

Diehl Banwart Boston

Certified Public Accountants PA

July 12, 2016

COMMUNICATIONS OF INTERNAL CONTROL ISSUES AND OTHER AUDIT MATTERSTO THE BOARD OF COUNTY COMMISSIONERS

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

INTERNAL CONTROL ISSUES

We have audited the regulatory basis financial statements of Crawford County, Kansas for the year ended December 31, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our Contract for Auditing Services to you dated April 5, 2016. Professional standards also require that we communicate to you the following information related to our audit

INTERNAL CONTROL ISSUES

In planning and performing our audit of the financial statement of the Crawford County, Kansas, as of and for the year ended December 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

OTHER INTERNAL CONTROL ISSUES

ROTATION OF DUTIES

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

OTHER REQUIRED COMMUNICATIONS

SIGNIFICANT AUDIT FINDINGS

Qualitative Aspects of Accounting Practices

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

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

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

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

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 12, 2016.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

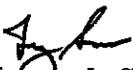
We were engaged to report on the regulatory required supplemental information (RRSF), which accompany the financial statements. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

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

Very truly yours,

DIEHL, BANWART, BOLTON, CPAs PA


Terence L. Sercer, CPA

CRAWFORD COUNTY, KANSAS
 AUDIT JOURNAL ENTRIES FOR 2015
 TO BE POSTED IN 2016
 2014 Adjusting Journal Entries.xls
 DECEMBER 31, 2014

FUND	ACCOUNT NUMBER	DEBIT	CREDIT
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G = GENERAL JOURNAL ENTRIES

General Journal entries are adjustments that are made that are accounting adjustments and not necessarily due to auditing procedures performed. The following General Journal Entries were made before actual audit procedures began, and usually should be posted to the general ledger.

G-1

FIRE DISTRICT #2	EXPENSES	DO NOT POST		9.03
FIRE DISTRICT #2	FUND BALANCE	DO NOT POST	9.03	

TO RECLASS ADJUSTMENT TO FUND BALANCE AND FLOW ACTIVITY THROUGH THE CURRENT YEAR PER REVIEW OF THE GENERAL LEDGER

A = AUDIT JOURNAL ENTRIES

Audit journal entries are adjustments to your accounting records that came about due to audit procedures. They need to be posted in your accounting records if they haven't been posted already.

A-1

GENERAL FUND	CASH	100-1000	100,000.00	
GENERAL FUND	EXPENSES (Fund Balance)	100-3000		100,000.00
RISK MANAGEMENT	RECEIPTS (Fund Balance)	302-3000	100,000.00	
RISK MANAGEMENT	CASH	302-1000		100,000.00

TO REVERSE TRANSFER MADE TO RISK MANAGEMENT FUND SINCE THE TRANSFER CAUSES THE GENERAL FUND TO HAVE A BUDGET VIOLATION. THE ADJUSTMENT NEEDS TO BE RECORDED IN THE COUNTY'S GENERAL LEDGER AND SHOULD BE POSTED TO FUND BALANCE SINCE THE RECORDS HAVE ALREADY BEEN CLOSED FOR 2015.

R= RECLASSIFICATION JOURNAL ENTRIES

Reclassification journal entries are adjustments to your accounting records to reclass receipts and expenses normally to show more detail in the audited financial statement than is shown in your accounting records. These adjustments do not need to be recorded.

R-1

GENERAL FUND	STATE CORONER GRANT	DO NOT POST		3,625.41
GENERAL FUND	KDOT GRANT	DO NOT POST		8,724.87
GENERAL FUND	SHERIFF EXPENSES	DO NOT POST	8,724.87	
GENERAL FUND	CORONER EXPENSES	DO NOT POST	3,625.41	
COUNTY HEALTH	FEDERAL GRANTS	DO NOT POST	116,134.50	18,932.44
COUNTY HEALTH	STATE GRANTS	DO NOT POST		116,134.50
COUNTY HEALTH	EXPENSES	DO NOT POST	18,932.44	
ROAD AND BRIDGE	MISCELLANEOUS RECEIPTS	DO NOT POST	1,556.00	
ROAD AND BRIDGE	STATE GRANTS	DO NOT POST		1,556.00

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

CRAWFORD COUNTY, KANSAS
 AUDIT JOURNAL ENTRIES FOR 2015
 TO BE POSTED IN 2016
 2014 Adjusting Journal Entries.xls
 DECEMBER 31, 2014

FUND		ACCOUNT NUMBER	DEBIT	CREDIT
R-2				
FIRE DIST #2	OPERATING EXPENSES	DO NOT POST		39,925.00
FIRE DIST #2	DEBT SERVICE ON BONDS	DO NOT POST	39,925.00	
SEWER DISTR #3	PRINCIPAL PAID	DO NOT POST		30,673.14
SEWER DISTR #3	INTEREST PAID	DO NOT POST	30,673.14	
SEWER DISTR #4	PRINCIPAL PAID	DO NOT POST		23,467.50
SEWER DISTR #4	INTEREST PAID	DO NOT POST	23,467.50	
SOUTHRIDGE PAVING	PRINCIPAL PAID	DO NOT POST		3,735.61
SOUTHRIDGE PAVING	INTEREST PAID	DO NOT POST	3,734.36	
SOUTHRIDGE PAVING	OTHER	DO NOT POST	1.25	

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

R-3				
GENERAL FUND	EXPENSES-MISC-TRANF (A)	DO NOT POST	294,437.00	
GENERAL FUND	RECEIPTS-TRANSFER IN (A)	DO NOT POST		294,437.00
ROAD & BRIDGE	EXP-TRS TO EQUIP RE	DO NOT POST		200,000.00
ROAD & BRIDGE	EXP-TRANSF TO SP BRID (B)	DO NOT POST	100,000.00	
ROAD & BRIDGE	EXP-PUBLIC WORKS (C)	DO NOT POST	100,000.00	
SPECIAL BRIDGE	EXPENSES-MISC-TRANF (D)	DO NOT POST		100,000.00
SPECIAL BRIDGE	RECEIPTS-TRANSFER IN (D)	DO NOT POST	100,000.00	
EQUIPMENT RESERVE	RECEIPTS-TRANSFER IN (E)	DO NOT POST	28,802.49	
EQUIPMENT RESERVE	RECEIPTS-OTHER (E)	DO NOT POST		28,802.49

TO ADJUST ACCOUNTING RECORDS FOR TRANSFERS AS FOLLOWS:

- (A) TRANSFER IN FROM BOND AND INTEREST FUND CODED TO AN EXPENSE ACCOUNT
- (B) TRANSFER TO SPECIAL BRIDGE FUND
- (C) TRANSFER TO RISK MANAGEMENT FUND RECLASSES AS AN EXPENSE
- (D) TRANSFER IN FROM ROAD AND BRIDGE CODED TO AN EXPENSE ACCOUNT
- (E) TO RECLASS REIMBURSEMENT CODED TO TRANSFERS

R-4				
GENERAL FUND	RECEIPTS-REIMBURS	DO NOT POST		72,143.07
GENERAL FUND	RECEIPTS-OTHER	DO NOT POST	72,143.07	
CLERKS TECH FUND	RECEIPTS-FEES	DO NOT POST	1,000.00	
CLERKS TECH FUND	RECEIPTS-OTHER	DO NOT POST		1,000.00
TREAS TECH FUND	RECEIPTS-FEES	DO NOT POST	1,000.00	
TREAS TECH FUND	RECEIPTS-OTHER	DO NOT POST		1,000.00

TO RECLASS REIMBURSEMENTS AND OTHER RECEIPTS PER REVIEW OF THE GENERAL LEDGER.

1,144,166.06	1,144,166.06
0.00	

CRAWFORD COUNTY, KANSAS

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

For the Year Ended December 31, 2015

CRAWFORD COUNTY, KANSAS

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Diehl

Banwart

Bolton

Certified Public Accountants P.A.

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Crawford County Courthouse
Girard, Kansas 66743

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash balance, regulatory basis, of Crawford County, Kansas as of and for the year ended December 31, 2015 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Crawford County, Kansas as of December 31, 2015 or changes in financial position or cash flows thereof for the year then ended.

Unqualified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance for Crawford County, Kansas as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 12, 2016, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Diehl, Banwart, Bolton

DIEHL, BANWART, BOLTON, CPAs PA

July 12, 2016
Girard, Kansas

CRAWFORD COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2015

Fund	Beginning		Receipts	Expenditures	Ending		Add Encumbrances and Accounts Payable	Cash Balance December 31, 2015
	Unencumbered Cash Balance	Cash Balance			Unencumbered Cash Balance	Cash Balance		
Governmental Type Funds								
General Fund	\$ 243,064.80	\$ 8,447,665.23	\$ 8,273,639.10	\$ 417,090.93	\$ 116,586.80	\$ 533,677.73		
Special Purpose Funds								
County Ambulance	366.65	1,583,102.40	1,381,331.96	202,137.09	19,723.82	221,860.91		
Community Corrections	76,819.34	629,692.05	602,329.62	104,181.77	43.04	104,224.81		
County Attorney Training	60.50	1,766.57	883.28	943.79	-	943.79		
Clerks Technology	-	9,779.50	-	9,779.50	-	9,779.50		
Treasurers Technology	-	8,779.50	-	8,779.50	-	8,779.50		
Register of Deeds Technology	100,583.07	35,366.43	32,841.50	103,108.00	-	103,108.00		
Land Records Technology	-	-	-	-	-	-		
Safe Program	5,825.00	6,300.00	7,400.00	4,725.00	-	4,725.00		
County Fair Association	1,381.80	11,706.58	11,206.00	1,882.38	-	1,882.38		
County Fair Capital Improvement	5,000.00	-	-	5,000.00	-	5,000.00		
County Fairground Maint	705.91	6,004.29	5,696.00	1,014.20	-	1,014.20		
County Fair Awards	713.06	9,609.00	9,940.00	382.06	-	382.06		
County Health	41,393.07	989,468.50	1,003,660.80	27,200.77	12,316.71	39,517.48		
Phap Grant	-	177,691.79	169,817.80	7,873.99	11.06	7,885.05		
Health and Family Services	-	39,321.42	39,321.42	-	-	-		
Health WIC	106,237.58	291,799.00	290,000.00	108,036.58	-	108,036.58		
Free to Know	45,049.09	116,591.05	161,640.14	-	5.16	5.16		
Kansas COLPO Health	2,932.84	-	-	2,932.84	-	2,932.84		
HERR	6,290.13	-	-	6,290.13	-	6,290.13		
Case Management	-	43,250.00	41,092.76	2,157.24	(29.78)	2,127.46		
Cancer Prevention	27,442.43	2,426.59	-	29,869.02	-	29,869.02		
Family Connections	51,070.74	50,406.00	18,806.68	82,670.06	-	82,670.06		
Teen Pregnancy Grant	14,031.96	-	-	14,031.96	-	14,031.96		
Road and Bridge	131.97	4,284,873.13	4,158,768.54	126,236.56	50,788.99	177,025.55		
Special Bridge	-	503,236.16	-	503,236.16	-	503,236.16		
Street Maintenance	104,861.46	-	-	104,861.46	-	104,861.46		
Equipment Reserve	156,657.68	228,802.49	48,337.57	337,122.60	-	337,122.60		
Soil Conservation	679.95	35,044.91	33,912.00	1,812.86	-	1,812.86		

