FUND

Summary of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Charges for Services	\$ -	\$ -
Total Cash Receipts	<u>-</u>	<u>-</u>
Expenditures:		
Public Safety	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>1,679</u>	<u>1,679</u>
Unencumbered Cash, Ending	<u><u>\$ 1,679</u></u>	<u><u>\$ 1,679</u></u>

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

PREVENTION SERVICES FUND

Summary of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</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	-	-
Unencumbered Cash, Beginning	<u>1,395</u>	<u>1,395</u>
Unencumbered Cash, Ending	<u><u>\$ 1,395</u></u>	<u><u>\$ 1,395</u></u>

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

CRAWFORD COUNTY TEEN COURT FUND

Summary of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Charges for Services	\$ -	\$ -
Total Cash Receipts	<u>-</u>	<u>-</u>
Expenditures:		
Public Health and Welfare	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>2,072</u>	<u>2,072</u>
Unencumbered Cash, Ending	<u>\$ 2,072</u>	<u>\$ 2,072</u>

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

FISCAL CLERK JJA FUND

Summary of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Intergovernmental		
Grant	\$ 49,024	\$ 46,622
Other		
Reimbursements	<u>1,818</u>	<u>4,914</u>
Total Cash Receipts	<u>50,842</u>	<u>51,536</u>
Expenditures:		
Public Safety	<u>50,304</u>	<u>52,331</u>
Total Expenditures	<u>50,304</u>	<u>52,331</u>
Receipts Over (Under) Expenditures	538	(795)
Unencumbered Cash, Beginning	<u>7,630</u>	<u>8,168</u>
Unencumbered Cash, Ending	<u><u>\$ 8,168</u></u>	<u><u>\$ 7,373</u></u>

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

JUVENILE JUSTICE INCENTIVE FUND

Summary of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Intergovernmental Grants	\$ -	\$ -
Total Cash Receipts	<u>-</u>	<u>-</u>
Expenditures:		
Public Safety	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>2,076</u>	<u>2,076</u>
Unencumbered Cash, Ending	<u><u>\$ 2,076</u></u>	<u><u>\$ 2,076</u></u>

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

JUVENILE JUSTICE RJA JUDICIAL FUND
Summary of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Intergovernmental		
Grant	\$ 243,754	\$ 275,731
Other		
Reimbursements	<u>500</u>	<u>-</u>
Total Cash Receipts	<u>244,254</u>	<u>275,731</u>
Expenditures:		
Public Safety	<u>311,073</u>	<u>275,731</u>
Total Expenditures	<u>311,073</u>	<u>275,731</u>
Receipts Over (Under) Expenditures	(66,819)	-
Unencumbered Cash, Beginning	<u>66,819</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

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

JUVENILE JUSTICE JLAS FUND

Summary of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Intergovernmental Grant	\$ 6,712	\$ (159)
Other Reimbursements	<u>75,000</u>	<u>76,920</u>
Total Cash Receipts	<u>81,712</u>	<u>76,761</u>
Expenditures:		
Public Safety	<u>99,640</u>	<u>87,581</u>
Total Expenditures	<u>99,640</u>	<u>87,581</u>
Receipts Over (Under) Expenditures	(17,928)	(10,820)
Unencumbered Cash, Beginning	<u>35,720</u>	<u>17,792</u>
Unencumbered Cash, Ending	<u><u>\$ 17,792</u></u>	<u><u>\$ 6,972</u></u>

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

LOCAL ENVIRONMENTAL PROTECTION FUND

Summary of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Intergovernmental		
State Grant	\$ 13,780	\$ 10,782
Other		
Reimbursements	<u>1,378</u>	<u>1,078</u>
Total Cash Receipts	<u>15,158</u>	<u>11,860</u>
Expenditures:		
Public Health and Welfare	<u>15,869</u>	<u>13,509</u>
Total Expenditures	<u>15,869</u>	<u>13,509</u>
Receipts Over (Under) Expenditures	(711)	(1,649)
Unencumbered Cash, Beginning	<u>8,291</u>	<u>7,580</u>
Unencumbered Cash, Ending	<u><u>\$ 7,580</u></u>	<u><u>\$ 5,931</u></u>

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

MENTAL HEALTH FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	Budget	
Cash Receipts:				
Taxes				
Current ad valorem tax	\$ 441,952	\$ 427,845	\$ 425,571	\$ 2,274
Motor vehicle tax	75,155	73,630	73,164	466
Delinquent tax collections	15,203	14,580	17,500	(2,920)
Intergovernmental				
Machinery and Equip. tax	-	-	-	-
Other				
Reimbursements	-	-	-	-
Total Cash Receipts	<u>532,310</u>	<u>516,055</u>	<u>\$ 516,235</u>	<u>\$ (180)</u>
Expenditures:				
Public Health and Welfare				
Appropriation to the Historical Society	<u>535,625</u>	<u>516,055</u>	<u>\$ 553,848</u>	<u>\$ 180</u>
Total Expenditures	<u>535,625</u>	<u>516,055</u>	<u>\$ 553,848</u>	<u>\$ 180</u>
Receipts Over (Under) Expenditures	(3,315)	-		
Unencumbered Cash, Beginning	<u>3,315</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

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

MENTAL RETARDATION FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011 Actual	Current Year	
			Budget	Variance-Favorable (Unfavorable)
Cash Receipts:				
Taxes				
Current ad valorem tax	\$ 109,664	\$ 116,290	\$ 115,700	\$ 590
Motor vehicle tax	18,567	18,115	18,154	(39)
Delinquent tax collections	3,926	3,678	3,525	153
Intergovernmental				
Machinery and Equip. tax	-	-	-	-
Total Cash Receipts	<u>132,157</u>	<u>138,083</u>	<u>\$ 137,379</u>	<u>\$ 704</u>
Expenditures:				
Public Health and Welfare				
Appropriation to the Historical Society	<u>134,538</u>	<u>137,817</u>	<u>\$ 137,817</u>	<u>\$ -</u>
Total Expenditures	<u>134,538</u>	<u>137,817</u>	<u>\$ 137,817</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(2,381)	266		
Unencumbered Cash, Beginning	<u>2,381</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 266</u>		

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

CRISIS RESOURCE CENTER FUND

Summary of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Intergovernmental Grant	<u>\$ -</u>	<u>\$ -</u>
Total Cash Receipts	<u>-</u>	<u>-</u>
Expenditures:		
Public Health and Welfare	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>275</u>	<u>275</u>
Unencumbered Cash, Ending	<u>\$ 275</u>	<u>\$ 275</u>

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

SPECIAL ALCOHOL PROGRAM FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>Current Year</u>	
			<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Cash Receipts:				
Intergovernmental				
Local alcoholic liquor tax	<u>\$20,152</u>	<u>\$17,817</u>	<u>\$ 21,000</u>	<u>\$ (3,183)</u>
Total Cash Receipts	<u>20,152</u>	<u>17,817</u>	<u>\$ 21,000</u>	<u>\$ (3,183)</u>
Expenditures:				
Public Health and Welfare	<u>20,346</u>	<u>16,388</u>	<u>\$ 23,500</u>	<u>\$ 7,112</u>
Total Expenditures	<u>20,346</u>	<u>16,388</u>	<u>\$ 23,500</u>	<u>\$ 7,112</u>
Receipts Over (Under) Expenditures	(194)	1,429		
Unencumbered Cash, Beginning	<u>4,825</u>	<u>4,631</u>		
Unencumbered Cash, Ending	<u>\$ 4,631</u>	<u>\$ 6,060</u>		

