

CRAWFORD COUNTY, KANSAS

Independent Auditors Report and
Regulatory Basis Financial Statement with
Regulatory-Required Supplemental Information
And Federal Compliance Section

For the Year Ended December 31, 2019

CRAWFORD COUNTY, KANSAS

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Diehl Banwart Bolton

Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Crawford County Courthouse
Girard, Kansas 66743

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash balance, regulatory basis, of Crawford County, Kansas as of and for the year ended December 31, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Crawford County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Crawford County, Kansas as of December 31, 2019 or changes in financial position or cash flows thereof for the year then ended.

Unqualified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance for Crawford County, Kansas as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget, Regulatory Basis; Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis; the Schedule of Receipts and Disbursements, Agency Funds, Regulatory Basis; and the Schedule of Expenditure of Federal Awards (Schedules 1, 2, 3, and the Federal Compliance Section as listed in the table of contents) is presented for analysis and is not a required part of the basic financial statement, however is required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide, and for purposes of additional analysis is required by Title 2 U.S. *Code of Federal Regulations*(CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 9, 2020, on our consideration of the County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance.

Prior Year Comparative Numbers

The 2018 actual column presented in the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances and the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (the financial statement and Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2018 financial statement upon which we rendered an unqualified opinion dated July 12, 2019. The 2018 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.


DIEHL, BANWART, BOLTON, CPAs PA

July 9, 2020
Girard, Kansas

CRAWFORD COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2019

Fund	Beginning		Receipts	Expenditures	Ending		Add Encumbrances and Accounts Payable	Cash Balance December 31, 2019
	Unencumbered Cash Balance				Unencumbered Cash Balance			
Governmental Type Funds								
General Fund	\$ 370,048.67	\$	9,921,977.69	\$ 9,256,032.23	\$	1,035,994.13	\$ 168,823.61	\$ 1,204,817.74
Special Purpose Funds								
County Ambulance	36,317.53		1,918,484.48	1,916,393.46		38,408.55	9,402.97	47,811.52
Community Corrections	110,757.80		636,383.72	639,976.97		107,164.55	25,581.94	132,746.49
Ambulance Reserve	-		45,000.00	-		45,000.00	-	45,000.00
County Attorney Training	1,331.41		1,727.30	863.65		2,195.06	-	2,195.06
Clerks Technology	16,215.57		8,801.00	20,000.00		5,016.57	-	5,016.57
Treasurers Technology	16,806.61		8,801.00	15,463.31		10,144.30	-	10,144.30
Register of Deeds Technology	116,614.10		37,372.24	53,532.69		100,453.65	-	100,453.65
Safe Program	5,115.00		7,090.00	4,550.00		7,655.00	-	7,655.00
County Fair Association	1,411.49		11,593.74	11,206.00		1,799.23	-	1,799.23
County Fairground Maint	714.33		5,817.14	5,696.00		835.47	-	835.47
County Fair Awards	1,235.26		10,028.43	9,940.00		1,323.69	-	1,323.69
Lower 8 Regional Prep Grant	377.70		-	-		377.70	-	377.70
County Health	34,290.11		1,312,394.89	1,278,072.41		68,612.59	9,347.28	77,959.87
Phap Grant	83,622.68		22,809.00	97,280.46		9,151.22	-	9,151.22
Health and Family Services	(237.08)		36,616.29	32,916.24		3,462.97	-	3,462.97
Health WIC	39,336.58		462,471.00	501,000.00		807.58	-	807.58
Free to Know	88,321.04		132,934.25	120,702.86		100,552.43	-	100,552.43
Kansas COLPO Health	3,217.57		-	-		3,217.57	-	3,217.57
HERR	6,290.13		-	-		6,290.13	-	6,290.13
Case Management	46,221.93		116,838.00	91,317.66		71,742.27	-	71,742.27
Cancer Prevention	31,393.06		584.64	-		31,977.70	-	31,977.70
Family Connections	52,707.56		-	(75,938.76)		128,646.32	-	128,646.32
Teen Pregnancy Grant	14,031.96		-	-		14,031.96	-	14,031.96
Road and Bridge	311,900.54		4,094,994.40	4,336,013.05		70,881.89	58,197.76	129,079.65
Special Bridge	488,612.97		214,108.98	103,648.65		599,073.30	-	599,073.30
Street Maintenance	104,861.46		-	-		104,861.46	-	104,861.46
Equipment Reserve	566,143.01		37,575.00	392,701.97		211,016.04	-	211,016.04
Soil Conservation	1,234.18		34,143.25	33,912.00		1,465.43	-	1,465.43

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

CRAWFORD COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2019

Fund	Beginning		Receipts	Expenditures	Ending		Cash Balance December 31, 2019
	Unencumbered Cash Balance	Unencumbered Cash Balance			Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	
Governmental Type Funds (Continued)							
Special Purpose Funds (Continued)							
Drug Enforcement	\$ 1,992.08	\$ -	\$ -	\$ -	\$ 1,992.08	\$ -	\$ 1,992.08
Driver Improvement	3,163.46	700.00	-	-	3,863.46	-	3,863.46
Elderly	8,769.32	143,782.41	-	147,001.00	5,550.73	-	5,550.73
Consolidated 911 Tax	352,547.65	229,196.42	-	336,314.23	245,429.84	4,151.40	249,581.24
Employee Benefit	29,498.35	4,852,664.80	-	4,768,336.38	113,826.77	13,990.32	127,817.09
Operating Reserve	627,667.39	255,524.61	-	518,260.42	364,931.58	414,710.20	779,641.78
MV Remodel	60,500.07	41,289.11	-	58,983.33	42,805.85	-	42,805.85
Historical Society	22,732.60	58,557.44	-	60,180.00	21,110.04	-	21,110.04
RJA Reinvestment	324.99	61,600.89	-	56,466.28	5,459.60	-	5,459.60
Juvenile Justice	1,678.52	-	-	-	1,678.52	-	1,678.52
Prevention Services	1,395.31	-	-	-	1,395.31	-	1,395.31
Crawford County Teen Court	2,072.40	-	-	-	2,072.40	-	2,072.40
Juvenile Justice Incentive	190.38	-	-	-	190.38	-	190.38
Juvenile Justice RJA Judicial	-	311,233.70	-	311,376.30	(142.60)	142.60	-
Juvenile Justice JIAS	60.00	1,827.41	-	(5,555.11)	7,442.52	-	7,442.52
RJA YAP Services	-	852.60	-	852.60	-	-	-
Mental Health	20,718.95	600,763.32	-	598,000.00	23,482.27	-	23,482.27
Intellectual Disabilities	5,143.78	138,130.88	-	137,816.99	5,457.67	-	5,457.67
Crisis Resource Center	275.00	-	-	-	275.00	-	275.00
Special Alcohol Program	6,811.09	19,134.52	-	19,000.00	6,945.61	-	6,945.61
Special Parks and Recreation	2,856.62	8,679.51	-	8,160.00	3,376.13	-	3,376.13
Tourism and Convention	149,411.07	546,891.04	-	479,247.10	217,055.01	23,646.14	240,701.15
Violence Against Women	-	24,739.00	-	24,739.00	-	-	-
Drug Endangered Children	1,925.92	-	-	-	1,925.92	-	1,925.92
Bond and Interest Fund	5,864.13	2,597.30	-	-	8,461.43	-	8,461.43
Trust Fund							
Risk Management	669,223.46	3,947,031.66	-	3,830,188.53	786,066.59	-	786,066.59
Subtotal Primary Government	4,523,715.71	\$30,323,743.06	-	30,194,647.90	4,652,810.87	727,994.22	5,380,805.09

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

CRAWFORD COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2019

Fund	Beginning		Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2019
	Unencumbered Cash Balance						
Related Governmental Entities							
Fire District #1	\$ 4,390.41	\$ 238,593.97	\$ 236,081.85	\$ 6,902.53	\$ 890.00	\$ 7,792.53	
Fire District #1 Equipment Reserve	55,551.09	15,000.00	21,234.38	49,316.71	-	49,316.71	
Fire District #2	5,931.45	170,172.61	169,276.04	6,828.02	1,199.43	8,027.45	
Fire District #2 Equipment Reserve	104,000.00	69,000.00	-	173,000.00	-	173,000.00	
Fire District #3	404.96	61,262.14	55,814.49	5,852.61	1,415.80	7,268.41	
Fire District #3 Equipment Reserve	23,000.00	10,000.00	-	33,000.00	-	33,000.00	
Fire District #4	3,928.19	63,466.28	62,300.00	5,094.47	2,043.60	7,138.07	
Fire District #4 Equipment Reserve	18,500.00	8,000.00	-	26,500.00	-	26,500.00	
Sewer District #1	15,676.56	-	-	15,676.56	-	15,676.56	
Sewer District #2	34,995.37	61,464.62	62,590.82	33,869.17	482.70	34,351.87	
Sewer District #3	48,680.57	71,771.50	72,115.47	48,336.60	2,995.00	51,331.60	
Sewer District #4	38,568.36	59,590.69	64,063.10	34,095.95	-	34,095.95	
Sewer District #5	6,396.70	-	-	6,396.70	-	6,396.70	
Southridge Paving District	750.90	13,975.64	14,217.43	509.11	-	509.11	
Deer Creek Paving District	-	10,961.68	10,488.20	473.48	-	473.48	
Total Related Governmental Entities	360,774.56	853,259.13	768,181.78	445,851.91	9,026.53	454,878.44	
Total Reporting Entity	\$ 4,884,490.27	\$ 31,177,002.19	\$ 30,962,829.68	\$ 5,098,662.78	\$ 737,020.75	\$ 5,835,683.53	

COMPOSITION OF CASH

County Treasurer:	Cash on hand	\$ 5,485.28
	Cash in Bank - Checking accounts	15,830,669.87
	Cash in Bank - Certificates of Deposit	13,790,000.00
		29,626,155.15
Total County Treasurer		-
Motor Vehicle Special Auto Checking		84,217.73
Crawford County Law Library Checking		116,256.75
District Court - Girard Checking		42,700.12
District Court - Pittsburg Checking		1,529.06
County Attorney Checking		29,870,858.81
Total Cash		(24,035,175.28)
Agency Fund per Schedule 3		\$ 5,835,683.53

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

CRAWFORD COUNTY, KANSAS

Notes to the Financial Statement
For the Year Ended December 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial statement of Crawford County, Kansas, has been prepared in accordance with the State of Kansas regulatory basis of accounting for Kansas Municipalities, and is designed to show compliance with the cash basis and budget laws of the State of Kansas. The Kansas Municipal Audit and Accounting Guide (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. Note 1 also describes how the County's accounting policies differ from U.S. generally accepted accounting policies.

Reporting Entity

Crawford County, Kansas (the "County") is a municipal corporation governed by an elected three-member commission. Major services provided by the County include General Government, Public Works/Highways, Public Safety/Sheriff/Court System, Sanitation, Health and Social Services, Culture and Recreation, Public Improvements, and Planning and Zoning. This regulatory financial statement presents Crawford County (the municipality) and related municipal entities. The following are related municipal entities that could be included in the county's reporting entity because they were established to benefit the county and/or its constituents.

- Crawford County Law Library - The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County Audit. The Law Library is housed in county offices, but is operated independent of the County's governing body. Separate financial statements are not issued for the Law Library.
- Southeast Kansas Regional Planning Commission (the Commission): The Commission is composed of 12 counties and is governed by a board composed of one member from each of the twelve participating counties. The County is a member of the Commission.
- Southeast Kansas SEK Juvenile Detention Center, Inc (the "Center"): The Center is composed of 11 counties and is governed by a board composed of one member from each of the eleven participating counties. The County is a member of the Commission.
- The Crawford County Housing Authority (the "Authority"): was created by resolution on June 28, 1994. The Authority has the power to plan, construct, maintain and operate low income housing projects in the county and all other powers conferred on the County by the Municipal Housing Law, except the powers to execute contracts with any agency of the Government, borrow money, issue bonds, and acquire or dispose of real property. The Authority is governed by a five-member board consisting of the County Commissioners and two citizens. The activity of the Authority has been excluded from the reporting entity.

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

Reporting Entity (Continued)

- Community Mental Health Center of Crawford County (CMHCCC): The CMHCCC is a separate municipal entity established under Kansas statutes to provide mental health services for Crawford County, and has its own governing board. The county has elected to omit the financial activity for the CMHCCC from the reporting entity.
- Rural Fire District Numbers 1, 2, 3 and 4 - The Fire Districts provide fire control services to a portion of the County. All Board members are appointed by the County. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.
- Sewer Districts Number 1, 2, 3, 4 and 5 - The Sewer Districts were created to build and operate sewage disposal systems in portions of the County. General Obligation Bonds were issued in the name of the County to pay for constructing the disposal system. The District assesses fees and pays for maintenance and the debt service on the bonds issued to build the disposal system. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.
- Southridge Paving District – This is a special district organized to pay for street improvements within the District. The District operates under the same statute and in the same manner as the Sewer Districts.

There are no other related municipal entities that should be considered for inclusion in the County's financial statement.

The County has elected to include the Crawford County Law Library, Rural Fire Districts #1, 2, 3 and 4, Sewer Districts #1, 2, 3, 4, 5, Southridge Paving District and Deer Creek Paving District in the financial statement of the County.

Basis of Presentation - Fund Accounting

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

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

- General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.
- Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.
- Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

Basis of Presentation - Fund Accounting (Continued)

- Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).
- Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. Twelve funds were amended as shown in Note 11.

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

Budgetary Information (Continued)

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

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

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

Qualifying Budget Credits

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

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

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

Cash and Investments

Cash includes amounts in demand and time deposit checking accounts. The Statutes of the State of Kansas allow Kansas municipalities to invest in savings accounts, certificates of deposit, no fund warrants, temporary notes, repurchase agreements, the Kansas Municipal Investment Pool, and United States Government obligations. As of and during the year ended December 31, 2019, the County's funds were invested in interest bearing money market checking accounts and certificates of deposit, which are acceptable investments in accordance with Kansas Statutes.