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

CRAWFORD COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2015

Fund	Beginning		Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2015
	Unencumbered Cash Balance						
Governmental Type Funds (Continued)							
Special Purpose Funds (Continued)							
Drug Enforcement	16,488.17	-	1,559.16	-	18,047.33	-	18,047.33
Driver Improvement	2,893.46	1,300.00	675.00	1,300.00	2,268.46	-	2,268.46
Elderly	4,344.91	146,701.10	151,873.36	146,701.10	9,517.17	-	9,517.17
Consolidated 911 Tax	\$ 206,697.44	\$ 221,749.06	\$ 198,907.44	\$ 221,749.06	\$ 183,855.82	\$ 18,238.78	\$ 183,855.82
Employee Benefit	59.02	3,679,345.09	3,694,771.40	3,679,345.09	15,485.33	-	33,724.11
Historical Society	1,556.70	23,279.98	24,692.13	23,279.98	2,968.85	-	2,968.85
Juvenile Justice	1,678.52	-	-	-	1,678.52	-	1,678.52
Prevention Services	1,395.31	-	-	-	1,395.31	-	1,395.31
Crawford County Teen Court	2,072.40	-	-	-	2,072.40	-	2,072.40
Fiscal Clerk JJA	1,905.86	1,905.86	-	1,905.86	-	-	-
Juvenile Justice Incentive	2,075.53	1,885.15	-	1,885.15	190.38	-	190.38
Juvenile Justice RJA Judicial	3.14	315,660.39	315,657.89	315,660.39	0.64	(0.64)	-
Juvenile Justice JIAS	3,966.20	75,055.16	75,347.08	75,055.16	4,258.12	-	4,258.12
Mental Health	10,327.66	558,000.00	568,594.20	558,000.00	20,921.86	-	20,921.86
Intellectual Disabilities	2,742.68	137,817.00	139,622.96	137,817.00	4,548.64	-	4,548.64
Crisis Resource Center	275.00	-	-	-	275.00	-	275.00
Special Alcohol Program	4,405.17	18,899.95	19,300.01	18,899.95	4,805.23	-	4,805.23
Special Parks and Recreation	2,471.32	8,451.02	8,965.80	8,451.02	2,986.10	-	2,986.10
Tourism and Convention	210,185.41	345,643.28	356,036.00	345,643.28	220,578.13	24.85	220,602.98
Violence Against Women	-	20,524.31	20,524.31	20,524.31	-	-	-
Drug Endangered Children	1,925.92	-	-	-	1,925.92	-	1,925.92
Bond and Interest Fund	80,261.52	294,437.00	273,466.50	294,437.00	59,291.02	-	59,291.02
Trust Fund							
Risk Management	379,186.63	4,217,789.64	3,913,750.85	4,217,789.64	75,147.84	-	75,147.84
Subtotal Primary Government	1,928,217.00	26,359,069.16	27,276,426.68	26,359,069.16	2,845,574.52	217,708.79	3,063,283.31

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

CRAWFORD COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2015

Fund	Beginning Unencumbered		Receipts	Expenditures	Ending Unencumbered		Add Encumbrances and Accounts Payable	Cash Balance December 31, 2015
	Cash Balance	Cash Balance			Cash Balance	Cash Balance		
Related Governmental Entities								
Fire District #1	\$ 8,633.72	\$ 173,047.76	\$ 134,740.71	\$ 46,940.77	\$ 2,482.15	\$	\$ 49,422.92	
Fire District #2	7,878.52	108,023.51	79,070.87	36,831.16	1,028.36		37,859.52	
Fire District #3	4,725.00	50,017.32	48,530.77	6,211.55	11,261.80		17,473.35	
Fire District #4	1,439.86	53,011.72	52,880.88	1,570.70	10,655.40		12,226.10	
Sewer District #1	15,379.02	297.54	-	15,676.56	-		15,676.56	
Sewer District #2	24,594.70	42,290.00	47,633.68	19,251.02	192.89		19,443.91	
Sewer District #3	17,915.84	61,747.00	58,624.17	21,038.67	-		21,038.67	
Sewer District #4	29,773.87	45,566.51	43,711.80	31,628.58	-		31,628.58	
Sewer District #5	1,736.22	4,386.24	-	6,122.46	-		6,122.46	
Southridge Paving District	1,074.58	13,975.64	14,235.61	814.61	-		814.61	
Total Related Governmental Entities	113,151.33	552,363.24	479,428.49	186,086.08	25,620.60		211,706.68	
Total Reporting Entity (Excluding Agency Funds)	\$ 2,041,368.33	\$ 27,828,789.92	\$ 26,838,497.65	\$ 3,031,660.60	\$ 243,329.39		\$ 3,274,989.99	

COMPOSITION OF CASH

County Treasurer:	Cash on hand	\$ 2,504.00
	Cash in Bank - Checking accounts	11,575,446.34
	Cash in Bank - Certificates of Deposit	11,600,000.00
		<u>23,177,950.34</u>
Total County Treasurer		57,295.60
Motor Vehicle Special Auto Checking		76,020.00
Crawford County Law Library Checking		169,516.47
District Court - Girard Checking		27,931.01
District Court - Pittsburg Checking		745.40
County Attorney Checking		<u>23,509,458.82</u>
Total Cash		(20,234,468.83)
Agency Fund per Schedule 3		<u>\$ 3,274,989.99</u>
Total Reporting Entity (Excluding Agency Funds)		

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

CRAWFORD COUNTY, KANSAS

Notes to the Financial Statement
For the Year Ended December 31, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)
Reporting Entity (Continued)

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

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

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

Basis of Presentation - Fund Accounting

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation - Fund Accounting (Continued)

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

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

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

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

Budgetary Information

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

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

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

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

Budgetary Information (Continued)

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

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

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

Qualifying Budget Credits

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

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

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

Cash and Investments

Cash includes amounts in demand and time deposit checking accounts. The Statutes of the State of Kansas allow Kansas municipalities to invest in savings accounts, certificates of deposit, no fund warrants, temporary notes, repurchase agreements, the Kansas Municipal Investment Pool, and United States Government obligations. As of and during the year ended December 31, 2015, the County's funds were invested in interest bearing money market checking accounts and certificates of deposit, which are acceptable investments in accordance with Kansas Statutes.

Compensated Absences

The County's policies regarding vacation and sick pay permit full-time employees to accumulate vacation days with a maximum accumulation of no more than 30 days. Upon termination of employment, employees will be compensated for all accumulated unused vacation leave. At December 31, 2015, the estimated value of accumulated vacation was \$651,816.

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

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 \$558,010 and \$1,317,179.

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

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

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

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

Pension Plan

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

Termination and Post Employment Benefits

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

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

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

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

Sales Taxes

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

Property Taxes

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

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

Payments by the State of Kansas

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

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Kansas Statutes

This financial statement and the regulatory-required supplementary information is designed to show compliance with the cash basis and budget laws of Kansas. The County was in apparent compliance with these laws.

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

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

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

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

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

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

At December 31, 2015 the County's carrying amount of deposits was \$23,506,954.82 and the bank balance was \$24,164,855.49. Of the bank balance, \$2,056,920.56 was covered by federal depository insurance and \$22,107,934.93 was covered by pledged securities totaling \$23,872,269.79, held in safekeeping in the trust departments of separate banks.

4. **DEFINED BENEFIT PENSION PLAN**

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.0% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.48% for the year ended December 31, 2015. Contributions to the pension plan from the County were \$847,155.19 for the year ended December 31, 2015.

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

Net Pension Liability

At December 31, 2015, the County's proportionate share of the collective net pension liability reported by KPERS was \$6,935,171. The total net pension liability as of June 30, 2015 was \$8,978,950,317. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

5. **SPECIAL TERMINATION BENEFITS**

The County has adopted an early retirement program for eligible employees. The program was offered on a voluntary basis. As compensation for accepting early retirement, the County will pay the cost maintaining the employee's current level of health insurance until the employee reaches the age of 65. The County intends to fund these benefits on a pay-as-go basis. The total amount of benefits paid during the year was approximately \$286,812. The estimated liability for those employees electing to participate in the program at December 31, 2015 is \$645,129.

6. **RISK MANAGEMENT**

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

Internal Service Fund – Risk Management

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

This resolution provides for the following:

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

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

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

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

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

Combined Individual and Aggregate Stop-Loss Provision mean:

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

7. **CONTINGENCIES**

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

8. **LITIGATION**

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

9. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE COSTS

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

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

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

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

10. INTERFUND TRANSFERS

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

<u>From-Fund</u>	<u>To-Fund</u>	<u>Statutory Authority</u>	<u>Amount</u>
Road & Bridge	Equipment Reserve	68-141g	\$ 200,000.00
Road & Bridge	Special Bridge	68-141g	100,000.00
Bond and Interest	General	79-2958	294,437.00

11. BUDGET AMENDMENTS

The budgets for the following funds were amended:

<u>Consolidated 911 Tax Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
<u>Receipts</u>		
Intergovernmental	\$ 195,000	\$ 196,000
Unencumbered Cash, January 1	206,697	206,697
Resources Available	<u>\$ 401,697</u>	<u>\$ 402,697</u>
<u>Expenditures</u>		
Employee Benefits	<u>\$ 150,000</u>	<u>\$ 225,000</u>
<u>Employee Benefit Fund</u>		
<u>Receipts</u>		
Taxes	\$ 3,553,420	\$ 3,683,867
Unencumbered Cash, January 1	46,580	59
Resources Available	<u>\$ 3,600,000</u>	<u>\$ 3,683,926</u>
<u>Expenditures</u>		
Employee Benefits	<u>\$ 3,600,000</u>	<u>\$ 3,682,398</u>
<u>Risk Management Fund</u>		
<u>Receipts</u>		
Other	\$ 3,750,000	\$ 3,942,778
Unencumbered Cash, January 1	379,187	379,187
Resources Available	<u>\$ 4,129,187</u>	<u>\$ 4,321,965</u>
<u>Expenditures</u>		
Employee Benefits	<u>\$ 3,500,000</u>	<u>\$ 4,240,000</u>

12. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to December 31, 2015 through July 12, 2016, the date of the financial statements were available for issue. During this period, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements.