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

SPECIAL PARKS AND RECREATION FUND

Summary of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	Budget	
Cash Receipts:				
Intergovernmental				
Local alcoholic liquor tax	\$ 10,341	\$ 8,562	\$ 9,500	\$ (938)
Total Cash Receipts	<u>10,341</u>	<u>8,562</u>	<u>\$ 9,500</u>	<u>\$ (938)</u>
Expenditures:				
Culture and Recreation	<u>7,838</u>	<u>7,949</u>	<u>\$ 9,500</u>	<u>\$ 1,551</u>
Total Expenditures	<u>7,838</u>	<u>7,949</u>	<u>\$ 9,500</u>	<u>\$ 1,551</u>
Receipts Over (Under) Expenditures	2,503	613		
Unencumbered Cash, Beginning	<u>-</u>	<u>2,503</u>		
Unencumbered Cash, Ending	<u>\$ 2,503</u>	<u>\$ 3,116</u>		

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

TOURISM AND CONVENTION FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011 Actual	Current Year	
			Budget	Variance-Favorable (Unfavorable)
Cash Receipts:				
Intergovernmental				
Transient Guest tax	\$172,589	\$193,742	\$ 150,000	\$ 43,742
Total Cash Receipts	172,589	193,742	\$ 150,000	\$ 43,742
Expenditures:				
Tourism and Convention Promotion	158,710	176,138	\$ 185,000	\$ 8,862
Total Expenditures	158,710	176,138	\$ 185,000	\$ 8,862
Receipts Over (Under) Expenditures	13,879	17,604		
Unencumbered Cash, Beginning	73,868	87,747		
Unencumbered Cash, Ending	\$ 87,747	\$ 105,351		

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

VIOLENCE AGAINST WOMEN FUND

Summary of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Intergovernmental		
Federal Grant	\$ 4,338	\$ -
State Grant	4,358	-
Emergency Shelter Federal Grant	<u>10,250</u>	<u>14,222</u>
Total Cash Receipts	<u>18,946</u>	<u>14,222</u>
Expenditures:		
Public Safety	<u>18,946</u>	<u>14,222</u>
Total Expenditures	<u>18,946</u>	<u>14,222</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

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

DRUG ENDANGERED CHILDREN FUND
 Summary of Cash Receipts and Expenditures - Actual
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>2010 Actual</u>	<u>2011 Actual</u>
Cash Receipts:		
Intergovernmental Grant	\$ -	\$ -
Total Cash Receipts	<u>-</u>	<u>-</u>
Expenditures:		
Public Safety	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>1,926</u>	<u>1,926</u>
Unencumbered Cash, Ending	<u><u>\$ 1,926</u></u>	<u><u>\$ 1,926</u></u>

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

BOND AND INTEREST FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011 Actual	Current Year	
			Budget	Variance- Favorable (Unfavorable)
Cash Receipts:				
Taxes				
Current ad valorem tax	\$ 1,130,482	\$ 1,089,789	\$ 1,084,153	\$ 5,636
Motor vehicle tax	163,440	180,114	179,087	1,027
Delinquent tax collections	30,249	34,120	24,000	10,120
Intergovernmental				
Machinery and Equip. tax	-	-	8,053	(8,053)
Total Cash Receipts	<u>1,324,171</u>	<u>1,304,023</u>	<u>\$ 1,287,240</u>	<u>\$ 16,783</u>
Expenditures:				
Debt Service				
Principal	1,110,000	1,165,000	1,165,000	-
Interest	249,864	186,368	186,368	-
Other	-	-	100,000	100,000
Total Expenditures	<u>1,359,864</u>	<u>1,351,368</u>	<u>\$ 1,451,368</u>	<u>\$ 100,000</u>
Receipts Over (Under) Expenditures	(35,693)	(47,345)		
Unencumbered Cash, Beginning	<u>107,063</u>	<u>71,370</u>		
Unencumbered Cash, Ending	<u>\$ 71,370</u>	<u>\$ 24,025</u>		

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

RISK MANAGEMENT FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	Budget	
Cash Receipts:				
Use of Money and Property				
Interest earned	\$ 1,454	\$ 1,402	\$ 1,400	\$ 2
Transfer From Other Fund	-	100,000	100,000	100,000
Blue Cross Blue Shield Premiums	2,982,894	2,945,044	2,935,000	10,044
Total Cash Receipts	<u>2,984,348</u>	<u>3,046,446</u>	<u>\$ 3,036,400</u>	<u>\$ 110,046</u>
Expenditures:				
General Government	2,893,460	3,041,755	3,101,500	59,745
Adjustments for Qualifying Budget Credits				
Reimbursements in excess of budget	-	-	-	-
Total Expenditures	<u>2,893,460</u>	<u>3,041,755</u>	<u>\$ 3,101,500</u>	<u>\$ 59,745</u>
Receipts Over (Under) Expenditures	90,888	4,691		
Unencumbered Cash, Beginning	<u>252,890</u>	<u>343,778</u>		
Unencumbered Cash, Ending	<u>\$ 343,778</u>	<u>\$ 348,469</u>		

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

FIRE DISTRICT #1 FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	Budget	
Cash Receipts:				
Taxes				
Current ad valorem tax	\$ 110,141	\$ 124,112	\$ 130,969	\$ (6,857)
Motor vehicle tax	26,800	25,547	24,923	624
Delinquent tax collections	3,569	3,345	2,500	845
Intergovernmental				
Machinery and Equip. tax	-	-	-	-
Other				
Miscellaneous	-	-	-	-
Total Cash Receipts	<u>140,510</u>	<u>153,004</u>	<u>\$ 158,392</u>	<u>\$ (5,388)</u>
Expenditures:				
Public Safety	145,115	153,074	160,000	6,926
Adjustments for Qualifying Budget Credits				
Reimbursements from General Fund	-	-	-	-
Total Expenditures	<u>145,115</u>	<u>153,074</u>	<u>\$ 160,000.00</u>	<u>\$ 6,926.00</u>
Receipts Over (Under) Expenditures	(4,605)	(70)		
Unencumbered Cash, Beginning	<u>4,634</u>	<u>109</u>		
Unencumbered Cash, Ending, Restated	<u>\$ 109</u>	<u>\$ 39</u>		

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

FIRE DISTRICT #2 FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	Budget	
Cash Receipts:				
Taxes				
Current ad valorem tax	\$ 65,613	\$ 65,413	\$ 68,735	\$ (3,322)
Motor vehicle tax	19,691	19,366	18,924	442
Delinquent tax collections	2,090	2,522	2,000	522
Intergovernmental				
Machinery and Equip. tax	-	-	-	-
Use of Money and Property				
Proceeds from bonds	-	-	-	-
Principal	-	-	-	-
Interest Earned	1,249	-	-	-
Other				
Miscellaneous	50,885	-	-	-
Total Cash Receipts	139,528	87,301	\$ 89,659	\$ (2,358)
Expenditures:				
Public Safety				
Operating expenditures	56,853	79,838	89,995	10,157
Capital projects	715,820	7,656	-	(7,656)
Debt Service on Bonds	39,915	-	-	-
Adjustments for Qualifying Budget Credits				
Capital Project expenses subject to project budget but not annual budget	-	-	-	-
Total Expenditures	812,588	87,494	\$ 89,995	\$ 2,501
Receipts Over (Under) Expenditures	(673,060)	(193)		
Unencumbered Cash, Beginning	674,397	1,337		
Unencumbered Cash, Ending	<u>\$ 1,337</u>	<u>\$ 1,144</u>		

