

CRAWFORD COUNTY, KANSAS

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

For the Year Ended December 31, 2013

CRAWFORD COUNTY, KANSAS

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
FINANCIAL STATEMENT:	
Independent Auditors' Report.....	1 - 2
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis.....	3 - 5
Notes to the Financial Statement	6 - 21
REGULATORY REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget, Regulatory Basis	22
Schedule 2	
Schedules of Receipts and Expenditures - Actual and Budget, Regulatory Basis	
General Fund.....	23-24
Extension Council Fund.....	25
County Ambulance Fund.....	26
Community Corrections Fund	27
County Attorney Training Fund	28
Register of Deeds Technology Fund	29
Land Records Technology Fund.....	30
County Fair Association Fund.....	31
County Fairground Maintenance Fund.....	32
County Fair Awards Fund	33
County Health Fund.....	34
Health and Family Services Fund	35
Health WIC Fund.....	36
Safe Program Fund	37
Free to Know Fund.....	38
Kansas COLPO Health Fund.....	39
HERR Fund	40
Street Maintenance Fund.....	41
Case Management Fund	42
Cancer Prevention Fund	43
Family Connections Fund.....	44
Teen Pregnancy Grant Fund.....	45
Road and Bridge Fund	46
Equipment Reserve	47
Soil Conservation Fund	48
Drug Enforcement Fund	49
Driver Improvement Fund	50
Elderly Fund	51
Emergency Telephone Tax Fund	52
Consolidated 911 Tax Fund	53
Employee Benefit Fund	54
Historical Society Fund	55
Juvenile Justice Fund	56
Prevention Services Fund	57

CRAWFORD COUNTY, KANSAS

TABLE OF CONTENTS
(Continued)

	<u>PAGE NUMBER</u>
Schedule 2 (Continued)	
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis	
Crawford County Teen Court Fund	58
Fiscal Clerk JJA Fund	59
Juvenile Justice Incentive Fund	60
Juvenile Justice RJA Judicial Fund	61
Juvenile Justice JIAS Fund	62
Local Environment Protect Fund	63
Mental Health Fund	64
Mental Retardation Fund	65
Crisis Resource Center Fund	66
Special Alcohol Program Fund	67
Special Parks and Recreation Fund	68
Tourism and Convention Fund	69
Violence Against Women Fund	70
Drug Endangered Children Fund	71
Bond and Interest Fund	72
Risk Management Fund	73
Fire District #1 Fund	74
Fire District #2 Fund	75
Fire District #3 Fund	76
Fire District #4 Fund	77
Sewer District #1 Fund	78
Sewer District #2 Fund	79
Sewer District #3 Fund	80
Sewer District #4 Fund	81
Sewer District #5 Fund	82
 Schedule 3	
Schedule of Receipts and Disbursements, Agency Funds, Regulatory Basis	83-84
 FEDERAL COMPLIANCE SECTION:	
 Schedule of Expenditures of Federal Awards	85
 Independent Auditors' Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by OMB Circular A – 133	86-87
 Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance With <i>Government Auditing Standards</i>	88-89
 Schedule of Findings and Questioned Costs	90-91
 Summary Schedule of Prior Audit Findings	92
 Corrective Action Plan.....	93

*Diehl
Banwart
Bolton*

Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Crawford County Courthouse
Girard, Kansas 66056

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash balance, regulatory basis, of Crawford County, Kansas as of and for the year ended December 31, 2013 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Crawford County, Kansas as of December 31, 2013 or changes in financial position or cash flows thereof for the year then ended.

Unqualified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance for Crawford County, Kansas as of December 31, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget, Regulatory Basis; Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis; the Schedule of Receipts and Disbursements, Agency Funds, Regulatory Basis; and the Schedule of Expenditure of Federal Awards (Schedules 1, 2, 3, and the Federal Compliance Section as listed in the table of contents) is presented for analysis and is not a required part of the basic financial statement, however is required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide, and for purposes of additional analysis is required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 4, 2014, on our consideration of the County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance.



DIEHL, BANWART, BOLTON, CPAs PA

September 4, 2014
Girard, Kansas

CRAWFORD COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2013

Fund	Beginning		Receipts	Expenditures	Ending		Add Encumbrances and Accounts Payable	Cash Balance December 31, 2013
	Unencumbered Cash Balance				Unencumbered Cash Balance			
Governmental Type Funds								
General Fund	\$ 193,903.58	\$ 8,019,150.47	\$ 7,817,333.01	\$ 395,721.04	\$ 246,950.51	\$ 642,671.55		
Special Purpose Funds								
Extension Council	-	-	-	-	-	-	-	-
County Ambulance	39,449.92	1,310,655.86	1,349,888.20	217.58	25,505.08	25,722.66		
Community Corrections	39,169.10	540,373.08	487,210.94	92,331.24	49.24	92,380.48		
County Attorney Training	1,457.87	2,043.84	3,254.79	246.92	-	246.92		
Register of Deeds Technology	97,115.39	39,320.91	30,108.42	106,327.88	-	106,327.88		
Land Records Technology	6,280.84	7,000.00	-	13,280.84	-	13,280.84		
County Fair Association	1,468.25	11,360.04	11,206.00	1,622.29	-	1,622.29		
County Fairground Maint	752.55	5,703.49	5,696.00	760.04	-	760.04		
County Fair Awards	7,450.76	2,409.79	9,860.55	-	-	-		
County Health	23,654.93	960,593.71	945,464.47	38,784.17	20,928.18	59,712.35		
Health and Family Services	-	43,923.32	43,694.59	228.73	-	228.73		
Health WIC	79,805.58	288,090.00	275,000.00	92,895.58	-	92,895.58		
Safe Program	-	7,925.00	6,000.00	1,925.00	-	1,925.00		
Free to Know	34,608.62	94,225.43	128,837.33	(3.28)	3.28	-		
Kansas COLPO Health HERR	853.64	1,412.98	-	2,266.62	-	2,266.62		
Street Maintenance	6,290.13	-	-	6,290.13	-	6,290.13		
Case Management	-	142,000.00	-	142,000.00	-	142,000.00		
Cancer Prevention	12,847.74	41,160.00	46,617.91	7,389.83	-	7,389.83		
Family Connections	17,287.68	2,198.17	-	19,485.85	-	19,485.85		
Teen Pregnancy Grant	27,159.29	65,873.00	44,136.82	48,895.47	-	48,895.47		
Road and Bridge	22,204.81	-	17,589.22	4,615.59	-	4,615.59		
Equipment Reserve	198,564.81	3,334,803.50	3,390,209.96	143,158.35	70,293.10	213,451.45		
Soil Conservation	17,778.33	136,395.27	42,200.00	111,973.60	-	111,973.60		
Drug Enforcement	547.85	34,654.51	33,912.00	1,290.36	-	1,290.36		
Driver Improvement	14,497.65	-	-	14,497.65	-	14,497.65		
Elderly	1,286.46	777.00	-	2,063.46	-	2,063.46		
Emergency Telephone Tax	2,790.53	143,840.75	145,900.95	730.33	-	730.33		

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

CRAWFORD COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2013

Fund	Beginning		Receipts	Expenditures	Ending		Add Encumbrances and Accounts Payable	Cash Balance December 31, 2013
	Unencumbered Cash Balance	Unencumbered Cash Balance			Unencumbered Cash Balance	Unencumbered Cash Balance		
Governmental Type Funds (Continued)								
Special Purpose Funds (Continued)								
Consolidated 911 Tax	\$ 149,221.18	\$ 201,080.49	\$ 126,323.56	\$ 223,978.11	\$ -	\$ 223,978.11	\$ -	\$ 223,978.11
Employee Benefit	11,332.48	3,245,538.42	3,256,870.00	0.90	15,489.93	15,490.83		15,490.83
Historical Society	567.99	22,777.65	23,345.64	(0.00)	-	(0.00)		(0.00)
Juvenile Justice	1,678.52	-	-	1,678.52	-	1,678.52		1,678.52
Prevention Services	1,395.31	-	-	1,395.31	-	1,395.31		1,395.31
Crawford County Teen Court	2,072.40	-	-	2,072.40	-	2,072.40		2,072.40
Fiscal Clerk JJA	12,975.68	35,713.83	29,918.03	18,771.48	-	18,771.48		18,771.48
Juvenile Justice Incentive	2,075.53	-	-	2,075.53	-	2,075.53		2,075.53
Juvenile Justice RJA Judicial	45.00	276,089.50	276,134.50	-	-	-		-
Juvenile Justice JIAS	5,359.97	100,794.00	106,136.97	17.00	-	17.00		17.00
Local Environmental Protect	-	-	-	-	-	-		-
Mental Health	10,528.76	524,217.27	534,746.03	-	-	-		-
Mental Retardation	2,205.94	132,593.97	134,799.91	-	-	-		-
Crisis Resource Center	275.00	-	-	275.00	-	275.00		275.00
Special Alcohol Program	6,294.77	19,868.10	21,090.77	5,072.10	-	5,072.10		5,072.10
Special Parks and Recreation	2,569.91	8,125.38	8,157.44	2,537.85	-	2,537.85		2,537.85
Tourism and Convention	141,515.33	303,641.49	241,293.01	203,863.81	-	203,863.81		203,863.81
Violence Against Women	-	16,550.00	16,550.00	-	-	-		-
Drug Endangered Children	1,925.92	-	-	1,925.92	-	1,925.92		1,925.92
Bond and Interest Fund	66,330.03	1,411,551.91	1,382,462.50	95,419.44	-	95,419.44		95,419.44
Trust Fund								
Risk Management	433,641.76	3,058,608.64	3,181,781.62	310,468.78	1,153.90	311,622.68		311,622.68
Subtotal Primary Government	1,699,237.79	24,593,040.77	24,173,731.14	2,118,547.42	380,373.22	2,498,920.64		2,498,920.64

