

**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, 2012**

# CRAWFORD COUNTY, KANSAS

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**Diehl  
Banwart  
Bolton**

*Certified Public Accountants PA*

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**INDEPENDENT AUDITORS' REPORT**

Board of County Commissioners  
Crawford County Courthouse  
Girard, Kansas 66056

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, 2012 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. 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, 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 the 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, 2012 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, 2012, 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 U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*. 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 31, 2013, 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.

*Diehl, Banwart, Bolton*

DIEHL, BANWART, BOLTON, CPAs PA

July 31, 2013  
Girard, Kansas

**CRAWFORD COUNTY, KANSAS**  
**Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis**  
**For the Year Ended December 31, 2012**

Fund	Beginning		Receipts	Expenditures	Ending		Plus Encumbrances and Accounts Payable	Cash Balance December 31, 2012
	Unencumbered Cash Balance				Unencumbered Cash Balance			
<b>Governmental Type Funds</b>								
General Fund	\$53,098.81		\$7,917,004.38	\$7,776,199.61	\$193,903.58	\$522,139.50		\$716,043.08
Special Purpose Funds								
Extension Council	26.98	(26.98)						
County Ambulance	9,157.79	1,414,608.88		1,384,316.75	39,449.92	95,637.05		135,086.97
Community Corrections	37,862.41	472,669.07		471,362.38	39,169.10	18,024.49		57,193.59
County Attorney Training	462.13	2,452.90		1,457.16	1,457.87			1,457.87
Register of Deeds Technology	99,851.24	39,983.69		42,719.54	97,115.39			97,115.39
Land Records Technology	8,506.24	-		2,225.40	6,280.84			6,280.84
County Fair Association	1,610.70	9,553.71		9,696.16	1,468.25			1,468.25
County Fairground Maint	861.49	4,912.50		5,021.44	752.55			752.55
County Fair Awards	8,505.41	8,885.35		9,940.00	7,450.76			7,450.76
County Health	5,083.04	919,060.60		900,488.71	23,654.93	53,541.25		77,196.18
Health and Family Services	-	47,548.91		47,548.91	-	3,865.25		3,865.25
Health WIC	311,123.89	257,582.00		488,900.31	79,805.58			79,805.58
Free to Know Services	-	-		-	-			-
Free to Know	34,388.42	142,980.86		142,760.66	34,608.62	5,010.74		39,619.36
Kansas COLPO Health	853.64	-		-	853.64			853.64
HERR	6,290.13	-		-	6,290.13			6,290.13
Early Intervention	-	-		-	-			-
Case Management	16,420.58	40,137.00		43,709.84	12,847.74	1,951.82		14,799.56
Cancer Prevention	12,536.41	4,751.27		-	17,287.68			17,287.68
Family Connections	23,255.05	41,751.00		37,846.76	27,159.29	5,259.71		32,419.00
Teen Pregnancy Grant	-	22,204.81		-	22,204.81			22,204.81
Road and Bridge	158,866.32	3,201,221.19		3,161,522.70	198,564.81	145,647.04		344,211.85
Equipment Reserve	139,501.00	7,120.00		128,842.67	17,778.33			17,778.33
Soil Conservation	-	34,459.85		33,912.00	547.85			547.85
Drug Enforcement	14,210.18	287.47		-	14,497.65			14,497.65
Driver Improvement	2,724.46	150.00		1,588.00	1,286.46			1,286.46
Elderly	7,074.20	142,732.02		147,015.69	2,790.53			2,790.53
Emergency Telephone Tax	32,523.70	13,624.89		46,148.59	-			(0.00)

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, 2012**

Fund	Beginning		Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus Encumbrances and Accounts Payable	Cash Balance December 31, 2012
	Unencumbered Cash Balance						
<b>Governmental Type Funds (Continued)</b>							
<b>Special Purpose Funds (Continued)</b>							
Consolidated 911 Tax	\$67,575.00	\$185,254.26	\$103,608.08	\$149,221.18	\$6,310.47	\$155,531.65	
Employee Benefit	10,545.52	3,020,525.93	3,019,738.97	11,332.48	(10,219.73)	1,112.75	
Historical Society	1,057.30	23,898.64	24,387.95	567.99	-	567.99	
Juvenile Justice	1,678.52	-	-	1,678.52	-	1,678.52	
Prevention Services	1,395.31	-	-	1,395.31	-	1,395.31	
Crawford County Teen Court	2,072.40	-	-	2,072.40	-	2,072.40	
Fiscal Clerk JJA	7,371.93	50,378.77	44,775.02	12,975.68	2,269.48	15,245.16	
Juvenile Justice Incentive	2,075.53	-	-	2,075.53	-	2,075.53	
Juvenile Justice RJA Judicial	-	265,416.50	265,371.50	45.00	16,092.46	16,137.46	
Juvenile Justice JIAS	6,972.03	126,394.77	128,006.83	5,359.97	-	5,359.97	
Local Environmental Protect	5,930.02	-	5,930.02	-	-	-	
Mental Health	-	548,628.76	538,100.00	10,528.76	-	10,528.76	
Mental Retardation	266.04	139,756.90	137,817.00	2,205.94	-	2,205.94	
Crisis Resource Center	275.00	-	-	275.00	-	275.00	
Special Alcohol Program	6,060.80	21,041.78	20,807.81	6,294.77	-	6,294.77	
Special Parks and Recreation	3,116.42	8,080.05	8,626.56	2,569.91	-	2,569.91	
Tourism and Convention	105,351.24	182,172.53	146,008.44	141,515.33	-	141,515.33	
Violence Against Women	-	16,314.28	16,314.28	-	-	-	
Drug Endangered Children	1,925.92	-	-	1,925.92	-	1,925.92	
Bond and Interest Fund	24,025.47	1,411,374.56	1,369,070.00	66,330.03	-	66,330.03	
Trust Fund							
Risk Management	348,469.01	2,932,437.91	2,847,265.16	433,641.76	-	433,641.76	
<b>Subtotal Primary Government</b>	<b>1,580,957.68</b>	<b>23,677,331.01</b>	<b>23,559,050.90</b>	<b>1,699,237.79</b>	<b>865,529.53</b>	<b>2,564,767.32</b>	

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, 2012**

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus Encumbrances and Accounts Payable	Cash Balance December 31, 2012
<b>Related Governmental Entities</b>						
Fire District #1	\$39.03	\$157,618.55	\$157,630.88	\$26.70	\$2,802.75	\$2,829.45
Fire District #2	1,143.95	89,249.28	90,393.23	-	3,935.03	3,935.03
Fire District #3	2,331.45	42,703.41	44,098.51	936.35	9,505.91	10,442.26
Fire District #4	2,666.65	47,666.87	48,496.55	1,836.97	4,738.35	6,575.32
Sewer District #1	32,008.41	7,964.64	25,098.00	14,875.05	-	14,875.05
Sewer District #2	20,169.16	45,302.50	45,755.22	19,716.44	-	19,716.44
Sewer District #3	7.35	7,377.13	3,403.03	3,981.45	-	3,981.45
Sewer District #4	28,530.12	43,925.12	42,562.61	29,892.63	-	29,892.63
Sewer District #5	-	19,829.46	-	19,829.46	204.48	20,033.94
Total Related Governmental Entities	86,896.12	461,636.96	457,438.03	91,095.05	21,186.52	112,281.57
Total Reporting Entity (Excluding Agency Funds)	\$1,667,853.80	\$24,138,967.97	\$24,016,488.93	\$1,790,332.84	\$886,716.05	\$2,677,048.89

**COMPOSITION OF CASH**

County Treasurer:	Cash on hand	\$3,995.02
	Cash in Bank - Checking accounts	16,561,605.30
	Cash in Bank - Certificates of Deposit	5,688,827.61
Total County Treasurer		22,254,427.93
Motor Vehicle Special Auto Checking		159,532.83
Crawford County Law Library Checking		84,890.33
District Court - Girard Checking		38,908.15
District Court - Pittsburg Checking		121,811.72
County Attorney Checking		0.10
Payroll Clearing		-
Total Cash		22,659,571.06
Agency Fund per Schedule 3		(19,982,522.17)
Total Reporting Entity (Excluding Agency Funds)		\$2,677,048.89

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, 2012

## 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)

- 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.

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

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

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.
- 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.).

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

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

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. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. As shown in Note 11, the budgets for the Employee Benefits and Consolidated 911 Funds were amended this year.

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

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, 2012, 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.

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

Compensated Absences

The County's policies regarding vacation and sick pay permit full-time employees to accumulate vacation days with a maximum accumulation of no more than 30 days. Upon termination of employment, employees will be compensated for all accumulated unused vacation leave. At December 31, 2012, the estimated value of accumulated vacation was \$446,583.

Sick leave may be accumulated not to exceed 20 days. Any accumulated sick leave in excess of 20 days will be credited to a Major Medical Leave account for the employee. No employee may accumulate more than 120 days of Major Medical Leave. Employees are not paid for any unused sick leave or Major Medical Leave upon termination of employment. At the end of the year the estimated value of accumulated sick leave and Major Medical Leave was \$372,873 and \$1,128,056.

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

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

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

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

Pension Plan

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

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

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.

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 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 and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

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

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

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

At December 31, 2012 the County's carrying amount of deposits was \$22,655,635.52 and the bank balance was \$24,050,603.34. Of the bank balance, \$3,462,314.96 was covered by federal depository insurance, \$149,137.40 was covered by FHLB letters of credit totaling \$2,500,000.00 and \$20,439,150.98 was covered by pledged securities totaling \$29,871,019.94, held in safekeeping in the trust departments of separate banks.

4. **DEFINED BENEFIT PENSION PLAN**

**Plan Description**

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

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

**Funding Policy**

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The County's employer contribution to KPERS for the year ending December 31, 2012, 2011, and 2010, was \$1,019,344, \$846,250, and \$911,297, respectively, equal to the statutory required contribution for each year.

5. **SPECIAL TERMINATION BENEFITS**

The County has adopted an early retirement program for eligible employees. The program was offered on a voluntary basis. As compensation for accepting early retirement, the County will pay the cost maintaining the employee's current level of health insurance until the employee reaches the age of 65. The County intends to fund these benefits on a pay-as-go basis. The total amount of benefits paid during the year was approximately \$57,555. The estimated liability for those employees electing to participate in the program at December 31, 2012 is \$303,590.

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>
Road & Bridge	Equipment Reserve	12-1, 117	\$ 7,120.00

**11. BUDGET AMENDMENTS**

The budgets for the following funds were amended:

	<u>Original Budget</u>	<u>Amended Budget</u>
<u>Employee Benefit Fund</u>		
Receipts		
Taxes	\$ 2,965,063	\$ 3,020,526
Unencumbered Cash, January 1	48,309	14,952
Resources Available	<u>\$ 3,013,372</u>	<u>\$ 3,035,478</u>
Expenditures		
Employee Benefits	<u>\$ 3,013,372</u>	<u>\$ 3,035,478</u>
 <u>Consolidated 911 Tax Fund</u>		
Receipts		
Taxes	\$ -	\$ 175,000
Unencumbered Cash, January 1	-	-
Resources Available	<u>\$ -</u>	<u>\$ 175,000</u>
Expenditures		
Public Safety	<u>\$ -</u>	<u>\$ 175,000</u>

**12. SUBSEQUENT EVENTS**

Management has evaluated events and transactions occurring subsequent to December 31, 2012 through July 31, 2013, 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.