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

FIRE DISTRICT #3 FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	Budget	
Cash Receipts:				
Taxes				
Current ad valorem tax	\$ 33,947	\$ 34,661	\$ 35,887	\$ (1,226)
Motor vehicle tax	8,886	8,605	8,678	(73)
Delinquent tax collections	643	1,322	750	572
Intergovernmental				
Machinery and Equip. tax	-	-	-	-
Other				
Reimbursements	-	7,800	-	7,800
Total Cash Receipts	43,476	52,388	\$ 45,315	\$ 7,073
Expenditures:				
Public Safety	41,950	52,998	45,355	(7,643)
Adjustments for Qualifying Budget Credits				
Reinbursements	-	-	-	-
Total Expenditures	41,950	52,998	\$ 45,355	\$ (7,643)
Receipts Over (Under) Expenditures	1,526	(610)		
Unencumbered Cash, Beginning	1,415	2,941		
Unencumbered Cash, Ending	<u>\$ 2,941</u>	<u>\$ 2,331</u>		

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

FIRE DISTRICT #4 FUND

Summary of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	Budget	
Cash Receipts:				
Taxes				
Current ad valorem tax	\$ 36,227	\$ 37,028	\$ 37,033	\$ (5)
Motor vehicle tax	10,198	9,346	10,087	(741)
Delinquent tax collections	1,079	722	510	212
Intergovernmental				
Machinery and Equip. tax	-	-	-	-
Other				
Reimbursements and Grants	2,500	5,335	-	5,335
Total Cash Receipts	<u>50,004</u>	<u>52,431</u>	<u>\$ 47,630</u>	<u>\$ 4,801</u>
Expenditures:				
Public Safety	<u>49,612</u>	<u>53,047</u>	<u>47,900</u>	<u>(5,147)</u>
Total Expenditures	<u>49,612</u>	<u>53,047</u>	<u>\$ 47,900</u>	<u>\$ (5,147)</u>
Receipts Over (Under) Expenditures	392	(616)		
Unencumbered Cash, Beginning	<u>2,890</u>	<u>3,283</u>		
Unencumbered Cash, Ending	<u>\$ 3,283</u>	<u>\$ 2,667</u>		

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

SEWER DISTRICT #1 FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	Budget	
Cash Receipts:				
Taxes				
Current taxes - special assessments	\$ 7,638	\$ 7,792	\$ 8,624	\$ (832)
Delinquent tax collections	647	1,170	-	1,170
Total Cash Receipts	<u>8,285</u>	<u>8,962</u>	<u>\$ 8,624</u>	<u>\$ 338</u>
Expenditures:				
Public Health and Welfare	-	-	-	-
Debt Services on Bonds	<u>4,395</u>	<u>4,263</u>	<u>17,185</u>	<u>12,922</u>
Total Expenditures	<u>4,395</u>	<u>4,263</u>	<u>\$ 17,185</u>	<u>\$ 12,922</u>
Receipts Over (Under) Expenditures	3,890	4,699		
Unencumbered Cash, Beginning	<u>23,419</u>	<u>27,309</u>		
Unencumbered Cash, Ending	<u>\$ 27,309</u>	<u>\$ 32,008</u>		

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

SEWER DISTRICT #2 FUND

Summary of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011 Actual	Current Year	
			Budget	Variance- Favorable (Unfavorable)
Cash Receipts:				
Taxes				
Current taxes - special assessments	\$ 22,848	\$ 22,596	\$ 20,832	\$ 1,764
Delinquent tax collections	1,008	336	-	336
Charges for Services	-	25,842	-	25,842
Other				
Reimbursements	26,737	-	-	-
Total Cash Receipts	50,593	48,774	\$ 20,832	\$ 27,942
Expenditures:				
Public Health and Welfare	23,441	27,955	36,764	8,809
Debt Services on Bonds	23,109	23,903	-	(23,903)
Adjustments for Qualifying Budget Credits				
Capital Project expenses subject to project budget but not annual budget	-	-	-	-
Total Expenditures	46,550	51,858	\$ 36,764	\$ (15,094)
Receipts Over (Under) Expenditures	4,043	(3,084)		
Unencumbered Cash, Beginning	19,210	23,253		
Unencumbered Cash, Ending	\$ 23,253	\$ 20,169		

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

SEWER DISTRICT #3 FUND

Summary of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	2010 Actual	2011 Actual	Current Year	
			Budget	Variance- Favorable (Unfavorable)
Cash Receipts:				
Intergovernmental				
Grant	\$ 425,000	\$ -	\$ -	\$ -
Use of Money and Property				
Proceeds from temporary notes	-	1,840,890	-	1,840,890
Principal	986,000	-	-	-
Interest	770	80	-	80
Total Cash Receipts	1,411,770	1,840,970	\$ -	\$ 1,840,970
Expenditures:				
Public Health and Welfare				
Operating expenditures	-	-	-	-
Capital projects	1,403,413	837,779	-	837,779
Debt Services on temporary notes				
Principal	-	1,011,540	-	1,011,540
Interest	-	-	-	-
Other	-	-	-	-
Adjustments for Qualifying Budget Credits				
Capital Project expenses subject to project budget but not annual budget	-	-	1,849,319	(1,849,319)
Total Expenditures	1,403,413	1,849,319	\$ 1,849,319	\$ -
Receipts Over (Under) Expenditures	8,357	(8,349)		
Unencumbered Cash, Beginning	-	8,357		
Unencumbered Cash, Ending	<u>\$ 8,357</u>	<u>\$ 8</u>		

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

SEWER DISTRICT #4 FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	Budget	
Cash Receipts:				
Taxes				
Prepaid Special Assessments	\$ 27,255	\$ 27,766	\$ -	\$ 27,766
Use of Money and Property				
Proceeds from temporary notes				
Principal	-	-	523,698	(523,698)
Charges for Services	12,483	11,494	-	11,494
Interest on Idle funds			131,121	
Miscellaneous	-	-	-	-
Total Cash Receipts	39,738	39,260	\$ 654,819	\$ (615,559)
Expenditures:				
Public Health and Welfare	6,485	48,432	756,630	(708,198)
Debt Services on temporary notes				
Principal	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Total Expenditures	6,485	48,492	\$ 756,630	\$ (708,198)
Receipts Over (Under) Expenditures	33,253	(9,232)		
Unencumbered Cash, Beginning	4,509	37,762		
Unencumbered Cash, Ending	<u>\$ 37,762</u>	<u>\$ 28,530</u>		

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

SEWER DISTRICT #5 FUND

Summary of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Current Year			Variance- Favorable (Unfavorable)
	2010 Actual	2011 Actual	Budget	
Cash Receipts:				
Taxes				
Prepaid Special Assessments	\$ 16,266	\$ 17,728	\$ 14,073	\$ 3,655
Use of Money and Property				
Proceeds from temporary notes	-	-	-	-
Total Cash Receipts	<u>16,266</u>	<u>17,728</u>	<u>14,073</u>	<u>3,655</u>
Expenditures:				
Public Health and Welfare	-	-	-	-
Debt Services on temporary notes	-	41,648	27,725	13,923
Adjustments for Qualifying Budget Credits				
Proceeds from temporary notes	-	-	-	-
Total Expenditures	<u>-</u>	<u>41,648</u>	<u>\$ 27,725</u>	<u>\$ 13,923</u>
Receipts Over (Under) Expenditures	16,266	(23,920)		
Unencumbered Cash, Beginning	<u>7,654</u>	<u>23,920</u>		
Unencumbered Cash, Ending	<u>\$ 23,920</u>	<u>\$ -</u>		