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

CRAWFORD COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2013

Fund	Beginning		Receipts	Expenditures	Ending		Add Encumbrances and Accounts Payable	Cash Balance December 31, 2013
	Unencumbered Cash Balance	Unencumbered Cash Balance			Unencumbered Cash Balance	Unencumbered Cash Balance		
Related Governmental Entities								
Fire District #1	\$ 26.70	\$ 157,186.37	\$ 157,189.39	\$ 23.68	\$ 4,291.21	\$ 4,314.89		
Fire District #2	-	99,074.48	92,104.50	6,969.98	5,915.24	12,885.22		
Fire District #3	936.35	47,204.37	46,890.41	1,250.31	8,783.09	10,033.40		
Fire District #4	1,836.97	48,577.71	40,763.89	9,650.79	863.00	10,513.79		
Sewer District #1	14,875.05	103.21	-	14,978.26	-	14,978.26		
Sewer District #2	19,716.44	45,449.15	42,554.78	22,610.81	-	22,610.81		
Sewer District #3	3,981.45	1,065,565.81	1,064,368.40	5,178.86	-	5,178.86		
Sewer District #4	29,892.63	45,509.14	45,748.54	29,653.23	-	29,653.23		
Sewer District #5	19,829.46	21,931.20	41,760.66	-	-	-		
Total Related Governmental Entities	91,095.05	1,530,601.44	1,531,380.57	90,315.92	19,852.54	110,168.46		

Total Reporting Entity (Excluding Agency Funds)	\$ 1,790,332.84	\$ 26,123,642.21	\$ 25,705,111.71	\$ 2,208,863.34	\$ 400,225.76	\$ 2,609,089.10
---	------------------------	-------------------------	-------------------------	------------------------	----------------------	------------------------

COMPOSITION OF CASH

County Treasurer:	Cash on hand	\$ 4,427.93
	Cash in Bank - Checking accounts	13,739,464.80
	Cash in Bank - Certificates of Deposit	8,495,000.00
Total County Treasurer		22,238,892.73
Motor Vehicle Special Auto Checking		206,265.63
Crawford County Law Library Checking		84,111.05
District Court - Girard Checking		56,399.78
District Court - Pittsburg Checking		439,461.89
County Attorney Checking		0.10
Payroll Clearing		-
Total Cash		23,025,131.18
Agency Fund per Schedule 3		(20,416,042.08)
Total Reporting Entity (Excluding Agency Funds)		\$ 2,609,089.10

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

CRAWFORD COUNTY, KANSAS

Notes to the Financial Statement
For the Year Ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

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

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

- Rural Fire District Numbers 1, 2, 3 and 4 - The Fire Districts provide fire control services to a portion of the County. All Board members are appointed by the County. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.
- Sewer Districts Number 1, 2, 3, 4 and 5 - The Sewer Districts were created to build and operate sewage disposal systems in portions of the County. General Obligation Bonds were issued in the name of the County to pay for constructing the disposal system. The District assesses fees and pays for maintenance and the debt service on the bonds issued to build the disposal system. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.

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

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

Basis of Presentation - Fund Accounting

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

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

- General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.
- Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.
- Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.
- Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).
- Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

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

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

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

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

Budgetary Information

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

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

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

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.

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

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. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budgeted expenditure authority) lapse at year-end.

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

Qualifying Budget Credits

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

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

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

Cash and Investments

Cash includes amounts in demand and time deposit checking accounts. The Statutes of the State of Kansas allow Kansas municipalities to invest in savings accounts, certificates of deposit, no fund warrants, temporary notes, repurchase agreements, the Kansas Municipal Investment Pool, and United States Government obligations. As of and during the year ended December 31, 2013, the County's funds were invested in interest bearing money market checking accounts and certificates of deposit, which are acceptable investments in accordance with Kansas Statutes.

Compensated Absences

The County's policies regarding vacation and sick pay permit full-time employees to accumulate vacation days with a maximum accumulation of no more than 30 days. Upon termination of employment, employees will be compensated for all accumulated unused vacation leave. At December 31, 2013, the estimated value of accumulated vacation was \$614,247.

Sick leave may be accumulated not to exceed 20 days. Any accumulated sick leave in excess of 20 days will be credited to a Major Medical Leave account for the employee. No employee may accumulate more than 120 days of Major Medical Leave. Employees are not paid for any unused sick leave or Major Medical Leave upon termination of employment. At the end of the year the estimated value of accumulated sick leave and Major Medical Leave was \$659,069 and \$1,692,850.

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

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

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

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

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

Pension Plan

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

Termination and Post Employment Benefits

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

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

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

Sales Taxes

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

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

Property Taxes

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

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

Payments by the State of Kansas

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

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Kansas Statutes

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

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

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

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

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

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

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

At December 31, 2013 the County's carrying amount of deposits was \$23,020,703.25 and the bank balance was \$23,309,479.38. Of the bank balance, \$2,329,794.68 was covered by federal depository insurance and \$20,979,684.70 was covered by pledged securities totaling \$22,631,646.70, held in safekeeping in the trust departments of separate banks.

4. **DEFINED BENEFIT PENSION PLAN**

Plan Description

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

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. Effective July 1, 2009 KPERs has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERs member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. KPERs is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

5. **SPECIAL TERMINATION BENEFITS**

The County has adopted an early retirement program for eligible employees. The program was offered on a voluntary basis. As compensation for accepting early retirement, the County will pay the cost maintaining the employee's current level of health insurance until the employee reaches the age of 65. The County intends to fund these benefits on a pay-as-go basis. The total amount of benefits paid during the year was approximately \$57,555. The estimated liability for those employees electing to participate in the program at December 31, 2013 is \$305,161.

6. **RISK MANAGEMENT**

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

Internal Service Fund – Risk Management

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

This resolution provides for the following:

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

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

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

Combined Individual and Aggregate Stop-Loss Provision mean:

1. Individual insured: The paid Claims Expense for Benefits in excess of \$50,000 for an insured in a contract year and the Administrative Fee of the Contract Holder's Administrative Services Agreement associated with the Incurred Claims Expense in excess of the stated dollar amount.

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

2. Aggregate: The paid claims expense in excess of 120% of the expected paid claims expense and the administrative fee of the contract holder’s administrative services agreement associated with the paid claims expense in excess of the stated percent.

7. **CONTINGENCIES**

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

8. **LITIGATION**

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

9. **MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE COSTS**

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

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

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

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

10. **INTERFUND TRANSFERS**

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

<u>From-Fund</u>	<u>To-Fund</u>	<u>Statutory Authority</u>	<u>Amount</u>
Road & Bridge	Equipment Reserve	12-1, 117	\$ 60,000.00
Register of Deeds Tech	Land Records Technology	19, 119	7,000.00

11. BUDGET AMENDMENTS

The budgets for the following funds were amended:

	Original Budget	Amended Budget
<u>Employee Benefit Fund</u>		
Receipts		
Taxes	\$ 3,323,710	\$ 3,245,538
Unencumbered Cash, January 1	79	11,332
Resources Available	<u>\$ 3,323,789</u>	<u>\$ 3,256,870</u>
Expenditures		
Employee Benefits	<u>\$ 3,161,850</u>	<u>\$ 3,256,870</u>
 <u>Tourism & Convention Fund</u>		
Receipts		
Taxes	\$ 193,742	\$ 303,641
Unencumbered Cash, January 1	114,093	141,515
Resources Available	<u>\$ 307,835</u>	<u>\$ 445,156</u>
Expenditures		
Economic Development	<u>\$ 185,000</u>	<u>\$ 250,000</u>
 <u>Road and Bridge Fund</u>		
Receipts		
Taxes	\$ 2,491,291	\$ 2,411,833
State Aid	869,033	901,370
Other	15,114	21,430
Total Receipts	3,375,438	3,334,633
Unencumbered Cash, January 1	160,000	198,565
Resources Available	<u>\$ 3,535,438</u>	<u>\$ 3,533,198</u>
Expenditures		
Public Roads	<u>\$ 3,414,539</u>	<u>\$ 3,533,192</u>

12. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to December 31, 2013 through September 4, 2014, the date of the financial statements were available for issue. During this period, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements.

13. LONG-TERM OBLIGATIONS

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

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions New Debt	Reductions/Principal Paid	Balances End of Year	Interest Paid
<u>General Obligation Bonds</u>									
Series 2003A	3.75-4.00%	09-01-2003	2,440,000	11-1-2014	\$ 1,620,000	\$ -	\$ 785,000	\$ 835,000	\$ 62,003
Series 2004A	3.10-3.55%	09-01-2004	3,300,000	11-1-2014	1,020,000	-	500,000	520,000	35,460
Series 2013D	3.49	08-01-2013	114,888	11-01-2023	-	114,888	-	114,888	-
Subtotal					2,640,000	114,888	1,285,000	1,469,888	97,463
Series 2009 Fire District #2	4.25%	11-25-2009	673,300	12-02-2039	637,000	-	13,000	624,000	27,073
Series 2005A Sewer District #2	4.25%	09-28-2005	475,000	09-28-2045	422,000	-	6,000	416,000	17,408
Series 2009A Sewer District #4	4.75%	02-24-2009	345,965	02-24-2049	340,000	-	3,000	337,000	16,150
Series 2009B Sewer District #4	4.50%	02-24-2009	177,733	02-24-2049	174,000	-	2,000	172,000	7,830
Series 2013A Sewer District #3	3.50%	06-26-2013	668,134	06-26-2053	-	668,134	-	668,134	-
Series 2013B Sewer District #3	2.125%	06-26-2013	283,000	06-26-2053	-	283,000	-	283,000	-
Series 2013C Sewer District #3	2.125%	06-26-2013	60,000	06-26-2053	-	60,000	-	60,000	-
Total General Obligation Bonds					4,213,000	1,126,022	1,309,000	4,030,022	165,923
<u>Temporary Notes</u>									
Series 2011 - Sewer District # 3	2.24%	08-15-2012	1,011,890	08-15-2013	1,011,890	-	1,011,890	-	20,526
Total Temporary Notes					1,011,890	-	1,011,890	-	20,526
<u>Lease Purchase Agreements</u>									
CSEL Project	0.000%	03-01-2007	40,594	2-1-2018	17,598	-	17,598	-	-
Election Equipment	4.940%	09-11-2007	208,886	10-1-2014	34,592	-	34,592	-	742
Noxious Weed Building	3.490%	03-13-2008	49,112	3-03-2013	1,487	-	1,487	-	6
2008 GM 2500 Suburban 4x4	3.280%	03-25-2008	30,472	4-1-2013	1,539	-	1,539	-	8
Ambulance Building	4.500%	07-11-2008	800,000	7-11-2023	609,561	-	46,938	562,622	26,470
2009 Chevy Ambulances (2)	3.380%	05-01-2009	279,550	5-01-2014	74,142	-	54,255	19,887	1,457
12M2 Caterpillar (2)	2.470%	08-01-2012	281,320	8-01-2017	279,031	-	54,079	224,952	6,283
Ford Explorers (3)	2.250%	11-09-2012	89,022	11-08-2015	84,185	-	29,116	55,068	1,595
2010 Ford F-150 (4)	3.270%	05-17-2010	94,624	06-01-2013	10,684	-	10,684	-	72
2012 Ford F-150 (3)	3.240%	07-01-2011	75,177	07-05-2014	38,430	-	25,482	12,948	869
Ford F-150 (3)	2.000%	06-04-2013	79,927	06-05-2016	-	79,927	15,156	64,771	878
2012 New Holland Tractor (3)	1.970%	12-20-2013	168,393	01-08-2017	-	168,393	-	168,393	-
2013 Chevy Ambulances (2)	2.120%	10-09-2013	262,270	10-09-2018	-	262,270	8,465	253,805	757
Subtotals					1,151,249	510,589	299,391	1,362,447	39,137

