

CRAWFORD COUNTY, KANSAS

Annual Financial Report

For the year ended December 31, 2007

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Crawford County, Kansas

We have audited the accompanying financial statements of Crawford County, Kansas, as of and for the year ended December 31, 2007, as listed in the table of contents. These financial statements are the responsibility of Crawford County, Kansas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As described more fully in Note 1, the County has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Crawford County, Kansas as of December 31, 2007, or the changes in its financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Crawford County, Kansas, as of December 31, 2007, and its cash receipts and expenditures, and budget to actual comparisons for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2008 on our consideration of Crawford County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

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



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

December 10, 2008
Joplin, Missouri

CRAWFORD COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
 For the Year Ended December 31, 2007

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Fund	\$ 53,535	\$ -	\$ 6,847,947	\$ 6,880,791	\$ 20,691	\$ 493,924	\$ 514,615
Special Revenue Funds:							
Extension Council	6,441		238,365	239,293	5,513	-	5,513
Ambulance	83,518		1,363,398	1,317,008	129,908	82,760	212,668
Appraisal	16,923		517,597	522,956	11,564	40,224	51,788
Register of Deeds Technology	77,423		52,207	18,907	110,723	-	110,723
Fair	813		10,675	10,998	490	-	490
Fairground Maintenance	221		5,592	5,590	223	-	223
4H Fair Awards	513		9,885	10,140	258	-	258
Health	(12,339)		1,013,115	963,540	37,236	-	88,591
Noxious Weed	9,593		53,295	40,386	22,502	51,355	22,502
Road and Bridge	324,662		2,509,064	2,700,782	132,944	137,442	270,386
Conservation District	1,239		33,501	33,912	828	-	828
Elderly Services	34,020		134,611	146,565	22,066	-	22,066
Election	882		286,056	286,938	-	13,646	13,646
Emergency Telephone Tax	(7,334)		151,551	138,489	5,728	3,592	9,320
Employee Benefits	357,750		2,858,735	2,869,795	346,690	-	346,690
Historical and Museum	1,032		25,060	25,395	697	-	697
Out-District Tuition	99,593		37,677	137,270	-	-	-
Mental Health	-		532,238	532,238	-	-	-
Mental Retardation	4,454		142,215	143,500	3,169	-	3,169
Special Alcohol	-		22,562	6,259	16,303	-	16,303
Special Bridge	121,375		254,517	233,820	142,072	13,759	155,831
Special Parks and Recreation	6,260		12,031	14,465	3,826	-	3,826
Tourism and Convention Promotion	29,377		96,272	112,671	12,978	930	13,908
Case Management	11,920		54,047	50,900	15,067	3,021	18,088
Community Corrections District 11	26,680		490,214	418,770	98,124	23,962	122,086
Cancer Prevention	3,696		16,184	13,691	6,189	195	6,384
County Attorney Training	305		1,562	1,693	174	-	174
Drug Enforcement	5,122		5,205	-	10,327	-	10,327
Early Intervention	13,085		-	911	12,174	-	12,174
Driver Improvement	5,070		1,540	-	6,610	-	6,610
Free to Know Services	2,054		5,451	-	7,505	-	7,505
Free To Know	16,690		110,587	107,063	20,214	6,236	26,450
H.E.R.R.	10,285		-	-	10,285	-	10,285
Crawford County Teen Court	2,466		555	678	2,343	-	2,343
Juvenile Incentive Block Grant	1,274		5,777	4,890	2,161	-	2,513
Juvenile Justice IIAS-Intake Assessment	1,122		8,699	4,242	5,579	352	5,579
Local Environmental Protection	11,406		24,152	24,731	10,827	-	12,837
Health and Family Services	(652)		79,902	81,369	(2,119)	6,086	3,967

CRAWFORD COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash (Continued)
For the Year Ended December 31, 2007

Funds	Beginning	Prior Year	Cash	Expenditures	Ending	Add Outstanding	Ending
	Unencumbered	Cancelled			Unencumbered		
	Cash Balance	Encumbrances	Receipts		Cash Balance	and Accounts Payable	Balance
Governmental Type Funds (Continued):							
Special Revenue Funds (Continued):							
Juvenile Justice	\$ 3,613	\$ -	\$ 4,963	\$ 5,602	\$ 2,974	\$ -	\$ 2,974
Crisis Resource Center	275	-	2,673	-	2,948	-	2,948
Violence Against Women Grant	-	-	150,344	150,344	-	-	-
W.I.C.	-	-	102,561	102,561	-	-	-
Wireless Telephone Tax	(832)	-	100,155	93,128	6,195	1,315	7,510
Juvenile Justice RJA 11th District	(1,619)	-	335,595	340,201	(6,225)	22,187	15,962
Prevention Services - Crawford County	13,014	-	52,921	64,540	1,395	-	1,395
Fiscal Clerk Juvenile Justice Authority	2,798	-	41,479	42,918	1,359	3,242	4,601
Drug Endangered Children	1,926	-	-	-	1,926	-	1,926
Kansas COLPO	779	-	2,077	-	2,856	-	2,856
Debt Service Funds:							
Bond and Interest	153,344	-	697,637	725,352	125,629	-	125,629
Capital Project Funds:							
1999 Bridge Project	11,865	-	-	5,314	6,551	-	6,551
2004 Road Bond	700,395	-	33,503	733,898	-	-	-
Proprietary Type Funds:							
Internal Service Funds:							
Risk Management Reserve	758,417	-	2,398,863	2,587,904	569,376	-	569,376
	\$ 2,964,449	\$ -	\$ 21,934,812	\$ 22,952,408	\$ 1,946,853	\$ 906,238	\$ 2,853,091

CRAWFORD COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash (Continued)
For the Year Ended December 31, 2007

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Component Units:							
Fire District No. 1	\$ 14,573	\$ -	\$ 149,777	\$ 150,631	\$ 13,719	\$ 4,125	\$ 17,844
Fire District No. 2	10,549		83,423	71,759	22,213	4,991	27,204
Fire District No. 3	756		28,678	29,911	(477)	541	64
Fire District No. 4	3,792		47,365	48,081	3,076	5,639	8,715
Sewer District No. 1	34,861		7,926	25,700	17,087	-	17,087
Sewer District No. 2	54,844		49,564	76,973	27,435	304	27,739
Sewer District No. 4	10,898		705,865	701,354	15,409	394	15,803
Sewer District No. 5	80		75,045	73,820	1,305	-	1,305
Total Reporting Entity (Excluding Agency Funds)	\$ 3,094,802	\$ -	\$ 23,082,455	\$ 24,130,637	\$ 2,046,620	\$ 922,232	\$ 2,968,852

Cash on Hand	\$ 2,500
Checking Accounts	2,476,631
Certificate of Deposits	18,587,481
Total Cash	\$ 21,066,612
Agency Funds (Statement 4)	18,097,760
Total Reporting Entity (Excluding Agency Funds)	\$ 2,968,852

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

CRAWFORD COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
For the Year Ended December 31, 2007

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:					
General Fund	\$ 7,141,699	\$ -	\$ 7,141,699	\$ 6,880,791	\$ (260,908)
Special Revenue Funds					
Extension Council	240,092	-	240,092	239,293	(799)
Ambulance	1,325,000	-	1,325,000	1,317,008	(7,992)
Appraisal	541,500	-	541,500	522,956	(18,544)
Register of Deeds Technology	138,283	-	138,283	18,907	(119,376)
Fair	10,998	-	10,998	10,998	-
Fairground Maintenance	5,590	-	5,590	5,590	-
4H Fair Awards	10,140	-	10,140	10,140	-
Health	1,177,342	-	1,177,342	963,540	(213,802)
Noxious Weed	59,623	-	59,623	40,386	(19,237)
Road and Bridge	2,809,923	-	2,809,923	2,700,782	(109,141)
Conservation District	33,912	-	33,912	33,912	-
Elderly Services	153,281	-	153,281	146,565	(6,716)
Election	280,715	-	280,715	286,938	6,223
Emergency Telephone Tax	200,000	-	200,000	138,489	(61,511)
Employee Benefits	3,017,000	-	3,017,000	2,869,795	(147,205)
Historical Museum	25,395	-	25,395	25,395	-
Out-District Tuition	81,000	-	81,000	137,270	56,270
Mental Health	538,011	-	538,011	532,238	(5,773)
Mental Retardation	143,500	-	143,500	143,500	-
Special Alcohol	30,930	-	30,930	6,259	(24,671)
Special Bridge	350,078	-	350,078	233,820	(116,258)
Special Parks and Recreation	14,110	-	14,110	14,465	355
Tourism and Convention Promotion	98,966	-	98,966	112,671	13,705
Wireless Telephone Tax	180,767	-	180,767	93,128	(87,639)
Debt Service Funds:					
Bond and Interest	850,354	-	850,354	725,352	(125,002)
Component Units:					
Fire District No. 1	156,845	-	156,845	150,631	(6,214)
Fire District No. 2	85,194	-	85,194	71,759	(13,435)
Fire District No. 3	32,100	-	32,100	29,911	(2,189)
Fire District No. 4	49,712	-	49,712	48,081	(1,631)
Sewer District No. 1	7,320	-	7,320	25,700	18,380
Sewer District No. 2	64,824	-	64,824	76,973	12,149
Sewer District No. 4	37,056	692,410	729,466	701,354	(28,112)
Sewer District No. 5	867,180	-	867,180	73,820	(793,360)

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
General Fund
For the Year Ended December 31, 2007

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 2,298,612	\$ 2,238,120	\$ 60,492
Delinquent Tax	67,432	42,572	24,860
Motor Vehicle Tax	424,444	410,555	13,889
16/20 M Vehicle Tax	4,199	4,051	148
Recreational Vehicle Tax	13,501	14,593	(1,092)
Mineral Tax	634	200	434
Local Alcoholic Liquor Fund	12,031	7,900	4,131
Sales Tax	1,993,364	1,942,000	51,364
Licenses, Permits and Fees	9,570	32,000	(22,430)
Charges for Services	811,676	783,200	28,476
Use of Property and Money	443,494	400,000	43,494
Grants/Aid	60,424	-	60,424
Interest on Taxes	152,680	132,000	20,680
Other	418,616	890,000	(471,384)
Transfers	137,270	-	137,270
Total Cash Receipts	<u>\$ 6,847,947</u>	<u>\$ 6,897,191</u>	<u>\$ (49,244)</u>
Expenditures			
County Commission	\$ 88,451	\$ 88,920	\$ (469)
Fiscal Clerk	108,801	110,208	(1,407)
County Clerk	214,348	255,449	(41,101)
County Treasurer	327,329	359,600	(32,271)
Register of Deeds	159,495	185,419	(25,924)
County Attorney	440,849	429,652	11,197
District Court	333,275	340,207	(6,932)
County Sheriff	1,666,069	1,695,488	(29,419)
Jail	1,532,697	1,554,000	(21,303)
County Courthouse	355,850	386,000	(30,150)
County Coroner	108,993	97,584	11,409
Other	239,770	272,400	(32,630)
County Zoning	69,225	72,057	(2,832)
Landfill	19,576	37,822	(18,246)
Workmen's Compensation and Liability	146,983	180,000	(33,017)
Data Processing Department	126,058	133,773	(7,715)
Special Projects	71,440	74,000	(2,560)
County Counselor	111,129	111,530	(401)
Department of Youth Services	243,450	242,450	1,000
Court Security	275,007	257,450	17,557