**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 two 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
<b>General Obligation Bonds</b>									
Series 2001A	4.00-4.30%	12-04-2001	2,300,000	11-1-2012	\$ 415,000	\$ -	\$ 415,000	\$ -	\$ 17,845
Series 2003A	3.75-4.00%	09-01-2003	2,440,000	11-1-2014	1,945,000	-	325,000	1,620,000	75,003
Series 2004A	3.10-3.55%	09-01-2004	3,300,000	11-1-2014	1,505,000	-	485,000	1,020,000	51,223
Subtotal					3,865,000	-	1,225,000	2,640,000	144,070
Series 2009 Fire District #2	4.25%	11-25-2009	673,300	12-02-2039	650,000	-	13,000	637,000	27,625
Series 1998A Sewer District #1	4.50%	12-15-1998	115,000	12-15-2038	25,000	-	3,000	22,000	2,250
Series 2005A Sewer District #2	4.25%	09-28-2005	475,000	09-28-2045	427,031	-	5,031	422,000	17,655
Series 2009A Sewer District #4	4.75%	02-24-2009	345,965	02-24-2049	343,000	-	3,000	340,000	16,293
Series 2009B Sewer District #4	4.50%	02-24-2009	177,733	02-24-2049	176,000	-	2,000	174,000	7,920
Total General Obligation Bonds					5,486,031	-	1,251,031	4,235,000	215,813
<b>Temporary Notes</b>									
Series 2011- Sewer District # 3	2.24%	08-15-2012	1,011,890	08-15-2013	1,011,890	-	-	1,011,890	-
Total Temporary Notes					1,011,890	-	-	1,011,890	-
<b>Lease Purchase Agreements</b>									
CSEL Project	0.00%	03-01-2007	40,594	2-1-2018	21,055	-	3,457	17,598	-
Election Equipment	4.94%	09-11-2007	208,886	10-1-2014	67,147	-	32,555	34,592	2,779
Caterpillar Graders (2)	4.70%	12-07-2007	302,708	12-3-2012	64,211	-	64,211	-	2,785
Noxious Weed Building	3.49%	03-13-2008	49,112	3-03-2013	11,905	-	10,418	1,487	223
2008 GM 2500 Suburban 4x4	3.28%	03-25-2008	30,472	4-1-2013	8,029	-	6,490	1,539	147
Ambulance Building	4.50%	07-11-2008	800,000	7-11-2023	658,366	-	48,805	609,561	24,603
Communication Equipment	3.47%	11-25-2008	37,228	1-15-2013	8,997	-	8,997	-	984
2010 Ford F-150 Super Crew (4)	3.38%	09-01-2009	97,788	9-01-2012	19,760	-	19,760	-	5,980
2009 Chevy Ambulances (2)	3.38%	05-01-2009	279,550	5-01-2014	131,680	-	57,538	74,142	3,312
12M2 Caterpillar (2)	2.47%	08-01-2012	281,320	8-01-2017	-	281,320	2,289	279,031	2,741
Ford Explorers (3)	2.25%	11-09-2012	89,022	11-08-2015	-	89,022	4,837	84,185	281
2010 Ford F-150 (4)	3.27%	05-17-2010	94,624	06-01-2013	41,171	-	30,487	10,684	2,716
2012 Ford F-150 (3)	3.24%	07-01-2011	75,177	07-05-2014	65,167	-	26,737	38,430	1,810
Subtotals					1,097,488	370,342	316,581	1,151,249	48,361

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
Building - Fire District # 4	5.48%	06-02-2006	99,200	6-01-2024	79,001	-	9,140	69,861	400
Fire Truck - Fire District # 1	4.59%	10-10-2006	216,265	10-01-2013	17,702	-	17,702	-	5,089
1974 Ford C-900 - Fire District # 4	4.23%	02-10-2010	11,500	2-28-2013	3,946	-	3,946	-	225
2008 Ford F-350 - Fire District # 1	4.23%	11-30-2007	67,247	12-03-2012	14,360	-	14,360	-	592
Pumper Truck '91Pierce Arrow-Fire District	3.88%	12-17-2009	62,066	2-28-2019	49,036	-	5,896	43,140	1,483
2009 Dodge Ram 3500 - Fire District # 3	3.91%	12-05-2008	28,993	5-05-2014	14,630	-	14,630	-	286
PTI-2000 Pumper Truck-Fire District # 2	3.71%	12-05-2008	158,667	5-05-2014	55,954	-	24,087	31,867	1,677
Radios and Pagers-Fire District # 3	4.48%	03-01-2011	34,149	3-01-2016	29,500	-	6,994	22,506	642
2008 Ford F350-Fire District # 3	3.99%	07-26-2011	24,584	8-01-2016	22,717	-	3,238	19,479	2,198
Total Lease Purchases					\$ 1,384,334	\$ 370,342	\$ 416,575	\$ 1,338,101	\$ 60,952
<u>Compensated Absences</u>									
Vacation					\$ 439,560	\$ 7,023	\$ -	\$ 446,583	N/A
Sick Pay					373,807	-	16,052	357,755	N/A
Major Medical Sick Pay					835,053	293,003	113,716	1,014,340	N/A
Early Retirement Benefits					606,535	-	57,555	548,980	N/A
					2,254,955	300,026	187,324	2,367,657	
					\$ 10,137,210	\$ 670,368	\$ 1,854,930	\$ 8,952,648	\$ 276,765

13. LONG TERM OBLIGATIONS (Continued)

Issue	2013	2014	2015	2016	2017	2018 to 2022	2023 to 2027	2028 to 2032	2033 to 2037	2038 to 2042	2043 to 2047	2048 to 2052	Totals
<b>PRINCIPAL</b>													
<b>General Obligation Bonds</b>													
Series 2001A	\$ 785,000	-	-	-	-	-	-	-	-	-	-	-	\$ 1,620,000
Series 2003A	500,000	835,000	-	-	-	-	-	-	-	-	-	-	1,020,000
Series 2004A	1,285,000	520,000	-	-	-	-	-	-	-	-	-	-	2,640,000
Subtotal	13,000	14,000	14,000	15,000	15,000	87,000	109,000	132,000	163,000	75,000	-	-	637,000
Series 2009 Fire District #2	3,000	3,000	3,000	3,000	3,000	7,000	-	-	-	-	-	-	22,000
Series 1998A Sewer District #1	6,000	6,000	7,000	7,000	7,000	41,000	51,000	61,000	75,000	95,000	66,000	-	422,000
Series 2005A Sewer District #2	3,000	4,000	4,000	4,000	5,000	26,000	31,000	38,000	49,000	61,000	78,000	37,000	340,000
Series 2009A Sewer District #4	2,000	2,000	2,000	2,000	2,000	15,000	16,000	20,000	25,000	31,000	38,000	19,000	174,000
Series 2009B Sewer District #4	1,312,000	1,384,000	30,000	31,000	32,000	176,000	207,000	251,000	312,000	262,000	182,000	56,000	4,235,000
Total General Obligation Bonds	1,011,890	-	-	-	-	-	-	-	-	-	-	-	1,011,890
Temporary Notes	1,011,890	-	-	-	-	-	-	-	-	-	-	-	1,011,890
Series 2011- Sewer District # 3	1,011,890	-	-	-	-	-	-	-	-	-	-	-	1,011,890

13. LONG TERM OBLIGATIONS (Continued)

Issue	2013	2014	2015	2016	2017	2018 to 2022	2023 to 2027	2028 to 2032	2033 to 2037	2038 to 2042	2043 to 2047	2048 to 2052	Totals
<b>PRINCIPAL</b>													
<b>Lease Purchase Agreements</b>													
CSEL Project	3,458	3,458	3,458	3,249	3,029	947	-	-	-	-	-	-	17,598
Election Equipment	34,397	195	-	-	-	-	-	-	-	-	-	-	34,592
Noxious Weed Building	1,487	-	-	-	-	-	-	-	-	-	-	-	1,487
2008 GM 2500 Suburban 4x4	1,539	-	-	-	-	-	-	-	-	-	-	-	1,539
Ambulance Building	46,938	49,095	51,350	53,709	56,176	322,047	30,246	-	-	-	-	-	609,561
2009 Chevy Ambulances (2)	59,181	14,961	-	-	-	-	-	-	-	-	-	-	74,142
12M2 Caterpillar (2)	54,079	55,430	56,815	58,234	54,474	-	-	-	-	-	-	-	279,031
Ford Explorers (3)	29,116	29,778	25,290	-	-	-	-	-	-	-	-	-	84,185
2010 Ford F-150 (4)	10,684	-	-	-	-	-	-	-	-	-	-	-	10,684
2012 Ford F-150 (3)	25,482	12,948	-	-	-	-	-	-	-	-	-	-	38,430
Subtotals	266,361	165,864	136,912	115,192	113,679	322,994	30,246	-	-	-	-	-	1,151,249
Building - Fire District # 4	4,459	4,710	4,975	5,254	5,550	32,792	12,121	-	-	-	-	-	69,861
Pumper Truck 91Pierce Arrow-Fire District	5,707	5,928	6,158	6,396	6,644	12,307	-	-	-	-	-	-	43,140
PTI-2000 Pumper Truck-Fire District # 2	25,004	6,862	-	-	-	-	-	-	-	-	-	-	31,867
Radios and Pagers-Fire District # 3	6,766	7,076	7,399	1,264	-	-	-	-	-	-	-	-	22,506
2008 Ford F350-Fire District # 3	4,745	4,938	5,138	4,659	-	-	-	-	-	-	-	-	19,479
Total Lease Purchases	313,043	195,378	160,582	132,765	125,873	368,093	42,367	-	-	-	-	-	1,338,101
<b>TOTAL PRINCIPAL</b>	<b>\$ 2,636,933</b>	<b>\$ 1,579,378</b>	<b>\$ 190,582</b>	<b>\$ 163,765</b>	<b>\$ 157,873</b>	<b>\$ 544,093</b>	<b>\$ 249,367</b>	<b>\$ 251,000</b>	<b>\$ 312,000</b>	<b>\$ 262,000</b>	<b>\$ 182,000</b>	<b>\$ 56,000</b>	<b>\$ 6,584,991</b>