13. LONG TERM OBLIGATIONS (Continued)

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions New Debt	Reductions/Principal Paid	Balances End of Year	Interest Paid
<u>Lease Purchase Agreements (Continued)</u>									
Building - Fire District # 4	5.480%	06-02-2006	\$ 99,200	6-01-2024	\$ 69,861	\$ -	\$ 4,469	\$ 65,392	\$ 3,708
Pumper Truck '91Pierce Arrow-Fire District	3.875%	12-17-2009	62,066	2-28-2019	43,140	-	5,835	37,305	1,543
PTI-2000 Pumper Truck-Fire District # 2	3.710%	12-05-2008	158,667	5-05-2014	31,867	-	31,867	-	760
Radios and Pagers-Fire District # 3	4.480%	03-01-2011	34,149	3-01-2016	22,506	-	8,231	14,275	870
2008 Ford F350-Fire District # 3	3.990%	07-26-2011	24,584	8-01-2016	19,479	-	4,745	14,734	691
2013 PT2-2000 Pumper Truck-Fire District # 1	3.990%	07-26-2011	24,584	8-01-2016	-	382,928	29,803	353,125	6,453
Total Lease Purchases					\$ 1,338,101	\$ 893,517	\$ 384,340	\$ 1,847,278	\$ 53,162
<u>Compensated Absences</u>									
Vacation			\$ 446,583		\$ 167,664	\$ -	\$ -	\$ 614,247	N/A
Sick Pay			372,873		286,196	-	-	659,069	N/A
Major Medical Sick Pay			1,128,056		564,794	-	-	1,692,850	N/A
Early Retirement Benefits			303,590		1,571	-	-	305,161	N/A
			2,251,102		1,020,225	-	-	3,271,327	
			\$ 8,814,093		\$ 3,039,764	\$ 2,705,230	\$ -	\$ 9,148,627	\$ 239,610

13. LONG TERM OBLIGATIONS (Continued)

Issue	2014	2015	2016	2017	2018	2019 to 2023	2024 to 2028	2029 to 2033	2034 to 2038	2039 to 2043	2044 to 2048	2049 to 2053	Totals
PRINCIPAL													
General Obligation Bonds													
Series 2003A	\$ 835,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 835,000
Series 2004A	520,000	-	-	-	-	-	-	-	-	-	-	-	520,000
Series 2013D	7,888	10,500	10,500	11,000	11,500	63,500	-	-	-	-	-	-	114,888
Subtotal	1,362,888	10,500	10,500	11,000	11,500	63,500	-	-	-	-	-	-	1,469,888
Series 2009 Fire District #2	14,000	14,000	15,000	15,000	16,000	91,000	114,000	137,000	170,000	38,000	-	-	624,000
Series 2005A Sewer District #2	6,000	7,000	7,000	7,000	7,000	44,000	52,000	64,000	78,000	99,000	45,000	-	416,000
Series 2009A Sewer District #4	4,000	4,000	4,000	5,000	5,000	27,000	32,000	40,000	51,000	64,000	82,000	19,000	337,000
Series 2009B Sewer District #4	2,000	2,000	2,000	2,000	3,000	15,000	17,000	21,000	26,000	32,000	40,000	10,000	172,000
Series 2013A Sewer District #3	-	7,134	9,000	9,000	10,000	53,000	62,000	71,000	84,000	100,000	120,000	143,000	668,134
Series 2013B Sewer District #3	-	4,000	5,000	5,000	5,000	25,000	29,000	31,000	35,000	42,000	48,000	54,000	283,000
Series 2013C Sewer District #3	-	1,000	1,000	1,000	1,000	5,000	5,000	6,000	10,000	10,000	10,000	10,000	60,000
Total General Obligation Bonds	1,388,888	49,634	53,500	55,000	58,500	323,500	311,000	370,000	454,000	385,000	345,000	236,000	4,030,022

13. LONG TERM OBLIGATIONS (Continued)

Issue	2014	2015	2016	2017	2018	2019 to 2023	2024 to 2028	2029 to 2033	2034 to 2038	2039 to 2043	2044 to 2048	2049 to 2053	Totals
PRINCIPAL													
Lease Purchase Agreements													
Ambulance Building	\$ 49,095	\$ 51,350	\$ 53,709	\$ 56,176	\$ 58,757	\$ 293,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 562,622
2009 Chevy Ambulances (2)	19,887	-	-	-	-	-	-	-	-	-	-	-	19,887
12M2 Caterpillar (2)	55,430	56,815	58,234	54,474	-	-	-	-	-	-	-	-	224,952
Ford Explorers (3)	29,778	25,290	-	-	-	-	-	-	-	-	-	-	55,068
2012 Ford F-150 (3)	12,948	-	-	-	-	-	-	-	-	-	-	-	12,948
Ford F-150 (3)	26,418	26,959	11,395	-	-	-	-	-	-	-	-	-	64,771
2012 New Holland Tractor (3)	50,479	56,117	57,232	4,565	-	-	-	-	-	-	-	-	168,393
2013 Chevy Ambulances (2)	50,801	51,888	52,999	54,133	43,984	-	-	-	-	-	-	-	253,805
Subtotals	294,835	268,418	233,569	169,349	102,741	293,536	-	-	-	-	-	-	1,362,447
Building - Fire District # 4	4,711	4,975	5,255	5,550	5,862	34,639	4,400	-	-	-	-	-	65,392
Pumper Truck '91 Pierce Arrow-Fire District	5,933	6,163	6,402	6,650	6,907	5,251	-	-	-	-	-	-	37,305
Radios and Pagers-Fire District # 3	7,143	7,132	-	-	-	-	-	-	-	-	-	-	14,275
2008 Ford F350-Fire District # 3	4,938	5,138	4,659	-	-	-	-	-	-	-	-	-	14,734
2013 PT2-2000 Pumper Truck-Fire District #	34,772	35,683	36,618	37,578	38,563	169,912	-	-	-	-	-	-	353,125
Total Lease Purchases	352,330	327,509	286,502	219,127	154,073	503,336	4,400	-	-	-	-	-	1,847,278
TOTAL PRINCIPAL	\$ 1,741,218	\$ 377,143	\$ 340,002	\$ 274,127	\$ 212,573	\$ 826,836	\$ 315,400	\$ 370,000	\$ 454,000	\$ 385,000	\$ 345,000	\$ 236,000	\$ 5,877,300

13. LONG TERM OBLIGATIONS (Continued)

Issue	2014	2015	2016	2017	2018	2019 to 2023	2024 to 2028	2029 to 2033	2034 to 2038	2039 to 2043	2044 to 2048	2049 to 2053	Totals
INTEREST													
General Obligation Bonds													
Series 2003A	\$ 32,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,565
Series 2004A	18,460	-	-	-	-	-	-	-	-	-	-	-	18,460
Series 2013D	5,012	3,734	3,368	3,001	2,618	6,771	-	-	-	-	-	-	24,504
Subtotal	56,037	3,734	3,368	3,001	2,618	6,771	-	-	-	-	-	-	75,529
Series 2009 Fire District #2	26,520	25,925	25,330	24,693	24,055	109,480	88,230	62,220	30,303	1,615	-	-	418,370
Series 2005A Sewer District #2	17,160	16,913	16,624	16,335	16,046	75,364	65,546	53,914	39,641	21,863	2,805	-	342,210
Series 2009A Sewer District #4	16,008	15,818	15,628	15,438	15,200	72,390	65,503	57,190	46,693	33,345	16,530	903	370,643
Series 2009B Sewer District #4	7,740	7,650	7,560	7,470	7,380	34,875	31,455	27,225	22,050	15,705	7,830	450	177,390
Series 2013A Sewer District #3	23,385	23,385	23,135	22,820	22,505	107,170	97,265	85,855	72,520	56,735	37,975	15,260	588,009
Series 2013B Sewer District #3	6,014	6,014	5,929	5,823	5,716	26,988	24,204	21,038	17,531	13,579	8,861	3,485	145,180
Series 2013C Sewer District #3	1,275	1,275	1,254	1,233	1,211	5,738	5,206	4,675	3,825	2,763	1,700	638	30,791
Total General Obligation Bonds	154,138	100,713	98,827	96,811	94,731	438,774	377,409	312,116	232,563	145,604	75,701	20,735	2,148,122