13. LONG-TERM OBLIGATIONS

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

13. LONG TERM OBLIGATIONS (Continued)

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions New Debt	Reductions/Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds									
Series 2013D	3.49	08-01-2013	114,888	11-01-2023	\$ 107,000	\$ -	\$ 10,500	\$ 96,500	\$ 3,734
Series 2009 Fire District #2	4.25%	11-25-2009	673,300	12-02-2039	610,000	-	14,000	596,000	25,925
Series 2005A Sewer District #2	4.25%	09-28-2005	475,000	09-28-2045	410,000	-	7,000	403,000	16,913
Series 2009A Sewer District #4	4.75%	02-24-2009	345,965	02-24-2049	333,000	-	4,000	329,000	15,818
Series 2009B Sewer District #4	4.50%	02-24-2009	177,733	02-24-2049	170,000	-	2,000	168,000	7,650
Series 2013A Sewer District #3	3.50%	06-26-2013	668,134	06-26-2053	668,134	-	7,134	661,000	23,385
Series 2013B Sewer District #3	2.125%	06-26-2013	283,000	06-26-2053	283,000	-	4,000	279,000	6,014
Series 2013C Sewer District #3	2.125%	06-26-2013	60,000	06-26-2053	60,000	-	1,000	59,000	1,275
Total General Obligation Bonds					2,641,134	-	49,634	2,591,500	100,713
Lease Purchase Agreements									
Ambulance Building	4.500%	07-11-2008	800,000	7-11-2023	513,528	-	51,400	462,128	22,008
12M2 Caterpillar (2)	2.470%	08-01-2012	281,320	8-01-2017	169,523	-	56,825	112,698	3,537
Ford Explorers (3)	2.250%	11-09-2012	89,022	11-08-2015	25,290	-	25,290	-	261
Ford F-150 (3)	2.000%	06-04-2013	79,927	06-05-2016	38,353	-	26,959	11,395	527
2012 New Holland Tractor (3)	1.970%	12-20-2013	168,393	01-08-2017	113,287	-	56,178	57,110	1,757
2013 Chevy Ambulances (2)	2.120%	10-09-2013	262,270	10-09-2018	203,005	-	55,302	147,702	27
2015 Dodge Ram/Ford Explorer (2)	1.640%	09-07-2014	79,741	8-07-2017	71,052	-	30,424	40,628	(3,098)
2014 Bobcat Breaker R&B	4.250%	09-05-2014	7,098	9-05-2015	5,422	-	5,422	-	233
2014 Excavator R&B	4.250%	09-05-2014	56,065	9-05-2015	48,665	-	48,665	-	2,097
Elevator - General	2.150%	07-08-2014	303,170	06-08-2019	269,478	-	58,781	210,697	5,311
CIC - Tax Software - General	1.560%	01-03-2014	140,050	01-03-2017	90,113	-	46,680	43,434	1,073
Subtotals - County					1,547,715	-	461,924	1,085,791	33,733

13. LONG TERM OBLIGATIONS (Continued)

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions New Debt	Reductions/Principal Paid	Balances End of Year	Interest Paid
Lease Purchase Agreements (Continued)									
Related Municipal Entities									
Pumper Truck '91 Pierce Arrow-Fire District	3.875%	12-17-2009	62,066	2-28-2019	31,372	-	6,155	25,218	1,224
Radios and Pagers-Fire District # 3	4.480%	03-01-2011	34,149	3-01-2016	7,132	-	7,132	-	167
2013 PT2-2000 Pumper Truck-Fire District # 1	2.590%	04-20-2013	382,928	3-20-2023	318,354	-	30,950	287,403	12,556
2015 Fire Truck-Fire District # 2	2.180%	07-11-2014	102,285	7-11-2021	96,623	-	24,672	71,951	596
2015 5-350 Fire Truck-Fire District # 3	2.180%	07-20-2014	27,467	6-20-2019	24,854	-	5,762	19,092	43
John Deere Loader Backhoe	0.000%	07-14-2015	75,961	7-14-2018	-	75,961	26,338	49,623	-
2-2016 Ram Pickups	1.680%	01-25-2016	41,101	9-25-2018	-	-	-	-	-
2016 Ford Transit	1.850%	02-26-2016	22,169	2-25-2019	-	-	-	-	-
Total Lease Purchases					2,026,049	75,961	562,932	1,539,078	48,320
					\$ 4,667,183	\$ 75,961	\$ 612,566	\$ 4,130,578	\$ 149,033

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

Issue	2016	2017	2018	2019	2020	2021 to 2025	2026 to 2030	2031 to 2035	2036 to 2040	2041 to 2045	2046 to 2050	2051 to 2055	Totals
PRINCIPAL													
General Obligation Bonds													
Series 2013D	\$ 10,500	\$ 11,000	\$ 11,500	\$ 12,000	\$ 12,500	\$ 39,000	\$ 122,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,500
Series 2009 Fire District #2	15,000	15,000	16,000	17,000	17,000	100,000	56,000	150,000	144,000	-	-	-	596,000
Series 2005A Sewer District #2	7,000	7,000	7,000	8,000	8,000	48,000	69,000	69,000	86,000	107,000	-	-	403,000
Series 2009A Sewer District #4	4,000	5,000	5,000	5,000	5,000	29,000	35,000	44,000	56,000	71,000	70,000	-	329,000
Series 2009B Sewer District #4	2,000	2,000	3,000	3,000	3,000	15,000	19,000	23,000	28,000	35,000	35,000	-	168,000
Series 2013A Sewer District #3	9,000	9,000	10,000	10,000	10,000	57,000	65,000	76,000	90,000	107,000	130,000	88,000	661,000
Series 2013B Sewer District #3	5,000	5,000	5,000	5,000	5,000	26,000	30,000	33,000	37,000	44,000	51,000	33,000	279,000
Series 2013C Sewer District #3	1,000	1,000	1,000	1,000	1,000	5,000	5,000	8,000	10,000	10,000	10,000	6,000	59,000
Total General Obligation Bonds	\$ 53,500	\$ 55,000	\$ 58,500	\$ 61,000	\$ 61,500	\$ 319,000	\$ 332,000	\$ 403,000	\$ 451,000	\$ 374,000	\$ 296,000	\$ 127,000	\$ 2,591,500

13. LONG TERM OBLIGATIONS (Continued)

Issue	2016	2017	2018	2019	2020	2021 to 2025	2026 to 2030	2031 to 2035	2036 to 2040	2041 to 2045	2046 to 2050	2051 to 2055	Totals
PRINCIPAL													
Lease Purchase Agreements													
Ambulance Building	\$ 53,756	\$ 56,220	\$ 58,797	\$ 61,492	\$ 64,310	\$ 167,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 462,128
12M2 Caterpillar (2)	58,234	54,464	-	-	-	-	-	-	-	-	-	-	112,698
Ford F-150 (3)	11,395	-	-	-	-	-	-	-	-	-	-	-	11,395
2012 New Holland Tractor (3)	57,110	-	-	-	-	-	-	-	-	-	-	-	57,110
2013 Chevy Ambulances (2)	52,708	53,837	41,157	-	-	-	-	-	-	-	-	-	147,702
2015 Dodge Ram/Ford Explorer (2)	26,861	13,766	-	-	-	-	-	-	-	-	-	-	40,628
Elevator - General	56,223	58,660	61,202	34,611	-	-	-	-	-	-	-	-	210,697
CIC - Tax Software - General	43,434	-	-	-	-	-	-	-	-	-	-	-	43,434
Pumper Truck 91 Pierce Arrow-Fire District	6,402	6,650	6,907	5,259	-	-	-	-	-	-	-	-	25,218
2013 PT2-2000 Pumper Truck-Fire District #	36,473	37,449	38,430	39,438	40,462	95,152	-	-	-	-	-	-	287,403
2015 Fire Truck-Fire District # 2	14,343	14,659	14,981	15,311	12,657	-	-	-	-	-	-	-	71,951
2015 S-350 Fire Truck-Fire District # 3	5,443	5,562	5,685	2,402	-	-	-	-	-	-	-	-	19,092
John Deere Loader Backhoe	24,316	25,307	1	-	-	-	-	-	-	-	-	-	49,623
2-2016 Ram Pickups	13,922	15,433	11,746	-	-	-	-	-	-	-	-	-	41,101
2016 Ford Transit	6,035	7,366	7,504	1,264	-	-	-	-	-	-	-	-	22,169
Total Lease Purchases	466,653	349,373	246,411	159,777	117,429	262,705	-	-	-	-	-	-	1,602,348
TOTAL PRINCIPAL	\$ 520,153	\$ 404,373	\$ 304,911	\$ 220,777	\$ 178,929	\$ 581,705	\$ 332,000	\$ 403,000	\$ 451,000	\$ 374,000	\$ 296,000	\$ 127,000	\$ 4,193,848

13. LONG TERM OBLIGATIONS (Continued)

Issue	2016		2017		2018		2019		2020		2021 to 2025		2026 to 2030		2031 to 2035		2036 to 2040		2041 to 2045		2046 to 2050		2051 to 2055		Totals		
	\$		\$		\$		\$		\$		\$		\$		\$		\$		\$		\$		\$				
INTEREST																											
General Obligation Bonds																											
Series 2013D																											
Series 2009 Fire District #2	3,368	\$	3,001	\$	2,618	\$	2,216	\$	1,797	\$	2,757	\$	78,370	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	15,758
Series 2005A Sewer District #2	25,330		24,693		24,055		23,375		22,653		101,575		16,174		50,278		15,598		29,824		13,530		-		-		365,925
Series 2009A Sewer District #4	16,624		16,335		16,046		15,758		15,428		71,651		61,174		48,551		29,824		29,824		13,530		-		-		304,920
Series 2009B Sewer District #4	15,628		15,438		15,200		14,963		14,725		69,778		62,415		53,295		41,135		41,135		23,750		5,225		-		331,550
Series 2013A Sewer District #3	7,560		7,470		7,380		7,245		7,110		33,525		29,880		25,290		19,395		19,395		11,205		2,520		-		158,580
Series 2013B Sewer District #3	23,135		22,820		22,505		22,155		21,805		103,390		92,890		80,780		66,535		66,535		48,825		24,850		-		532,805
Series 2013C Sewer District #3	5,929		5,823		5,716		5,610		5,504		25,925		22,950		19,699		16,023		16,023		11,581		5,716		701		131,176
Series 2013C Sewer District #3	1,254		1,233		1,211		1,190		1,169		5,525		4,994		4,399		3,400		3,400		2,295		1,063		128		27,859
Total General Obligation Bonds	98,827		96,811		94,731		92,511		90,190		414,126		352,673		282,291		191,909		191,909		111,186		39,374		3,944		1,868,573

