

CRAWFORD COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2023

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July 15, 2024

County Commissioners
Crawford County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Crawford County, Kansas (the County), as of and for the year ended December 31, 2023 and the related notes to the financial statement.

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 and Unmodified Opinions section of our report, the accompanying 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 the County as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2023, 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* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), KMAAG, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the KMAAG, 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.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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 accompanying supplementary 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.

July 15, 2024
Crawford County, Kansas
(Continued)

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the County's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. 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 Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 15, 2024 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 solely 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 effectiveness of the County's 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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

CRAWFORD COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	\$ 1,186,901	\$ -	\$ 10,101,605	\$ 10,365,956	\$ 922,550	\$ 202,754	\$ 1,125,304
Special Purpose Funds							
County Ambulance	12,534	-	2,026,934	1,972,060	67,408	19,584	86,992
Community Corrections	165,278	-	967,279	904,903	227,654	1,034	228,688
Ambulance Reserve	249,287	-	10,000	74,455	184,832	-	184,832
County Attorney Training	6,064	-	2,399	1,199	7,264	-	7,264
Clerk's Technology	8,184	-	8,640	-	16,824	-	16,824
Treasurer's Technology	27,959	-	8,640	2,774	33,825	-	33,825
Register of Deeds Technology	133,917	-	38,613	53,881	118,649	-	118,649
Safe Program	12,427	-	4,620	7,319	9,728	-	9,728
County Fair Association	526	-	11,336	11,600	262	-	262
County Fairground Maintenance	217	-	5,659	5,800	76	-	76
County Fair Awards	430	-	10,254	10,500	184	-	184
Health Emergency	-	-	75,000	-	75,000	-	75,000
RV Building	15,153	-	-	-	15,153	-	15,153
ELC Staffing	33,138	-	29,497	62,635	-	-	-
ELC	79,212	-	327,917	350,915	56,214	-	56,214
County Health	235,420	-	1,781,340	1,897,011	119,749	34,839	154,588
PHAP Grant	(3,861)	-	48,168	13,693	30,614	-	30,614
Health and Family Services	9,894	-	36,415	11,713	34,596	-	34,596
Health WIC	411,754	-	601,203	300,000	712,957	-	712,957
Free to Know	55,424	-	173,318	145,286	83,456	105	83,561
Kansas COLPO Health	3,218	-	-	-	3,218	-	3,218
HERR	6,290	-	-	-	6,290	-	6,290
Case Management	11,822	-	128,931	83,950	56,803	-	56,803
Cancer Prevention	33,096	-	711	-	33,807	-	33,807
Family Connections	226,189	-	108,040	88,105	246,124	-	246,124
Teen Pregnancy Grant	14,032	-	-	-	14,032	-	14,032
ARPA Grant	6,040,702	-	128,305	1,919,215	4,249,792	-	4,249,792
ARPA Prevention/Truancy	-	-	138,253	138,253	-	-	-
Wellness Grant	5,870	-	-	-	5,870	-	5,870
Road and Bridge	301,836	-	5,302,318	5,343,941	260,213	104,285	364,498

(Continued)

CRAWFORD COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Bridge	\$ 683,102	\$ -	\$ -	\$ -	\$ 683,102	\$ -	\$ 683,102
Street Maintenance	104,861	-	-	-	104,861	-	104,861
Equipment Reserve	199,341	-	399,198	200,000	398,539	-	398,539
Soil Conservation	3,162	-	47,570	49,512	1,220	-	1,220
Drug Enforcement	1,992	-	-	-	1,992	-	1,992
Driver Improvement	5,563	-	1,200	-	6,763	-	6,763
Elderly	12,494	-	143,161	149,727	5,928	-	5,928
Consolidated 911 Tax	241,653	-	268,706	261,793	248,566	9,797	258,363
Employee Benefit	170,359	-	5,768,201	5,421,107	517,453	6,100	523,553
Operating Reserve	1,154,161	-	407,723	822,700	739,184	6,250	745,434
MV Remodel	38,864	-	-	-	38,864	-	38,864
Historical Society	2,390	-	67,254	69,614	30	-	30
JCAB Grant	656	-	208,019	89,568	119,107	-	119,107
Regional Collaboration Grant	4,219	-	390,709	148,310	246,618	-	246,618
RJA Reinvestment	(1,616)	-	316,994	207,900	107,478	-	107,478
Juvenile Justice	1,679	-	-	-	1,679	-	1,679
Prevention Services	1,395	-	-	-	1,395	-	1,395
Crawford County Teen Court	2,072	-	-	-	2,072	-	2,072
RJA Truancy Program	77,470	-	93,968	171,438	-	-	-
Juvenile Justice Incentive	190	-	-	-	190	-	190
Juvenile Justice RJA Judicial	(5,958)	-	591,759	587,716	(1,915)	1,915	-
Juvenile Justice JIAS	8,458	-	215,351	144,239	79,570	-	79,570
QA Unexpended	-	-	18,084	5,676	12,408	-	12,408
Mental Health	27,550	-	592,304	599,000	20,854	-	20,854
Intellectual Disabilities	10,002	-	134,181	139,000	5,183	-	5,183
Motor Vehicle Operating	23,560	-	303,331	311,439	15,452	-	15,452
Crisis Resource Center	275	-	-	-	275	-	275
Special Alcohol Program	5,700	-	25,634	19,500	11,834	-	11,834
Drug Endangered Children	1,926	-	-	-	1,926	-	1,926
Special Parks and Recreation	8,114	-	9,252	6,720	10,646	-	10,646
Tourism and Convention	398,627	-	583,858	452,445	530,040	5,991	536,031
Opioid Settlement	7,243	-	97,380	2,472	102,151	-	102,151
Violence Against Women	-	-	23,454	23,454	-	-	-
Bond and Interest Funds							
Bond and Interest	11,681	-	-	10,000	1,681	-	1,681
Trust Funds							
Risk Management	1,251,298	-	4,191,512	3,955,617	1,487,193	-	1,487,193
Subtotal Primary Government	\$ 13,735,396	\$ -	\$ 36,974,198	\$ 37,614,111	\$ 13,095,483	\$ 392,654	\$ 13,488,137

(Continued)

CRAWFORD COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entities							
Fire District #1	\$ (598)	\$ -	\$ 299,336	\$ 292,910	\$ 5,828	\$ 4,323	\$ 10,151
Fire District #1 Equipment Reserve	93,242	-	90,000	19,563	163,679	-	163,679
Fire District #2	732	-	213,299	212,579	1,452	309	1,761
Fire District #2 Equipment Reserve	73,416	-	45,000	44,883	73,533	-	73,533
Fire District #3	2,634	-	78,099	74,620	6,113	4,162	10,275
Fire District #3 Equipment Reserve	5,095	-	1,500	-	6,595	-	6,595
Fire District #4	450	-	91,134	89,627	1,957	1,321	3,278
Fire District #4 Equipment Reserve	18,924	-	15,897	-	34,821	-	34,821
Sewer District #1	15,677	-	-	-	15,677	-	15,677
Sewer District #2	46,748	-	59,379	55,557	50,570	320	50,890
Sewer District #3	69,832	-	70,972	66,833	73,971	239	74,210
Sewer District #4	42,583	-	56,343	55,898	43,028	-	43,028
Sewer District #5	6,397	-	-	6,397	-	-	-
Southridge Paving District	349	-	13,974	14,323	-	-	-
Deer Creek Paving District	-	-	10,962	10,962	-	-	-
Total Related Municipal Entities	\$ 375,481	\$ -	\$ 1,045,895	\$ 944,152	\$ 477,224	\$ 10,674	\$ 487,898
Total Reporting Entity (Excluding Agency Funds)	\$ 14,110,877	\$ -	\$ 38,020,093	\$ 38,558,263	\$ 13,572,707	\$ 403,328	\$ 13,976,035
Composition of Cash:							
Checking Accounts							\$ 22,565,481
Certificate of Deposit							9,832,136
U.S. Treasury Bills							8,996,947
Cash on Hand							3,779
Total Cash							\$ 41,398,343
Less: Agency Funds (per Schedule 3)							(27,422,308)
Total Reporting Entity (Excluding Agency Funds)							\$ 13,976,035

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2023

Note 1: Summary of Significant Accounting Policies

The financial statement and schedules of Crawford County, Kansas (the County) have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The more significant of the County's accounting policies follow. Note 1 describes how the County's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents the County as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement. 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.

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

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

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (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 receipts and regulatory basis expenditures for the fiscal 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.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County:

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.

Business Fund – Funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.).

Trust Fund - 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 - Used to report assets held by the municipal reporting entity in purely custodial capacity.

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 1st 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 1st 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.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments paid prior to the issuance of general obligation bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as revenue in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the County bond and interest fund to finance delinquent special assessments receivable.

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2023

Note 1: Summary of Significant Accounting Policies (Continued)

Pension Plan

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

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as receipts. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as receipts. The reimbursements are recorded as cash receipts when received by the County Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Note 2: 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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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 County Commission approved budget amendments for the following funds:

General
Operating Reserve

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.

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)

December 31, 2023

Note 2: Budgetary Information (Continued)

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Community Corrections Fund	Cancer Prevention Fund	Juvenile Justice Fund
Ambulance Reserve Fund	Family Connections Fund	Prevention Services Fund
County Attorney Training Fund	Teen Pregnancy Fund	Crawford County Teen Court Fund
Safe Program Fund	ARPA Grant Fund	RJA Truancy Program Fund
Health Emergency Fund	ARPA Prevention/Truancy Fund	Juvenile Justice Incentive Fund
RV Building Fund	Wellness Grant Fund	Juvenile Justice RJA Judicial Fund
ELC Staffing Fund	Special Bridge Fund	Juvenile Justice JIAS Fund
ELC Fund	Street Maintenance Fund	QA Unexpended Fund
PHAP Grant Fund	Equipment Reserve Fund	Motor Vehicle Operating Fund
Health and Family Services Fund	Drug Enforcement Fund	Crisis Resource Center Fund
Health WIC Fund	Driver Improvement Fund	Drug Endangered Children Fund
Free to Know Fund	MV Remodel Fund	Opioid Settlement Fund
Kansas COLPO Health Fund	JCAB Grant Fund	Violence Against Women Fund
HERR Fund	Regional Collaboration Grant Fund	Bond and Interest Fund
Case Management Fund	RJA Reinvestment Fund	

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

Note 3: Stewardship, Compliance and Accountability Compliance with Kansas Statutes

We noted no instances of material noncompliance.

Note 4: Deposits and Investments

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

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

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

Note 4: Deposits and Investments (Continued)

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments were composed entirely of KMIP deposits, treasury bills and certificates of deposit as of the fiscal year ended December 31, 2022.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas County, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2023.