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

Crawford County, Kansas

Statement 4
1 of 2

AGENCY FUNDS

Summary of Cash Receipts and Disbursements For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Taxes	\$ 16,419,876	\$ 29,738,572	\$ 29,150,477	\$ 17,007,971
Current 16 & 20 M Trucks	63,564	98,221	102,308	59,477
Delinquent Personal Property	86,516	70,569	87,410	69,675
Delinquent Partial Payments	768	-	-	768
Delinquent 16 & 20 M Trucks	7,886	5,428	8,075	5,239
Delinquent Real Estate	858,300	1,129,439	1,011,676	976,063
Escape Tax	-	-	-	-
County Equalization State Aid	-	-	-	-
Machinery and Equipment tax	-	-	-	-
Foreclosures	1,695	-	1,695	-
Homestead Refund	18,495	71,514	66,784	23,225
Mineral Tax	-	1,366	1,366	-
Motor Vehicle Tax	756,206	3,826,523	3,818,708	764,021
Neighborhood Revitalization	-	146,147	146,147	-
Pittsburg TIF Financing	-	278,638	278,638	-
State Special City & County Street	-	-	-	-
Total Distributable Funds	\$ 18,213,306	\$ 35,366,417	\$ 34,673,284	\$ 18,906,439
Subdivision Funds:				
Hospital Districts	\$ -	\$ 78,660	\$ 78,660	\$ -
SEK Library District	-	142,684	142,684	-
State	-	395,764	395,764	-
Watershed Districts	-	2,569	2,569	-
School Districts	121	11,675,658	11,675,478	301
Cities	-	8,148,705	8,148,705	-
Townships	-	166,784	166,536	248
Total Subdivision Funds	\$ 121	\$ 20,610,824	\$ 20,610,396	\$ 549

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

AGENCY FUNDS

Summary of Cash Receipts and Disbursements
For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds				
Bankruptcy	\$ 860	\$ -	\$ -	\$ 860
Beneficiary	4,578	-	-	4,578
Cereal Malt Beverage	250	150	275	125
County Coroner	-	23,414	23,414	-
Special Law Enforcement Trust	17,883	16,321	-	34,204
Jail Commissary Trust	507	-	-	507
State Election Filing Fee	-	280	280	-
Fish and Game	-	2,466	2,466	-
Heritage Trust Fund	2,656	12,038	11,593	3,101
RJA Deposit Acct	165	-	-	165
Juvenile Justice POS	1,513	-	-	1,513
Local Environment Deposit	4,230	5,375	5,907	3,698
Motor Vehicle Driving Records	-	3,418	3,418	-
Motor Vehicle Inspections	-	3,430	3,430	-
Kansas Drivers License Fees	-	18,368	18,368	-
JUCO Out District Tuition	-	17	17	-
Flex Spending	18,684	107,592	107,291	18,985
Payroll Clearing Accounts	276,080	5,723,788	5,723,792	276,076
Motor Vehicle Special Auto	152,770	8,244,330	8,210,721	186,379
Crawford County Law Library	88,698	21,945	24,340	86,303
District Court - Girard	20,399	344,455	331,242	33,612
District Court - Pittsburg	75,156	1,587,894	1,619,124	43,926
County Attorney	4,523	49,548	49,548	4,523
Total Other Agency Funds	<u>\$ 668,952</u>	<u>\$ 16,164,829</u>	<u>\$ 16,135,226</u>	<u>\$ 698,555</u>
GRAND TOTAL - AGENCY FUNDS	<u>\$ 18,882,379</u>	<u>\$ 72,142,070</u>	<u>\$ 71,418,906</u>	<u>\$ 19,605,543</u>

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

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Crawford County, Kansas

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

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 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:

Crawford County, Kansas

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

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 #3
- 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 28th, 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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Jointly Governed Organizations (Continued)

- Crawford County, Kansas is a member of the Southeast Kansas Regional Planning Commission (the "Commission"). The Commission is composed of 12 counties. The Commission is governed by a board composed of one member from each of the twelve participating counties.
- Crawford County, Kansas is a member of the Southeast Kansas Regional Juvenile Detention Center (the "Center"). The Center is composed of 11 counties. The purpose of which was to construct a regional juvenile detention facility. The Center is governed by a Board of Directors. The Board consists of one County commissioner from each of the eleven counties.

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.

Crawford County, Kansas

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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, or 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 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 reservation of fund balance, encumbrances outstanding at year-end do not constitute expenditures or liabilities.

Crawford County, Kansas

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

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

Departures from Accounting Principles Generally Accepted in the United States of America
(Continued)

Consequently, the expenditures as reported do not present the cost of goods or 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.

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.

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.

Crawford County, Kansas

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
Budgetary Information (Continued)

A legal operating budget is not required for capital project funds and fiduciary funds, federal and state grants, and Agency funds. 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 grand expenditures.

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

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

Cash and Investments

Cash includes amounts in demand and time deposit checking accounts. The Statutes of the State of Kansas allow Kansas municipalities to invest in savings accounts, certificates of deposit, no fund warrants, temporary notes, repurchase agreements, the Kansas Municipal Investment Pool, and United States Government obligations. As of and during the year ended December 31, 2011, the County's funds were invested in interest bearing money market checking accounts, certificates of deposit, a Repurchase investment agreement instrument and a U.S. Treasury Bill, which are all 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, 2011 the estimated value of accumulated vacation was \$523,133.

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 \$452,774 and \$1,056,666.

Crawford County, Kansas

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences (Continued)

The County has established a voluntary sick leave pool. Members must donate two (2) days of sick leave per year, until such time that the pool reaches 400 days. Members must agree to donate additional sick leave days if requested. After the year in which 400 or more days are accumulated, donations to the pool will cease (except for the required donation by new members entering or reentering the pool). The days in the pool are allowed based on 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.

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 probably.
- 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 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.

Crawford County, Kansas

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
Termination and Post Employment Benefits (Continued)

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.

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 Jan 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.

Crawford County, Kansas

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

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.

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, 2011, the County's carrying amount of checking accounts and certificates of deposits was \$11,153,536 and the bank balance was \$11,986,576. The bank balance of \$11,986,576 was covered by pledged securities and federal depository insurance. In addition, at December 31, 2011 the County has invested \$9,500,000 in short term United States Treasury bills and \$1,000,000 was invested in a Repurchase agreement.

Crawford County, Kansas

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

4. DEFINED BENEFIT PENSION PLAN

Plan Description

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

Funding Policy

K.S.A. 74-4919 establishes the KEPERS member-employee contribution rate at 4% of covered salaries for all employees hired before July 1, 2009, and 6% of covered salary for employees hired from July 1, 2009 to the present. 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. KEPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KEPERS employer rate established by statute for January 1 to December 31 was 7.14%. The County's employer contribution to KEPERS for the years ending December 31, 2011, 2010, 2009, and 2008, was \$846,250, \$911,297, \$785,648, and \$667,136, 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 \$256,559. The estimated liability for those employees electing to participate in the program at December 31, 2011 is \$372,912.

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.

Crawford County, Kansas

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

6. RISK MANAGEMENT (Continued)

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).
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 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.

Crawford County, Kansas

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

6. RISK MANAGEMENT (Continued)

Internal Service Fund – Risk Management (Continued)

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 rise 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.