13. LONG TERM OBLIGATIONS (Continued)

Issue	2016	2017	2018	2019	2020	2021 to 2025	2026 to 2030	2031 to 2035	2036 to 2040	2041 to 2045	2046 to 2050	2051 to 2055	Totals
INTEREST													
Lease Purchase Agreements													
Ambulance Building	\$ 19,652	\$ 17,188	\$ 14,611	\$ 11,916	\$ 9,098	\$ 9,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,316
12M2 Caterpillar (2)	2,128	683	-	-	-	-	-	-	-	-	-	-	2,811
Ford F-150 (3)	58	-	-	-	-	-	-	-	-	-	-	-	58
2012 New Holland Tractor (3)	578	-	-	-	-	-	-	-	-	-	-	-	578
2013 Chevy Ambulances (2)	2,621	1,493	365	-	-	-	-	-	-	-	-	-	4,478
2015 Dodge Ram/Ford Explorer (2)	465	67	-	-	-	-	-	-	-	-	-	-	532
Elevator - General	7,868	5,431	2,889	468	-	-	-	-	-	-	-	-	16,656
CIC - Tax Software - General	340	-	-	-	-	-	-	-	-	-	-	-	340
Pumper Truck '91 Pierce Arrow-Fire District	977	729	471	195	-	-	-	-	-	-	-	-	2,372
2013 PT2-2000 Pumper Truck-Fire District #	7,034	6,058	5,076	4,069	3,045	2,983	-	-	-	-	-	-	28,265
2015 Fire Truck-Fire District # 2	1,426	1,110	787	457	124	-	-	-	-	-	-	-	3,904
2015 5-350 Fire Truck-Fire District # 3	362	242	120	13	-	-	-	-	-	-	-	-	737
John Deere Loader Backhoe	2,022	1,030	-	-	-	-	-	-	-	-	-	-	3,052
2-2016 Ram Pickups	536	338	82	-	-	-	-	-	-	-	-	-	956
2016 Ford Transit	300	236	99	3	-	-	-	-	-	-	-	-	638
Total Lease Purchases	46,365	34,606	24,501	17,122	12,267	12,833	-	-	-	-	-	-	147,692
TOTAL INTEREST	\$ 145,192	\$ 131,417	\$ 119,232	\$ 109,633	\$ 102,456	\$ 426,959	\$ 352,673	\$ 282,291	\$ 191,909	\$ 111,186	\$ 39,374	\$ 3,944	\$ 2,016,265
TOTAL PRINCIPAL & INTEREST	\$ 665,345	\$ 535,790	\$ 424,143	\$ 330,410	\$ 281,386	\$ 1,008,664	\$ 684,673	\$ 685,291	\$ 642,909	\$ 485,186	\$ 335,374	\$ 130,944	\$ 6,210,113

CRAWFORD COUNTY, KANSAS

**REGULATORY-REQUIRED
SUPPLEMENTAL INFORMATION**
For the Year Ended December 31, 2015

CRAWFORD COUNTY, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
Governmental Type Funds					
General	\$ 8,166,212.00	\$ 114,142.82	\$ 8,280,354.82	\$ 8,273,639.10	\$ (6,715.72)
Special Purpose Funds					
County Ambulance	1,477,487.00	-	1,477,487.00	1,381,331.96	(96,155.04)
Clerks Technology	-	-	-	-	-
Treasurers Technology	-	-	-	-	-
Register of Deeds Technology	90,000.00	-	90,000.00	32,841.50	(57,158.50)
County Fair Association	11,206.00	-	11,206.00	11,206.00	-
County Fairground Maint	5,696.00	-	5,696.00	5,696.00	-
County Fair Awards	9,940.00	-	9,940.00	9,940.00	-
County Health	1,188,698.00	-	1,188,698.00	1,003,660.80	(185,037.20)
Road and Bridge	4,178,433.00	1,556.00	4,179,989.00	4,158,768.54	(21,220.46)
Soil Conservation	33,912.00	-	33,912.00	33,912.00	-
Elderly	147,211.00	-	147,211.00	146,701.10	(509.90)
Emergency Telephone Tax	-	-	-	-	-
Consolidated 911 Tax	225,000.00	-	225,000.00	221,749.06	(3,250.94)
Employee Benefit	3,682,398.00	-	3,682,398.00	3,679,345.09	(3,052.91)
Historical Society	24,389.00	-	24,389.00	23,279.98	(1,109.02)
Mental Health	558,000.00	-	558,000.00	558,000.00	-
Mental Retardation	137,817.00	-	137,817.00	137,817.00	-
Special Alcohol Program	23,500.00	-	23,500.00	18,899.95	(4,600.05)
Special Parks and Recreation	9,250.00	-	9,250.00	8,451.02	(798.98)
Tourism and Convention	348,000.00	-	348,000.00	345,643.28	(2,356.72)
Bond and Interest Fund	294,437.00	-	294,437.00	294,437.00	-
Trust Fund					
Risk Management	4,240,000.00	-	4,240,000.00	4,217,789.64	(22,210.36)
Related Governmental Entities					
Fire District #1	179,500.00	-	179,500.00	134,740.71	(44,759.29)
Fire District #2	115,000.00	5,716.00	120,716.00	79,070.87	(41,645.13)
Fire District #3	49,045.00	-	49,045.00	48,530.77	(514.23)
Fire District #4	55,910.00	-	55,910.00	52,880.88	(3,029.12)
Grand Totals	<u>\$ 25,251,041.00</u>				

**CRAWFORD COUNTY, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 3,515,804.37	\$ 3,501,729.00	\$ 14,075.37
Motor vehicle tax	628,623.29	549,081.00	79,542.29
Delinquent tax collections	212,890.34	150,000.00	62,890.34
Interest and fees on taxes	377,593.54	250,000.00	127,593.54
Intergovernmental			
Sales and Use tax	2,349,221.36	2,300,000.00	49,221.36
Alcohol liquor tax	8,965.79	7,500.00	1,465.79
Severance tax	305.63	650.00	(344.37)
State aid - Coroner	3,625.41	1,000.00	2,625.41
Federal aid through KDOT	8,724.87	-	8,724.87
Licenses and Permits	13,300.00	-	13,300.00
Charges for Services			
Mortgage registration fees	223,791.80	180,000.00	43,791.80
Recording fees	105,480.66	65,000.00	40,480.66
Insufficient funds checks fees	6,212.00		6,212.00
District Court fees	32,490.45	35,000.00	(2,509.55)
Diversion fees	40,121.00	50,500.00	(10,379.00)
Other fees	40,292.54	45,250.00	(4,957.46)
Use of Money and Property			
Interest earned	23,024.75	25,000.00	(1,975.25)
Landfill fees	338,642.68	283,500.00	55,142.68
Rental income	52,100.00	45,000.00	7,100.00
Other			
Reimbursements from -			
Correctional center	90,649.47	60,000.00	30,649.47
Other Reimbursements	72,143.07		72,143.07
Miscellaneous	9,225.21	22,755.00	(13,529.79)
Residual Equity transfer from other Funds			
Bond and Interest Fund	294,437.00	294,437.00	-
Total Receipts	8,447,665.23	\$ 7,866,402.00	\$ 581,263.23

**CRAWFORD COUNTY, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Expenditures			
County Commissioners	\$ 88,660.76	\$ 90,159.00	\$ (1,498.24)
Fiscal Clerk	116,508.17	179,050.00	(62,541.83)
County Clerk	149,590.12	194,400.00	(44,809.88)
County Treasurer	340,630.88	367,100.00	(26,469.12)
Register of Deeds	170,260.80	183,260.00	(12,999.20)
County Attorney	503,702.50	503,843.00	(140.50)
District Court	383,562.49	383,700.00	(137.51)
Sheriff	1,762,200.26	1,753,500.00	8,700.26
Jail	1,626,392.05	1,626,780.00	(387.95)
Courthouse General	360,110.38	391,670.00	(31,559.62)
Coroner	72,556.05	65,500.00	7,056.05
Other	607,518.61	210,000.00	397,518.61
Civil Defense	35,215.44	54,000.00	(18,784.56)
Zoning	76,222.71	76,935.00	(712.29)
Landfill	22,474.52	34,000.00	(11,525.48)
Workmen's Comp & Liability Administration	138,592.59	155,000.00	(16,407.41)
Computer	129,944.51	135,010.00	(5,065.49)
Special Projects	56,380.51	69,450.00	(13,069.49)
County Counselor	104,909.22	114,400.00	(9,490.78)
Department of Youth Services	393,000.00	393,000.00	-
Court Security	258,509.74	259,450.00	(940.26)
GIS	97,188.20	112,000.00	(14,811.80)
LEPP	21,917.10	21,950.00	(32.90)
Appraiser	476,872.75	507,055.00	(30,182.25)
Election	155,718.74	160,000.00	(4,281.26)
Building Improvements	125,000.00	125,000.00	-
Subtotal Certified Budget		8,166,212.00	
Adjustments for Qualifying Budget Credits			
Grants	-	11,350.28	(11,350.28)
Reimbursed expenses	-	102,792.54	(102,792.54)
Total Expenditures	<u>8,273,639.10</u>	<u>\$ 8,280,354.82</u>	<u>\$ (6,715.72)</u>
Receipts Over(Under) Expenditures	174,026.13		
Unencumbered Cash, Beginning	<u>243,064.80</u>		
Unencumbered Cash, Ending	<u>\$ 417,090.93</u>		

