

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, 2017

CRAWFORD COUNTY, KANSAS

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Diehl Banwart Bolton

Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Crawford County Courthouse
Girard, Kansas 66743

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash balance, regulatory basis, of Crawford County, Kansas as of and for the year ended December 31, 2017 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Crawford County, Kansas as of December 31, 2017 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, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2018, 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.

Prior Year Comparative Numbers

The 2016 actual column presented in the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances and the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (the financial statement and Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2016 financial statement upon which we rendered an unqualified opinion dated May 26, 2017. The 2016 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2016 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.

DIEHL, BANWART, BOLTON, CPAs PA

June 8, 2018
Girard, Kansas

CRAWFORD COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2017

| Fund | Beginning | | Receipts | Expenditures | Ending | | Add Encumbrances and Accounts Payable | Cash Balance December 31, 2017 |
|---------------------------------|---------------------------|-----------------|-----------------|---------------|---------------------------|---------------|---------------------------------------|--------------------------------|
| | Unencumbered Cash Balance | | | | Unencumbered Cash Balance | | | |
| Governmental Type Funds | | | | | | | | |
| General Fund | \$ 421,907.84 | \$ 9,075,570.07 | \$ 9,299,260.32 | \$ 198,217.59 | \$ 62,811.46 | \$ 261,029.05 | | |
| Special Purpose Funds | | | | | | | | |
| County Ambulance | 229,055.03 | 1,478,084.92 | 1,696,561.02 | 10,578.93 | 205.47 | 10,784.40 | | |
| Community Corrections | 86,593.67 | 631,542.83 | 643,544.74 | 74,591.76 | 13,641.04 | 88,232.80 | | |
| County Attorney Training | 1,767.07 | 1,776.87 | 888.45 | 2,655.49 | - | 2,655.49 | | |
| Clerks Technology | 3,505.07 | 8,763.00 | 4,000.00 | 8,268.07 | - | 8,268.07 | | |
| Treasurers Technology | 8,722.00 | 8,763.00 | 5,238.47 | 12,246.53 | 289.99 | 12,536.52 | | |
| Register of Deeds Technology | 108,716.40 | 35,946.17 | 36,875.94 | 107,786.63 | - | 107,786.63 | | |
| Safe Program | 5,250.00 | 5,165.00 | 5,600.00 | 4,815.00 | - | 4,815.00 | | |
| County Fair Association | 1,534.43 | 10,750.60 | 12,109.63 | 175.40 | - | 175.40 | | |
| County Fair Capital Improvement | 5,000.00 | 55,000.00 | 50,000.00 | 10,000.00 | - | 10,000.00 | | |
| County Fairground Maint | 787.75 | 5,399.82 | 6,097.20 | 90.37 | - | 90.37 | | |
| County Fair Awards | 1,411.22 | 9,821.30 | 11,041.15 | 191.37 | - | 191.37 | | |
| Lower 8 Regional Prep Grant | - | 24,703.55 | 13,508.30 | 11,195.25 | - | 11,195.25 | | |
| County Health | 45,205.45 | 990,742.81 | 1,010,495.36 | 25,452.90 | 7,913.58 | 33,366.48 | | |
| Phap Grant | 139,191.41 | 180,000.00 | 294,686.37 | 24,505.04 | 27.07 | 24,532.11 | | |
| Health and Family Services | 64.26 | 31,799.63 | 31,863.89 | - | - | 0.00 | | |
| Health WIC | 125,265.58 | 317,697.00 | 335,000.00 | 107,962.58 | - | 107,962.58 | | |
| Free to Know | 56,068.53 | 125,712.54 | 112,705.32 | 69,075.75 | 8.72 | 69,084.47 | | |
| Kansas COLPO Health | 2,932.84 | 284.73 | - | 3,217.57 | - | 3,217.57 | | |
| HERR | 6,290.13 | - | - | 6,290.13 | - | 6,290.13 | | |
| Case Management | 6,673.57 | 74,371.00 | 49,505.28 | 31,539.29 | 12.56 | 31,551.85 | | |
| Cancer Prevention | 30,586.96 | 427.26 | - | 31,014.22 | - | 31,014.22 | | |
| Family Connections | 94,908.68 | 33,711.00 | 69,751.65 | 58,868.03 | - | 58,868.03 | | |
| Teen Pregnancy Grant | 14,031.96 | - | - | 14,031.96 | - | 14,031.96 | | |
| Road and Bridge | 95,167.31 | 4,530,027.09 | 4,410,372.23 | 214,822.17 | (2,760.16) | 212,062.01 | | |
| Special Bridge | 741,533.19 | 226,576.05 | 735,497.79 | 232,611.45 | 288,537.03 | 521,148.48 | | |
| Street Maintenance | 104,861.46 | - | - | 104,861.46 | - | 104,861.46 | | |
| Equipment Reserve | 566,382.54 | 589,156.44 | 452,591.76 | 702,947.22 | 2,929.10 | 705,876.32 | | |
| Soil Conservation | 1,277.51 | 34,127.13 | 33,912.00 | 1,492.64 | - | 1,492.64 | | |

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, 2017

| Fund | Beginning | | Receipts | Expenditures | Ending | | Add Encumbrances and Accounts Payable | Cash Balance December 31, 2017 |
|--|------------------------------|------------------------------|---------------|---------------|------------------------------|------------------------------|---|--------------------------------------|
| | Unencumbered Cash Balance | Unencumbered Cash Balance | | | Unencumbered Cash Balance | Unencumbered Cash Balance | | |
| Governmental Type Funds (Continued) | | | | | | | | |
| Special Purpose Funds (Continued) | | | | | | | | |
| Drug Enforcement | \$ 18,047.33 | \$ 18,047.33 | \$ 117.75 | \$ - | \$ 18,165.08 | \$ - | \$ - | \$ 18,165.08 |
| Driver Improvement | 2,668.46 | 2,668.46 | 50.00 | - | 2,718.46 | - | - | 2,718.46 |
| Elderly | 7,783.73 | 7,783.73 | 145,588.99 | 145,200.98 | 8,171.74 | - | - | 8,171.74 |
| Consolidated 911 Tax | 338,625.72 | 338,625.72 | 220,813.33 | 356,305.18 | 203,133.87 | 251,507.69 | - | 454,641.56 |
| Employee Benefit | 24,604.32 | 24,604.32 | 4,106,647.71 | 4,121,077.63 | 10,174.40 | 16,503.47 | - | 26,677.87 |
| Operating Reserve | - | - | 407,842.12 | 71,796.00 | 336,046.12 | - | - | 336,046.12 |
| MV Remodel | - | - | 60,500.07 | - | 60,500.07 | - | - | 60,500.07 |
| Historical Society | 2,731.16 | 2,731.16 | 53,682.60 | 49,044.78 | 7,368.98 | - | - | 7,368.98 |
| RJA Reinvestment | - | - | 22,087.33 | 8,286.97 | 13,800.36 | 2.84 | - | 13,803.20 |
| 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 |
| Juvenile Justice Incentive | 190.38 | 190.38 | - | - | 190.38 | - | - | 190.38 |
| Juvenile Justice RJA Judicial | (115.08) | (115.08) | 311,233.69 | 311,216.73 | (98.12) | 98.12 | - | - |
| Juvenile Justice JIAS | 6,847.29 | 6,847.29 | 4,429.11 | 5,246.75 | 6,029.65 | - | - | 6,029.65 |
| RJA YAP Services | 4,875.30 | 4,875.30 | - | - | 4,875.30 | - | - | 4,875.30 |
| Mental Health | 19,531.25 | 19,531.25 | 566,423.85 | 565,000.00 | 20,955.10 | - | - | 20,955.10 |
| Intellectual Disabilities | 5,454.16 | 5,454.16 | 137,269.61 | 137,817.00 | 4,906.77 | - | - | 4,906.77 |
| Crisis Resource Center | 275.00 | 275.00 | - | - | 275.00 | - | - | 275.00 |
| Special Alcohol Program | 5,268.81 | 5,268.81 | 19,061.94 | 18,900.00 | 5,430.75 | - | - | 5,430.75 |
| Special Parks and Recreation | 2,835.75 | 2,835.75 | 7,708.87 | 8,403.70 | 2,140.92 | - | - | 2,140.92 |
| Tourism and Convention | 189,541.69 | 189,541.69 | 415,389.64 | 421,627.05 | 183,304.28 | 3.16 | - | 183,307.44 |
| Violence Against Women | - | - | 17,356.00 | 17,356.00 | - | - | - | - |
| Drug Endangered Children | 1,925.92 | 1,925.92 | - | - | 1,925.92 | - | - | 1,925.92 |
| Bond and Interest Fund | 0.16 | 0.16 | 5,485.89 | - | 5,486.05 | - | - | 5,486.05 |
| Trust Fund | | | | | | | | |
| Risk Management | 195,534.40 | 195,534.40 | 4,011,250.45 | 3,861,464.36 | 345,320.49 | - | - | 345,320.49 |
| Subtotal Primary Government | 3,736,463.84 | 3,736,463.84 | 28,998,858.76 | 29,419,850.00 | 3,315,472.60 | 641,731.14 | - | 3,957,203.74 |

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, 2017

| Fund | Beginning | | Receipts | Expenditures | Ending | | Cash Balance December 31, 2017 |
|--|------------------------------|---|------------------|------------------|--|---|--------------------------------------|
| | Unencumbered Cash Balance | Unencumbered Cash Balance | | | Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | |
| Related Governmental Entities | | | | | | | |
| Fire District #1 | \$ 29,786.09 | \$ 29,786.09 | \$ 181,842.94 | \$ 209,520.13 | \$ 2,108.90 | \$ (9.23) | \$ 2,099.67 |
| Fire District #1 Equipment Reserve | 11,579.50 | 11,579.50 | 32,000.00 | 8,742.55 | 34,836.95 | - | 34,836.95 |
| Fire District #2 | 53,430.24 | 53,430.24 | 121,958.48 | 175,047.32 | 341.40 | 1,128.13 | 1,469.53 |
| Fire District #2 Equipment Reserve | - | - | 30,000.00 | - | 30,000.00 | - | 30,000.00 |
| Fire District #3 | 12,797.62 | 12,797.62 | 58,004.38 | 65,067.94 | 5,734.06 | 2,070.28 | 7,804.34 |
| Fire District #3 Equipment Reserve | 1,000.00 | 1,000.00 | 6,000.00 | - | 7,000.00 | - | 7,000.00 |
| Fire District #4 | 1,058.49 | 1,058.49 | 56,250.73 | 56,258.83 | 1,050.39 | 3,003.48 | 4,053.87 |
| Fire District #4 Equipment Reserve | - | - | 10,000.00 | - | 10,000.00 | - | 10,000.00 |
| Sewer District #1 | 15,676.56 | 15,676.56 | - | - | 15,676.56 | - | 15,676.56 |
| Sewer District #2 | 34,032.91 | 34,032.91 | 54,911.00 | 55,479.66 | 33,464.25 | - | 33,464.25 |
| Sewer District #3 | 29,560.84 | 29,560.84 | 68,454.06 | 55,804.92 | 42,209.98 | - | 42,209.98 |
| Sewer District #4 | 33,149.00 | 33,149.00 | 59,678.03 | 57,444.18 | 35,382.85 | - | 35,382.85 |
| Sewer District #5 | 6,396.70 | 6,396.70 | - | - | 6,396.70 | - | 6,396.70 |
| Southridge Paving District | 921.10 | 921.10 | 13,975.64 | 14,002.69 | 894.05 | - | 894.05 |
| Total Related Governmental Entities | 229,389.05 | 229,389.05 | 693,075.26 | 697,368.22 | 225,096.09 | 6,192.66 | 231,288.75 |
| Total Reporting Entity (Excluding Agency Funds) | \$ 3,965,852.89 | \$ 3,965,852.89 | \$ 29,691,934.02 | \$ 30,117,218.22 | \$ 3,540,568.69 | \$ 647,923.80 | \$ 4,188,492.49 |
| COMPOSITION OF CASH | | | | | | | |
| | | County Treasurer: | | | Cash on hand | | \$ 3,156.03 |
| | | | | | Cash in Bank - Checking accounts | | 13,576,347.10 |
| | | | | | Cash in Bank - Certificates of Deposit | | 12,849,000.00 |
| | | Total County Treasurer | | | | | 26,428,503.13 |
| | | Motor Vehicle Special Auto Checking | | | | | 236,622.68 |
| | | Crawford County Law Library Checking | | | | | 86,064.92 |
| | | District Court - Girard Checking | | | | | 82,669.39 |
| | | District Court - Pittsburg Checking | | | | | 213,258.28 |
| | | County Attorney Checking | | | | | 154.55 |
| | | Total Cash | | | | | 27,047,272.95 |
| | | Agency Fund per Schedule 3 | | | | | (22,858,780.46) |
| | | Total Reporting Entity (Excluding Agency Funds) | | | | | \$ 4,188,492.49 |

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, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

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

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

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

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

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

Basis of Presentation - Fund Accounting

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

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

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

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

Basis of Presentation - Fund Accounting (Continued)

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

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

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

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

Budgetary Information

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

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

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

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

Budgetary Information (Continued)

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

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

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

Qualifying Budget Credits

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

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

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

Cash and Investments

Cash includes amounts in demand and time deposit checking accounts. The Statutes of the State of Kansas allow Kansas municipalities to invest in savings accounts, certificates of deposit, no fund warrants, temporary notes, repurchase agreements, the Kansas Municipal Investment Pool, and United States Government obligations. As of and during the year ended December 31, 2017, 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

Full time County employees earn from 1 to 1 ½ days of paid vacation per month, depending on years of employment with the County. Vacation days may be accumulated from 24 to 30 days, depending on years of employment. Days earned but unused after 30 days are forfeited. The estimated accumulated vacation totaled \$548,557 at year end.

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

Full time employees earn one day of sick leave for each month worked. Up to 140 sick days may be accumulated after which sick days earned are forfeited. An employee in good standing who voluntarily leaves county employment will be paid up to 50% of accumulated sick days up to a maximum of 70 days. The estimated sick leave totaled \$675,673 at year end.