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
General Fund (Continued)
For the Year Ended December 31, 2007

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Expenditures (Continued)			
Civil Defense	\$ 13,968	\$ 14,690	\$ (722)
Capital Murder Trial	1,259	40,000	(38,741)
G.I.S.	226,769	203,000	23,769
	<u>226,769</u>	<u>203,000</u>	<u>23,769</u>
Total Expenditures	<u>\$ 6,880,791</u>	<u>\$ 7,141,699</u>	<u>\$ (260,908)</u>
Cash Receipts Over (Under) Expenditures	\$ (32,844)		
Unencumbered Cash - Beginning of Year	<u>53,535</u>		
Unencumbered Cash - End of Year	<u>\$ 20,691</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Extension Council Fund
For the Year Ended December 31, 2007

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 197,958	\$ 192,809	\$ 5,149
Delinquent Tax	5,266	5,225	41
Motor Vehicle Tax	33,725	32,644	1,081
16/20 M Vehicle Tax	1,082	1,160	(78)
Recreational Vehicle Tax	334	322	12
Total Cash Receipts	\$ 238,365	\$ 232,160	\$ 6,205
Expenditures			
Appropriations to Extension Council Treasurer	\$ 239,293	\$ 240,092	\$ (799)
Total Expenditures	\$ 239,293	\$ 240,092	\$ (799)
Cash Receipts Over (Under) Expenditures	\$ (928)		
Unencumbered Cash - Beginning of Year	6,441		
Unencumbered Cash - End of Year	\$ 5,513		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Ambulance Fund
For the Year Ended December 31, 2007

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 377,440	\$ 367,507	\$ 9,933
Delinquent Tax	7,281	6,660	621
Motor Vehicle Tax	32,673	27,820	4,853
16/20 M Vehicle Tax	1,558	989	569
Recreational Vehicle Tax	314	274	40
Charges for Services	926,675	850,000	76,675
Grants/Aid	16,395	-	16,395
Other	1,062	-	1,062
	<u>1,363,398</u>	<u>1,253,250</u>	<u>110,148</u>
Total Cash Receipts	\$ 1,363,398	\$ 1,253,250	\$ 110,148
Expenditures			
Public Safety	\$ 1,317,008	\$ 1,325,000	\$ (7,992)
	<u>1,317,008</u>	<u>1,325,000</u>	<u>(7,992)</u>
Total Expenditures	\$ 1,317,008	\$ 1,325,000	\$ (7,992)
Cash Receipts Over (Under) Expenditures	\$ 46,390		
Unencumbered Cash - Beginning of Year	<u>83,518</u>		
Unencumbered Cash - End of Year	<u>\$ 129,908</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Appraisal Fund
For the Year Ended December 31, 2007

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 414,832	\$ 404,028	\$ 10,804
Delinquent Tax	11,988	12,181	(193)
Motor Vehicle Tax	78,793	77,867	926
Recreational Vehicle Tax	785	768	17
16/20 M Vehicle Tax	2,310	2,768	(458)
Other	8,889	8,000	889
	<u>517,597</u>	<u>505,612</u>	<u>11,985</u>
Total Cash Receipts	<u>\$ 517,597</u>	<u>\$ 505,612</u>	<u>\$ 11,985</u>
Expenditures			
General Government	<u>\$ 522,956</u>	<u>\$ 541,500</u>	<u>\$ (18,544)</u>
Total Expenditures	<u>\$ 522,956</u>	<u>\$ 541,500</u>	<u>\$ (18,544)</u>
Cash Receipts Over (Under) Expenditures	\$ (5,359)		
Unencumbered Cash - Beginning of Year	<u>16,923</u>		
Unencumbered Cash - End of Year	<u>\$ 11,564</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Register of Deeds Technology Fund
For the Year Ended December 31, 2007

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Fees	\$ 47,406	\$ 54,000	\$ (6,594)
Interest	4,801	-	4,801
Total Cash Receipts	\$ 52,207	\$ 54,000	\$ (1,793)
Expenditures			
General Government	\$ 18,907	\$ 138,283	\$ (119,376)
Total Expenditures	\$ 18,907	\$ 138,283	\$ (119,376)
Cash Receipts Over (Under) Expenditures	\$ 33,300		
Unencumbered Cash - Beginning of Year	77,423		
Unencumbered Cash - End of Year	\$ 110,723		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fair Fund
For the Year Ended December 31, 2007

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 8,798	\$ 8,642	\$ 156
Delinquent Tax	241	218	23
Motor Vehicle Tax	1,573	1,532	41
Recreational Vehicle Tax	16	15	1
16/20 M Vehicle Tax	47	54	(7)
Other	-	-	-
	-	-	-
Total Cash Receipts	\$ 10,675	\$ 10,461	\$ 214
Expenditures			
Appropriation to County Fair Treasurer	\$ 10,998	\$ 10,998	\$ -
Total Expenditures	\$ 10,998	\$ 10,998	\$ -
Cash Receipts Over (Under) Expenditures	\$ (323)		
Unencumbered Cash - Beginning of Year	813		
Unencumbered Cash - End of Year	\$ 490		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fairground Maintenance Fund
For the Year Ended December 31, 2007

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 4,619	\$ 4,403	\$ 216
Delinquent Tax	124	106	18
Motor Vehicle Tax	813	763	50
Recreational Vehicle Tax	8	8	-
16/20 M Vehicle Tax	28	27	1
Total Cash Receipts	\$ 5,592	\$ 5,307	\$ 285
Expenditures			
Appropriation to County Fair Treasurer	\$ 5,590	\$ 5,590	\$ -
Total Expenditures	\$ 5,590	\$ 5,590	\$ -
Cash Receipts Over (Under) Expenditures	\$ 2		
Unencumbered Cash - Beginning of Year	221		
Unencumbered Cash - End of Year	\$ 223		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
4H Fair Awards Fund
For the Year Ended December 31, 2007

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 8,138	\$ 7,902	\$ 236
Delinquent Tax	235	236	(1)
Motor Vehicle Tax	1,451	1,385	66
Recreational Vehicle Tax	14	14	-
16/20 M Vehicle Tax	47	49	(2)
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	\$ 9,885	\$ 9,586	\$ 299
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Appropriation to County Fair Treasurer	\$ 10,140	\$ 10,140	\$ -
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	\$ 10,140	\$ 10,140	\$ -
	<u> </u>	<u> </u>	<u> </u>
Cash Receipts Over (Under) Expenditures	\$ (255)		
Unencumbered Cash - Beginning of Year	<u>513</u>		
Unencumbered Cash - End of Year	<u>\$ 258</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Health Fund
For the Year Ended December 31, 2007

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 396,576	\$ 386,197	\$ 10,379
Delinquent Tax	7,021	6,888	133
Motor Vehicle Tax	46,101	45,834	267
Recreational Vehicle Tax	460	452	8
16/20 M Vehicle Tax	1,316	1,629	(313)
Federal and State Grants/Aid and Other	<u>561,641</u>	<u>570,000</u>	<u>(8,359)</u>
Total Cash Receipts	<u>\$ 1,013,115</u>	<u>\$ 1,011,000</u>	<u>\$ 2,115</u>
Expenditures			
Public Health	<u>\$ 963,540</u>	<u>\$ 1,177,342</u>	<u>\$ (213,802)</u>
Total Expenditures	<u>\$ 963,540</u>	<u>\$ 1,177,342</u>	<u>\$ (213,802)</u>
Cash Receipts Over (Under) Expenditures	\$ 49,575		
Unencumbered Cash - Beginning of Year	<u>(12,339)</u>		
Unencumbered Cash - End of Year	<u>\$ 37,236</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Noxious Weed Fund
For the Year Ended December 31, 2007

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 43,991	\$ 42,893	\$ 1,098
Delinquent Tax	1,341	1,361	(20)
Motor Vehicle Tax	7,599	7,022	577
Recreational Vehicle Tax	74	69	5
16/20 M Vehicle Tax	290	250	40
	<u>\$ 53,295</u>	<u>\$ 51,595</u>	<u>\$ 1,700</u>
Total Cash Receipts			
Expenditures			
Public Works	\$ 40,386	\$ 59,623	\$ (19,237)
	<u>\$ 40,386</u>	<u>\$ 59,623</u>	<u>\$ (19,237)</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	\$ 12,909		
Unencumbered Cash - Beginning of Year	<u>9,593</u>		
Unencumbered Cash - End of Year	<u>\$ 22,502</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Road and Bridge Fund
For the Year Ended December 31, 2007

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 1,136,498	\$ 1,106,677	\$ 29,821
Delinquent Tax	35,732	26,457	9,275
Motor Vehicle Tax	259,828	252,069	7,759
Recreational Vehicle Tax	2,576	2,486	90
16/20 M Vehicle Tax	8,257	8,959	(702)
Special City and County Highway Aid	1,024,539	1,026,397	(1,858)
Other	41,634	24,000	17,634
Total Cash Receipts	\$ 2,509,064	\$ 2,447,045	\$ 62,019
Expenditures			
Public Works	\$ 2,700,782	\$ 2,809,923	\$ (109,141)
Total Expenditures	\$ 2,700,782	\$ 2,809,923	\$ (109,141)
Cash Receipts Over (Under) Expenditures	\$ (191,718)		
Unencumbered Cash - Beginning of Year	324,662		
Unencumbered Cash - End of Year	\$ 132,944		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Conservation District Fund
For the Year Ended December 31, 2007

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 27,494	\$ 26,744	\$ 750
Delinquent Tax	810	826	(16)
Motor Vehicle Tax	4,984	4,794	190
Recreational Vehicle Tax	49	47	2
16/20 M Vehicle Tax	164	170	(6)
	<u>\$ 33,501</u>	<u>\$ 32,581</u>	<u>\$ 920</u>
 Expenditures			
Public Works	\$ 33,912	\$ 33,912	\$ -
	<u>\$ 33,912</u>	<u>\$ 33,912</u>	<u>\$ -</u>
 Cash Receipts Over (Under) Expenditures	\$ (411)		
 Unencumbered Cash - Beginning of Year	<u>1,239</u>		
 Unencumbered Cash - End of Year	<u>\$ 828</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Elderly Services Fund
For the Year Ended December 31, 2007

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 111,736	\$ 108,701	\$ 3,035
Delinquent Tax	3,190	3,545	(355)
Motor Vehicle Tax	18,860	17,995	865
Recreational Vehicle Tax	186	177	9
16/20 M Vehicle Tax	639	640	(1)
	<u>\$ 134,611</u>	<u>\$ 131,058</u>	<u>\$ 3,553</u>
Total Cash Receipts			
Expenditures			
Programs for the Elderly	\$ 146,565	\$ 153,281	\$ (6,716)
	<u>\$ 146,565</u>	<u>\$ 153,281</u>	<u>\$ (6,716)</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	\$ (11,954)		
Unencumbered Cash - Beginning of Year	34,020		
Unencumbered Cash - End of Year	\$ 22,066		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Election Fund
For the Year Ended December 31, 2007