CRAWFORD COUNTY, KANSAS
COUNTY AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 445,378.91	\$ 443,468.00	\$ 1,910.91
Motor vehicle tax	44,915.62	38,443.00	6,472.62
Delinquent tax collections	16,316.25	9,500.00	6,816.25
Charges for Services	1,075,660.56	980,000.00	95,660.56
Other			
Reimbursements	831.06	800.00	31.06
Total Receipts	<u>1,583,102.40</u>	<u>\$ 1,472,211.00</u>	<u>\$ 110,891.40</u>
Expenditures			
Public Safety	<u>1,381,331.96</u>	<u>\$ 1,477,487.00</u>	<u>\$ (96,155.04)</u>
Total Expenditures	<u>1,381,331.96</u>	<u>\$ 1,477,487.00</u>	<u>\$ (96,155.04)</u>
Receipts Over(Under) Expenditures	201,770.44		
Unencumbered Cash, Beginning	<u>366.65</u>		
Unencumbered Cash, Ending	<u>\$ 202,137.09</u>		

CRAWFORD COUNTY, KANSAS
COMMUNITY CORRECTIONS FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Intergovernmental	
State Grant	\$ 621,547.37
Federal aid through KDOC	-
Charges for Services	8,144.68
Total Receipts	629,692.05
Expenditures	
Public Safety	602,329.62
Total Expenditures	602,329.62
Receipts Over(Under) Expenditures	27,362.43
Unencumbered Cash, Beginning	76,819.34
Unencumbered Cash, Ending	\$ 104,181.77

CRAWFORD COUNTY, KANSAS
COUNTY ATTORNEY TRAINING FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Charges for Services	
PATF Fees	\$ 1,766.57
Total Receipts	1,766.57
Expenditures	
Public Safety	883.28
Total Expenditures	883.28
Receipts Over(Under) Expenditures	883.29
Unencumbered Cash, Beginning	60.50
Unencumbered Cash, Ending	\$ 943.79

CRAWFORD COUNTY, KANSAS
CLERKS TECHNOLOGY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Fees for Services	\$ 8,779.50	\$ -	\$ 8,779.50
Other			
Miscellaneous	1,000.00	-	1,000.00
Total Receipts	<u>9,779.50</u>	<u>\$ -</u>	<u>\$ 9,779.50</u>
Expenditures			
General Government	-	\$ -	\$ -
Total Expenditures	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	9,779.50		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 9,779.50</u>		

CRAWFORD COUNTY, KANSAS
TREASURERS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Fees for Services	\$ 8,779.50	\$ -	\$ 8,779.50
Other			
Miscellaneous	-	-	-
Total Receipts	8,779.50	\$ -	\$ 8,779.50
Expenditures			
General Government	-	\$ -	\$ -
Total Expenditures	-	\$ -	\$ -
Receipts Over(Under) Expenditures	8,779.50		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	<u>\$ 8,779.50</u>		

CRAWFORD COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Fees for Services	\$ 35,118.00	\$ 30,000.00	\$ 5,118.00
Use of Money and Property			
Interest earned	248.43	-	248.43
Total Receipts	<u>35,366.43</u>	<u>\$ 30,000.00</u>	<u>\$ 5,366.43</u>
Expenditures			
General Government	32,841.50	\$ 80,000.00	\$ (47,158.50)
Operating Transfer to Land Records Technology Fund	-	10,000.00	(10,000.00)
Total Expenditures	<u>32,841.50</u>	<u>\$ 90,000.00</u>	<u>\$ (57,158.50)</u>
Receipts Over(Under) Expenditures	2,524.93		
Unencumbered Cash, Beginning	<u>100,583.07</u>		
Unencumbered Cash, Ending	<u>\$ 103,108.00</u>		

CRAWFORD COUNTY, KANSAS
LAND RECORDS TECHNOLOGY FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2015

	<u>Current Year Actual</u>
Receipts	
Operating Transfer from Register of Deeds Tech Fund	<u>\$ -</u>
Total Receipts	<u>-</u>
Expenditures	
General Government	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over(Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

CRAWFORD COUNTY, KANSAS
SAFE PROGRAM FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Other	
Miscellaneous	\$ 6,300.00
Total Receipts	6,300.00
Expenditures	
Public Health and Welfare	7,400.00
Total Expenditures	7,400.00
Receipts Over(Under) Expenditures	(1,100.00)
Unencumbered Cash, Beginning	5,825.00
Unencumbered Cash, Ending	\$ 4,725.00

CRAWFORD COUNTY, KANSAS
COUNTY FAIR ASSOCIATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
 For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 9,691.48	\$ 9,508.00	\$ 183.48
Motor vehicle tax	1,502.19	1,254.00	248.19
Delinquent tax collections	512.91	320.00	192.91
Total Receipts	11,706.58	\$ 11,082.00	\$ 624.58
Expenditures			
Appropriation to the County Fair Treasurer	11,206.00	\$ 11,206.00	\$ -
Total Expenditures	11,206.00	\$ 11,206.00	\$ -
Receipts Over(Under) Expenditures	500.58		
Unencumbered Cash, Beginning	1,381.80		
Unencumbered Cash, Ending	<u>\$ 1,882.38</u>		

CRAWFORD COUNTY, KANSAS
COUNTY FAIR CAPITAL IMPROVEMENT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Other	
Miscellaneous	\$ -
Total Receipts	-
Expenditures	
Public Safety	-
Total Expenditures	-
Receipts Over(Under) Expenditures	-
Unencumbered Cash, Beginning	5,000.00
Unencumbered Cash, Ending	\$ 5,000.00

CRAWFORD COUNTY, KANSAS
COUNTY FAIRGROUND MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 4,958.41	\$ 4,794.00	\$ 164.41
Motor vehicle tax	781.95	648.00	133.95
Delinquent tax collections	263.93	175.00	88.93
Total Receipts	<u>6,004.29</u>	<u>\$ 5,617.00</u>	<u>\$ 387.29</u>
Expenditures			
Appropriation to the County Fair Treasurer	<u>5,696.00</u>	<u>\$ 5,696.00</u>	<u>\$ -</u>
Total Expenditures	<u>5,696.00</u>	<u>\$ 5,696.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	308.29		
Unencumbered Cash, Beginning	<u>705.91</u>		
Unencumbered Cash, Ending	<u>\$ 1,014.20</u>		

CRAWFORD COUNTY, KANSAS
COUNTY FAIR AWARDS FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 7,888.00	\$ 7,732.00	\$ 156.00
Motor vehicle tax	1,345.30	1,478.00	(132.70)
Delinquent tax collections	375.70	200.00	175.70
Total Receipts	<u>9,609.00</u>	<u>\$ 9,410.00</u>	<u>\$ 199.00</u>
Expenditures			
Appropriation to the County Fair Treasurer	<u>9,940.00</u>	<u>\$ 9,940.00</u>	<u>\$ -</u>
Total Expenditures	<u>9,940.00</u>	<u>\$ 9,940.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	(331.00)		
Unencumbered Cash, Beginning	<u>713.06</u>		
Unencumbered Cash, Ending	<u>\$ 382.06</u>		

CRAWFORD COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 444,434.43	\$ 442,513.00	\$ 1,921.43
Motor vehicle tax	80,811.47	71,007.00	9,804.47
Delinquent tax collections	26,814.42	16,500.00	10,314.42
Intergovernmental			
Federal Grants	159,617.22	165,000.00	(5,382.78)
State Grants	116,134.50	130,000.00	(13,865.50)
Charges for Services	122,537.45	142,000.00	(19,462.55)
Other			
Miscellaneous	39,119.01	177,000.00	(137,880.99)
Total Receipts	989,468.50	\$ 1,144,020.00	\$ (154,551.50)
Expenditures			
Public Health and Welfare	1,003,660.80	\$ 1,188,698.00	\$ (185,037.20)
Total Expenditures	1,003,660.80	\$ 1,188,698.00	\$ (185,037.20)
Receipts Over(Under) Expenditures	(14,192.30)		
Unencumbered Cash, Beginning	41,393.07		
Unencumbered Cash, Ending	<u>\$ 27,200.77</u>		

CRAWFORD COUNTY, KANSAS
PHAP GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Intergovernmental	
Federal Grants	\$ 177,691.79
Total Receipts	177,691.79
Expenditures	
Public Health and Welfare	169,817.80
Total Expenditures	169,817.80
Receipts Over(Under) Expenditures	7,873.99
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	\$ 7,873.99

CRAWFORD COUNTY, KANSAS
HEALTH AND FAMILY SERVICES FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2015

	<u>Current Year Actual</u>
Receipts	
Intergovernmental	
Federal Grants	\$ 33,339.00
State Grants	-
Charges for Services	<u>5,982.42</u>
Total Receipts	<u>39,321.42</u>
Expenditures	
Public Health and Welfare	<u>39,321.42</u>
Total Expenditures	<u>39,321.42</u>
Receipts Over(Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>

CRAWFORD COUNTY, KANSAS
HEALTH WIC FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Intergovernmental	
Federal Grants	\$ 291,799.00
Other	
Reimbursements	-
Total Receipts	291,799.00
Expenditures	
Public Health and Welfare	290,000.00
Total Expenditures	290,000.00
Receipts Over(Under) Expenditures	1,799.00
Unencumbered Cash, Beginning	106,237.58
Unencumbered Cash, Ending	\$ 108,036.58

CRAWFORD COUNTY, KANSAS
FREE TO KNOW FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Intergovernmental	
Grants	\$ 116,591.05
Charges for Services	-
Total Receipts	116,591.05
Expenditures	
Public Health and Welfare	161,640.14
Total Expenditures	161,640.14
Receipts Over(Under) Expenditures	(45,049.09)
Unencumbered Cash, Beginning	45,049.09
Unencumbered Cash, Ending	\$ -

CRAWFORD COUNTY, KANSAS
KANSAS COLPO FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Intergovernmental	
Grants	\$ -
Charges for Services	-
Total Receipts	-
Expenditures	
Public Health and Welfare	-
Total Expenditures	-
Receipts Over(Under) Expenditures	-
Unencumbered Cash, Beginning	2,932.84
Unencumbered Cash, Ending	\$ 2,932.84

CRAWFORD COUNTY, KANSAS
HERR FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

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

CRAWFORD COUNTY, KANSAS
CASE MANAGEMENT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2015

	<u>Current Year Actual</u>
Receipts	
Intergovernmental	
Federal Grants	<u>\$ 43,250.00</u>
Total Receipts	<u>43,250.00</u>
Expenditures	
Public Safety	<u>41,092.76</u>
Total Expenditures	<u>41,092.76</u>
Receipts Over(Under) Expenditures	2,157.24
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 2,157.24</u></u>