Compensated Absences

Full time County employees earn from 1 to 1 ½ days of paid vacation per month, depending on years of employment with the County. Vacation days may be accumulated from 24 to 30 days, depending on years of employment. Days earned but unused after 30 days are forfeited. The estimated accumulated vacation totaled \$513,561 at year end.

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

Full time employees earn one day of sick leave for each month worked. Up to 140 sick days may be accumulated after which sick days earned are forfeited. An employee in good standing who voluntary leaves county employment will be paid up to 50% of accumulated sick days up to a maximum of 70 days. The estimated sick leave totaled \$990,378 at year end.

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

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

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

Pension Plan

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

Termination and Post Employment Benefits

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

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

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

Sales Taxes

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

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

Property Taxes

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

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

Payments by the State of Kansas

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

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Kansas Statutes

This financial statement and the regulatory-required supplementary information is designed to show compliance with the cash basis and budget laws of Kansas. The apparent cash basis violations in the Health and Family Services and Juvenile Justice RJA Judicial Funds were not an actual violations due to grant money receivable. The County was in apparent compliance with these laws

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

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

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

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

3. **CASH, INVESTMENTS AND DEPOSITS WITH FINANCIAL INSTITUTIONS**
(Continued)

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

At December 31, 2019 the County's carrying amount of deposits was \$29,865,373.53 and the bank balance was \$31,000,556.10. Of the bank balance, \$1,983,492.60 was covered by federal depository insurance and \$29,017,063.50 was covered by pledged securities totaling \$31,790,518.26, held in safekeeping in the trust departments of separate banks.

4. **DEFINED BENEFIT PENSION PLAN**

General Information about the Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.0% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.89% for the year ended December 31, 2019. Contributions to the pension plan from the County were \$948,735.35 for the year ended December 31, 2019.

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

Net Pension Liability

At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$8,006,705. The total net pension liability as of June 30, 2018 was \$8,900,634,092. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

5. **SPECIAL TERMINATION BENEFITS**

The County has adopted an early retirement program for eligible employees. The program was offered on a voluntary basis. As compensation for accepting early retirement, the County will pay the cost maintaining the employee's current level of health insurance until the employee reaches the age of 65. The County intends to fund these benefits on a pay-as-go basis. The total amount of benefits paid during the year was approximately \$185,426. The estimated liability for those employees electing to participate in the program at December 31, 2019 is \$1,060,610.

6. **RISK MANAGEMENT**

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

Internal Service Fund – Risk Management

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

This resolution provides for the following:

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

6. **RISK MANAGEMENT** (Continued)
Internal Service Fund – Risk Management (Continued)

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

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

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

Combined Individual and Aggregate Stop-Loss Provision mean:

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

7. **CONTINGENCIES**

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

8. **LITIGATION**

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

9. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE COSTS

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

In October 1993 a second landfill operating agreement was signed with the Company allowing them to continue operating the Landfill until July 9, 1994 after which time the Company’s landfill (the “Company landfill”) would begin operating and the County’s landfill would be closed.

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

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

10. INTERFUND TRANSFERS

Transfers during the year and the related statutory authority were as follows:

<u>From-Fund</u>	<u>To-Fund</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Operating Reserve	General Operating Reserve	12-1, 117	\$ 122,370.00
Employee Benefit	Risk Management	(1)	1,200.00
Fire District #1	Fire District #1 Reserve	12-1,117	15,000.00
Fire District #2	Fire District #2 Reserve	12-1,117	69,000.00
Fire District #3	Fire District #3 Reserve	12-1,117	10,000.00
Fire District #4	Fire District #4 Reserve	12-1,117	8,000.00
County Ambulance	Ambulance Reserve	12-1,117	45,000.00

Note (1) These are reimbursements for expenses incurred and not true transfers.

11. BUDGET AMENDMENTS

The budgets for the following funds were amended:

<u>General Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Receipts		
Taxes	\$ 5,268,175	\$ 5,660,567
Intergovernmental	2,892,550	2,954,250
Licenses and Permits	9,000	9,000
Charges for Services	314,500	337,090
Use of Money and Property	522,000	664,000
Other	145,000	150,000
Transfers from Other Funds	-	-
Total Receipts	9,151,225	9,774,907
Unencumbered Cash, January 1	40,867	490,940
Resources Available	\$ 9,192,092	\$ 10,265,847
Expenditures		
General Government	\$ 9,192,092	\$ 9,392,092

11. **BUDGET AMENDMENTS** (Continued)

	Original <u>Budget</u>	Amended <u>Budget</u>
<u>County Ambulance Fund</u>		
Receipts		
Taxes	\$ 627,239	\$ 612,406
State Grants	-	-
Charges for Services	1,200,000	1,260,000
Other	<u>2,500</u>	<u>2,213</u>
Total Receipts	1,829,739	1,874,619
Unencumbered Cash, January 1	<u>67,983</u>	<u>133,343</u>
Resources Available	<u>\$ 1,897,722</u>	<u>\$ 2,007,962</u>
Expenditures		
Public Health	<u>\$ 1,877,374</u>	<u>\$ 1,872,500</u>
 <u>Clerks Technology Fund</u>		
Receipts		
Fees for Services	<u>\$ 8,750</u>	<u>\$ 8,750</u>
Total Receipts	8,750	8,750
Unencumbered Cash, January 1	<u>8,018</u>	<u>16,216</u>
Resources Available	<u>\$ 16,768</u>	<u>\$ 24,966</u>
Expenditures		
General Government	<u>\$ 15,000</u>	<u>\$ 20,000</u>
 <u>Treasurers Technology Fund</u>		
Receipts		
Fees for Services	<u>\$ 8,750</u>	<u>\$ 8,750</u>
Total Receipts	8,750	8,750
Unencumbered Cash, January 1	<u>10,997</u>	<u>16,807</u>
Resources Available	<u>\$ 19,747</u>	<u>\$ 25,557</u>
Expenditures		
General Government	<u>\$ 15,000</u>	<u>\$ 20,000</u>
 <u>Register of Deeds Technology Fund</u>		
Receipts		
Fees for Services	\$ 35,000	\$ 37,000
Other	<u>500</u>	<u>-</u>
Total Receipts	35,500	37,000
Unencumbered Cash, January 1	<u>98,536</u>	<u>116,614</u>
Resources Available	<u>\$ 134,036</u>	<u>\$ 153,614</u>
Expenditures		
General Government	<u>\$ 45,000</u>	<u>\$ 75,000</u>

11. **BUDGET AMENDMENTS** (Continued)

	<u>Original Budget</u>	<u>Amended Budget</u>
<u>Consolidated 911 Tax Fund</u>		
Receipts		
Intergovernmental	\$ 220,000	\$ 225,000
Total Receipts	220,000	225,000
Unencumbered Cash, January 1	<u>173,134</u>	<u>352,548</u>
Resources Available	<u>\$ 393,134</u>	<u>\$ 577,548</u>
Expenditures		
Public Health	<u>\$ 250,000</u>	<u>\$ 360,000</u>
<u>Employee Benefit Fund</u>		
Receipts		
Taxes	\$ 4,751,546	\$ 4,852,665
Total Receipts	4,751,546	4,852,665
Unencumbered Cash, January 1	<u>22,959</u>	<u>24,604</u>
Resources Available	<u>\$ 4,774,505</u>	<u>\$ 4,877,269</u>
Expenditures		
Employee Benefits	<u>\$ 4,622,505</u>	<u>\$ 4,670,000</u>
<u>Risk Management Fund</u>		
Receipts		
Use of Money and Property	\$ -	\$ -
Other	<u>3,950,000</u>	<u>3,945,000</u>
Total Receipts	3,950,000	3,945,000
Unencumbered Cash, January 1	<u>495,320</u>	<u>669,223</u>
Resources Available	<u>\$ 4,445,320</u>	<u>\$ 4,614,223</u>
Expenditures		
General Government	<u>\$ 4,000,000</u>	<u>\$ 4,050,000</u>
<u>Fire District #1 Fund</u>		
Receipts		
Taxes	\$ 223,891	\$ 238,594
Other	<u>-</u>	<u>-</u>
Total Receipts	223,891	238,594
Unencumbered Cash, January 1	<u>259</u>	<u>4,390</u>
Resources Available	<u>\$ 224,150</u>	<u>\$ 242,984</u>
Expenditures		
Public Safety	\$ 224,150	\$ 224,150
Operating Transfers	<u>-</u>	<u>16,000</u>
Total Expenditures	<u>\$ 224,150</u>	<u>\$ 240,150</u>

11. BUDGET AMENDMENTS (Continued)

<u>Fire District #2 Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Receipts		
Taxes	\$ 157,784	\$ 170,172
Other	-	-
Total Receipts	<u>157,784</u>	<u>170,172</u>
Unencumbered Cash, January 1	<u>866</u>	<u>5,931</u>
Resources Available	<u>\$ 158,650</u>	<u>\$ 176,103</u>
Expenditures		
Public Safety	\$ 118,650	\$ 118,650
Debt Service	40,000	40,000
Operating Transfers	-	15,000
Total Expenditures	<u>\$ 158,650</u>	<u>\$ 173,650</u>
 <u>Fire District #3 Fund</u>		
Receipts		
Taxes	\$ 57,460	\$ 59,188
Other	-	-
Total Receipts	<u>57,460</u>	<u>59,188</u>
Unencumbered Cash, January 1	<u>5,467</u>	<u>12,798</u>
Resources Available	<u>\$ 62,927</u>	<u>\$ 71,986</u>
Expenditures		
Public Safety	\$ 62,927	\$ 59,550
Operating Transfers	-	-
Total Expenditures	<u>\$ 62,927</u>	<u>\$ 59,550</u>
 <u>Fire District #4 Fund</u>		
Receipts		
Taxes	\$ 60,350	\$ 63,466
Total Receipts	<u>60,350</u>	<u>63,466</u>
Unencumbered Cash, January 1	<u>220</u>	<u>3,928</u>
Resources Available	<u>\$ 60,570</u>	<u>\$ 67,394</u>
Expenditures		
Public Safety	\$ 60,570	\$ 60,570
Operating Transfers	-	5,000
Total Expenditures	<u>\$ 60,570</u>	<u>\$ 65,570</u>

12. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to December 31, 2019 through July 9, 2020, the date of the financial statements were available for issue. During this period, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements except as follows:

In March of 2020, the country's financial health was severely hurt by a nationwide pandemic known as the Covid-19 Virus. Many businesses and governmental entities were required to shut down due to the pandemic. The County was also shut down for several weeks, and numerous citizens of the County lost their jobs. County citizens were asked to stay at home and numerous businesses considered non-essential were required to close. As of the date of this audit, there has been a limited reopening of certain businesses, though some are still required to be closed. The financial impact of this pandemic is almost impossible to determine, though sales tax revenues may be down in 2020. In addition, property tax collections may be delinquent as unemployed citizens may be unable to make their property tax payments as required by law.

13. LONG-TERM OBLIGATIONS

Additional details about the County's long-term obligations, changes in long term debt, and current maturities for the next five years and thereafter are recorded on the following three pages:

13. **LONG TERM OBLIGATIONS**

(Continued)

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions New Debt	Reductions/Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds									
Series 2013D	3.49	08-01-2013	114,888	11-01-2023	\$ 63,500	\$ -	\$ 12,000	\$ 51,500	\$ 2,216
Series 2009 Fire District #2	4.25%	11-25-2009	673,300	12-02-2039	550,000	-	17,000	533,000	23,375
Series 2005A Sewer District #2	4.25%	09-28-2005	475,000	09-28-2045	382,000	-	8,000	374,000	15,758
Series 2009A Sewer District #4	4.75%	02-24-2009	345,965	02-24-2049	315,000	-	5,000	310,000	14,963
Series 2009B Sewer District #4	4.50%	02-24-2009	177,733	02-24-2049	161,000	-	3,000	158,000	7,245
Series 2013A Sewer District #3	3.50%	06-26-2013	668,134	06-26-2053	633,000	-	10,000	623,000	22,155
Series 2013B Sewer District #3	2.125%	06-26-2013	283,000	06-26-2053	264,000	-	5,000	259,000	5,610
Series 2013C Sewer District #3	2.125%	06-26-2013	60,000	06-26-2053	56,000	-	1,000	55,000	1,190
Series 2018A D Cr Paving District	4.490%	10-03-2018	47,795	12-01-2023	47,795	-	7,995	39,800	2,492
Total General Obligation Bonds			2,472,295		2,472,295	-	68,995	2,403,300	95,003
Lease Purchase Agreements									
Ambulance Building	4.500%	07-11-2008	800,000	7-11-2023	293,355	-	61,492	231,864	11,916
Elevator - General	2.150%	07-08-2014	303,170	06-08-2019	31,735	-	31,735	-	199
2013 PT2-2000 Pumper Truck-Fire District # 1	2.590%	04-20-2013	382,928	3-20-2023	175,319	-	39,564	135,755	3,943
2016 Ford Transit	1.850%	02-26-2016	22,169	2-25-2019	1,267	-	1,267	-	-
2017 Chevy Silverado (3)	1.740%	09-23-2016	80,087	8-23-2019	20,434	-	20,434	-	116
2017 Dodge Ram 2500 Pickup	1.900%	03-07-2017	27,386	3-07-2021	2,800	-	2,800	-	238
2018 Ford F150, 2017 Ford Police	1.740%	09-15-2017	90,437	9-01-2020	50,598	-	30,301	20,297	25
2018 Freightliner	1.690%	10-27-2017	123,729	11-01-2019	51,995	-	51,995	-	640
2018 Fire Trucks (3)	3.220%	05-18-2018	360,000	5-18-2028	341,996	-	31,756	310,240	10,546
2012 Ford F350 4x4 Truck	3.220%	02-16-2018	11,900	3-01-2020	7,013	-	5,944	1,068	140
2019 Chevy 1500 & Ford Explorer	3.250%	12-17-2018	88,114	12-17-2021	99,114	-	31,997	67,117	2,747
2018 Ford Ambulance (5)	2.250%	07-20-2018	711,691	7-20-2023	711,691	-	130,437	581,254	21,752
2019 Chevrolet Silverado	2.300%	12-10-2019	50,500	12-10-2022	-	50,500	-	50,500	-
Fire District #3 Pierce	2.710%	08-30-2019	99,350	8-31-2025	-	99,350	4,638	94,712	882
Fire District #4 200 Pumper Truck	2.570%	10-18-2019	95,500	10-18-2029	-	95,500	1,251	94,249	408
2014 Toyota Camry, 2017 Equinox	2.880%	07-25-2019	33,800	7-25-2022	-	33,800	4,528	29,272	384
Cat Motorgraders (3)	1.990%	09-27-2019	611,744	9-27-2024	-	611,744	19,427	592,317	2,013
Ford F150 Sheriff (3)	2.300%	01-20-2020	101,637	1-20-2023	-	-	-	-	-
911 Tower	2.250%	03-10-2020	284,976	3-10-2027	-	-	-	-	-
2019 Kenworth FD#2	2.230%	03-17-2020	233,635	3-17-2030	-	-	-	-	-
Total Lease Purchases			1,787,317		1,787,317	890,894	469,566	2,208,644	55,949
			\$ 4,259,612		\$ 4,259,612	\$ 890,894	\$ 538,562	\$ 4,611,944	\$ 150,952