13. LONG TERM OBLIGATIONS (Continued)

Issue	2014	2015	2016	2017	2018	2019 to 2023	2024 to 2028	2029 to 2033	2034 to 2038	2044 to 2048	2049 to 2053	Totals
INTEREST												
Ambulance Building	\$ 24,314	\$ 22,058	\$ 19,699	\$ 17,232	\$ 14,651	\$ 30,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,638
2009 Chevy Ambulances (2)	139	-	-	-	-	-	-	-	-	-	-	139
12M2 Caterpillar (2)	4,932	3,547	2,128	673	-	-	-	-	-	-	-	11,279
Ford Explorers (3)	933	261	-	-	-	-	-	-	-	-	-	1,194
2012 Ford F-150 (3)	122	-	-	-	-	-	-	-	-	-	-	122
Ford F-150 (3)	1,068	527	58	-	-	-	-	-	-	-	-	1,652
2012 New Holland Tractor (3)	2,628	1,818	702	7	-	-	-	-	-	-	-	5,156
2013 Chevy Ambulances (2)	4,889	3,801	2,691	1,556	413	-	-	-	-	-	-	13,350
Subtotals	39,024	32,013	25,277	19,469	15,064	30,684	-	-	-	-	-	161,531
Building - Fire District # 4	3,466	3,202	2,922	2,627	2,315	6,246	77	-	-	-	-	20,854
Pumper Truck '91 Pierce Arrow-Fire District	1,446	1,216	977	729	471	203	-	-	-	-	-	5,041
PTI-2000 Pumper Truck-Fire District # 2	45	-	-	-	-	-	-	-	-	-	-	45
Radios and Pagers-Fire District # 3	494	167	-	-	-	-	-	-	-	-	-	661
2008 Ford F350-Fire District # 3	498	298	90	-	-	-	-	-	-	-	-	885
2013 PT2-2000 Pumper Truck-Fire District #	8,735	7,824	6,889	5,929	4,944	9,415	-	-	-	-	-	43,735
Total Lease Purchases	\$ 53,709	\$ 44,719	\$ 36,154	\$ 28,753	\$ 22,793	\$ 46,548	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ 232,753
TOTAL INTEREST	\$ 207,847	\$ 145,432	\$ 134,981	\$ 125,564	\$ 117,525	\$ 485,323	\$ 377,485	\$ 312,116	\$ 232,563	\$ 75,701	\$ 20,735	\$ 2,380,875
TOTAL PRINCIPAL & INTEREST	\$ 1,949,065	\$ 522,574	\$ 474,983	\$ 399,692	\$ 330,098	\$ 1,312,159	\$ 692,886	\$ 682,116	\$ 686,563	\$ 420,701	\$ 256,735	\$ 8,258,176

CRAWFORD COUNTY, KANSAS

**REGULATORY-REQUIRED
SUPPLEMENTAL INFORMATION**
For the Year Ended December 31, 2013

CRAWFORD COUNTY, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
Governmental Type Funds					
General	\$ 7,793,855.00	\$ 145,733.29	\$ 7,939,588.29	\$ 7,817,333.01	\$ (122,255.28)
Special Purpose Funds					
Extension Council	-	-	-	-	-
County Ambulance	1,402,876.00	-	1,402,876.00	1,349,888.20	(52,987.80)
Register of Deeds Technology	90,000.00	-	90,000.00	30,108.42	(59,891.58)
County Fair Association	11,206.00	-	11,206.00	11,206.00	-
County Fairground Maint	5,696.00	-	5,696.00	5,696.00	-
County Fair Awards	9,940.00	-	9,940.00	9,860.55	(79.45)
County Health	1,100,570.00	-	1,100,570.00	945,464.47	(155,105.53)
Road and Bridge	3,533,192.00	740.80	3,533,932.80	3,390,209.96	(143,722.84)
Soil Conservation	33,912.00	-	33,912.00	33,912.00	-
Elderly	147,211.00	-	147,211.00	145,900.95	(1,310.05)
Emergency Telephone Tax	-	-	-	-	-
Consolidated 911 Tax	134,000.00	-	134,000.00	126,323.56	(7,676.44)
Employee Benefit	3,256,870.00	-	3,256,870.00	3,256,870.00	-
Historical Society	24,389.00	-	24,389.00	23,345.64	(1,043.36)
Mental Health	538,100.00	-	538,100.00	534,746.03	(3,353.97)
Mental Retardation	137,817.00	-	137,817.00	134,799.91	(3,017.09)
Special Alcohol Program	23,500.00	-	23,500.00	21,090.77	(2,409.23)
Special Parks and Recreation	9,500.00	-	9,500.00	8,157.44	(1,342.56)
Tourism and Convention	250,000.00	-	250,000.00	241,293.01	(8,706.99)
Bond and Interest Fund	1,432,463.00	-	1,432,463.00	1,382,462.50	(50,000.50)
Trust Fund					
Risk Management	3,750,000.00	-	3,750,000.00	3,181,781.62	(568,218.38)
Related Governmental Entities					
Fire District #1	162,800.00	-	162,800.00	157,189.39	(5,610.61)
Fire District #2	92,510.00	-	92,510.00	92,104.50	(405.50)
Fire District #3	46,660.00	1,568.59	48,228.59	46,890.41	(1,338.18)
Fire District #4	48,955.00	-	48,955.00	40,763.89	(8,191.11)
Grand Totals	<u>\$ 24,036,022.00</u>				

**CRAWFORD COUNTY, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 3,571,523.73	\$ 3,523,967.00	\$ 47,556.73
Motor vehicle tax	601,256.45	569,170.00	32,086.45
Delinquent tax collections	142,621.83	140,000.00	2,621.83
Interest and fees on taxes	254,717.29	193,690.00	61,027.29
Intergovernmental			
Sales and Use tax	2,242,524.34	2,135,000.00	107,524.34
Alcohol liquor tax	8,125.37	8,562.00	(436.63)
Severance tax	666.06	632.00	34.06
State aid - Coroner	3,967.65	-	3,967.65
Federal aid Emergency Prep	32,297.00	-	32,297.00
State aid - Ks Dept of Rev	-	-	-
Federal aid through KDOT	4,096.53	-	4,096.53
Federal aid through KBI	18,881.35	-	18,881.35
Federal aid - US Justice Dept	13,350.50	-	13,350.50
Licenses and Permits	15,652.27	12,337.00	3,315.27
Charges for Services			
Mortgage registration fees	307,221.82	235,000.00	72,221.82
Recording fees	86,479.85	61,231.00	25,248.85
Vehicle Inspection fees	25,029.00	24,500.00	529.00
Insufficient funds checks fees	8,630.60	15,812.00	(7,181.40)
District Court fees	38,039.46	25,000.00	13,039.46
Diversion fees	66,143.90	62,400.00	3,743.90
Other fees	37,730.31	59,496.00	(21,765.69)
Use of Money and Property			
Interest earned	29,847.14	49,713.00	(19,865.86)
Landfill fees	292,172.81	303,000.00	(10,827.19)
Rental income	51,740.00	56,775.00	(5,035.00)
Other			
Reimbursements from -			
Correctional center	28,022.14	41,500.00	(13,477.86)
Other Reimbursements	125,524.11	20,152.00	105,372.11
Miscellaneous	12,888.96	7,490.00	5,398.96
Total Receipts	8,019,150.47	\$ 7,545,427.00	\$ 473,723.47

**CRAWFORD COUNTY, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Expenditures			
County Commissioners	\$ 90,158.76	\$ 90,160.00	\$ (1.24)
Fiscal Clerk	172,968.56	194,250.00	(21,281.44)
County Clerk	183,993.04	188,300.00	(4,306.96)
County Treasurer	350,022.76	357,269.00	(7,246.24)
Register of Deeds	168,123.12	170,850.00	(2,726.88)
County Attorney	476,114.42	466,362.00	9,752.42
District Court	387,131.85	364,503.00	22,628.85
Sheriff	1,771,060.41	1,710,741.00	60,319.41
Jail	1,567,934.02	1,567,979.00	(44.98)
Courthouse General	355,462.61	375,580.00	(20,117.39)
Coroner	58,791.04	95,524.00	(36,732.96)
Other	283,730.33	200,000.00	83,730.33
Civil Defense	19,255.84	14,822.00	4,433.84
Zoning	76,009.49	72,705.00	3,304.49
Landfill	31,686.52	34,000.00	(2,313.48)
Workmen's Comp & Liability	147,071.77	145,000.00	2,071.77
Administration	20,530.50	24,010.00	(3,479.50)
Computer	132,991.66	133,017.00	(25.34)
Special Projects	63,505.29	68,090.00	(4,584.71)
County Counselor	112,090.24	112,531.00	(440.76)
Department of Youth Services	332,559.00	332,559.00	-
Court Security	254,430.93	254,868.00	(437.07)
GIS	92,382.47	129,000.00	(36,617.53)
LEPP	19,010.30	-	19,010.30
Appraiser	480,068.85	491,735.00	(11,666.15)
Election	170,249.23	200,000.00	(29,750.77)
Subtotal Certified Budget		<u>7,793,855.00</u>	
Adjustments for Qualifying Budget Credits			
Grants	-	40,361.18	(40,361.18)
Reimbursed expenses	-	105,372.11	(105,372.11)
Total Expenditures	<u>7,817,333.01</u>	<u>\$ 7,939,588.29</u>	<u>\$ (122,255.28)</u>
Receipts Over(Under) Expenditures	201,817.46		
Unencumbered Cash, Beginning	<u>193,903.58</u>		
Unencumbered Cash, Ending	<u>\$ 395,721.04</u>		

CRAWFORD COUNTY, KANSAS
EXTENSION COUNCIL FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ -	\$ -	\$ -
Motor vehicle tax	-	-	-
Delinquent tax collections	-	-	-
Total Receipts	-	\$ -	\$ -
Expenditures			
Appropriation to the County Extension Council	-	\$ -	\$ -
Total Expenditures	-	\$ -	\$ -
Receipts Over(Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	\$ -		