CRAWFORD COUNTY, KANSAS
CANCER PREVENTION FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2015

	<u>Current Year Actual</u>
Receipts	
Intergovernmental	
Grants	\$ -
Charges for Services	<u>2,426.59</u>
Total Receipts	<u>2,426.59</u>
Expenditures	
Public Health and Welfare	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over(Under) Expenditures	2,426.59
Unencumbered Cash, Beginning	<u>27,442.43</u>
Unencumbered Cash, Ending	<u>\$ 29,869.02</u>

CRAWFORD COUNTY, KANSAS
FAMILY CONNECTIONS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Intergovernmental	
Federal Grants	\$ 50,406.00
Charges for Services	-
Total Receipts	50,406.00
Expenditures	
Public Health and Welfare	18,806.68
Total Expenditures	18,806.68
Receipts Over(Under) Expenditures	31,599.32
Unencumbered Cash, Beginning	51,070.74
Unencumbered Cash, Ending	\$ 82,670.06

CRAWFORD COUNTY, KANSAS
TEEN PREGNANCY GRANT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2015

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

CRAWFORD COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 2,805,187.80	\$ 2,793,694.00	\$ 11,493.80
Motor vehicle tax	371,431.39	327,413.00	44,018.39
Delinquent tax collections	122,439.38	65,000.00	57,439.38
Intergovernmental			
Special highway aid	958,754.36	900,000.00	58,754.36
State Aid	1,556.00	-	1,556.00
Charges for Services	24,433.61	15,750.00	8,683.61
Other			
Reimbursements	-	-	-
Miscellaneous	1,070.59	2,744.00	(1,673.41)
Total Receipts	4,284,873.13	\$ 4,104,601.00	\$ 180,272.13
Expenditures			
Public Works	3,523,785.93	3,739,390.00	(215,604.07)
Special Bridge	266,253.48	362,280.00	(96,026.52)
Noxious Weeds	68,729.13	76,763.00	(8,033.87)
Operating Transfer			
Special Bridge Fund	100,000.00		100,000.00
Equipment Reserve Fund	200,000.00		200,000.00
Subtotal Certified Budget		4,178,433.00	
Adjustments for Qualifying Budget Credits			
Grants and Reimbursed expenses	-	1,556.00	(1,556.00)
Total Expenditures	4,158,768.54	\$ 4,179,989.00	\$ (21,220.46)
Receipts Over(Under) Expenditures	126,104.59		
Unencumbered Cash, Beginning	131.97		
Unencumbered Cash, Ending	<u>\$ 126,236.56</u>		

CRAWFORD COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Intergovernmental	
Grant	\$ 403,236.16
Operating Transfer from	
Road and Bridge Fund	100,000.00
Total Receipts	503,236.16
Expenditures	
Public Transportation	-
Total Expenditures	-
Receipts Over(Under) Expenditures	503,236.16
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	\$ 503,236.16

CRAWFORD COUNTY, KANSAS
STREET MAINTENANCE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2015

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

CRAWFORD COUNTY, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Operating Transfer from Road and Bridge Fund	\$ 200,000.00
Intergovernmental	
Federal aid Emergency Prep	-
State aid Emergency Prep	-
Other	
Reimbursements	28,802.49
	228,802.49
Total Receipts	
Expenditures	
General Government	48,337.57
	48,337.57
Total Expenditures	
Receipts Over(Under) Expenditures	180,464.92
Unencumbered Cash, Beginning	156,657.68
Unencumbered Cash, Ending	\$ 337,122.60

CRAWFORD COUNTY, KANSAS
SOIL CONSERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 28,396.98	\$ 28,068.00	\$ 328.98
Motor vehicle tax	4,965.04	4,309.00	656.04
Delinquent tax collections	1,682.89	1,000.00	682.89
Total Receipts	<u>35,044.91</u>	<u>\$ 33,377.00</u>	<u>\$ 1,667.91</u>
Expenditures			
Appropriation to the Soil Conservation District	<u>33,912.00</u>	<u>\$ 33,912.00</u>	<u>\$ -</u>
Total Expenditures	<u>33,912.00</u>	<u>\$ 33,912.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	1,132.91		
Unencumbered Cash, Beginning	<u>679.95</u>		
Unencumbered Cash, Ending	<u>\$ 1,812.86</u>		

CRAWFORD COUNTY, KANSAS
DRUG ENFORCEMENT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2015

	<u>Current Year Actual</u>
Receipts	
Intergovernmental	
State aid	\$ -
Other	
Miscellaneous	<u>1,559.16</u>
Total Receipts	<u>1,559.16</u>
Expenditures	
Public Safety	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over(Under) Expenditures	1,559.16
Unencumbered Cash, Beginning	<u>16,488.17</u>
Unencumbered Cash, Ending	<u>\$ 18,047.33</u>

CRAWFORD COUNTY, KANSAS
DRIVER IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

	<u>Current Year Actual</u>
Receipts	
Charges for Services	<u>\$ 675.00</u>
Total Receipts	<u>675.00</u>
Expenditures	
Public Safety	<u>1,300.00</u>
Total Expenditures	<u>1,300.00</u>
Receipts Over(Under) Expenditures	(625.00)
Unencumbered Cash, Beginning	<u>2,893.46</u>
Unencumbered Cash, Ending	<u><u>\$ 2,268.46</u></u>

CRAWFORD COUNTY, KANSAS
ELDERLY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 122,377.67	\$ 121,861.00	\$ 516.67
Motor vehicle tax	22,208.93	19,669.00	2,539.93
Delinquent tax collections	7,286.76	3,500.00	3,786.76
Total Receipts	151,873.36	\$ 145,030.00	\$ 6,843.36
Expenditures			
Programs for the Elderly	146,701.10	\$ 147,211.00	\$ (509.90)
Total Expenditures	146,701.10	\$ 147,211.00	\$ (509.90)
Receipts Over(Under) Expenditures	5,172.26		
Unencumbered Cash, Beginning	4,344.91		
Unencumbered Cash, Ending	<u>\$ 9,517.17</u>		

CRAWFORD COUNTY, KANSAS
CONSOLIDATED 911 TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Intergovernmental			
911 telephone tax	\$ 198,907.44	\$ 196,000.00	\$ 2,907.44
Total Receipts	<u>198,907.44</u>	<u>\$ 196,000.00</u>	<u>\$ 2,907.44</u>
Expenditures			
Public Safety	221,749.06	\$ 225,000.00	\$ (3,250.94)
Total Expenditures	<u>221,749.06</u>	<u>\$ 225,000.00</u>	<u>\$ (3,250.94)</u>
Receipts Over(Under) Expenditures	(22,841.62)		
Unencumbered Cash, Beginning	<u>206,697.44</u>		
Unencumbered Cash, Ending	<u>\$ 183,855.82</u>		

CRAWFORD COUNTY, KANSAS
EMPLOYEE BENEFIT FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 3,015,787.39	\$ 3,015,787.00	\$ 0.39
Motor vehicle tax	513,686.22	154,394.00	359,292.22
Delinquent tax collections	165,297.79	513,686.00	(348,388.21)
Total Receipts	<u>3,694,771.40</u>	<u>\$ 3,683,867.00</u>	<u>\$ 10,904.40</u>
Expenditures			
Employee Benefits	<u>3,679,345.09</u>	<u>\$ 3,682,398.00</u>	<u>\$ (3,052.91)</u>
Total Expenditures	<u>3,679,345.09</u>	<u>\$ 3,682,398.00</u>	<u>\$ (3,052.91)</u>
Receipts Over(Under) Expenditures	15,426.31		
Unencumbered Cash, Beginning	<u>59.02</u>		
Unencumbered Cash, Ending	<u>\$ 15,485.33</u>		

CRAWFORD COUNTY, KANSAS
HISTORICAL SOCIETY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 19,832.68	\$ 19,694.00	\$ 138.68
Motor vehicle tax	3,664.63	3,282.00	382.63
Delinquent tax collections	1,194.82	730.00	464.82
Total Receipts	<u>24,692.13</u>	<u>\$ 23,706.00</u>	<u>\$ 986.13</u>
Expenditures			
Appropriation to the Historical Society	<u>23,279.98</u>	<u>\$ 24,389.00</u>	<u>\$ (1,109.02)</u>
Total Expenditures	<u>23,279.98</u>	<u>\$ 24,389.00</u>	<u>\$ (1,109.02)</u>
Receipts Over(Under) Expenditures	1,412.15		
Unencumbered Cash, Beginning	<u>1,556.70</u>		
Unencumbered Cash, Ending	<u>\$ 2,968.85</u>		

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

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

CRAWFORD COUNTY, KANSAS
PREVENTION SERVICES FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

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

CRAWFORD COUNTY, KANSAS
CRAWFORD COUNTY TEEN COURT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2015

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

CRAWFORD COUNTY, KANSAS
FISCAL CLERK JJA FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Intergovernmental	
Grant	\$ -
Other	
Reimbursements	-
Total Receipts	-
Expenditures	
Public Safety	1,905.86
Total Expenditures	1,905.86
Receipts Over(Under) Expenditures	(1,905.86)
Unencumbered Cash, Beginning	1,905.86
Unencumbered Cash, Ending	\$ -

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE INCENTIVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Intergovernmental Grant	\$ -
Total Receipts	-
Expenditures	
Public Safety	1,885.15
Total Expenditures	1,885.15
Receipts Over(Under) Expenditures	(1,885.15)
Unencumbered Cash, Beginning	2,075.53
Unencumbered Cash, Ending	\$ 190.38

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE RJA JUDICIAL FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Intergovernmental Grant	\$ 315,657.89
Other Reimbursements	-
Total Receipts	315,657.89
Expenditures	
Public Safety	315,660.39
Total Expenditures	315,660.39
Receipts Over(Under) Expenditures	(2.50)
Unencumbered Cash, Beginning	3.14
Unencumbered Cash, Ending	\$ 0.64

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE JIAS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Intergovernmental	
Grant	\$ -
Other	
Reimbursements	75,347.08
Total Receipts	75,347.08
Expenditures	
Public Safety	75,055.16
Total Expenditures	75,055.16
Receipts Over(Under) Expenditures	291.92
Unencumbered Cash, Beginning	3,966.20
Unencumbered Cash, Ending	\$ 4,258.12