13. LONG TERM OBLIGATIONS (Continued)

Issue	2013	2014	2015	2016	2017	2018 to 2022	2023 to 2027	2028 to 2032	2033 to 2037	2038 to 2042	2043 to 2047	2048 to 2052	Totals
<b>INTEREST</b>													
<b>General Obligation Bonds</b>													
Series 2001A	62,003	32,565	-	-	-	-	-	-	-	-	-	-	94,568
Series 2003A	35,460	18,460	-	-	-	-	-	-	-	-	-	-	53,920
Series 2004A	97,463	51,025	-	-	-	-	-	-	-	-	-	-	148,488
Subtotal	27,073	26,520	25,925	25,330	24,695	113,178	92,863	67,830	37,230	4,803	-	-	445,443
Series 2009 Fire District #2	990	855	720	585	450	540	-	-	-	-	-	-	4,140
Series 1998A Sewer District #1	17,408	17,160	16,913	16,624	16,335	77,055	67,650	56,430	42,735	25,781	5,528	-	359,618
Series 2005A Sewer District #2	16,150	16,008	15,818	15,628	15,438	73,625	66,975	58,995	49,020	36,243	20,235	2,660	386,793
Series 2009A Sewer District #4	7,830	7,740	7,650	7,560	7,470	35,550	32,175	28,125	23,175	17,100	9,540	1,305	185,220
Series 2009B Sewer District #4	166,913	119,308	67,025	65,726	64,385	299,948	259,663	211,380	152,160	83,926	35,303	3,965	1,529,700
Total General Obligation Bonds	22,666	-	-	-	-	-	-	-	-	-	-	-	22,666
Series 2011- Sewer District # 3	22,666	-	-	-	-	-	-	-	-	-	-	-	22,666

Temporary Notes





**CRAWFORD COUNTY, KANSAS**

**REGULATORY-REQUIRED  
SUPPLEMENTAL INFORMATION**  
For the Year Ended December 31, 2012

## CRAWFORD COUNTY, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
<b>Governmental Type Funds</b>					
General	\$7,852,078.00	\$9,148.31	\$7,861,226.31	\$7,776,199.61	(\$85,026.70)
<b>Special Purpose Funds</b>					
Extension Council	46,086.00	-	46,086.00	-	(46,086.00)
County Ambulance	1,402,876.00	-	1,402,876.00	1,384,316.75	(18,559.25)
Register of Deeds Technology	75,000.00	-	75,000.00	42,719.54	(32,280.46)
County Fair Association	11,206.00	-	11,206.00	9,696.16	(1,509.84)
County Fairground Maint	5,696.00	-	5,696.00	5,021.44	(674.56)
County Fair Awards	9,940.00	-	9,940.00	9,940.00	-
County Health	1,181,778.00	-	1,181,778.00	900,488.71	(281,289.29)
Noxious Weed	-	-	-	-	-
Road and Bridge	3,414,539.00	1,030.00	3,415,569.00	3,161,522.70	(254,046.30)
Soil Conservation	33,912.00	-	33,912.00	33,912.00	-
Elderly	147,211.00	-	147,211.00	147,015.69	(195.31)
Emergency Telephone Tax	111,850.00	-	111,850.00	46,148.59	(65,701.41)
Consolidated 911 Tax	125,000.00	-	125,000.00	103,608.08	(21,391.92)
Employee Benefit	3,035,000.00	-	3,035,000.00	3,019,738.97	(15,261.03)
Historical Society	24,389.00	-	24,389.00	24,387.95	(1.05)
Mental Health	538,100.00	-	538,100.00	538,100.00	-
Mental Retardation	137,817.00	-	137,817.00	137,817.00	-
Special Alcohol Program	23,500.00	-	23,500.00	20,807.81	(2,692.19)
Special Parks and Recreation	9,500.00	-	9,500.00	8,626.56	(873.44)
Tourism and Convention	185,000.00	-	185,000.00	146,008.44	(38,991.56)
Bond and Interest Fund	1,419,071.00	-	1,419,071.00	1,369,070.00	(50,001.00)
<b>Trust Fund</b>					
Risk Management	3,500,000.00	-	3,500,000.00	2,847,265.16	(652,734.84)
<b>Related Governmental Entities</b>					
Fire District #1	162,800.00	-	162,800.00	157,630.88	(5,169.12)
Fire District #2	93,360.00	-	93,360.00	90,393.23	(2,966.77)
Fire District #3	46,370.00	-	46,370.00	44,098.51	(2,271.49)
Fire District #4	51,049.00	-	51,049.00	48,496.55	(2,552.45)
Sewer District #1	17,185.00	-	17,185.00	25,098.00	7,913.00
Sewer District #2	57,500.00	-	57,500.00	45,755.22	(11,744.78)
Sewer District #3	53,000.00	-	53,000.00	3,403.03	(49,596.97)
Sewer District #4	35,000.00	-	35,000.00	42,562.61	7,562.61
Sewer District #5	27,725.00	-	27,725.00	-	(27,725.00)
<b>Grand Totals</b>	<u>\$23,833,538.00</u>				

**CRAWFORD COUNTY, KANSAS  
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
<b>Taxes</b>				
Current ad valorem tax	\$3,646,275.00	\$3,657,869.37	\$3,595,859.00	\$62,010.37
Motor vehicle tax	610,544.00	605,820.03	604,326.00	1,494.03
Delinquent tax collections	115,772.00	149,837.72	116,500.00	33,337.72
Interest and fees on taxes	193,689.00	217,244.77	215,000.00	2,244.77
<b>Intergovernmental</b>				
Sales and Use tax	2,086,026.00	2,153,024.77	2,065,382.00	87,642.77
Alcohol liquor tax	8,562.00	8,080.05	7,500.00	580.05
Severance tax	683.00	869.51	500.00	369.51
State aid - Coroner	-	3,631.66	-	3,631.66
State aid - Health and Environment	-	-	-	-
State aid - Ks Dept of Rev	-	2,761.88	-	2,761.88
Federal aid through KDOT	-	5,516.65	-	5,516.65
Federal aid through KBI	-	70,937.99	-	70,937.99
Federal aid - US Dept of Justice	-	2,996.35	-	2,996.35
Licenses and Permits	6,335.00	9,240.58	8,000.00	1,240.58
<b>Charges for Services</b>				
Mortgage registration fees	300,774.00	277,000.07	310,000.00	(32,999.93)
Recording fees	61,230.00	73,801.61	63,500.00	10,301.61
Vehicle Inspection fees	25,200.00	24,777.00	26,565.00	(1,788.00)
Insufficient funds checks fees	15,797.00	13,898.80	16,255.00	(2,356.20)
District Court fees	26,146.00	25,982.20	35,301.00	(9,318.80)
Diversion fees	66,725.00	62,062.61	72,775.00	(10,712.39)
Other fees	25,858.00	31,952.56	21,296.00	10,656.56
<b>Use of Money and Property</b>				
Interest earned	49,713.00	33,804.19	52,620.00	(18,815.81)
Landfill fees	351,874.00	347,267.42	264,781.00	82,486.42
Rental income	56,775.00	55,340.00	45,000.00	10,340.00
<b>Other</b>				
Reimbursements from -				
Correctional center	41,500.00	44,159.88	54,000.00	(9,840.12)
Other Reimbursements	50,343.00	26,085.23	31,300.00	(5,214.77)
Miscellaneous	41,760.00	13,041.48	14,058.00	(1,016.52)
Residual Equity Transfers from Discontinued Funds	872.00	-	-	-
<b>Total Cash Receipts</b>	<b>7,782,453.00</b>	<b>7,917,004.38</b>	<b>\$7,620,518.00</b>	<b>\$296,486.38</b>

**CRAWFORD COUNTY, KANSAS  
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Expenditures			
County Commissioners	\$90,158.76	\$90,160.00	(\$1.24)
Fiscal Clerk	98,157.61	107,750.00	(9,592.39)
County Clerk	216,687.42	240,800.00	(24,112.58)
County Treasurer	349,960.58	357,269.00	(7,308.42)
Register of Deeds	163,798.98	170,850.00	(7,051.02)
County Attorney	464,362.00	464,362.00	-
District Court	347,096.34	366,503.00	(19,406.66)
Sheriff	1,790,159.29	1,710,741.00	79,418.29
Jail	1,567,897.41	1,567,979.00	(81.59)
Courthouse General	356,616.93	375,580.00	(18,963.07)
Coroner	90,049.35	95,524.00	(5,474.65)
Other	246,959.43	232,213.00	14,746.43
Civil Defense	13,387.86	14,822.00	(1,434.14)
Zoning	74,889.48	72,705.00	2,184.48
Landfill	16,167.33	24,010.00	(7,842.67)
Workmen's Compensation and Liability Administration	139,773.58	145,000.00	(5,226.42)
Computer	22,537.00	24,010.00	(1,473.00)
Special Projects	133,025.94	133,017.00	8.94
County Counselor	61,548.87	68,090.00	(6,541.13)
Department of Youth Services	115,806.53	112,531.00	3,275.53
Court Security	332,559.00	332,559.00	-
GIS	254,653.27	254,868.00	(214.73)
LEPP	91,109.99	129,000.00	(37,890.01)
Appraiser	6,355.43	6,000.00	355.43
Election	488,561.55	491,735.00	(3,173.45)
Subtotal Certified Budget	243,919.68	<u>7,852,078.00</u>	<u>(20,080.32)</u>
Adjustments for Qualifying Budget Credits			
Grants	-	9,148.31	(9,148.31)
Reimbursed expenses	-	-	-
Total Expenditures	<u>7,776,199.61</u>	<u>\$7,861,226.31</u>	<u>(\$85,026.70)</u>
Cash Receipts Over(Under) Expenditures	140,804.77		
Unencumbered Cash, Beginning	53,098.81		
Unencumbered Cash, Ending	<u>\$193,903.58</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	-	-	-
Motor vehicle tax	(26.98)	36,234.00	(36,260.98)
Delinquent tax collections	-	6,912.00	(6,912.00)
Total Cash Receipts	(26.98)	\$43,146.00	(\$43,172.98)
Expenditures			
Appropriation to the County Extension Council	-	\$46,086.00	(\$46,086.00)
Total Expenditures	-	\$46,086.00	(\$46,086.00)
Cash Receipts Over(Under) Expenditures	(26.98)		
Unencumbered Cash, Beginning	26.98		
Unencumbered Cash, Ending	-		

**CRAWFORD COUNTY, KANSAS**  
**COUNTY AMBULANCE FUND**  
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$309,910.72	\$304,576.00	\$5,334.72
Motor vehicle tax	34,017.95	33,763.00	254.95
Delinquent tax collections	10,642.40	10,450.00	192.40
Charges for Services	1,059,183.98	1,054,000.00	5,183.98
Other			
Reimbursements	853.83	-	853.83
<b>Total Cash Receipts</b>	<u>1,414,608.88</u>	<u>\$1,402,789.00</u>	<u>\$11,819.88</u>
Expenditures			
Public Safety	1,384,316.75	\$1,402,876.00	(\$18,559.25)
<b>Total Expenditures</b>	<u>1,384,316.75</u>	<u>\$1,402,876.00</u>	<u>(\$18,559.25)</u>
Cash Receipts Over(Under) Expenditures	30,292.13		
Unencumbered Cash, Beginning	9,157.79		
Unencumbered Cash, Ending	<u>\$39,449.92</u>		