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

Issue	2020	2021	2022	2023	2024	2025	2030	2035	2040	2045	2050	Totals
PRINCIPAL												
General Obligation Bonds												
Series 2013D	\$ 12,500	\$ 12,500	\$ 13,000	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,500
Series 2009 Fire District #2	17,000	18,000	19,000	20,000	21,000	118,000	144,000	176,000	-	-	-	533,000
Series 2005A Sewer District #2	8,000	9,000	9,000	10,000	10,000	54,000	66,000	82,000	103,000	23,000	-	374,000
Series 2009A Sewer District #4	5,000	5,000	6,000	6,000	6,000	33,000	42,000	54,000	67,000	86,000	-	310,000
Series 2009B Sewer District #4	3,000	3,000	3,000	3,000	3,000	18,000	22,000	27,000	33,000	43,000	-	158,000
Series 2013A Sewer District #3	10,000	11,000	11,000	11,000	12,000	63,000	74,000	87,000	103,000	125,000	116,000	623,000
Series 2013B Sewer District #3	5,000	5,000	5,000	5,000	5,000	30,000	32,000	36,000	43,000	49,000	44,000	259,000
Series 2013C Sewer District #3	1,000	1,000	1,000	1,000	1,000	5,000	7,000	10,000	10,000	10,000	8,000	55,000
Series 2018A D Cr Paving District	9,600	9,800	10,100	10,300	-	-	-	-	-	-	-	39,800
Total General Obligation Bonds	71,100	74,300	77,100	79,800	58,000	321,000	387,000	472,000	359,000	336,000	168,000	2,403,300
Lease Purchase Agreements												
Ambulance Building	\$ 64,310	\$ 67,258	\$ 70,341	\$ 29,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231,864
2013 PT2-2000 Pumper Truck-Fire District #	40,462	41,532	42,620	11,141	-	-	-	-	-	-	-	135,755
2018 Ford F150, 2017 Ford Police	20,297	-	-	-	-	-	-	-	-	-	-	20,297
2018 Fire Trucks (3)	32,794	33,866	34,973	36,115	37,296	135,197	-	-	-	-	-	310,240
2012 Ford f350 4x4 Truck	1,068	-	-	-	-	-	-	-	-	-	-	1,068
2019 Chevy 1500 & Ford Explorer	33,052	34,064	-	-	-	-	-	-	-	-	-	67,117
2018 Ford Ambulance (5)	140,558	143,754	147,022	149,920	-	-	-	-	-	-	-	581,254
2019 Chevrolet Silverado	16,448	16,830	17,221	-	-	-	-	-	-	-	-	50,500
Fire District #3 Pierce	14,167	14,555	14,955	15,365	15,787	19,883	-	-	-	-	-	94,712
Fire District #4 200 Pumper Truck	7,617	7,815	8,018	8,227	8,441	45,614	8,517	-	-	-	-	94,249
2014 Toyota Camry, 2017 Equinox	11,092	11,416	6,764	-	-	-	-	-	-	-	-	29,272
Cat Motorgraders (3)	117,923	120,291	122,706	125,171	106,227	-	-	-	-	-	-	592,317
Ford F150 Sheriff (3)	30,316	33,809	34,594	2,918	-	-	-	-	-	-	-	101,637
911 Tower	28,433	38,664	39,543	40,442	41,361	96,533	-	-	-	-	-	284,976
2019 Kenworth FD#2	15,774	21,447	21,930	22,424	22,929	122,632	6,499	-	-	-	-	233,635
Total Lease Purchases	574,312	585,300	560,688	441,678	232,041	419,858	15,016	-	-	-	-	2,828,893
TOTAL PRINCIPAL	\$ 645,412	\$ 659,600	\$ 637,788	\$ 521,478	\$ 290,041	\$ 740,858	\$ 402,016	\$ 472,000	\$ 359,000	\$ 336,000	\$ 168,000	\$ 5,232,193

Issue	2020	2021	2022	2023	2024	2025	2030	2035	2040	2045	2050	Totals
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INTEREST

General Obligation Bonds

Series 2013D	\$ 1,797	\$ 1,361	\$ 925	\$ 471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,555
Series 2009 Fire District #2	22,653	21,930	21,165	20,358	19,508	83,385	56,398	23,078	-	-	-	268,473
Series 2005A Sewer District #2	15,428	15,098	14,726	14,355	13,943	63,401	51,274	36,206	17,779	949	-	243,158
Series 2009A Sewer District #4	14,725	14,488	14,250	13,965	13,680	63,983	55,290	44,270	30,305	12,635	-	277,590
Series 2009B Sewer District #4	7,110	6,975	6,840	6,705	6,570	30,690	26,280	20,880	14,265	6,030	-	132,345
Series 2013A Sewer District #3	21,805	21,455	21,070	20,685	20,333	95,095	83,370	69,580	53,235	33,775	10,255	450,658
Series 2013B Sewer District #3	5,504	5,398	5,291	5,185	5,079	23,588	20,379	16,788	12,686	7,841	2,338	110,075
Series 2013C Sewer District #3	1,169	1,148	1,126	1,105	1,084	5,100	4,548	3,613	2,550	1,488	425	23,354
Series 2018A D Cr Paving District	1,787	1,356	916	462	-	-	-	-	-	-	-	4,521
Total General Obligation Bonds	91,977	89,207	86,310	83,291	80,196	365,241	297,538	214,414	130,820	62,718	13,018	1,514,728

Lease Purchase Agreements

Ambulance Building	\$ 9,098	\$ 6,150	\$ 3,067	\$ 335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,650
2013 PT-2000 Pumper Truck-Fire District #	3,045	1,975	886	-	-	-	-	-	-	-	-	5,906
2017 Dodge Ram 2500 Pickup	106	6	-	-	-	-	-	-	-	-	-	112
2018 Fire Trucks (3)	9,509	8,437	7,330	6,187	5,007	7,666	-	-	-	-	-	44,136
2012 Ford f350 4x4 Truck	3	-	-	-	-	-	-	-	-	-	-	3
2019 Chevy 1500 & Ford Explorer	1,692	602	-	-	-	-	-	-	-	-	-	2,293
2018 Ford Ambulance (5)	11,631	8,436	5,168	1,825	-	-	-	-	-	-	-	27,060
2019 Chevrolet Silverado	989	607	215	-	-	-	-	-	-	-	-	1,811
Fire District #3 Pierce	2,392	2,003	1,603	1,193	772	354	-	-	-	-	-	8,316
Fire District #4 200 Pumper Truck	2,333	2,135	1,932	1,723	1,509	4,137	105	-	-	-	-	13,873
2014 Toyota Camry, 2017 Equinox	697	374	65	-	-	-	-	-	-	-	-	1,136
Cat, Motograders (3)	10,715	8,347	5,932	3,467	971	-	-	-	-	-	-	29,433
Ford F150 Sheriff (3)	1,853	1,285	500	6	-	-	-	-	-	-	-	3,644
911 Tower	4,596	5,375	4,496	3,597	2,678	2,555	-	-	-	-	-	23,297
2019 Kenworth FD#2	3,791	4,640	4,157	3,663	3,158	7,802	24	-	-	-	-	27,234
Total Lease Purchases	62,450	50,371	35,351	21,996	14,094	22,514	129	-	-	-	-	206,904

TOTAL INTEREST

	\$ 154,427	\$ 139,578	\$ 121,660	\$ 105,288	\$ 94,290	\$ 387,755	\$ 297,666	\$ 214,414	\$ 130,820	\$ 62,718	\$ 13,018	\$ 1,721,632
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TOTAL PRINCIPAL & INTEREST

	\$ 799,839	\$ 799,178	\$ 759,448	\$ 626,765	\$ 384,331	\$ 1,128,613	\$ 699,682	\$ 686,414	\$ 489,820	\$ 398,718	\$ 181,018	\$ 6,953,825
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13. **LONG TERM OBLIGATIONS** (Continued)

Issue	2020	2021	2022	2023	2024	2025	2030	2035	2040	2045	2050	Totals
PRINCIPAL												
General Obligation Bonds												
Series 2013D	\$ 12,500	\$ 12,500	\$ 13,000	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,500
Series 2009 Fire District #2	17,000	18,000	19,000	20,000	21,000	118,000	144,000	176,000	-	-	-	533,000
Series 2005 A Sewer District #2	8,000	9,000	9,000	10,000	10,000	54,000	66,000	82,000	103,000	23,000	-	374,000
Series 2009 A Sewer District #4	5,000	5,000	6,000	6,000	6,000	33,000	42,000	54,000	67,000	86,000	-	310,000
Series 2009 B Sewer District #4	3,000	3,000	3,000	3,000	3,000	18,000	22,000	27,000	33,000	43,000	-	158,000
Series 2013 A Sewer District #3	10,000	11,000	11,000	11,000	12,000	63,000	74,000	87,000	103,000	125,000	116,000	623,000
Series 2013 B Sewer District #3	5,000	5,000	5,000	5,000	5,000	30,000	32,000	36,000	43,000	49,000	44,000	259,000
Series 2013 C Sewer District #3	1,000	1,000	1,000	1,000	1,000	5,000	7,000	10,000	10,000	10,000	8,000	55,000
Series 2018 A D Cr Paving District	9,600	9,800	10,100	10,300	-	-	-	-	-	-	-	39,800
Total General Obligation Bonds	71,100	74,300	77,100	79,800	58,000	321,000	387,000	472,000	359,000	336,000	168,000	2,403,300
Lease Purchase Agreements												
Ambulance Building	\$ 64,310	\$ 67,238	\$ 70,341	\$ 29,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231,864
2013 PT2-2000 Pumper Truck-Fire District #	40,462	41,532	42,620	11,141	-	-	-	-	-	-	-	135,755
2018 Ford F150, 2017 Ford Police	20,297	-	-	-	-	-	-	-	-	-	-	20,297
2018 Fire Trucks (3)	32,794	33,866	34,973	36,115	37,296	135,197	-	-	-	-	-	310,240
2012 Ford F350 4x4 Truck	1,068	-	-	-	-	-	-	-	-	-	-	1,068
2019 Chevy 1500 & Ford Explorer	33,052	34,064	-	-	-	-	-	-	-	-	-	67,117
2018 Ford Ambulance (5)	140,558	143,754	147,022	149,920	-	-	-	-	-	-	-	581,254
2019 Chevrolet Silverado	16,448	16,830	17,221	-	-	-	-	-	-	-	-	50,500
Fire District #3 Pierce	14,167	14,555	14,955	15,365	15,787	19,883	-	-	-	-	-	94,712
Fire District #4 200 Pumper Truck	7,617	7,815	8,018	8,227	8,441	45,614	8,517	-	-	-	-	94,249
2014 Toyota Camry, 2017 Equinox	11,092	11,416	6,764	-	-	-	-	-	-	-	-	29,272
Car Motorgraders (3)	117,923	120,291	122,706	125,171	106,227	-	-	-	-	-	-	592,317
Ford F150 Sheriff (3)	30,316	33,809	34,594	2,918	-	-	-	-	-	-	-	101,637
911 Tower	28,433	38,664	39,543	40,442	41,361	96,533	-	-	-	-	-	284,976
2019 Kenworth FD#2	15,774	21,447	21,930	22,424	22,929	122,632	6,499	-	-	-	-	233,635
Total Lease Purchases	574,312	585,300	560,688	441,678	232,041	419,858	15,016	-	-	-	-	2,828,893
TOTAL PRINCIPAL	\$ 645,412	\$ 659,600	\$ 637,788	\$ 521,478	\$ 290,041	\$ 740,858	\$ 402,016	\$ 472,000	\$ 359,000	\$ 336,000	\$ 168,000	\$ 5,232,193