CRAWFORD COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 462,693.28	\$ 460,809.00	\$ 1,884.28
Motor vehicle tax	79,306.25	70,051.00	9,255.25
Delinquent tax collections	26,594.67	17,475.00	9,119.67
Total Receipts	<u>568,594.20</u>	<u>\$ 548,335.00</u>	<u>\$ 20,259.20</u>
Expenditures			
Public Health and Welfare			
Appropriation to			
Mental Health Board	<u>558,000.00</u>	<u>\$ 558,000.00</u>	<u>\$ -</u>
Total Expenditures	<u>558,000.00</u>	<u>\$ 558,000.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	10,594.20		
Unencumbered Cash, Beginning	<u>10,327.66</u>		
Unencumbered Cash, Ending	<u>\$ 20,921.86</u>		

CRAWFORD COUNTY, KANSAS
INTELLECTUAL DISABILITIES FUND
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
 For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 112,009.15	\$ 111,398.00	\$ 611.15
Motor vehicle tax	20,766.22	18,517.00	2,249.22
Delinquent tax collections	6,847.59	4,250.00	2,597.59
Total Receipts	<u>139,622.96</u>	<u>\$ 134,165.00</u>	<u>\$ 5,457.96</u>
Expenditures			
Public Health and Welfare			
Appropriation to			
Mental Retardation Center	<u>137,817.00</u>	<u>\$ 137,817.00</u>	<u>\$ -</u>
Total Expenditures	<u>137,817.00</u>	<u>\$ 137,817.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	1,805.96		
Unencumbered Cash, Beginning	<u>2,742.68</u>		
Unencumbered Cash, Ending	<u>\$ 4,548.64</u>		

CRAWFORD COUNTY, KANSAS
CRISIS RESOURCE CENTER FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2015

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

CRAWFORD COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
 For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Intergovernmental			
Local alcoholic liquor tax	\$ 19,300.01	\$ 21,000.00	\$ (1,699.99)
Total Receipts	<u>19,300.01</u>	<u>\$ 21,000.00</u>	<u>\$ (1,699.99)</u>
Expenditures			
Public Health and Welfare	<u>18,899.95</u>	<u>\$ 23,500.00</u>	<u>\$ (4,600.05)</u>
Total Expenditures	<u>18,899.95</u>	<u>\$ 23,500.00</u>	<u>\$ (4,600.05)</u>
Receipts Over(Under) Expenditures	400.06		
Unencumbered Cash, Beginning	<u>4,405.17</u>		
Unencumbered Cash, Ending	<u>\$ 4,805.23</u>		

CRAWFORD COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Intergovernmental			
Local alcoholic liquor tax	\$ 8,965.80	\$ 9,000.00	\$ (34.20)
Total Receipts	<u>8,965.80</u>	<u>\$ 9,000.00</u>	<u>\$ (34.20)</u>
Expenditures			
Culture and Recreation	<u>8,451.02</u>	\$ 9,250.00	\$ (798.98)
Total Expenditures	<u>8,451.02</u>	<u>\$ 9,250.00</u>	<u>\$ (798.98)</u>
Receipts Over(Under) Expenditures	514.78		
Unencumbered Cash, Beginning	<u>2,471.32</u>		
Unencumbered Cash, Ending	<u>\$ 2,986.10</u>		

CRAWFORD COUNTY, KANSAS
TOURISM AND CONVENTION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Intergovernmental			
Transient Guest tax	\$ 356,036.00	\$ 320,000.00	\$ 36,036.00
Total Receipts	<u>356,036.00</u>	<u>\$ 320,000.00</u>	<u>\$ 36,036.00</u>
Expenditures			
Tourism and Convention Promotion	345,643.28	\$ 348,000.00	\$ (2,356.72)
Total Expenditures	<u>345,643.28</u>	<u>\$ 348,000.00</u>	<u>\$ (2,356.72)</u>
Receipts Over(Under) Expenditures	10,392.72		
Unencumbered Cash, Beginning	<u>210,185.41</u>		
Unencumbered Cash, Ending	<u>\$ 220,578.13</u>		

CRAWFORD COUNTY, KANSAS
VIOLENCE AGAINST WOMEN FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

	<u>Current Year Actual</u>
Receipts	
Intergovernmental	
State Grant	\$ -
Emergency Shelter Federal Grant	<u>20,524.31</u>
Total Receipts	<u>20,524.31</u>
Expenditures	
Public Safety	<u>20,524.31</u>
Total Expenditures	<u>20,524.31</u>
Receipts Over(Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

CRAWFORD COUNTY, KANSAS
DRUG ENDANGERED CHILDREN FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2015

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

CRAWFORD COUNTY, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ -	\$ -	\$ -
Motor vehicle tax	207,129.47	182,216.00	24,913.47
Delinquent tax collections	66,337.03	35,000.00	31,337.03
Total Receipts	273,466.50	\$ 217,216.00	\$ 56,250.50
Expenditures			
Debt Service			
Principal	-	\$ -	\$ -
Interest	-	-	-
Residual Equity Transfer to Other Funds			
General	294,437.00	294,437.00	-
Total Expenditures	294,437.00	\$ 294,437.00	\$ -
Receipts Over(Under) Expenditures	(20,970.50)		
Unencumbered Cash, Beginning	80,261.52		
Unencumbered Cash, Ending	<u>\$ 59,291.02</u>		

CRAWFORD COUNTY, KANSAS
RISK MANAGEMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Use of Money and Property			
Interest earned	\$ 389.21	\$ 370.00	\$ 19.21
Other			
Reimbursements	355,407.60	-	355,407.60
Blue Cross Blue Shield Premiums	3,557,954.04	3,942,408.00	(384,453.96)
Total Receipts	3,913,750.85	\$ 3,942,778.00	\$ (29,027.15)
Expenditures			
General Government	4,217,789.64	\$ 4,240,000.00	\$ (22,210.36)
Subtotal Certified Budget		4,240,000.00	
Adjustments for Qualifying Budget Credits			
Reimbursements in excess of budget	-	-	-
Total Expenditures	4,217,789.64	\$ 4,240,000.00	\$ (22,210.36)
Receipts Over(Under) Expenditures	(304,038.79)		
Unencumbered Cash, Beginning	379,186.63		
Unencumbered Cash, Ending	\$ 75,147.84		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 132,831.97	\$ 130,903.00	\$ 1,928.97
Motor vehicle tax	34,357.82	25,947.00	8,410.82
Delinquent tax collections	5,857.97	3,350.00	2,507.97
Other			
Reimbursements	-	-	-
Total Receipts	<u>173,047.76</u>	<u>\$ 160,200.00</u>	<u>\$ 12,847.76</u>
Expenditures			
Public Safety	134,740.71	\$ 179,500.00	\$ (44,759.29)
Subtotal Certified Budget		179,500.00	
Adjustments for Qualifying Budget Credits			
Reimbursements	-	-	-
Total Expenditures	<u>134,740.71</u>	<u>\$ 179,500.00</u>	<u>\$ (44,759.29)</u>
Receipts Over(Under) Expenditures	38,307.05		
Unencumbered Cash, Beginning	<u>8,633.72</u>		
Unencumbered Cash, Ending	<u>\$ 46,940.77</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #2 FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 77,679.32	\$ 77,637.00	\$ 42.32
Motor vehicle tax	20,422.34	16,096.00	4,326.34
Delinquent tax collections	4,205.85	2,425.00	1,780.85
Other			
Reimbursements	5,716.00	-	5,716.00
Total Receipts	108,023.51	\$ 96,158.00	\$ 11,865.51
Expenditures			
Public Safety			
Operating expenditures	39,145.87	\$ 115,000.00	\$ (75,854.13)
Capital projects	-	-	-
Debt Service on Bonds	39,925.00	-	39,925.00
Subtotal Certified Budget		115,000.00	
Adjustments for Qualifying Budget Credits			
Reimbursements	-	5,716.00	(5,716.00)
Total Expenditures	79,070.87	\$ 120,716.00	\$ (41,645.13)
Receipts Over(Under) Expenditures	28,952.64		
Unencumbered Cash, Beginning	7,878.52		
Unencumbered Cash, Ending	<u>\$ 36,831.16</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 39,172.76	\$ 39,841.00	\$ (668.24)
Motor vehicle tax	8,664.09	7,762.00	902.09
Delinquent tax collections	2,180.47	1,255.00	925.47
Other			
Reimbursements	-	-	-
Total Receipts	50,017.32	\$ 48,858.00	\$ 1,159.32
Expenditures			
Public Safety	48,530.77	\$ 49,045.00	\$ (514.23)
Subtotal Certified Budget		49,045.00	
Adjustments for Qualifying Budget Credits			
Grants and reimbursements	-	-	-
Total Expenditures	48,530.77	\$ 49,045.00	\$ (514.23)
Receipts Over(Under) Expenditures	1,486.55		
Unencumbered Cash, Beginning	4,725.00		
Unencumbered Cash, Ending	<u>\$ 6,211.55</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #4 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 40,641.10	\$ 39,293.00	\$ 1,348.10
Motor vehicle tax	10,918.19	9,593.00	1,325.19
Delinquent tax collections	1,452.43	725.00	727.43
Other			
Miscellaneous	-	-	-
Total Receipts	<u>53,011.72</u>	<u>\$ 49,611.00</u>	<u>\$ 3,400.72</u>
Expenditures			
Public Safety	<u>52,880.88</u>	<u>\$ 55,910.00</u>	<u>\$ (3,029.12)</u>
Total Expenditures	<u>52,880.88</u>	<u>\$ 55,910.00</u>	<u>\$ (3,029.12)</u>
Receipts Over(Under) Expenditures	130.84		
Unencumbered Cash, Beginning	<u>1,439.86</u>		
Unencumbered Cash, Ending	<u>\$ 1,570.70</u>		

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #1 FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Taxes	
Current taxes - special assessments	\$ -
Delinquent tax collections	297.54
	297.54
Total Receipts	297.54
Expenditures	
Public Health and Welfare	-
Debt Service on Bonds	-
	-
Total Expenditures	-
Receipts Over(Under) Expenditures	297.54
Unencumbered Cash, Beginning	15,379.02
Unencumbered Cash, Ending	\$ 15,676.56

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #2 FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Taxes	
Current taxes - special assessments	\$ 22,092.00
Delinquent tax collections	2,268.00
Charges for Services	17,930.00
Other	
Reimbursements	-
Total Receipts	42,290.00
Expenditures	
Public Health and Welfare	23,721.18
Debt Service on Bonds	23,912.50
Total Expenditures	47,633.68
Receipts Over(Under) Expenditures	(5,343.68)
Unencumbered Cash, Beginning	24,594.70
Unencumbered Cash, Ending	\$ 19,251.02