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 consisting of vacation and sick 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 apparent cash basis violation in the Juvenile Justice RJA Judicial Fund was not an actual violation due to grant money receivable. The County was in apparent compliance with these laws except as follows:

- Year end encumbrances caused expenditures to exceed the budget in the Consolidated 911 Tax Fund in apparent violation of K.S.A. 79-2935.

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, 2017 the County's carrying amount of deposits was \$27,044,116.92 and the bank balance was \$27,612,945.66. Of the bank balance, \$2,436,920.89 was covered by federal depository insurance and \$25,176,024.77 was covered by a Federal Home Loan Bank note for \$7,000,000.00 and pledged securities totaling \$20,800,304.91, held in safekeeping in the trust departments of separate banks.

4. **DEFINED BENEFIT PENSION PLAN**

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.0% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.46% for the year ended December 31, 2017. Contributions to the pension plan from the County were \$826,021.82 for the year ended December 31, 2017.

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

Net Pension Liability

At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$8,009,929. The total net pension liability as of June 30, 2017 was \$9,128,629,062. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

5. **SPECIAL TERMINATION BENEFITS**

The County has adopted an early retirement program for eligible employees. The program was offered on a voluntary basis. As compensation for accepting early retirement, the County will pay the cost maintaining the employee's current level of health insurance until the employee reaches the age of 65. The County intends to fund these benefits on a pay-as-go basis. The total amount of benefits paid during the year was approximately \$235,791. The estimated liability for those employees electing to participate in the program at December 31, 2017 is \$532,335.

6. **RISK MANAGEMENT**

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

Internal Service Fund – Risk Management

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

This resolution provides for the following:

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

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

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

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

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

Combined Individual and Aggregate Stop-Loss Provision mean:

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

7. **CONTINGENCIES**

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

8. **LITIGATION**

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

9. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE COSTS

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

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

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

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

10. INTERFUND TRANSFERS

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

| <u>From-Fund</u> | <u>To-Fund</u> | <u>Statutory Authority</u> | <u>Amount</u> |
|---------------------------|---------------------------|----------------------------|---------------|
| General Operating Reserve | General Operating Reserve | 12-1, 117 | \$ 222,370.00 |
| General | Risk Management | (1) | 547,000.00 |
| Road & Bridge | Equipment Reserve | 68-141g | 550,000.00 |
| Bond and Interest | General | 79-2958 | 23,000.00 |
| Bond and Interest | Risk Management | (1) | 100,344.00 |
| County Health | Risk Management | (1) | 10,000.00 |
| Employee Benefit | Risk Management | (1) | 10,000.00 |
| County Ambulance | Risk Management | (1) | 50,000.00 |
| Road & Bridge | Risk Management | (1) | 50,000.00 |
| Fire District #1 | Fire District #1 Reserve | 12-1,117 | 32,000.00 |
| Fire District #2 | Fire District #2 Reserve | 12-1,117 | 30,000.00 |
| Fire District #3 | Fire District #3 Reserve | 12-1,117 | 6,000.00 |
| Fire District #4 | Fire District #4 Reserve | 12-1,117 | 10,000.00 |

Note (1) These are reimbursements for expenses incurred and not true transfers.

11. **BUDGET AMENDMENTS**

The budgets for the following funds were amended:

| <u>General Fund</u> | <u>Original Budget</u> | <u>Amended Budget</u> |
|---|----------------------------|---------------------------|
| <u>Receipts</u> | | |
| Taxes | \$ 4,985,391 | \$ 5,145,772 |
| Intergovernmental | 2,400,550 | 2,813,400 |
| Licenses and Permits | 14,000 | 14,000 |
| Charges for Services | 394,000 | 454,000 |
| Use of Money and Property | 425,000 | 450,000 |
| Other | 164,000 | 210,316 |
| Transfers from Other Funds | <u>29,922</u> | <u>-</u> |
| Total Receipts | 8,412,863 | 9,087,488 |
| Unencumbered Cash, January 1 | <u>309,787</u> | <u>421,908</u> |
| Resources Available | <u>\$ 8,722,650</u> | <u>\$ 9,509,396</u> |
| <u>Expenditures</u> | | |
| General Government | <u>\$ 8,722,650</u> | <u>\$ 9,316,140</u> |
| <u>County Fair Association Fund</u> | | |
| <u>Receipts</u> | | |
| Taxes | <u>\$ 10,535</u> | <u>\$ 10,751</u> |
| Total Receipts | 10,535 | 10,751 |
| Unencumbered Cash, January 1 | <u>671</u> | <u>1,534</u> |
| Resources Available | <u>\$ 11,206</u> | <u>\$ 12,285</u> |
| <u>Expenditures</u> | | |
| Public Health | <u>\$ 11,206</u> | <u>\$ 12,260</u> |
| <u>County Fairground Maintenance Fund</u> | | |
| <u>Receipts</u> | | |
| Taxes | <u>\$ 5,328</u> | <u>\$ 5,400</u> |
| Total Receipts | 5,328 | 5,400 |
| Unencumbered Cash, January 1 | <u>368</u> | <u>368</u> |
| Resources Available | <u>\$ 5,696</u> | <u>\$ 5,768</u> |
| <u>Expenditures</u> | | |
| Public Health | <u>\$ 5,696</u> | <u>\$ 6,147</u> |
| <u>County Fair Awards Fund</u> | | |
| <u>Receipts</u> | | |
| Taxes | <u>\$ 9,695</u> | <u>\$ 9,821</u> |
| Total Receipts | 9,695 | 9,821 |
| Unencumbered Cash, January 1 | <u>245</u> | <u>1,411</u> |
| Resources Available | <u>\$ 9,940</u> | <u>\$ 11,232</u> |
| <u>Expenditures</u> | | |
| Public Health | <u>\$ 9,940</u> | <u>\$ 11,191</u> |

11. **BUDGET AMENDMENTS** (Continued)

| | <u>Original Budget</u> | <u>Amended Budget</u> |
|------------------------------------|----------------------------|---------------------------|
| <u>Historical Society Fund</u> | | |
| Receipts | | |
| Taxes | \$ 53,306 | \$ 53,683 |
| Total Receipts | 53,306 | 53,683 |
| Unencumbered Cash, January 1 | <u>2,333</u> | <u>2,731</u> |
| Resources Available | <u>\$ 55,639</u> | <u>\$ 56,414</u> |
| Expenditures | | |
| Public Health | \$ 55,639 | \$ 55,925 |
| Total Expenditures | <u>\$ 55,639</u> | <u>\$ 55,925</u> |
| <u>Employee Benefit Fund</u> | | |
| Receipts | | |
| Taxes | \$ 4,028,522 | \$ 4,106,648 |
| Total Receipts | 4,028,522 | 4,106,648 |
| Unencumbered Cash, January 1 | <u>15,485</u> | <u>24,604</u> |
| Resources Available | <u>\$ 4,044,007</u> | <u>\$ 4,131,252</u> |
| Expenditures | | |
| Employee Benefits | \$ 4,040,000 | \$ 4,126,000 |
| <u>Tourism and Convention Fund</u> | | |
| Receipts | | |
| Taxes | \$ 350,000 | \$ 415,390 |
| Total Receipts | 350,000 | 415,390 |
| Unencumbered Cash, January 1 | <u>220,578</u> | <u>189,542</u> |
| Resources Available | <u>\$ 570,578</u> | <u>\$ 604,932</u> |
| Expenditures | | |
| General Government | \$ 367,500 | \$ 425,000 |
| <u>Fire District #1 Fund</u> | | |
| Receipts | | |
| Taxes | \$ 179,127 | \$ 178,843 |
| Other | <u>-</u> | <u>3,100</u> |
| Total Receipts | 179,127 | 181,943 |
| Unencumbered Cash, January 1 | <u>923</u> | <u>29,786</u> |
| Resources Available | <u>\$ 180,050</u> | <u>\$ 211,729</u> |
| Expenditures | | |
| Public Safety | \$ 180,050 | \$ 181,620 |
| Operating Transfers | <u>-</u> | <u>30,000</u> |
| Total Expenditures | <u>\$ 180,050</u> | <u>\$ 211,620</u> |

11. BUDGET AMENDMENTS (Continued)

| | <u>Original Budget</u> | <u>Amended Budget</u> |
|------------------------------|----------------------------|---------------------------|
| <u>Fire District #2 Fund</u> | | |
| Receipts | | |
| Taxes | \$ 112,755 | \$ 112,035 |
| Other | - | - |
| Total Receipts | <u>112,755</u> | <u>112,035</u> |
| Unencumbered Cash, January 1 | <u>28,871</u> | <u>53,430</u> |
| Resources Available | <u>\$ 141,626</u> | <u>\$ 165,465</u> |
| Expenditures | | |
| Public Safety | \$ 101,626 | \$ 101,626 |
| Debt Service | 40,000 | 40,000 |
| Operating Transfer | - | 23,750 |
| Total Expenditures | <u>\$ 141,626</u> | <u>\$ 165,376</u> |
| <u>Fire District #3 Fund</u> | | |
| Receipts | | |
| Taxes | \$ 57,460 | \$ 55,660 |
| Other | - | 2,345 |
| Total Receipts | <u>57,460</u> | <u>58,005</u> |
| Unencumbered Cash, January 1 | <u>5,467</u> | <u>12,798</u> |
| Resources Available | <u>\$ 62,927</u> | <u>\$ 70,803</u> |
| Expenditures | | |
| Public Safety | \$ 62,927 | \$ 62,927 |
| Operating Transfer | - | 7,850 |
| Total Expenditures | <u>\$ 62,927</u> | <u>\$ 70,777</u> |

12. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to December 31, 2017 through June 8, 2018, 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 2013D | 3.49 | 08-01-2013 | 114,888 | 11-01-2023 | \$ 86,000 | \$ - | \$ 11,000 | \$ 75,000 | \$ 3,001 |
| Series 2009 Fire District #2 | 4.25% | 11-25-2009 | 673,300 | 12-02-2039 | 581,000 | - | 15,000 | 566,000 | 24,693 |
| Series 2005A Sewer District #2 | 4.25% | 09-28-2005 | 475,000 | 09-28-2045 | 396,000 | - | 7,000 | 389,000 | 16,335 |
| Series 2009A Sewer District #4 | 4.75% | 02-24-2009 | 345,965 | 02-24-2049 | 325,000 | - | 5,000 | 320,000 | 15,438 |
| Series 2009B Sewer District #4 | 4.50% | 02-24-2009 | 177,733 | 02-24-2049 | 166,000 | - | 2,000 | 164,000 | 7,470 |
| Series 2013A Sewer District #3 | 3.50% | 06-26-2013 | 668,134 | 06-26-2053 | 652,000 | - | 9,000 | 643,000 | 22,820 |
| Series 2013B Sewer District #3 | 2.125% | 06-26-2013 | 283,000 | 06-26-2053 | 274,000 | - | 5,000 | 269,000 | 5,823 |
| Series 2013C Sewer District #3 | 2.125% | 06-26-2013 | 60,000 | 06-26-2053 | 58,000 | - | 1,000 | 57,000 | 1,233 |
| Total General Obligation Bonds | | | | | <u>2,538,000</u> | - | <u>55,000</u> | <u>2,483,000</u> | <u>96,811</u> |
| <u>Lease Purchase Agreements</u> | | | | | | | | | |
| Ambulance Building | 4.500% | 07-11-2008 | 800,000 | 7-11-2023 | 408,372 | - | 56,220 | 352,152 | 17,188 |
| 2013 Chevy Ambulances (2) | 2.120% | 10-09-2013 | 262,270 | 10-09-2018 | 95,037 | - | 53,836 | 41,201 | 1,494 |
| 2015 Dodge Ram/Ford Explorer (2) | 1.640% | 09-07-2014 | 79,741 | 8-07-2017 | 13,766 | - | 13,766 | - | 67 |
| Elevator - General | 2.150% | 07-08-2014 | 303,170 | 06-08-2019 | 150,610 | - | 56,198 | 94,412 | 2,696 |
| Pumper Truck '91Pierce Arrow-Fire District | 3.875% | 12-17-2009 | 62,066 | 2-28-2019 | 18,811 | - | 18,811 | - | 729 |
| 2013 P12-2000 Pumper Truck-Fire District # 1 | 2.590% | 04-20-2013 | 382,928 | 3-20-2023 | 251,071 | - | 37,382 | 213,689 | 6,125 |
| 2015 Fire Truck-Fire District # 2 | 2.180% | 07-11-2014 | 102,285 | 7-11-2021 | 57,792 | - | 57,792 | - | 670 |
| 2-2016 Ram Pickups | 1.680% | 01-25-2016 | 41,101 | 9-25-2018 | 27,180 | - | 15,421 | 11,758 | 350 |
| 2016 Ford Transit | 1.850% | 02-26-2016 | 22,169 | 2-25-2019 | 16,134 | - | 7,366 | 8,768 | 236 |
| 2016 Cab Tractor with Cutter | 1.640% | 09-12-2016 | 120,141 | 8-12-2018 | 95,321 | - | 59,989 | 35,333 | 1,114 |
| 2017 Chevy Silverado (3) | 1.740% | 09-23-2016 | 80,087 | 8-23-2019 | 73,559 | - | 26,347 | 47,212 | 1,070 |
| 2017 Dodge Ram 2500 Pickup | 1.900% | 03-07-2017 | 27,386 | 3-07-2021 | - | 27,386 | 4,975 | 22,411 | 362 |
| 2018 Ford F150, 2017 Ford Police | 1.740% | 09-15-2017 | 90,437 | 9-01-2020 | - | 90,437 | 9,875 | 80,562 | 316 |
| 2018 Freightliner | 1.690% | 10-27-2017 | 123,729 | 11-01-2019 | - | 123,729 | 10,199 | 113,529 | 296 |
| Total Lease Purchases | | | | | <u>1,207,653</u> | <u>241,552</u> | <u>428,178</u> | <u>1,021,027</u> | <u>32,713</u> |
| | | | | | <u>\$ 3,745,653</u> | <u>\$ 241,552</u> | <u>\$ 483,178</u> | <u>\$ 3,504,027</u> | <u>\$ 129,524</u> |