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 237,109	\$ 230,962	\$ 6,147
Delinquent Tax	6,103	5,636	467
Motor Vehicle Tax	41,385	42,201	(816)
Recreational Vehicle Tax	416	416	-
16/20 M Vehicle Tax	1,043	1,500	(457)
	<u>\$ 286,056</u>	<u>\$ 280,715</u>	<u>\$ 5,341</u>
Total Cash Receipts			
Expenditures			
Election Costs	<u>\$ 286,938</u>	<u>\$ 280,715</u>	<u>\$ 6,223</u>
Total Expenditures	<u>\$ 286,938</u>	<u>\$ 280,715</u>	<u>\$ 6,223</u>
Cash Receipts Over (Under) Expenditures	\$ (882)		
Unencumbered Cash - Beginning of Year	<u>882</u>		
Unencumbered Cash - End of Year	<u>\$ -</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Emergency Telephone Tax Fund
For the Year Ended December 31, 2007

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Telephone Tax	\$ 151,551	\$ 200,000	\$ (48,449)
Total Cash Receipts	<u>\$ 151,551</u>	<u>\$ 200,000</u>	<u>\$ (48,449)</u>
Expenditures			
Public Safety	\$ 138,489	\$ 200,000	\$ (61,511)
Total Expenditures	<u>\$ 138,489</u>	<u>\$ 200,000</u>	<u>\$ (61,511)</u>
Cash Receipts Over (Under) Expenditures	\$ 13,062		
Unencumbered Cash - Beginning of Year	<u>(7,334)</u>		
Unencumbered Cash - End of Year	<u>\$ 5,728</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Employee Benefits Fund
For the Year Ended December 31, 2007

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 2,426,743	\$ 2,362,956	\$ 63,787
Delinquent Tax	58,271	53,527	4,744
Motor Vehicle Tax	358,232	343,295	14,937
Recreational Vehicle Tax	3,541	3,386	155
16/20 M Vehicle Tax	11,948	12,201	(253)
Other	-	236,400	(236,400)
	<u>\$ 2,858,735</u>	<u>\$ 3,011,765</u>	<u>\$ (153,030)</u>
Total Cash Receipts			
Expenditures			
General Government	\$ 2,869,795	\$ 3,017,000	\$ (147,205)
	<u>\$ 2,869,795</u>	<u>\$ 3,017,000</u>	<u>\$ (147,205)</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	\$ (11,060)		
Unencumbered Cash - Beginning of Year	357,750		
Unencumbered Cash - End of Year	<u>\$ 346,690</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Historical and Museum Fund
For the Year Ended December 31, 2007

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 20,676	\$ 20,074	\$ 602
Delinquent Tax	599	631	(32)
Motor Vehicle Tax	3,631	3,488	143
Recreational Vehicle Tax	36	34	2
16/20 M Vehicle Tax	118	124	(6)
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	\$ 25,060	\$ 24,351	\$ 709
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Appropriation to Historical Society Treasurer	\$ 25,395	\$ 25,395	\$ -
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	\$ 25,395	\$ 25,395	\$ -
	<u> </u>	<u> </u>	<u> </u>
Cash Receipts Over (Under) Expenditures	\$ (335)		
Unencumbered Cash - Beginning of Year	<u>1,032</u>		
Unencumbered Cash - End of Year	<u>\$ 697</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Out-District Tuition Fund
For the Year Ended December 31, 2007

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 21,335	\$ 20,765	\$ 570
Delinquent Tax	2,362	1,891	471
Motor Vehicle Tax	13,078	9,943	3,135
Recreational Vehicle Tax	122	98	24
16/20 M Vehicle Tax	780	353	427
	<u>\$ 37,677</u>	<u>\$ 33,050</u>	<u>\$ 4,627</u>
Expenditures			
Transfers	<u>\$ 137,270</u>	<u>\$ 81,000</u>	<u>\$ 56,270</u>
Total Expenditures	<u>\$ 137,270</u>	<u>\$ 81,000</u>	<u>\$ 56,270</u>
Cash Receipts Over (Under) Expenditures	\$ (99,593)		
Unencumbered Cash - Beginning of Year	<u>99,593</u>		
Unencumbered Cash - End of Year	<u>\$ -</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Mental Health Fund
For the Year Ended December 31, 2007

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 440,566	\$ 429,018	\$ 11,548
Delinquent Tax	12,119	11,566	553
Motor Vehicle Tax	76,311	73,553	2,758
Recreational Vehicle Tax	756	725	31
16/20 M Vehicle Tax	2,486	2,614	(128)
	<u>\$ 532,238</u>	<u>\$ 517,476</u>	<u>\$ 14,762</u>
Total Cash Receipts			
Expenditures			
Public Health	\$ 532,238	\$ 538,011	\$ (5,773)
	<u>\$ 532,238</u>	<u>\$ 538,011</u>	<u>\$ (5,773)</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	\$ -		
Unencumbered Cash - Beginning of Year	-		
Unencumbered Cash - End of Year	\$ -		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Mental Retardation Fund
For the Year Ended December 31, 2007

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 116,575	\$ 113,470	\$ 3,105
Delinquent Tax	3,451	3,634	(183)
Motor Vehicle Tax	21,287	20,549	738
Recreational Vehicle Tax	211	203	8
16/20 M Vehicle Tax	691	730	(39)
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	<u>\$ 142,215</u>	<u>\$ 138,586</u>	<u>\$ 3,629</u>
 Expenditures			
Public Health	<u>\$ 143,500</u>	<u>\$ 143,500</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 143,500</u>	<u>\$ 143,500</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ (1,285)		
Unencumbered Cash - Beginning of Year	<u>4,454</u>		
Unencumbered Cash - End of Year	<u>\$ 3,169</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Special Alcohol Fund
For the Year Ended December 31, 2007

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Local Alcoholic Liquor Fund	\$ 22,562	\$ 20,460	\$ 2,102
Total Cash Receipts	<u>\$ 22,562</u>	<u>\$ 20,460</u>	<u>\$ 2,102</u>
Expenditures			
Public Health	\$ 6,259	\$ 30,930	\$ (24,671)
Total Expenditures	<u>\$ 6,259</u>	<u>\$ 30,930</u>	<u>\$ (24,671)</u>
Cash Receipts Over (Under) Expenditures	\$ 16,303		
Unencumbered Cash - Beginning of Year	<u>-</u>		
Unencumbered Cash - End of Year	<u>\$ 16,303</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Special Bridge Fund
For the Year Ended December 31, 2007

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 206,976	\$ 201,615	\$ 5,361
Delinquent Tax	5,442	5,218	224
Motor Vehicle Tax	36,897	37,101	(204)
Recreational Vehicle Tax	369	366	3
16/20 M Vehicle Tax	998	1,319	(321)
Other	3,835	4,800	(965)
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	<u>\$ 254,517</u>	<u>\$ 250,419</u>	<u>\$ 4,098</u>
Expenditures			
Public Works	<u>\$ 233,820</u>	<u>\$ 350,078</u>	<u>\$ (116,258)</u>
Total Expenditures	<u>\$ 233,820</u>	<u>\$ 350,078</u>	<u>\$ (116,258)</u>
Cash Receipts Over (Under) Expenditures	\$ 20,697		
Unencumbered Cash - Beginning of Year	<u>121,375</u>		
Unencumbered Cash - End of Year	<u>\$ 142,072</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Special Parks and Recreation Fund
For the Year Ended December 31, 2007

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Local Alcoholic Liquor Fund	\$ 12,031	\$ 7,970	\$ 4,061
Total Cash Receipts	<u>\$ 12,031</u>	<u>\$ 7,970</u>	<u>\$ 4,061</u>
Expenditures			
Recreation	\$ 14,465	\$ 14,110	\$ 355
Total Expenditures	<u>\$ 14,465</u>	<u>\$ 14,110</u>	<u>\$ 355</u>
Cash Receipts Over (Under) Expenditures	\$ (2,434)		
Unencumbered Cash - Beginning of Year	<u>6,260</u>		
Unencumbered Cash - End of Year	<u>\$ 3,826</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Tourism and Convention Promotion Fund
For the Year Ended December 31, 2007

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Transient Guest Tax	\$ 96,272	\$ 80,000	\$ 16,272
Total Cash Receipts	\$ 96,272	\$ 80,000	\$ 16,272
Expenditures			
Tourism and Convention Promotion	\$ 112,671	\$ 98,966	\$ 13,705
Total Expenditures	\$ 112,671	\$ 98,966	\$ 13,705
Cash Receipts Over (Under) Expenditures	\$ (16,399)		
Unencumbered Cash - Beginning of Year	29,377		
Unencumbered Cash - End of Year	\$ 12,978		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Case Management Fund
For the Year Ended December 31, 2007

Cash Receipts	
Federal and State Grants	<u>\$ 54,047</u>
Total Cash Receipts	<u>\$ 54,047</u>
Expenditures	
Public Safety	<u>\$ 50,900</u>
Total Expenditures	<u>\$ 50,900</u>
Cash Receipts Over (Under) Expenditures	\$ 3,147
Unencumbered Cash - Beginning of Year	<u>11,920</u>
Unencumbered Cash - End of Year	<u><u>\$ 15,067</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Community Corrections District 11 Fund
For the Year Ended December 31, 2007

Cash Receipts		
Fees	\$	10,604
State Grants		<u>479,610</u>
Total Cash Receipts	\$	<u>490,214</u>
Expenditures		
Public Safety	\$	<u>418,770</u>
Total Expenditures	\$	<u>418,770</u>
Cash Receipts Over (Under) Expenditures	\$	71,444
Unencumbered Cash - Beginning of Year		<u>26,680</u>
Unencumbered Cash - End of Year	\$	<u><u>98,124</u></u>

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

CRAWFORD COUNTY, KANSAS
 Statement of Cash Receipts and Expenditures
 Cancer Prevention Fund
 For the Year Ended December 31, 2007

Cash Receipts		
Federal and State Grants		\$ 2,509
Charges for Services		<u>13,675</u>
Total Cash Receipts		<u>\$ 16,184</u>
Expenditures		
Public Health		<u>\$ 13,691</u>
Total Expenditures		<u>\$ 13,691</u>
Cash Receipts Over (Under) Expenditures		\$ 2,493
Unencumbered Cash - Beginning of Year		<u>3,696</u>
Unencumbered Cash - End of Year		<u><u>\$ 6,189</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
County Attorney Training Fund
For the Year Ended December 31, 2007

Cash Receipts	
Fees	<u>\$ 1,562</u>
Total Cash Receipts	<u>\$ 1,562</u>
Expenditures	
Public Safety	<u>\$ 1,693</u>
Total Expenditures	<u>\$ 1,693</u>
Cash Receipts Over (Under) Expenditures	\$ (131)
Unencumbered Cash - Beginning of Year	<u>305</u>
Unencumbered Cash - End of Year	<u><u>\$ 174</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Drug Enforcement Fund
For the Year Ended December 31, 2007