Deposits. At year-end, the County's carrying amount of deposits was \$41,394,564 and the bank balance was \$41,247,979. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$22,976,230 was covered by FDIC insurance, and the remaining balance was collateralized with securities held by the pledging financial institution's agent in the County's name.

Note 5: Defined Benefit Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERs issues a publicly 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 a 6% of covered salary for KPERs 1, KPERs 2 and KPERs 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. 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, KPERs 2, KPERs 3 and KP&F 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% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for KPERs and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from were \$1,548,166 for KPERs and \$364,468 for KP&F for the year ended December 31, 2023.

Net Pension Liability. At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERs was \$15,241,699 and \$3,835,506 for KP&F. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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 non-employer 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 this financial statement.

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 KPERs website at www.kpers.org or can be obtained as described above.

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 December 31, 2023

Note 6: Other Long-Term Obligations from Operations

Death and Disability Other Post-Employment Benefits - As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

Compensated Absences - Vacation leave will be earned and accrued from the most recent day of employment under the conditions hereinafter stated, but no vacation leave will be granted until an employee has served six months of employment. No employee will be permitted to use vacation time for any period spent on unauthorized leave or participating in any unlawful work stoppage.

<u>Years of Consecutive Employment</u>	<u>Days Earned per Month</u>
0 - 10 years	1 day per month
11 - 15 years	1 1/4 days per month
16 to End of Employment	1 1/2 days per month

An Employee with one (1) to ten (10) years of service will accumulate no more than twenty-four (24) days of vacation leave. Employees with eleven (11) or more years will accumulate up to thirty (30) days of vacation leave. Any vacation leave accumulated in excess of the allowed days will be deemed forfeited by the employee and there will be no compensation made for the same. All vacation leave will be taken in half day and/or full day increments.

An Employee in good standing who voluntarily leaves the county employment will be compensated for accumulated sick leave at a rate of 50% of accumulated days up to a maximum of 70 paid days. An employee in good standing is one who is not terminated by the County, gives two weeks' notice of intent to leave the County employment and uses no leave during that two week period without prior departmental approval.

The County determines a liability for compensated absences when the following conditions are met:

1. The County's obligation relating to employees' 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.

In accordance with the above criteria, the County has accrued a liability for annual leave and sick leave, which has been earned, but not taken, by County employees.

Other Post Employment Benefits

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

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

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

Note 7: Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County manages these risks of loss through the purchase of various insurance policies.

The County has established a Risk Management Fund. The purpose of this fund is to provide for an employee welfare benefit plan for health insurance. Contributions from eligible employees and the County are deposited in the name of the plan, subject to withdrawal for purposes of paying approved claims and expenses. The County has contracted with Blue Cross and Blue Shield of Kansas to be the claims supervisor. The supervisor reviews all claims for allowability and issues monthly reports to the County. The County has a stop-gap policy which pays any aggregate claims over \$100,000.

Note 8: Summary Disclosure of Significant Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 9: 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-you-go basis.

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

Note 10: Interfund Transactions

A reconciliation of transfers by fund type for 2023 follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Operating Reserve	K.S.A. 19-119	\$ 150,000
County Ambulance	Ambulance Reserve	K.S.A. 12-110d	10,000
ELC Staffing	County Health	K.S.A. 79-2934	33,138
ELC	County Health	K.S.A. 79-2934	40,971
County Health	PHAP Grant	K.S.A. 79-2934	48,168
Health WIC	County Health	K.S.A. 79-2934	300,000
Family Connections	RJA Reinvestment	K.S.A. 79-2934	4,832
Family Connections	RJA Truancy	K.S.A. 79-2934	24,545
Family Connections	Juvenile Justice RJA Judicial	K.S.A. 79-2934	19,772
Family Connections	Juvenile Justice JIAS	K.S.A. 79-2934	12,489
Family Connections	QA Unexpended	K.S.A. 79-2934	18,084
ARPA Prevention/Truancy	RJA Truancy	K.S.A. 79-2934	19,392
Road and Bridge	Equipment Reserve	K.S.A. 19-119	61,000
Regional Collaboration Grant	Juvenile Justice JIAS	K.S.A. 79-2934	26,756
RJA Reinvestment	Regional Collaboration Grant	K.S.A. 79-2934	38,071
RJA Reinvestment	Regional Collaboration Grant	K.S.A. 79-2934	38,071
RJA Reinvestment	RJA Truancy	K.S.A. 79-2934	50,031
RJA Truancy Program	Juvenile Justice JIAS	K.S.A. 79-2934	2,542
Juvenile Justice RJA Judicial	JCAB Grant	K.S.A. 79-2934	41,413
Juvenile Justice JIAS	ARPA Prevention/Truancy	K.S.A. 79-2934	2,503
Juvenile Justice JIAS	JCAB Grant	K.S.A. 79-2934	1,147
Juvenile Justice JIAS	RJA Reinvestment	K.S.A. 79-2934	2,781
Juvenile Justice JIAS	Juvenile Justice RJA Judicial	K.S.A. 79-2934	30,905
Bond and Interest	General Fund	K.S.A. 10-117a	10,000
Fire District #1	Fire District #1 - Equipment Reserve	K.S.A. 68-141g	90,000
Fire District #2	Fire District #2 - Equipment Reserve	K.S.A. 68-141g	30,000
Fire District #4	Fire District #4 - Equipment Reserve	K.S.A. 68-141g	15,000
Sewer District #5	General Fund	K.S.A. 12-825d	6,397
Southridge Paving District	General Fund	K.S.A. 12-825d	350
Motor Vehicle Operating	Motor Vehicle Payroll	Commission Approved	230,940
Total Transfers			<u>\$ 1,359,298</u>

Note 11: Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events through July 15, 2024, which is the date the financial statement was available to be issued.

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

Note 12: Long-Term Debt

Changes in long-term debt for the County for the year were as follows:

ISSUE	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2013	3.49%	1/1/2013	\$ 114,888	11/1/2023	\$ 13,500	\$ -	\$ 13,500	\$ -	\$ 471
Series 2009 Fire District #2	4.25%	11/25/2009	673,300	12/2/2039	479,000	-	20,000	459,000	20,358
Series 2005A Sewer District #2	4.25%	6/28/2005	475,000	9/28/2045	348,000	-	10,000	338,000	14,355
Series 2009A Sewer District #2	4.75%	2/24/2009	345,965	2/24/2049	294,000	-	6,000	288,000	13,965
Series 2009B Sewer District #2	4.50%	2/24/2009	17,733	2/24/2049	149,000	-	3,000	146,000	6,705
Series 2013A Sewer District #3	3.50%	6/26/2013	668,134	6/26/2053	591,000	-	11,000	580,000	20,685
Series 2013B Sewer District #3	2.125%	6/26/2013	283,000	6/26/2053	244,000	-	5,000	239,000	5,185
Series 2005A Sewer District #3	2.125%	6/26/2013	60,000	6/26/2053	52,000	-	1,000	51,000	1,105
Series 2018A D Cr Paving District	4.49%	10/3/2018	47,795	12/1/2023	10,300	-	10,300	-	462
Total General Obligation Bonds					\$ 2,180,800	\$ -	\$ 79,800	\$ 2,101,000	\$ 83,291
Finance Leases									
Fire Station Building	5.48%	6/2/2006	99,200	10/2/2025	\$ 21,430	\$ -	\$ 7,125	\$ 14,305	\$ 1,052
Ambulance Building	4.50%	7/11/2008	800,000	7/11/2023	42,204	-	42,204	-	633
2013 PT2-2000 Pumper Trust Fire District #1	2.59%	4/20/2013	382,928	3/20/2023	11,436	-	11,436	-	50
2018 Fire Trucks	3.22%	5/18/2018	360,000	5/18/2028	208,061	-	36,004	172,057	6,299
2018 Ford Ambulance	2.25%	7/20/2018	711,691	7/20/2023	150,112	-	150,112	-	1,825
Fire District #4 Pumper Truck	2.57%	10/18/2019	95,500	10/18/2029	67,910	-	9,225	58,685	1,634
CAT Motor Graders	1.99%	9/27/2019	611,744	9/27/2024	231,398	-	125,171	106,227	3,467
911 Tower	2.25%	3/10/2020	284,976	3/10/2027	171,747	-	40,577	131,170	3,462
2019 Kenworth Fire District #2	2.23%	3/17/2020	233,635	2/17/2028	127,646	-	23,530	104,116	2,599
2021 Chevy 1500	1.59%	12/15/2020	101,648	12/15/2023	34,097	-	34,097	-	804
1248 S. 220th St.	2.21%	7/23/2021	165,000	7/23/2031	143,746	-	15,383	128,363	3,022
2023 Freightliners	2.90%	9/9/2022	297,476	9/9/2027	278,267	-	56,396	221,871	7,766
2021 Dodge Durango	1.63%	1/25/2022	125,017	1/25/2025	87,541	-	41,611	45,930	1,131
2001 and 2003 Pierce Pumper Truck	3.75%	11/18/2022	98,973	11/18/2028	97,743	-	15,019	82,724	3,456
2023 CAT Weiler Asphalt Paver	3.97%	2/28/2023	135,240	2/28/2025	-	135,240	55,094	80,146	3,659
2023 Ford F-150 Trucks - Sheriff	5.24%	9/21/2023	98,285	9/5/2026	-	98,285	7,828	90,457	1,021
Total Finance Leases					\$ 1,673,338	\$ 233,525	\$ 670,812	\$ 1,236,051	\$ 41,880
Total Contractual Indebtedness					\$ 3,854,138	\$ 233,525	\$ 750,612	\$ 3,337,051	\$ 125,171

(Continued)

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

Note 12: Long-Term Debt (Continued)