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

| Issue | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 to 2027 | 2028 to 2032 | 2033 to 2037 | 2038 to 2042 | 2043 to 2047 | 2048 to 2052 | 2053 to 2057 | Totals |
|--|------------|------------|------------|------------|------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|
| PRINCIPAL | | | | | | | | | | | | | |
| General Obligation Bonds | | | | | | | | | | | | | |
| Series 2013D | \$ 11,500 | \$ 12,000 | \$ 12,500 | \$ 12,500 | \$ 13,000 | \$ 13,500 | \$ 132,000 | \$ 163,000 | \$ 75,000 | \$ - | \$ - | \$ - | \$ 75,000 |
| Series 2009 Fire District #2 | 16,000 | 17,000 | 17,000 | 18,000 | 19,000 | 109,000 | 132,000 | 163,000 | 75,000 | - | - | - | 566,000 |
| Series 2005A Sewer District #2 | 7,000 | 8,000 | 8,000 | 9,000 | 9,000 | 51,000 | 61,000 | 75,000 | 95,000 | 66,000 | - | - | 389,000 |
| Series 2009A Sewer District #4 | 5,000 | 5,000 | 5,000 | 5,000 | 6,000 | 31,000 | 38,000 | 49,000 | 61,000 | 78,000 | 37,000 | - | 320,000 |
| Series 2009B Sewer District #4 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 16,000 | 20,000 | 25,000 | 31,000 | 38,000 | 19,000 | - | 164,000 |
| Series 2013A Sewer District #3 | 10,000 | 10,000 | 10,000 | 11,000 | 11,000 | 60,000 | 69,000 | 81,000 | 97,000 | 115,000 | 139,000 | 30,000 | 643,000 |
| Series 2013B Sewer District #3 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 28,000 | 30,000 | 35,000 | 40,000 | 47,000 | 53,000 | 11,000 | 269,000 |
| Series 2013C Sewer District #3 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 5,000 | 5,000 | 10,000 | 10,000 | 10,000 | 10,000 | 2,000 | 57,000 |
| Total General Obligation Bonds | 58,500 | 61,000 | 61,500 | 64,500 | 67,000 | 313,500 | 355,000 | 438,000 | 409,000 | 354,000 | 258,000 | 43,000 | 2,483,000 |
| Lease Purchase Agreements | | | | | | | | | | | | | |
| Ambulance Building | \$ 58,797 | \$ 61,492 | \$ 64,310 | \$ 67,258 | \$ 70,341 | \$ 29,955 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 352,152 |
| 2013 Chevy Ambulances (2) | 41,201 | - | - | - | - | - | - | - | - | - | - | - | 41,201 |
| Elevator - General | 62,677 | 31,735 | - | - | - | - | - | - | - | - | - | - | 94,412 |
| 2013 PT2-2000 Pumper Truck-Fire District # | 38,497 | 39,438 | 40,462 | 41,532 | 42,620 | 11,141 | - | - | - | - | - | - | 213,689 |
| 2-2016 Ram Pickups | 11,758 | - | - | - | - | - | - | - | - | - | - | - | 11,758 |
| 2016 Ford Transit | 7,504 | 1,264 | - | - | - | - | - | - | - | - | - | - | 8,768 |
| 2016 Cab Tractor | 35,333 | - | - | - | - | - | - | - | - | - | - | - | 35,333 |
| 2017 Chevy Silverado (3) | 26,810 | 20,402 | - | - | - | - | - | - | - | - | - | - | 47,212 |
| 2017 Dodge Ram 2500 Pickup | 6,749 | 6,878 | 7,010 | 1,775 | - | - | - | - | - | - | - | - | 22,411 |
| 2018 Ford F150, 2017 Ford Police | 29,775 | 30,298 | 20,489 | - | - | - | - | - | - | - | - | - | 80,562 |
| 2018 Freightliner | 61,530 | 51,999 | - | - | - | - | - | - | - | - | - | - | 113,529 |
| Total Lease Purchases | 380,630 | 243,505 | 132,271 | 110,564 | 112,961 | 41,095 | - | - | - | - | - | - | 1,021,027 |
| TOTAL PRINCIPAL | \$ 439,130 | \$ 304,505 | \$ 193,771 | \$ 175,064 | \$ 179,961 | \$ 354,595 | \$ 355,000 | \$ 438,000 | \$ 409,000 | \$ 354,000 | \$ 258,000 | \$ 43,000 | \$ 3,504,027 |

13. LONG TERM OBLIGATIONS (Continued)

| Issue | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 to 2027 | 2028 to 2032 | 2033 to 2037 | 2038 to 2042 | 2043 to 2047 | 2048 to 2052 | 2053 to 2057 | Totals |
|--|------------|------------|------------|------------|------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|
| INTEREST | | | | | | | | | | | | | |
| General Obligation Bonds | | | | | | | | | | | | | |
| Series 2013D | \$ 2,618 | \$ 2,216 | \$ 1,797 | \$ 1,361 | \$ 925 | \$ 471 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 9,388 |
| Series 2009 Fire District #2 | 24,055 | 23,375 | 22,653 | 21,930 | 21,165 | 92,863 | 67,830 | 37,230 | 4,803 | - | - | - | 315,903 |
| Series 2005A Sewer District #2 | 16,046 | 15,758 | 15,428 | 15,098 | 14,726 | 67,650 | 56,430 | 42,735 | 22,564 | 5,528 | - | - | 271,961 |
| Series 2009A Sewer District #4 | 15,200 | 14,963 | 14,725 | 14,488 | 14,250 | 66,975 | 58,995 | 49,020 | 36,243 | 20,235 | 2,660 | - | 307,753 |
| Series 2009B Sewer District #4 | 7,380 | 7,245 | 7,110 | 6,975 | 6,840 | 32,175 | 28,125 | 23,175 | 17,100 | 9,540 | 1,305 | - | 146,970 |
| Series 2013A Sewer District #3 | 22,505 | 22,155 | 21,805 | 21,455 | 21,070 | 99,365 | 88,270 | 75,355 | 60,130 | 42,000 | 20,125 | 1,050 | 495,285 |
| Series 2013B Sewer District #3 | 5,716 | 5,610 | 5,504 | 5,398 | 5,291 | 24,799 | 21,675 | 18,275 | 14,429 | 9,860 | 4,611 | 234 | 121,401 |
| Series 2013C Sewer District #3 | 1,211 | 1,190 | 1,169 | 1,148 | 1,126 | 5,313 | 4,781 | 4,038 | 2,975 | 1,913 | 850 | 43 | 25,755 |
| Total General Obligation Bonds | 94,731 | 92,511 | 90,190 | 87,851 | 85,394 | 389,610 | 326,106 | 249,828 | 158,243 | 89,075 | 29,551 | 1,326 | 1,694,416 |
| Lease Purchase Agreements | | | | | | | | | | | | | |
| Ambulance Building | \$ 14,611 | \$ 11,916 | \$ 9,098 | \$ 6,150 | \$ 3,067 | \$ 335 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 45,178 |
| 2013 Chevy Ambulances (2) | 365 | - | - | - | - | - | - | - | - | - | - | - | 365 |
| Elevator - General | 1,415 | 199 | - | - | - | - | - | - | - | - | - | - | 1,613 |
| 2013 PT2-2000 Pumper Truck-Fire District # | 5,010 | 4,069 | 3,045 | 1,975 | 886 | - | - | - | - | - | - | - | 14,985 |
| 2-2016 Ram Pickups | 70 | - | - | - | - | - | - | - | - | - | - | - | 70 |
| 2016 Ford Transit | 99 | 3 | - | - | - | - | - | - | - | - | - | - | 102 |
| 2016 Cab Tractor | 193 | - | - | - | - | - | - | - | - | - | - | - | 193 |
| 2017 Chevy Silverado (3) | 608 | 148 | - | - | - | - | - | - | - | - | - | - | 756 |
| 2017 Dodge Ram 2500 Pickup | 367 | 238 | 106 | 6 | - | - | - | - | - | - | - | - | 717 |
| 2018 Ford F150, 2017 Ford Police | 1,165 | 643 | 134 | - | - | - | - | - | - | - | - | - | 1,942 |
| 2018 Freightliner | 1,444 | 403 | - | - | - | - | - | - | - | - | - | - | 1,847 |
| Total Lease Purchases | 25,347 | 17,619 | 12,383 | 8,131 | 3,954 | 335 | - | - | - | - | - | - | 67,760 |
| TOTAL INTEREST | \$ 120,079 | \$ 110,131 | \$ 102,573 | \$ 95,982 | \$ 89,347 | \$ 389,945 | \$ 326,106 | \$ 249,828 | \$ 158,243 | \$ 89,075 | \$ 29,551 | \$ 1,326 | \$ 1,762,185 |
| TOTAL PRINCIPAL & INTEREST | \$ 559,209 | \$ 414,636 | \$ 296,343 | \$ 271,046 | \$ 269,309 | \$ 744,540 | \$ 681,106 | \$ 687,828 | \$ 567,243 | \$ 443,075 | \$ 287,551 | \$ 44,326 | \$ 5,266,212 |

CRAWFORD COUNTY, KANSAS

**REGULATORY-REQUIRED
SUPPLEMENTAL INFORMATION**
For the Year Ended December 31, 2017

CRAWFORD COUNTY, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017

| 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 | \$ 9,316,140.00 | \$ 2,795.67 | \$ 9,318,935.67 | \$ 9,299,260.32 | \$ (19,675.35) |
| Special Purpose Funds | | | | | |
| County Ambulance | 1,728,227.00 | - | 1,728,227.00 | 1,696,561.02 | (31,665.98) |
| Clerks Technolog | 7,000.00 | - | 7,000.00 | 4,000.00 | (3,000.00) |
| Treasurers Technology | 7,000.00 | - | 7,000.00 | 5,238.47 | (1,761.53) |
| Register of Deeds Technology | 45,000.00 | - | 45,000.00 | 36,875.94 | (8,124.06) |
| County Fair Association | 12,260.00 | - | 12,260.00 | 12,109.63 | (150.37) |
| County Fairground Maint | 6,147.00 | - | 6,147.00 | 6,097.20 | (49.80) |
| County Fair Awards | 11,191.00 | - | 11,191.00 | 11,041.15 | (149.85) |
| County Health | 1,295,549.00 | - | 1,295,549.00 | 1,010,495.36 | (285,053.64) |
| Road and Bridge | 5,083,195.00 | 774.66 | 5,083,969.66 | 4,410,372.23 | (673,597.43) |
| Soil Conservation | 33,912.00 | - | 33,912.00 | 33,912.00 | - |
| Elderly | 147,211.00 | - | 147,211.00 | 145,200.98 | (2,010.02) |
| Consolidated 911 Tax | 250,000.00 | - | 250,000.00 | 356,305.18 | 106,305.18 |
| Employee Benefit | 4,126,000.00 | - | 4,126,000.00 | 4,121,077.63 | (4,922.37) |
| Operating Reserve | 184,000.00 | - | 184,000.00 | 71,796.00 | (112,204.00) |
| Historical Society | 55,925.00 | - | 55,925.00 | 49,044.78 | (6,880.22) |
| Mental Health | 565,000.00 | - | 565,000.00 | 565,000.00 | - |
| Mental Retardation | 137,817.00 | - | 137,817.00 | 137,817.00 | - |
| Special Alcohol Program | 18,900.00 | - | 18,900.00 | 18,900.00 | - |
| Special Parks and Recreation | 8,451.00 | - | 8,451.00 | 8,403.70 | (47.30) |
| Tourism and Convention | 425,000.00 | - | 425,000.00 | 421,627.05 | (3,372.95) |
| Bond and Interest Fund | 29,922.00 | - | 29,922.00 | - | (29,922.00) |
| Trust Fund | | | | | |
| Risk Management | 4,250,000.00 | - | 4,250,000.00 | 3,861,464.36 | (388,535.64) |
| Related Governmental Entities | | | | | |
| Fire District #1 | 211,620.00 | - | 211,620.00 | 209,520.13 | (2,099.87) |
| Fire District #2 | 165,376.00 | 9,923.12 | 175,299.12 | 175,047.32 | (251.80) |
| Fire District #3 | 70,777.00 | - | 70,777.00 | 65,067.94 | (5,709.06) |
| Fire District #4 | 57,753.00 | - | 57,753.00 | 56,258.83 | (1,494.17) |
| Grand Totals | <u>\$ 28,249,373.00</u> | | | | |

**CRAWFORD COUNTY, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|---------------------|------------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ 4,006,318.88 | \$ 4,132,824.12 | \$ 4,132,824.00 | \$ 0.12 |
| Motor vehicle tax | 631,171.07 | 700,038.50 | 700,038.00 | 0.50 |
| Delinquent tax collections | 146,898.07 | 132,910.49 | 132,910.00 | 0.49 |
| Interest and fees on taxes | 240,848.66 | 213,994.13 | 180,000.00 | 33,994.13 |
| Intergovernmental | | | | |
| Sales and Use tax | 2,428,461.84 | 2,550,271.06 | 2,565,000.00 | (14,728.94) |
| Casino Gaming receipts | - | 201,124.98 | 209,000.00 | (7,875.02) |
| Alcohol liquor tax | 8,341.40 | 7,708.88 | 7,900.00 | (191.12) |
| Severance tax | 135.93 | - | - | - |
| State aid - Coroner | 1,000.00 | 3,227.20 | 3,500.00 | (272.80) |
| Federal Aid Zoning | - | 5,506.30 | - | 5,506.30 |
| Emergency Prep | 12,139.00 | 15,423.00 | 24,000.00 | (8,577.00) |
| Federal aid through KDOT | 2,939.92 | 5,452.43 | 4,000.00 | 1,452.43 |
| Licenses and Permits | 14,550.00 | 9,965.19 | 14,000.00 | (4,034.81) |
| Charges for Services | | | | |
| Mortgage registration fees | 217,765.73 | 147,151.45 | 150,000.00 | (2,848.55) |
| Recording fees | 149,206.58 | 198,483.56 | 190,000.00 | 8,483.56 |
| Insufficient funds checks fees | 6,139.60 | 3,863.46 | 6,000.00 | (2,136.54) |
| District Court fees | 31,079.32 | 34,600.27 | 35,000.00 | (399.73) |
| Diversion fees | 37,520.06 | 37,142.00 | 38,000.00 | (858.00) |
| Other fees | 44,543.20 | 41,023.83 | 35,000.00 | 6,023.83 |
| Use of Money and Property | | | | |
| Interest earned | 34,997.47 | 63,764.53 | 32,000.00 | 31,764.53 |
| Landfill fees | 369,139.17 | 370,698.44 | 370,000.00 | 698.44 |
| Rental income | 45,823.40 | 45,100.00 | 48,000.00 | (2,900.00) |
| Other | | | | |
| Reimbursements from - | | | | |
| Correctional center | 165,024.64 | 141,343.24 | 140,000.00 | 1,343.24 |
| Other Reimbursements | - | 8,544.39 | 70,000.00 | (61,455.61) |
| Miscellaneous | 86,990.85 | 5,408.62 | 316.00 | 5,092.62 |
| Residual Equity transfer from other Funds | | | | |
| Bond and Interest Fund | 23,000.00 | - | - | - |
| Total Receipts | 8,704,034.79 | 9,075,570.07 | \$ 9,087,488.00 | \$ (11,917.93) |