Cash Receipts		
Drug Control Payments	\$	1,005
Other		<u>4,200</u>
Total Cash Receipts	\$	<u>5,205</u>
Expenditures		
Public Safety	\$	<u>-</u>
Total Expenditures	\$	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$	5,205
Unencumbered Cash - Beginning of Year		<u>5,122</u>
Unencumbered Cash - End of Year	\$	<u><u>10,327</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Early Intervention Fund
For the Year Ended December 31, 2007

Cash Receipts	
State Grants/Aid	\$ -
Total Cash Receipts	\$ -
Expenditures	
Public Health	\$ 911
Total Expenditures	\$ 911
Cash Receipts Over (Under) Expenditures	\$ (911)
Unencumbered Cash - Beginning of Year	13,085
Unencumbered Cash - End of Year	\$ 12,174

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Driver Improvement Fund
For the Year Ended December 31, 2007

Cash Receipts		
Fees		\$ 1,540
Total Cash Receipts		\$ 1,540
Expenditures		
Public Safety		\$ -
Total Expenditures		\$ -
Cash Receipts Over (Under) Expenditures		\$ 1,540
Unencumbered Cash - Beginning of Year		5,070
Unencumbered Cash - End of Year		\$ 6,610

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Free To Know Services Fund
For the Year Ended December 31, 2007

Cash Receipts		
Charges for Services	\$	4,967
Other		<u>484</u>
Total Cash Receipts	\$	<u>5,451</u>
Expenditures		
Public Health	\$	<u>-</u>
Total Expenditures	\$	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$	5,451
Unencumbered Cash - Beginning of Year		<u>2,054</u>
Unencumbered Cash - End of Year	\$	<u><u>7,505</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Free To Know Fund
For the Year Ended December 31, 2007

Cash Receipts	
Federal and State Grants	\$ 106,163
Charges for Services	<u>4,424</u>
Total Cash Receipts	<u>\$ 110,587</u>
Expenditures	
Public Health	<u>\$ 107,063</u>
Total Expenditures	<u>\$ 107,063</u>
Cash Receipts Over (Under) Expenditures	\$ 3,524
Unencumbered Cash - Beginning of Year	<u>16,690</u>
Unencumbered Cash - End of Year	<u><u>\$ 20,214</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
H.E.R.R. Fund
For the Year Ended December 31, 2007

Cash Receipts	
Federal Grants/Aid	<u>\$ -</u>
Total Cash Receipts	<u>\$ -</u>
Expenditures	
Public Health	<u>\$ -</u>
Total Expenditures	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash - Beginning of Year	<u>10,285</u>
Unencumbered Cash - End of Year	<u><u>\$ 10,285</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Crawford County Teen Court Fund
For the Year Ended December 31, 2007

Cash Receipts	
Fees	<u>\$ 555</u>
Total Cash Receipts	<u>\$ 555</u>
Expenditures	
Public Safety	<u>\$ 678</u>
Total Expenditures	<u>\$ 678</u>
Cash Receipts Over (Under) Expenditures	\$ (123)
Unencumbered Cash - Beginning of Year	<u>2,466</u>
Unencumbered Cash - End of Year	<u><u>\$ 2,343</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Juvenile Incentive Block Grant Fund
For the Year Ended December 31, 2007

Cash Receipts		\$ 5,777
Federal Grants/Aid		-
Other		<u> </u>
Total Cash Receipts		<u>\$ 5,777</u>
Expenditures		\$ 4,890
Public Safety		<u> </u>
Total Expenditures		<u>\$ 4,890</u>
Cash Receipts Over (Under) Expenditures		\$ 887
Unencumbered Cash - Beginning of Year		<u>1,274</u>
Unencumbered Cash - End of Year		<u><u>\$ 2,161</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Juvenile Justice JIAS - Intake Assessment System Fund
For the Year Ended December 31, 2007

Cash Receipts	
Other	\$ 8,699
	<hr/>
Total Cash Receipts	\$ 8,699
	<hr/>
Expenditures	
Public Safety	\$ 4,242
	<hr/>
Total Expenditures	\$ 4,242
	<hr/>
Cash Receipts Over (Under) Expenditures	\$ 4,457
	<hr/>
Unencumbered Cash - Beginning of Year	1,122
	<hr/>
Unencumbered Cash - End of Year	\$ 5,579
	<hr/> <hr/>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Local Environmental Protection Fund
For the Year Ended December 31, 2007

Cash Receipts		
State Grants/Aid	\$	22,052
Other		<u>2,100</u>
Total Cash Receipts	\$	<u>24,152</u>
Expenditures	\$	24,731
Public Health		<u>24,731</u>
Total Expenditures	\$	<u>24,731</u>
Cash Receipts Over (Under) Expenditures	\$	(579)
Unencumbered Cash - Beginning of Year		<u>11,406</u>
Unencumbered Cash - End of Year	\$	<u><u>10,827</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Health and Family Services Fund
For the Year Ended December 31, 2007

Cash Receipts		
Federal and State Grants/Aid	\$	32,711
Charges for Services		<u>47,191</u>
Total Cash Receipts	\$	<u>79,902</u>
Expenditures		
Public Health	\$	<u>81,369</u>
Total Expenditures	\$	<u>81,369</u>
Cash Receipts Over (Under) Expenditures	\$	(1,467)
Unencumbered Cash - Beginning of Year		<u>(652)</u>
Unencumbered Cash - End of Year	\$	<u><u>(2,119)</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Juvenile Justice Fund
For the Year Ended December 31, 2007

Cash Receipts	\$		4,963
Charges for Services and Other			4,963
Total Cash Receipts	\$		4,963
Expenditures	\$		5,602
Public Safety			5,602
Total Expenditures	\$		5,602
Cash Receipts Over (Under) Expenditures	\$		(639)
Unencumbered Cash - Beginning of Year			3,613
Unencumbered Cash - End of Year	\$		2,974

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Crisis Resource Center Fund
For the Year Ended December 31, 2007

Cash Receipts		
Federal Grants		\$ 2,673
		<u> </u>
Total Cash Receipts		\$ 2,673
		<u> </u>
Expenditures		
Welfare		\$ -
		<u> </u>
Total Expenditures		\$ -
		<u> </u>
Cash Receipts Over (Under) Expenditures		\$ 2,673
Unencumbered Cash - Beginning of Year		<u>275</u>
Unencumbered Cash - End of Year		<u>\$ 2,948</u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Violence Against Women Grant Fund
For the Year Ended December 31, 2007

Cash Receipts	
Grants and Other	<u>\$ 150,344</u>
Total Cash Receipts	<u>\$ 150,344</u>
Expenditures	
Welfare	<u>\$ 150,344</u>
Total Expenditures	<u>\$ 150,344</u>
Cash Receipts Over (Under) Expenditures	\$ -
Unencumbered Cash - Beginning of Year	<u>-</u>
Unencumbered Cash - End of Year	<u><u>\$ -</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
W.I.C. Fund
For the Year Ended December 31, 2007

Cash Receipts		
Federal Grants/Aid		\$ 102,561
Total Cash Receipts		\$ 102,561
Expenditures		
Public Health		\$ 102,561
Total Expenditures		\$ 102,561
Cash Receipts Over (Under) Expenditures		\$ -
Unencumbered Cash - Beginning of Year		-
Unencumbered Cash - End of Year		\$ -

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Wireless Telephone Tax Fund
For the Year Ended December 31, 2007

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
State of Kansas	\$ 42,632	\$ -	\$ 42,632
Telephone Tax	57,523	148,000	(90,477)
Total Cash Receipts	\$ 100,155	\$ 148,000	\$ (47,845)
Expenditures			
Public Safety	\$ 93,128	\$ 180,767	\$ (87,639)
Total Expenditures	\$ 93,128	\$ 180,767	\$ (87,639)
Cash Receipts Over (Under) Expenditures	\$ 7,027		
Unencumbered Cash - Beginning of Year	(832)		
Unencumbered Cash - End of Year	\$ 6,195		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Juvenile Justice RJA - 11th District Fund
For the Year Ended December 31, 2007

Cash Receipts		
Grants/Aid		<u>\$ 335,595</u>
Total Cash Receipts		<u>\$ 335,595</u>
Expenditures		
Public Safety		<u>\$ 340,201</u>
Total Expenditures		<u>\$ 340,201</u>
Cash Receipts Over (Under) Expenditures		\$ (4,606)
Unencumbered Cash - Beginning of Year		<u>(1,619)</u>
Unencumbered Cash - End of Year		<u><u>\$ (6,225)</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Prevention Services - Crawford County Fund
For the Year Ended December 31, 2007

Cash Receipts		
Federal and State Grants	\$	<u>52,921</u>
Total Cash Receipts	\$	<u>52,921</u>
Expenditures		
Public Safety	\$	<u>64,540</u>
Total Expenditures	\$	<u>64,540</u>
Cash Receipts Over (Under) Expenditures	\$	(11,619)
Unencumbered Cash - Beginning of Year		<u>13,014</u>
Unencumbered Cash - End of Year	\$	<u><u>1,395</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Fiscal Clerk Juvenile Justice Authority Fund
For the Year Ended December 31, 2007

Cash Receipts	
Grants/Aid and Other	<u>\$ 41,479</u>
Total Cash Receipts	<u>\$ 41,479</u>
Expenditures	
Public Safety	<u>\$ 42,918</u>
Total Expenditures	<u>\$ 42,918</u>
Cash Receipts Over (Under) Expenditures	\$ (1,439)
Unencumbered Cash - Beginning of Year	<u>2,798</u>
Unencumbered Cash - End of Year	<u><u>\$ 1,359</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Drug Endangered Children Fund
For the Year Ended December 31, 2007

Cash Receipts		\$ -
Grants		<u> -</u>
Total Cash Receipts		<u> -</u>
Expenditures		\$ -
Public Safety		<u> -</u>
Total Expenditures		<u> -</u>
Cash Receipts Over (Under) Expenditures		\$ -
Unencumbered Cash - Beginning of Year		<u> 1,926</u>
Unencumbered Cash - End of Year		<u><u> 1,926</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Kansas COLPO Fund
For the Year Ended December 31, 2007

Cash Receipts		
Grants	\$	338
Fees		1,739
		<hr/>
Total Cash Receipts	\$	2,077
		<hr/>
Expenditures		
Public Health	\$	-
		<hr/>
Total Expenditures	\$	-
		<hr/>
Cash Receipts Over (Under) Expenditures	\$	2,077
		<hr/>
Unencumbered Cash - Beginning of Year		779
		<hr/>
Unencumbered Cash - End of Year	\$	2,856
		<hr/> <hr/>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Bond and Interest Fund
For the Year Ended December 31, 2007