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

ISSUE	2024	2025	2026	2027	2028	2029 - 2033	2034 - 2038	2039 - 2043	2044 - 2048	2049 - 2053	Total
Principal											
General Obligation Bonds											
Series 2009 Fire District #2	\$ 21,000	\$ 22,000	\$ 23,000	\$ 23,000	\$ 25,000	\$ 137,000	\$ 170,000	\$ 38,000	\$ -	\$ -	\$ 459,000
Series 2005A Sewer District #2	10,000	10,000	10,000	11,000	11,000	64,000	78,000	99,000	45,000	-	338,000
Series 2009A Sewer District #2	6,000	6,000	6,000	7,000	7,000	40,000	51,000	64,000	82,000	19,000	288,000
Series 2009B Sewer District #2	3,000	3,000	3,000	4,000	4,000	21,000	26,000	32,000	40,000	10,000	146,000
Series 2013A Sewer District #3	12,000	12,000	12,000	13,000	13,000	71,000	84,000	100,000	120,000	143,000	580,000
Series 2013B Sewer District #3	5,000	6,000	6,000	6,000	6,000	31,000	35,000	42,000	48,000	54,000	239,000
Series 2005A Sewer District #3	1,000	1,000	1,000	1,000	1,000	6,000	10,000	10,000	10,000	10,000	51,000
Total General Obligation Bonds	\$ 58,000	\$ 60,000	\$ 61,000	\$ 65,000	\$ 67,000	\$ 370,000	\$ 454,000	\$ 385,000	\$ 345,000	\$ 236,000	\$ 2,101,000
Finance Leases											
Fire Station Building	\$ 7,526	\$ 6,779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,305
2018 Fire Trucks	37,181	38,396	39,650	40,946	15,884	-	-	-	-	-	172,057
Fire District #4 Pumper Truck	9,465	9,711	9,964	10,223	10,296	9,026	-	-	-	-	58,685
CAT Motor Graders	106,227	-	-	-	-	-	-	-	-	-	106,227
911 Tower	41,499	42,443	43,408	3,820	-	-	-	-	-	-	131,170
2019 Kenworth Fire District #2	24,060	24,602	25,157	25,723	4,574	-	-	-	-	-	104,116
1248 S. 220th St.	15,727	16,078	16,437	16,804	17,179	46,138	-	-	-	-	128,363
2023 Freightliners	58,100	59,892	61,721	42,158	-	-	-	-	-	-	221,871
2021 Dodge Durango	42,302	3,628	-	-	-	-	-	-	-	-	45,930
2001 and 2003 Pierce Pumper Truck	15,592	16,203	16,830	17,481	16,618	-	-	-	-	-	82,724
2023 CAT Weiler Asphalt Paver	68,561	11,585	-	-	-	-	-	-	-	-	80,146
2023 Ford F-150 Trucks - Sheriff	31,403	33,089	25,965	-	-	-	-	-	-	-	90,457
Total Finance Leases	\$ 457,643	\$ 262,406	\$ 239,132	\$ 157,155	\$ 64,551	\$ 55,164	\$ -	\$ -	\$ -	\$ -	\$ 1,236,051
Total Principal	\$ 515,643	\$ 322,406	\$ 300,132	\$ 222,155	\$ 131,551	\$ 425,164	\$ 454,000	\$ 385,000	\$ 345,000	\$ 236,000	\$ 3,337,051

(Continued)

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

Note 12: Long-Term Debt (Continued)

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

ISSUE	2024	2025	2026	2027	2028	2029 - 2033	2034 - 2038	2039 - 2043	2044 - 2048	2049 - 2053	Total
Interest											
General Obligation Bonds											
Series 2009 Fire District #2	\$ 19,508	\$ 18,615	\$ 17,680	\$ 16,703	\$ 15,725	\$ 62,221	\$ 30,303	\$ 1,615	\$ -	\$ -	\$ 182,370
Series 2005A Sewer District #2	13,943	13,530	13,118	12,705	12,251	53,915	39,641	21,864	2,805	-	183,772
Series 2009A Sewer District #2	13,680	13,395	13,110	12,825	12,493	57,192	46,694	33,347	16,531	903	220,170
Series 2009B Sewer District #2	6,570	6,435	6,300	6,165	5,985	27,225	22,050	15,705	7,830	450	104,715
Series 2013A Sewer District #3	20,300	19,880	19,460	19,040	18,585	85,855	72,520	56,735	37,975	15,260	365,610
Series 2013B Sewer District #3	5,079	4,973	4,845	4,718	4,590	21,039	17,532	13,579	8,862	3,486	88,703
Series 2005A Sewer District #3	1,084	1,063	1,041	1,020	999	4,676	3,826	2,764	1,701	639	18,813
Total General Obligation Bonds	\$ 80,164	\$ 77,891	\$ 75,554	\$ 73,176	\$ 70,628	\$ 312,123	\$ 232,566	\$ 145,609	\$ 75,704	\$ 20,738	\$ 1,164,153
Finance Leases											
Fire Station Building	\$ 651	\$ 228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 879
2018 Fire Trucks	5,122	3,907	2,652	1,356	450	-	-	-	-	-	13,487
Fire District #4 Pumper Truck	1,394	1,148	896	637	563	298	-	-	-	-	4,936
CAT Motor Graders	971	-	-	-	-	-	-	-	-	-	971
911 Tower	2,540	1,596	632	10	-	-	-	-	-	-	4,778
2019 Kenworth Fire District #2	2,069	1,527	972	406	-	-	-	-	-	-	4,974
1248 S. 220th St.	2,679	2,328	1,969	1,602	1,227	1,372	-	-	-	-	11,177
2023 Freightliners	6,062	4,270	2,441	597	-	-	-	-	-	-	13,370
2021 Dodge Durango	440	5	-	-	-	-	-	-	-	-	445
2001 and 2003 Pierce Pumper Truck	2,883	2,272	1,645	993	319	-	-	-	-	-	8,112
2023 CAT Weiler Asphalt Paver	1,943	57	-	-	-	-	-	-	-	-	2,000
2023 Ford F-150 Trucks - Sheriff	3,993	2,307	570	-	-	-	-	-	-	-	6,870
Total Finance Leases	\$ 30,747	\$ 19,645	\$ 11,777	\$ 5,601	\$ 2,559	\$ 1,670	\$ -	\$ -	\$ -	\$ -	\$ 71,999
Total Interest	\$ 110,911	\$ 97,536	\$ 87,331	\$ 78,777	\$ 73,187	\$ 313,793	\$ 232,566	\$ 145,609	\$ 75,704	\$ 20,738	\$ 1,236,152
Total Principal and Interest	\$ 626,554	\$ 419,942	\$ 387,463	\$ 300,932	\$ 204,738	\$ 738,957	\$ 686,566	\$ 530,609	\$ 420,704	\$ 256,738	\$ 4,573,203

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

CRAWFORD COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended December 31, 2023

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
General Fund	\$ 10,972,750	\$ -	\$ 10,972,750	\$ 10,365,956	\$ (606,794)
Special Purpose Funds					
County Ambulance	2,132,677	-	2,132,677	1,972,060	(160,617)
Clerk's Technology	10,000	-	10,000	-	(10,000)
Treasurer's Technology	20,000	-	20,000	2,774	(17,226)
Register of Deeds Technology	70,000	-	70,000	53,881	(16,119)
County Fair Association	11,600	-	11,600	11,600	-
County Fairground Maintenance	5,800	-	5,800	5,800	-
County Fair Awards	10,500	-	10,500	10,500	-
County Health	1,571,914	-	1,571,914	1,897,011	325,097
Road and Bridge	5,351,930	-	5,351,930	5,343,941	(7,989)
Soil Conservation	49,512	-	49,512	49,512	-
Elderly	150,000	-	150,000	149,727	(273)
Consolidated 911 Tax	300,000	-	300,000	261,793	(38,207)
Employee Benefit	5,717,527	-	5,717,527	5,421,107	(296,420)
Operating Reserve	1,350,000	-	1,350,000	822,700	(527,300)
Historical Society	70,000	-	70,000	69,614	(386)
Mental Health	599,000	-	599,000	599,000	-
Intellectual Disabilities	139,000	-	139,000	139,000	-
Special Alcohol Program	19,500	-	19,500	19,500	-
Special Parks and Recreation	7,000	-	7,000	6,720	(280)
Tourism and Convention	525,000	-	525,000	452,445	(72,555)
Risk Management	5,300,000	-	5,300,000	3,955,617	(1,344,383)
Bond and Interest Funds					
Bond and Interest	-	-	-	-	-
Related Municipal Entities					
Fire District #1	299,200	-	299,200	292,910	(6,290)
Fire District #1 Equipment Reserve	50,000	-	50,000	19,563	(30,437)
Fire District #2	228,455	-	228,455	212,579	(15,876)
Fire District #2 Equipment Reserve	45,000	-	45,000	44,883	(117)
Fire District #3	77,705	-	77,705	74,620	(3,085)
Fire District #3 Equipment Reserve	25,000	-	25,000	-	(25,000)
Fire District #4	89,930	-	89,930	89,627	(303)
Fire District #4 Equipment Reserve	15,000	-	15,000	-	(15,000)
Sewer District #2	63,000	-	63,000	55,557	(7,443)
Sewer District #3	64,600	-	64,600	66,833	2,233
Sewer District #4	50,000	-	50,000	55,898	5,898
Southridge Paving District	14,000	-	14,000	14,323	323
Deer Creek Paving District	10,950	-	10,950	10,962	12
	<u>\$ 35,416,550</u>	<u>\$ -</u>	<u>\$ 35,416,550</u>	<u>\$ 32,548,013</u>	<u>\$ (2,868,537)</u>

CRAWFORD COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Ad valorem taxes	\$ 3,590,459	\$ 3,554,495	\$ 35,964
Delinquent taxes	125,357	125,357	-
Motor vehicle taxes	669,726	669,726	-
Recreation vehicle tax	8,055	8,055	-
16/20M vehicle tax	16,758	16,758	-
Commercial vehicle tax	29,281	29,281	-
Mineral tax	376	576	(200)
Interest and fees on taxes	291,599	330,616	(39,017)
Sales and use tax	3,457,584	3,455,144	2,440
Casino gaming receipts	400,366	375,000	25,366
Alcohol liquor tax	9,252	8,772	480
Emergency preparedness grant	34,066	29,000	5,066
Licenses and permits	21,355	12,000	9,355
Charges for Services	396,557	374,200	22,357
Interest income	698,554	50,000	648,554
Landfill fees	273,174	400,000	(126,826)
Rental income	36,510	36,000	510
Reimbursements	-	96,000	(96,000)
Miscellaneous	25,829	469,053	(443,224)
Transfers in	16,747	-	16,747
Total Receipts	<u>\$ 10,101,605</u>	<u>\$ 10,040,033</u>	<u>\$ 61,572</u>