Issue	2020	2021	2022	2023	2024	2025	2030	2035	2040	2045	2050	Totals
INTEREST												
General Obligation Bonds												
Series 2013D	\$ 1,797	\$ 1,361	\$ 925	\$ 471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,555
Series 2009 Fire District #2	22,653	21,930	21,165	20,358	19,508	83,385	56,398	23,078	-	-	-	268,473
Series 2005A Sewer District #2	15,428	15,098	14,726	14,355	13,943	63,401	51,274	36,206	17,779	949	-	243,158
Series 2009A Sewer District #4	14,725	14,488	14,250	13,965	13,680	63,983	55,290	44,270	30,305	12,635	-	277,590
Series 2009B Sewer District #4	7,110	6,975	6,840	6,705	6,570	30,690	26,280	20,880	14,265	6,030	-	132,345
Series 2013A Sewer District #3	21,805	21,455	21,070	20,685	20,333	95,095	83,370	69,580	53,235	33,775	10,255	450,658
Series 2013B Sewer District #3	5,504	5,398	5,291	5,185	5,079	23,588	20,379	16,788	12,686	7,841	2,338	110,075
Series 2013C Sewer District #3	1,169	1,148	1,126	1,105	1,084	5,100	4,548	3,613	2,550	1,488	425	23,354
Series 2018A D Cr Paving District	1,787	1,356	916	462	-	-	-	-	-	-	-	4,521
Total General Obligation Bonds	91,977	89,207	86,310	83,291	80,196	365,241	297,538	214,414	130,820	62,718	13,018	1,514,728
Lease Purchase Agreements												
Ambulance Building	\$ 9,098	\$ 6,150	\$ 3,067	\$ 335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,650
2013 PT2-2000 Pumper Truck-Fire District #	3,045	1,975	886	-	-	-	-	-	-	-	-	5,906
2017 Dodge Ram 2500 Pickup	106	6	-	-	-	-	-	-	-	-	-	112
2018 Fire Trucks (3)	9,509	8,437	7,330	6,187	5,007	7,666	-	-	-	-	-	44,136
2012 Ford F350 4x4 Truck	3	-	-	-	-	-	-	-	-	-	-	3
2019 Chevy 1500 & Ford Explorer	1,692	602	-	-	-	-	-	-	-	-	-	2,293
2018 Ford Ambulance (5)	11,631	8,436	5,168	1,825	-	-	-	-	-	-	-	27,060
2019 Chevrolet Silverado	989	607	215	-	-	-	-	-	-	-	-	1,811
Fire District #3 Pierce	2,392	2,003	1,603	1,193	772	354	-	-	-	-	-	8,316
Fire District #4 200 Pumper Truck	2,333	2,135	1,932	1,723	1,509	4,137	105	-	-	-	-	13,873
2014 Toyota Camry, 2017 Equinox	697	374	65	-	-	-	-	-	-	-	-	1,136
Cat Motorgraders (3)	10,715	8,347	5,932	3,467	971	-	-	-	-	-	-	29,433
Ford F150 Sheriff (3)	1,853	1,285	500	6	-	-	-	-	-	-	-	3,644
911 Tower	4,596	5,375	4,496	3,597	2,678	2,555	-	-	-	-	-	23,297
2019 Kenworth FD#2	3,791	4,640	4,157	3,663	3,158	7,802	24	-	-	-	-	27,234
Total Lease Purchases	62,450	50,371	35,351	21,996	14,094	22,514	129	-	-	-	-	206,904
TOTAL INTEREST	\$ 154,427	\$ 139,578	\$ 121,660	\$ 105,288	\$ 94,290	\$ 387,755	\$ 297,666	\$ 214,414	\$ 130,820	\$ 62,718	\$ 13,018	\$ 1,721,652
TOTAL PRINCIPAL & INTEREST	\$ 799,839	\$ 799,178	\$ 759,448	\$ 626,765	\$ 384,331	\$ 1,128,613	\$ 699,682	\$ 686,414	\$ 489,820	\$ 398,718	\$ 181,018	\$ 6,953,825

CRAWFORD COUNTY, KANSAS

**REGULATORY-REQUIRED
SUPPLEMENTAL INFORMATION**
For the Year Ended December 31, 2019

CRAWFORD COUNTY, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
Governmental Type Funds					
General	\$ 9,392,092.00	\$ 9,394.71	\$ 9,401,486.71	\$ 9,256,032.23	\$ (145,454.48)
Special Purpose Funds					
County Ambulance	1,917,500.00	62.62	1,917,562.62	1,916,393.46	(1,169.16)
Clerks Technolog	20,000.00	-	20,000.00	20,000.00	-
Treasurers Technology	20,000.00	-	20,000.00	15,463.31	(4,536.69)
Register of Deeds Technology	75,000.00	-	75,000.00	53,532.69	(21,467.31)
County Fair Association	11,206.00	-	11,206.00	11,206.00	-
County Fairground Maint	5,696.00	-	5,696.00	5,696.00	-
County Fair Awards	9,940.00	-	9,940.00	9,940.00	-
County Health	1,334,310.00	-	1,334,310.00	1,278,072.41	(56,237.59)
Road and Bridge	4,555,971.00	-	4,555,971.00	4,336,013.05	(219,957.95)
Soil Conservation	33,912.00	-	33,912.00	33,912.00	-
Elderly	147,211.00	-	147,211.00	147,001.00	(210.00)
Consolidated 911 Tax	360,000.00	-	360,000.00	336,314.23	(23,685.77)
Employee Benefit	4,825,000.00	-	4,825,000.00	4,768,336.38	(56,663.62)
Operating Reserve	694,740.00	-	694,740.00	518,260.42	(176,479.58)
Historical Society	65,750.00	-	65,750.00	60,180.00	(5,570.00)
Mental Health	598,000.00	-	598,000.00	598,000.00	-
Mental Retardation	137,817.00	-	137,817.00	137,816.99	(0.01)
Special Alcohol Program	19,000.00	-	19,000.00	19,000.00	-
Special Parks and Recreation	8,451.00	-	8,451.00	8,160.00	(291.00)
Tourism and Convention	501,938.00	-	501,938.00	479,247.10	(22,690.90)
Bond and Interest Fund	-	-	-	-	-
Trust Fund					
Risk Management	4,050,000.00	-	4,050,000.00	3,830,188.53	(219,811.47)
Related Governmental Entities					
Fire District #1	240,150.00	-	240,150.00	236,081.85	(4,068.15)
Fire District #2	173,650.00	-	173,650.00	169,276.04	(4,373.96)
Fire District #3	59,550.00	-	59,550.00	55,814.49	(3,735.51)
Fire District #4	65,570.00	-	65,570.00	62,300.00	(3,270.00)
Grand Totals	<u>\$ 29,322,454.00</u>				

CRAWFORD COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 3,979,006.48	\$ 4,354,619.35	\$ 4,354,619.00	\$ 0.35
Motor vehicle tax	735,065.93	702,565.52	702,566.00	(0.48)
Delinquent tax collections	106,647.10	151,522.09	151,522.00	0.09
Interest and fees on taxes	247,379.13	451,861.88	451,860.00	1.88
Intergovernmental				
Sales and Use tax	2,556,366.97	2,590,314.08	2,590,000.00	314.08
Casino Gaming receipts	340,998.30	354,505.61	355,000.00	(494.39)
Alcohol liquor tax	8,444.84	8,679.51	7,250.00	1,429.51
Severance tax	59.75	-	-	-
State aid - Coroner	4,975.13	1,311.07	2,000.00	(688.93)
Federal Aid Zoning	-	-	-	-
Emergency Prep	28,322.00	28,171.00	-	28,171.00
KDOT Federal aid	4,133.75	5,531.36	-	5,531.36
Licenses and Permits	13,897.14	4,625.00	9,000.00	(4,375.00)
Charges for Services				
Mortgage registration fees	53,234.24	-	-	-
Recording fees	221,705.14	244,687.00	222,590.00	22,097.00
Insufficient funds checks fees	2,688.50	1,732.98	3,500.00	(1,767.02)
District Court fees	47,210.22	69,957.77	40,000.00	29,957.77
Diversion fees	28,656.00	23,309.10	34,000.00	(10,690.90)
Other fees	48,957.20	51,798.84	37,000.00	14,798.84
Use of Money and Property				
Interest earned	138,878.21	262,718.41	262,000.00	718.41
Landfill fees	375,258.59	415,634.78	360,000.00	55,634.78
Rental income	45,600.00	44,500.00	42,000.00	2,500.00
Other				
Reimbursements from -				
Correctional center	141,410.24	143,863.35	140,000.00	3,863.35
Other Reimbursements	9.02	2,285.04	5,000.00	(2,714.96)
Miscellaneous	49,268.19	7,783.95	5,000.00	2,783.95
Residual Equity transfer from other Funds				
Bond and Interest Fund	-	-	-	-
Total Receipts	9,178,172.07	9,921,977.69	\$ 9,774,907.00	\$ 147,070.69

CRAWFORD COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Current Year			Variance - Over (Under)
	Actual	Actual	Budget	
Expenditures				
County Commissioners	\$ 95,301.72	\$ 102,248.54	\$ 98,861.00	\$ 3,387.54
Fiscal Clerk	134,223.56	144,187.61	160,300.00	(16,112.39)
County Clerk	173,268.16	181,314.55	185,750.00	(4,435.45)
County Treasurer	362,732.30	374,586.59	382,900.00	(8,313.41)
Register of Deeds	187,881.89	186,627.56	196,900.00	(10,272.44)
County Attorney	567,765.20	572,573.30	563,491.00	9,082.30
District Court	432,925.28	376,278.00	419,500.00	(43,222.00)
Sheriff	1,812,464.89	1,910,116.20	1,904,604.00	5,512.20
Jail	1,698,749.45	1,724,275.43	1,724,300.00	(24.57)
Courthouse General	377,315.42	438,676.26	489,175.00	(50,498.74)
Coroner	87,297.32	106,690.82	105,000.00	1,690.82
Other	474,738.14	610,762.94	589,000.00	21,762.94
Civil Defense	104,287.59	110,069.33	81,040.00	29,029.33
Zoning	93,453.34	94,267.42	92,840.00	1,427.42
Landfill	21,926.12	18,220.94	24,000.00	(5,779.06)
Workmen's Comp & Liability	149,651.29	110,021.36	115,000.00	(4,978.64)
Computer	144,977.14	142,438.46	148,669.00	(6,230.54)
Special Projects	69,351.96	69,871.92	77,720.00	(7,848.08)
County Counselor	108,216.27	120,978.42	117,067.00	3,911.42
Department of Youth Services	483,000.00	513,000.00	513,544.00	(544.00)
Court Security	270,752.48	277,497.70	277,780.00	(282.30)
GIS	104,636.89	107,117.85	114,200.00	(7,082.15)
LEPP	22,344.70	25,578.72	24,805.00	773.72
Appraiser	521,357.79	548,179.11	589,826.00	(41,646.89)
Election	195,352.09	188,083.20	193,450.00	(5,366.80)
Building Improvements	-	80,000.00	80,000.00	-
Addiction Treatment Building	-	-	122,370.00	(122,370.00)
Operating Transfers to Other Funds				
Operating Reserve	202,370.00	122,370.00	-	122,370.00
Risk Management	110,000.00	-	-	-
Subtotal Certified Budget			<u>9,392,092.00</u>	
Adjustments for Qualifying Budget Credits				
Grants	-	-	5,531.36	(5,531.36)
Reimbursed expenses	-	-	3,863.35	(3,863.35)
Total Expenditures	<u>9,006,340.99</u>	<u>9,256,032.23</u>	<u>\$ 9,401,486.71</u>	<u>\$ (145,454.48)</u>
Receipts Over(Under) Expenditures	171,831.08	665,945.46		
Unencumbered Cash, Beginning	<u>198,217.59</u>	<u>370,048.67</u>		
Unencumbered Cash, Ending	<u>\$ 370,048.67</u>	<u>\$ 1,035,994.13</u>		

CRAWFORD COUNTY, KANSAS
COUNTY AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 554,359.10	\$ 511,312.10	\$ 511,312.00	\$ 0.10
Motor vehicle tax	41,807.87	85,995.42	85,996.00	(0.58)
Delinquent tax collections	7,192.48	15,097.97	15,098.00	(0.03)
Intergovernmental				
State Grant	19,595.02	-	-	-
Charges for Services	1,201,548.97	1,303,803.37	1,260,000.00	43,803.37
Other				
Reimbursements	5,512.77	2,275.62	2,213.00	62.62
Total Receipts	1,830,016.21	1,918,484.48	\$ 1,874,619.00	\$ 43,865.48
Expenditures				
Public Health	1,804,277.61	1,871,393.46	\$ 1,872,500.00	\$ (1,106.54)
Operating Transfers to Other Funds				
Ambulance Reserve	-	45,000.00	45,000.00	-
Subtotal Certified Budget			1,917,500.00	
Adjustments for Qualifying Budget Credits				
Grants and Reimbursed expenses	-	-	62.62	(62.62)
Total Expenditures	1,804,277.61	1,916,393.46	\$ 3,835,062.62	\$ (1,169.16)
Receipts Over(Under) Expenditures	25,738.60	2,091.02		
Unencumbered Cash, Beginning	10,578.93	36,317.53		
Unencumbered Cash, Ending	\$ 36,317.53	\$ 38,408.55		

CRAWFORD COUNTY, KANSAS
COMMUNITY CORRECTIONS FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 620,937.60	\$ 630,072.66
Federal aid through KDOC	-	-
Charges for Services	6,402.45	6,311.06
Total Receipts	627,340.05	636,383.72
Expenditures		
Public Safety	591,174.01	639,976.97
Total Expenditures	591,174.01	639,976.97
Receipts Over(Under) Expenditures	36,166.04	(3,593.25)
Unencumbered Cash, Beginning	74,591.76	110,757.80
Unencumbered Cash, Ending	\$ 110,757.80	\$ 107,164.55

CRAWFORD COUNTY, KANSAS
AMBULANCE RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from County Ambulance Fund	\$ -	\$ 45,000.00
Total Receipts	-	45,000.00
Expenditures		
Public Health and Welfare	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	45,000.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 45,000.00</u>