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 562,420	\$ 547,720	\$ 14,700
Delinquent Tax	15,839	21,020	(5,181)
Motor Vehicle Tax	115,097	115,607	(510)
Recreation Vehicle Tax	1,152	1,140	12
16/20 M Vehicle Tax	3,129	4,109	(980)
Total Cash Receipts	<u>\$ 697,637</u>	<u>\$ 689,596</u>	<u>\$ 8,041</u>
Expenditures			
Debt Service	<u>\$ 725,352</u>	<u>\$ 850,354</u>	<u>\$ (125,002)</u>
Total Expenditures	<u>\$ 725,352</u>	<u>\$ 850,354</u>	<u>\$ (125,002)</u>
Cash Receipts Over (Under) Expenditures	\$ (27,715)		
Unencumbered Cash - Beginning of Year	<u>153,344</u>		
Unencumbered Cash - End of Year	<u>\$ 125,629</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
1999 Bridge Project Fund
For the Year Ended December 31, 2007

Cash Receipts	
Other	\$ <u> -</u>
Total Cash Receipts	\$ <u> -</u>
Expenditures	
Public Works	\$ <u> 5,314</u>
Total Expenditures	\$ <u> 5,314</u>
Cash Receipts Over (Under) Expenditures	\$ (5,314)
Unencumbered Cash - Beginning of Year	<u> 11,865</u>
Unencumbered Cash - End of Year	<u><u> \$ 6,551</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
2004 Road Bond Fund
For the Year Ended December 31, 2007

Cash Receipts	\$ 33,503
Grants and Other	\$ 33,503
Total Cash Receipts	\$ 33,503
Expenditures	\$ 733,898
Public Works	\$ 733,898
Total Expenditures	\$ 733,898
Cash Receipts Over (Under) Expenditures	\$ (700,395)
Unencumbered Cash - Beginning of Year	700,395
Unencumbered Cash - End of Year	\$ -

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures
Risk Management Reserve Fund
For the Year Ended December 31, 2007

Cash Receipts	
Charges	\$ 2,365,600
Interest	<u>33,263</u>
Total Cash Receipts	<u>\$ 2,398,863</u>
Expenditures	
General Government	<u>\$ 2,587,904</u>
Total Expenditures	<u>\$ 2,587,904</u>
Cash Receipts Over (Under) Expenditures	\$ (189,041)
Unencumbered Cash - Beginning of Year	<u>758,417</u>
Unencumbered Cash - End of Year	<u><u>\$ 569,376</u></u>

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fire District No. 1
For the Year Ended December 31, 2007

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 119,389	\$ 115,253	\$ 4,136
Delinquent Tax	2,716	2,386	330
Motor Vehicle Tax	26,587	25,703	884
Recreational Vehicle Tax	271	302	(31)
16/20 M Vehicle Tax	814	861	(47)
	<u>\$ 149,777</u>	<u>\$ 144,505</u>	<u>\$ 5,272</u>
Total Cash Receipts			
Expenditures			
Public Safety	<u>\$ 150,631</u>	<u>\$ 156,845</u>	<u>\$ (6,214)</u>
Total Expenditures	<u>\$ 150,631</u>	<u>\$ 156,845</u>	<u>\$ (6,214)</u>
Cash Receipts Over (Under) Expenditures	\$ (854)		
Unencumbered Cash - Beginning of Year	<u>14,573</u>		
Unencumbered Cash - End of Year	<u>\$ 13,719</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fire District No. 2
For the Year Ended December 31, 2007

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 63,073	\$ 61,364	\$ 1,709
Delinquent Tax	1,587	1,482	105
Motor Vehicle Tax	17,745	17,256	489
Recreational Vehicle Tax	276	59	217
16/20 M Vehicle Tax	742	822	(80)
	<u>\$ 83,423</u>	<u>\$ 80,983</u>	<u>\$ 2,440</u>
 Expenditures			
Public Safety	\$ 71,759	\$ 85,194	\$ (13,435)
	<u>\$ 71,759</u>	<u>\$ 85,194</u>	<u>\$ (13,435)</u>
 Cash Receipts Over (Under) Expenditures	\$ 11,664		
 Unencumbered Cash - Beginning of Year	10,549		
 Unencumbered Cash - End of Year	\$ 22,213		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fire District No. 3
For the Year Ended December 31, 2007

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 22,187	\$ 21,603	\$ 584
Delinquent Tax	467	279	188
Motor Vehicle Tax	5,579	5,610	(31)
Recreational Vehicle Tax	74	76	(2)
16/20 M Vehicle Tax	371	484	(113)
	<u>\$ 28,678</u>	<u>\$ 28,052</u>	<u>\$ 626</u>
Total Cash Receipts			
Expenditures			
Public Safety	\$ 29,911	\$ 32,100	\$ (2,189)
	<u>\$ 29,911</u>	<u>\$ 32,100</u>	<u>\$ (2,189)</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	\$ (1,233)		
Unencumbered Cash - Beginning of Year	<u>756</u>		
Unencumbered Cash - End of Year	<u>\$ (477)</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Fire District No. 4
For the Year Ended December 31, 2007

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 36,223	\$ 34,831	\$ 1,392
Delinquent Tax	436	216	220
Motor Vehicle Tax	8,924	9,252	(328)
Recreational Vehicle Tax	128	150	(22)
16/20 M Vehicle Tax	616	916	(300)
Other	1,038	-	1,038
	<u>\$ 47,365</u>	<u>\$ 45,365</u>	<u>\$ 2,000</u>
 Expenditures			
Public Safety	\$ 48,081	\$ 49,712	\$ (1,631)
	<u>\$ 48,081</u>	<u>\$ 49,712</u>	<u>\$ (1,631)</u>
 Cash Receipts Over (Under) Expenditures	\$ (716)		
 Unencumbered Cash - Beginning of Year	<u>3,792</u>		
 Unencumbered Cash - End of Year	<u>\$ 3,076</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Sewer District No. 1
For the Year Ended December 31, 2007

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valoren Property Tax	\$ 7,812	\$ 8,000	\$ (188)
Delinquent Tax	114	-	114
Total Cash Receipts	<u>\$ 7,926</u>	<u>\$ 8,000</u>	<u>\$ (74)</u>
Expenditures			
Public Works	\$ -	\$ -	\$ -
Debt Service	<u>25,700</u>	<u>7,320</u>	<u>18,380</u>
Total Expenditures	<u>\$ 25,700</u>	<u>\$ 7,320</u>	<u>\$ 18,380</u>
Cash Receipts Over (Under) Expenditures	\$ (17,774)		
Unencumbered Cash - Beginning of Year	<u>34,861</u>		
Unencumbered Cash - End of Year	<u>\$ 17,087</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Sewer District No. 2
For the Year Ended December 31, 2007

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Ad Valoren Property Tax	\$ 24,192	\$ 22,562	\$ 1,630
Charges for Services	25,372	25,864	(492)
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	<u>\$ 49,564</u>	<u>\$ 48,426</u>	<u>\$ 1,138</u>
Expenditures			
Public Works	\$ 31,379	\$ 19,230	\$ 12,149
Debt Service	45,594	45,594	-
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 76,973</u>	<u>\$ 64,824</u>	<u>\$ 12,149</u>
Cash Receipts Over (Under) Expenditures	\$ (27,409)		
Unencumbered Cash - Beginning of Year	<u>54,844</u>		
Unencumbered Cash - End of Year	<u>\$ 27,435</u>		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Sewer District No. 4
For the Year Ended December 31, 2007

	Actual	Budget	Variance Over (Under)
Cash Receipts			
Charges for Services	\$ 13,455	\$ 9,984	\$ 3,471
Grants and Other	570,110	-	570,110
Sale of Temporary Notes	122,300	-	122,300
Total Cash Receipts	\$ 705,865	\$ 9,984	\$ 695,881
Expenditures			
Public Works	\$ 3,093	\$ 10,000	\$ (6,907)
Debt Service	119,520	27,056	92,464
Capital Outlay	578,741	-	578,741
Adjustment for Qualifying Budget Credits	-	692,410	(692,410)
Total Expenditures	\$ 701,354	\$ 729,466	\$ (28,112)
Cash Receipts Over (Under) Expenditures	\$ 4,511		
Unencumbered Cash - Beginning of Year	10,898		
Unencumbered Cash - End of Year	\$ 15,409		

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

CRAWFORD COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual and Budget
Sewer District No. 5
For the Year Ended December 31, 2007

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts			
Sale of Temporary Notes	\$ 75,045	\$ 231,300	\$ (156,255)
Other	-	635,800	(635,800)
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	\$ 75,045	\$ 867,100	\$ (792,055)
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Public Works	\$ 73,820	\$ 867,180	\$ (793,360)
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	\$ 73,820	\$ 867,180	\$ (793,360)
	<u> </u>	<u> </u>	<u> </u>
Cash Receipts Over (Under) Expenditures	\$ 1,225		
Unencumbered Cash - Beginning of Year	<u> </u>		
	80		
Unencumbered Cash - End of Year	<u> </u>		
	\$ 1,305		
	<u> </u>		

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

CRAWFORD COUNTY, KANSAS
 Summary of Cash Receipts and Cash Disbursements
 Agency Funds
 For the Year Ended December 31, 2007

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Bankruptcy	\$ 860	\$ -	\$ -	\$ 860
Beneficiary	4,578	-	-	4,578
Cereal Malt Beverage Licenses	250	250	250	250
County Coroner	-	18,587	18,587	-
4H Building Rental	5	-	5	-
Delinquent Personal Property Tax	135,794	138,419	139,296	134,917
Partial Payments	826	-	-	826
Delinquent 16/20 M Vehicle Tax	4,518	6,158	4,735	5,941
Delinquent Real Estate Tax	567,874	864,467	683,557	748,784
Filing Fees	-	280	280	-
Escape Tax	-	1,971	-	1,971
Foreclosures	-	26,825	-	26,825
Fish and Game Licenses	157	4,230	4,387	-
Heritage Trust	3,655	14,690	14,868	3,477
Homestead Refund	23,721	38,989	44,850	17,860
Jail Commissary	507	-	-	507
Local Environmental Deposit Account	2,308	5,183	4,010	3,481
Mineral Tax	-	1,269	1,269	-
Motor Vehicle Driving Record	-	594	594	-
Motor Vehicle Tax	742,575	3,723,095	3,774,229	691,441
State Accounts	-	594,408	594,408	-
Current Taxes	14,427,575	28,374,775	26,977,994	15,824,356
VIN Inspections	-	3,062	3,062	-
Watershed District #102	-	2,873	2,873	-
Public School Districts	184	11,254,589	11,254,571	202
Cities	-	7,820,055	7,820,055	-
Townships	12,106	117,877	122,552	7,431
Mental Health Payroll	377,821	4,590,705	4,767,849	200,677
Motor Vehicle Payroll	24,229	186,018	194,113	16,134
City of Pittsburg T.I.F. District	-	243,348	243,348	-
Kansas Drivers License Fee	-	11,231	11,231	-
Flex Spending	-	86,182	80,700	5,482
Special Auto	87,726	7,155,798	7,112,509	131,015
District Court - Girard	22,012	462,418	399,289	85,141
Law Library	73,492	28,836	21,493	80,835
County Attorney - Pittsburg	2,340	88,102	86,422	4,020
District Court - Pittsburg	42,791	1,279,185	1,221,227	100,749
	<u>\$ 16,557,904</u>	<u>\$ 67,144,469</u>	<u>\$ 65,604,613</u>	<u>\$ 18,097,760</u>

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

CRAWFORD COUNTY, KANSAS
Notes to Financial Statements
December 31, 2007

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

I.A. INTRODUCTION

Crawford County, Kansas (the "County") is a municipal corporation governed by an elected three-member commission. The County was established in 1867. Major services provided by the County include General Government, Public Works/Highways, Public Safety/Sheriff/Court System, Sanitation, Health and Social Services, Culture and Recreation, Public Improvements, and Planning and Zoning.