CRAWFORD COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES			
County Commissioners			
Personnel services	\$ 119,110	\$ 121,900	\$ (2,790)
Fiscal Clerk			
Personnel services	\$ 151,147	\$ 166,860	\$ (15,713)
Contractual services	2,602	-	2,602
Commodities	5,189	-	5,189
Total Fiscal Clerk	<u>\$ 158,938</u>	<u>\$ 166,860</u>	<u>\$ (7,922)</u>
County Clerk			
Personnel services	\$ 175,341	\$ 214,940	\$ (39,599)
Contractual services	4,852	-	4,852
Commodities	7,471	-	7,471
Capital outlay	800	-	800
Total County Clerk	<u>\$ 188,464</u>	<u>\$ 214,940</u>	<u>\$ (26,476)</u>
County Treasurer			
Personnel services	\$ 339,267	\$ 402,400	\$ (63,133)
Contractual services	45,359	-	45,359
Commodities	1,596	-	1,596
Total County Treasurer	<u>\$ 386,222</u>	<u>\$ 402,400</u>	<u>\$ (16,178)</u>
Register of Deeds			
Personnel services	\$ 192,625	\$ 209,160	\$ (16,535)
Contractual services	5,252	-	5,252
Commodities	667	-	667
Capital outlay	64	-	64
Total Register of Deeds	<u>\$ 198,608</u>	<u>\$ 209,160</u>	<u>\$ (10,552)</u>
County Attorney			
Personnel services	\$ 462,946	\$ 610,615	\$ (147,669)
Contractual services	84,055	-	84,055
Commodities	8,491	-	8,491
Total County Attorney	<u>\$ 555,492</u>	<u>\$ 610,615</u>	<u>\$ (55,123)</u>
District Court			
Personnel services	\$ 17,546	\$ 470,710	\$ (453,164)
Contractual services	385,678	-	385,678
Commodities	41,720	-	41,720
Capital outlay	8,056	-	8,056
Total District Court	<u>\$ 453,000</u>	<u>\$ 470,710</u>	<u>\$ (17,710)</u>

CRAWFORD COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
Sheriff			
Personnel services	\$ 1,503,650	\$ 2,133,535	\$ (629,885)
Contractual services	278,659	-	278,659
Commodities	181,157	-	181,157
Capital outlay	96,764	-	96,764
Total Sheriff	<u>\$ 2,060,230</u>	<u>\$ 2,133,535</u>	<u>\$ (73,305)</u>
Jail			
Personnel services	\$ 1,139,957	\$ 1,921,091	\$ (781,134)
Contractual services	434,962	-	434,962
Commodities	409,792	-	409,792
Capital outlay	29,807	-	29,807
Total Jail	<u>\$ 2,014,518</u>	<u>\$ 1,921,091</u>	<u>\$ 93,427</u>
Courthouse General			
Personnel services	\$ 306,548	\$ 524,314	\$ (217,766)
Contractual services	177,079	-	177,079
Commodities	22,836	-	22,836
Total Courthouse General	<u>\$ 506,463</u>	<u>\$ 524,314</u>	<u>\$ (17,851)</u>
Coroner			
Personnel services	\$ 39,448	\$ 98,050	\$ (58,602)
Contractual services	83,050	-	83,050
Commodities	782	-	782
Total Coroner	<u>\$ 123,280</u>	<u>\$ 98,050</u>	<u>\$ 25,230</u>
Miscellaneous			
Personnel services	\$ 21,218	\$ 408,190	\$ (386,972)
Contractual services	454,441	-	454,441
Commodities	3,532	-	3,532
Capital outlay	44,480	-	44,480
Total Miscellaneous	<u>\$ 523,671</u>	<u>\$ 408,190</u>	<u>\$ 115,481</u>
Civil Defense			
Personnel services	\$ 51,504	\$ 93,400	\$ (41,896)
Contractual services	10,148	-	10,148
Commodities	3,002	-	3,002
Total Civil Defense	<u>\$ 64,654</u>	<u>\$ 93,400</u>	<u>\$ (28,746)</u>

CRAWFORD COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
Zoning			
Personnel services	\$ 87,333	\$ 95,937	\$ (8,604)
Contractual services	1,731	-	1,731
Commodities	868	-	868
Total Zoning	<u>\$ 89,932</u>	<u>\$ 95,937</u>	<u>\$ (6,005)</u>
Landfill			
Contractual services	<u>\$ 57,163</u>	<u>\$ 30,451</u>	<u>\$ 26,712</u>
Workmen's Comp & Liability			
Contractual services	<u>\$ 234,774</u>	<u>\$ 159,272</u>	<u>\$ 75,502</u>
911 Administration			
Personnel services	\$ 69,099	\$ 103,500	\$ (34,401)
Contractual services	8,840	-	8,840
Commodities	12,575	-	12,575
Total 911 Administration	<u>\$ 90,514</u>	<u>\$ 103,500</u>	<u>\$ (12,986)</u>
Computer			
Personnel services	\$ 124,166	\$ 158,270	\$ (34,104)
Contractual services	3,871	-	3,871
Commodities	329	-	329
Total Computer	<u>\$ 128,366</u>	<u>\$ 158,270</u>	<u>\$ (29,904)</u>
Special Projects			
Personnel services	<u>\$ 81,355</u>	<u>\$ 83,909</u>	<u>\$ (2,554)</u>
County Counselor			
Personnel services	\$ 145,849	\$ 150,800	\$ (4,951)
Contractual services	2,728	-	2,728
Commodities	1,367	-	1,367
Total County Counselor	<u>\$ 149,944</u>	<u>\$ 150,800</u>	<u>\$ (856)</u>
Department of Youth Services			
Contractual services	<u>\$ 566,204</u>	<u>\$ 566,200</u>	<u>\$ 4</u>
Court Security			
Personnel services	\$ 263,072	\$ 305,910	\$ (42,838)
Contractual services	7,740	-	7,740
Commodities	18,770	-	18,770
Total Court Security	<u>\$ 289,582</u>	<u>\$ 305,910</u>	<u>\$ (16,328)</u>

**CRAWFORD COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023**

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
GIS			
Personnel services	\$ 104,897	\$ 125,327	\$ (20,430)
Contractual services	8,629	-	8,629
Commodities	1,848	-	1,848
Total GIS	\$ 115,374	\$ 125,327	\$ (9,953)
LEPP			
Personnel services	\$ 21,624	\$ 29,179	\$ (7,555)
Contractual services	1,738	-	1,738
Commodities	2,091	-	2,091
Total LEPP	\$ 25,453	\$ 29,179	\$ (3,726)
Appraiser			
Personnel services	\$ 567,171	\$ 656,200	\$ (89,029)
Contractual services	41,523	-	41,523
Commodities	14,872	-	14,872
Capital outlay	26,195	-	26,195
Total Appraiser	\$ 649,761	\$ 656,200	\$ (6,439)
Election			
Personnel services	\$ 118,723	\$ 249,280	\$ (130,557)
Contractual services	75,728	-	75,728
Commodities	4,012	-	4,012
Capital outlay	19,875	-	19,875
Total Election	\$ 218,338	\$ 249,280	\$ (30,942)
Building Improvements	\$ 74,209	\$ 81,000	\$ (6,791)
Addiction Treatment Building	50,000	177,630	(127,630)
Public Infrastructure Officer	40,816	49,720	(8,904)
Land Bank	1,521	-	1,521
Transfers out	150,000	575,000	(425,000)
Total Expenditures	\$ 10,365,956	\$ 10,972,750	\$ (606,794)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (264,351)		
UNENCUMBERED CASH - JANUARY 1	1,186,901		
UNENCUMBERED CASH - DECEMBER 31	\$ 922,550		

CRAWFORD COUNTY, KANSAS
COUNTY AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	\$ 634,835	\$ 659,709	\$ (24,874)
Delinquent tax	14,551	14,833	(282)
Motor vehicle tax	76,285	77,474	(1,189)
Recreational vehicle tax	919	900	19
16/20M vehicle tax	1,796	1,754	42
Commercial vehicle tax	3,352	3,499	(147)
Charges for services	1,294,806	1,400,000	(105,194)
Miscellaneous	390	-	390
Total Cash Receipts	\$ 2,026,934	\$ 2,158,169	\$ (131,235)
EXPENDITURES			
Personnel services	\$ 1,403,995	\$ 1,470,847	\$ (66,852)
Contractual services	276,690	292,400	(15,710)
Commodities	85,960	116,900	(30,940)
Capital outlay	195,415	252,530	(57,115)
Transfers out	10,000	-	10,000
Total Expenditures	\$ 1,972,060	\$ 2,132,677	\$ (160,617)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 54,874		
UNENCUMBERED CASH - JANUARY 1	12,534		
UNENCUMBERED CASH - DECEMBER 31	\$ 67,408		

**CRAWFORD COUNTY, KANSAS
COMMUNITY CORRECTIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS

Intergovernmental	\$ 961,727
Charges for services	5,552
Total Cash Receipts	\$ 967,279

EXPENDITURES

Personnel services	\$ 748,043
Contractual services	96,083
Commodities	4,348
Capital outlay	56,429
Total Expenditures	\$ 904,903

RECEIPTS OVER (UNDER) EXPENDITURES	\$ 62,376
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UNENCUMBERED CASH - JANUARY 1	165,278
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UNENCUMBERED CASH - DECEMBER 31	\$ 227,654
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**CRAWFORD COUNTY, KANSAS
AMBULANCE RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Transfers in	<u>\$ 10,000</u>
EXPENDITURES	
Miscellaneous	<u>\$ 74,455</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (64,455)
UNENCUMBERED CASH - JANUARY 1	<u>249,287</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 184,832</u></u>

**CRAWFORD COUNTY, KANSAS
COUNTY ATTORNEY TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Charges for services	<u>\$ 2,399</u>
EXPENDITURES	
Contractual services	<u>\$ 1,199</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 1,200</u>
UNENCUMBERED CASH - JANUARY 1	<u>6,064</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 7,264</u></u>

**CRAWFORD COUNTY, KANSAS
CLERK'S TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
RECEIPTS			
Charges for services	\$ 8,640	\$ 10,300	\$ (1,660)
EXPENDITURES			
Capital outlay	\$ -	\$ 10,000	\$ (10,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 8,640		
UNENCUMBERED CASH - JANUARY 1	<u>8,184</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 16,824</u>		

CRAWFORD COUNTY, KANSAS
TREASURER'S TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Licenses, fees and permits			
Charges for services	\$ 8,640	\$ 10,300	\$ (1,660)
EXPENDITURES			
Commodities	\$ 1,278	\$ 20,000	\$ (18,722)
Contractual services	1,496	-	1,496
Total Expenditures	\$ 2,774	\$ 20,000	\$ (17,226)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,866		
UNENCUMBERED CASH - JANUARY 1	27,959		
UNENCUMBERED CASH - DECEMBER 31	\$ 33,825		

CRAWFORD COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Charges for services	\$ 34,560	\$ 41,200	\$ (6,640)
Interest income	4,053	150	3,903
Total Cash Receipts	\$ 38,613	\$ 41,350	\$ (2,737)
EXPENDITURES			
Contractual services	\$ 53,881	\$ 70,000	\$ (16,119)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (15,268)		
UNENCUMBERED CASH - JANUARY 1	133,917		
UNENCUMBERED CASH - DECEMBER 31	\$ 118,649		