**CRAWFORD COUNTY, KANSAS**  
**COMMUNITY CORRECTIONS FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year Actual
Cash Receipts	
Intergovernmental	
State Grant	\$470,095.57
Charges for Services	2,573.50
Total Cash Receipts	472,669.07
Expenditures	
Public Safety	471,362.38
Total Expenditures	471,362.38
Cash Receipts Over(Under) Expenditures	1,306.69
Unencumbered Cash, Beginning	37,862.41
Unencumbered Cash, Ending	\$39,169.10



**CRAWFORD COUNTY, KANSAS**  
**COUNTY ATTORNEY TRAINING FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year Actual
Cash Receipts	
Charges for Services	
PATF Fees	\$2,452.90
Total Cash Receipts	<u>2,452.90</u>
Expenditures	
Public Safety	<u>1,457.16</u>
Total Expenditures	<u>1,457.16</u>
Cash Receipts Over(Under) Expenditures	995.74
Unencumbered Cash, Beginning	<u>462.13</u>
Unencumbered Cash, Ending	<u><u>\$1,457.87</u></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, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Fees for Services	\$39,556.00	\$34,000.00	\$5,556.00
Use of Money and Property			
Interest earned	427.69	-	427.69
<b>Total Cash Receipts</b>	<b>39,983.69</b>	<b>\$34,000.00</b>	<b>\$5,983.69</b>
Expenditures			
General Government	42,719.54	\$75,000.00	(\$32,280.46)
Operating Transfer to Land Records Technology Fund	-	-	-
<b>Total Expenditures</b>	<b>42,719.54</b>	<b>\$75,000.00</b>	<b>(\$32,280.46)</b>
Cash Receipts Over(Under) Expenditures	(2,735.85)		
Unencumbered Cash, Beginning	99,851.24		
Unencumbered Cash, Ending	\$97,115.39		

**CRAWFORD COUNTY, KANSAS**  
**LAND RECORDS TECHNOLOGY FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2012

	Current Year Actual
Cash Receipts	
Operating Transfer from Register of Deeds Technology Fund	-
<b>Total Cash Receipts</b>	<b>-</b>
Expenditures	
General Government	2,225.40
<b>Total Expenditures</b>	<b>2,225.40</b>
Cash Receipts Over(Under) Expenditures	(2,225.40)
Unencumbered Cash, Beginning	8,506.24
Unencumbered Cash, Ending	<u>\$6,280.84</u>

**CRAWFORD COUNTY, KANSAS**  
**COUNTY FAIR ASSOCIATION FUND**  
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$7,687.36	\$7,496.00	\$191.36
Motor vehicle tax	1,511.63	1,619.00	(107.37)
Delinquent tax collections	354.72	278.00	76.72
<b>Total Cash Receipts</b>	<u>9,553.71</u>	<u>\$9,393.00</u>	<u>\$160.71</u>
Expenditures			
Appropriation to the County Fair Treasurer	9,696.16	\$11,206.00	(\$1,509.84)
<b>Total Expenditures</b>	<u>9,696.16</u>	<u>\$11,206.00</u>	<u>(\$1,509.84)</u>
Cash Receipts Over(Under) Expenditures	(142.45)		
Unencumbered Cash, Beginning	<u>1,610.70</u>		
Unencumbered Cash, Ending	<u><u>\$1,468.25</u></u>		

**CRAWFORD COUNTY, KANSAS**  
**COUNTY FAIRGROUND MAINTENANCE FUND**  
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$3,953.47	\$3,860.00	\$93.47
Motor vehicle tax	777.62	821.00	(43.38)
Delinquent tax collections	181.41	142.00	39.41
Total Cash Receipts	<u>4,912.50</u>	<u>\$4,823.00</u>	<u>\$89.50</u>
Expenditures			
Appropriation to the County Fair Treasurer	<u>5,021.44</u>	<u>\$5,696.00</u>	<u>(\$674.56)</u>
Total Expenditures	<u>5,021.44</u>	<u>\$5,696.00</u>	<u>(\$674.56)</u>
Cash Receipts Over(Under) Expenditures	(108.94)		
Unencumbered Cash, Beginning	<u>861.49</u>		
Unencumbered Cash, Ending	<u>\$752.55</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$7,248.04	\$7,103.00	\$145.04
Motor vehicle tax	1,325.68	1,451.00	(125.32)
Delinquent tax collections	311.63	281.00	30.63
<b>Total Cash Receipts</b>	<b>8,885.35</b>	<b>\$8,835.00</b>	<b>\$50.35</b>
Expenditures			
Appropriation to the County Fair Treasurer	9,940.00	\$9,940.00	-
<b>Total Expenditures</b>	<b>9,940.00</b>	<b>\$9,940.00</b>	<b>-</b>
Cash Receipts Over(Under) Expenditures	(1,054.65)		
Unencumbered Cash, Beginning	8,505.41		
Unencumbered Cash, Ending	\$7,450.76		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$443,670.93	\$436,235.00	\$7,435.93
Motor vehicle tax	71,489.05	73,068.00	(1,578.95)
Delinquent tax collections	17,616.66	13,969.00	3,647.66
Intergovernmental			
Federal Grants	119,643.98	264,300.00	(144,656.02)
State Grants	116,459.00	287,962.00	(171,503.00)
Charges for Services	123,246.19	96,781.00	26,465.19
Other			
Miscellaneous	26,934.79	-	26,934.79
Residual Equity Transfers from Other Funds	-	-	-
<b>Total Cash Receipts</b>	<b>919,060.60</b>	<b>\$1,172,315.00</b>	<b>(\$253,254.40)</b>
Expenditures			
Public Health and Welfare	900,488.71	\$1,181,778.00	(\$281,289.29)
<b>Total Expenditures</b>	<b>900,488.71</b>	<b>\$1,181,778.00</b>	<b>(\$281,289.29)</b>
Cash Receipts Over(Under) Expenditures	18,571.89		
Unencumbered Cash, Beginning	5,083.04		
Unencumbered Cash, Ending	\$23,654.93		

**CRAWFORD COUNTY, KANSAS**  
**HEALTH AND FAMILY SERVICES FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year Actual
Cash Receipts	
Intergovernmental	
Federal Grants	\$22,666.00
State Grants	3,390.00
Charges for Services	21,492.91
Residual Equity Transfers from Other Funds	-
	-
Total Cash Receipts	47,548.91
Expenditures	
Public Health and Welfare	47,548.91
	47,548.91
Total Expenditures	47,548.91
Cash Receipts Over(Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	-



**CRAWFORD COUNTY, KANSAS**  
**HEALTH WIC FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year Actual
Cash Receipts	
Intergovernmental	
Federal Grants	\$257,582.00
Other	
Reimbursements	-
	-
Total Cash Receipts	257,582.00
Expenditures	
Public Health and Welfare	488,900.31
	488,900.31
Total Expenditures	488,900.31
Cash Receipts Over(Under) Expenditures	(231,318.31)
Unencumbered Cash, Beginning	311,123.89
Unencumbered Cash, Ending	\$79,805.58

**CRAWFORD COUNTY, KANSAS**  
**FREE TO KNOW SERVICES FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year Actual
Cash Receipts	
Charges for Services	-
<b>Total Cash Receipts</b>	<b>-</b>
Expenditures	
Public Health and Welfare	-
<b>Total Expenditures</b>	<b>-</b>
Cash Receipts Over(Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	-

**CRAWFORD COUNTY, KANSAS**  
**FREE TO KNOW FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year Actual
Cash Receipts	
Intergovernmental	
Grants	\$142,905.86
Charges for Services	75.00
	<hr/>
Total Cash Receipts	142,980.86
	<hr/>
Expenditures	
Public Health and Welfare	142,760.66
	<hr/>
Total Expenditures	142,760.66
	<hr/>
Cash Receipts Over(Under) Expenditures	220.20
Unencumbered Cash, Beginning	34,388.42
	<hr/>
Unencumbered Cash, Ending	<u>\$34,608.62</u>

**CRAWFORD COUNTY, KANSAS**  
**KANSAS COLPO FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year Actual
Cash Receipts	
Intergovernmental Grants	-
Charges for Services	-
Total Cash Receipts	-
Expenditures	
Public Health and Welfare	-
Total Expenditures	-
Cash Receipts Over(Under) Expenditures	-
Unencumbered Cash, Beginning	853.64
Unencumbered Cash, Ending	\$853.64

**CRAWFORD COUNTY, KANSAS****HERR FUND**Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year Actual
Cash Receipts	
Intergovernmental Grants	-
Total Cash Receipts	-
Expenditures	
Public Health and Welfare	-
Total Expenditures	-
Cash Receipts Over(Under) Expenditures	-
Unencumbered Cash, Beginning	6,290.13
Unencumbered Cash, Ending	<u>\$6,290.13</u>

**CRAWFORD COUNTY, KANSAS**  
**EARLY INTERVENTION FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2012

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

**CRAWFORD COUNTY, KANSAS**  
**CASE MANAGEMENT FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Intergovernmental	
Grants - Kansas Department of H & E	\$40,137.00
Charges for Services	-
	<hr/>
Total Cash Receipts	40,137.00
	<hr/>
Expenditures	
Public Safety	43,709.84
	<hr/>
Total Expenditures	43,709.84
	<hr/>
Cash Receipts Over(Under) Expenditures	(3,572.84)
Unencumbered Cash, Beginning	16,420.58
	<hr/>
Unencumbered Cash, Ending	<u>\$12,847.74</u>

**CRAWFORD COUNTY, KANSAS**  
**CANCER PREVENTION FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Intergovernmental Grants	-
Charges for Services	4,751.27
<b>Total Cash Receipts</b>	<u>4,751.27</u>
Expenditures	
Public Health and Welfare	-
<b>Total Expenditures</b>	<u>-</u>
Cash Receipts Over(Under) Expenditures	4,751.27
Unencumbered Cash, Beginning	12,536.41
Unencumbered Cash, Ending	<u>\$17,287.68</u>



**CRAWFORD COUNTY, KANSAS**  
**FAMILY CONNECTIONS FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year Actual
Cash Receipts	
Intergovernmental Grants	\$41,751.00
Charges for Services	-
Residual Equity Transfers from Other Funds	-
	-
Total Cash Receipts	41,751.00
Expenditures	
Public Health and Welfare	37,846.76
Total Expenditures	37,846.76
Cash Receipts Over(Under) Expenditures	3,904.24
Unencumbered Cash, Beginning	23,255.05
Unencumbered Cash, Ending	\$27,159.29