CRAWFORD COUNTY, KANSAS
COUNTY AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 273,580.39	\$ 269,832.00	\$ 3,748.39
Motor vehicle tax	47,066.02	48,211.00	(1,144.98)
Delinquent tax collections	9,776.06	10,622.00	(845.94)
Charges for Services	979,604.13	1,028,914.00	(49,309.87)
Other			
Reimbursements	629.26	897.00	(267.74)
Total Receipts	1,310,655.86	\$ 1,358,476.00	\$ (47,820.14)
Expenditures			
Public Safety	1,349,888.20	\$ 1,402,876.00	\$ (52,987.80)
Total Expenditures	1,349,888.20	\$ 1,402,876.00	\$ (52,987.80)
Receipts Over(Under) Expenditures	(39,232.34)		
Unencumbered Cash, Beginning	39,449.92		
Unencumbered Cash, Ending	<u>\$ 217.58</u>		

CRAWFORD COUNTY, KANSAS
COMMUNITY CORRECTIONS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Intergovernmental	
State Grant	\$ 538,084.08
Charges for Services	2,289.00
	540,373.08
Total Receipts	
Expenditures	
Public Safety	487,210.94
	487,210.94
Total Expenditures	
Receipts Over(Under) Expenditures	53,162.14
Unencumbered Cash, Beginning	39,169.10
Unencumbered Cash, Ending	\$ 92,331.24

CRAWFORD COUNTY, KANSAS
COUNTY ATTORNEY TRAINING FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Charges for Services	
PATF Fees	\$ 2,043.84
Total Receipts	2,043.84
Expenditures	
Public Safety	3,254.79
Total Expenditures	3,254.79
Receipts Over(Under) Expenditures	(1,210.95)
Unencumbered Cash, Beginning	1,457.87
Unencumbered Cash, Ending	\$ 246.92

CRAWFORD COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Fees for Services	\$ 39,028.00	\$ -	\$ 39,028.00
Use of Money and Property			
Interest earned	292.91	35,620.00	(35,327.09)
Total Receipts	<u>39,320.91</u>	<u>\$ 35,620.00</u>	<u>\$ 3,700.91</u>
Expenditures			
General Government	23,108.42	\$ 90,000.00	\$ (66,891.58)
Operating Transfer to			
Land Records Technology Fund	7,000.00	0.00	7,000.00
Total Expenditures	<u>30,108.42</u>	<u>\$ 90,000.00</u>	<u>\$ (59,891.58)</u>
Receipts Over(Under) Expenditures	9,212.49		
Unencumbered Cash, Beginning	<u>97,115.39</u>		
Unencumbered Cash, Ending	<u>\$ 106,327.88</u>		

CRAWFORD COUNTY, KANSAS
LAND RECORDS TECHNOLOGY FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Operating Transfer from Register of Deeds Tech Fund	\$ 7,000.00
Total Receipts	7,000.00
Expenditures	
General Government	-
Total Expenditures	-
Receipts Over(Under) Expenditures	7,000.00
Unencumbered Cash, Beginning	6,280.84
Unencumbered Cash, Ending	\$ 13,280.84

**CRAWFORD COUNTY, KANSAS
COUNTY FAIR ASSOCIATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 9,692.11	\$ 9,479.00	\$ 213.11
Motor vehicle tax	1,342.58	1,187.00	155.58
Delinquent tax collections	325.35	282.00	43.35
Total Receipts	<u>11,360.04</u>	<u>\$ 10,948.00</u>	<u>\$ 412.04</u>
Expenditures			
Appropriation to the County Fair Treasurer	<u>11,206.00</u>	<u>\$ 11,206.00</u>	<u>\$ -</u>
Total Expenditures	<u>11,206.00</u>	<u>\$ 11,206.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	154.04		
Unencumbered Cash, Beginning	<u>1,468.25</u>		
Unencumbered Cash, Ending	<u>\$ 1,622.29</u>		

CRAWFORD COUNTY, KANSAS
COUNTY FAIRGROUND MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 4,846.00	\$ 4,705.00	\$ 141.00
Motor vehicle tax	689.27	611.00	78.27
Delinquent tax collections	168.22	146.00	22.22
Total Receipts	<u>5,703.49</u>	<u>\$ 5,462.00</u>	<u>\$ 241.49</u>
Expenditures			
Appropriation to the County Fair Treasurer	<u>5,696.00</u>	<u>\$ 5,696.00</u>	<u>\$ -</u>
Total Expenditures	<u>5,696.00</u>	<u>\$ 5,696.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	7.49		
Unencumbered Cash, Beginning	<u>752.55</u>		
Unencumbered Cash, Ending	<u>\$ 760.04</u>		

CRAWFORD COUNTY, KANSAS
COUNTY FAIR AWARDS FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 881.06	\$ 781.00	\$ 100.06
Motor vehicle tax	1,246.42	1,124.00	122.42
Delinquent tax collections	282.31	248.00	34.31
Total Receipts	<u>2,409.79</u>	<u>\$ 2,153.00</u>	<u>\$ 256.79</u>
Expenditures			
Appropriation to the County Fair Treasurer	<u>9,860.55</u>	<u>\$ 9,940.00</u>	<u>\$ (79.45)</u>
Total Expenditures	<u>9,860.55</u>	<u>\$ 9,940.00</u>	<u>\$ (79.45)</u>
Receipts Over(Under) Expenditures	(7,450.76)		
Unencumbered Cash, Beginning	<u>7,450.76</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

CRAWFORD COUNTY, KANSAS
COUNTY HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 449,579.34	\$ 443,579.00	\$ 6,000.34
Motor vehicle tax	72,873.65	69,049.00	3,824.65
Delinquent tax collections	16,793.05	14,007.00	2,786.05
Intergovernmental			
Federal Grants	154,062.77	410,644.00	(256,581.23)
State Grants	110,740.00	11,714.00	99,026.00
Charges for Services	128,148.83	92,773.00	35,375.83
Other			
Miscellaneous	28,396.07	24,347.00	4,049.07
Total Receipts	960,593.71	\$ 1,066,113.00	\$ (105,519.29)
Expenditures			
Public Health and Welfare	945,464.47	\$ 1,100,570.00	\$ (155,105.53)
Total Expenditures	945,464.47	\$ 1,100,570.00	\$ (155,105.53)
Receipts Over(Under) Expenditures	15,129.24		
Unencumbered Cash, Beginning	23,654.93		
Unencumbered Cash, Ending	<u>\$ 38,784.17</u>		

CRAWFORD COUNTY, KANSAS
HEALTH AND FAMILY SERVICES FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Intergovernmental	
Federal Grants	\$ 27,789.00
State Grants	1,313.00
Charges for Services	14,821.32
Total Receipts	43,923.32
Expenditures	
Public Health and Welfare	43,694.59
Total Expenditures	43,694.59
Receipts Over(Under) Expenditures	228.73
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	\$ 228.73

CRAWFORD COUNTY, KANSAS
HEALTH WIC FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2013

	<u>Current Year Actual</u>
Receipts	
Intergovernmental	
State Grants	\$ 288,090.00
Other	
Reimbursements	-
	<u>288,090.00</u>
Total Receipts	
Expenditures	
Public Health and Welfare	<u>275,000.00</u>
Total Expenditures	<u>275,000.00</u>
Receipts Over(Under) Expenditures	13,090.00
Unencumbered Cash, Beginning	<u>79,805.58</u>
Unencumbered Cash, Ending	<u>\$ 92,895.58</u>

CRAWFORD COUNTY, KANSAS
SAFE PROGRAM FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Other	
Miscellaneous	\$ 7,925.00
Total Receipts	7,925.00
Expenditures	
Public Health and Welfare	6,000.00
Total Expenditures	6,000.00
Receipts Over(Under) Expenditures	1,925.00
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	\$ 1,925.00

CRAWFORD COUNTY, KANSAS
FREE TO KNOW FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Intergovernmental	
Grants	\$ 94,225.43
Charges for Services	-
Total Receipts	94,225.43
Expenditures	
Public Health and Welfare	128,837.33
Total Expenditures	128,837.33
Receipts Over(Under) Expenditures	(34,611.90)
Unencumbered Cash, Beginning	34,608.62
Unencumbered Cash, Ending	\$ (3.28)

CRAWFORD COUNTY, KANSAS
KANSAS COLPO FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Intergovernmental	
Grants	\$ 279.65
Charges for Services	1,133.33
Total Receipts	1,412.98
Expenditures	
Public Health and Welfare	-
Total Expenditures	-
Receipts Over(Under) Expenditures	1,412.98
Unencumbered Cash, Beginning	853.64
Unencumbered Cash, Ending	\$ 2,266.62

CRAWFORD COUNTY, KANSAS
HERR FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2013

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

CRAWFORD COUNTY, KANSAS
STREET MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Intergovernmental Grant	\$ 142,000.00
Total Receipts	142,000.00
Expenditures	
Public Transportation	-
Total Expenditures	-
Receipts Over(Under) Expenditures	142,000.00
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	\$ 142,000.00

CRAWFORD COUNTY, KANSAS
CASE MANAGEMENT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Intergovernmental	
Grants - Kansas Dep of H & E	\$ 41,160.00
Total Receipts	41,160.00
Expenditures	
Public Safety	46,617.91
Total Expenditures	46,617.91
Receipts Over(Under) Expenditures	(5,457.91)
Unencumbered Cash, Beginning	12,847.74
Unencumbered Cash, Ending	\$ 7,389.83

CRAWFORD COUNTY, KANSAS
CANCER PREVENTION FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Intergovernmental	
Grants	\$ -
Charges for Services	2,198.17
	2,198.17
Total Receipts	2,198.17
Expenditures	
Public Health and Welfare	-
	-
Total Expenditures	-
Receipts Over(Under) Expenditures	2,198.17
Unencumbered Cash, Beginning	17,287.68
Unencumbered Cash, Ending	\$ 19,485.85

CRAWFORD COUNTY, KANSAS
FAMILY CONNECTIONS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Intergovernmental Grants	\$ 65,873.00
Charges for Services	-
Total Receipts	65,873.00
Expenditures	
Public Health and Welfare	44,136.82
Total Expenditures	44,136.82
Receipts Over(Under) Expenditures	21,736.18
Unencumbered Cash, Beginning	27,159.29
Unencumbered Cash, Ending	\$ 48,895.47