**CRAWFORD COUNTY, KANSAS
SAFE PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Donations	<u>\$ 4,620</u>
EXPENDITURES	
Contractual services	<u>\$ 7,319</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (2,699)
UNENCUMBERED CASH - JANUARY 1	<u> 12,427</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 9,728</u></u>

CRAWFORD COUNTY, KANSAS
COUNTY FAIR ASSOCIATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Ad valorem tax	\$ 9,378	\$ 9,653	\$ (275)
Delinquent tax	288	400	(112)
Motor vehicle tax	1,564	1,542	22
16/20M vehicle tax	39	34	5
Commercial vehicle tax	67	69	(2)
Total Cash Receipts	<u>\$ 11,336</u>	<u>\$ 11,698</u>	<u>\$ (362)</u>
EXPENDITURES			
Contractual services	<u>\$ 11,600</u>	<u>\$ 11,600</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (264)		
UNENCUMBERED CASH - JANUARY 1	<u>526</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 262</u>		

CRAWFORD COUNTY, KANSAS
COUNTY FAIRGROUND MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	\$ 4,690	\$ 4,728	\$ (38)
Delinquent tax	145	170	(25)
Motor vehicle tax	762	736	26
Recreational vehicle tax	9	9	-
16/20M vehicle tax	20	17	3
Commercial vehicle tax	33	33	-
Total Cash Receipts	\$ 5,659	\$ 5,693	\$ (34)
EXPENDITURES			
Contractual services	\$ 5,800	\$ 5,800	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (141)		
UNENCUMBERED CASH - JANUARY 1	217		
UNENCUMBERED CASH - DECEMBER 31	\$ 76		

**CRAWFORD COUNTY, KANSAS
COUNTY FAIR AWARDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem tax	\$ 8,500	\$ 8,643	\$ (143)
Delinquent tax	258	350	(92)
Motor vehicle tax	1,384	1,349	35
Recreational vehicle tax	17	16	1
16/20M vehicle tax	35	31	4
Commercial vehicle tax	60	61	(1)
Total Cash Receipts	<u>\$ 10,254</u>	<u>\$ 10,450</u>	<u>\$ (196)</u>
 EXPENDITURES			
Contractual services	<u>\$ 10,500</u>	<u>\$ 10,500</u>	<u>\$ -</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	\$ (246)		
 UNENCUMBERED CASH - JANUARY 1	<u>430</u>		
 UNENCUMBERED CASH - DECEMBER 31	<u>\$ 184</u>		

**CRAWFORD COUNTY, KANSAS
HEALTH EMERGENCY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Intergovernmental	<u>\$ 75,000</u>
EXPENDITURES	
Contractual services	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 75,000
UNENCUMBERED CASH - JANUARY 1	<u> -</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 75,000</u></u>

**CRAWFORD COUNTY, KANSAS
RV BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS		
Intergovernmental		\$ <u> -</u>
EXPENDITURES		
Capital outlay		\$ <u> -</u>
RECEIPTS OVER (UNDER) EXPENDITURES		\$ <u> -</u>
UNENCUMBERED CASH - JANUARY 1		<u> 15,153</u>
UNENCUMBERED CASH - DECEMBER 31		<u><u> 15,153</u></u>

**CRAWFORD COUNTY, KANSAS
ELC STAFFING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Transfers in	<u>\$ 29,497</u>
EXPENDITURES	
Transfers out	<u>\$ 62,635</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (33,138)
UNENCUMBERED CASH - JANUARY 1	<u> 33,138</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u> -</u></u>

**CRAWFORD COUNTY, KANSAS
ELC FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS

Intergovernmental	\$ 298,420
Transfers in	29,497
Total Cash Receipts	\$ 327,917

EXPENDITURES

Personnel services	\$ 116,957
Contractual services	163,490
Transfers out	70,468
Total Expenditures	\$ 350,915

RECEIPTS OVER (UNDER) EXPENDITURES	\$ (22,998)
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UNENCUMBERED CASH - JANUARY 1	79,212
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UNENCUMBERED CASH - DECEMBER 31	\$ 56,214
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**CRAWFORD COUNTY, KANSAS
COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem taxes	\$ 563,037	\$ 585,084	\$ (22,047)
Delinquent taxes	16,571	18,000	(1,429)
Motor vehicle taxes	88,944	89,773	(829)
Recreation vehicle tax	1,071	1,043	28
16/20M vehicle tax	2,160	2,032	128
Commercial vehicle tax	3,899	4,055	(156)
Intergovernmental	529,767	464,712	65,055
Charges for services	168,920	200,000	(31,080)
Miscellaneous	32,862	100,000	(67,138)
Transfers in	374,109	-	374,109
Total Receipts	\$ 1,781,340	\$ 1,464,699	\$ 316,641
EXPENDITURES			
Personnel services	\$ 1,613,022	\$ 1,908,000	\$ (294,978)
Contractual services	199,051	400,000	(200,949)
Commodities	29,450	45,000	(15,550)
Capital outlay	7,320	-	7,320
Transfers out	48,168	-	48,168
Other costs	-	(781,086)	781,086
Total Expenditures	\$ 1,897,011	\$ 1,571,914	\$ 325,097
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (115,671)		
UNENCUMBERED CASH - JANUARY 1	235,420		
UNENCUMBERED CASH - DECEMBER 31	\$ 119,749		

**CRAWFORD COUNTY, KANSAS
PHAP GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Transfers in	<u>\$ 48,168</u>
EXPENDITURES	
Personnel services	<u>\$ 13,693</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 34,475</u>
UNENCUMBERED CASH - JANUARY 1	<u>(3,861)</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 30,614</u></u>

**CRAWFORD COUNTY, KANSAS
HEALTH AND FAMILY SERVICES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS		
Intergovernmental		\$ 33,849
Charges for services		2,566
Total Cash Receipts		<u>\$ 36,415</u>
EXPENDITURES		
Personnel services		<u>\$ 11,713</u>
RECEIPTS OVER (UNDER) EXPENDITURES		\$ 24,702
UNENCUMBERED CASH - JANUARY 1		<u>9,894</u>
UNENCUMBERED CASH - DECEMBER 31		<u><u>\$ 34,596</u></u>

**CRAWFORD COUNTY, KANSAS
HEALTH WIC FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Intergovernmental	<u>\$ 601,203</u>
EXPENDITURES	
Transfers out	<u>\$ 300,000</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 301,203
UNENCUMBERED CASH - JANUARY 1	<u>411,754</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 712,957</u></u>

**CRAWFORD COUNTY, KANSAS
FREE TO KNOW FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Intergovernmental	<u>\$ 173,318</u>
EXPENDITURES	
Personnel services	\$ 140,970
Contractual services	<u>4,316</u>
Total Expenditures	<u>\$ 145,286</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 28,032
UNENCUMBERED CASH - JANUARY 1	<u>55,424</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 83,456</u></u>

**CRAWFORD COUNTY, KANSAS
KANSAS COLPO HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Intergovernmental	\$ -
EXPENDITURES	
Contractual services	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>3,218</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 3,218</u></u>

**CRAWFORD COUNTY, KANSAS
HERR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Intergovernmental	<u>\$ -</u>
EXPENDITURES	
Contractual services	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ -</u>
UNENCUMBERED CASH - JANUARY 1	<u>6,290</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 6,290</u></u>

**CRAWFORD COUNTY, KANSAS
CASE MANAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Intergovernmental	<u>\$ 128,931</u>
EXPENDITURES	
Personnel services	\$ 80,700
Contractual services	2,922
Commodities	<u>328</u>
Total Expenditures	<u><u>\$ 83,950</u></u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 44,981
UNENCUMBERED CASH - JANUARY 1	<u>11,822</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 56,803</u></u>

**CRAWFORD COUNTY, KANSAS
CANCER PREVENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS

Charges for services \$ 711

EXPENDITURES

Contractual services \$ -

RECEIPTS OVER (UNDER) EXPENDITURES \$ 711

UNENCUMBERED CASH - JANUARY 1 33,096

UNENCUMBERED CASH - DECEMBER 31 \$ 33,807

**CRAWFORD COUNTY, KANSAS
FAMILY CONNECTIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS		
Transfers in	\$	108,040
EXPENDITURES		
Personnel services	\$	8,383
Transfers out		79,722
Total Expenditures	\$	88,105
RECEIPTS OVER (UNDER) EXPENDITURES	\$	19,935
UNENCUMBERED CASH - JANUARY 1		226,189
UNENCUMBERED CASH - DECEMBER 31	\$	246,124

**CRAWFORD COUNTY, KANSAS
TEEN PREGNANCY GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Intergovernmental	\$ -
EXPENDITURES	
Contractual services	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>14,032</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 14,032</u></u>

**CRAWFORD COUNTY, KANSAS
ARPA GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Interest income	<u>\$ 128,305</u>
EXPENDITURES	
Contractual services	<u>\$ 1,919,215</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ (1,790,910)</u>
UNENCUMBERED CASH - JANUARY 1	<u>6,040,702</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 4,249,792</u></u>

**CRAWFORD COUNTY, KANSAS
 ARPA PREVENTION/TRUANCY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 Regulatory Basis
 For the Year Ended December 31, 2023**

RECEIPTS	
Intergovernmental	\$ 135,750
Transfers in	2,503
Total Cash Receipts	<u>\$ 138,253</u>
 EXPENDITURES	
Personnel services	\$ 93,074
Contractual services	25,787
Transfers out	19,392
Total Expenditures	<u>\$ 138,253</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ -
 UNENCUMBERED CASH - JANUARY 1	 <u>-</u>
 UNENCUMBERED CASH - DECEMBER 31	 <u><u>\$ -</u></u>

**CRAWFORD COUNTY, KANSAS
WELLNESS GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Reimbursements	\$ -
EXPENDITURES	
Personnel services	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>5,870</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 5,870</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, 2023