**CRAWFORD COUNTY, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Current Year | | | Variance - Over (Under) |
|---|----------------------|----------------------|------------------------|-------------------------------|
| | | | Budget | |
| Expenditures | | | | |
| County Commissioners | \$ 92,941.83 | \$ 94,761.72 | \$ 94,242.00 | \$ 519.72 |
| Fiscal Clerk | 122,586.86 | 120,289.68 | 157,350.00 | (37,060.32) |
| County Clerk | 158,310.29 | 168,640.22 | 180,310.00 | (11,669.78) |
| County Treasurer | 349,824.31 | 359,343.71 | 377,900.00 | (18,556.29) |
| Register of Deeds | 165,744.42 | 171,948.97 | 196,900.00 | (24,951.03) |
| County Attorney | 543,229.71 | 560,231.50 | 553,700.00 | 6,531.50 |
| District Court | 424,548.06 | 432,500.00 | 432,500.00 | - |
| Sheriff | 1,773,159.99 | 1,821,944.43 | 1,816,500.00 | 5,444.43 |
| Jail | 1,646,694.10 | 1,662,591.80 | 1,662,780.00 | (188.20) |
| Courthouse General | 342,571.48 | 414,104.30 | 421,530.00 | (7,425.70) |
| Coroner | 73,736.18 | 77,414.29 | 74,750.00 | 2,664.29 |
| Other | 522,253.79 | 386,891.06 | 381,941.00 | 4,950.06 |
| Civil Defense | 50,145.52 | 86,192.80 | 71,000.00 | 15,192.80 |
| Zoning | 85,101.70 | 96,896.41 | 85,100.00 | 11,796.41 |
| Landfill | 18,673.38 | 25,256.56 | 24,000.00 | 1,256.56 |
| Workmen's Comp & Liability | 128,070.09 | 119,139.53 | 119,140.00 | (0.47) |
| Computer | 135,034.77 | 135,432.29 | 137,730.00 | (2,297.71) |
| Special Projects | 68,269.87 | 63,231.96 | 75,520.00 | (12,288.04) |
| County Counselor | 107,451.50 | 107,558.27 | 116,467.00 | (8,908.73) |
| Department of Youth Services | 393,000.00 | 453,000.00 | 453,000.00 | - |
| Court Security | 259,850.03 | 264,280.16 | 264,380.00 | (99.84) |
| GIS | 105,669.86 | 103,378.28 | 110,900.00 | (7,521.72) |
| LEPP | 20,287.45 | 19,486.81 | 22,505.00 | (3,018.19) |
| Appraiser | 484,790.54 | 515,033.84 | 509,125.00 | 5,908.84 |
| Election | 225,272.15 | 145,341.73 | 182,500.00 | (37,158.27) |
| Building Improvements | 125,000.00 | 125,000.00 | 125,000.00 | - |
| Operating Transfers to Other Funds | | | | |
| Operating Reserve | - | 222,370.00 | 122,370.00 | 100,000.00 |
| Risk Management | 277,000.00 | 547,000.00 | 547,000.00 | - |
| Subtotal Certified Budget | | | 9,316,140.00 | |
| Adjustments for Qualifying Budget Credits | | | | |
| Grants | - | - | 1,452.43 | (1,452.43) |
| Reimbursed expenses | - | - | 1,343.24 | (1,343.24) |
| Total Expenditures | 8,699,217.88 | 9,299,260.32 | \$ 9,318,935.67 | \$ (19,675.35) |
| Receipts Over(Under) Expenditures | 4,816.91 | (223,690.25) | | |
| Unencumbered Cash, Beginning | 417,090.93 | 421,907.84 | | |
| Unencumbered Cash, Ending | <u>\$ 421,907.84</u> | <u>\$ 198,217.59</u> | | |

CRAWFORD COUNTY, KANSAS
COUNTY AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|------------------------------------|-------------------------|---------------------|------------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ 243,994.22 | \$ 230,977.17 | \$ 229,521.00 | \$ 1,456.17 |
| Motor vehicle tax | 73,064.47 | 50,668.86 | 41,138.00 | 9,530.86 |
| Delinquent tax collections | 14,268.25 | 11,071.61 | 10,000.00 | 1,071.61 |
| Intergovernmental | | | | |
| State Grant | 20,000.00 | 10,390.01 | - | 10,390.01 |
| Charges for Services | 1,214,390.97 | 1,172,477.19 | 1,300,000.00 | (127,522.81) |
| Other | | | | |
| Reimbursements | 1,028.09 | 2,500.08 | 1,000.00 | 1,500.08 |
| Total Receipts | 1,566,746.00 | 1,478,084.92 | \$ 1,581,659.00 | \$ (103,574.08) |
| Expenditures | | | | |
| Public Health | 1,539,828.06 | 1,646,561.02 | \$ 1,728,227.00 | \$ (81,665.98) |
| Operating Transfers to Other Funds | | | | |
| Risk Management | - | 50,000.00 | - | 50,000.00 |
| Total Expenditures | 1,539,828.06 | 1,696,561.02 | \$ 1,728,227.00 | \$ (31,665.98) |
| Receipts Over(Under) Expenditures | 26,917.94 | (218,476.10) | | |
| Unencumbered Cash, Beginning | 202,137.09 | 229,055.03 | | |
| Unencumbered Cash, Ending | <u>\$ 229,055.03</u> | <u>\$ 10,578.93</u> | | |

CRAWFORD COUNTY, KANSAS
COMMUNITY CORRECTIONS FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| State Grant | \$ 577,274.82 | \$ 624,564.58 |
| Federal aid through KDOC | - | - |
| Charges for Services | 6,937.35 | 6,978.25 |
| Total Receipts | 584,212.17 | 631,542.83 |
| Expenditures | | |
| Public Safety | 601,800.27 | 643,544.74 |
| Total Expenditures | 601,800.27 | 643,544.74 |
| Receipts Over(Under) Expenditures | (17,588.10) | (12,001.91) |
| Unencumbered Cash, Beginning | 104,181.77 | 86,593.67 |
| Unencumbered Cash, Ending | <u>\$ 86,593.67</u> | <u>\$ 74,591.76</u> |

CRAWFORD COUNTY, KANSAS
COUNTY ATTORNEY TRAINING FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017

With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Charges for Services | | |
| PATF Fees | \$ 1,646.56 | \$ 1,776.87 |
| Total Receipts | 1,646.56 | 1,776.87 |
| Expenditures | | |
| Public Health and Welfare | 823.28 | 888.45 |
| Total Expenditures | 823.28 | 888.45 |
| Receipts Over(Under) Expenditures | 823.28 | 888.42 |
| Unencumbered Cash, Beginning | 943.79 | 1,767.07 |
| Unencumbered Cash, Ending | <u>\$ 1,767.07</u> | <u>\$ 2,655.49</u> |

**CRAWFORD COUNTY, KANSAS
CLERKS TECHNOLOGY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|--------------------|--------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Fees for Services | \$ 8,442.50 | \$ 8,763.00 | \$ - | \$ 8,763.00 |
| Other Miscellaneous | - | - | - | - |
| Total Receipts | <u>8,442.50</u> | <u>8,763.00</u> | <u>\$ -</u> | <u>\$ 8,763.00</u> |
| Expenditures | | | | |
| General Government | <u>14,716.93</u> | <u>4,000.00</u> | <u>\$ 7,000.00</u> | <u>\$ (3,000.00)</u> |
| Total Expenditures | <u>14,716.93</u> | <u>4,000.00</u> | <u>\$ 7,000.00</u> | <u>\$ (3,000.00)</u> |
| Receipts Over(Under) Expenditures | (6,274.43) | 4,763.00 | | |
| Unencumbered Cash, Beginning | <u>9,779.50</u> | <u>3,505.07</u> | | |
| Unencumbered Cash, Ending | <u>\$ 3,505.07</u> | <u>\$ 8,268.07</u> | | |

CRAWFORD COUNTY, KANSAS
TREASURERS TECHNOLOGY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|---------------------|--------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Fees for Services | \$ 8,442.50 | \$ 8,763.00 | \$ - | \$ 8,763.00 |
| Other | | | | |
| Miscellaneous | - | - | - | - |
| Total Receipts | <u>8,442.50</u> | <u>8,763.00</u> | <u>\$ -</u> | <u>\$ 8,763.00</u> |
| Expenditures | | | | |
| General Government | <u>8,500.00</u> | <u>5,238.47</u> | <u>\$ 7,000.00</u> | <u>\$ (1,761.53)</u> |
| Total Expenditures | <u>8,500.00</u> | <u>5,238.47</u> | <u>\$ 7,000.00</u> | <u>\$ (1,761.53)</u> |
| Receipts Over(Under) Expenditures | (57.50) | 3,524.53 | | |
| Unencumbered Cash, Beginning | <u>8,779.50</u> | <u>8,722.00</u> | | |
| Unencumbered Cash, Ending | <u>\$ 8,722.00</u> | <u>\$ 12,246.53</u> | | |

CRAWFORD COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|----------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Fees for Services | \$ 33,770.00 | \$ 35,052.00 | \$ 35,000.00 | \$ 52.00 |
| Use of Money and Property | | | | |
| Interest earned | 348.18 | 894.17 | - | 894.17 |
| Total Receipts | <u>34,118.18</u> | <u>35,946.17</u> | <u>\$ 35,000.00</u> | <u>\$ 946.17</u> |
| Expenditures | | | | |
| General Government | <u>28,509.78</u> | <u>36,875.94</u> | <u>\$ 45,000.00</u> | <u>\$ (8,124.06)</u> |
| Total Expenditures | <u>28,509.78</u> | <u>36,875.94</u> | <u>\$ 45,000.00</u> | <u>\$ (8,124.06)</u> |
| Receipts Over(Under) Expenditures | 5,608.40 | (929.77) | | |
| Unencumbered Cash, Beginning | <u>103,108.00</u> | <u>108,716.40</u> | | |
| Unencumbered Cash, Ending | <u>\$ 108,716.40</u> | <u>\$ 107,786.63</u> | | |

CRAWFORD COUNTY, KANSAS
SAFE PROGRAM FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Other | | |
| Miscellaneous | \$ 5,075.00 | \$ 5,165.00 |
| Total Receipts | 5,075.00 | 5,165.00 |
| Expenditures | | |
| Public Health and Welfare | 4,550.00 | 5,600.00 |
| Total Expenditures | 4,550.00 | 5,600.00 |
| Receipts Over(Under) Expenditures | 525.00 | (435.00) |
| Unencumbered Cash, Beginning | 4,725.00 | 5,250.00 |
| Unencumbered Cash, Ending | \$ 5,250.00 | \$ 4,815.00 |

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ 7,585.47 | \$ 9,021.38 | \$ 9,021.00 | \$ 0.38 |
| Motor vehicle tax | 1,684.09 | 1,430.61 | 1,431.00 | (0.39) |
| Delinquent tax collections | 373.38 | 298.61 | 299.00 | (0.39) |
| Total Receipts | <u>9,642.94</u> | <u>10,750.60</u> | <u>\$ 10,751.00</u> | <u>\$ (0.40)</u> |
| Expenditures | | | | |
| Appropriation to the County Fair Treasurer | <u>9,990.89</u> | <u>12,109.63</u> | <u>\$ 12,260.00</u> | <u>\$ (150.37)</u> |
| Total Expenditures | <u>9,990.89</u> | <u>12,109.63</u> | <u>\$ 12,260.00</u> | <u>\$ (150.37)</u> |
| Receipts Over(Under) Expenditures | (347.95) | (1,359.03) | | |
| Unencumbered Cash, Beginning | <u>1,882.38</u> | <u>1,534.43</u> | | |
| Unencumbered Cash, Ending | <u>\$ 1,534.43</u> | <u>\$ 175.40</u> | | |

CRAWFORD COUNTY, KANSAS
COUNTY FAIR CAPITAL IMPROVEMENT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Other | | |
| Miscellaneous | \$ - | \$ 55,000.00 |
| Total Receipts | - | 55,000.00 |
| Expenditures | | |
| Culture and Recreation | - | 50,000.00 |
| Total Expenditures | - | 50,000.00 |
| Receipts Over(Under) Expenditures | - | 5,000.00 |
| Unencumbered Cash, Beginning | 5,000.00 | 5,000.00 |
| Unencumbered Cash, Ending | <u>\$ 5,000.00</u> | <u>\$ 10,000.00</u> |

CRAWFORD COUNTY, KANSAS
COUNTY FAIRGROUND MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|-----------------|--------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ 3,907.79 | \$ 4,510.67 | \$ 4,511.00 | \$ (0.33) |
| Motor vehicle tax | 865.95 | 735.80 | 736.00 | (0.20) |
| Delinquent tax collections | 192.55 | 153.35 | 153.00 | 0.35 |
| Total Receipts | <u>4,966.29</u> | <u>5,399.82</u> | <u>\$ 5,400.00</u> | <u>\$ (0.18)</u> |
| Expenditures | | | | |
| Appropriation to the County Fair Treasurer | <u>5,192.74</u> | <u>6,097.20</u> | <u>\$ 6,147.00</u> | <u>\$ (49.80)</u> |
| Total Expenditures | <u>5,192.74</u> | <u>6,097.20</u> | <u>\$ 6,147.00</u> | <u>\$ (49.80)</u> |
| Receipts Over(Under) Expenditures | (226.45) | (697.38) | | |
| Unencumbered Cash, Beginning | <u>1,014.20</u> | <u>787.75</u> | | |
| Unencumbered Cash, Ending | <u>\$ 787.75</u> | <u>\$ 90.37</u> | | |