**CRAWFORD COUNTY, KANSAS**  
**TEEN PREGNANCY GRANT FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Intergovernmental			
Grants	-	-	-
Other			
Miscellaneous	22,204.81	-	22,204.81
<b>Total Receipts</b>	<b>22,204.81</b>	<b>-</b>	<b>\$22,204.81</b>
Expenditures			
Public Health and Welfare	-	-	-
Subtotal Certified Budget		-	
Adjustments for Qualifying Budget Credits			
Grants	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash Receipts Over(Under) Expenditures	22,204.81		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	<u>\$22,204.81</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$1,916,570.66	\$1,884,174.00	\$32,396.66
Motor vehicle tax	262,118.74	267,508.00	(5,389.26)
Delinquent tax collections	67,589.23	56,750.00	10,839.23
Intergovernmental			
Special highway aid	923,032.37	1,010,000.00	(86,967.63)
State Aid	-	-	-
Charges for Services	19,422.24	12,310.00	7,112.24
Other			
Reimbursements	1,030.00	-	1,030.00
Miscellaneous	11,457.95	25,600.00	(14,142.05)
<b>Total Cash Receipts</b>	<b>3,201,221.19</b>	<b>\$3,256,342.00</b>	<b>(\$55,120.81)</b>
Expenditures			
Public Works	2,863,106.09	\$3,015,197.00	(\$152,090.91)
Special Bridge	234,132.40	341,322.00	(107,189.60)
Noxious Weeds	57,164.21	58,020.00	(855.79)
Operating Transfer			
Equipment Reserve Fund	7,120.00	-	7,120.00
Subtotal Certified Budget		3,414,539.00	
Adjustments for Qualifying Budget Credits			
Grants and Reimbursed expenses	-	1,030.00	(1,030.00)
<b>Total Expenditures</b>	<b>3,161,522.70</b>	<b>\$3,415,569.00</b>	<b>(\$254,046.30)</b>
Cash Receipts Over(Under) Expenditures	39,698.49		
Unencumbered Cash, Beginning	158,866.32		
Unencumbered Cash, Ending	\$198,564.81		

**CRAWFORD COUNTY, KANSAS**  
**EQUIPMENT RESERVE FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2012

	Current Year Actual
Cash Receipts	
Operating Transfer from Road and Bridge Fund	<u>\$7,120.00</u>
Total Cash Receipts	<u>7,120.00</u>
Expenditures	
General Government	<u>128,842.67</u>
Total Expenditures	<u>128,842.67</u>
Cash Receipts Over(Under) Expenditures	(121,722.67)
Unencumbered Cash, Beginning	<u>139,501.00</u>
Unencumbered Cash, Ending	<u><u>\$17,778.33</u></u>

## CRAWFORD COUNTY, KANSAS

## SOIL CONSERVATION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$28,772.65	\$28,303.00	\$469.65
Motor vehicle tax	4,578.96	4,719.00	(140.04)
Delinquent tax collections	1,108.24	876.00	232.24
Total Cash Receipts	<u>34,459.85</u>	<u>\$33,898.00</u>	<u>\$561.85</u>
Expenditures			
Appropriation to the Soil Conservation District	<u>33,912.00</u>	<u>\$33,912.00</u>	<u>-</u>
Total Expenditures	<u>33,912.00</u>	<u>\$33,912.00</u>	<u>-</u>
Cash Receipts Over(Under) Expenditures	547.85		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	<u>\$547.85</u>		

**CRAWFORD COUNTY, KANSAS**  
**DRUG ENFORCEMENT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Intergovernmental	
State aid	\$287.47
	<hr/>
Total Cash Receipts	287.47
	<hr/>
Expenditures	
Public Safety	-
	<hr/>
Total Expenditures	-
	<hr/>
Cash Receipts Over(Under) Expenditures	287.47
	<hr/>
Unencumbered Cash, Beginning	14,210.18
	<hr/>
Unencumbered Cash, Ending	<u>\$14,497.65</u>

**CRAWFORD COUNTY, KANSAS**  
**DRIVER IMPROVEMENT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year Actual
Cash Receipts	
Charges for Services	\$150.00
Total Cash Receipts	150.00
Expenditures	
Public Safety	1,588.00
Total Expenditures	1,588.00
Cash Receipts Over(Under) Expenditures	(1,438.00)
Unencumbered Cash, Beginning	2,724.46
Unencumbered Cash, Ending	\$1,286.46

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$117,946.18	\$115,876.00	\$2,070.18
Motor vehicle tax	19,974.51	20,677.00	(702.49)
Delinquent tax collections	4,811.33	3,500.00	1,311.33
<b>Total Cash Receipts</b>	<u>142,732.02</u>	<u>\$140,053.00</u>	<u>\$2,679.02</u>
Expenditures			
Programs for the Elderly	147,015.69	\$147,211.00	(\$195.31)
<b>Total Expenditures</b>	<u>147,015.69</u>	<u>\$147,211.00</u>	<u>(\$195.31)</u>
Cash Receipts Over(Under) Expenditures	(4,283.67)		
Unencumbered Cash, Beginning	<u>7,074.20</u>		
Unencumbered Cash, Ending	<u>\$2,790.53</u>		



**CRAWFORD COUNTY, KANSAS**  
**EMERGENCY TELEPHONE TAX FUND**  
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
 For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Intergovernmental			
911 telephone tax	\$13,624.89	\$120,000.00	(\$106,375.11)
Total Cash Receipts	<u>13,624.89</u>	<u>\$120,000.00</u>	<u>(\$106,375.11)</u>
Expenditures			
Public Safety	46,148.59	\$111,850.00	(\$65,701.41)
Total Expenditures	<u>46,148.59</u>	<u>\$111,850.00</u>	<u>\$65,701.41</u>
Cash Receipts Over(Under) Expenditures	(32,523.70)		
Unencumbered Cash, Beginning	<u>32,523.70</u>		
Unencumbered Cash, Ending	<u><u>-</u></u>		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Intergovernmental			
911 telephone tax	\$185,254.26	\$175,000.00	\$10,254.26
State grant	-	-	-
<b>Total Cash Receipts</b>	<b>185,254.26</b>	<b>\$175,000.00</b>	<b>\$10,254.26</b>
Expenditures			
Public Safety	103,608.08	\$125,000.00	(\$21,391.92)
Subtotal Certified Budget		125,000.00	
Adjustments for Qualifying Budget Credits			
State Grant	-	-	-
<b>Total Expenditures</b>	<b>103,608.08</b>	<b>\$125,000.00</b>	<b>(\$21,391.92)</b>
Cash Receipts Over(Under) Expenditures	81,646.18		
Unencumbered Cash, Beginning	67,575.00		
Unencumbered Cash, Ending	\$149,221.18		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$2,509,815.75	\$2,509,816.00	(\$0.25)
Motor vehicle tax	412,390.03	412,390.00	0.03
Delinquent tax collections	98,320.15	98,320.00	0.15
<b>Total Cash Receipts</b>	<b>3,020,525.93</b>	<b>\$3,020,526.00</b>	<b>(\$0.07)</b>
Expenditures			
Employee Benefits	3,019,738.97	\$3,035,000.00	(\$15,261.03)
<b>Total Expenditures</b>	<b>3,019,738.97</b>	<b>\$3,035,000.00</b>	<b>(\$15,261.03)</b>
Cash Receipts Over(Under) Expenditures	786.96		
Unencumbered Cash, Beginning	10,545.52		
Unencumbered Cash, Ending	<u>\$11,332.48</u>		

**CRAWFORD COUNTY, KANSAS**  
**HISTORICAL SOCIETY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$19,767.53	\$19,540.00	\$227.53
Motor vehicle tax	3,322.65	3,442.00	(119.35)
Delinquent tax collections	808.46	649.00	159.46
Total Cash Receipts	<u>23,898.64</u>	<u>\$23,631.00</u>	<u>\$267.64</u>
Expenditures			
Appropriation to the Historical Society	<u>24,387.95</u>	<u>\$24,389.00</u>	<u>(\$1.05)</u>
Total Expenditures	<u>24,387.95</u>	<u>\$24,389.00</u>	<u>(\$1.05)</u>
Cash Receipts Over(Under) Expenditures	(489.31)		
Unencumbered Cash, Beginning	<u>1,057.30</u>		
Unencumbered Cash, Ending	<u>\$567.99</u>		

**CRAWFORD COUNTY, KANSAS**  
**JUVENILE JUSTICE FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2012

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

**CRAWFORD COUNTY, KANSAS**  
**PREVENTION SERVICES FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2012

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

**CRAWFORD COUNTY, KANSAS**  
**CRAWFORD COUNTY TEEN COURT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2012

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

**CRAWFORD COUNTY, KANSAS**  
**FISCAL CLERK JJA FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Intergovernmental Grant	\$33,759.70
Other Reimbursements	<u>16,619.07</u>
Total Cash Receipts	<u>50,378.77</u>
Expenditures	
Public Safety	<u>44,775.02</u>
Total Expenditures	<u>44,775.02</u>
Cash Receipts Over(Under) Expenditures	5,603.75
Unencumbered Cash, Beginning	<u>7,371.93</u>
Unencumbered Cash, Ending	<u><u>\$12,975.68</u></u>



**CRAWFORD COUNTY, KANSAS**  
**JUVENILE JUSTICE INCENTIVE FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year Actual
Cash Receipts	
Intergovernmental Grant	-
Total Cash Receipts	-
Expenditures	
Public Safety	-
Total Expenditures	-
Cash Receipts Over(Under) Expenditures	-
Unencumbered Cash, Beginning	2,075.53
Unencumbered Cash, Ending	<u>\$2,075.53</u>

**CRAWFORD COUNTY, KANSAS**  
**JUVENILE JUSTICE RJA JUDICIAL FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Intergovernmental	
Grant	\$265,416.50
Other	
Reimbursements	-
	<u>                    -</u>
Total Cash Receipts	<u>265,416.50</u>
Expenditures	
Public Safety	<u>265,371.50</u>
Total Expenditures	<u>265,371.50</u>
Cash Receipts Over(Under) Expenditures	45.00
Unencumbered Cash, Beginning	<u>                    -</u>
Unencumbered Cash, Ending	<u><u>                    \$45.00</u></u>

**CRAWFORD COUNTY, KANSAS**  
**JUVENILE JUSTICE JIAS FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Intergovernmental	
Grant	\$26,200.00
Other	
Reimbursements	<u>100,194.77</u>
Total Cash Receipts	<u>126,394.77</u>
Expenditures	
Public Safety	<u>128,006.83</u>
Total Expenditures	<u>128,006.83</u>
Cash Receipts Over(Under) Expenditures	(1,612.06)
Unencumbered Cash, Beginning	<u>6,972.03</u>
Unencumbered Cash, Ending	<u><u>\$5,359.97</u></u>

**CRAWFORD COUNTY, KANSAS**  
**LOCAL ENVIRONMENTAL PROTECTION FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Intergovernmental	
State Grant	-
Other	
Reimbursements	-
	<hr/>
Total Cash Receipts	-
	<hr/>
Expenditures	
Public Health and Welfare	5,930.02
	<hr/>
Total Expenditures	5,930.02
	<hr/>
Cash Receipts Over(Under) Expenditures	(5,930.02)
Unencumbered Cash, Beginning	5,930.02
	<hr/>
Unencumbered Cash, Ending	<u>-</u>