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem taxes	\$ 3,624,675	\$ 3,767,679	\$ (143,004)
Delinquent taxes	91,722	90,000	1,722
Motor vehicle taxes	472,774	465,760	7,014
Recreation vehicle tax	5,672	5,412	260
16/20M vehicle tax	12,843	10,542	2,301
Commercial vehicle tax	20,517	21,036	(519)
Intergovernmental	980,388	950,000	30,388
Charges for services	37,177	27,600	9,577
Miscellaneous	1,050	200	850
Transfers in	55,500	-	55,500
Total Receipts	<u>\$ 5,302,318</u>	<u>\$ 5,338,229</u>	<u>\$ (35,911)</u>
EXPENDITURES			
Maintenance			
Personnel services	\$ 1,876,177	\$ 4,988,880	\$ (3,112,703)
Contractual services	650,788	-	650,788
Commodities	2,137,567	-	2,137,567
Capital outlay	255,825	-	255,825
Special Bridge			
Personnel services	46,219	268,000	(221,781)
Contractual services	15,980	-	15,980
Commodities	171,536	-	171,536
Noxious Weeds			
Personnel services	60,954	95,050	(34,096)
Contractual services	7,177	-	7,177
Commodities	5,161	-	5,161
Capital outlay	57	-	57
Transfers out	116,500	-	116,500
Total Expenditures	<u>\$ 5,343,941</u>	<u>\$ 5,351,930</u>	<u>\$ (7,989)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (41,623)		
UNENCUMBERED CASH - JANUARY 1	<u>301,836</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 260,213</u>		

**CRAWFORD COUNTY, KANSAS
SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Intergovernmental	<u>\$ -</u>
EXPENDITURES	
Contractual services	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>683,102</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 683,102</u></u>

**CRAWFORD COUNTY, KANSAS
STREET MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Intergovernmental	\$ <u> -</u>
EXPENDITURES	
Contractual services	\$ <u> -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ <u> -</u>
UNENCUMBERED CASH - JANUARY 1	<u> 104,861</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u> 104,861</u></u>

**CRAWFORD COUNTY, KANSAS
EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Miscellaneous	\$ 338,198
Transfers in	61,000
Total Cash Receipts	<u>\$ 399,198</u>
 EXPENDITURES	
Capital outlay	<u>\$ 200,000</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ 199,198
 UNENCUMBERED CASH - JANUARY 1	 <u>199,341</u>
 UNENCUMBERED CASH - DECEMBER 31	 <u><u>\$ 398,539</u></u>

**CRAWFORD COUNTY, KANSAS
SOIL CONSERVATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem	\$ 39,275	\$ 40,685	\$ (1,410)
Delinquent	1,229	1,150	79
Motor vehicle	6,535	6,503	32
Recreational vehicle tax	79	76	3
16/20M vehicle tax	167	147	20
Commercial vehicle tax	285	294	(9)
Total Cash Receipts	<u>\$ 47,570</u>	<u>\$ 48,855</u>	<u>\$ (1,285)</u>
 EXPENDITURES			
Contractual services	<u>\$ 49,512</u>	<u>\$ 49,512</u>	<u>\$ -</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,942)		
 UNENCUMBERED CASH - JANUARY 1	<u>3,162</u>		
 UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,220</u>		

**CRAWFORD COUNTY, KANSAS
DRUG ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Intergovernmental	\$ -
EXPENDITURES	
Contractual services	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>1,992</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,992</u></u>

**CRAWFORD COUNTY, KANSAS
DRIVER IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Charges for services	<u>\$ 1,200</u>
EXPENDITURES	
Contractual services	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,200
UNENCUMBERED CASH - JANUARY 1	<u>5,563</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 6,763</u></u>

**CRAWFORD COUNTY, KANSAS
ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem	\$ 118,118	\$ 122,746	\$ (4,628)
Delinquent	3,737	3,800	(63)
Motor vehicle	19,705	19,666	39
Recreational vehicle tax	237	228	9
16/20M vehicle tax	504	445	59
Commercial vehicle tax	860	888	(28)
Total Cash Receipts	<u>\$ 143,161</u>	<u>\$ 147,773</u>	<u>\$ (4,612)</u>
 EXPENDITURES			
Contractual services	<u>\$ 149,727</u>	<u>\$ 150,000</u>	<u>\$ (273)</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	\$ (6,566)		
 UNENCUMBERED CASH - JANUARY 1	<u>12,494</u>		
 UNENCUMBERED CASH - DECEMBER 31	<u>\$ 5,928</u>		

CRAWFORD COUNTY, KANSAS
CONSOLIDATED 911 TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
911 telephone tax	\$ 268,706	\$ 269,000	\$ (294)
EXPENDITURES			
Contractual services	\$ 227,268	\$ 300,000	\$ (72,732)
Commodities	4,357	-	4,357
Capital outlay	30,168	-	30,168
Total Expenditures	\$ 261,793	\$ 300,000	\$ (38,207)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 6,913		
UNENCUMBERED CASH - JANUARY 1	241,653		
UNENCUMBERED CASH - DECEMBER 31	\$ 248,566		

CRAWFORD COUNTY, KANSAS
EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem taxes	\$ 4,955,393	\$ 5,150,807	\$ (195,414)
Delinquent taxes	122,393	120,000	2,393
Motor vehicle taxes	638,520	637,296	1,224
Recreation vehicle tax	7,674	7,405	269
16/20M vehicle tax	16,364	14,425	1,939
Commercial vehicle tax	27,857	28,783	(926)
Total Receipts	\$ 5,768,201	\$ 5,958,716	\$ (190,515)
EXPENDITURES			
Personnel services	\$ 5,410,490	\$ 5,709,377	\$ (298,887)
Contractual services	10,617	8,150	2,467
Total Expenditures	\$ 5,421,107	\$ 5,717,527	\$ (296,420)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 347,094		
UNENCUMBERED CASH - JANUARY 1	170,359		
UNENCUMBERED CASH - DECEMBER 31	\$ 517,453		

CRAWFORD COUNTY, KANSAS
OPERATING RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem taxes	\$ 114,307	\$ 113,030	\$ 1,277
Delinquent taxes	3,238	3,300	(62)
Motor vehicle taxes	16,925	20,100	(3,175)
Recreation vehicle tax	203	700	(497)
16/20M vehicle tax	437	1,750	(1,313)
Commercial vehicle tax	738	2,000	(1,262)
Windfarm payment	121,875	121,875	-
ATC payment	-	125,000	(125,000)
Transfers in	150,000	-	150,000
Total Receipts	<u>\$ 407,723</u>	<u>\$ 387,755</u>	<u>\$ 19,968</u>
 EXPENDITURES			
Contractual services	\$ 698,867	\$ 1,350,000	\$ (651,133)
Windfarm disbursement	123,833	-	123,833
Total Expenditures	<u>\$ 822,700</u>	<u>\$ 1,350,000</u>	<u>\$ (527,300)</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ (414,977)		
 UNENCUMBERED CASH - JANUARY 1	 <u>1,154,161</u>		
 UNENCUMBERED CASH - DECEMBER 31	 <u>\$ 739,184</u>		

**CRAWFORD COUNTY, KANSAS
MV REMODEL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Charges for Services	<u>\$ -</u>
EXPENDITURES	
Capital outlay	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>38,864</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 38,864</u></u>

CRAWFORD COUNTY, KANSAS
HISTORICAL SOCIETY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem taxes	\$ 55,688	\$ 57,708	\$ (2,020)
Delinquent taxes	1,689	2,400	(711)
Motor vehicle taxes	9,131	9,063	68
Recreation vehicle tax	110	105	5
16/20M vehicle tax	238	205	33
Commercial vehicle tax	398	409	(11)
Total Receipts	<u>\$ 67,254</u>	<u>\$ 69,890</u>	<u>\$ (2,636)</u>
EXPENDITURES			
Appropriation to the Historical Society	<u>\$ 69,614</u>	<u>\$ 70,000</u>	<u>\$ (386)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ (2,360)</u>		
UNENCUMBERED CASH - JANUARY 1	<u>2,390</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 30</u>		

**CRAWFORD COUNTY, KANSAS
JCAB GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Intergovernmental	\$ 165,459
Transfers in	42,560
Total Cash Receipts	<u>\$ 208,019</u>
 EXPENDITURES	
Personnel services	\$ 88,983
Grant expenses	585
Total Expenditures	<u>\$ 89,568</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ 118,451
 UNENCUMBERED CASH - JANUARY 1	 <u>656</u>
 UNENCUMBERED CASH - DECEMBER 31	 <u><u>\$ 119,107</u></u>

**CRAWFORD COUNTY, KANSAS
REGIONAL COLLABORATION GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Intergovernmental	\$ 314,567
Transfers in	76,142
Total Cash Receipts	<u>\$ 390,709</u>
EXPENDITURES	
Personnel services	\$ 103,880
Grant expenses	17,674
Transfers out	26,756
Total Expenditures	<u>\$ 148,310</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 242,399
UNENCUMBERED CASH - JANUARY 1	<u>4,219</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 246,618</u></u>

**CRAWFORD COUNTY, KANSAS
RJA REINVESTMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS

Intergovernmental	\$ 309,381
Transfers in	7,613
Total Cash Receipts	\$ 316,994

EXPENDITURES

Personnel services	\$ 81,167
Contractual services	560
Transfers out	126,173
Total Expenditures	\$ 207,900

RECEIPTS OVER (UNDER) EXPENDITURES	\$ 109,094
UNENCUMBERED CASH - JANUARY 1	(1,616)
UNENCUMBERED CASH - DECEMBER 31	\$ 107,478

**CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Charges for Services	<u>\$ -</u>
EXPENDITURES	
Public safety	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>1,679</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,679</u></u>

**CRAWFORD COUNTY, KANSAS
PREVENTION SERVICES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Intergovernmental	<u>\$ -</u>
EXPENDITURES	
Contractual services	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>1,395</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,395</u></u>

**CRAWFORD COUNTY, KANSAS
CRAWFORD COUNTY TEEN COURT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS			
	Charges for services	\$	-
EXPENDITURES			
	Contractual services	\$	-
RECEIPTS OVER (UNDER) EXPENDITURES		\$	-
UNENCUMBERED CASH - JANUARY 1			2,072
UNENCUMBERED CASH - DECEMBER 31		\$	2,072

**CRAWFORD COUNTY, KANSAS
RJA TRUANCY PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS

Transfers in	\$ 93,968
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EXPENDITURES

Personnel services	\$ 125,176
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Contractual services	43,680
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Commodities	40
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Transfers out	2,542
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Total Expenditures	\$ 171,438
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RECEIPTS OVER (UNDER) EXPENDITURES	\$ (77,470)
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UNENCUMBERED CASH - JANUARY 1	77,470
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UNENCUMBERED CASH - DECEMBER 31	\$ -
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**CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE INCENTIVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Intergovernmental	<u>\$ -</u>
EXPENDITURES	
Contractual services	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>190</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 190</u></u>

**CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE RJA JUDICIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS

Intergovernmental	\$ 541,082
Transfers in	50,677
Total Cash Receipts	<u>\$ 591,759</u>