CRAWFORD COUNTY, KANSAS
COUNTY ATTORNEY TRAINING FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
PATF Fees	\$ 2,126.70	\$ 1,727.30
Total Receipts	2,126.70	1,727.30
Expenditures		
Public Health and Welfare	3,450.78	863.65
Total Expenditures	3,450.78	863.65
Receipts Over(Under) Expenditures	(1,324.08)	863.65
Unencumbered Cash, Beginning	2,655.49	1,331.41
Unencumbered Cash, Ending	\$ 1,331.41	\$ 2,195.06

**CRAWFORD COUNTY, KANSAS
CLERKS TECHNOLOGY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Fees for Services	\$ 7,947.50	\$ 8,801.00	\$ 8,750.00	\$ 51.00
Total Receipts	7,947.50	8,801.00	\$ 8,750.00	\$ 51.00
Expenditures				
General Government	-	20,000.00	\$ 20,000.00	\$ -
Total Expenditures	-	20,000.00	\$ 20,000.00	\$ -
Receipts Over(Under) Expenditures	7,947.50	(11,199.00)		
Unencumbered Cash, Beginning	8,268.07	16,215.57		
Unencumbered Cash, Ending	\$ 16,215.57	\$ 5,016.57		

CRAWFORD COUNTY, KANSAS
TREASURERS TECHNOLOGY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Fees for Services	\$ 7,947.50	\$ 8,801.00	\$ 8,750.00	\$ 51.00
Total Receipts	<u>7,947.50</u>	<u>8,801.00</u>	<u>\$ 8,750.00</u>	<u>\$ 51.00</u>
Expenditures				
General Government	<u>3,387.42</u>	<u>15,463.31</u>	<u>\$ 20,000.00</u>	<u>\$ (4,536.69)</u>
Total Expenditures	<u>3,387.42</u>	<u>15,463.31</u>	<u>\$ 20,000.00</u>	<u>\$ (4,536.69)</u>
Receipts Over(Under) Expenditures	4,560.08	(6,662.31)		
Unencumbered Cash, Beginning	<u>12,246.53</u>	<u>16,806.61</u>		
Unencumbered Cash, Ending	<u>\$ 16,806.61</u>	<u>\$ 10,144.30</u>		

CRAWFORD COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Fees for Services	\$ 31,790.00	\$ 35,185.00	\$ 37,000.00	\$ (1,815.00)
Use of Money and Property				
Interest earned	1,628.07	2,187.24	-	2,187.24
Total Receipts	<u>33,418.07</u>	<u>37,372.24</u>	<u>\$ 37,000.00</u>	<u>\$ 372.24</u>
Expenditures				
General Government	<u>24,590.60</u>	<u>53,532.69</u>	<u>\$ 75,000.00</u>	<u>\$ (21,467.31)</u>
Total Expenditures	<u>24,590.60</u>	<u>53,532.69</u>	<u>\$ 75,000.00</u>	<u>\$ (21,467.31)</u>
Receipts Over(Under) Expenditures	8,827.47	(16,160.45)		
Unencumbered Cash, Beginning	<u>107,786.63</u>	<u>116,614.10</u>		
Unencumbered Cash, Ending	<u>\$ 116,614.10</u>	<u>\$ 100,453.65</u>		

CRAWFORD COUNTY, KANSAS
SAFE PROGRAM FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Other		
Miscellaneous	\$ 7,100.00	\$ 7,090.00
Total Receipts	7,100.00	7,090.00
Expenditures		
Public Health and Welfare	6,800.00	4,550.00
Total Expenditures	6,800.00	4,550.00
Receipts Over(Under) Expenditures	300.00	2,540.00
Unencumbered Cash, Beginning	4,815.00	5,115.00
Unencumbered Cash, Ending	<u>\$ 5,115.00</u>	<u>\$ 7,655.00</u>

CRAWFORD COUNTY, KANSAS
COUNTY FAIR ASSOCIATION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 8,640.79	\$ 9,735.71	\$ 9,608.00	\$ 127.71
Motor vehicle tax	1,564.00	1,527.15	1,418.00	109.15
Delinquent tax collections	226.75	330.88	175.00	155.88
Total Receipts	<u>10,431.54</u>	<u>11,593.74</u>	<u>\$ 11,201.00</u>	<u>\$ 392.74</u>
Expenditures				
Appropriation to the County Fair Treasurer	<u>9,195.45</u>	<u>11,206.00</u>	<u>\$ 11,206.00</u>	<u>\$ -</u>
Total Expenditures	<u>9,195.45</u>	<u>11,206.00</u>	<u>\$ 11,206.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	1,236.09	387.74		
Unencumbered Cash, Beginning	<u>175.40</u>	<u>1,411.49</u>		
Unencumbered Cash, Ending	<u>\$ 1,411.49</u>	<u>\$ 1,799.23</u>		

CRAWFORD COUNTY, KANSAS
COUNTY FAIRGROUND MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019
With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 4,443.88	\$ 4,867.65	\$ 4,878.00	\$ (10.35)
Motor vehicle tax	785.95	781.14	723.00	58.14
Delinquent tax collections	114.93	168.35	90.00	78.35
Total Receipts	<u>5,344.76</u>	<u>5,817.14</u>	<u>\$ 5,691.00</u>	<u>\$ 126.14</u>
Expenditures				
Appropriation to the County Fair Treasurer	4,720.80	5,696.00	\$ 5,696.00	\$ -
Total Expenditures	<u>4,720.80</u>	<u>5,696.00</u>	<u>\$ 5,696.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	623.96	121.14		
Unencumbered Cash, Beginning	90.37	714.33		
Unencumbered Cash, Ending	<u>\$ 714.33</u>	<u>\$ 835.47</u>		

CRAWFORD COUNTY, KANSAS
COUNTY FAIR AWARDS FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 7,159.20	\$ 8,454.92	\$ 8,522.00	\$ (67.08)
Motor vehicle tax	1,451.70	1,286.16	1,188.00	98.16
Delinquent tax collections	215.06	287.35	225.00	62.35
Total Receipts	<u>8,825.96</u>	<u>10,028.43</u>	<u>\$ 9,935.00</u>	<u>\$ 93.43</u>
Expenditures				
Appropriation to the County Fair Treasurer	<u>7,782.07</u>	<u>9,940.00</u>	<u>\$ 9,940.00</u>	<u>\$ -</u>
Total Expenditures	<u>7,782.07</u>	<u>9,940.00</u>	<u>\$ 9,940.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	1,043.89	88.43		
Unencumbered Cash, Beginning	<u>191.37</u>	<u>1,235.26</u>		
Unencumbered Cash, Ending	<u>\$ 1,235.26</u>	<u>\$ 1,323.69</u>		

CRAWFORD COUNTY, KANSAS
LOWER 8 REGIONAL PREP GRANT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	\$ 24,506.00	\$ -
Other		
Miscellaneous	-	-
Total Receipts	<u>24,506.00</u>	<u>-</u>
Expenditures		
Public Health and Welfare	<u>35,323.55</u>	<u>-</u>
Total Expenditures	<u>35,323.55</u>	<u>-</u>
Receipts Over(Under) Expenditures	(10,817.55)	-
Unencumbered Cash, Beginning	<u>11,195.25</u>	<u>377.70</u>
Unencumbered Cash, Ending	<u><u>\$ 377.70</u></u>	<u><u>\$ 377.70</u></u>

CRAWFORD COUNTY, KANSAS
COUNTY HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 498,466.05	\$ 512,889.08	\$ 510,130.00	\$ 2,759.08
Motor vehicle tax	84,893.87	86,565.59	82,924.00	3,641.59
Delinquent tax collections	12,520.30	18,356.07	12,000.00	6,356.07
Intergovernmental				
Federal Grants	129,413.00	335,391.50	165,000.00	170,391.50
State Grants	165,937.00	161,757.50	124,000.00	37,757.50
Charges for Services	110,506.61	163,346.83	100,000.00	63,346.83
Other				
Miscellaneous	30,765.94	34,088.32	327,500.00	(293,411.68)
Total Receipts	<u>1,032,502.77</u>	<u>1,312,394.89</u>	<u>\$ 1,321,554.00</u>	<u>\$ (9,159.11)</u>
Expenditures				
Public Health and Welfare	1,023,665.56	1,278,072.41	\$ 1,334,310.00	\$ (56,237.59)
Total Expenditures	<u>1,023,665.56</u>	<u>1,278,072.41</u>	<u>\$ 1,334,310.00</u>	<u>\$ (56,237.59)</u>
Receipts Over(Under) Expenditures	8,837.21	34,322.48		
Unencumbered Cash, Beginning	25,452.90	34,290.11		
Unencumbered Cash, Ending	<u>\$ 34,290.11</u>	<u>\$ 68,612.59</u>		

CRAWFORD COUNTY, KANSAS
PHAP GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
Federal Grants	\$ 240,000.00	\$ -
Other		
Miscellaneous	<u>65,145.00</u>	<u>22,809.00</u>
Total Receipts	<u>305,145.00</u>	<u>22,809.00</u>
Expenditures		
Public Health and Welfare	<u>246,027.36</u>	<u>97,280.46</u>
Total Expenditures	<u>246,027.36</u>	<u>97,280.46</u>
Receipts Over(Under) Expenditures	59,117.64	(74,471.46)
Unencumbered Cash, Beginning	<u>24,505.04</u>	<u>83,622.68</u>
Unencumbered Cash, Ending	<u>\$ 83,622.68</u>	<u>\$ 9,151.22</u>

CRAWFORD COUNTY, KANSAS
HEALTH AND FAMILY SERVICES FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
Federal Grants	\$ 24,478.00	\$ 34,485.00
State Grants	71.00	-
Charges for Services	<u>3,612.32</u>	<u>2,131.29</u>
 Total Receipts	 <u>28,161.32</u>	 <u>36,616.29</u>
 Expenditures		
Public Health and Welfare	<u>28,398.40</u>	<u>32,916.24</u>
 Total Expenditures	 <u>28,398.40</u>	 <u>32,916.24</u>
 Receipts Over(Under) Expenditures	 (237.08)	 3,700.05
 Unencumbered Cash, Beginning	 <u>-</u>	 <u>(237.08)</u>
 Unencumbered Cash, Ending	 <u>\$ (237.08)</u>	 <u>\$ 3,462.97</u>

CRAWFORD COUNTY, KANSAS
HEALTH WIC FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2019
With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 343,374.00	\$ 462,471.00
Other		
Reimbursements	-	-
Total Receipts	343,374.00	462,471.00
Expenditures		
Public Health and Welfare	412,000.00	501,000.00
Total Expenditures	412,000.00	501,000.00
Receipts Over(Under) Expenditures	(68,626.00)	(38,529.00)
Unencumbered Cash, Beginning	107,962.58	39,336.58
Unencumbered Cash, Ending	\$ 39,336.58	\$ 807.58

CRAWFORD COUNTY, KANSAS
FREE TO KNOW FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental Grants	\$ 132,774.86	\$ 132,934.25
Total Receipts	<u>132,774.86</u>	<u>132,934.25</u>
Expenditures		
Public Health and Welfare	<u>113,529.57</u>	<u>120,702.86</u>
Total Expenditures	<u>113,529.57</u>	<u>120,702.86</u>
Receipts Over(Under) Expenditures	19,245.29	12,231.39
Unencumbered Cash, Beginning	<u>69,075.75</u>	<u>88,321.04</u>
Unencumbered Cash, Ending	<u>\$ 88,321.04</u>	<u>\$ 100,552.43</u>

CRAWFORD COUNTY, KANSAS
KANSAS COLPO FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
Grants	\$ -	\$ -
Total 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>3,217.57</u>	<u>3,217.57</u>
Unencumbered Cash, Ending	<u>\$ 3,217.57</u>	<u>\$ 3,217.57</u>

CRAWFORD COUNTY, KANSAS
HERR FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
Grants	\$ -	\$ -
Total 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>6,290.13</u>	<u>6,290.13</u>
Unencumbered Cash, Ending	<u>\$ 6,290.13</u>	<u>\$ 6,290.13</u>

CRAWFORD COUNTY, KANSAS
CASE MANAGEMENT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 89,532.00	\$ 116,838.00
Total Receipts	89,532.00	116,838.00
Expenditures		
Public Safety	74,849.36	91,317.66
Total Expenditures	74,849.36	91,317.66
Receipts Over(Under) Expenditures	14,682.64	25,520.34
Unencumbered Cash, Beginning	31,539.29	46,221.93
Unencumbered Cash, Ending	\$ 46,221.93	\$ 71,742.27

CRAWFORD COUNTY, KANSAS
CANCER PREVENTION FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	\$ -	\$ -
Charges for Services	378.84	584.64
Total Receipts	378.84	584.64
Expenditures		
Public Health and Welfare	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	378.84	584.64
Unencumbered Cash, Beginning	31,014.22	31,393.06
Unencumbered Cash, Ending	<u>\$ 31,393.06</u>	<u>\$ 31,977.70</u>

CRAWFORD COUNTY, KANSAS
FAMILY CONNECTIONS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2019
With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 35,011.00	\$ -
 Total Receipts	 35,011.00	 -
 Expenditures		
Public Health and Welfare	41,171.47	(75,938.76)
 Total Expenditures	 41,171.47	 (75,938.76)
 Receipts Over(Under) Expenditures	 (6,160.47)	 75,938.76
 Unencumbered Cash, Beginning	 58,868.03	 52,707.56
 Unencumbered Cash, Ending	 \$ 52,707.56	 \$ 128,646.32

CRAWFORD COUNTY, KANSAS
TEEN PREGNANCY GRANT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	\$ -	\$ -
Other		
Miscellaneous	-	-
Total Receipts	-	-
Expenditures		
Public Health and Welfare	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	14,031.96	14,031.96
Unencumbered Cash, Ending	\$ 14,031.96	\$ 14,031.96