Crawford County, Kansas

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

10. INTERFUND TRANSFERS

Transfers during the year ended December 31, 2011, and the related statutory authority were as follows:

From-Fund	To-Fund	Statutory Authority	Amount
Employee Benefit	Risk Management	K.S.A. 12-2615	\$1,735,064
County Ambulance Fund	Risk Management	K.S.A. 12-2615	\$ 40,000
Road and Bridge	Equipment Reserve	K.S.A. 68-141g	\$ 100,000

11. BUDGET AMENDMENTS

The County formally approved amending the budget for the following funds for year ended December 31, 2011:

	Original Budget Expenditures	Amended Budget Expenditures
County Ambulance	\$1,382,876	\$1,442,876
Employee Benefit	3,013,372	3,037,710
Risk Management	2,901,500	3,101,500
Equipment Reserve	-	104,499

12. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to December 31, 2011 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.

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Crawford County, Kansas Long Term Obligations

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance		Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
					Beginning of Year					
General Obligation Bonds										
Series 2001A	4.00-4.30%	12/04/01	\$ 2,300,000	11/1/2012	\$ 785,000	\$ -	\$ 370,000	\$ 415,000	\$ 33,385	
Series 2003A	3.75-4.00%	09/01/03	2,440,000	11/1/2014	2,270,000	-	325,000	1,945,000	87,190	
Series 2004A	3.10-3.55%	09/01/04	3,300,000	11/1/2014	1,975,000	-	470,000	1,505,000	65,793	
Subtotal					5,030,000	-	1,165,000	3,865,000	186,368	
Series 2009 Fire District #2	4.25%	11/25/09	673,300	12/2/2039	662,000	-	12,000	650,000	28,135	
Series 1998A Sewer District #1	4.50%	12/15/98	115,000	12/15/2038	28,000	-	3,000	25,000	1,395	
Series 2005A Sewer District #2	4.25%	09/28/05	475,000	9/28/1945	434,000	-	6,000	427,031	18,445	
Series 2009A Sewer District #4	4.75%	02/24/09	345,965	2/24/2049	345,965	-	2,965	343,000	16,433	
Series 2009B Sewer District #4	4.50%	02/24/09	177,733	2/24/2049	177,733	-	1,733	176,000	7,998	
Total General Obligation Bonds					6,677,698	-	1,190,698	5,486,031	258,774	
Temporary Notes										
Series 2009A-Sewer District #5	3.375%	12/15/09	75,000	12/15/2011	75,000	-	75,000	-	5,063	
Series 2010-Sewer District #3	2.24%	08/15/11	1,011,890	8/15/2011	-	1,011,890	-	1,011,890	-	
Total Temporary Notes					75,000	1,011,890	75,000	1,011,890	5,063	
Lease Purchase Agreements										
Road Graders (2)	4.70%	12/07/07	302,708	12/3/2012	127,521	-	63,310	64,211	4,742	
CSEL Project	0.00%	03/01/07	40,594	2/1/2018	24,513	-	3,458	21,055	-	
Mobile Radios	4.50%	09/11/07	77,979	10/1/2011	15,511	-	15,511	-	296	
Election Equipment	4.94%	09/11/07	208,886	10/1/2014	98,349	-	31,202	67,147	4,156	
Noxious Weed Building	3.49%	03/13/08	49,112	3/3/2013	21,132	-	9,227	11,905	594	
2008 GM 2500 Suburban 4x4	3.38%	03/25/08	30,472	4/1/2013	14,272	-	6,243	8,029	389	
Schulte XH100 Mower (1) - Trailers (2)	3.50%	06/17/08	84,231	8/1/2011	14,663	-	14,663	-	14,652	
Ambulance Building	4.50%	07/11/08	800,000	7/11/2023	701,129	-	42,763	658,366	30,676	
2008 Crown Victoria's (3)	3.66%	08/12/08	76,403	2/23/2011	15,542	-	15,542	-	247	
Communication Equipment	3.47%	11/25/08	37,228	1/15/2013	18,462	-	9,465	8,997	517	
2010 Ford F-150 Super Crew (4)	3.38%	09/01/09	97,788	9/1/2012	52,712	-	32,952	19,760	1,368	
Trane Condensing Units (2)	3.49%	10/02/09	51,500	10/1/2011	2,133	-	2,133	-	6	
2009 Chevy Ambulances (2)	3.38%	05/01/09	279,550	5/1/2014	187,057	-	55,377	131,680	5,473	
2010 Ford F-150 (4)	3.27%	05/17/10	94,624	6/1/2013	74,221	-	33,050	41,171	1,270	
2012 Ford F-150 (3)	3.24%	07/01/11	75,177	7/5/2014	-	75,177	10,010	65,167	961	
Accounting Software	4.60%	12/15/06	148,900	12/11/2011	32,575	-	32,575	-	817	
Subtotals					1,399,792	75,177	377,480	1,097,489	66,164	

Crawford County, Kansas
Long Term Obligations

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance		Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
					Beginning of Year	Year				
<u>Lease Purchase Agreements (Continued)</u>										
Building - Fire District #3	5.47%	01/02/02	64,496	12/2/2011	1,988	-	1,988	-	-	18
Building - Fire District #4	5.48%	06/02/06	99,200	6/1/2026	82,717	-	3,716	79,001	79,001	4,459
Fire Truck - Fire District #1	4.59%	10/10/06	216,265	10/1/2013	53,884	-	36,182	17,702	17,702	34,306
Bunker Gear - Fire District #1	4.25%	11/01/07	40,358	12/1/2011	5,134	-	5,134	-	-	61
1974 Ford C-900 - Fire District #4	4.23%	02/10/10	11,500	2/28/2013	11,500	-	7,554	3,946	3,946	448
2008 Ford F-350 - Fire District #1	4.23%	11/30/07	67,247	12/3/2012	28,365	-	14,005	14,360	14,360	942
Pumper Truck 1991 - Fire District #4	3.88%	12/17/09	62,066	2/28/2019	54,527	-	5,491	49,036	49,036	2,114
2009 Dodge Ram 3500 - Fire District #3	3.91%	12/05/08	28,993	5/5/2014	19,982	-	5,352	14,630	14,630	548
PTI-2000 Pumper Truck - Fire District #2	3.71%	12/05/08	158,667	5/5/2014	79,180	-	23,226	55,954	55,954	2,546
Radios and Pagers - Fire District #1	4.48%	03/01/11	34,149	3/1/2016	-	34,149	4,649	29,500	29,500	1,078
2008 Ford F350 - Fire District #3	3.99%	07/26/11	24,584	8/1/2006	-	24,584	1,867	22,717	22,717	396
Total Lease Purchases					\$ 1,737,069	\$ 133,910	\$ 486,644	\$ 1,384,335	\$ 1,384,335	\$ 113,081