CRAWFORD COUNTY, KANSAS
COUNTY FAIR AWARDS FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ 8,282.15 | \$ 8,071.18 | \$ 8,071.00 | \$ 0.18 |
| Motor vehicle tax | 1,469.15 | 1,468.86 | 1,469.00 | (0.14) |
| Delinquent tax collections | 328.24 | 281.26 | 281.00 | 0.26 |
| Total Receipts | <u>10,079.54</u> | <u>9,821.30</u> | <u>\$ 9,821.00</u> | <u>\$ 0.30</u> |
| Expenditures | | | | |
| Appropriation to the County Fair Treasurer | <u>9,050.38</u> | <u>11,041.15</u> | <u>\$ 11,191.00</u> | <u>\$ (149.85)</u> |
| Total Expenditures | <u>9,050.38</u> | <u>11,041.15</u> | <u>\$ 11,191.00</u> | <u>\$ (149.85)</u> |
| Receipts Over(Under) Expenditures | 1,029.16 | (1,219.85) | | |
| Unencumbered Cash, Beginning | <u>382.06</u> | <u>1,411.22</u> | | |
| Unencumbered Cash, Ending | <u>\$ 1,411.22</u> | <u>\$ 191.37</u> | | |

CRAWFORD COUNTY, KANSAS
LOWER 8 REGIONAL PREP GRANT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Grants | \$ - | \$ 8,169.00 |
| Other | | |
| Miscellaneous | - | 16,534.55 |
| Total Receipts | - | 24,703.55 |
| Expenditures | | |
| Public Health and Welfare | - | 13,508.30 |
| Total Expenditures | - | 13,508.30 |
| Receipts Over(Under) Expenditures | - | 11,195.25 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ 11,195.25</u> |

**CRAWFORD COUNTY, KANSAS
COUNTY HEALTH FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|------------------------------------|-------------------------|---------------------|------------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ 469,093.59 | \$ 475,738.30 | \$ 472,643.00 | \$ 3,095.30 |
| Motor vehicle tax | 80,139.15 | 83,105.21 | 78,943.00 | 4,162.21 |
| Delinquent tax collections | 18,598.90 | 16,123.18 | 14,000.00 | 2,123.18 |
| Intergovernmental | | | | |
| Federal Grants | 180,578.50 | 163,729.00 | 353,291.00 | (189,562.00) |
| State Grants | 128,204.50 | 124,423.00 | 225,000.00 | (100,577.00) |
| Charges for Services | 187,818.91 | 91,578.03 | 130,000.00 | (38,421.97) |
| Other | | | | |
| Miscellaneous | 47,473.90 | 36,046.09 | 20,000.00 | 16,046.09 |
| Total Receipts | 1,111,907.45 | 990,742.81 | \$ 1,293,877.00 | \$ (303,134.19) |
| Expenditures | | | | |
| Public Health and Welfare | 1,093,902.77 | 1,000,495.36 | \$ 1,295,549.00 | \$ (295,053.64) |
| Operating Transfers to Other Funds | | | | |
| Risk Management | - | 10,000.00 | - | 10,000.00 |
| Total Expenditures | 1,093,902.77 | 1,010,495.36 | \$ 1,295,549.00 | \$ (285,053.64) |
| Receipts Over(Under) Expenditures | 18,004.68 | (19,752.55) | | |
| Unencumbered Cash, Beginning | 27,200.77 | 45,205.45 | | |
| Unencumbered Cash, Ending | <u>\$ 45,205.45</u> | <u>\$ 25,452.90</u> | | |

CRAWFORD COUNTY, KANSAS
PHAP GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | \$ 362,308.00 | \$ 180,000.00 |
| Other | | |
| Miscellaneous | 50.00 | - |
| Total Receipts | <u>362,358.00</u> | <u>180,000.00</u> |
| Expenditures | | |
| Public Health and Welfare | <u>231,040.58</u> | <u>294,686.37</u> |
| Total Expenditures | <u>231,040.58</u> | <u>294,686.37</u> |
| Receipts Over(Under) Expenditures | 131,317.42 | (114,686.37) |
| Unencumbered Cash, Beginning | <u>7,873.99</u> | <u>139,191.41</u> |
| Unencumbered Cash, Ending | <u>\$ 139,191.41</u> | <u>\$ 24,505.04</u> |

CRAWFORD COUNTY, KANSAS
HEALTH AND FAMILY SERVICES FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | \$ 29,855.00 | \$ 26,372.00 |
| State Grants | - | 1,473.00 |
| Charges for Services | 5,040.01 | 3,954.63 |
| Total Receipts | 34,895.01 | 31,799.63 |
| Expenditures | | |
| Public Health and Welfare | 34,830.75 | 31,863.89 |
| Total Expenditures | 34,830.75 | 31,863.89 |
| Receipts Over(Under) Expenditures | 64.26 | (64.26) |
| Unencumbered Cash, Beginning | - | 64.26 |
| Unencumbered Cash, Ending | <u>\$ 64.26</u> | <u>\$ -</u> |

CRAWFORD COUNTY, KANSAS
HEALTH WIC FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|-----------------------------------|----------------------------------|------------------------------------|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | \$ 287,229.00 | \$ 317,697.00 |
| Other | | |
| Reimbursements | - | - |
| Total Receipts | <u>287,229.00</u> | <u>317,697.00</u> |
| Expenditures | | |
| Public Health and Welfare | <u>270,000.00</u> | <u>335,000.00</u> |
| Total Expenditures | <u>270,000.00</u> | <u>335,000.00</u> |
| Receipts Over(Under) Expenditures | 17,229.00 | (17,303.00) |
| Unencumbered Cash, Beginning | <u>108,036.58</u> | <u>125,265.58</u> |
| Unencumbered Cash, Ending | <u>\$ 125,265.58</u> | <u>\$ 107,962.58</u> |

CRAWFORD COUNTY, KANSAS
FREE TO KNOW FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|-----------------------------------|----------------------------------|------------------------------------|
| Receipts | | |
| Intergovernmental | | |
| Grants | \$ 126,502.17 | \$ 125,712.54 |
| Charges for Services | - | - |
| Total Receipts | <u>126,502.17</u> | <u>125,712.54</u> |
| Expenditures | | |
| Public Health and Welfare | <u>70,433.64</u> | <u>112,705.32</u> |
| Total Expenditures | <u>70,433.64</u> | <u>112,705.32</u> |
| Receipts Over(Under) Expenditures | 56,068.53 | 13,007.22 |
| Unencumbered Cash, Beginning | <u>-</u> | <u>56,068.53</u> |
| Unencumbered Cash, Ending | <u>\$ 56,068.53</u> | <u>\$ 69,075.75</u> |

CRAWFORD COUNTY, KANSAS
KANSAS COLPO FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Grants | \$ - | \$ - |
| Charges for Services | - | 284.73 |
| Total Receipts | - | 284.73 |
| Expenditures | | |
| Public Health and Welfare | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | 284.73 |
| Unencumbered Cash, Beginning | 2,932.84 | 2,932.84 |
| Unencumbered Cash, Ending | <u>\$ 2,932.84</u> | <u>\$ 3,217.57</u> |

CRAWFORD COUNTY, KANSAS
HERR FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

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

CRAWFORD COUNTY, KANSAS
CASE MANAGEMENT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | \$ 45,790.00 | \$ 74,371.00 |
| Total Receipts | 45,790.00 | 74,371.00 |
| Expenditures | | |
| Public Safety | 41,273.67 | 49,505.28 |
| Total Expenditures | 41,273.67 | 49,505.28 |
| Receipts Over(Under) Expenditures | 4,516.33 | 24,865.72 |
| Unencumbered Cash, Beginning | 2,157.24 | 6,673.57 |
| Unencumbered Cash, Ending | <u>\$ 6,673.57</u> | <u>\$ 31,539.29</u> |

CRAWFORD COUNTY, KANSAS
CANCER PREVENTION FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Grants | \$ - | \$ - |
| Charges for Services | 717.94 | 427.26 |
| Total Receipts | 717.94 | 427.26 |
| Expenditures | | |
| Public Health and Welfare | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | 717.94 | 427.26 |
| Unencumbered Cash, Beginning | 29,869.02 | 30,586.96 |
| Unencumbered Cash, Ending | <u>\$ 30,586.96</u> | <u>\$ 31,014.22</u> |

CRAWFORD COUNTY, KANSAS
FAMILY CONNECTIONS FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Federal Grants | \$ 45,474.00 | \$ 33,711.00 |
| Charges for Services | - | - |
| Total Receipts | <u>45,474.00</u> | <u>33,711.00</u> |
| Expenditures | | |
| Public Health and Welfare | <u>33,235.38</u> | <u>69,751.65</u> |
| Total Expenditures | <u>33,235.38</u> | <u>69,751.65</u> |
| Receipts Over(Under) Expenditures | 12,238.62 | (36,040.65) |
| Unencumbered Cash, Beginning | <u>82,670.06</u> | <u>94,908.68</u> |
| Unencumbered Cash, Ending | <u>\$ 94,908.68</u> | <u>\$ 58,868.03</u> |

CRAWFORD COUNTY, KANSAS
TEEN PREGNANCY GRANT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

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

CRAWFORD COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|----------------------|------------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ 2,743,856.20 | \$ 2,862,050.04 | \$ 2,843,142.00 | \$ 18,908.04 |
| Motor vehicle tax | 479,089.00 | 493,241.98 | 450,694.00 | 42,547.98 |
| Delinquent tax collections | 100,159.27 | 94,098.15 | 73,000.00 | 21,098.15 |
| Intergovernmental | | | | |
| Special highway aid | 973,114.18 | 967,000.38 | 935,000.00 | 32,000.38 |
| Kansas Health and Environment | | 206.50 | - | 206.50 |
| Emergency preparedness - State | 14,723.73 | 774.66 | - | 774.66 |
| Emergency preparedness - Federal | | 5,809.97 | - | 5,809.97 |
| KDOT Federal aid | - | 14,788.18 | - | 14,788.18 |
| KDOT State aid | - | 54,828.76 | - | 54,828.76 |
| Charges for Services | 23,262.69 | 34,973.54 | 30,000.00 | 4,973.54 |
| Other | | | | |
| Reimbursements | - | - | - | - |
| Miscellaneous | 1,746.42 | 2,254.93 | 740,000.00 | (737,745.07) |
| Total Receipts | <u>4,335,951.49</u> | <u>4,530,027.09</u> | <u>\$ 5,071,836.00</u> | <u>\$ (541,808.91)</u> |
| Expenditures | | | | |
| Public Works | 3,916,441.02 | 3,395,540.69 | 3,891,565.00 | (496,024.31) |
| Special Bridge | 77,739.41 | 335,921.57 | 1,112,660.00 | (776,738.43) |
| Noxious Weeds | 72,840.31 | 78,909.97 | 78,970.00 | (60.03) |
| Operating Transfer | | | | |
| Special Bridge Fund | - | - | - | - |
| Risk Management | | 50,000.00 | - | 50,000.00 |
| Equipment Reserve Fund | 300,000.00 | 550,000.00 | - | 550,000.00 |
| Subtotal Certified Budget | | | 5,083,195.00 | |
| Adjustments for Qualifying Budget Credits | | | | |
| Grants and Reimbursed expenses | - | - | 774.66 | (774.66) |
| Total Expenditures | <u>4,367,020.74</u> | <u>4,410,372.23</u> | <u>\$ 5,083,969.66</u> | <u>\$ (673,597.43)</u> |
| Receipts Over(Under) Expenditures | (31,069.25) | 119,654.86 | | |
| Unencumbered Cash, Beginning | <u>126,236.56</u> | <u>95,167.31</u> | | |
| Unencumbered Cash, Ending | <u>\$ 95,167.31</u> | <u>\$ 214,822.17</u> | | |

**CRAWFORD COUNTY, KANSAS
SPECIAL BRIDGE FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017

With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental Grant | \$ 238,297.03 | \$ 226,576.05 |
| Operating Transfer from Road and Bridge Fund | - | - |
| Total Receipts | <u>238,297.03</u> | <u>226,576.05</u> |
| Expenditures | | |
| Public Transportation | - | 735,497.79 |
| Total Expenditures | <u>-</u> | <u>735,497.79</u> |
| Receipts Over(Under) Expenditures | 238,297.03 | (508,921.74) |
| Unencumbered Cash, Beginning | <u>503,236.16</u> | <u>741,533.19</u> |
| Unencumbered Cash, Ending | <u>\$ 741,533.19</u> | <u>\$ 232,611.45</u> |

CRAWFORD COUNTY, KANSAS
STREET MAINTENANCE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

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

CRAWFORD COUNTY, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Receipts | | |
| Operating Transfer from Road and Bridge Fund | \$ 300,000.00 | \$ 550,000.00 |
| Intergovernmental | | |
| Federal aid Emergency Prep | - | - |
| State aid Emergency Prep | - | - |
| Other | | |
| Reimbursements | 106,829.25 | 39,156.44 |
| Total Receipts | 406,829.25 | 589,156.44 |
| Expenditures | | |
| General Government | 177,569.31 | 452,591.76 |
| Total Expenditures | 177,569.31 | 452,591.76 |
| Receipts Over(Under) Expenditures | 229,259.94 | 136,564.68 |
| Unencumbered Cash, Beginning | 337,122.60 | 566,382.54 |
| Unencumbered Cash, Ending | <u>\$ 566,382.54</u> | <u>\$ 702,947.22</u> |

CRAWFORD COUNTY, KANSAS
SOIL CONSERVATION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|--|-------------------------|--------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ 27,140.36 | \$ 28,373.23 | \$ 27,975.00 | \$ 398.23 |
| Motor vehicle tax | 5,069.87 | 4,778.59 | 4,580.00 | 198.59 |
| Delinquent tax collections | 1,166.42 | 975.31 | 700.00 | 275.31 |
| Total Receipts | <u>33,376.65</u> | <u>34,127.13</u> | <u>\$ 33,255.00</u> | <u>\$ 872.13</u> |
| Expenditures | | | | |
| Appropriation to the Soil Conservation District | <u>33,912.00</u> | <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>\$ 33,912.00</u> | <u>\$ -</u> |
| Receipts Over(Under) Expenditures | (535.35) | 215.13 | | |
| Unencumbered Cash, Beginning | <u>1,812.86</u> | <u>1,277.51</u> | | |
| Unencumbered Cash, Ending | <u>\$ 1,277.51</u> | <u>\$ 1,492.64</u> | | |