CRAWFORD COUNTY, KANSAS
TEEN PREGNANCY GRANT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Intergovernmental	
Grants	\$ -
Other	
Miscellaneous	-
Total Receipts	-
Expenditures	
Public Health and Welfare	17,589.22
Total Expenditures	17,589.22
Receipts Over(Under) Expenditures	(17,589.22)
Unencumbered Cash, Beginning	22,204.81
Unencumbered Cash, Ending	\$ 4,615.59

CRAWFORD COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 2,042,160.80	\$ 2,042,161.00	\$ (0.20)
Motor vehicle tax	304,126.48	304,126.00	0.48
Delinquent tax collections	65,545.68	65,546.00	(0.32)
Intergovernmental			
Special highway aid	901,369.65	901,370.00	(0.35)
State Aid	740.80	-	740.80
Charges for Services	18,981.16	19,791.00	(809.84)
Other			
Reimbursements	-	-	-
Miscellaneous	1,878.93	1,639.00	239.93
Total Receipts	<u>3,334,803.50</u>	<u>\$ 3,334,633.00</u>	<u>\$ 170.50</u>
Expenditures			
Public Works	3,006,256.60	3,073,850.00	(67,593.40)
Special Bridge	271,003.13	341,322.00	(70,318.87)
Noxious Weeds	52,950.23	58,020.00	(5,069.77)
Operating Transfer			
Equipment Reserve Fund	60,000.00	60,000.00	-
Subtotal Certified Budget		3,533,192.00	
Adjustments for Qualifying Budget Credits			
Grants and Reimbursed expenses	-	740.80	(740.80)
Total Expenditures	<u>3,390,209.96</u>	<u>\$ 3,533,932.80</u>	<u>\$ (143,722.84)</u>
Receipts Over(Under) Expenditures	(55,406.46)		
Unencumbered Cash, Beginning	<u>198,564.81</u>		
Unencumbered Cash, Ending	<u>\$ 143,158.35</u>		

CRAWFORD COUNTY, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Operating Transfer from Road and Bridge Fund	\$ 60,000.00
Other Reimbursements	76,395.27
Total Receipts	136,395.27
Expenditures	
General Government	42,200.00
Total Expenditures	42,200.00
Receipts Over(Under) Expenditures	94,195.27
Unencumbered Cash, Beginning	17,778.33
Unencumbered Cash, Ending	\$ 111,973.60

CRAWFORD COUNTY, KANSAS
SOIL CONSERVATION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 28,855.92	\$ 28,544.00	\$ 311.92
Motor vehicle tax	4,724.92	4,480.00	244.92
Delinquent tax collections	1,073.67	888.00	185.67
Total Receipts	<u>34,654.51</u>	<u>\$ 33,912.00</u>	<u>\$ 742.51</u>
Expenditures			
Appropriation to the Soil Conservation District	<u>33,912.00</u>	<u>\$ 33,912.00</u>	<u>\$ -</u>
Total Expenditures	<u>33,912.00</u>	<u>\$ 33,912.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	742.51		
Unencumbered Cash, Beginning	<u>547.85</u>		
Unencumbered Cash, Ending	<u>\$ 1,290.36</u>		

CRAWFORD COUNTY, KANSAS
DRUG ENFORCEMENT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2013

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

CRAWFORD COUNTY, KANSAS
DRIVER IMPROVEMENT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Charges for Services	\$ 777.00
Total Receipts	777.00
Expenditures	
Public Safety	-
Total Expenditures	-
Receipts Over(Under) Expenditures	777.00
Unencumbered Cash, Beginning	1,286.46
Unencumbered Cash, Ending	\$ 2,063.46

CRAWFORD COUNTY, KANSAS
ELDERLY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 119,608.88	\$ 118,069.00	\$ 1,539.88
Motor vehicle tax	19,649.29	18,341.00	1,308.29
Delinquent tax collections	4,582.58	4,811.00	(228.42)
Total Receipts	<u>143,840.75</u>	<u>\$ 141,221.00</u>	<u>\$ 2,619.75</u>
Expenditures			
Programs for the Elderly	<u>145,900.95</u>	<u>\$ 147,211.00</u>	<u>\$ (1,310.05)</u>
Total Expenditures	<u>145,900.95</u>	<u>\$ 147,211.00</u>	<u>\$ (1,310.05)</u>
Receipts Over(Under) Expenditures	(2,060.20)		
Unencumbered Cash, Beginning	<u>2,790.53</u>		
Unencumbered Cash, Ending	<u>\$ 730.33</u>		

CRAWFORD COUNTY, KANSAS
EMERGENCY TELEPHONE TAX FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Intergovernmental			
911 telephone tax	\$ -	\$ -	\$ -
Total Receipts	-	\$ -	\$ -
Expenditures			
Public Safety	-	\$ -	\$ -
Total Expenditures	-	\$ -	\$ -
Receipts Over(Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	\$ -		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Intergovernmental			
911 telephone tax	\$ 201,080.49	\$ 134,000.00	\$ 67,080.49
State grant	-	-	-
Total Receipts	<u>201,080.49</u>	<u>\$ 134,000.00</u>	<u>\$ 67,080.49</u>
Expenditures			
Public Safety	126,323.56	\$ 134,000.00	\$ (7,676.44)
Subtotal Certified Budget		134,000.00	
Adjustments for Qualifying Budget Credits			
State Grant	-	-	-
Total Expenditures	<u>126,323.56</u>	<u>\$ 134,000.00</u>	<u>\$ (7,676.44)</u>
Receipts Over(Under) Expenditures	74,756.93		
Unencumbered Cash, Beginning	<u>149,221.18</u>		
Unencumbered Cash, Ending	<u>\$ 223,978.11</u>		

CRAWFORD COUNTY, KANSAS
EMPLOYEE BENEFIT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 2,735,363.31	\$ 2,735,363.00	\$ 0.31
Motor vehicle tax	415,439.09	415,439.00	0.09
Delinquent tax collections	94,736.02	94,736.00	0.02
Total Receipts	<u>3,245,538.42</u>	<u>\$ 3,245,538.00</u>	<u>\$ 0.42</u>
Expenditures			
Employee Benefits	<u>3,256,870.00</u>	<u>\$ 3,256,870.00</u>	<u>\$ -</u>
Total Expenditures	<u>3,256,870.00</u>	<u>\$ 3,256,870.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	(11,331.58)		
Unencumbered Cash, Beginning	<u>11,332.48</u>		
Unencumbered Cash, Ending	<u>\$ 0.90</u>		

**CRAWFORD COUNTY, KANSAS
HISTORICAL SOCIETY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 18,723.35	\$ 18,578.00	\$ 145.35
Motor vehicle tax	3,286.25	3,093.00	193.25
Delinquent tax collections	768.05	658.00	110.05
Total Receipts	<u>22,777.65</u>	<u>\$ 22,329.00</u>	<u>\$ 448.65</u>
Expenditures			
Appropriation to the Historical Society	<u>23,345.64</u>	<u>\$ 24,389.00</u>	<u>\$ (1,043.36)</u>
Total Expenditures	<u>23,345.64</u>	<u>\$ 24,389.00</u>	<u>\$ (1,043.36)</u>
Receipts Over(Under) Expenditures	(567.99)		
Unencumbered Cash, Beginning	<u>567.99</u>		
Unencumbered Cash, Ending	<u>\$ (0.00)</u>		

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2013

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

CRAWFORD COUNTY, KANSAS
PREVENTION SERVICES FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2013

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

CRAWFORD COUNTY, KANSAS
CRAWFORD COUNTY TEEN COURT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2013

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

CRAWFORD COUNTY, KANSAS
FISCAL CLERK JJA FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2013

	<u>Current Year Actual</u>
Receipts	
Intergovernmental	
Grant	\$ 21,309.78
Other	
Reimbursements	<u>14,404.05</u>
Total Receipts	<u>35,713.83</u>
Expenditures	
Public Safety	<u>29,918.03</u>
Total Expenditures	<u>29,918.03</u>
Receipts Over(Under) Expenditures	5,795.80
Unencumbered Cash, Beginning	<u>12,975.68</u>
Unencumbered Cash, Ending	<u>\$ 18,771.48</u>

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE INCENTIVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2013

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

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE RJA JUDICIAL FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Intergovernmental	
Grant	\$ 275,589.50
Other	
Reimbursements	500.00
Total Receipts	276,089.50
Expenditures	
Public Safety	276,134.50
Total Expenditures	276,134.50
Receipts Over(Under) Expenditures	(45.00)
Unencumbered Cash, Beginning	45.00
Unencumbered Cash, Ending	\$ -

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE JIAS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Intergovernmental	
Grant	\$ -
Other	
Reimbursements	100,794.00
Total Receipts	100,794.00
Expenditures	
Public Safety	106,136.97
Total Expenditures	106,136.97
Receipts Over(Under) Expenditures	(5,342.97)
Unencumbered Cash, Beginning	5,359.97
Unencumbered Cash, Ending	\$ 17.00

CRAWFORD COUNTY, KANSAS
LOCAL ENVIRONMENTAL PROTECTION FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2013

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

CRAWFORD COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 432,618.21	\$ 426,855.00	\$ 5,763.21
Motor vehicle tax	74,576.08	71,590.00	2,986.08
Delinquent tax collections	17,022.98	14,742.00	2,280.98
Total Receipts	<u>524,217.27</u>	<u>\$ 513,187.00</u>	<u>\$ 11,030.27</u>
Expenditures			
Public Health and Welfare			
Appropriation to			
Mental Health Board	<u>534,746.03</u>	<u>\$ 538,100.00</u>	<u>\$ (3,353.97)</u>
Total Expenditures	<u>534,746.03</u>	<u>\$ 538,100.00</u>	<u>\$ (3,353.97)</u>
Receipts Over(Under) Expenditures	(10,528.76)		
Unencumbered Cash, Beginning	<u>10,528.76</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