Crawford County, Kansas

Note 13

Schedule of Long Term Debt

Issue	2012	2013	2014	2015	2016	2017 to 2021	2022 to 2026	2027 to 2031	2032 to 2036	2037 to 2041	2042 to 2046	2047 to 2051	Totals
PRINCIPAL													
General Obligation Bonds													
Series 2001A	\$ 415,000	-	-	-	-	-	-	-	-	-	-	-	\$ 415,000
Series 2003A	325,000	785,000	835,000	-	-	-	-	-	-	-	-	-	1,945,000
Series 2004A	485,000	500,000	520,000	-	-	-	-	-	-	-	-	-	1,505,000
Subtotal	1,225,000	1,285,000	1,355,000	-	-	-	-	-	-	-	-	-	3,865,000
Series 2009 Fire District #2	13,000	13,000	14,000	14,000	15,000	83,000	105,000	126,000	157,000	110,000	-	-	650,000
Series 1998A Sewer District #1	25,000	-	-	-	-	-	-	-	-	-	-	-	25,000
Series 2005A Sewer District #2	6,000	6,000	6,000	7,000	7,000	39,000	49,000	59,000	72,000	90,000	87,000	-	428,000
Series 2009A Sewer District #4	3,000	3,000	4,000	4,000	4,000	25,000	30,000	37,000	46,000	59,000	74,000	54,000	343,000
Series 2009B Sewer District #4	2,000	2,000	2,000	2,000	2,000	14,000	15,000	20,000	24,000	29,000	37,000	27,000	176,000
Total General Obligations Bonds	1,274,000	1,309,000	1,381,000	27,000	28,000	161,000	199,000	242,000	299,000	288,000	198,000	81,000	5,487,000

Crawford County, Kansas

Note 13

Schedule of Long Term Debt

PRINCIPLE	2012	2013	2014	2015	2016	2017 to 2021	2022 to 2026	2027 to 2031	2032 to 2036	2037 to 2041	2042 to 2046	2047 to 2051	Totals
Lease Purchase Agreements													
Communication Equipment	\$ 8,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,970
Comm System Infrastructure	3,458	3,458	3,458	3,458	3,249	3,976	-	-	-	-	-	-	21,056
Ambulance Building	44,561	44,608	48,749	50,989	53,331	305,735	112,008	-	-	-	-	-	659,981
2 - 2009 Chevy Ambulances	57,118	59,080	20,161	-	-	-	-	-	-	-	-	-	136,359
Election Equipment	32,644	34,294	2,808	-	-	-	-	-	-	-	-	-	69,746
Nox Weed Building	9,530	3,137	-	-	-	-	-	-	-	-	-	-	12,667
2008 GM 2500 Suburban	6,458	1,647	-	-	-	-	-	-	-	-	-	-	8,105
2-12H Caterpillar Graders	66,546	-	-	-	-	-	-	-	-	-	-	-	66,546
4-2010 Ford F-150 Super Crew	22,585	-	-	-	-	-	-	-	-	-	-	-	22,585
4-Ford F150 4x4s	32,231	10,747	-	-	-	-	-	-	-	-	-	-	42,978
3-2012 Ford F 150 Crew Cab	24,582	25,390	15,189	-	56,580	309,711	112,008	-	-	-	-	-	543,460
2008 F350 Brush Truck Fire 1	14,606	-	-	-	-	-	-	-	-	-	-	-	14,606
2006 International Cab Fire 1	33,976	29,516	-	-	-	-	-	-	-	-	-	-	63,492
Radios & Pagers Fire 1	6,446	6,740	7,049	7,371	1,892	-	-	-	-	-	-	-	28,498
PTI 2000 Tanker Pumper Fire 2	24,103	25,012	6,857	-	-	-	-	-	-	-	-	-	55,972
2009 Dodge Ram Fire 3	5,418	5,664	2,990	-	-	-	-	-	-	-	-	-	14,072
2008 Ford F350 Fire 3	4,609	4,796	4,991	5,194	3,125	-	-	-	-	-	-	-	22,715
Building Fire 4	3,946	4,167	4,402	4,649	4,910	29,014	27,883	-	-	-	-	-	78,971
Pumper Truck Fire 4	3,660	3,838	4,001	-	-	-	-	-	-	-	-	-	11,499
Pumper Pierce Arrow Fire 4	5,438	5,654	5,874	6,101	6,335	20,525	-	-	-	-	-	-	49,927
Total Lease Purchases	409,885	267,748	126,529	77,762	129,421	668,961	251,899	-	-	-	-	-	1,932,204
	<u>\$ 1,683,885</u>	<u>\$ 1,576,748</u>	<u>\$ 1,507,529</u>	<u>\$ 1,047,762</u>	<u>\$ 157,421</u>	<u>\$ 829,961</u>	<u>\$ 450,899</u>	<u>\$ 242,000</u>	<u>\$ 299,000</u>	<u>\$ 288,000</u>	<u>\$ 198,000</u>	<u>\$ 81,000</u>	<u>\$ 7,419,204</u>

Crawford County, Kansas

Note 13

Schedule of Long Term Debt

Issue	2012	2013	2014	2015	2016	2017 to 2021	2022 to 2031	2032 to 2036	2037 to 2041	2042 to 2046	2047 to 2051	Totals
INTEREST												
General Obligation Bonds												
Series 2001A	\$ 17,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,845
Series 2003A	75,003	62,003	32,565	-	-	-	-	-	-	-	-	169,571
Series 2004A	51,223	35,460	18,460	-	-	-	-	-	-	-	-	105,143
Subtotal	144,071	97,463	51,025	25,925	25,330	116,705	97,343	49,903	9,478	-	-	282,559
Series 2009 Fire District #2	27,625	27,073	26,520	-	-	-	-	-	-	-	-	473,067
Series 1998A Sewer District #1	98	-	-	-	-	-	-	-	-	-	-	98
Series 2005A Sewer District #2	18,190	17,935	17,680	17,425	17,127	81,047	71,782	47,090	30,387	9,392	-	368,705
Series 2009A Sewer District #4	16,293	16,150	16,008	15,818	15,628	74,813	68,400	51,205	39,045	23,750	5,225	403,083
Series 2009B Sewer District #4	7,920	7,830	7,740	7,650	7,560	38,180	32,850	24,255	18,405	11,205	2,520	193,140
Total General Obligations Bonds	214,196	166,451	118,973	66,817	65,645	308,745	270,375	166,453	97,315	44,347	7,745	1,750,674

Crawford County, Kansas

Schedule of Long Term Debt

Note 13

Issue	2012	2013	2014	2015	2016	2017 to 2021	2022 to 2026	2027 to 2031	2032 to 2036	2037 to 2041	2042 to 2046	2047 to 2051	Totals
INTEREST													
Communication Equipment	\$ 156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156
Comm System Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-
Ambulance Building	28,879	26,831	24,690	22,451	20,108	61,461	4,248	-	-	-	-	-	188,668
2 - 2009 Chevy Ambulances	3,733	1,770	142	-	-	-	-	-	-	-	-	-	5,645
Election Equipment	2,713	1,064	12	-	-	-	-	-	-	-	-	-	3,789
Nox Weed Building	291	22	-	-	-	-	-	-	-	-	-	-	313
2008 GM 2500 Suburban	175	9	-	-	-	-	-	-	-	-	-	-	184
2-12H Caterpillar Graders	1,454	-	-	-	-	-	-	-	-	-	-	-	1,454
4-2010 Ford F-150 Super Crew	287	-	-	-	-	-	-	-	-	-	-	-	287
4-Ford F150 4x4s	925	72	-	-	-	-	-	-	-	-	-	-	997
3-2012 Ford F 150 Crew Cab	1,749	940	165	-	-	-	-	-	-	-	-	-	2,854
2008 F350 Brush Truck Fire 1	337	-	-	-	-	-	-	-	-	-	-	-	337
2006 International Cab Fire 1	2,206	625	-	-	-	-	-	-	-	-	-	-	2,831
Radios & Pagers Fire 1	896	587	265	14	-	-	-	-	-	-	-	-	1,762
PTI 2000 Tanker Pumper Fire 2	1,670	760	45	-	-	-	-	-	-	-	-	-	2,475
2009 Dodge Ram Fire 3	449	233	33	-	-	-	-	-	-	-	-	-	715
2008 Ford F350 Fire 3	635	441	238	42	-	-	-	-	-	-	-	-	1,356
Building Fire 4	4,230	4,008	3,774	3,526	3,265	11,862	3,055	-	-	-	-	-	33,720
Pumper Truck Fire 4	486	333	169	-	-	-	-	-	-	-	-	-	988
Pumper Pierce Arrow Fire 4	1,940	1,724	1,505	1,277	1,044	1,611	-	-	-	-	-	-	9,101
Total Lease Purchases	53,211	39,419	31,038	27,310	24,417	74,934	7,303	-	-	-	-	-	257,632
TOTAL INTEREST	\$ 267,407	\$ 205,870	\$ 150,011	\$ 94,127	\$ 90,062	\$ 383,679	\$ 277,678	\$ 223,610	\$ 166,453	\$ 97,315	\$ 44,347	\$ 7,745	\$ 2,006,306
TOTAL PRINCIPAL & INTEREST	\$ 1,951,292	\$ 1,782,618	\$ 1,657,540	\$ 198,889	\$ 247,483	\$ 1,213,640	\$ 728,577	\$ 465,610	\$ 465,453	\$ 385,315	\$ 242,347	\$ 88,745	\$ 9,427,511