CRAWFORD COUNTY, KANSAS
DRUG ENFORCEMENT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017

With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| State aid | \$ - | \$ 117.75 |
| Other | | |
| Miscellaneous | - | - |
| Total Receipts | - | 117.75 |
| Expenditures | | |
| Public Safety | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | 117.75 |
| Unencumbered Cash, Beginning | 18,047.33 | 18,047.33 |
| Unencumbered Cash, Ending | <u>\$ 18,047.33</u> | <u>\$ 18,165.08</u> |

**CRAWFORD COUNTY, KANSAS
DRIVER IMPROVEMENT FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Charges for Services | \$ 400.00 | \$ 50.00 |
| Total Receipts | 400.00 | 50.00 |
| Expenditures | | |
| Public Safety | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | 400.00 | 50.00 |
| Unencumbered Cash, Beginning | 2,268.46 | 2,668.46 |
| Unencumbered Cash, Ending | <u>\$ 2,668.46</u> | <u>\$ 2,718.46</u> |

CRAWFORD COUNTY, KANSAS
ELDERLY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|--------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ 117,762.78 | \$ 120,121.64 | \$ 119,286.00 | \$ 835.64 |
| Motor vehicle tax | 22,096.53 | 21,238.10 | 19,821.00 | 1,417.10 |
| Delinquent tax collections | 5,108.25 | 4,229.25 | 3,600.00 | 629.25 |
| Total Receipts | <u>144,967.56</u> | <u>145,588.99</u> | <u>\$ 142,707.00</u> | <u>\$ 2,881.99</u> |
| Expenditures | | | | |
| Programs for the Elderly | <u>146,701.00</u> | <u>145,200.98</u> | <u>\$ 147,211.00</u> | <u>\$ (2,010.02)</u> |
| Total Expenditures | <u>146,701.00</u> | <u>145,200.98</u> | <u>\$ 147,211.00</u> | <u>\$ (2,010.02)</u> |
| Receipts Over(Under) Expenditures | (1,733.44) | 388.01 | | |
| Unencumbered Cash, Beginning | <u>9,517.17</u> | <u>7,783.73</u> | | |
| Unencumbered Cash, Ending | <u>\$ 7,783.73</u> | <u>\$ 8,171.74</u> | | |

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|---------------|---------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Intergovernmental | | | | |
| 911 telephone tax | \$ 220,910.89 | \$ 220,813.33 | \$ 220,000.00 | \$ 813.33 |
| Total Receipts | 220,910.89 | 220,813.33 | \$ 220,000.00 | \$ 813.33 |
| Expenditures | | | | |
| Public Safety | 66,140.99 | 356,305.18 | \$ 250,000.00 | \$ 106,305.18 |
| Total Expenditures | 66,140.99 | 356,305.18 | \$ 250,000.00 | \$ 106,305.18 |
| Receipts Over(Under) Expenditures | 154,769.90 | (135,491.85) | | |
| Unencumbered Cash, Beginning | 183,855.82 | 338,625.72 | | |
| Unencumbered Cash, Ending | \$ 338,625.72 | \$ 203,133.87 | | |

CRAWFORD COUNTY, KANSAS
EMPLOYEE BENEFIT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|------------------------------------|-------------------------|---------------------|------------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ 3,159,133.77 | \$ 3,438,022.38 | \$ 3,438,022.00 | \$ 0.38 |
| Motor vehicle tax | 538,236.09 | 560,463.39 | 560,464.00 | (0.61) |
| Delinquent tax collections | 121,294.37 | 108,161.94 | 108,162.00 | (0.06) |
| Total Receipts | <u>3,818,664.23</u> | <u>4,106,647.71</u> | <u>\$ 4,106,648.00</u> | <u>\$ (0.29)</u> |
| Expenditures | | | | |
| Employee Benefits | 3,809,545.24 | 4,111,077.63 | \$ 4,126,000.00 | \$ (14,922.37) |
| Operating Transfers to Other Funds | | | | |
| Risk Management | - | 10,000.00 | - | 10,000.00 |
| Total Expenditures | <u>3,809,545.24</u> | <u>4,121,077.63</u> | <u>\$ 4,126,000.00</u> | <u>\$ (4,922.37)</u> |
| Receipts Over(Under) Expenditures | 9,118.99 | (14,429.92) | | |
| Unencumbered Cash, Beginning | <u>15,485.33</u> | <u>24,604.32</u> | | |
| Unencumbered Cash, Ending | <u>\$ 24,604.32</u> | <u>\$ 10,174.40</u> | | |

CRAWFORD COUNTY, KANSAS
OPERATING RESERVE FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|--------------------------------------|-------------------------|---------------|---------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ - | \$ 185,229.61 | \$ 184,000.00 | \$ 1,229.61 |
| Motor vehicle tax | - | - | - | - |
| Delinquent tax collections | - | 242.51 | - | 242.51 |
| Operating Transfers from Other Funds | | | | |
| General | - | 222,370.00 | - | 222,370.00 |
| Total Receipts | - | 407,842.12 | \$ 184,000.00 | \$ 223,842.12 |
| Expenditures | | | | |
| Capital Outlays | - | 71,796.00 | \$ 184,000.00 | \$ (112,204.00) |
| Total Expenditures | - | 71,796.00 | \$ 184,000.00 | \$ (112,204.00) |
| Receipts Over(Under) Expenditures | - | 336,046.12 | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | \$ - | \$ 336,046.12 | | |

CRAWFORD COUNTY, KANSAS
MV REMODEL FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017

With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Charges for Services | | |
| MV Fees | - | 60,500.07 |
| Total Receipts | - | 60,500.07 |
| Expenditures | | |
| Capital Outlays | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | 60,500.07 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | \$ - | \$ 60,500.07 |

CRAWFORD COUNTY, KANSAS
HISTORICAL SOCIETY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|--|-------------------------|--------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ 50,917.77 | \$ 44,390.42 | \$ 44,391.00 | \$ (0.58) |
| Motor vehicle tax | 3,603.77 | 8,033.32 | 8,033.00 | 0.32 |
| Delinquent tax collections | 866.62 | 1,258.86 | 1,259.00 | (0.14) |
| Total Receipts | <u>55,388.16</u> | <u>53,682.60</u> | <u>\$ 53,683.00</u> | <u>\$ (0.40)</u> |
| Expenditures | | | | |
| Appropriation to the Historical Society | <u>55,625.85</u> | <u>49,044.78</u> | <u>\$ 55,925.00</u> | <u>\$ (6,880.22)</u> |
| Total Expenditures | <u>55,625.85</u> | <u>49,044.78</u> | <u>\$ 55,925.00</u> | <u>\$ (6,880.22)</u> |
| Receipts Over(Under) Expenditures | (237.69) | 4,637.82 | | |
| Unencumbered Cash, Beginning | <u>2,968.85</u> | <u>2,731.16</u> | | |
| Unencumbered Cash, Ending | <u>\$ 2,731.16</u> | <u>\$ 7,368.98</u> | | |

CRAWFORD COUNTY, KANSAS
RJA REINVESTMENT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Grant | \$ - | \$ 22,087.33 |
| Other | | |
| Reimbursements | - | - |
| Total Receipts | - | 22,087.33 |
| Expenditures | | |
| Public Safety | - | 8,286.97 |
| Total Expenditures | - | 8,286.97 |
| Receipts Over(Under) Expenditures | - | 13,800.36 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | \$ - | \$ 13,800.36 |

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

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

CRAWFORD COUNTY, KANSAS
PREVENTION SERVICES FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

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

CRAWFORD COUNTY, KANSAS
CRAWFORD COUNTY TEEN COURT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | 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 | 2,072.40 |
| Unencumbered Cash, Ending | <u>\$ 2,072.40</u> | <u>\$ 2,072.40</u> |

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE INCENTIVE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017

With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental Grant | \$ - | \$ - |
| Total Receipts | - | - |
| Expenditures | | |
| Public Safety | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 190.38 | 190.38 |
| Unencumbered Cash, Ending | <u>\$ 190.38</u> | <u>\$ 190.38</u> |

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE RJA JUDICIAL FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Grant | \$ 309,778.64 | \$ 311,233.69 |
| Other | | |
| Reimbursements | - | - |
| Total Receipts | <u>309,778.64</u> | <u>311,233.69</u> |
| Expenditures | | |
| Public Safety | <u>309,894.36</u> | <u>311,216.73</u> |
| Total Expenditures | <u>309,894.36</u> | <u>311,216.73</u> |
| Receipts Over(Under) Expenditures | (115.72) | 16.96 |
| Unencumbered Cash, Beginning | <u>0.64</u> | <u>(115.08)</u> |
| Unencumbered Cash, Ending | <u>\$ (115.08)</u> | <u>\$ (98.12)</u> |

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE JIAS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| Grant | \$ - | \$ - |
| Other | | |
| Reimbursements | 75,403.69 | 4,429.11 |
| Total Receipts | 75,403.69 | 4,429.11 |
| Expenditures | | |
| Public Safety | 72,814.52 | 5,246.75 |
| Total Expenditures | 72,814.52 | 5,246.75 |
| Receipts Over(Under) Expenditures | 2,589.17 | (817.64) |
| Unencumbered Cash, Beginning | 4,258.12 | 6,847.29 |
| Unencumbered Cash, Ending | <u>\$ 6,847.29</u> | <u>\$ 6,029.65</u> |

CRAWFORD COUNTY, KANSAS
RJA YAP SERVICES FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental Grant | \$ 4,875.30 | \$ - |
| Total Receipts | 4,875.30 | - |
| Expenditures | | |
| Public Safety | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | 4,875.30 | - |
| Unencumbered Cash, Beginning | - | 4,875.30 |
| Unencumbered Cash, Ending | \$ 4,875.30 | \$ 4,875.30 |

CRAWFORD COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|---------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ 455,207.92 | \$ 468,618.32 | \$ 465,457.00 | \$ 3,161.32 |
| Motor vehicle tax | 82,576.82 | 81,736.80 | 76,596.00 | 5,140.80 |
| Delinquent tax collections | 18,824.65 | 16,068.73 | 15,000.00 | 1,068.73 |
| Total Receipts | <u>556,609.39</u> | <u>566,423.85</u> | <u>\$ 557,053.00</u> | <u>\$ 9,370.85</u> |
| Expenditures | | | | |
| Public Health and Welfare | | | | |
| Appropriation to | | | | |
| Mental Health Board | 558,000.00 | 565,000.00 | \$ 565,000.00 | \$ - |
| Total Expenditures | <u>558,000.00</u> | <u>565,000.00</u> | <u>\$ 565,000.00</u> | <u>\$ -</u> |
| Receipts Over(Under) Expenditures | (1,390.61) | 1,423.85 | | |
| Unencumbered Cash, Beginning | <u>20,921.86</u> | <u>19,531.25</u> | | |
| Unencumbered Cash, Ending | <u>\$ 19,531.25</u> | <u>\$ 20,955.10</u> | | |

CRAWFORD COUNTY, KANSAS
INTELLECTUAL DISABILITIES FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|--------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ 113,638.69 | \$ 112,998.74 | \$ 112,275.00 | \$ 723.74 |
| Motor vehicle tax | 20,337.89 | 20,283.39 | 19,125.00 | 1,158.39 |
| Delinquent tax collections | 4,745.94 | 3,987.48 | 3,400.00 | 587.48 |
| Total Receipts | <u>138,722.52</u> | <u>137,269.61</u> | <u>\$ 134,800.00</u> | <u>\$ 2,469.61</u> |
| Expenditures | | | | |
| Public Health and Welfare | | | | |
| Appropriation to | | | | |
| Mental Retardation Center | <u>137,817.00</u> | <u>137,817.00</u> | <u>\$ 137,817.00</u> | <u>\$ -</u> |
| Total Expenditures | <u>137,817.00</u> | <u>137,817.00</u> | <u>\$ 137,817.00</u> | <u>\$ -</u> |
| Receipts Over(Under) Expenditures | 905.52 | (547.39) | | |
| Unencumbered Cash, Beginning | <u>4,548.64</u> | <u>5,454.16</u> | | |
| Unencumbered Cash, Ending | <u>\$ 5,454.16</u> | <u>\$ 4,906.77</u> | | |

CRAWFORD COUNTY, KANSAS
CRISIS RESOURCE CENTER FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

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

CRAWFORD COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|--------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Intergovernmental | | | | |
| Local alcoholic liquor tax | \$ 17,378.63 | \$ 19,061.94 | \$ 18,000.00 | \$ 1,061.94 |
| Total Receipts | <u>17,378.63</u> | <u>19,061.94</u> | <u>\$ 18,000.00</u> | <u>\$ 1,061.94</u> |
| Expenditures | | | | |
| Public Health and Welfare | <u>16,915.05</u> | <u>18,900.00</u> | <u>\$ 18,900.00</u> | <u>\$ -</u> |
| Total Expenditures | <u>16,915.05</u> | <u>18,900.00</u> | <u>\$ 18,900.00</u> | <u>\$ -</u> |
| Receipts Over(Under) Expenditures | 463.58 | 161.94 | | |
| Unencumbered Cash, Beginning | <u>4,805.23</u> | <u>5,268.81</u> | | |
| Unencumbered Cash, Ending | <u>\$ 5,268.81</u> | <u>\$ 5,430.75</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, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|--------------------|--------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Intergovernmental | | | | |
| Local alcoholic liquor tax | \$ 8,341.40 | \$ 7,708.87 | \$ 8,800.00 | \$ (1,091.13) |
| Total Receipts | <u>8,341.40</u> | <u>7,708.87</u> | <u>\$ 8,800.00</u> | <u>\$ (1,091.13)</u> |
| Expenditures | | | | |
| Culture and Recreation | <u>8,491.75</u> | <u>8,403.70</u> | <u>\$ 8,451.00</u> | <u>\$ (47.30)</u> |
| Total Expenditures | <u>8,491.75</u> | <u>8,403.70</u> | <u>\$ 8,451.00</u> | <u>\$ (47.30)</u> |
| Receipts Over(Under) Expenditures | (150.35) | (694.83) | | |
| Unencumbered Cash, Beginning | <u>2,986.10</u> | <u>2,835.75</u> | | |
| Unencumbered Cash, Ending | <u>\$ 2,835.75</u> | <u>\$ 2,140.92</u> | | |