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$460,143.84	\$452,283.00	\$7,860.84
Motor vehicle tax	70,463.64	71,237.00	(773.36)
Delinquent tax collections	18,021.28	14,580.00	3,441.28
Other			
Reimbursements	-	-	-
<b>Total Cash Receipts</b>	<b>548,628.76</b>	<b>\$538,100.00</b>	<b>\$10,528.76</b>
Expenditures			
Public Health and Welfare			
Appropriation to Mental Health Board	538,100.00	\$538,100.00	-
<b>Total Expenditures</b>	<b>538,100.00</b>	<b>\$538,100.00</b>	<b>-</b>
Cash Receipts Over(Under) Expenditures	10,528.76		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	<b>\$10,528.76</b>		

**CRAWFORD COUNTY, KANSAS**  
**MENTAL RETARDATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$116,408.74	\$114,391.00	\$2,017.74
Motor vehicle tax	18,766.79	19,367.00	(600.21)
Delinquent tax collections	4,581.37	3,500.00	1,081.37
<b>Total Cash Receipts</b>	<b>139,756.90</b>	<b>\$137,258.00</b>	<b>\$2,498.90</b>
Expenditures			
Public Health and Welfare			
Appropriation to			
Mental Retardation Center	137,817.00	\$137,817.00	-
<b>Total Expenditures</b>	<b>137,817.00</b>	<b>\$137,817.00</b>	<b>-</b>
Cash Receipts Over(Under) Expenditures	1,939.90		
Unencumbered Cash, Beginning	266.04		
Unencumbered Cash, Ending	<b>\$2,205.94</b>		

**CRAWFORD COUNTY, KANSAS**  
**CRISIS RESOURCE CENTER FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2012

	Current Year Actual
Cash Receipts	
Intergovernmental	
Grant	-
Total Cash Receipts	-
Expenditures	
Public Health and Welfare	-
Total Expenditures	-
Cash Receipts Over(Under) Expenditures	-
Unencumbered Cash, Beginning	275.00
Unencumbered Cash, Ending	<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, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Intergovernmental			
Local alcoholic liquor tax	\$21,041.78	\$27,890.00	(\$6,848.22)
<b>Total Cash Receipts</b>	<u>21,041.78</u>	<u>\$27,890.00</u>	<u>(\$6,848.22)</u>
Expenditures			
Public Health and Welfare	20,807.81	\$23,500.00	(\$2,692.19)
<b>Total Expenditures</b>	<u>20,807.81</u>	<u>\$23,500.00</u>	<u>(\$2,692.19)</u>
Cash Receipts Over(Under) Expenditures	233.97		
Unencumbered Cash, Beginning	<u>6,060.80</u>		
Unencumbered Cash, Ending	<u>\$6,294.77</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, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Intergovernmental			
Local alcoholic liquor tax	\$8,080.05	\$9,500.00	(\$1,419.95)
Total Cash Receipts	<u>8,080.05</u>	<u>\$9,500.00</u>	<u>(\$1,419.95)</u>
Expenditures			
Culture and Recreation	8,626.56	\$9,500.00	(\$873.44)
Total Expenditures	<u>8,626.56</u>	<u>\$9,500.00</u>	<u>(\$873.44)</u>
Cash Receipts Over(Under) Expenditures	(546.51)		
Unencumbered Cash, Beginning	<u>3,116.42</u>		
Unencumbered Cash, Ending	<u>\$2,569.91</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Intergovernmental			
Transient Guest tax	\$182,172.53	\$172,000.00	\$10,172.53
Total Cash Receipts	<u>182,172.53</u>	<u>\$172,000.00</u>	<u>\$10,172.53</u>
Expenditures			
Tourism and Convention Promotion	146,008.44	\$185,000.00	(\$38,991.56)
Total Expenditures	<u>146,008.44</u>	<u>\$185,000.00</u>	<u>(\$38,991.56)</u>
Cash Receipts Over(Under) Expenditures	36,164.09		
Unencumbered Cash, Beginning	<u>105,351.24</u>		
Unencumbered Cash, Ending	<u>\$141,515.33</u>		

**CRAWFORD COUNTY, KANSAS**  
**VIOLENCE AGAINST WOMEN FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2012

	Current Year Actual
Cash Receipts	
Intergovernmental	
Federal Grant	-
State Grant	-
Emergency Shelter Federal Grant	16,314.28
	16,314.28
Total Cash Receipts	16,314.28
Expenditures	
Public Safety	16,314.28
	16,314.28
Total Expenditures	16,314.28
Cash 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, 2012

	Current Year Actual
Cash Receipts	
Intergovernmental Grant	-
Total Cash Receipts	-
Expenditures	
Public Safety	-
Total Expenditures	-
Cash Receipts Over(Under) Expenditures	-
Unencumbered Cash, Beginning	1,925.92
Unencumbered Cash, Ending	<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, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$1,187,808.13	\$1,167,743.00	\$20,065.13
Motor vehicle tax	179,657.59	181,480.00	(1,822.41)
Delinquent tax collections	43,908.84	32,500.00	11,408.84
Total Cash Receipts	<u>1,411,374.56</u>	<u>\$1,381,723.00</u>	<u>\$29,651.56</u>
Expenditures			
Debt Service			
Principal	1,225,000.00	\$1,225,000.00	-
Interest	144,070.00	144,071.00	(1.00)
Other	-	50,000.00	(50,000.00)
Total Expenditures	<u>1,369,070.00</u>	<u>\$1,419,071.00</u>	<u>(\$50,001.00)</u>
Cash Receipts Over(Under) Expenditures	42,304.56		
Unencumbered Cash, Beginning	<u>24,025.47</u>		
Unencumbered Cash, Ending	<u>\$66,330.03</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Use of Money and Property			
Interest earned	\$710.87	\$1,000.00	(\$289.13)
Other			
Blue Cross Blue Shield Premiums	2,931,727.04	3,250,000.00	(318,272.96)
Residual Equity Transfers from Other Funds	-	-	-
<b>Total Cash Receipts</b>	<b>2,932,437.91</b>	<b>\$3,251,000.00</b>	<b>(\$318,562.09)</b>
Expenditures			
General Government	2,847,265.16	\$3,500,000.00	(\$652,734.84)
Subtotal Certified Budget		3,500,000.00	
Adjustments for Qualifying Budget Credits			
Reimbursements in excess of budget	-	-	-
<b>Total Expenditures</b>	<b>2,847,265.16</b>	<b>\$3,500,000.00</b>	<b>(\$652,734.84)</b>
Cash Receipts Over(Under) Expenditures	85,172.75		
Unencumbered Cash, Beginning	348,469.01		
Unencumbered Cash, Ending	\$433,641.76		

CRAWFORD COUNTY, KANSAS  
FIRE DISTRICT #1 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$127,803.42	\$131,560.00	(\$3,756.58)
Motor vehicle tax	25,696.04	27,895.00	(2,198.96)
Delinquent tax collections	4,119.09	3,345.00	774.09
Other			
Miscellaneous	-	-	-
Total Cash Receipts	<u>157,618.55</u>	<u>\$162,800.00</u>	<u>(\$5,181.45)</u>
Expenditures			
Public Safety	157,630.88	\$162,800.00	(\$5,169.12)
Subtotal Certified Budget		<u>162,800.00</u>	
Adjustments for Qualifying Budget Credits			
Reimbursements from General Fund	-	-	-
Total Expenditures	<u>157,630.88</u>	<u>\$162,800.00</u>	<u>(\$5,169.12)</u>
Cash Receipts Over(Under) Expenditures	(12.33)		
Unencumbered Cash, Beginning	<u>39.03</u>		
Unencumbered Cash, Ending	<u>\$26.70</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$67,685.12	\$70,531.00	(\$2,845.88)
Motor vehicle tax	18,367.66	19,057.00	(689.34)
Delinquent tax collections	3,196.50	2,522.00	674.50
Other			
Miscellaneous	-	-	-
Total Cash Receipts	<u>89,249.28</u>	<u>\$92,110.00</u>	<u>(\$2,860.72)</u>
Expenditures			
Public Safety			
Operating expenditures	49,768.23	\$93,360.00	(\$43,591.77)
Capital projects	-	-	-
Debt Service on Bonds	40,625.00	-	40,625.00
Subtotal Certified Budget		<u>93,360.00</u>	
Adjustments for Qualifying Budget Credits			
Capital Project expenses subject to project budget but not annual budget	-	-	-
Total Expenditures	<u>90,393.23</u>	<u>\$93,360.00</u>	<u>(\$2,966.77)</u>
Cash Receipts Over(Under) Expenditures	(1,143.95)		
Unencumbered Cash, Beginning	1,143.95		
Unencumbered Cash, Ending	<u>-</u>		



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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$33,215.02	\$34,626.00	(\$1,410.98)
Motor vehicle tax	8,310.95	8,488.00	(177.05)
Delinquent tax collections	1,177.44	1,323.00	(145.56)
Other			
Reimbursements	-	-	-
<b>Total Cash Receipts</b>	<b>42,703.41</b>	<b>\$44,437.00</b>	<b>(\$1,733.59)</b>
Expenditures			
Public Safety	44,098.51	\$46,370.00	(\$2,271.49)
Subtotal Certified Budget		46,370.00	
Adjustments for Qualifying Budget Credits			
Reimbursements	-	-	-
<b>Total Expenditures</b>	<b>44,098.51</b>	<b>\$46,370.00</b>	<b>(\$2,271.49)</b>
Cash Receipts Over(Under) Expenditures	(1,395.10)		
Unencumbered Cash, Beginning	2,331.45		
Unencumbered Cash, Ending	<u>\$936.35</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$36,837.38	\$37,531.00	(\$693.62)
Motor vehicle tax	10,066.07	10,427.00	(360.93)
Delinquent tax collections	763.42	550.00	213.42
Other			
Miscellaneous	-	-	-
<b>Total Cash Receipts</b>	<u>47,666.87</u>	<u>\$48,508.00</u>	<u>(\$841.13)</u>
Expenditures			
Public Safety	48,496.55	\$51,049.00	(\$2,552.45)
<b>Total Expenditures</b>	<u>48,496.55</u>	<u>\$51,049.00</u>	<u>(\$2,552.45)</u>
Cash Receipts Over(Under) Expenditures	(829.68)		
Unencumbered Cash, Beginning	<u>2,666.65</u>		
Unencumbered Cash, Ending	<u>\$1,836.97</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012.