I.B. FINANCIAL REPORTING ENTITY – BASIS OF PRESENTATION

The County complies with the provision of Governmental Accounting Standards Board Statement No. 14, *"The Financial Reporting Entity"*, in determining the financial reporting entity, primary government, and component units.

I.B.1. Primary Government

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units.

I.B.2. Component Units

Component units are generally legally separate entities for which the primary government (the "County") is financially accountable. A primary government is financially accountable for the potential component unit if it appoints a voting majority of the unit's governing board and it is able to impose its will upon the potential component unit, or there is a possibility for the potential component unit to provide specific financial benefits or impose specific financial burdens on the primary government.

The following paragraphs briefly review each component unit addressed in defining the County's reporting entity. Further information regarding these agencies, their financial statements, and/or operations may be obtained by contacting the agencies directly.

Blended Component Units

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

CRAWFORD COUNTY, KANSAS
Notes to Financial Statements
December 31, 2007

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**I.B. FINANCIAL REPORTING ENTITY – BASIS OF PRESENTATION
(CONTINUED)**

I.B.2. Component Units (Continued)

Blended Component Units (Continued)

Fire Districts and Sewer Districts are separate entities created by state statutes. The governing body of Crawford County, which created the districts, also serve as the districts' governing body.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria described above but do not meet the criteria for blending.

The Crawford County Extension Council (CCEC) provides services in such areas as agriculture, home economics, and 4-H class, to all persons in the County. The Council is governed by an elected four-member executive board. Crawford County annually appropriates a significant portion of CCEC's operating budget. CCEC is fiscally dependent on the County and should be included in the financial report of Crawford County as a discrete component unit in accordance with generally accepted accounting principles. The financial activity of the CCEC has been excluded from the reporting entity.

The Crawford County Housing Authority (the "Authority") was created by resolution on June 28, 1994. The Authority has the power to plan, construct, maintain and operate low income housing projects in the county and all other powers conferred on the County by the Municipal Housing Law, except the powers to execute contracts with an agency of the Government, borrow money, issue bonds, and acquire or dispose of real property. The Authority is governed by a five-member board consisting of the County Commissioners and two citizens. The activity of the Authority has been excluded from the reporting entity.

Jointly Governed Organizations

Jointly Governed Organizations are organized to provide goods or services to the citizens of two or more governments. These organizations are governed by representatives from each of the governments that create the organization.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2007

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.B. FINANCIAL REPORTING ENTITY – BASIS OF PRESENTATION (CONTINUED)

I.B.2. Component Units (Continued)

Jointly Governed Organizations (Continued)

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

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

I.B.3. Fund and Account Groups

The accounts of the County are organized into funds each of which is considered to be a separate accounting entity. The operations of each fund is summarized by providing a separate set of self-balancing accounts. The following funds are used by the County:

Governmental Fund Types

These are the funds through which most governmental functions are typically financed. The funds included in this category are as follows:

General Fund -

The General Fund is the general operating fund of the County. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2007

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**I.B. FINANCIAL REPORTING ENTITY – BASIS OF PRESENTATION
(CONTINUED)**

I.B.3. Fund and Account Groups (Continued)

Governmental Fund Types (Continued)

Special Revenue Funds -

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Debt Service Fund -

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt including capital lease obligations, principal, interest and related costs.

Capital Projects Funds -

Capital Project Funds are established to account for major capital expenditures not financed by Enterprise Funds, Internal Service Funds, or Trust Funds.

Proprietary Fund Types

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

Enterprise Funds -

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

Internal Service Funds -

These funds are established to account for the financing of goods or services provided by one department to other departments of the county on a cost-reimbursement basis.

CRAWFORD COUNTY, KANSAS

Notes to Financial Statements

December 31, 2007

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**I.B. FINANCIAL REPORTING ENTITY -- BASIS OF PRESENTATION
(CONTINUED)**

I.B.3. Fund and Account Groups (Continued)

Fiduciary Fund Types

Agency Funds -

Agency Funds are used to account for assets held by the County as an agent for other funds and/or other governments. Agency Funds are custodial in nature and do not involve measurements of results of operations.

I.C. BASIS OF ACCOUNTING

Statutory Basis of Accounting. The Statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

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

CRAWFORD COUNTY, KANSAS
Notes to Financial Statements
December 31, 2007

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.C. BASIS OF ACCOUNTING (CONTINUED)

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

I.D. BUDGETARY INFORMATION

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

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.D. 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. There were no budget amendments during the year.

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

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, federal and state grants, trust funds, and the following special revenue funds:

Special Bridge Fund
Risk Management Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.F. ASSETS AND LIABILITIES

I.F.1. Cash and Investments

The County Treasurer pools cash and investments of various funds to facilitate management. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash account is available to meet current operating requirements.

State statutes authorize the County to invest in U.S. government securities; no-fund warrants; temporary notes; repurchase agreements, and the Kansas Municipal Investment Pool. All investments must be insured, registered, or held by the County or its' agent in the County's name. Investments are reported at cost which approximates market value.

Additional cash and investment information are presented in Note III.A.

I.F.2. Compensated Absences

The County's policies regarding vacation and sick pay permit full-time employees to accumulate vacation days with a maximum accumulation of no more than 30 days. Upon termination of employment, employees will be compensated for all accumulated unused vacation leave. At December 31, 2007, the estimated value of accumulated vacation was \$499,065.

Sick leave may be accumulated not to exceed 20 days. Any accumulated sick leave in excess of 20 days will be credited to a Major Medical Leave account for the employee. No employee may accumulate more than 120 days of Major Medical Leave. Employees are not paid for any unused sick leave or Major Medical Leave upon termination of employment. At the end of the year the estimated value of accumulated sick leave and Major Medical Leave was to be \$413,859 and \$827,717, respectfully.

The County has established a voluntary sick leave pool. Members must donate two (2) days of sick leave per year, until such time that the pool reaches 400 days. Members must agree to donate additional sick leave days if requested. After the year in which 400 or more days are accumulated, donations to the pool will cease (except for the required donation by new members entering or reentering the pool). The days in the pool are allowed based on the decision of a three-member board. At the end of the year there were 1,287 days in the pool with an estimated value of \$167,296.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.F. RECEIPTS AND EXPENDITURES

I.F.1. Sales Tax

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

I.F.2. Property Tax

Property taxes are an enforceable lien on property as of January 1. Taxes are levied on November 1 and are due and payable one-half on December 20th and one-half on May 10th of the ensuing year. Unpaid taxes become delinquent after the due dates. The assessed valuation of tangible property for the calendar year 2007 for purposes of taxation was \$239,603,340.

The tax levy per \$100.00 of assessed valuation of tangible property for the calendar year was \$5.01. The levy is composed of the sum of the legal tax levies for all funds with authorized levies.

Crawford County bills and collects its own property taxes. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state Statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

I.F.3. Payments by Other Governments

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I.F. RECEIPTS AND EXPENDITURES (CONTINUED)

I.F.4. Reimbursements

A reimbursement is an expenditure or expense initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, Crawford County records an expenditure (or expense) in the reimbursing fund, and a reduction of expenditure (or expense) in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting*.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

II.A. COMPLIANCE WITH STATE STATUTES

Unencumbered budget balances for each fund are not maintained (KSA 79-2934).

Indebtedness was created in excess of available monies in the Health and Family Services and Juvenile Justice RJA 11th District Funds (KSA 10-113).

The Election, Out-District Tuition, Special Parks and Recreation, Tourism and Convention Promotion, Sewer District No. 1, and Sewer District No. 2 Funds created indebtedness in excess of budgeted limits. (KSA 79-2935)

III. DETAIL NOTES ON TRANSACTION CLASSES / ACCOUNTS

III.A. Deposits and Investments

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

K.S.A. 12-1657 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

CRAWFORD COUNTY, KANSAS
 Notes to Financial Statements
 December 31, 2007

III. DETAIL NOTES ON TRANSACTION CLASSES / ACCOUNTS (CONTINUED)

III. A. Deposits and Investments (Continued)

Concentration of Credit Risk - State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk - Deposits - Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by Federal Depository Insurance or by collateral held under joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are from June 10th to August 8th and November 10th to January 8th.

At December 31, 2007, the County's carrying amount of deposits was \$21,064,112 and the bank balance was \$22,329,934. Sixty-eight percent of the bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$1,009,492 was covered by Federal Depository Insurance, \$4,900,000 was covered by commercial insurance, and \$16,420,442 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

III. B. Interfund Transactions

Operating transfers were as follows:

From:	<u>Out-District Tuition Fund</u>	<u>General Fund</u>	Amount:
			\$ 137,270

The above transfers are included in the expenditures of the disbursing fund and included in cash receipts of the receiving fund as required by the cash basis and budget laws of the State of Kansas.

CRAWFORD COUNTY, KANSAS
Notes to Financial Statements
December 31, 2007

IV.

CAPITAL PROJECTS

Capital projects often extend over two or more fiscal years. The following is a schedule that compares the project expenditures from inception to the total project through December 31, 2007:

Project	Project Authorization	Expenditures to Date
Bridge Projects 1999 Road Projects 2004	\$ 2,106,866 \$ 3,512,854	\$ 2,100,315 \$ 3,512,854