EXPENDITURES

Personnel services	\$ 499,954
Contractual services	37,054
Commodities	7,824
Capital outlay	1,471
Transfers out	41,413
Total Expenditures	<u>\$ 587,716</u>

RECEIPTS OVER (UNDER) EXPENDITURES	\$ 4,043
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UNENCUMBERED CASH - JANUARY 1	<u>(5,958)</u>
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UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ (1,915)</u></u>
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**CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE JIAS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS

Intergovernmental	\$ 25,250
License, Fees and Permits	1,391
Reimbursements	146,923
Transfers in	41,787
Total Receipts	<u>\$ 215,351</u>

EXPENDITURES

Personnel services	\$ 73,948
Contractual services	32,955
Transfers out	37,336
Total Expenditures	<u>\$ 144,239</u>

RECEIPTS OVER (UNDER) EXPENDITURES \$ 71,112

UNENCUMBERED CASH - JANUARY 1 8,458

UNENCUMBERED CASH - DECEMBER 31 \$ 79,570

**CRAWFORD COUNTY, KANSAS
QA UNEXPENDED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Transfers in	<u>\$ 18,084</u>
EXPENDITURES	
Miscellaneous	<u>\$ 5,676</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 12,408</u>
UNENCUMBERED CASH - JANUARY 1	<u> -</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 12,408</u></u>

CRAWFORD COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	\$ 493,864	\$ 513,147	\$ (19,283)
Delinquent tax	14,790	14,000	790
Motor vehicle tax	77,324	76,742	582
Recreational vehicle tax	929	892	37
16/20M vehicle tax	2,031	1,737	294
Commercial vehicle tax	3,366	3,466	(100)
Total Receipts	\$ 592,304	\$ 609,984	\$ (17,680)
EXPENDITURES			
Appropriation	\$ 599,000	\$ 599,000	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (6,696)		
UNENCUMBERED CASH - JANUARY 1	27,550		
UNENCUMBERED CASH - DECEMBER 31	\$ 20,854		

CRAWFORD COUNTY, KANSAS
INTELLECTUAL DISABILITIES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	\$ 110,790	\$ 115,143	\$ (4,353)
Delinquent tax	3,478	3,400	78
Motor vehicle tax	18,422	18,429	(7)
Recreational vehicle tax	222	214	8
16/20M vehicle tax	464	417	47
Commercial vehicle tax	805	832	(27)
Total Receipts	\$ 134,181	\$ 138,435	\$ (4,254)
 EXPENDITURES			
Appropriation	\$ 139,000	\$ 139,000	\$ -
 RECEIPTS OVER (UNDER) EXPENDITURES	\$ (4,819)		
 UNENCUMBERED CASH - JANUARY 1	10,002		
 UNENCUMBERED CASH - DECEMBER 31	\$ 5,183		

**CRAWFORD COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS

Licenses, Fees and Permits	\$ 303,331
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EXPENDITURES

Contractual services	\$ 75,903
Commodities	4,192
Capital outlay	370
Miscellaneous	34
Transfers out	230,940
Total Expenditures	\$ 311,439

RECEIPTS OVER (UNDER) EXPENDITURES	\$ (8,108)
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UNENCUMBERED CASH - JANUARY 1	23,560
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UNENCUMBERED CASH - DECEMBER 31	\$ 15,452
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**CRAWFORD COUNTY, KANSAS
CRISIS RESOURCE CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Intergovernmental	<u>\$ -</u>
EXPENDITURES	
Contractual services	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>275</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 275</u></u>

**CRAWFORD COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Alcohol liquor tax	\$ 25,634	\$ 19,500	\$ 6,134
EXPENDITURES			
Contractual services	\$ 19,500	\$ 19,500	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 6,134		
UNENCUMBERED CASH - JANUARY 1	<u>5,700</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 11,834</u>		

**CRAWFORD COUNTY, KANSAS
DRUG ENDANGERED CHILDREN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Intergovernmental	<u>\$ -</u>
EXPENDITURES	
Contractual services	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>1,926</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,926</u></u>

**CRAWFORD COUNTY, KANSAS
SPECIAL PARKS & REC
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Alcohol liquor tax	\$ 9,252	\$ 7,968	\$ 1,284
EXPENDITURES			
Contractual services	\$ 6,720	\$ 7,000	\$ (280)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,532		
UNENCUMBERED CASH - JANUARY 1	<u>8,114</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 10,646</u>		

CRAWFORD COUNTY, KANSAS
TOURISM AND CONVENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transient guest tax	\$ 583,858	\$ 508,000	\$ 75,858
Reimbursements	-	1,000	(1,000)
Total Cash Receipts	\$ 583,858	\$ 509,000	\$ 74,858
EXPENDITURES			
Personnel services	\$ 164,630	\$ 525,000	\$ (360,370)
Contractual services	277,665	-	277,665
Commodities	10,132	-	10,132
Capital outlay	18	-	18
Total Expenditures	\$ 452,445	\$ 525,000	\$ (72,555)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 131,413		
UNENCUMBERED CASH - JANUARY 1	398,627		
UNENCUMBERED CASH - DECEMBER 31	\$ 530,040		

**CRAWFORD COUNTY, KANSAS
OPIOID SETTLEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Intergovernmental	<u>\$ 97,380</u>
EXPENDITURES	
Contractual services	<u>\$ 2,472</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 94,908
UNENCUMBERED CASH - JANUARY 1	<u>7,243</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 102,151</u></u>

**CRAWFORD COUNTY, KANSAS
VIOLENCE AGAINST WOMEN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS

Intergovernmental \$ 23,454

EXPENDITURES

Miscellaneous \$ 23,454

RECEIPTS OVER (UNDER) EXPENDITURES \$ -

UNENCUMBERED CASH - JANUARY 1 -

UNENCUMBERED CASH - DECEMBER 31 \$ -

**CRAWFORD COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Delinquent tax	<u>\$ -</u>
EXPENDITURES	
Transfers out	<u>\$ 10,000</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (10,000)
UNENCUMBERED CASH - JANUARY 1	<u>11,681</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,681</u></u>

CRAWFORD COUNTY, KANSAS
RISK MANAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Interest income	\$ 3,334	\$ -	\$ (811,822)
Blue Cross Blue Shield premiums	4,188,178	5,000,000	(808,488)
Total Cash Receipts	\$ 4,191,512	\$ 5,000,000	\$ (1,620,310)
EXPENDITURES			
Contractual services	\$ 3,955,617	\$ 5,300,000	\$ (1,344,383)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 235,895		
UNENCUMBERED CASH - JANUARY 1	1,251,298		
UNENCUMBERED CASH - DECEMBER 31	\$ 1,487,193		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Ad valorem taxes	\$ 242,303	\$ 246,851	\$ (4,548)
Delinquent taxes	4,489	2,500	1,989
Motor vehicle taxes	48,979	48,086	893
Recreation vehicle tax	727	615	112
16/20M vehicle tax	1,092	912	180
Commercial vehicle tax	1,746	2,056	(310)
Total Receipts	<u>\$ 299,336</u>	<u>\$ 301,020</u>	<u>\$ (1,684)</u>
EXPENDITURES			
Personnel services	\$ 38,699	\$ 279,200	\$ (240,501)
Contractual services	144,536	-	144,536
Commodities	19,636	-	19,636
Capital outlay	39	-	39
Transfers out	90,000	20,000	70,000
Total Expenditures	<u>\$ 292,910</u>	<u>\$ 299,200</u>	<u>\$ (6,290)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 6,426		
UNENCUMBERED CASH - JANUARY 1	<u>(598)</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 5,828</u>		

**CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Transfers in	\$ 90,000	\$ 20,000	\$ 70,000
EXPENDITURES			
Capital outlay	\$ 19,563	\$ 50,000	\$ (30,437)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 70,437		
UNENCUMBERED CASH - JANUARY 1	<u>93,242</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 163,679</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #2 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem taxes	\$ 170,255	\$ 175,056	\$ (4,801)
Delinquent taxes	3,510	2,500	1,010
Motor vehicle taxes	36,222	34,246	1,976
Recreation vehicle tax	713	565	148
16/20M vehicle tax	1,544	1,276	268
Commercial vehicle tax	1,055	826	229
Reimbursements	-	9,900	(9,900)
Total Receipts	\$ 213,299	\$ 224,369	\$ (11,070)
EXPENDITURES			
Personnel services	\$ 49,736	\$ 140,455	\$ (90,719)
Contractual services	40,514	-	40,514
Commodities	15,033	-	15,033
Capital outlay	36,938	-	36,938
Debt service	40,358	40,000	358
Transfers out	30,000	48,000	(18,000)
Total Expenditures	\$ 212,579	\$ 228,455	\$ (15,876)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 720		
UNENCUMBERED CASH - JANUARY 1	732		
UNENCUMBERED CASH - DECEMBER 31	\$ 1,452		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #2 EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	\$ 15,000	\$ -	\$ 15,000
Transfers in	30,000	48,000	(18,000)
Total Cash Receipts	\$ 45,000	\$ 48,000	\$ (3,000)
 EXPENDITURES			
Capital outlay	\$ 44,883	\$ 45,000	\$ (117)
 RECEIPTS OVER (UNDER) EXPENDITURES	\$ 117		
 UNENCUMBERED CASH - JANUARY 1	73,416		
 UNENCUMBERED CASH - DECEMBER 31	\$ 73,533		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem taxes	\$ 66,437	\$ 68,518	\$ (2,081)
Delinquent taxes	2,068	800	1,268
Motor vehicle taxes	8,685	9,406	(721)
Recreation vehicle tax	150	113	37
16/20M vehicle tax	566	502	64
Commercial vehicle tax	193	180	13
Total Receipts	\$ 78,099	\$ 79,519	\$ (1,420)
EXPENDITURES			
Personnel services	\$ 12,258	\$ 67,705	\$ (55,447)
Contractual services	26,556	-	26,556
Commodities	4,680	-	4,680
Capital outlay	12,651	-	12,651
Debt service	18,475	-	18,475
Transfers out	-	10,000	(10,000)
Total Expenditures	\$ 74,620	\$ 77,705	\$ (3,085)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,479		
UNENCUMBERED CASH - JANUARY 1	2,634		
UNENCUMBERED CASH - DECEMBER 31	\$ 6,113		

**CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	\$ 1,500	\$ 10,000	\$ (8,500)
EXPENDITURES			
Capital outlay	\$ -	\$ 25,000	\$ (25,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,500		
UNENCUMBERED CASH - JANUARY 1	5,095		
UNENCUMBERED CASH - DECEMBER 31	\$ 6,595		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #4 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem taxes	\$ 78,313	\$ 79,243	\$ (930)
Delinquent taxes	441	500	(59)
Motor vehicle taxes	11,140	11,404	(264)
Recreation vehicle tax	212	243	(31)
16/20M vehicle tax	671	587	84
Commercial vehicle tax	357	386	(29)
Total Receipts	\$ 91,134	\$ 92,363	\$ (1,229)
EXPENDITURES			
Personnel services	\$ 5,124	\$ 79,930	\$ (74,806)
Contractual services	26,618	-	26,618
Commodities	20,920	-	20,920
Capital outlay	2,533	-	2,533
Debt service	19,037	-	19,037
Miscellaneous	395	-	395
Transfers out	15,000	10,000	5,000
Total Expenditures	\$ 89,627	\$ 89,930	\$ (303)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,507		
UNENCUMBERED CASH - JANUARY 1	450		
UNENCUMBERED CASH - DECEMBER 31	\$ 1,957		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #4 EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	\$ 897	\$ -	\$ 897
Transfers in	15,000	10,000	5,000
Total Cash Receipts	\$ 15,897	\$ 10,000	\$ 5,897
 EXPENDITURES			
Capital outlay	\$ -	\$ 15,000	\$ (15,000)
 RECEIPTS OVER (UNDER) EXPENDITURES	\$ 15,897		
 UNENCUMBERED CASH - JANUARY 1	18,924		
 UNENCUMBERED CASH - DECEMBER 31	\$ 34,821		

**CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #1 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Special assessments	<u>\$ -</u>
EXPENDITURES	
Debt service	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>15,677</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 15,677</u></u>

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #2 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	\$ 23,646	\$ 25,000	\$ (1,354)
Delinquent tax	423	2,000	(1,577)
Charges for services	35,310	36,500	(1,190)
Total Cash Receipts	\$ 59,379	\$ 63,500	\$ (4,121)
EXPENDITURES			
Contractual services	\$ 31,202	\$ 63,000	\$ (31,798)
Debt service	24,355	-	24,355
Total Expenditures	\$ 55,557	\$ 63,000	\$ (7,443)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,822		
UNENCUMBERED CASH - JANUARY 1	46,748		
UNENCUMBERED CASH - DECEMBER 31	\$ 50,570		

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #3 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Special assessments	\$ 49,307	\$ 48,000	\$ 1,307
Delinquent tax	3,417	1,500	1,917
Charges for services	18,248	-	18,248
Total Cash Receipts	<u>\$ 70,972</u>	<u>\$ 49,500</u>	<u>\$ 21,472</u>
EXPENDITURES			
Contractual services	\$ 22,165	\$ 19,600	\$ 2,565
Commodities	693	-	693
Debt service	43,975	45,000	(1,025)
Total Expenditures	<u>\$ 66,833</u>	<u>\$ 64,600</u>	<u>\$ 2,233</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 4,139		
UNENCUMBERED CASH - JANUARY 1	<u>69,832</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 73,971</u>		

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #4 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Ad valorem	\$ 27,951	\$ 29,100	\$ (1,149)
Delinquent	1,711	3,000	(1,289)
Charges for services	26,681	32,000	(5,319)
Total Cash Receipts	<u>\$ 56,343</u>	<u>\$ 64,100</u>	<u>\$ (7,757)</u>
EXPENDITURES			
Personnel services	\$ 2,626	\$ -	\$ 2,626
Contractual services	15,605	50,000	(34,395)
Commodities	8,070	-	8,070
Miscellaneous	29,597	-	29,597
Total Expenditures	<u>\$ 55,898</u>	<u>\$ 50,000</u>	<u>\$ 5,898</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 445		
UNENCUMBERED CASH - JANUARY 1	<u>42,583</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 43,028</u>		

**CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #5 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS	
Delinquent tax	<u>\$ -</u>
EXPENDITURES	
Transfers out	<u>\$ 6,397</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ (6,397)</u>
UNENCUMBERED CASH - JANUARY 1	<u>6,397</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ -</u></u>

**CRAWFORD COUNTY, KANSAS
SOUTHRIDGE PAVING DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Ad valorem tax	\$ 13,974	\$ -	\$ 13,974
EXPENDITURES			
Debt service	\$ 13,973	\$ 14,000	\$ (27)
Transfers out	350	-	350
Total Expenditures	<u>\$ 14,323</u>	<u>\$ 14,000</u>	<u>\$ 323</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (349)		
UNENCUMBERED CASH - JANUARY 1	<u>349</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ -</u></u>		

CRAWFORD COUNTY, KANSAS
DEER CREEK PAVING DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Special assessments	\$ 10,962	\$ 10,962	\$ -
EXPENDITURES			
Capital outlay	\$ 10,962	\$ 10,950	\$ 12
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	<u>-</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ -</u>		

CRAWFORD COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes				
Current taxes	\$ 24,364,657	\$ 42,786,199	\$ 41,547,226	\$ 25,603,630
Current 16/20M trucks	71,437	105,260	106,945	69,752
Delinquent personal prop	517,115	1,182,915	1,234,091	465,939
Delinquent 16/20M trucks	1,053	7,419	8,219	253
Mineral tax	-	752	752	-
Commercial vehicle tax	1,462	239,858	225,256	16,064
Motor vehicle tax	896,429	4,989,088	5,018,287	867,230
Neighborhood revitalization	-	443,501	443,501	-
Pittsburg TIF financing	-	333,540	333,540	-
Special city and county street	-	1,021,115	1,021,115	-
Total Distributable Funds	\$ 25,852,153	\$ 51,109,647	\$ 49,938,932	\$ 27,022,868
Subdivision Funds:				
Hospital districts	\$ -	\$ 542,956	\$ 542,956	\$ -
SEK library district	-	230,860	230,860	-
State	-	529,079	529,079	-
Watershed districts	-	4,666	4,666	-
Extension Council	-	480,305	480,305	-
School districts	271	15,572,118	15,572,389	-
Cities	26,000	11,862,408	11,888,408	-
Townships	-	285,773	285,773	-
Total State Funds	\$ 26,271	\$ 29,508,165	\$ 29,534,436	\$ -
Other Agency Funds				
Beneficiary	\$ 4,578	\$ -	\$ -	\$ 4,578
Cereal Malt Beverage	125	300	225	200
Attorney Forfeiture Fees	6,695	2,580	-	9,275
Special Law Enforcement Tr	126,981	76,254	38,667	164,568
Jail Commissary Trust	507	-	-	507
State Election Filing Fee	-	200	200	-
Fish and Game	-	2,189	2,189	-
Heritage Trust Fund	3,652	17,280	16,715	4,217
MV Sales Tax Fund	-	4,008,259	4,008,259	-
State Vehicle Fund	-	3,099,370	3,099,370	-
Kansas Drivers License Fees	-	15,158	15,158	-
Flex Spending	34,662	134,265	134,123	34,804
Payroll Clearing Accounts	-	8,625,609	8,625,609	-
Crawford Co Law Library	89,357	18,291	17,496	90,152
Sherriff's Office	100,046	214,597	225,478	89,165
County Attorney	1,955	19	-	1,974
Total Other Agency Funds	\$ 368,558	\$ 16,214,371	\$ 16,183,489	\$ 399,440
Total Agency Funds	\$ 26,246,982	\$ 96,832,183	\$ 95,656,857	\$ 27,422,308



July 15, 2024

County Commissioners
Crawford County, Kansas

**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statement
Performed in Accordance With Government Auditing Standards**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Crawford County, Kansas (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated July 15, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's 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 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 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 over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting 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 County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

July 15, 2024
Crawford County, Kansas
(Continued)

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.

Vayne & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas



July 15, 2024

County Commissioners
Crawford County, Kansas

**Independent Auditor's Report on Compliance for Each
Major Program and on Internal Control Over
Compliance in Accordance with the Uniform Guidance**

Unmodified Opinions

We have audited Crawford County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of County's major federal programs for the year ended December 31, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the 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, 2023.

Basis for Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

July 15, 2024
Crawford County, Kansas
(Continued)

Auditor's Responsibilities for the Audit of Compliance (continued)

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

CRAWFORD COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Award Expenditures	Subrecipient Expenditures
U.S. Department of Agriculture			
Passed through Kansas Department of Health & Environment WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 591,093	\$ -
U.S. Department of Housing and Urban Development			
Passed through State of Kansas Housing Resource Center Emergency Shelter Grant	14.231	\$ 23,454	\$ -
U.S. Department of Justice			
Passed through State of Kansas Office of Attorney General Equitable Sharing Program	16.922	\$ 300	\$ -
U.S. Department of Transportation			
Passed through Kansas Department of Transportation Highway Planning and Construction Cluster State and Community Highway Safety	20.600	\$ 2,863	\$ -
U.S. Department of the Treasury			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	\$ 1,919,215	\$ -
U.S. Department of Health and Human Services			
Passed through Kansas Department of Health & Environment			
Public Health Emergency Preparedness	93.069	\$ 29,408	\$ -
Family Planning Services	93.217	27,058	-
Immunization Cooperative Agreements	93.268	9,673	-
COVID-19 - ELC: Enhancing Detection Grant	93.323	63,522	-
Child Care and Development Block Grant	93.575	103,228	-
Medical Assistance Program	93.778	65,025	-
Breast and Cervical Cancer	93.898	129,137	-
HIV Care Formula Grant	93.917	104,241	-
Preventative Health and Health Services Block Grant	93.991	52,934	-
Maternal & Child Health Services Block Grant to the States	93.994	117,854	-
Total Department of Health and Human Services		\$ 702,080	\$ -
U.S. Department of Homeland Security			
Passed through Kansas Division of Emergency Management			
Disaster Grants - Public Assistance	97.036	\$ 111,604	\$ -
Emergency Management Performance Grants	97.042	29,203	-
Total Department of Homeland Security		\$ 140,807	\$ -
Total Federal Expenditures		\$ 3,379,812	\$ -

CRAWFORD COUNTY, KANSAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2023

Note 1: Organization

Crawford County, Kansas, (the County), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the schedule of Expenditures of Federal Awards.

Note 2: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The County elected not to use the 10% de minimis indirect cost rate.

Note 3: Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4: Additional Audits

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy and efficiency and program results that may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County's financial position at December 31, 2023.

Note 5: Outstanding Loans

The County did not have any outstanding loans under any federal grants at December 31, 2023.

CRAWFORD COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2023

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None
Reportable conditions identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statement noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reportable conditions identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Identification of major programs:

Name of Federal program	Assistance Listing Number
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027

Dollar threshold used to distinguish between Type A and Type B programs:	\$	750,000
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Auditee qualified as a low-risk auditee?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Note:

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The County elected not to use the 10% de minimis indirect cost rate.

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.