CRAWFORD COUNTY, KANSAS
TOURISM AND CONVENTION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|----------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Intergovernmental | | | | |
| Transient Guest tax | \$ 354,827.12 | \$ 415,389.64 | \$ 415,390.00 | \$ (0.36) |
| Total Receipts | <u>354,827.12</u> | <u>415,389.64</u> | <u>\$ 415,390.00</u> | <u>\$ (0.36)</u> |
| Expenditures | | | | |
| Tourism and Convention Promotion | <u>385,863.56</u> | <u>421,627.05</u> | <u>\$ 425,000.00</u> | <u>\$ (3,372.95)</u> |
| Total Expenditures | <u>385,863.56</u> | <u>421,627.05</u> | <u>\$ 425,000.00</u> | <u>\$ (3,372.95)</u> |
| Receipts Over(Under) Expenditures | (31,036.44) | (6,237.41) | | |
| Unencumbered Cash, Beginning | <u>220,578.13</u> | <u>189,541.69</u> | | |
| Unencumbered Cash, Ending | <u>\$ 189,541.69</u> | <u>\$ 183,304.28</u> | | |

CRAWFORD COUNTY, KANSAS
VIOLENCE AGAINST WOMEN FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Intergovernmental | | |
| State Grant | \$ - | \$ - |
| Emergency Shelter Federal Grant | 22,594.69 | 17,356.00 |
| Total Receipts | 22,594.69 | 17,356.00 |
| Expenditures | | |
| Public Safety | 22,594.69 | 17,356.00 |
| Total Expenditures | 22,594.69 | 17,356.00 |
| 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, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

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

CRAWFORD COUNTY, KANSAS
BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|--|-------------------------|--------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ - | \$ - | \$ - | \$ - |
| Motor vehicle tax | 40,015.64 | - | - | - |
| Delinquent tax collections | 24,037.50 | 5,485.89 | - | 5,485.89 |
| Total Receipts | <u>64,053.14</u> | <u>5,485.89</u> | <u>\$ -</u> | <u>\$ 5,485.89</u> |
| Expenditures | | | | |
| Debt Service | | | | |
| Principal | - | - | \$ - | \$ - |
| Interest | - | - | - | - |
| Residual Equity Transfer to Other Funds | | | | |
| General | 23,000.00 | - | 29,922.00 | (29,922.00) |
| Risk Management | 100,344.00 | - | - | - |
| Total Expenditures | <u>123,344.00</u> | <u>-</u> | <u>\$ 29,922.00</u> | <u>\$ (29,922.00)</u> |
| Receipts Over(Under) Expenditures | (59,290.86) | 5,485.89 | | |
| Unencumbered Cash, Beginning | <u>59,291.02</u> | <u>0.16</u> | | |
| Unencumbered Cash, Ending | <u>\$ 0.16</u> | <u>\$ 5,486.05</u> | | |

CRAWFORD COUNTY, KANSAS
RISK MANAGEMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|----------------------|------------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Use of Money and Property | | | | |
| Interest earned | \$ 332.46 | \$ 236.36 | \$ - | \$ 236.36 |
| Other | | | | |
| Reimbursements | 26,750.00 | - | 300,000.00 | (300,000.00) |
| Blue Cross Blue Shield Premiums | 3,720,505.57 | 3,344,014.09 | 3,750,000.00 | (405,985.91) |
| Operating Transfers from Other Funds | | | | |
| General | 277,000.00 | 547,000.00 | - | 547,000.00 |
| County Health | - | 10,000.00 | - | 10,000.00 |
| Employee Benefits | - | 10,000.00 | - | 10,000.00 |
| County Ambulance | | 50,000.00 | - | 50,000.00 |
| Road and Bridge | | 50,000.00 | - | 50,000.00 |
| Bond and Interest | 100,344.00 | - | - | - |
| Total Receipts | <u>4,124,932.03</u> | <u>4,011,250.45</u> | <u>\$ 4,050,000.00</u> | <u>\$ (38,749.55)</u> |
| Expenditures | | | | |
| General Government | 4,004,545.47 | 3,861,464.36 | \$ 4,250,000.00 | \$ (388,535.64) |
| Subtotal Certified Budget | | | 4,250,000.00 | |
| Adjustments for Qualifying Budget Credits | | | | |
| Reimbursements in excess of budg | - | - | - | - |
| Total Expenditures | <u>4,004,545.47</u> | <u>3,861,464.36</u> | <u>\$ 4,250,000.00</u> | <u>\$ (388,535.64)</u> |
| Receipts Over(Under) Expenditures | 120,386.56 | 149,786.09 | | |
| Unencumbered Cash, Beginning | <u>75,147.84</u> | <u>195,534.40</u> | | |
| Unencumbered Cash, Ending | <u>\$ 195,534.40</u> | <u>\$ 345,320.49</u> | | |

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|--------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ 133,452.43 | \$ 137,537.15 | \$ 137,537.00 | \$ 0.15 |
| Motor vehicle tax | 35,668.12 | 37,464.70 | 37,465.00 | (0.30) |
| Delinquent tax collections | 3,877.40 | 3,841.09 | 3,841.00 | 0.09 |
| Intergovernmental | | | | |
| Grant | - | 3,000.00 | - | 3,000.00 |
| Other | | | | |
| Reimbursements | - | - | 3,100.00 | (3,100.00) |
| Total Receipts | <u>172,997.95</u> | <u>181,842.94</u> | <u>\$ 181,943.00</u> | <u>\$ (100.06)</u> |
| Expenditures | | | | |
| Public Safety | 148,958.63 | 177,520.13 | \$ 181,620.00 | \$ (4,099.87) |
| Operating Transfer to Other Funds | | | | |
| Fire District #1 Equip Reserve | 41,194.00 | 32,000.00 | 30,000.00 | 2,000.00 |
| Subtotal Certified Budget | | | <u>211,620.00</u> | |
| Adjustments for Qualifying Budget Credits | | | | |
| Reimbursements | - | - | - | - |
| Total Expenditures | <u>190,152.63</u> | <u>209,520.13</u> | <u>\$ 211,620.00</u> | <u>\$ (2,099.87)</u> |
| Receipts Over(Under) Expenditures | (17,154.68) | (27,677.19) | | |
| Unencumbered Cash, Beginning | <u>46,940.77</u> | <u>29,786.09</u> | | |
| Unencumbered Cash, Ending | <u>\$ 29,786.09</u> | <u>\$ 2,108.90</u> | | |

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|--|-------------------------|---------------------------|
| Receipts | | |
| Operating Transfer from Fire District #1 Fund | \$ 41,194.00 | \$ 32,000.00 |
| Total Receipts | 41,194.00 | 32,000.00 |
| Expenditures | | |
| Capital Outlays | 29,614.50 | 8,742.55 |
| Total Expenditures | 29,614.50 | 8,742.55 |
| Receipts Over(Under) Expenditures | 11,579.50 | 23,257.45 |
| Unencumbered Cash, Beginning | - | 11,579.50 |
| Unencumbered Cash, Ending | \$ 11,579.50 | \$ 34,836.95 |

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #2 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|--|-------------------------|-------------------|----------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ 83,368.93 | \$ 87,472.20 | \$ 87,472.00 | \$ 0.20 |
| Motor vehicle tax | 21,898.08 | 22,231.10 | 22,231.00 | 0.10 |
| Delinquent tax collections | 3,443.05 | 2,332.06 | 2,332.00 | 0.06 |
| Other | | | | |
| Reimbursements | 10,082.00 | 9,923.12 | - | 9,923.12 |
| Total Receipts | <u>118,792.06</u> | <u>121,958.48</u> | <u>\$ 112,035.00</u> | <u>\$ 9,923.48</u> |
| Expenditures | | | | |
| Public Safety | | | | |
| Operating expenditures | 61,862.98 | 105,354.82 | \$ 101,626.00 | \$ 3,728.82 |
| Capital projects | - | - | - | - |
| Debt Service on Bonds | | | | |
| Principal | 15,000.00 | 15,000.00 | 15,000.00 | - |
| Interest | 25,330.00 | 24,692.50 | 25,000.00 | (307.50) |
| Operating Transfer to Other Funds | | | | |
| Fire District #2 Equip Reserve | - | 30,000.00 | 23,750.00 | 6,250.00 |
| Subtotal Certified Budget | | | 165,376.00 | |
| Adjustments for Qualifying Budget Credits | | | | |
| Reimbursements | - | - | 9,923.12 | (9,923.12) |
| Total Expenditures | <u>102,192.98</u> | <u>175,047.32</u> | <u>\$ 175,299.12</u> | <u>\$ (251.80)</u> |
| Receipts Over(Under) Expenditures | 16,599.08 | (53,088.84) | | |
| Unencumbered Cash, Beginning | <u>36,831.16</u> | <u>53,430.24</u> | | |
| Unencumbered Cash, Ending | <u>\$ 53,430.24</u> | <u>\$ 341.40</u> | | |

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #2 EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|--|-------------------------|---------------------------|
| Receipts | | |
| Operating Transfer from Fire District #2 Fund | \$ - | \$ 30,000.00 |
| Total Receipts | - | 30,000.00 |
| Expenditures | | |
| Capital Outlays | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | 30,000.00 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | \$ - | \$ 30,000.00 |

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|---|-------------------------|--------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ 43,258.26 | \$ 45,170.21 | \$ 45,170.00 | \$ 0.21 |
| Motor vehicle tax | 9,479.73 | 9,019.57 | 9,020.00 | (0.43) |
| Delinquent tax collections | 2,402.00 | 1,470.02 | 1,470.00 | 0.02 |
| Intergovernmental | | | | |
| Grant | 2,553.00 | 1,344.58 | 1,345.00 | (0.42) |
| Other | | | | |
| Reimbursements | - | 1,000.00 | 1,000.00 | - |
| Total Receipts | <u>57,692.99</u> | <u>58,004.38</u> | <u>\$ 58,005.00</u> | <u>\$ (0.62)</u> |
| Expenditures | | | | |
| Public Safety | 50,106.92 | 59,067.94 | \$ 62,927.00 | \$ (3,859.06) |
| Operating Transfer to Other Funds | | | | |
| Fire District #3 Equip Reserve | 1,000.00 | 6,000.00 | 7,850.00 | (1,850.00) |
| Subtotal Certified Budget | | | <u>70,777.00</u> | |
| Adjustments for Qualifying Budget Credits | | | | |
| Grants and reimbursements | - | - | - | - |
| Total Expenditures | <u>51,106.92</u> | <u>65,067.94</u> | <u>\$ 70,777.00</u> | <u>\$ (5,709.06)</u> |
| Receipts Over(Under) Expenditures | 6,586.07 | (7,063.56) | | |
| Unencumbered Cash, Beginning | <u>6,211.55</u> | <u>12,797.62</u> | | |
| Unencumbered Cash, Ending | <u>\$ 12,797.62</u> | <u>\$ 5,734.06</u> | | |

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|--|-------------------------|---------------------------|
| Receipts | | |
| Operating Transfer from Fire District #3 Fund | \$ 1,000.00 | \$ 6,000.00 |
| Total Receipts | 1,000.00 | 6,000.00 |
| Expenditures | | |
| Capital Outlays | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | 1,000.00 | 6,000.00 |
| Unencumbered Cash, Beginning | - | 1,000.00 |
| Unencumbered Cash, Ending | \$ 1,000.00 | \$ 7,000.00 |

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #4 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year | | Variance - Over (Under) |
|-----------------------------------|-------------------------|--------------------|---------------------|-------------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes | | | | |
| Current ad valorem tax | \$ 42,252.98 | \$ 45,127.00 | \$ 45,840.00 | \$ (713.00) |
| Motor vehicle tax | 10,657.19 | 10,515.23 | 10,042.00 | 473.23 |
| Delinquent tax collections | 868.07 | 608.50 | 725.00 | (116.50) |
| Other | | | | |
| Miscellaneous | 5.00 | - | - | - |
| Total Receipts | <u>53,783.24</u> | <u>56,250.73</u> | <u>\$ 56,607.00</u> | <u>\$ (356.27)</u> |
| Expenditures | | | | |
| Public Safety | 54,295.45 | 46,258.83 | \$ 57,753.00 | \$ (11,494.17) |
| Operating Transfer to Other Funds | | | | |
| Fire District #4 Equip Reserve | - | 10,000.00 | - | 10,000.00 |
| Total Expenditures | <u>54,295.45</u> | <u>56,258.83</u> | <u>\$ 57,753.00</u> | <u>\$ (1,494.17)</u> |
| Receipts Over(Under) Expenditures | (512.21) | (8.10) | | |
| Unencumbered Cash, Beginning | <u>1,570.70</u> | <u>1,058.49</u> | | |
| Unencumbered Cash, Ending | <u>\$ 1,058.49</u> | <u>\$ 1,050.39</u> | | |

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #4 EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|--|-------------------------|---------------------------|
| Receipts | | |
| Operating Transfer from Fire District #4 Fund | \$ - | \$ 10,000.00 |
| Total Receipts | - | 10,000.00 |
| Expenditures | | |
| Capital Outlays | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | 10,000.00 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | \$ - | \$ 10,000.00 |

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #1 FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2017

With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|--|-------------------------|---------------------------|
| Receipts | | |
| Taxes | | |
| Current taxes - special assessment: \$ | - | \$ - |
| Delinquent tax collections | - | - |
| Total Receipts | - | - |
| Expenditures | | |
| Public Health and Welfare | - | - |
| Debt Service on Bonds | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 15,676.56 | 15,676.56 |
| Unencumbered Cash, Ending | <u>\$ 15,676.56</u> | <u>\$ 15,676.56</u> |