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current taxes - special assessments	\$7,339.32	-	\$7,339.32
Delinquent tax collections	625.32	647.00	(21.68)
<b>Total Cash Receipts</b>	<b>7,964.64</b>	<b>\$647.00</b>	<b>\$7,317.64</b>
Expenditures			
Public Health and Welfare	19,848.00	\$17,185.00	\$2,663.00
Debt Service on Bonds	5,250.00	-	5,250.00
<b>Total Expenditures</b>	<b>25,098.00</b>	<b>\$17,185.00</b>	<b>\$7,913.00</b>
Cash Receipts Over(Under) Expenditures	(17,133.36)		
Unencumbered Cash, Beginning	32,008.41		
Unencumbered Cash, Ending	<u>\$14,875.05</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current taxes - special assessments	\$23,016.00	\$1,008.00	\$22,008.00
Delinquent tax collections	504.00	-	504.00
Charges for Services	21,782.50	25,000.00	(3,217.50)
Other			
Reimbursements	-	-	-
<b>Total Cash Receipts</b>	<b>45,302.50</b>	<b>\$26,008.00</b>	<b>\$19,294.50</b>
Expenditures			
Public Health and Welfare	23,069.22	\$25,000.00	(\$1,930.78)
Debt Service on Bonds	22,686.00	32,500.00	(9,814.00)
Adjustments for Qualifying Budget Credits		57,500.00	
Capital Project expenses subject to project budget but not annual budget	-	-	-
<b>Total Expenditures</b>	<b>45,755.22</b>	<b>\$57,500.00</b>	<b>(\$11,744.78)</b>
Cash Receipts Over(Under) Expenditures	(452.72)		
Unencumbered Cash, Beginning	20,169.16		
Unencumbered Cash, Ending	\$19,716.44		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Prepaid special assessments	-	\$45,000.00	(\$45,000.00)
Intergovernmental			
Grant	-	-	-
Charges for Services	7,377.13	-	7,377.13
Use of Money and Property			
Proceeds from temporary notes			
Principal	-	-	-
Interest	-	-	-
<b>Total Cash Receipts</b>	<b>7,377.13</b>	<b>\$45,000.00</b>	<b>(\$37,622.87)</b>
Expenditures			
Public Health and Welfare			
Operating expenditures	3,355.03	\$53,000.00	(\$49,644.97)
Capital projects	48.00	-	48.00
Debt Service on temporary notes			
Principal	-	-	-
Interest	-	-	-
Other	-	-	-
Adjustments for Qualifying Budget Credits		53,000.00	
Capital Project expenses subject to project budget but not annual budget	-	-	-
<b>Total Expenditures</b>	<b>3,403.03</b>	<b>\$53,000.00</b>	<b>(\$49,596.97)</b>
Cash Receipts Over(Under) Expenditures	3,974.10		
Unencumbered Cash, Beginning	7.35		
Unencumbered Cash, Ending	<b>\$3,981.45</b>		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current taxes - special assessments	\$27,976.33	\$1,097.00	\$26,879.33
Delinquent tax collections	2,166.79	-	2,166.79
Charges for Services	13,782.00	-	13,782.00
Other			
Miscellaneous	-	-	-
<b>Total Cash Receipts</b>	<b>43,925.12</b>	<b>\$1,097.00</b>	<b>\$42,828.12</b>
Expenditures			
Public Health and Welfare	13,350.11	\$35,000.00	(\$21,649.89)
Debt Service on temporary notes			
Principal	5,000.00	-	5,000.00
Interest	24,212.50	-	24,212.50
Other	-	-	-
<b>Total Expenditures</b>	<b>42,562.61</b>	<b>\$35,000.00</b>	<b>\$7,562.61</b>
Cash Receipts Over(Under) Expenditures	1,362.51		
Unencumbered Cash, Beginning	28,530.12		
Unencumbered Cash, Ending	\$29,892.63		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2012

	Current Year		Variance - Over (Under)
	Actual	Budget	
Cash Receipts			
Taxes			
Current taxes - special assessments	\$16,813.92	\$16,266.00	\$547.92
Delinquent tax collections	3,015.54	-	3,015.54
Use of Money and Property			
Proceeds from temporary note	-	-	-
<b>Total Cash Receipts</b>	<b>19,829.46</b>	<b>\$16,266.00</b>	<b>\$3,563.46</b>
Expenditures			
Public Health and Welfare	-	\$27,725.00	(\$27,725.00)
Debt Service on Temporary Notes	-	-	-
Subtotal Certified Budget		27,725.00	
Adjustments for Qualifying Budget Credits			
Proceeds from temporary notes	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>\$27,725.00</b>	<b>(\$27,725.00)</b>
Cash Receipts Over(Under) Expenditures	19,829.46		
Unencumbered Cash, Beginning	-		
<b>Unencumbered Cash, Ending</b>	<b>\$19,829.46</b>		

**CRAWFORD COUNTY, KANSAS  
AGENCY FUNDS**

Schedule of Receipts and Disbursements, Regulatory Basis  
For the Year Ended December 31, 2012

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds:</b>				
<b>Ad Valorem Taxes:</b>				
Current Taxes	\$17,007,970.96	\$30,322,456.77	\$30,102,104.73	\$17,228,323.00
Current 16 & 20 M Trucks	59,476.73	98,037.88	93,650.49	63,864.12
Delinquent Personal Property	69,675.59	72,916.15	104,873.26	37,718.48
Delinquent Partial Payments	768.30	-	-	768.30
Delinquent 16 & 20 M Trucks	5,238.99	8,832.47	10,920.52	3,150.94
Delinquent Real Estate	976,063.32	1,232,537.50	1,237,007.59	971,593.23
Escape Tax	-	-	-	-
County Equalization State Aid	-	174,414.52	174,414.52	-
Machinery and Equipment tax	-	-	-	-
Foreclosures	-	-	-	-
Homestead Refund	23,225.14	66,248.89	73,627.72	15,846.31
Mineral Tax	-	1,739.01	1,739.01	-
Motor Vehicle Tax	764,021.08	3,823,627.42	3,822,329.45	765,319.05
Neighborhood Revitalization	-	143,068.25	143,068.25	-
Pittsburg TIF Financing	-	178,192.99	178,192.99	-
State Special City & County Street	-	938,560.67	938,560.67	-
<b>Total Distributable Funds</b>	<b>\$18,906,440.11</b>	<b>\$37,060,632.52</b>	<b>\$36,880,489.20</b>	<b>\$19,086,583.43</b>
<b>Subdivision Funds:</b>				
Hospital Districts	-	\$79,707.90	\$79,707.90	-
SEK Library District	-	131,698.06	131,698.06	-
State	-	399,818.64	399,818.64	-
Watershed Districts	-	2,564.91	2,564.91	-
Extension Council	-	323,626.57	323,626.57	-
School Districts	300.48	12,049,467.57	12,049,585.25	182.80
Cities	-	8,295,225.88	8,295,225.88	-
Townships	248.21	172,842.12	173,090.33	-
<b>Total Subdivision Funds</b>	<b>\$548.69</b>	<b>\$21,454,951.65</b>	<b>\$21,455,317.54</b>	<b>\$182.80</b>



CRAWFORD COUNTY, KANSAS  
AGENCY FUNDS

Schedule of Receipts and Disbursements, Regulatory Basis  
For the Year Ended December 31, 2012

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds				
Bankruptcy	\$860.25	\$81,310.42	-	\$82,170.67
Beneficiary	4,578.00	-	-	4,578.00
Cereal Malt Beverage	125.00	425.00	400.00	150.00
County Coroner	-	22,444.76	22,444.76	-
Special Law Enforcement Trust	34,203.00	30,064.50	-	64,267.50
IRS Forfeiture Law Enforcement	-	40,250.16	-	40,250.16
Jail Commissary Trust	506.82	-	-	506.82
State Election Filing Fee	-	280.00	280.00	-
Fish and Game	-	2,480.60	2,480.60	-
Heritage Trust Fund	3,100.61	11,088.34	10,960.37	3,228.58
Local Environment Deposit	3,698.31	5,700.00	7,459.11	1,939.20
Motor Vehicle Driving Records	-	1,230.00	1,230.00	-
Motor Vehicle Inspections	-	4,762.00	4,762.00	-
Kansas Drivers License Fees	-	19,669.50	19,669.50	-
Southwest Paving District	-	16,412.51	-	16,412.51
Flex Spending	18,985.28	115,022.09	106,571.87	27,435.50
Payroll Clearing Accounts	276,076.00	249,673.87	276,076.00	249,673.87
Motor Vehicle Special Auto	186,378.69	8,662,124.53	8,688,970.39	159,532.83
Crawford County Law Library	86,303.00	21,812.00	23,224.67	84,890.33
District Court - Girard	33,611.32	366,673.05	361,376.22	38,908.15
District Court - Pittsburg	43,926.49	1,252,324.97	1,174,439.74	121,811.72
County Attorney	4,523.10	52,121.77	56,644.77	0.10
Total Other Agency Funds	<u>\$696,875.87</u>	<u>\$10,955,870.07</u>	<u>\$10,756,990.00</u>	<u>\$895,755.94</u>
GRAND TOTAL - AGENCY FUNDS	<u>\$19,603,864.67</u>	<u>\$69,471,454.24</u>	<u>\$69,092,796.74</u>	<u>\$19,982,522.17</u>

**CRAWFORD COUNTY, KANSAS**

**FEDERAL COMPLIANCE SECTION**

For the Year Ended December 31, 2012

**CRAWFORD COUNTY, KANSAS**

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2012

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	AMOUNT RECEIVED	AMOUNT EXPENDED
<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	250,112.00	276,205.00
<u>U.S. Department of Housing and Urban Development</u>			
Passed Through the State of Kansas Housing Resource Center Emergency Shelter Grant	14.231	16,314.28	16,314.28
<u>U.S. Department of Justice</u>			
Direct Grant from the Office of Justice Programs Byrne Memorial Grant - ARRA	16.804	2,996.35	2,996.35
<u>U.S. Department of Transportation</u>			
Passed Through the State of Kansas Department of Transportation State and Community Highway Safety Grants	20.600	5,516.65	5,516.65
<u>U.S. Department of Health and Human Services</u>			
Passed Through the State of Kansas Department of Health & Environment			
Family Planning	93.217	29,787.00	33,507.00
Immunization Grants	93.268	2,912.00	3,640.00
Early Detection Grant	93.283	142,905.86	144,175.70
Teen Pregnancy	93.297	35,089.00	35,089.00
Child Care Licensing	93.575	37,766.00	45,122.00
Family Connections	93.605	41,751.00	41,751.00
Breastfeeding and Peer councillor	93.741	27,979.98	40,053.00
Case Management	93.917	40,137.00	45,154.00
Maternal and Child Health	93.994	16,246.00	21,698.00
		374,573.84	410,189.70
<u>U.S. Office of National Drug Control</u>			
Passed Through the State of Kansas Bureau of Investigation High Intensity Drug Trafficking Area Program	95.001	70,937.99	70,937.99
 TOTALS		<u>720,451.11</u>	<u>782,159.97</u>

Notes to the Schedule of Expenditures of Federal Awards

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.

**Diehl  
Banwart  
Boston**

*Certified Public Accountants P.A.*

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY OMB CIRCULAR A-133**

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 Circular A-133* that could have a direct and material effect on each of Crawford County, Kansas' major federal programs for the year ended December 31, 2012. 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 Crawford County, Kansas' 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion 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, 2012.

### **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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control 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 requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Diehl, Banwart, Bolton*

DIEHL, BANWART, BOLTON, CPAs PA

July 31, 2013  
Girard, Kansas

*Diehl  
Banwart  
Bolton*

*Certified Public Accountants PA*

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

Board of County Commissioners  
Crawford County Courthouse  
Girard, Kansas 66056

We have audited, 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, 2012, 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 31, 2013.