Crawford County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	FEDERAL EXPENDITURES (\$)	FEDERAL RECEIPTS (\$)
CCDF Cluster-Cluster			
Department of Health and Human Services Pass-Through Programs From			
State of Kansas Department of Health and Environment-Child Care and Development Block Grant	93.575	\$ 45,644	\$ 45,644
<i>Total Child Care and Development Block Grant</i>		<u>\$ 45,644</u>	<u>\$ 45,644</u>
<i>Total Department of Health and Human Services Pass-Through Programs</i>		<u>\$ 45,644</u>	<u>\$ 45,644</u>
<i>Total Department of Health and Human Services</i>		<u>\$ 45,644</u>	<u>\$ 45,644</u>
Total CCDF Cluster-Cluster		<u>\$ 45,644</u>	<u>\$ 45,644</u>
Highway Safety Cluster-Cluster			
Department of Transportation Pass-Through Programs From			
State of Kansas Department of Transportation-State and Community Highway Safety	20.600	\$ 5,563	\$ 5,563
<i>Total State and Community Highway Safety</i>		<u>\$ 5,563</u>	<u>\$ 5,563</u>
<i>Total Department of Transportation Pass-Through Programs</i>		<u>\$ 5,563</u>	<u>\$ 5,563</u>
<i>Total Department of Transportation</i>		<u>\$ 5,563</u>	<u>\$ 5,563</u>
Total Highway Safety Cluster-Cluster		<u>\$ 5,563</u>	<u>\$ 5,563</u>
Immunization Grants-Cluster			
Department of Health and Human Services Pass-Through Programs From			
State of Kansas Department of Health and Environment-Immunization Grants	93.268	\$ 3,885	\$ 3,885
<i>Total Immunization Grants</i>		<u>\$ 3,885</u>	<u>\$ 3,885</u>
<i>Total Department of Health and Human Services Pass-Through Programs</i>		<u>\$ 3,885</u>	<u>\$ 3,885</u>
<i>Total Department of Health and Human Services</i>		<u>\$ 3,885</u>	<u>\$ 3,885</u>
Total Immunization Grants-Cluster		<u>\$ 3,885</u>	<u>\$ 3,885</u>
JAG Program Cluster-Cluster			
United States Department of Justice Direct Programs			
ARRA-Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants To Units of Local Government	16.804	\$ 12,016	\$ 12,016
<i>Total Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants To Units of Local Government</i>		<u>\$ 12,016</u>	<u>\$ 12,016</u>
<i>Total United States Department of Justice Direct Programs</i>		<u>\$ 12,016</u>	<u>\$ 12,016</u>
<i>Total United States Department of Justice</i>		<u>\$ 12,016</u>	<u>\$ 12,016</u>
Total JAG Program Cluster-Cluster		<u>\$ 12,016</u>	<u>\$ 12,016</u>

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

Crawford County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	FEDERAL EXPENDITURES (\$)	FEDERAL RECEIPTS (\$)
Other Programs			
Default Agency Pass-Through Programs From State of Kansas Bureau of Investigation-High Intensity Drug Trafficking Areas Program <i>Total High Intensity Drug Trafficking Areas Program</i>	95.001	\$ 46,695	\$ 46,695
		<u>\$ 46,695</u>	<u>\$ 46,695</u>
<i>Total Default Agency Pass-Through Programs</i>		<u>\$ 46,695</u>	<u>\$ 46,695</u>
<i>Total Default Agency</i>		<u>\$ 46,695</u>	<u>\$ 46,695</u>
Department of Homeland Security Pass-Through Programs From			
State of Kansas Office of the Adjutant General, Division of Emergency Mgt-Disaster Grants- Public Assistance (Presidentially Declared Disasters) <i>Total Disaster Grants-Public Assistance (Presidentially Declared Disasters)</i>	97.036	\$ 24,080	\$ 24,080
		<u>\$ 24,080</u>	<u>\$ 24,080</u>
<i>Total Department of Homeland Security Pass- Through Programs</i>		<u>\$ 24,080</u>	<u>\$ 24,080</u>
<i>Total Department of Homeland Security</i>		<u>\$ 24,080</u>	<u>\$ 24,080</u>
United States Department of Justice Direct Programs			
ARRA-Recovery Act-Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program <i>Total Recovery Act-Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program</i>	16.810	\$ 4,060	\$ 4,060
		<u>\$ 4,060</u>	<u>\$ 4,060</u>
<i>Total United States Department of Justice Direct Programs</i>		<u>\$ 4,060</u>	<u>\$ 4,060</u>
<i>Total United States Department of Justice</i>		<u>\$ 4,060</u>	<u>\$ 4,060</u>
Department of Health and Human Services Direct Programs			
Voting Access for Individuals with Disabilities- Grants for Protection and Advocacy Systems <i>Total Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems</i>	93.618	\$ 29,716	\$ 29,716
		<u>\$ 29,716</u>	<u>\$ 29,716</u>
<i>Total Department of Health and Human Services Direct Programs</i>		<u>\$ 29,716</u>	<u>\$ 29,716</u>

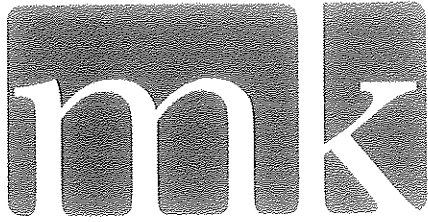
The notes to the financial statements are an integral part of this statement.