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #3 FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Taxes	
Prepaid special assessments	\$ 41,445.00
Charges for Services	20,302.00
	61,747.00
Total Receipts	
Expenditures	
Public Health and Welfare	
Operating expenditures	15,816.73
Capital projects	-
Debt Service on temporary notes	
Principal	12,134.00
Interest	30,673.44
Other	-
	58,624.17
Total Expenditures	
Receipts Over(Under) Expenditures	3,122.83
Unencumbered Cash, Beginning	17,915.84
Unencumbered Cash, Ending	\$ 21,038.67

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #4 FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Taxes	
Current taxes - special assessments	\$ 27,453.61
Delinquent tax collections	2,495.90
Charges for Services	15,617.00
Other	
Miscellaneous	-
Total Receipts	45,566.51
Expenditures	
Public Health and Welfare	14,244.30
Debt Service on bonds	
Principal	6,000.00
Interest	23,467.50
Other	
	-
Total Expenditures	43,711.80
Receipts Over(Under) Expenditures	1,854.71
Unencumbered Cash, Beginning	29,773.87
Unencumbered Cash, Ending	\$ 31,628.58

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #5 FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Taxes	
Current taxes - special assessments	\$ -
Delinquent tax collections	4,386.24
	4,386.24
Total Receipts	4,386.24
Expenditures	
Public Health and Welfare	-
Debt Service on Temporary Notes	-
	-
Total Expenditures	-
Receipts Over(Under) Expenditures	4,386.24
Unencumbered Cash, Beginning	1,736.22
Unencumbered Cash, Ending	\$ 6,122.46

CRAWFORD COUNTY, KANSAS
SOUTHRIDGE PAVING DISTRICT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2015

	Current Year Actual
Receipts	
Taxes	
Current ad valorem tax	\$ 13,975.64
Total Receipts	13,975.64
Expenditures	
Debt Service	
Principal	10,500.00
Interest	3,734.36
Other	1.25
Total Expenditures	14,235.61
Receipts Over(Under) Expenditures	(259.97)
Unencumbered Cash, Beginning	1,074.58
Unencumbered Cash, Ending	\$ 814.61

CRAWFORD COUNTY, KANSAS
AGENCY FUNDS

Schedule of Receipts and Disbursements, Regulatory Basis
For the Year Ended December 31, 2015

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Taxes	\$ 17,457,161.52	\$ 31,709,854.98	\$ 30,751,318.25	\$ 18,415,698.25
Current 16 & 20 M Trucks	65,276.48	95,853.63	97,491.46	63,638.65
Delinquent Personal Prop	63,983.49	89,066.37	143,843.77	9,206.09
Delinquent Partial Paymts	-	-	-	-
Delinquent 16 & 20 M Tr	2,204.56	6,335.96	8,428.22	112.30
Delinquent Real Estate	978,731.56	1,213,652.53	1,811,622.94	380,761.15
Escape Tax	-	-	-	-
County Equalization State Ai	-	96,603.01	96,603.01	-
Foreclosures	185,129.57	-	185,129.57	-
Homestead Refund	938.27	-	938.27	-
Mineral Tax	-	611.24	611.24	-
Commercial Vehicle Fees	7,032.41	202,842.34	208,648.09	1,226.66
Motor Vehicle Tax	837,075.41	4,149,889.36	4,262,005.71	724,959.06
Neighborhood Revitalization	-	92,621.13	92,621.13	-
Pittsburg TIF Financing	-	265,508.83	265,508.83	-
Special City & County Street	-	968,679.60	968,679.60	-
Total Distributable Funds	\$ 19,597,533.27	\$ 38,891,518.98	\$ 38,893,450.09	\$ 19,595,602.16
Subdivision Funds:				
Hospital Districts	\$ -	\$ 101,638.92	\$ 101,638.92	\$ -
SEK Library District	-	185,260.06	185,260.06	-
State	-	422,752.30	422,752.30	-
Watershed Districts	-	2,963.94	2,963.94	-
Extension Council	-	324,875.70	324,875.70	-
School Districts	194.14	12,328,781.52	12,328,975.66	-
Cities	-	9,000,691.56	9,000,691.56	-
Townships	-	204,755.86	204,755.86	-
Total Subdivision Funds	\$ 194.14	\$ 22,571,719.86	\$ 22,571,914.00	\$ -

CRAWFORD COUNTY, KANSAS
AGENCY FUNDS

Schedule of Receipts and Disbursements, Regulatory Basis
For the Year Ended December 31, 2015

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds				
Bankruptcy	\$ 51,816.11	\$ 97,458.63	\$ 93,826.40	\$ 55,448.34
Beneficiary	4,578.00	-	-	4,578.00
Cereal Malt Beverage	150.00	325.00	275.00	200.00
Attorney Forfeiture Fees	-	555.60	-	555.60
Special Law Enforcement Tr	116,451.86	66,582.00	-	183,033.86
IRS Forfeiture Law Enforce	40,250.16	-	-	40,250.16
Jail Commissary Trust	506.82	-	-	506.82
State Election Filing Fee	-	175.00	-	175.00
Fish and Game	76.50	3,094.50	3,171.00	-
Heritage Trust Fund	2,426.42	17,559.00	16,111.42	3,874.00
Pittsburg County Museum	-	7,789.62	6,037.63	1,751.99
Motor Vehicle Driving Rec	-	280.00	280.00	-
Motor Vehicle Inspections	-	5,988.00	5,988.00	-
Kansas Drivers License Fees	-	8,723.00	8,723.00	-
Flex Spending	19,972.25	121,543.75	126,000.62	15,515.38
Payroll Clearing Accounts	1,433.82	5,639,061.48	5,639,026.26	1,469.04
Motor Vehicle Special Auto	217,537.20	9,060,279.15	9,220,520.75	57,295.60
Crawford Co Law Library	78,840.42	17,911.97	20,732.39	76,020.00
District Court - Girard	74,761.34	632,326.92	537,571.79	169,516.47
District Court - Pittsburg	455,579.04	954,063.66	1,381,711.69	27,931.01
County Attorney	0.10	36,500.62	35,755.32	745.40
Total Other Agency Funds	<u>\$ 1,064,380.04</u>	<u>\$ 16,670,217.90</u>	<u>\$ 17,095,731.27</u>	<u>\$ 638,866.67</u>
GRAND TOTAL - AGENCY	<u>\$ 20,662,107.45</u>	<u>\$ 78,133,456.74</u>	<u>\$ 78,561,095.36</u>	<u>\$ 20,234,468.83</u>

CRAWFORD COUNTY, KANSAS

FEDERAL COMPLIANCE SECTION

For the Year Ended December 31, 2015

CRAWFORD COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

<u>FEDERAL GRANTOR</u>	<u>FED CFDA</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<u>PASS THROUGH GRANTOR / PROGRAM TITLE</u>	<u>NUMBER</u>	<u>RECEIVED</u>	<u>EXPENDED</u>
<u>U.S. Department of Agriculture</u>			
Passed Through the State of Kansas Department of Health & Environment			
Special supplemental Nutrition Program for Women, Infants and Children	10.557	286,651.42	294,736.00
Total U.S. Department of Agriculture		<u>286,651.42</u>	<u>294,736.00</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed Through the State of Kansas Hoursing Resource Center			
Emergency Shelter Grant	14.231	20,524.31	20,524.31
<u>U.S. Department of Transportation</u>			
Passed Through the State of Kansas Department of Transportation			
State and Community Highway Safety Grants	20.600	8,724.87	8,724.87
<u>U.S. Department of Health and Human Services</u>			
Passed Through the State of Kansas Department of Health & Environment			
CDDR Grant	93.xxx	6,200.00	10,815.00
PREPARE Grant	93.xxx	4,019.00	4,019.00
Special Needs Grant	93.xxx	1,432.44	1,432.44
Public Health Emergency Preparedness-Bio Terror	93.069	38,633.28	38,616.28
Family Planning Services	93.217	33,339.00	33,828.00
Immunization Grants	93.268	3,583.00	3,629.00
Early Detection Grant	93.283	116,591.05	115,929.11
Teen Pregnancy Prevention	93.297	32,699.50	36,572.00
Child Care and Development Grant	93.575	34,353.00	34,353.00
Family Connection Grant	93.605	50,406.00	41,079.00
Breastfeeding Promotion and Support	93.741	5,147.58	5,697.00
PHAP Grant	93.757	177,691.79	237,942.34
HIV Care Formula Grant (Case Management)	93.917	43,250.00	43,517.00
Maternal and Child Health Services	93.994	38,697.00	38,697.00
Total U.S. Department of Health and Human Services		<u>586,042.64</u>	<u>646,126.17</u>
TOTALS		<u>\$ 901,943.24</u>	<u>\$ 970,111.35</u>

Notes to the Schedule of Expenditures of Federal Awards

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

*Diehl
Banwart
Bolton*

Certified Public Accountants PA

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

Board of County Commissioners
Crawford County Courthouse
Girard, Kansas 66056

Report on Compliance for Each Major Federal Program

We have audited Crawford County, Kansas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Crawford County, Kansas' major federal programs for the year ended December 31, 2015. Crawford County, Kansas' major federal programs are identified in the Summary of Auditor's Results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibilities

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

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

Opinion on Each Major Federal Program

In our opinion, the Crawford County, Kansas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

Report on Internal Control Over Compliance

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

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

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

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

Diehl, Banwart, Bolton

DIEHL, BANWART, BOLTON, CPAs PA

July 12, 2016
Girard, Kansas

*Diehl
Banwart
Bolton*

Certified Public Accountants PA

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

Board of County Commissioners
Crawford County Courthouse
Girard, Kansas 66056

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statement of the Crawford County, Kansas, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Crawford County, Kansas' basic financial statement, and have issued our report thereon dated July 12, 2016.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



DIEHL, BANWART, BOLTON, CPAs PA

July 12, 2016
Girard, Kansas

**CRAWFORD COUNTY, KANSAS
GIRARD, KANSAS**

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2015

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

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

Internal control over financial reporting:

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

FEDERAL AWARDS

Internal control over major programs:

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

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

Unqualified

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

Yes No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
10.557	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
93.757	Personal Hardship Assistance Program

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

\$ 750,000

Auditee qualified as low-risk auditee?

Yes No

**CRAWFORD COUNTY, KANSAS
GIRARD, KANSAS**

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2015

SECTION II - FINANCIAL STATEMENT FINDINGS

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

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

CRAWFORD COUNTY, KANSAS

**Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended December 31, 2015**

No audit findings relative to the federal award programs.