CRAWFORD COUNTY, KANSAS
Notes to Financial Statements
December 31, 2007

V. LONG-TERM DEBT
Changes in long-term liabilities for the County for the year ended December 31, 2007, were as follows:

Issue	Amount Issued	Interest Rates	Date of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/Payments	Net Change	Balance End of Year
General Obligation Bonds:									
Series 1998A	\$ 115,000	4.50%	12-15-1998	12-15-2038	\$ 96,000	-	\$ 3,000	\$ -	\$ 93,000
Series 1999A	2,535,000	3.55-4.20%	3-15-1999	11-01-2009	280,000	-	90,000	-	190,000
Series 2000A	1,285,000	6.00-6.40%	12-01-2000	11-01-2010	590,000	-	135,000	-	455,000
Series 2001A	2,300,000	4.00-4.30%	12-04-2001	11-01-2012	1,825,000	-	190,000	-	1,635,000
Series 2003A	2,440,000	3.35-4.10%	9-01-2003	11-01-2014	2,440,000	-	-	-	2,440,000
Series 2004A	3,300,000	2.85-3.55%	9-01-2004	11-01-2014	3,300,000	-	-	-	3,300,000
Series 2005A	475,000	4.25%	9-28-2005	9-28-2045	475,000	-	26,000	-	3,500,000
									449,000
Total General Obligation Bonds					\$ 9,006,000	\$ -	\$ 444,000	\$ -	\$ 8,562,000
Capital Leases:									
Building - Fire District No. 3	64,496	5.47%	1-02-2002	12-02-2011	27,703	-	7,047	\$ -	\$ 20,656
ES911 Communication Equipment	30,240	3.99%	8-13-2002	7-13-2007	4,389	-	4,389	-	-
ES911 Communication Equipment	114,033	4.15%	10-18-2002	9-18-2008	39,615	-	20,276	-	19,339
LT 85 Cab Tractor	45,581	3.42%	8-01-2003	7-01-2007	13,108	-	12,084	-	-
Defibrillators	-	3.50%	10-24-2003	9-24-2008	11,550	-	6,208	-	1,024
Real Estate - 6115 Joplin, Pittsburg, KS	29,901	4.15%	1-09-2004	1-01-2011	55,587	-	12,757	-	5,342
Baker Township Fire Building	90,000	3.95%	2-24-2004	2-01-2011	51,789	-	11,655	-	42,830
4 - Ford F250's	82,599	3.95%	3-19-2004	3-01-2007	6,445	-	6,445	-	40,134
Ford Crown Victoria's	74,589	3.33%	4-06-2004	4-01-2004	15,281	-	15,281	-	-
2004 Dodge Ram	131,683	3.25%	4-16-2004	4-16-2005	10,375	-	7,307	-	3,068
Appraiser's Vehicles	28,159	2.99%	4-23-2004	5-01-2007	3,487	-	3,487	-	-
Ford F150	24,150	2.74%	5-25-2004	6-01-2007	4,807	-	4,807	-	-
ES911 Communication Equipment	27,863	2.74%	8-13-2004	8-13-2009	9,859	-	3,148	-	6,711
Fire Truck - Fire District No. 3	76,426	3.95%	1-11-2005	1-31-2010	23,911	-	6,519	-	17,392
Fire Truck	15,772	3.90%	1-19-2004	11-19-2009	9,859	-	3,148	-	6,711
2003 Chevrolet Truck	33,186	3.74%	1-11-2005	1-31-2010	23,911	-	6,519	-	17,392
Ambulance	67,279	3.00%	1-14-2005	1-06-2008	26,837	-	23,013	-	17,392
2005 Ford F250	85,980	3.25%	2-14-2005	2-01-2005	34,403	-	29,408	-	3,824
Toshiba Copier	23,574	3.25%	4-01-2005	4-01-2008	10,751	-	8,020	-	4,995
JD Tractor	69,110	3.70%	7-01-2005	6-01-2007	3,332	-	3,332	-	2,731
IMB E 520	52,809	3.74%	7-01-2005	7-01-2008	37,442	-	23,389	-	14,053
ES911 Communication Equipment	81,733	3.85%	9-13-2005	9-01-2010	19,739	-	18,192	-	1,547
Piney Bowes Postage Machine	12,202	4.13%	5-04-2004	4-01-2009	62,765	-	15,800	-	46,965
Fire Truck - Fire District No. 4	14,371	5.00%	7-31-2005	1-01-2010	6,419	-	2,504	-	3,915
(5) Crown Victoria's	7,457	4.59%	5-11-2006	4-11-2009	9,842	-	2,861	-	6,981
Building - Fire District No. 4	107,165	4.45%	6-02-2006	6-01-2009	5,894	-	2,443	-	3,451
Chip Spreader	99,200	5.48%	6-02-2006	6-01-2009	90,281	-	34,914	-	55,367
Fire Truck - Fire District No. 1	154,173	4.67%	9-08-2006	9-02-2010	97,806	-	2,889	-	94,917
2006 Dodge Ram	216,265	4.59%	10-10-2006	10-01-2013	145,240	-	36,287	-	108,953
2006 Jeep	16,377	4.59%	10-24-2006	11-01-2009	211,646	-	26,995	-	184,651
IBM 226	21,534	4.54%	10-31-2006	10-30-2010	15,968	-	5,224	-	10,744
2004 Caterpillar Roller	148,900	4.60%	12-15-2006	2-1-2011	20,713	-	5,061	-	15,652
2006 Ambulance	86,699	3.99%	12-22-2006	12-01-2009	148,900	-	27,110	-	121,790
(2) Road Graders	107,340	4.60%	8-15-2006	8-04-2009	86,699	-	23,327	-	61,372
(2) Crown Victoria's	291,042	4.25%	1-13-2006	1-13-2011	96,130	-	34,677	-	61,453
Sheriff's Equipment	27,800	4.38%	1-09-2007	1-09-2010	242,200	-	55,494	-	186,706
(4) Dodge Rams	38,342	4.38%	2-16-2007	3-01-2010	27,800	-	8,128	-	19,672
ET 3500 Oil Distributor	75,008	4.25%	3-13-2007	3-13-2010	38,342	-	9,070	-	29,272
2005 Jeep Grand Cherokee	83,111	4.29%	8-03-2007	9-03-2010	85,111	-	22,567	-	62,544
Mobile Radios	16,989	4.44%	8-31-2007	9-01-2011	75,008	-	7,872	-	67,136
Election Equipment	77,979	4.50%	9-11-2007	9-01-2011	16,989	-	974	-	16,015
Bunker Gear	208,886	4.94%	9-11-2007	10-01-2014	40,358	-	5,012	-	39,585
1974 Ford C-900	5,000	4.30%	11-16-2007	11-01-2011	67,247	-	773	-	4,905
2008 Ford F-350	67,247	4.24%	11-30-2007	12-16-2011	302,738	-	95	-	302,738
(2) Caterpillar Graders	302,708	4.70%	12-07-2007	12-03-2012	-	-	-	-	-
Total Capital Leases					\$ 1,693,470	\$ 945,458	\$ 577,090	\$ -	\$ 2,061,838

CRAWFORD COUNTY, KANSAS
Notes to Financial Statements
December 31, 2007

V. LONG-TERM DEBT (CONTINUED)

Issue	Amount Issued	Interest Rates	Date of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/Payments	Net Change	Balance End of Year
Temporary Notes:									
Series 2005B	527,400	3.60%	6-01-2005	6-01-2007	\$ 527,400	\$ -	\$ 527,400	\$ -	\$ -
Series 2006A	114,100	4.75%	12-01-2006	12-01-2007	114,100	-	114,100	-	-
Series 2007A	569,100	3.60%	6-01-2007	6-01-2008	-	569,100	-	-	569,100
Series 2007B	122,300	4.75%	11-15-2007	11-15-2008	-	122,300	-	-	122,300
Series 2007C	75,000	4.38%	12-15-2007	12-15-2009	-	75,000	-	-	75,000
Total Temporary Notes					\$ 641,500	\$ 766,400	\$ 641,500	\$ -	\$ 766,400
Total Bonded Indebtedness					\$ 11,340,970	\$ 1,711,858	\$ 1,662,590	\$ -	\$ 11,390,238
Compensated Absences					438,123	-	-	60,942	499,065
Special Termination Benefits					383,276	-	-	1,271,137	1,654,413
Total Long-Term Debt					\$ 12,162,369	\$ 1,711,858	\$ 1,662,590	\$ 1,332,079	\$ 13,543,716

CRAWFORD COUNTY, KANSAS
Notes to Financial statements
December 31, 2007

V. LONG-TERM DEBT (CONTINUED)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year													Total
	2008	2009	2010	2011	2012	2013-2017	2018-2022	2023-2027	2028-2032	2033-2037	2038-2042	2043-2047		
Principal:														
General Obligation Bonds	\$ 918,000	\$ 978,000	\$ 1,118,000	\$ 1,174,000	\$ 1,234,000	\$ 2,688,000	\$ 56,000	\$ 66,000	\$ 76,000	\$ 90,000	\$ 98,000	\$ 66,000	\$ 8,562,000	
Capital Leases	608,687	535,937	382,854	216,183	149,200	113,521	29,470	25,986	-	-	-	-	2,061,838	
Temporary Notes	691,400	75,000	-	-	-	-	-	-	-	-	-	-	766,400	
Total Principal	\$ 2,218,087	\$ 1,588,937	\$ 1,500,854	\$ 1,390,183	\$ 1,383,200	\$ 2,801,521	\$ 85,470	\$ 91,986	\$ 76,000	\$ 90,000	\$ 98,000	\$ 66,000	\$ 11,390,228	
Interest:														
General Obligation Bonds	\$ 315,627	\$ 282,628	\$ 247,457	\$ 208,051	\$ 165,371	\$ 249,128	\$ 89,881	\$ 77,101	\$ 62,506	\$ 45,435	\$ 25,916	\$ 5,528	\$ 1,774,629	
Capital Leases	79,128	54,035	33,417	20,219	12,286	22,047	11,415	1,502	-	-	-	-	234,049	
Temporary Notes	26,297	6,706	-	-	-	-	-	-	-	-	-	-	33,003	
Total Interest	\$ 421,052	\$ 343,369	\$ 280,874	\$ 228,270	\$ 177,657	\$ 271,175	\$ 101,296	\$ 78,603	\$ 62,506	\$ 45,435	\$ 25,916	\$ 5,528	\$ 2,041,681	
Total Principal and Interest	\$ 2,639,139	\$ 1,932,306	\$ 1,781,728	\$ 1,618,453	\$ 1,560,857	\$ 3,072,696	\$ 186,766	\$ 170,589	\$ 138,506	\$ 135,435	\$ 123,916	\$ 71,528	\$ 13,431,919	

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

CRAWFORD COUNTY, KANSAS
Notes to Financial Statements
December 31, 2007

VI. PENSION PLAN

Plan description

The County contributes to the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (600 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provision of section 414(h) of the Internal Revenue Codes. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERs employers. The employer rate established for calendar year 2007 is 5.31%. Crawford County, Kansas's employer contributions to KPERs for the years ending December 31, 2007, 2006, and 2005, were \$600,792, \$523,347, and \$453,703, respectively, equal to the statutory required contributions for each year.

VII. OTHER POST-EMPLOYMENT BENEFITS

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

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

CRAWFORD COUNTY, KANSAS
Notes to Financial Statements
December 31, 2007

VIII. RISK MANAGEMENT

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

Internal Service Fund - Risk Management

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

This resolution provides for the following:

1. The County Clerk and County Treasurer are authorized and directed to set aside an amount sufficient to pay all health insurance claims for the County for a given month in the County Risk Management Fund Account, solely for the purpose of paying health insurance claims. Such claims shall be submitted to the administrative officer of Crawford County's health insurance plan as required by KSA 12-105b(f).
2. The County Treasurer is hereby authorized and directed to deposit from time to time into said County Risk Management Fund Account warrants or warrant checks issued from various accounts of the County to the County Risk Management Fund Account for the sole purpose of paying the County's health insurance claims for each month. The County Treasurer shall comply fully with the provisions of KSA 10-805.
3. The County Clerk shall authorize payment from the County Risk Management Fund Account by a County Clerk's Order. Such Warrants or Warrant checks shall be signed by the County Treasurer and countersigned by the County Clerk and the Chairman of the Board of County Commissioners.