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #2 FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-------------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Taxes | | |
| Current taxes - special assessments | \$ 31,922.00 | \$ 21,588.00 |
| Delinquent tax collections | 13,356.00 | 1,112.00 |
| Charges for Services | 20,365.00 | 32,211.00 |
| Other | | |
| Reimbursements | - | - |
| | 65,643.00 | 54,911.00 |
| Expenditures | | |
| Public Health and Welfare | 27,237.36 | 32,144.66 |
| Debt Service on Bonds | | |
| Principal | 7,000.00 | 7,000.00 |
| Interest | 16,623.75 | 16,335.00 |
| | 50,861.11 | 55,479.66 |
| Total Expenditures | | |
| Receipts Over(Under) Expenditures | 14,781.89 | (568.66) |
| Unencumbered Cash, Beginning | 19,251.02 | 34,032.91 |
| Unencumbered Cash, Ending | \$ 34,032.91 | \$ 33,464.25 |

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #3 FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Taxes | | |
| Prepaid special assessments | \$ 50,972.50 | \$ 48,966.50 |
| Charges for Services | 18,985.50 | 19,487.56 |
| Total Receipts | <u>69,958.00</u> | <u>68,454.06</u> |
| Expenditures | | |
| Public Health and Welfare | | |
| Operating expenditures | 16,118.33 | 10,929.92 |
| Capital projects | - | - |
| Debt Service on Bonds | | |
| Principal | 15,000.00 | 15,000.00 |
| Interest | 30,317.50 | 29,875.00 |
| Other | - | - |
| Total Expenditures | <u>61,435.83</u> | <u>55,804.92</u> |
| Receipts Over(Under) Expenditures | 8,522.17 | 12,649.14 |
| Unencumbered Cash, Beginning | <u>21,038.67</u> | <u>29,560.84</u> |
| Unencumbered Cash, Ending | <u>\$ 29,560.84</u> | <u>\$ 42,209.98</u> |

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #4 FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|--|-------------------------|---------------------------|
| Receipts | | |
| Taxes | | |
| Current taxes - special assessment: \$ | 28,278.87 | \$ 28,309.70 |
| Delinquent tax collections | 2,308.08 | 2,822.33 |
| Charges for Services | 18,364.50 | - |
| Other | | |
| Miscellaneous | - | 28,546.00 |
| Total Receipts | <u>48,951.45</u> | <u>59,678.03</u> |
| Expenditures | | |
| Public Health and Welfare | 18,243.53 | 27,536.68 |
| Debt Service on bonds | | |
| Principal | 6,000.00 | 7,000.00 |
| Interest | 23,187.50 | 22,907.50 |
| Other | - | - |
| Total Expenditures | <u>47,431.03</u> | <u>57,444.18</u> |
| Receipts Over(Under) Expenditures | 1,520.42 | 2,233.85 |
| Unencumbered Cash, Beginning | <u>31,628.58</u> | <u>33,149.00</u> |
| Unencumbered Cash, Ending | <u>\$ 33,149.00</u> | <u>\$ 35,382.85</u> |

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #5 FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2017
 With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-------------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Taxes | | |
| Current taxes - special assessments | \$ - | \$ - |
| Delinquent tax collections | 274.24 | - |
| Total Receipts | 274.24 | - |
| Expenditures | | |
| Public Health and Welfare | - | - |
| Debt Service on Temporary Notes | - | - |
| Total Expenditures | - | - |
| Receipts Over(Under) Expenditures | 274.24 | - |
| Unencumbered Cash, Beginning | 6,122.46 | 6,396.70 |
| Unencumbered Cash, Ending | <u>\$ 6,396.70</u> | <u>\$ 6,396.70</u> |

CRAWFORD COUNTY, KANSAS
SOUTHRIDGE PAVING DISTRICT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2017
With Comparative Actual Amounts for the Year Ended December 31, 2016

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Receipts | | |
| Taxes | | |
| Current ad valorem tax | \$ 13,975.64 | \$ 13,975.64 |
| Total Receipts | 13,975.64 | 13,975.64 |
| Expenditures | | |
| Debt Service on Bonds | | |
| Principal | 10,500.00 | 11,000.00 |
| Interest | 3,367.90 | 3,001.44 |
| Other | 1.25 | 1.25 |
| Total Expenditures | 13,869.15 | 14,002.69 |
| Receipts Over(Under) Expenditures | 106.49 | (27.05) |
| Unencumbered Cash, Beginning | 814.61 | 921.10 |
| Unencumbered Cash, Ending | <u>\$ 921.10</u> | <u>\$ 894.05</u> |

CRAWFORD COUNTY, KANSAS
AGENCY FUNDS

Schedule of Receipts and Disbursements, Regulatory Basis
For the Year Ended December 31, 2017

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|----------------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| Distributable Funds: | | | | |
| Ad Valorem Taxes: | | | | |
| Current Taxes | \$ 19,365,103.03 | \$ 34,982,504.38 | \$ 33,569,879.24 | \$ 20,777,728.17 |
| Current 16 & 20 M Trucks | 56,040.80 | 91,984.02 | 89,027.37 | 58,997.45 |
| Delinquent Personal Prop | 6,161.69 | 863,362.05 | 554,800.41 | 314,723.33 |
| Delinquent 16 & 20 M Tr | 160.00 | 8,220.23 | 7,941.37 | 438.86 |
| Delinquent Real Estate | 487,022.95 | 164,547.65 | 651,570.60 | - |
| Escape Tax | - | - | - | - |
| County Equalization State Ai | - | 63,127.14 | 63,127.14 | - |
| Homestead Refund | - | - | - | - |
| Mineral Tax | - | - | - | - |
| Commercial Vehicle Fees | 1,807.37 | 226,146.36 | 225,362.64 | 2,591.09 |
| Motor Vehicle Tax | 743,288.22 | 4,460,805.31 | 4,396,702.62 | 807,390.91 |
| Neighborhood Revitalization | - | 217,023.49 | 217,023.49 | - |
| Pittsburg TIF Financing | - | 283,891.61 | 283,891.61 | - |
| Special City & County Street | - | 1,011,317.72 | 1,011,317.72 | - |
| Total Distributable Funds | \$ 20,659,584.06 | \$ 42,372,929.96 | \$ 41,070,644.21 | \$ 21,961,869.81 |
| Subdivision Funds: | | | | |
| Hospital Districts | \$ - | \$ 201,635.85 | \$ 201,635.85 | \$ - |
| SEK Library District | - | 177,929.77 | 177,929.77 | - |
| State | - | 435,009.41 | 435,009.41 | - |
| Watershed Districts | - | 3,235.01 | 3,235.01 | - |
| Extension Council | - | 374,376.18 | 374,376.18 | - |
| School Districts | - | 12,846,208.46 | 12,846,208.46 | - |
| Cities | - | 9,665,921.07 | 9,665,921.07 | - |
| Townships | - | 221,255.74 | 221,255.74 | - |
| Total Subdivision Funds | \$ - | \$ 23,925,571.49 | \$ 23,925,571.49 | \$ - |

**CRAWFORD COUNTY, KANSAS
AGENCY FUNDS**

Schedule of Receipts and Disbursements, Regulatory Basis
For the Year Ended December 31, 2017

| Fund | Ending Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Other Agency Funds | | | | |
| Bankruptcy | \$ 1,111.40 | \$ 6,565.22 | \$ - | \$ 7,676.62 |
| Beneficiary | 4,578.00 | - | - | 4,578.00 |
| Cereal Malt Beverage | 50.00 | 350.00 | 275.00 | 125.00 |
| Attorney Forfeiture Fees | 555.60 | - | - | 555.60 |
| Special Law Enforcement Tr | 216,965.76 | 68,811.00 | 87,580.40 | 198,196.36 |
| IRS Forfeiture Law Enforce | 40,250.16 | - | - | 40,250.16 |
| Jail Commissary Trust | 506.82 | - | - | 506.82 |
| State Election Filing Fee | 675.00 | 350.00 | 1,025.00 | - |
| Fish and Game | - | 2,626.00 | 2,626.00 | - |
| Heritage Trust Fund | 4,307.00 | 17,526.00 | 17,873.00 | 3,960.00 |
| Pittsburg County Museum | 437.59 | - | - | 437.59 |
| Motor Vehicle Driving Rec | - | 140.00 | 140.00 | - |
| Motor Vehicle Inspections | - | 6,136.00 | 6,136.00 | - |
| Kansas Drivers License Fees | - | 17,050.00 | 17,050.00 | - |
| Flex Spending | 20,498.56 | 153,313.48 | 153,377.17 | 20,434.87 |
| Payroll Clearing Accounts | 1,423.31 | 5,565,267.77 | 5,565,271.27 | 1,419.81 |
| Motor Vehicle Special Auto | 235,565.90 | 9,585,816.24 | 9,584,759.46 | 236,622.68 |
| Crawford Co Law Library | 80,354.05 | 18,176.22 | 12,465.35 | 86,064.92 |
| District Court - Girard | 217,336.99 | 644,137.76 | 778,805.36 | 82,669.39 |
| District Court - Pittsburg | 48,190.00 | 1,030,500.62 | 865,432.34 | 213,258.28 |
| County Attorney | (82.72) | 7,606.95 | 7,369.68 | 154.55 |
| Total Other Agency Funds | \$ 872,723.42 | \$ 17,124,373.26 | \$ 17,100,186.03 | \$ 896,910.65 |
| GRAND TOTAL - AGENCY | \$ 21,532,307.48 | \$ 83,422,874.71 | \$ 82,096,401.73 | \$ 22,858,780.46 |

CRAWFORD COUNTY, KANSAS

FEDERAL COMPLIANCE SECTION

For the Year Ended December 31, 2017

CRAWFORD COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

| <u>FEDERAL GRANTOR</u> <u>PASS THROUGH GRANTOR / PROGRAM TITLE</u> | <u>FED CFDA</u> <u>NUMBER</u> | <u>AMOUNT</u> <u>RECEIVED</u> | <u>AMOUNT</u> <u>EXPENDED</u> |
|---|----------------------------------|----------------------------------|----------------------------------|
| <u>U.S. Department of Agriculture</u> | | | |
| Passed Through the State of Kansas Department of Health & Environment | | | |
| Special supplemental Nutrition Program for Women, Infants and Children | 10.557 | 312,489.00 | 329,806.00 |
| Passed Through Kansas State University to Rural Fire District # 3 | 10.664 | 4,344.58 | 4,344.58 |
| Total U.S. Department of Agriculture | | <u>316,833.58</u> | <u>334,150.58</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 | 17,356.00 | 17,356.00 |
| <u>U.S. Department of Transportation</u> | | | |
| Passed Through the State of Kansas Department of Transportation | | | |
| State and Community Highway Safety Grants | 20.600 | 20,240.61 | 20,240.61 |
| <u>U.S. Department of Health and Human Services</u> | | | |
| Passed Through the State of Kansas Department of Health & Environment | | | |
| General Zoning grant | 93.xxx | 5,506.30 | 5,506.30 |
| CDDR Grant | 93.068 | 18,760.00 | 18,760.00 |
| Public Health Emergency Preparedness-Bio Terror | 93.069 | 34,917.00 | 34,241.00 |
| Regional PHEP Grant | 93.074 | 8,169.00 | 8,169.00 |
| Family Planning Services | 93.217 | 26,372.00 | 26,395.00 |
| Immunization Grants | 93.268 | 909.00 | 181.00 |
| Early Detection Grant | 93.283 | 125,712.54 | 127,939.44 |
| Teen Pregnancy Prevention | 93.297 | 31,777.00 | 31,777.50 |
| Child Care and Development Grant | 93.575 | 30,998.00 | 30,714.00 |
| Family Connection Grant | 93.605 | 33,711.00 | 33,711.00 |
| Breastfeeding Promotion and Support | 93.757 | 5,208.00 | 5,208.00 |
| PHAP Grant | 93.742 | 180,000.00 | 196,767.19 |
| HIV Care Formula Grant (Case Management) | 93.917 | 74,371.00 | 83,052.00 |
| Maternal and Child Health Services | 93.994 | 46,368.00 | 55,460.00 |
| Total U.S. Department of Health and Human Services | | <u>622,778.84</u> | <u>657,881.43</u> |
| <u>U.S. Department of Homeland Security</u> | | | |
| Passed Through the State of Kansas Division of Emergency Management | | | |
| Emergency Management Performance Grant | 97.042 | 21,232.97 | 21,232.97 |
| TOTALS | | <u>\$ 998,442.00</u> | <u>\$ 1,050,861.59</u> |

Notes to the Schedule of Expenditures of Federal Awards

- (1) 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, i.e. executed but unperformed contracts.
- (2) Indirect costs were charged to programs in accordance with the agreements with the grantors.
- (3) The County paid no funds to subrecipients of the County.

*Diehl
Banwart
Bolton*

Certified Public Accountants PA

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

Board of County Commissioners
Crawford County Courthouse
Girard, Kansas 66056

Report on Compliance for Each Major Federal Program

We have audited Crawford County, Kansas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Crawford County, Kansas' major federal programs for the year ended December 31, 2017. Crawford County, Kansas' major federal programs are identified in the Summary of Auditor's Results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibilities

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

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

Opinion on Each Major Federal Program

In our opinion, the Crawford County, Kansas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

Report on Internal Control Over Compliance

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

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

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

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

DIEHL, BANWART, BOLTON, CPAs PA

June 8, 2018
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, 2017, and the related notes to the financial statements, which collectively comprise Crawford County, Kansas' basic financial statement, and have issued our report thereon dated June 8, 2018.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

DIEHL, BANWART, BOLTON, CPAs PA

June 8, 2018
Girard, Kansas

**CRAWFORD COUNTY, KANSAS
GIRARD, KANSAS**

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2017

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

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

Internal control over financial reporting:

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

FEDERAL AWARDS

Internal control over major programs:

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

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

Unqualified

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

___ Yes X No

Identification of major programs:

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

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

\$ 750,000

Auditee qualified as low-risk auditee?

___ Yes X No

**CRAWFORD COUNTY, KANSAS
GIRARD, KANSAS**

**Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2017**

SECTION II - FINANCIAL STATEMENT FINDINGS

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

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

CRAWFORD COUNTY, KANSAS

**Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended December 31, 2017**

No audit findings relative to the federal award programs.