**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. We did identify a deficiency in internal control (2012-1), described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency.

### **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*.

### **The County's Response to Findings**

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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*

DIEHL, BANWART, BOLTON, CPAs PA

July 31, 2013  
Girard, Kansas

**CRAWFORD COUNTY, KANSAS  
GIRARD, KANSAS**

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2012

**SUMMARY OF AUDITORS' RESULTS**

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

<u>CFDA #</u>	<u>NAME OF PROGRAM</u>
10.557	Department of Health and Environment – Special Supplemental Nutrition Program for Women
93.283	Early Detection Grant

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



## **FINDINGS – FINANCIAL STATEMENTS AUDIT**

### **2012-1 Preparation of Financial Statements**

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

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

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

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

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

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

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

None reported

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

None reported.

**CRAWFORD COUNTY, KANSAS**

**Summary Schedule of Prior Audit Findings  
For the Fiscal Year Ended December 31, 2012**

No audit findings relative to the federal award programs.

CRAWFORD COUNTY, KANSAS

December 31, 2012 Financial Statements

Corrective Action Plan

Audit Finding 2012-1

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

# Diehl Banwart Bolton

*Certified Public Accountants PA*

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July 31, 2013

## COMMUNICATIONS OF INTERNAL CONTROL ISSUES AND OTHER AUDIT MATTERS TO THE BOARD OF COUNTY COMMISSIONERS

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

### INTERNAL CONTROL ISSUES

We have audited the regulatory basis financial statements of Crawford County, Kansas for the year ended December 31, 2012. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our Contract for Auditing Services to you dated April 5, 2013. Professional standards also require that we communicate to you the following information related to our audit

### INTERNAL CONTROL ISSUES

In planning and performing our audit of the financial statement of the Crawford County, Kansas, as of and for the year ended December 31, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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

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

#### PREPARATION OF FINANCIAL STATEMENTS

It is the responsibility of management of the County to prepare the County's financial statements and the related notes to the financial statements. It is not uncommon for our firm to assist entities in the preparation of their financial statements. We often prepare significant adjustments as well as assist the County to determine which disclosures are required. As is the case with many entities of your size, your accounting staff does not have the skills and training necessary to prepare a complete set of financial statements, including footnote disclosures, in accordance with the statutory basis of accounting. Under new revised professional standards, we are still allowed to perform these services as part of our audit. However, we are required to report this as a material weakness in internal control.

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

#### OTHER INTERNAL CONTROL ISSUES

##### ROTATION OF DUTIES

A comment regarding rotation of duties should be made which covers all offices. Whenever an office has more than one full-time employee, the jobs of the office should occasionally be rotated between employees. This is especially important whenever there is a situation where one person is or can be involved in all aspects of the accounting cycle including the billing to customers for sales of items, maintenance of accounting records, and receipt of cash. Some rotation of duties naturally occurs in an office when employees are on vacation or are sick. We would recommend that jobs be rotated for at least one month in order to insure that the employee performing the new job discovers any potential problems.

#### OTHER REQUIRED COMMUNICATIONS

##### SIGNIFICANT AUDIT FINDINGS

###### Qualitative Aspects of Accounting Practices

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

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The County's financial statements are prepared on the regulatory basis of accounting.

There are no estimates in the County's financial statements inasmuch as revenues are recorded when cash is actually received and expenses are recorded when paid in cash and include accounts payable for goods or services received but not paid for until after the current year end encumbrances.

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

#### Difficulties Encountered in Performing the Audit

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

#### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Included with this report are the Adjusting Journal Entries we posted in connection with the audit. We posted a few adjustments as shown in the attached report. These adjustments do not need to be posted to the County's accounting records.

#### Disagreements with Management

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

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 31, 2013.

#### Management Consultations with Other Independent Accountants

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

#### Other Audit Findings or Issues

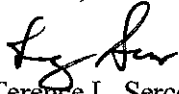
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were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

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

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

Very truly yours,

DIEHL, BANWART, BOLTON, CPAs PA



Terence L. Sercer, CPA

CRAWFORD COUNTY, KANSAS  
 AUDIT JOURNAL ENTRIES FOR 2012  
 TO BE POSTED IN 2013  
 2012 Adjusting Journal Entries.123  
 DECEMBER 31, 2012

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

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

FUND	ACCOUNT NUMBER	DEBIT	CREDIT
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THE FOLLOWING AUDIT ADJUSTMENTS G-1 TO G-2 WERE POSTED IN CONNECTION WITH THE ENTRY OF THE COUNTY'S NUMBERS INTO THE FINANCIAL STATEMENTS. THESE ADJUSTMENTS WERE OBVIOUS SINCE THEY WERE NEEDED TO AGREE BEGINNING FUND BALANCE THIS YEAR TO ENDING FUND BALANCE LAST YEAR ACCORDING TO THE PRIOR YEAR AUDIT.

G-1

GENERAL	GRANTS	100-2600	12,000.00	
GENERAL	EMPLOYEE LIFE INSURANCE	100-2140	9.35	
GENERAL	RETIREE GROUP B	100-2500		2,836.19
GENERAL	STOP PAY YEARLY	100-2910	6,591.73	
	ACCOUNTS PAYABLE		15,764.89	
GENERAL	EQUITY	100-3000		22,756.44
GENERAL	CURRENT YR EXPENSES (EQUITY)	100-3000	6,991.55	
EARLY INTERVENTION	EQUITY	117-3000	1,393.29	
EARLY INTERVENTION	PAYABLES	117-2050		1,393.29

TO ADJUST BEGINNING FUND BALANCES AND PAYABLES TO AGREE WITH PRIOR YEAR AUDIT

G-2

EXTENSION COUNCIL	AD VALOREM TAXES	DO NOT POST	26.98	
EXTENSION COUNCIL	EQUITY	DO NOT POST		26.98

TO ADJUST FUND BALANCE FOR CURRENT YEAR NEGATIVE TAX DISTRIBUTION

THE FOLLOWING ENTRY WAS NECESSARY AFTER PERFORMING OUR AUDIT PROCEDURES:

A-1

GENERAL FUND	RECORDING FEES	DO NOT POST	3,468.00	
GENERAL FUND	CASH	DO NOT POST		3,468.00
ROD TECH FUND	CASH	DO NOT POST	3,468.00	
ROD TECH FUND	FEES FOR SERVICES	DO NOT POST		3,468.00

TO ROD TECH FEES INCORRECTLY POSTED TO THE GENERAL FUND. THE COUNTY CORRECTED THIS POSTING AFTER THE YEAR END BOOKS WERE CLOSED AND BEFORE THE AUDIT. THE ADJUSTMENT IS NOT NECESSARY IN THE COUNTY'S ACCOUNTING RECORDS



THE FOLLOWING ENTRIES WERE NEED TO RECLASSIFY ITEMS BETWEEN REVENUE AND/OR EXPENSE ACCOUNTS FOR PRESENTATION IN THE REGULATORY BASIS FINANCIAL STATEMENT.

**R-1**

GENERAL FUND	KS DEPT OF REVENUE GRANT	DO NOT POST		2,761.88
GENERAL FUND	KDOT GRANT	DO NOT POST		5,516.65
GENERAL FUND	KBI GRANT	DO NOT POST		70,937.99
GENERAL FUND	SHERIFF EXPENSES	DO NOT POST	76,454.64	
GENERAL FUND	APPRAISER EXPENSES	DO NOT POST	2,761.88	
COUNTY HEALTH	FEDERAL GRANTS	DO NOT POST	2,700.00	
COUNTY HEALTH	CHARGES FOR SERVICES	DO NOT POST		2,700.00
COUNTY HEALTH	FEDERAL GRANTS	DO NOT POST	116,459.00	
COUNTY HEALTH	STATE GRANTS	DO NOT POST		116,459.00
FREE TO KNOW	GRANTS	DO NOT POST	75.00	
FREE TO KNOW	MISCELLANEOUS	DO NOT POST		75.00
HEALTH & FAM SERV	FEDERAL GRANTS	DO NOT POST		22,666.00
HEALTH & FAM SERV	STATE GRANTS	DO NOT POST	22,666.00	
SEWER DISTRICT 3	GRANT	DO NOT POST	100.00	
SEWER DISTRICT 3	MISCELLANEOUS	DO NOT POST		100.00

TO RECLASSIFY VARIOUS GRANT RELATED RECEIPTS TO AGREE WITH GRANT CONFIRMATIONS FROM THE STATE.

**R-2**

GENERAL FUND	TRANSFERS IN	DO NOT POST	855.00	
GENERAL FUND	MISCELLANEOUS	DO NOT POST		855.00
ROAD AND BRIDGE	MISCELLANEOUS RECEIPTS	DO NOT POST		7,120.00
ROAD AND BRIDGE	TRANSFER OUT	DO NOT POST	7,120.00	
EQUIPMENT RESERVE	TRANSFER IN	DO NOT POST		7,120.00
EQUIPMENT RESERVE	MISCELLANEOUS RECEIPTS	DO NOT POST	7,120.00	

TO ADJUST TRANSFER ACCOUNTS TO AGREE TRANSFER IN WITH TRANSFERS OUT INCLUDING: BAKER SPECIAL LIGHT RECEIPT RECORDED AS TRANSFER IN IN GENERAL, PROCEEDS FROM SALE OF EQUIPMENT POSTED DIRECTLY TO THE EQUIPMENT RESERVE FUND. THE PROCEEDS SHOULD BE RECORDED IN A BUDGETED FUND AND SHOWN AS A TRANSFER OUT TO THE EQUIPMENT RESERVE FUND

**R-3**

TEEN PREG GRANT	EXPENSES	DO NOT POST	22,204.81	
TEEN PREG GRANT	RECEIPTS - REIMB EXP	DO NOT POST		22,204.81

TO RECLASS CREDIT BALANCE IN AN EXPENSE ACCOUNT TO REIMBURSED EXPENSES.

**R-4**

BOND AND INTEREST	PRINCIPAL PAID	DO NOT POST		144,070.00
BOND AND INTEREST	INTEREST PAID	DO NOT POST	144,070.00	
FIRE DIST #2	OPERATING EXPENSES	DO NOT POST		40,625.00
FIRE DIST #2	DEBT SERVICE ON BONDS	DO NOT POST	40,625.00	
SEWER DISTR #1	OPERATING EXPENSES	DO NOT POST		5,250.00
SEWER DISTR #1	DEBT SERVICE ON BONDS	DO NOT POST	5,250.00	
SEWER DISTR #2	OPERATING EXPENSES	DO NOT POST	969.00	
SEWER DISTR #2	DEBT SERVICE ON BONDS	DO NOT POST		969.00
SEWER DISTR #4	PRINCIPAL PAID	DO NOT POST		24,212.50
SEWER DISTR #4	INTEREST PAID	DO NOT POST	24,212.50	

TO RECLAS DEBT SERVICE ON BONDS TO AGREE WITH ACTUAL ACTIVITY FOR THE YEAR

504,755.54	504,755.54
0.00	