CRAWFORD COUNTY, KANSAS
Notes to Financial Statements
December 31, 2007

VIII. RISK MANAGEMENT (CONTINUED)

The agreement with Blue Cross/Blue Shield (the "Company") for the year 2007 provides for a self insured medical program with a combined individual and aggregate stop-loss provision.

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

Combined Individual and Aggregate Stop-Loss Provision means:

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

IX. LITIGATION

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

X. GRANT PROGRAM INVOLVEMENT

In the normal course of operations, the County participates in various federal or state grant/loan programs from year to year. The grant/loan programs are often subject to additional audits by agents of the granting or loaning agency, the purpose of which is to ensure compliance with the specific conditions of the grant or loan. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

CRAWFORD COUNTY, KANSAS
Notes to the Schedule of Expenditures of Federal Awards
For the year ended December 31, 2007

XI. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE COSTS

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

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

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

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

XII. SPECIAL TERMINATION BENEFITS

The County has adopted an early retirement program for eligible employees. The program was offered on a voluntary basis. As compensation for accepting early retirement, the County will pay the cost of maintaining the employee's current level of health insurance until the employee reaches the age of 65. The County intends to fund these benefits on a pay-as-go basis. The total amount of benefits paid during the year was approximately \$84,839. The estimated liability for those employees electing to participate in the program at December 31, 2007, is \$1,654,413.

XIII. BEGINNING BALANCES

With the installation and implementation of a new accounting program, several funds have been combined or eliminated. Therefore, the beginning balances are different from the ending balances reported last year on several of the statements.

CRAWFORD COUNTY, KANSAS
Notes to Financial Statements
December 31, 2007

VIII. RISK MANAGEMENT (CONTINUED)

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CRAWFORD COUNTY, KANSAS
Notes to the Schedule of Expenditures of Federal Awards
For the year ended December 31, 2007

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CRAWFORD COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2007

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Passed-through Kansas Department of Health and Environment Special Supplemental Nutrition Program for Women, Infants and Children	10.557		\$ 206,530
<u>U.S. Department of Housing and Urban Development</u>			
Passed-through Kansas Housing Resources Corporation Emergency Shelter Grants Program	14.231	S-07-DC-20-0001 2007-05	\$ 4,476
Emergency Shelter Grants Program	14.231	S-06-DC-20-0001 2006-08	2,364
			<u>\$ 6,840</u>
Total U.S. Department of Housing and Urban Development			
<u>U.S. Department of Justice</u>			
Direct Programs			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2004 WE-AX- 0077	\$ 134,281
Public Safety Partnership and Community Policing Grants	16.710	2006-CK-WX-0668	85,035
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2007-DJ-BX-0535	14,340
			<u>\$ 233,656</u>
Sub-Total Direct Programs			
Passed-through Kansas Juvenile Justice Authority Juvenile Accountability Incentive Block Grants	16.523	JABG-2007-13-08	\$ 2,004
Passed-through Kansas Bureau of Investigation High Intensity Drug Trafficking Area Program	N/A	I6PMWP566C	5,201
High Intensity Drug Trafficking Area Program	N/A	I7PMWP566C	46,624
			<u>\$ 53,829</u>
Sub-Total Passed-through Programs			
			<u>\$ 287,485</u>
Total U.S. Department of Justice			
<u>U.S. Department of Transportation</u>			
Passed-through Kansas Department of Transportation State and Community Highway Safety	20-600	OP-1153-07	\$ 5,361
<u>U.S. Department of Health and Human Services</u>			
Passed-through Kansas Department of Health and Environment Family Planning Services	93.217		\$ 27,481
Immunization Grants	93.268		2,252
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		66,215
Child Care and Development Block Grant	93.575		31,957
HIV Care Formula Grants	93.917		52,298
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919		106,747
Preventive Health and Health Services Block Grant	93.991		10,937
Maternal and Child Health Services Block Grants to the States	93.994		17,999
			<u>\$ 315,886</u>
Total U.S. Department of Health and Human Services			

See accompanying notes to Schedule of Expenditures of Federal Awards.

CRAWFORD COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2007

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
<u>U.S. Department of Homeland Security</u>			
Passed-through Kansas Adjutant General			
State Domestic Preparedness Equipment Support Program	97.036		\$ 5,196
Emergency Management Performance Grants	97.042		11,467
			<hr/>
Total U.S. Department of Homeland Security			\$ 16,663
			<hr/>
Total Expenditures of Federal Funds			\$ 838,765
			<hr/> <hr/>

See accompanying notes to Schedule of Expenditures of Federal Awards.

CRAWFORD COUNTY, KANSAS
Notes to the Schedule of Expenditures of Federal Awards
For the year ended December 31, 2007

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Crawford County, Kansas and is presented on the statutory basis of accounting. The statutory basis of accounting is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when cash is received. Expenditures include cash disbursements, accounts payable, and encumbrances. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State and Local Governments, and Non-Profit Organization*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements.



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EUGENE M. MENSE, JR., C.P.A. (1929 - 2006)
CHRIS D. CHURCHWELL, C.P.A.
EUGENE M. MENSE III, C.P.A.

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

Board of County Commissioners
Crawford County, Kansas

We have audited the financial statements of Crawford County, Kansas as of and for the year ended December 31, 2007, and have issued our report thereon dated December 10, 2008. Crawford County, Kansas prepares its financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State, which practices differ from accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies in internal control over financial reporting, 2007-1, 2007-2, 2007-3, and 2007-4.

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider items 2007-1 and 2007-3 to be material weaknesses.

Compliance and Other Matters

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

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

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



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

December 10, 2008
Joplin, Missouri



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EUGENE M. MENSE III, C.P.A.

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

Board of County Commissioners
Crawford County, Kansas

Compliance

We have audited the compliance of Crawford County, Kansas with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2007. Crawford County, Kansas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Crawford County, Kansas's management. Our responsibility is to express an opinion on Crawford County, Kansas's compliance based on our audit.

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

In our opinion, Crawford County, Kansas complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2007.

Internal Control Over Compliance

The management of Crawford County Kansas is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Crawford County Kansas's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Crawford County, Kansas's internal control over compliance.

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

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

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

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



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

December 10, 2008
Joplin, Missouri

CRAWFORD COUNTY, KANSAS
 Schedule of Findings and Questioned Costs
 For the year ended December 31, 2007

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unqualified opinion on financial statements prepared in conformity with the regulatory accounting practices of the State of Kansas.

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified not considered to be a material weakness(es)? yes X none reported

Type of auditor’s report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of Circular A-133? yes X no

Identification of major programs:

CFDA Number	Name of Federal Program
10.557	Special Supplemental Nutrition Program for Women, Infants and Children
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders
16.710	Public Safety Partnership and Community Policing Grants

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

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

CRAWFORD COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the year ended December 31, 2007

Section II - Financial Statement Findings

2007-1

Segregation of Duties

- Criteria: Duties should be segregated so that employees who maintain accounting records do not collect money and have access to funds.
- Condition: Personnel who receive and receipt cash also maintain accounting records. This condition is present in many of the departments and fee offices of the County.
- Effect: The effect of this condition could result in the improper recording of assets or the possible understatement or misappropriation of assets.
- Cause: Limited number of employees available.
- Recommendation: To the extent possible, duties should be segregated to serve as a check and balance of employee's integrity and maintain the best control system possible.
- Management Response: The number of employees is limited and it is not feasible given current budget conditions to employ additional staff. Employees are bonded.

2007-2

Accounting Manual

- Criteria: Crawford County should establish a standard accounting manual that would inform all employees of desired operating procedures and policies.
- Condition: No accounting manual exists.
- Effect: Employee duties are not adequately segregated which may lead to errors or misappropriation of assets.
- Cause: County employees do not have the time to internally develop a manual. It is not economically feasible at the present time to contract with an outside entity to prepare an accounting manual.
- Recommendation: Crawford County develop an accounting manual.

CRAWFORD COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the year ended December 31, 2007

Section II - Financial Statement Findings (Continued)

Management Response: It is not feasible at this time to contract for the development of such a manual. Employees do not have the time to internally develop a manual given the limited number of employees.

2007-3

Fixed Assets

Criteria: Crawford County should maintain a record of fixed assets.

Condition: No such records exist.

Effect: County may lose control of the item(s) and this could result in the loss or misappropriation of assets.

Cause: County employees do not have sufficient time to develop and maintain such records nor is it feasible to develop such records at this time.

Recommendation: The County prepare and develop fixed asset accounting records.

Management Response: This condition will be addressed with full implementation of the recently installed accounting package.

2007-4

Internal Control Over Federal Awards

Criteria: Circular A-133 "Audits of States, Local Governments and Non-Profit Organizations" states that it is the auditee responsibility to identify all federal awards received and expended and the programs under which they were received. This shall include the C.F.D.A. title and number, award year and number, federal agency name and name of the pass-through entity.

Condition: These records are currently not maintained.

Effect: Risk that federal awards and expenditures will go undetected and not be recorded in County's records.

Cause: Lack of appropriate written procedures.

CRAWFORD COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the year ended December 31, 2007

Section II - Financial Statement Findings (Continued)

Recommendation: The County Commission establish written procedures. The procedures should include a requirement that all grant applications be brought before the County Commission at the weekly meeting and the Commission formally approve or reject the application. If approved and the County is successful in obtaining the grant, the Commission should formally accept the grant at the Commission's weekly meeting. At the time of acceptance, the C.F.D.A. title and number should be obtained and recorded in the minutes. Copies of all grant agreements should then be copied and filed in a central location. In addition, responsibility should be assigned to one employee to oversee that the necessary records and information are retained and filed.

Management Response: The County Commission has initiated and currently records information relating to grants in the Commission minutes and personnel in the County Fiscal office have initiated a system to track the receipt and expenditures of federal financial assistance.

CRAWFORD COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the year ended December 31, 2007

Section III – Federal Awards Findings and Questioned Costs

No findings related to Federal Awards reported.

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2007

Item	Program Finding	Resolution
2006-1	Segregation of duties.	Condition still exists
2006-2	County does not have a detailed accounting manual.	Condition still exists
2006-3	County does not maintain a double entry general ledger.	Condition resolved
2006-4	Monthly accounts payable and encumbrances are not recorded.	Condition resolved
2006-5	General Fixed Asset records are not maintained.	Action initiated to resolve condition
2006-6	Control and records relating to federal awards.	Action initiated to resolve condition

CRAWFORD COUNTY, KANSAS
Corrective Action Plan
For the year ended December 31, 2007

Finding 2007-1, and 2007-2

The County does not have necessary personnel or additional time with existing personnel to implement/perform these findings. The County Commission does not consider it feasible to hire additional personnel given Crawford County's current financial condition.

Finding 2007-3

The County installed a general ledger accounting program and began processing data on-line January 1, 2007, but due to the implementation of the general ledger program and the respective payroll and accounts payable modules, time was not available to implement detailed fixed asset records.

Finding 2007-4

The County Commissioner is recording Grants and Grant activity in the County Commissioner minutes and personnel in the County Fiscal Office have initiated procedures to track receipts and expenditures of federal financial assistance. This procedure started in 2006 but due to the implementation of a general ledger accounting program, time was not available to follow-up on the process.