CRAWFORD COUNTY, KANSAS
MENTAL RETARDATION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 109,035.63	\$ 107,500.00	\$ 1,535.63
Motor vehicle tax	19,164.19	18,106.00	1,058.19
Delinquent tax collections	4,394.15	3,723.00	671.15
Total Receipts	<u>132,593.97</u>	<u>\$ 129,329.00</u>	<u>\$ 3,264.97</u>
Expenditures			
Public Health and Welfare			
Appropriation to			
Mental Retardation Center	<u>134,799.91</u>	<u>\$ 137,817.00</u>	<u>\$ (3,017.09)</u>
Total Expenditures	<u>134,799.91</u>	<u>\$ 137,817.00</u>	<u>\$ (3,017.09)</u>
Receipts Over(Under) Expenditures	(2,205.94)		
Unencumbered Cash, Beginning	<u>2,205.94</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

CRAWFORD COUNTY, KANSAS
CRISIS RESOURCE CENTER FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2013

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

CRAWFORD COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Intergovernmental			
Local alcoholic liquor tax	\$ 19,868.10	\$ 23,500.00	\$ (3,631.90)
Total Receipts	<u>19,868.10</u>	<u>\$ 23,500.00</u>	<u>\$ (3,631.90)</u>
Expenditures			
Public Health and Welfare	21,090.77	\$ 23,500.00	\$ (2,409.23)
Total Expenditures	<u>21,090.77</u>	<u>\$ 23,500.00</u>	<u>\$ (2,409.23)</u>
Receipts Over(Under) Expenditures	(1,222.67)		
Unencumbered Cash, Beginning	<u>6,294.77</u>		
Unencumbered Cash, Ending	<u>\$ 5,072.10</u>		

CRAWFORD COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Intergovernmental			
Local alcoholic liquor tax	\$ 8,125.38	\$ 8,562.00	\$ (436.62)
Total Receipts	<u>8,125.38</u>	<u>\$ 8,562.00</u>	<u>\$ (436.62)</u>
Expenditures			
Culture and Recreation	<u>8,157.44</u>	<u>\$ 9,500.00</u>	<u>\$ (1,342.56)</u>
Total Expenditures	<u>8,157.44</u>	<u>\$ 9,500.00</u>	<u>\$ (1,342.56)</u>
Receipts Over(Under) Expenditures	(32.06)		
Unencumbered Cash, Beginning	<u>2,569.91</u>		
Unencumbered Cash, Ending	<u>\$ 2,537.85</u>		

CRAWFORD COUNTY, KANSAS
TOURISM AND CONVENTION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Intergovernmental			
Transient Guest tax	\$ 303,641.49	\$ 303,641.00	\$ 0.49
Total Receipts	<u>303,641.49</u>	<u>\$ 303,641.00</u>	<u>\$ 0.49</u>
Expenditures			
Tourism and Convention Promotion	<u>241,293.01</u>	<u>\$ 250,000.00</u>	<u>\$ (8,706.99)</u>
Total Expenditures	<u>241,293.01</u>	<u>\$ 250,000.00</u>	<u>\$ (8,706.99)</u>
Receipts Over(Under) Expenditures	62,348.48		
Unencumbered Cash, Beginning	<u>141,515.33</u>		
Unencumbered Cash, Ending	<u>\$ 203,863.81</u>		

CRAWFORD COUNTY, KANSAS
VIOLENCE AGAINST WOMEN FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Intergovernmental	
State Grant	\$ -
Emergency Shelter Federal Grant	16,550.00
	16,550.00
Total Receipts	16,550.00
Expenditures	
Public Safety	16,550.00
	16,550.00
Total Expenditures	16,550.00
Receipts Over(Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	\$ -

CRAWFORD COUNTY, KANSAS
DRUG ENDANGERED CHILDREN FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2013

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

CRAWFORD COUNTY, KANSAS
BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 1,176,704.03	\$ 1,161,026.00	\$ 15,678.03
Motor vehicle tax	191,968.23	184,836.00	7,132.23
Delinquent tax collections	42,879.65	34,508.00	8,371.65
Total Receipts	<u>1,411,551.91</u>	<u>\$ 1,380,370.00</u>	<u>\$ 31,181.91</u>
Expenditures			
Debt Service			
Principal	1,285,000.00	\$ 1,285,000.00	\$ -
Interest	97,462.50	97,463.00	(0.50)
Other	-	50,000.00	(50,000.00)
Total Expenditures	<u>1,382,462.50</u>	<u>\$ 1,432,463.00</u>	<u>\$ (50,000.50)</u>
Receipts Over(Under) Expenditures	29,089.41		
Unencumbered Cash, Beginning	<u>66,330.03</u>		
Unencumbered Cash, Ending	<u>\$ 95,419.44</u>		

CRAWFORD COUNTY, KANSAS
RISK MANAGEMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Use of Money and Property			
Interest earned	\$ 423.07	\$ 2,000.00	\$ (1,576.93)
Other		-	
Blue Cross Blue Shield Premiums	3,058,185.57	3,485,338.00	(427,152.43)
Total Receipts	3,058,608.64	\$ 3,487,338.00	\$ (428,729.36)
Expenditures			
General Government	3,181,781.62	\$ 3,750,000.00	\$ (568,218.38)
Subtotal Certified Budget		3,750,000.00	
Adjustments for Qualifying Budget Credits			
Reimbursements in excess of budget	-	-	-
Total Expenditures	3,181,781.62	\$ 3,750,000.00	\$ (568,218.38)
Receipts Over(Under) Expenditures	(123,172.98)		
Unencumbered Cash, Beginning	433,641.76		
Unencumbered Cash, Ending	\$ 310,468.78		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 128,043.33	\$ 132,517.00	\$ (4,473.67)
Motor vehicle tax	25,589.00	26,932.00	(1,343.00)
Delinquent tax collections	3,554.04	3,351.00	203.04
Other			
Reimbursements	-	-	-
Total Receipts	157,186.37	\$ 162,800.00	\$ (5,613.63)
Expenditures			
Public Safety	157,189.39	\$ 162,800.00	\$ (5,610.61)
Subtotal Certified Budget		162,800.00	
Adjustments for Qualifying Budget Credits			
Reimbursements	-	-	-
Total Expenditures	157,189.39	\$ 162,800.00	\$ (5,610.61)
Receipts Over(Under) Expenditures	(3.02)		
Unencumbered Cash, Beginning	26.70		
Unencumbered Cash, Ending	<u>\$ 23.68</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #2 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 69,319.07	\$ 72,115.00	\$ (2,795.93)
Motor vehicle tax	16,759.56	17,844.00	(1,084.44)
Delinquent tax collections	2,677.73	2,551.00	126.73
Other			
Miscellaneous	10,318.12	-	10,318.12
Total Receipts	99,074.48	\$ 92,510.00	\$ 6,564.48
Expenditures			
Public Safety			
Operating expenditures	52,032.00	\$ 92,510.00	\$ (40,478.00)
Capital projects	-	-	-
Debt Service on Bonds	40,072.50	-	40,072.50
Total Expenditures	92,104.50	\$ 92,510.00	\$ (405.50)
Receipts Over(Under) Expenditures	6,969.98		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	<u>\$ 6,969.98</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 36,816.65	\$ 38,082.00	\$ (1,265.35)
Motor vehicle tax	7,528.39	7,204.00	324.39
Delinquent tax collections	1,290.74	1,374.00	(83.26)
Intergovernmental			
Grant	1,568.59	-	1,568.59
Other			
Reimbursements	-	-	-
Total Receipts	47,204.37	\$ 46,660.00	\$ 544.37
Expenditures			
Public Safety	46,890.41	\$ 46,660.00	\$ 230.41
Subtotal Certified Budget		46,660.00	
Adjustments for Qualifying Budget Credits			
Grants and reimbursements	-	1,568.59	(1,568.59)
Total Expenditures	46,890.41	\$ 48,228.59	\$ (1,338.18)
Receipts Over(Under) Expenditures	313.96		
Unencumbered Cash, Beginning	936.35		
Unencumbered Cash, Ending	\$ 1,250.31		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #4 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year		Variance - Over (Under)
	Actual	Budget	
Receipts			
Taxes			
Current ad valorem tax	\$ 37,703.03	\$ 38,588.00	\$ (884.97)
Motor vehicle tax	10,090.93	9,760.00	330.93
Delinquent tax collections	783.75	607.00	176.75
Other			
Miscellaneous	-	-	-
Total Receipts	<u>48,577.71</u>	<u>\$ 48,955.00</u>	<u>\$ (377.29)</u>
Expenditures			
Public Safety	<u>40,763.89</u>	<u>\$ 48,955.00</u>	<u>\$ (8,191.11)</u>
Total Expenditures	<u>40,763.89</u>	<u>\$ 48,955.00</u>	<u>\$ (8,191.11)</u>
Receipts Over(Under) Expenditures	7,813.82		
Unencumbered Cash, Beginning	<u>1,836.97</u>		
Unencumbered Cash, Ending	<u>\$ 9,650.79</u>		

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #1 FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Taxes	
Current taxes - special assessments	\$ -
Delinquent tax collections	103.21
	103.21
Total Receipts	103.21
Expenditures	
Public Health and Welfare	-
Debt Service on Bonds	-
	-
Total Expenditures	-
Receipts Over(Under) Expenditures	103.21
Unencumbered Cash, Beginning	14,875.05
Unencumbered Cash, Ending	\$ 14,978.26

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #2 FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Taxes	
Current taxes - special assessments	\$ 22,260.00
Delinquent tax collections	420.00
Charges for Services	22,769.15
Other	
Reimbursements	-
	45,449.15
 Expenditures	
Public Health and Welfare	19,147.28
Debt Service on Bonds	23,407.50
	42,554.78
 Total Expenditures	
	42,554.78
 Receipts Over(Under) Expenditures	2,894.37
 Unencumbered Cash, Beginning	19,716.44
 Unencumbered Cash, Ending	\$ 22,610.81

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #3 FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Taxes	
Prepaid special assessments	\$ -
Intergovernmental	
Grant	-
Charges for Services	54,426.66
Use of Money and Property	
Proceeds from GO Bonds	1,011,134.00
Interest	5.15
	1,065,565.81
Total Receipts	
Expenditures	
Public Health and Welfare	
Operating expenditures	-
Capital projects	31,952.79
Debt Service on temporary notes	
Principal	1,011,890.00
Interest	20,525.61
Other	-
	1,064,368.40
Total Expenditures	
Receipts Over(Under) Expenditures	1,197.41
Unencumbered Cash, Beginning	3,981.45
Unencumbered Cash, Ending	\$ 5,178.86