CRAWFORD COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 2,771,015.96	\$ 2,497,839.78	\$ 2,484,799.00	\$ 13,040.78
Motor vehicle tax	508,023.56	488,718.31	460,971.00	27,747.31
Delinquent tax collections	74,332.33	104,355.88	65,000.00	39,355.88
Intergovernmental				
Special highway aid	996,146.18	979,433.12	950,000.00	29,433.12
Kansas Health and Environment	47.85	-	-	-
Emergency preparedness - State	1,425.98	-	-	-
Emergency preparedness - Federal	10,694.83	-	-	-
KDOT Federal aid	5,580.15	-	10,000.00	(10,000.00)
KDOT State aid	-	-	50,000.00	(50,000.00)
Charges for Services	34,553.13	21,137.63	35,000.00	(13,862.37)
Other				
Reimbursements	-	-	-	-
Miscellaneous	3,047.85	3,509.68	-	3,509.68
Total Receipts	<u>4,404,867.82</u>	<u>4,094,994.40</u>	<u>\$ 4,055,770.00</u>	<u>\$ 39,224.40</u>
Expenditures				
Public Works	3,854,652.31	4,014,712.57	3,790,810.00	223,902.57
Special Bridge	173,730.80	237,757.53	375,549.00	(137,791.47)
Noxious Weeds	79,406.34	83,542.95	89,612.00	(6,069.05)
Operating Transfer				
Special Bridge Fund	-	-	-	-
Equipment Reserve Fund	200,000.00	-	300,000.00	(300,000.00)
Subtotal Certified Budget			4,555,971.00	
Adjustments for Qualifying Budget Credits				
Grants and Reimbursed expenses	-	-	-	-
Total Expenditures	<u>4,307,789.45</u>	<u>4,336,013.05</u>	<u>\$ 4,555,971.00</u>	<u>\$ (219,957.95)</u>
Receipts Over(Under) Expenditures	97,078.37	(241,018.65)		
Unencumbered Cash, Beginning	<u>214,822.17</u>	<u>311,900.54</u>		
Unencumbered Cash, Ending	<u>\$ 311,900.54</u>	<u>\$ 70,881.89</u>		

CRAWFORD COUNTY, KANSAS
SPECIAL BRIDGE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2019
With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
KDOT Connection Links - State	\$ 293,948.26	\$ 214,108.98
KDOT Federal aid	166,918.36	-
Operating Transfer from Road and Bridge Fund	-	-
Total Receipts	<u>460,866.62</u>	<u>214,108.98</u>
Expenditures		
Public Transportation	<u>204,865.10</u>	<u>103,648.65</u>
Total Expenditures	<u>204,865.10</u>	<u>103,648.65</u>
Receipts Over(Under) Expenditures	256,001.52	110,460.33
Unencumbered Cash, Beginning	<u>232,611.45</u>	<u>488,612.97</u>
Unencumbered Cash, Ending	<u>\$ 488,612.97</u>	<u>\$ 599,073.30</u>

CRAWFORD COUNTY, KANSAS
STREET MAINTENANCE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grant	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Transportation	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	104,861.46	104,861.46
Unencumbered Cash, Ending	<u>\$ 104,861.46</u>	<u>\$ 104,861.46</u>

CRAWFORD COUNTY, KANSAS
EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Road and Bridge Fund	\$ 200,000.00	\$ -
Other Reimbursements	99,996.75	37,575.00
Total Receipts	<u>299,996.75</u>	<u>37,575.00</u>
Expenditures		
General Government	<u>436,800.96</u>	<u>392,701.97</u>
Total Expenditures	<u>436,800.96</u>	<u>392,701.97</u>
Receipts Over(Under) Expenditures	(136,804.21)	(355,126.97)
Unencumbered Cash, Beginning	<u>702,947.22</u>	<u>566,143.01</u>
Unencumbered Cash, Ending	<u>\$ 566,143.01</u>	<u>\$ 211,016.04</u>

CRAWFORD COUNTY, KANSAS
SOIL CONSERVATION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 27,897.48	\$ 28,180.26	\$ 27,897.00	\$ 283.26
Motor vehicle tax	5,016.32	4,900.60	4,645.00	255.60
Delinquent tax collections	739.74	1,062.39	550.00	512.39
Total Receipts	<u>33,653.54</u>	<u>34,143.25</u>	<u>\$ 33,092.00</u>	<u>\$ 1,051.25</u>
Expenditures				
Appropriation to the Soil Conservation District	33,912.00	33,912.00	\$ 33,912.00	\$ -
Total Expenditures	<u>33,912.00</u>	<u>33,912.00</u>	<u>\$ 33,912.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	(258.46)	231.25		
Unencumbered Cash, Beginning	<u>1,492.64</u>	<u>1,234.18</u>		
Unencumbered Cash, Ending	<u>\$ 1,234.18</u>	<u>\$ 1,465.43</u>		

CRAWFORD COUNTY, KANSAS
DRUG ENFORCEMENT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State aid	\$ -	\$ -
Other		
Miscellaneous	1,577.00	-
Total Receipts	1,577.00	-
Expenditures		
Public Safety	17,750.00	-
Total Expenditures	17,750.00	-
Receipts Over(Under) Expenditures	(16,173.00)	-
Unencumbered Cash, Beginning	18,165.08	1,992.08
Unencumbered Cash, Ending	<u>\$ 1,992.08</u>	<u>\$ 1,992.08</u>

CRAWFORD COUNTY, KANSAS
DRIVER IMPROVEMENT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services	\$ 445.00	\$ 700.00
Total Receipts	445.00	700.00
Expenditures		
Public Safety	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	445.00	700.00
Unencumbered Cash, Beginning	2,718.46	3,163.46
Unencumbered Cash, Ending	\$ 3,163.46	\$ 3,863.46

CRAWFORD COUNTY, KANSAS
ELDERLY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 122,207.36	\$ 117,841.00	\$ 117,127.00	\$ 714.00
Motor vehicle tax	21,411.53	21,343.42	20,344.00	999.42
Delinquent tax collections	3,179.69	4,597.99	3,500.00	1,097.99
Total Receipts	<u>146,798.58</u>	<u>143,782.41</u>	<u>\$ 140,971.00</u>	<u>\$ 2,811.41</u>
Expenditures				
Programs for the Elderly	<u>146,201.00</u>	<u>147,001.00</u>	<u>\$ 147,211.00</u>	<u>\$ (210.00)</u>
Total Expenditures	<u>146,201.00</u>	<u>147,001.00</u>	<u>\$ 147,211.00</u>	<u>\$ (210.00)</u>
Receipts Over(Under) Expenditures	597.58	(3,218.59)		
Unencumbered Cash, Beginning	<u>8,171.74</u>	<u>8,769.32</u>		
Unencumbered Cash, Ending	<u>\$ 8,769.32</u>	<u>\$ 5,550.73</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
911 telephone tax	\$ 220,941.91	\$ 229,196.42	\$ 225,000.00	\$ 4,196.42
Total Receipts	<u>220,941.91</u>	<u>229,196.42</u>	<u>\$ 225,000.00</u>	<u>\$ 4,196.42</u>
Expenditures				
Public Safety	<u>71,528.13</u>	<u>336,314.23</u>	<u>\$ 360,000.00</u>	<u>\$ (23,685.77)</u>
Total Expenditures	<u>71,528.13</u>	<u>336,314.23</u>	<u>\$ 360,000.00</u>	<u>\$ (23,685.77)</u>
Receipts Over(Under) Expenditures	149,413.78	(107,117.81)		
Unencumbered Cash, Beginning	<u>203,133.87</u>	<u>352,547.65</u>		
Unencumbered Cash, Ending	<u>\$ 352,547.65</u>	<u>\$ 245,429.84</u>		

CRAWFORD COUNTY, KANSAS
EMPLOYEE BENEFIT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 3,873,060.92	\$ 4,053,977.47	\$ 4,053,978.00	\$ (0.53)
Motor vehicle tax	605,389.81	663,693.83	663,693.00	0.83
Delinquent tax collections	87,931.46	134,993.50	134,994.00	(0.50)
Total Receipts	<u>4,566,382.19</u>	<u>4,852,664.80</u>	<u>\$ 4,852,665.00</u>	<u>\$ (0.20)</u>
Expenditures				
Employee Benefits	4,490,209.24	4,767,136.38	\$ 4,670,000.00	\$ 97,136.38
Operating Transfers to Other Funds				
Risk Management	56,849.00	1,200.00	155,000.00	(153,800.00)
Total Expenditures	<u>4,547,058.24</u>	<u>4,768,336.38</u>	<u>\$ 4,825,000.00</u>	<u>\$ (56,663.62)</u>
Receipts Over(Under) Expenditures	19,323.95	84,328.42		
Unencumbered Cash, Beginning	<u>10,174.40</u>	<u>29,498.35</u>		
Unencumbered Cash, Ending	<u>\$ 29,498.35</u>	<u>\$ 113,826.77</u>		

CRAWFORD COUNTY, KANSAS
OPERATING RESERVE FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 116,778.20	\$ 106,308.97	\$ 105,713.00	\$ 595.97
Motor vehicle tax	26,624.67	22,818.27	19,420.00	3,398.27
Delinquent tax collections	2,513.40	4,027.37	1,850.00	2,177.37
Operating Transfers from Other Funds				
General	202,370.00	122,370.00	122,370.00	-
Total Receipts	<u>348,286.27</u>	<u>255,524.61</u>	<u>\$ 249,353.00</u>	<u>\$ 6,171.61</u>
Expenditures				
Capital Outlays	<u>56,665.00</u>	<u>518,260.42</u>	<u>\$ 694,740.00</u>	<u>\$ (176,479.58)</u>
Total Expenditures	<u>56,665.00</u>	<u>518,260.42</u>	<u>\$ 694,740.00</u>	<u>\$ (176,479.58)</u>
Receipts Over(Under) Expenditures	291,621.27	(262,735.81)		
Unencumbered Cash, Beginning	<u>336,046.12</u>	<u>627,667.39</u>		
Unencumbered Cash, Ending	<u>\$ 627,667.39</u>	<u>\$ 364,931.58</u>		

CRAWFORD COUNTY, KANSAS
MV REMODEL FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

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

CRAWFORD COUNTY, KANSAS
HISTORICAL SOCIETY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 57,283.34	\$ 47,130.11	\$ 46,933.00	\$ 197.11
Motor vehicle tax	8,171.76	9,593.47	9,548.00	45.47
Delinquent tax collections	1,188.25	1,833.86	900.00	933.86
Total Receipts	<u>66,643.35</u>	<u>58,557.44</u>	<u>\$ 57,381.00</u>	<u>\$ 1,176.44</u>
Expenditures				
Appropriation to the Historical Society	<u>51,279.73</u>	<u>60,180.00</u>	<u>\$ 65,750.00</u>	<u>\$ (5,570.00)</u>
Total Expenditures	<u>51,279.73</u>	<u>60,180.00</u>	<u>\$ 65,750.00</u>	<u>\$ (5,570.00)</u>
Receipts Over(Under) Expenditures	15,363.62	(1,622.56)		
Unencumbered Cash, Beginning	<u>7,368.98</u>	<u>22,732.60</u>		
Unencumbered Cash, Ending	<u>\$ 22,732.60</u>	<u>\$ 21,110.04</u>		

CRAWFORD COUNTY, KANSAS
RJA REINVESTMENT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grant	\$ 60,740.17	\$ 61,600.89
Total Receipts	60,740.17	61,600.89
Expenditures		
Public Safety	74,215.54	56,466.28
Total Expenditures	74,215.54	56,466.28
Receipts Over(Under) Expenditures	(13,475.37)	5,134.61
Unencumbered Cash, Beginning	13,800.36	324.99
Unencumbered Cash, Ending	\$ 324.99	\$ 5,459.60

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,678.52	1,678.52
Unencumbered Cash, Ending	\$ 1,678.52	\$ 1,678.52

CRAWFORD COUNTY, KANSAS
PREVENTION SERVICES FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

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

CRAWFORD COUNTY, KANSAS
CRAWFORD COUNTY TEEN COURT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

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

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE INCENTIVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grant	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Safety	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	190.38	190.38
Unencumbered Cash, Ending	<u>\$ 190.38</u>	<u>\$ 190.38</u>

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE RJA JUDICIAL FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2019
With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grant	\$ 311,233.69	\$ 311,233.70
Other		
Reimbursements	-	-
	311,233.69	311,233.70
Total Receipts		
Expenditures		
Public Safety	311,135.57	311,376.30
	311,135.57	311,376.30
Total Expenditures		
Receipts Over(Under) Expenditures	98.12	(142.60)
Unencumbered Cash, Beginning	(98.12)	-
Unencumbered Cash, Ending	\$ -	\$ (142.60)

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE JIAS FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grant	\$ 7,336.00	\$ 500.00
Other		
Reimbursements	1,559.08	1,327.41
Total Receipts	8,895.08	1,827.41
Expenditures		
Public Safety	14,864.73	(5,555.11)
Total Expenditures	14,864.73	(5,555.11)
Receipts Over(Under) Expenditures	(5,969.65)	7,382.52
Unencumbered Cash, Beginning	6,029.65	60.00
Unencumbered Cash, Ending	\$ 60.00	\$ 7,442.52

CRAWFORD COUNTY, KANSAS
RJA YAP SERVICES FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grant	\$ 8,197.90	\$ 852.60
Total Receipts	8,197.90	852.60
Expenditures		
Public Safety	13,073.20	852.60
Total Expenditures	13,073.20	852.60
Receipts Over(Under) Expenditures	(4,875.30)	-
Unencumbered Cash, Beginning	4,875.30	-
Unencumbered Cash, Ending	\$ -	\$ -