Crawford County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2011

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	FEDERAL EXPENDITURES (\$)	FEDERAL RECEIPTS (\$)
Department of Health and Human Services Pass-Through Programs From			
The State of Kansas Department of Health and Environment-Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	\$ 171,414	\$ 171,414
<i>Total Centers for Disease Control and Prevention_Investigations and Technical Assistance</i>		<u>\$ 171,414</u>	<u>\$ 171,414</u>
State of Kansas Department of Health and Environment-Family Planning_Services	93.217	\$ 31,645	\$ 31,645
<i>Total Family Planning_Services</i>		<u>\$ 31,645</u>	<u>\$ 31,645</u>
The State of Kansas Department of Health and Environment-HIV Care Formula Grants	93.917	\$ 40,582	\$ 40,582
<i>Total HIV Care Formula Grants</i>		<u>\$ 40,582</u>	<u>\$ 40,582</u>
<i>Total Department of Health and Human Services Pass-Through Programs</i>		<u>\$ 243,641</u>	<u>\$ 243,641</u>
<i>Total Department of Health and Human Services</i>		<u>\$ 273,357</u>	<u>\$ 273,357</u>
Department of Housing and Urban Development Pass-Through Programs From			
State of Kansas Housing Resource Center-Emergency Shelter Grants Program	14.231	\$ 14,222	\$ 14,222
<i>Total Emergency Shelter Grants Program</i>		<u>\$ 14,222</u>	<u>\$ 14,222</u>
<i>Total Department of Housing and Urban Development Pass-Through Programs</i>		<u>\$ 14,222</u>	<u>\$ 14,222</u>
<i>Total Department of Housing and Urban Development</i>		<u>\$ 14,222</u>	<u>\$ 14,222</u>
United States Department of Agriculture Direct Programs			
Water and Waste Disposal Systems for Rural Communities	10.760	\$ 674,000	\$ 674,000
<i>Total Water and Waste Disposal Systems for Rural Communities</i>		<u>\$ 674,000</u>	<u>\$ 674,000</u>
<i>Total United States Department of Agriculture Direct Programs</i>		<u>\$ 674,000</u>	<u>\$ 674,000</u>
United States Department of Agriculture Pass-Through Programs From			
State of Kansas Department of Health and Environment-Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 530,803	\$ 530,803
<i>Total Special Supplemental Nutrition Program for Women, Infants, and Children</i>		<u>\$ 530,803</u>	<u>\$ 530,803</u>
<i>Total United States Department of Agriculture Pass-Through Programs</i>		<u>\$ 530,803</u>	<u>\$ 530,803</u>
<i>Total United States Department of Agriculture</i>		<u>\$ 1,204,803</u>	<u>\$ 1,204,803</u>
Total Other Programs		<u>\$ 1,567,217</u>	<u>\$ 1,567,217</u>
Total Expenditures of Federal Awards		<u>\$ 1,634,325</u>	<u>\$ 1,634,325</u>

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

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Monica R. Kellogg
CPA, LLC

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Board of County Commissioners
Crawford County Courthouse
Girard, Kansas 66743

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, 2011. 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, 2011.

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

~ 93 ~

compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

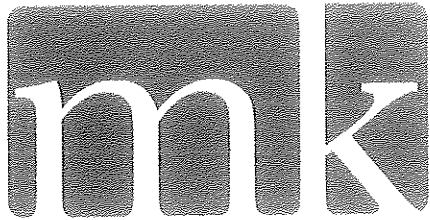
There were no findings identified in our audit and described in the accompanying schedule of findings and questioned costs.

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

A handwritten signature in cursive script that reads "Monica R. Kellogg, CPA, LLC". The signature is written in black ink and is positioned above the printed name.

Monica R. Kellogg, CPA, LLC

July 3, 2012
Girard, Kansas



Monica R. Kellogg
CPA, LLC

**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 66743

We have audited the financial statements of Crawford County, Kansas, as of and for the year ended December 31, 2011, and have issued our report thereon dated July 3, 2012. 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 (2011-01) to be a significant deficiency in internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section would not necessarily identify all deficiencies in the internal control that might be 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**.

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.



Monica R. Kellogg, CPA, LLC

July 3, 2012
Pittsburg, Kansas

Crawford County, Kansas

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2011

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report was adverse for departures from accounting principles generally accepted in the United States 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 control 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 non-compliance, material to the financial statements of Crawford County, Kansas, were disclosed during the audit.
4. There were no significant deficiencies 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(1) OMB Circular A-133 were reported in this schedule.
7. The program tested as a major program included the following:

<u>CFDA#</u>	<u>NAME OF PROGRAM</u>
10.557	Department of Health and Environment-Special Supplemental Nutrition Program for Women, Infants and Children

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.

Crawford County, Kansas

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2011

FINDINGS – FINANCIAL STATEMENT AUDIT

2011-1 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 in accordance with the Kansas Municipal Audit Guide as well as receive training and classes with regards to the expenditure of federal financial assistance including the preparation of the annual Schedule of Federal Financial Assistance. An official with the County should be identified to coordinate and account for preparing a summary of all federal financial assistance received and expended by grant/program for each calendar year and reconcile to the County's accounting records.

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 would 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, 2011

No audit findings relative to the federal award programs.

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Office of the County Clerk

Donald P. Pyle
Crawford County Courthouse
PO Box 249
Girard, Kansas 66743

620-724-6115
620-724-6007 fax
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www.crawfordcountykansas.com



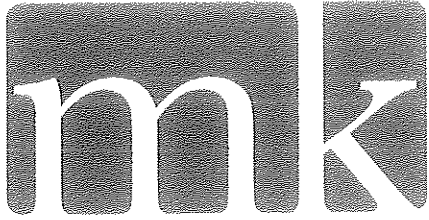
July 27, 2012

Monica R. Kellogg, CPA

RE: Corrective Action Plan for Audit Finding 2011-1

Crawford County has always relied upon its auditors to provide significant assistance with adjusting entries and with determining which disclosures are 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 concentrates on providing the reports needed for management purposes and for 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 will periodically determine if it is cost effective for us to perform these functions.

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Monica R. Kellogg

CPA, LLC

Communication 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, 2011. 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 February 21, 2012. 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 that could be considered significant to the financial statements or auditor's report.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 3, 2012.

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.

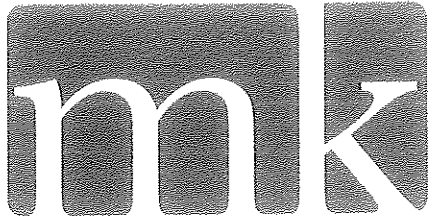
This communication is intended solely for the information and use of management, the County Commissioners, and others within the organization, and is not intended to be and should be not used by anyone other than these specified parties.

Very truly yours,



Monica R. Kellogg, CPA, LLC

July 3, 2012
Pittsburg, Kansas



Monica R. Kellogg

CPA, LLC

Communications of Internal Control Matters to the Board of County Commissioners

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

In planning and performing our audit of the financial statements of the Crawford County, Kansas, as of and for the year ended December 31, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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. However as discussed below, we identified certain deficiencies in internal control that we consider to be a significant deficiency.

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. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as described above.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the County's internal control to be a significant deficiency.

PREPARATION OF FINANCIAL STATEMENTS AND FEDERAL FINANCIAL ASSISTANCE

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 CPA audit firms to prepare or assist in the preparation of the financial statements and notes to the financial statements. However, to ensure the County complies with Kansas State Statutory reporting and accounting as well as federal financial reporting and compliance over its grant programs, the County should consider providing training to certain employees to prepare the financial statements in accordance with the Kansas Municipal Audit Guide as well as receive training and classes with regards to the expenditure of federal financial assistance including the preparation of the annual Schedule of Federal Financial Assistance. An official with the County should be identified to coordinate and account for preparing a summary of all federal financial assistance received and expended by grant/program for each calendar year and reconcile to the County's accounting record. Under professional standards, we are still allowed to perform these services as a part of our audit. However, new auditing standards including those from the Federal "Yellow Book" will require organizations to prepare more of the financial statements and disclosures due so that Independence between the Auditor and the Organization is not jeopardized. The auditing 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. We do appreciate the tremendous amount of assistance in the preparation of this year's financial statements including the long term debt schedules by the Fiscal Clerk's office.

OTHER INTERNAL CONTROL ISSUES

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 is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,


Monica R. Kellogg, CPA, LLC
July 3, 2012