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #4 FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Taxes	
Current taxes - special assessments	\$ 28,128.23
Delinquent tax collections	431.88
Charges for Services	16,949.03
Other	
Miscellaneous	-
	45,509.14
Total Receipts	
Expenditures	
Public Health and Welfare	16,768.54
Debt Service on bonds	
Principal	5,000.00
Interest	23,980.00
Other	-
	45,748.54
Total Expenditures	
Receipts Over(Under) Expenditures	(239.40)
Unencumbered Cash, Beginning	29,892.63
Unencumbered Cash, Ending	\$ 29,653.23

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #5 FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2013

	Current Year Actual
Receipts	
Taxes	
Current taxes - special assessments	\$ 16,996.68
Delinquent tax collections	4,934.52
	21,931.20
Total Receipts	
Expenditures	
Public Health and Welfare	41,760.66
Debt Service on Temporary Notes	-
	41,760.66
Total Expenditures	
Receipts Over(Under) Expenditures	(19,829.46)
Unencumbered Cash, Beginning	19,829.46
Unencumbered Cash, Ending	\$ -

CRAWFORD COUNTY, KANSAS
AGENCY FUNDS

Schedule of Receipts and Disbursements, Regulatory Basis
For the Year Ended December 31, 2013

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Taxes	\$ 17,228,323.00	\$ 30,459,848.52	\$ 30,253,371.21	\$ 17,434,800.31
Current 16 & 20 M Trucks	63,864.12	101,685.98	97,210.02	68,340.08
Delinquent Personal Prop	37,718.48	95,988.70	70,521.96	63,185.22
Delinquent Partial Paymts	768.30	-	768.30	-
Delinquent 16 & 20 M Tr	3,150.94	5,144.88	5,597.52	2,698.30
Delinquent Real Estate	971,593.23	1,590,396.82	1,393,078.08	1,168,911.97
Escape Tax	-	-	-	-
County Equalization State Aid	-	85,494.09	85,494.09	-
Foreclosures	-	-	-	-
Homestead Refund	15,846.31	62,060.84	61,015.66	16,891.49
Mineral Tax	-	1,332.09	1,332.09	-
Motor Vehicle Tax	765,319.05	3,978,451.22	4,036,482.97	707,287.30
Neighborhood Revitalization	-	170,706.04	170,706.04	-
Pittsburg TIF Financing	-	275,924.27	275,924.27	-
Special City & County Street	-	916,027.74	916,027.74	-
Total Distributable Funds	\$ 19,086,583.43	\$ 37,743,061.19	\$ 37,367,529.95	\$ 19,462,114.67
Subdivision Funds:				
Hospital Districts	\$ -	\$ 79,770.07	\$ 79,770.07	\$ -
SEK Library District	-	173,469.15	173,469.15	-
State	-	402,127.79	402,127.79	-
Watershed Districts	-	2,731.98	2,731.98	-
Extension Council	-	345,030.53	345,030.53	-
School Districts	182.80	12,083,401.63	12,083,380.67	203.76
Cities	-	8,340,487.02	8,340,487.02	-
Townships	-	176,690.86	176,690.86	-
Total Subdivision Funds	\$ 182.80	\$ 21,603,709.03	\$ 21,603,688.07	\$ 203.76

CRAWFORD COUNTY, KANSAS
AGENCY FUNDS

Schedule of Receipts and Disbursements, Regulatory Basis
For the Year Ended December 31, 2013

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds				
Bankruptcy	\$ 82,170.67	\$ 45,214.14	\$ 124,880.70	\$ 2,504.11
Beneficiary	4,578.00	-	-	4,578.00
Cereal Malt Beverage	150.00	400.00	425.00	125.00
County Coroner	-	-	-	-
Special Law Enforcement Tr	64,267.50	43,181.50	-	107,449.00
IRS Forfeiture Law Enforce	40,250.16	-	-	40,250.16
Jail Commissary Trust	506.82	-	-	506.82
State Election Filing Fee	-	280.00	-	280.00
Fish and Game	-	2,769.00	2,769.00	-
Heritage Trust Fund	3,228.58	12,299.86	13,063.62	2,464.82
Local Environment Deposit	1,750.50	-	1,750.50	-
Motor Vehicle Driving Rec	-	690.00	690.00	-
Motor Vehicle Inspections	-	5,562.00	5,562.00	-
Kansas Drivers License Fees	-	16,987.00	16,987.00	-
Southwest Paving District	16,412.51	-	16,412.51	-
Flex Spending	27,435.50	91,166.85	111,073.05	7,529.30
Payroll Clearing Accounts	-	5,613,525.86	5,611,727.87	1,797.99
Motor Vehicle Special Auto	159,532.83	8,847,205.08	8,800,472.28	206,265.63
Crawford Co Law Library	84,890.33	18,952.44	19,731.72	84,111.05
District Court - Girard	38,908.15	407,447.23	389,955.60	56,399.78
District Court - Pittsburg	121,811.72	1,487,325.06	1,169,674.89	439,461.89
County Attorney	0.10	30,131.82	30,131.82	0.10
Total Other Agency Funds	<u>\$ 895,755.94</u>	<u>\$ 16,623,137.84</u>	<u>\$ 16,315,307.56</u>	<u>\$ 953,723.65</u>
GRAND TOTAL - AGENCY	<u>\$ 19,982,522.17</u>	<u>\$ 75,969,908.06</u>	<u>\$ 75,286,525.58</u>	<u>\$ 20,416,042.08</u>

CRAWFORD COUNTY, KANSAS

FEDERAL COMPLIANCE SECTION

For the Year Ended December 31, 2013

CRAWFORD COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2013

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	AMOUNT RECEIVED	AMOUNT EXPENDED
<u>U.S. Department of Agriculture</u>			
Passed Through Kansas State University			
Cooperative Forestry Assistance	10.664	\$ 1,568.59	\$ 1,568.59
Passed Through the State of Kansas Department of Health & Environment			
Special supplemental Nutrition Program for Women, Infants and Children	10.557	285,591.00	283,054.00
Total U.S. Department of Agriculture		<u>287,159.59</u>	<u>284,622.59</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed Through the State of Kansas Hoursing Resource Center			
Emergency Shelter Grant	14.231	16,550.00	16,550.00
<u>U.S. Department of Justice</u>			
Direct Grant from the Office of Justice Programs			
Byrne Memorial Grant	16.738	13,350.50	13,350.50
<u>U.S. Department of Transportation</u>			
Passed Through the State of Kansas Department of Transportation			
State and Community Highway Safety Grants	20.600	4,096.53	4,096.53
<u>U.S. Department of Health and Human Services</u>			
Passed Through the State of Kansas Department of Health & Environment			
Family Planning Services	93.217	27,789.00	31,058.00
Immunization Grants	93.268	3,144.00	3,689.00
Early Detection Grant	93.283	94,225.43	115,836.03
Teen Pregnancy Prevention	93.297	39,455.00	49,319.00
Child Care and Development Grant	93.575	51,551.00	58,907.00
Family Connection Grant	93.605	65,873.00	44,136.82
Breastfeeding Promotion and Support	93.741	2,499.00	2,070.00
HIV Care Formula Grant (Case Management)	93.917	41,160.00	46,433.00
Maternal and Child Health Services	93.994	8,504.00	8,504.00
Public Health Emergency Preparedness-Bio Terror	93.069	51,408.77	55,300.77
		<u>385,609.20</u>	<u>415,253.62</u>
<u>U.S. Office of National Drug Control</u>			
Passed Through the State of Kansas Bureau of Investigation			
High Intensity Drug Trafficking Area Program	95.001	18,881.35	18,881.35
<u>U.S. Department of Homeland Security</u>			
Passed Through the State of Kansas Office of the Adjutant General			
Public Assistance Grants	97.036	32,297.00	32,297.00
TOTALS		<u>\$ 757,944.17</u>	<u>\$ 785,051.59</u>

Notes to the Schedule of Expenditures of Federal Awards

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

*Diehl
Banwart
Bolton*

Certified Public Accountants PA

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

Board of County Commissioners
Crawford County Courthouse
Girard, Kansas 66056

Report on Compliance for Each Major Federal Program

We have audited Crawford County, Kansas' compliance with the types of compliance requirements described in the *OMB Circular A-133* that could have a direct and material effect on each of Crawford County, Kansas' major federal programs for the year ended December 31, 2013. Crawford County, Kansas' major federal programs are identified in the Summary of Auditor's Results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibilities

Our responsibility is to express an opinion on compliance for each of Crawford County, Kansas' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the Crawford County, Kansas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

Management of Crawford County, Kansas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



DIEHL, BANWART, BOLTON, CPAs PA

September 4, 2014
Girard, Kansas

*Diehl
Banwart
Bolton*

Certified Public Accountants PA

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

Board of County Commissioners
Crawford County Courthouse
Girard, Kansas 66056

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statement of the Crawford County, Kansas, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Crawford County, Kansas' basic financial statement, and have issued our report thereon dated September 4, 2014.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control (2013-1), described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency.

Compliance and Other Matters

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

The County's Response to Findings

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

Purpose of this Report

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



DIEHL, BANWART, BOLTON, CPAs PA

September 4, 2014
Girard, Kansas

**CRAWFORD COUNTY, KANSAS
GIRARD, KANSAS**

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2013

SUMMARY OF AUDITORS' RESULTS

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

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

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

FINDINGS – FINANCIAL STATEMENTS AUDIT

2013–1 Preparation of Financial Statements

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

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

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

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

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

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

MATERIAL WEAKNESSES IN INTERNAL CONTROLS OVER FINANCIAL REPORTING

None reported

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

None reported.

CRAWFORD COUNTY, KANSAS

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended December 31, 2013

No audit findings relative to the federal award programs.

CRAWFORD COUNTY, KANSAS

December 31, 2013 Financial Statements

Corrective Action Plan

Audit Finding 2013-1

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