CRAWFORD COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 469,078.14	\$ 500,861.07	\$ 498,184.00	\$ 2,677.07
Motor vehicle tax	83,384.69	82,183.77	78,028.00	4,155.77
Delinquent tax collections	12,301.02	17,718.48	10,000.00	7,718.48
Total Receipts	<u>564,763.85</u>	<u>600,763.32</u>	<u>\$ 586,212.00</u>	<u>\$ 14,551.32</u>
Expenditures				
Public Health and Welfare				
Appropriation to Mental Health Board	<u>565,000.00</u>	<u>598,000.00</u>	<u>\$ 598,000.00</u>	<u>\$ -</u>
Total Expenditures	<u>565,000.00</u>	<u>598,000.00</u>	<u>\$ 598,000.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	(236.15)	2,763.32		
Unencumbered Cash, Beginning	<u>20,955.10</u>	<u>20,718.95</u>		
Unencumbered Cash, Ending	<u>\$ 20,718.95</u>	<u>\$ 23,482.27</u>		

CRAWFORD COUNTY, KANSAS
INTELLECTUAL DISABILITIES FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 114,800.73	\$ 113,744.45	\$ 113,023.00	\$ 721.45
Motor vehicle tax	20,242.30	20,055.32	19,078.00	977.32
Delinquent tax collections	3,010.98	4,331.11	2,400.00	1,931.11
Total Receipts	<u>138,054.01</u>	<u>138,130.88</u>	<u>\$ 134,501.00</u>	<u>\$ 3,629.88</u>
Expenditures				
Public Health and Welfare				
Appropriation to				
Mental Retardation Center	<u>137,817.00</u>	<u>137,816.99</u>	<u>\$ 137,817.00</u>	<u>\$ (0.01)</u>
Total Expenditures	<u>137,817.00</u>	<u>137,816.99</u>	<u>\$ 137,817.00</u>	<u>\$ (0.01)</u>
Receipts Over(Under) Expenditures	237.01	313.89		
Unencumbered Cash, Beginning	<u>4,906.77</u>	<u>5,143.78</u>		
Unencumbered Cash, Ending	<u>\$ 5,143.78</u>	<u>\$ 5,457.67</u>		

CRAWFORD COUNTY, KANSAS
CRISIS RESOURCE CENTER FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grant	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Health and Welfare	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	275.00	275.00
Unencumbered Cash, Ending	<u>\$ 275.00</u>	<u>\$ 275.00</u>

CRAWFORD COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local alcoholic liquor tax	\$ 20,280.34	\$ 19,134.52	\$ 19,000.00	\$ 134.52
Total Receipts	<u>20,280.34</u>	<u>19,134.52</u>	<u>\$ 19,000.00</u>	<u>\$ 134.52</u>
Expenditures				
Public Health and Welfare	<u>18,900.00</u>	<u>19,000.00</u>	<u>\$ 19,000.00</u>	<u>\$ -</u>
Total Expenditures	<u>18,900.00</u>	<u>19,000.00</u>	<u>\$ 19,000.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	1,380.34	134.52		
Unencumbered Cash, Beginning	<u>5,430.75</u>	<u>6,811.09</u>		
Unencumbered Cash, Ending	<u>\$ 6,811.09</u>	<u>\$ 6,945.61</u>		

CRAWFORD COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019
With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local alcoholic liquor tax	\$ 8,444.84	\$ 8,679.51	\$ 8,000.00	\$ 679.51
Total Receipts	<u>8,444.84</u>	<u>8,679.51</u>	<u>\$ 8,000.00</u>	<u>\$ 679.51</u>
Expenditures				
Culture and Recreation	<u>7,729.14</u>	<u>8,160.00</u>	<u>\$ 8,451.00</u>	<u>\$ (291.00)</u>
Total Expenditures	<u>7,729.14</u>	<u>8,160.00</u>	<u>\$ 8,451.00</u>	<u>\$ (291.00)</u>
Receipts Over(Under) Expenditures	715.70	519.51		
Unencumbered Cash, Beginning	<u>2,140.92</u>	<u>2,856.62</u>		
Unencumbered Cash, Ending	<u>\$ 2,856.62</u>	<u>\$ 3,376.13</u>		

CRAWFORD COUNTY, KANSAS
TOURISM AND CONVENTION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Transient Guest tax	\$ 521,036.76	\$ 546,891.04	\$ 415,000.00	\$ 131,891.04
Other				
Reimbursements	44,932.65	-	-	-
Total Receipts	<u>565,969.41</u>	<u>546,891.04</u>	<u>\$ 415,000.00</u>	<u>\$ 131,891.04</u>
Expenditures				
Tourism and Convention Promotion	<u>599,862.62</u>	<u>479,247.10</u>	<u>\$ 501,938.00</u>	<u>\$ (22,690.90)</u>
Total Expenditures	<u>599,862.62</u>	<u>479,247.10</u>	<u>\$ 501,938.00</u>	<u>\$ (22,690.90)</u>
Receipts Over(Under) Expenditures	(33,893.21)	67,643.94		
Unencumbered Cash, Beginning	<u>183,304.28</u>	<u>149,411.07</u>		
Unencumbered Cash, Ending	<u>\$ 149,411.07</u>	<u>\$ 217,055.01</u>		

CRAWFORD COUNTY, KANSAS
VIOLENCE AGAINST WOMEN FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ -	\$ -
Emergency Shelter Federal Grant	23,525.00	24,739.00
Total Receipts	23,525.00	24,739.00
Expenditures		
Public Safety	23,525.00	24,739.00
Total Expenditures	23,525.00	24,739.00
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

CRAWFORD COUNTY, KANSAS
DRUG ENDANGERED CHILDREN FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

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

CRAWFORD COUNTY, KANSAS
BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ -	\$ -	\$ -	\$ -
Motor vehicle tax	-	-	-	-
Delinquent tax collections	378.08	2,597.30	-	2,597.30
Total Receipts	<u>378.08</u>	<u>2,597.30</u>	<u>\$ -</u>	<u>\$ 2,597.30</u>
Expenditures				
Debt Service				
Principal	-	-	\$ -	\$ -
Interest	-	-	-	-
Residual Equity Transfer to Other Funds				
General	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	378.08	2,597.30		
Unencumbered Cash, Beginning	<u>5,486.05</u>	<u>5,864.13</u>		
Unencumbered Cash, Ending	<u>\$ 5,864.13</u>	<u>\$ 8,461.43</u>		

CRAWFORD COUNTY, KANSAS
RISK MANAGEMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Interest earned	\$ 463.26	\$ 1,023.06	\$ -	\$ 1,023.06
Other				
Reimbursements	-	6,570.00	-	6,570.00
Blue Cross Blue Shield Premiums	3,812,709.31	3,938,238.60	3,945,000.00	(6,761.40)
Operating Transfers from Other Funds				
General	110,000.00	-	-	-
Employee Benefits	56,849.00	1,200.00	-	1,200.00
Total Receipts	<u>3,980,021.57</u>	<u>3,947,031.66</u>	<u>\$ 3,945,000.00</u>	<u>\$ 2,031.66</u>
Expenditures				
General Government	3,656,118.60	3,830,188.53	\$ 4,050,000.00	\$ (219,811.47)
Subtotal Certified Budget			4,050,000.00	
Adjustments for Qualifying Budget Credits				
Reimbursements in excess of budg	-	-	-	-
Total Expenditures	<u>3,656,118.60</u>	<u>3,830,188.53</u>	<u>\$ 4,050,000.00</u>	<u>\$ (219,811.47)</u>
Receipts Over(Under) Expenditures	323,902.97	116,843.13		
Unencumbered Cash, Beginning	<u>345,320.49</u>	<u>669,223.46</u>		
Unencumbered Cash, Ending	<u>\$ 669,223.46</u>	<u>\$ 786,066.59</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 183,031.15	\$ 187,456.31	\$ 187,456.00	\$ 0.31
Motor vehicle tax	38,942.75	48,193.14	48,193.00	0.14
Delinquent tax collections	2,616.50	2,944.52	2,945.00	(0.48)
Other				
Reimbursements	47,871.78	-	-	-
Total Receipts	272,462.18	238,593.97	\$ 238,594.00	\$ (0.03)
Expenditures				
Public Safety	222,308.89	221,081.85	\$ 224,150.00	\$ (3,068.15)
Operating Transfer to Other Funds				
Fire District #1 Equip Reserve	47,871.78	15,000.00	16,000.00	(1,000.00)
Subtotal Certified Budget			240,150.00	
Adjustments for Qualifying Budget Credits				
Reimbursements	-	-	-	-
Total Expenditures	270,180.67	236,081.85	\$ 240,150.00	\$ (4,068.15)
Receipts Over(Under) Expenditures	2,281.51	2,512.12		
Unencumbered Cash, Beginning	2,108.90	4,390.41		
Unencumbered Cash, Ending	\$ 4,390.41	\$ 6,902.53		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfer from Fire District #1 Fund	\$ 47,871.78	\$ 15,000.00
Total Receipts	<u>47,871.78</u>	<u>15,000.00</u>
Expenditures		
Capital Outlays	27,157.64	21,234.38
Total Expenditures	<u>27,157.64</u>	<u>21,234.38</u>
Receipts Over(Under) Expenditures	20,714.14	(6,234.38)
Unencumbered Cash, Beginning	<u>34,836.95</u>	<u>55,551.09</u>
Unencumbered Cash, Ending	<u>\$ 55,551.09</u>	<u>\$ 49,316.71</u>

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #2 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019
With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 128,227.14	\$ 135,783.93	\$ 135,784.00	\$ (0.07)
Motor vehicle tax	23,080.06	31,614.44	31,614.00	0.44
Delinquent tax collections	2,397.45	2,774.24	2,774.00	0.24
Other				
Reimbursements	10,013.75	-	-	-
Total Receipts	<u>163,718.40</u>	<u>170,172.61</u>	<u>\$ 170,172.00</u>	<u>\$ 0.61</u>
Expenditures				
Public Safety				
Operating expenditures	44,073.35	59,901.04	\$ 118,650.00	\$ (58,748.96)
Capital projects	-	-		-
Debt Service on Bonds				
Principal	16,000.00	17,000.00	16,000.00	1,000.00
Interest	24,055.00	23,375.00	24,000.00	(625.00)
Operating Transfer to Other Funds				
Fire District #2 Equip Reserve	74,000.00	69,000.00	15,000.00	54,000.00
Subtotal Certified Budget			<u>173,650.00</u>	
Adjustments for Qualifying Budget Credits				
Reimbursements	-	-	-	-
Total Expenditures	<u>158,128.35</u>	<u>169,276.04</u>	<u>\$ 173,650.00</u>	<u>\$ (4,373.96)</u>
Receipts Over(Under) Expenditures	5,590.05	896.57		
Unencumbered Cash, Beginning	<u>341.40</u>	<u>5,931.45</u>		
Unencumbered Cash, Ending	<u>\$ 5,931.45</u>	<u>\$ 6,828.02</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #2 EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2019
With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Fire District #2 Fund	\$ 74,000.00	\$ 69,000.00
Total Receipts	74,000.00	69,000.00
Expenditures		
Capital Outlays	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	74,000.00	69,000.00
Unencumbered Cash, Beginning	30,000.00	104,000.00
Unencumbered Cash, Ending	<u>\$ 104,000.00</u>	<u>\$ 173,000.00</u>

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 45,596.91	\$ 49,547.65	\$ 49,311.00	\$ 236.65
Motor vehicle tax	9,262.24	9,904.28	8,877.00	1,027.28
Delinquent tax collections	1,221.18	1,810.21	1,000.00	810.21
Other				
Reimbursements	-	-	-	-
Total Receipts	<u>56,080.33</u>	<u>61,262.14</u>	<u>\$ 59,188.00</u>	<u>\$ 2,074.14</u>
Expenditures				
Public Safety	45,409.43	45,814.49	\$ 59,550.00	\$ (13,735.51)
Operating Transfer to Other Funds				
Fire District #3 Equip Reserve	16,000.00	10,000.00	-	10,000.00
Subtotal Certified Budget			<u>59,550.00</u>	
Adjustments for Qualifying Budget Credits				
Grants and reimbursements	-	-	-	-
Total Expenditures	<u>61,409.43</u>	<u>55,814.49</u>	<u>\$ 59,550.00</u>	<u>\$ (3,735.51)</u>
Receipts Over(Under) Expenditures	(5,329.10)	5,447.65		
Unencumbered Cash, Beginning	<u>5,734.06</u>	<u>404.96</u>		
Unencumbered Cash, Ending	<u>\$ 404.96</u>	<u>\$ 5,852.61</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2019
With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Fire District #3 Fund	\$ 16,000.00	\$ 10,000.00
Total Receipts	16,000.00	10,000.00
Expenditures		
Capital Outlays	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	16,000.00	10,000.00
Unencumbered Cash, Beginning	7,000.00	23,000.00
Unencumbered Cash, Ending	<u>\$ 23,000.00</u>	<u>\$ 33,000.00</u>

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #4 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 48,142.19	\$ 51,139.23	\$ 51,139.00	\$ 0.23
Motor vehicle tax	11,513.11	11,761.30	11,761.00	0.30
Delinquent tax collections	884.28	565.75	566.00	(0.25)
Total Receipts	60,539.58	63,466.28	\$ 63,466.00	\$ 0.28
Expenditures				
Public Safety	49,161.78	54,300.00	\$ 60,570.00	\$ (6,270.00)
Operating Transfer to Other Funds				
Fire District #4 Equip Reserve	8,500.00	8,000.00	5,000.00	3,000.00
Total Expenditures	57,661.78	62,300.00	\$ 65,570.00	\$ (3,270.00)
Receipts Over(Under) Expenditures	2,877.80	1,166.28		
Unencumbered Cash, Beginning	1,050.39	3,928.19		
Unencumbered Cash, Ending	<u>\$ 3,928.19</u>	<u>\$ 5,094.47</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #4 EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Fire District #4 Fund	\$ 8,500.00	\$ 8,000.00
Total Receipts	8,500.00	8,000.00
Expenditures		
Capital Outlays	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	8,500.00	8,000.00
Unencumbered Cash, Beginning	10,000.00	18,500.00
Unencumbered Cash, Ending	<u>\$ 18,500.00</u>	<u>\$ 26,500.00</u>

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #1 FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Current taxes - special assessment: \$	-	\$ -
Delinquent tax collections	-	-
Total Receipts	-	-
Expenditures		
Public Health and Welfare	-	-
Debt Service on Bonds	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>15,676.56</u>	<u>15,676.56</u>
Unencumbered Cash, Ending	<u>\$ 15,676.56</u>	<u>\$ 15,676.56</u>

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #2 FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Current taxes - special assessment: \$	21,420.00	\$ 23,630.00
Delinquent tax collections	420.00	4,190.22
Charges for Services	34,469.00	33,644.40
Other		
Reimbursements	2,127.00	-
Total Receipts	<u>58,436.00</u>	<u>61,464.62</u>
Expenditures		
Public Health and Welfare	33,858.63	38,833.32
Debt Service on Bonds		
Principal	7,000.00	8,000.00
Interest	16,046.25	15,757.50
Total Expenditures	<u>56,904.88</u>	<u>62,590.82</u>
Receipts Over(Under) Expenditures	1,531.12	(1,126.20)
Unencumbered Cash, Beginning	<u>33,464.25</u>	<u>34,995.37</u>
Unencumbered Cash, Ending	<u>\$ 34,995.37</u>	<u>\$ 33,869.17</u>

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #3 FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2019
With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Prepaid special assessments	\$ 50,044.50	\$ 53,532.50
Charges for Services	17,749.00	18,239.00
Total Receipts	67,793.50	71,771.50
Expenditures		
Public Health and Welfare		
Operating expenditures	15,890.41	27,160.47
Capital projects	-	-
Debt Service on Bonds		
Principal	16,000.00	16,000.00
Interest	29,432.50	28,955.00
Other	-	-
Total Expenditures	61,322.91	72,115.47
Receipts Over(Under) Expenditures	6,470.59	(343.97)
Unencumbered Cash, Beginning	42,209.98	48,680.57
Unencumbered Cash, Ending	<u>\$ 48,680.57</u>	<u>\$ 48,336.60</u>

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #4 FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2019
With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Current taxes - special assessments	\$ 30,897.56	\$ 28,471.01
Delinquent tax collections	-	1,230.18
Charges for Services	<u>27,008.50</u>	<u>29,889.50</u>
Total Receipts	<u>57,906.06</u>	<u>59,590.69</u>
Expenditures		
Public Health and Welfare	24,140.55	33,855.60
Debt Service on bonds		
Principal	8,000.00	8,000.00
Interest	22,580.00	22,207.50
Other	-	-
Total Expenditures	<u>54,720.55</u>	<u>64,063.10</u>
Receipts Over(Under) Expenditures	3,185.51	(4,472.41)
Unencumbered Cash, Beginning	<u>35,382.85</u>	<u>38,568.36</u>
Unencumbered Cash, Ending	<u>\$ 38,568.36</u>	<u>\$ 34,095.95</u>

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #5 FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

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

CRAWFORD COUNTY, KANSAS
SOUTHRIDGE PAVING DISTRICT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Current ad valorem tax	\$ 13,975.64	\$ 13,975.64
Total Receipts	13,975.64	13,975.64
Expenditures		
Debt Service on Bonds		
Principal	11,500.00	12,000.00
Interest	2,617.54	2,216.18
Other	1.25	1.25
Total Expenditures	14,118.79	14,217.43
Receipts Over(Under) Expenditures	(143.15)	(241.79)
Unencumbered Cash, Beginning	894.05	750.90
Unencumbered Cash, Ending	\$ 750.90	\$ 509.11

CRAWFORD COUNTY, KANSAS
DEER CREEK PAVING DISTRICT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2019
 With Comparative Actual Amounts for the Year Ended December 31, 2018

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Prepaid special assessments	\$ 11,948.80	\$ 10,961.68
Other		
Proceeds from long term debt	47,795.20	-
Miscellaneous	-	-
Total Receipts	59,744.00	10,961.68
Expenditures		
Capital Outlays	59,744.00	10,488.20
Debt Service on Bonds		
Principal	-	-
Interest	-	-
Other	-	-
Total Expenditures	59,744.00	10,488.20
Receipts Over(Under) Expenditures	-	473.48
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 473.48

CRAWFORD COUNTY, KANSAS
AGENCY FUNDS

Schedule of Receipts and Disbursements, Regulatory Basis
For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Taxes	\$ 21,407,953.78	\$ 37,786,351.91	\$ 36,930,217.26	\$ 22,264,088.43
Current 16 & 20 M Trucks	59,060.51	95,452.50	94,019.12	60,493.89
Delinquent Personal Prop	311,522.78	1,575,089.75	1,421,978.07	464,634.46
Delinquent 16 & 20 M Tr	178.83	8,080.42	7,273.45	985.80
County Equalization State Ai	-	-	-	-
Homestead Refund	-	-	-	-
Mineral Tax	-	-	-	-
Commercial Vehicle Fees	5,001.56	224,961.19	223,802.31	6,160.44
Motor Vehicle Tax	810,641.20	4,814,666.18	4,796,122.79	829,184.59
Neighborhood Revitalization	-	172,963.95	172,963.95	-
Pittsburg TIF Financing	-	298,876.61	298,876.61	-
Special City & County Street	-	-	-	-
Total Distributable Funds	\$ 22,594,358.66	\$ 44,976,442.51	\$ 43,945,253.56	\$ 23,625,547.61
Subdivision Funds:				
Hospital Districts	\$ -	\$ 450,939.60	\$ 450,939.60	\$ -
SEK Library District	-	203,984.94	203,984.94	-
State	-	467,390.40	467,390.40	-
Watershed Districts	-	3,790.68	3,790.68	-
Extension Council	-	417,020.23	417,020.23	-
School Districts	-	14,119,138.14	14,119,138.14	-
Cities	-	10,935,613.87	10,935,613.87	-
Townships	-	235,374.04	235,374.04	-
Total Subdivision Funds	\$ -	\$ 26,833,251.90	\$ 26,833,251.90	\$ -

**CRAWFORD COUNTY, KANSAS
AGENCY FUNDS**

Schedule of Receipts and Disbursements, Regulatory Basis
For the Year Ended December 31, 2019

Fund	Ending Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds				
Bankruptcy	\$ 16,084.84	\$ -	\$ 16,084.84	\$ -
Beneficiary	4,578.00	-	-	4,578.00
Cereal Malt Beverage	300.00	300.00	350.00	250.00
Attorney Forfeiture Fees	555.60	957.30	-	1,512.90
Special Law Enforcement Tr	121,372.07	78,072.50	125,804.61	73,639.96
IRS Forfeiture Law Enforce	40,250.16	-	-	40,250.16
Jail Commissary Trust	506.82	-	-	506.82
State Election Filing Fee	-	300.00	300.00	-
Fish and Game	-	2,540.50	2,540.50	-
Heritage Trust Fund	3,812.00	17,621.00	17,125.00	4,308.00
Pittsburg County Museum	437.59	-	437.59	-
MV Sales Tax Fund	-	2,973,526.51	2,998,563.94	(25,037.43)
State Vehicle Fund	-	2,737,608.46	2,737,608.46	-
Treasurer's Vehicle Fund	-	328,358.66	293,324.49	35,034.17
Motor Vehicle Driving Rec	-	-	-	-
Motor Vehicle Inspections	-	-	-	-
Kansas Drivers License Fees	-	14,447.00	14,447.00	-
Flex Spending	28,137.79	149,431.32	147,604.97	29,964.14
Payroll Clearing Accounts	-	5,257,813.89	5,257,896.60	(82.71)
Motor Vehicle Special Auto	228,740.36	85,721.94	314,462.30	-
Crawford Co Law Library	84,703.47	17,705.25	18,190.99	84,217.73
District Court - Girard	99,414.85	223,930.95	207,089.05	116,256.75
District Court - Pittsburg	27,308.90	1,275,328.20	1,259,936.98	42,700.12
County Attorney	367.05	5,201.99	4,039.98	1,529.06
Total Other Agency Funds	<u>\$ 656,569.50</u>	<u>\$ 13,168,865.47</u>	<u>\$ 13,415,807.30</u>	<u>\$ 409,627.67</u>
GRAND TOTAL - AGENCY	<u>\$ 23,250,928.16</u>	<u>\$ 84,978,559.88</u>	<u>\$ 84,194,312.76</u>	<u>\$ 24,035,175.28</u>

CRAWFORD COUNTY, KANSAS

FEDERAL COMPLIANCE SECTION

For the Year Ended December 31, 2019

CRAWFORD COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

<u>FEDERAL GRANTOR</u>	<u>CFDA</u>	<u>Amount</u>	<u>Amount</u>
<u>PASS THROUGH GRANTOR / PROGRAM TITLE</u>	<u>Number</u>	<u>Received</u>	<u>Expended</u>
<u>U.S. Department of Agriculture</u>			
Passed Through the State of Kansas Department of Health & Environment			
Special supplemental Nutrition Program for Women, Infants and Children	10.557	456,948.00	474,408.00
Total U.S. Department of Agriculture		<u>456,948.00</u>	<u>474,408.00</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed Through the State of Kansas Housing Resource Center			
Emergency Shelter Grant	14.231	24,739.00	24,739.00
<u>U.S. Department of Transportation</u>			
Passed Through the State of Kansas Department of Transportation			
State and Community Highway Safety Grants	20.600	5,531.36	5,531.36
<u>U.S. Department of Health and Human Services</u>			
Passed Through the State of Kansas Department of Health & Environment			
Public Health Emergency Preparedness-Bio Terror	93.069	34,418.00	34,422.00
Injury Prevention Grant	93.136	650.00	650.00
Family Planning Services	93.217	34,485.00	33,572.00
Immunization Grants	93.268 (c)	3,995.00	3,995.00
Early Detection Grant	93.283	132,934.25	135,249.26
Innovative State and Local Grant	93.435	60,000.00	60,000.00
Child Care and Development Grant	93.575 (a)	41,430.00	35,461.00
Breastfeeding Promotion and Support	93.741 (b)	5,523.00	5,527.00
PHAP Grant	93.757	-	83,622.68
Teen Pregnancy Prevention	93.778 (d)	34,855.50	30,982.50
Maternity Care Public Prevention and Health Grant	93.788	75,000.00	75,000.00
HIV Care Formula Grant (Case Management)	93.917	116,838.00	108,050.00
CDDR Grant	93.945	19,630.00	19,630.00
Maternal and Child Health Services	93.994	65,413.00	71,696.00
Total U.S. Department of Health and Human Services		<u>625,171.75</u>	<u>697,857.44</u>
<u>U.S. Department of Homeland Security</u>			
Passed Through the State of Kansas Division of Emergency Management			
Emergency Management Performance Grant	97.042	28,171.00	28,171.00
TOTALS		<u><u>\$ 1,140,561.11</u></u>	<u><u>\$ 1,230,706.80</u></u>

Notes to the Schedule of Expenditures of Federal Awards

(1) Receipts and expenditures in this schedule are recorded using the regulatory basis of accounting, which is the same method of accounting used in the basic financial statements. Receipts are recorded when the cash is received and not when earned. Expenditures are recorded when the cash is paid and includes payables as well as encumbrances, i.e. executed but unperformed contracts.

(2) Indirect costs were charged to programs in accordance with the agreements with the grantors.

(3) The County paid no funds to subrecipients of the County.

Clusters of Funds:

(a) CCDF Cluster; (b) Highway Safety Cluster; (c) Immunization Cluster; and (d) Medicaid Cluster.

Diehl Banwart Bolton

Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of County Commissioners
Crawford County Courthouse
Girard, Kansas 66056

Report on Compliance for Each Major Federal Program

We have audited Crawford County, Kansas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Crawford County, Kansas' major federal programs for the year ended December 31, 2019. Crawford County, Kansas' major federal programs are identified in the Summary of Auditor's Results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditors' Responsibilities

Our responsibility is to express an opinion on compliance for each of County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Crawford County, Kansas' compliance.

Opinion on Each Major Federal Program

In our opinion, the Crawford County, Kansas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

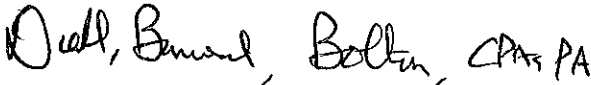
Report on Internal Control Over Compliance

Management of Crawford County, Kansas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


DIEHL, BANWART, BOLTON, CPAs PA

July 9, 2020
Girard, Kansas

Diehl Banwart Bolton

Certified Public Accountants PA

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

Board of County Commissioners
Crawford County Courthouse
Girard, Kansas 66056

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statement of the Crawford County, Kansas, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Crawford County, Kansas' basic financial statement, and have issued our report thereon dated July 9, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Crawford County, Kansas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of Crawford County, Kansas' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency*, is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

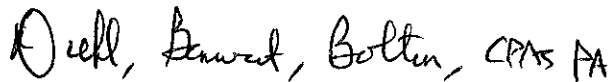
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



DIEHL, BANWART, BOLTON, CPAs PA

July 9, 2020
Girard, Kansas

**CRAWFORD COUNTY, KANSAS
GIRARD, KANSAS**

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2019

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

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

Internal control over financial reporting:

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

FEDERAL AWARDS

Internal control over major programs:

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

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

Unqualified

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

Yes No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
10.557	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
93.283	Early Detention Grant

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

\$ 750,000

Auditee qualified as low-risk auditee?

Yes No

**CRAWFORD COUNTY, KANSAS
GIRARD, KANSAS**

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

No material findings or questioned costs are required to be disclosed under Government Auditing Standards.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.

CRAWFORD COUNTY, KANSAS

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended December 31, 2019

No audit findings relative to the federal award programs.