

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, 2021

CRAWFORD COUNTY, KANSAS
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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Crawford County Courthouse
Girard, Kansas 66743

Adverse and Unmodified Opinions

We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of the Crawford County (County), Kansas as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2021 or changes in financial positions and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Crawford County as of December 31, 2021 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.

Basis for Adverse and Unmodified Opinions

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

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

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

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 Responsibilities for the Audit of the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement (Continued)

that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Report on Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 22, 2022, 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 2020 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 2020 financial statement upon which we rendered an unqualified opinion dated August 4, 2021. The 2020 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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Diehl, Banwart, Bolton, CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA
July 22, 2022
Fort Scott, Kansas

CRAWFORD COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning		Receipts	Expenditures	Ending		Cash Balance
	Unencumbered Cash Balance	Cash Balance			Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	
Governmental Type Funds							
General Fund	\$ 1,031,161.37	\$ 10,142,266.28	\$ 10,075,660.86	\$ 1,097,766.79	\$ 179,069.18	\$ 1,276,835.97	
Special Purpose Funds							
County Ambulance	129,058.56	1,937,541.33	2,020,278.08	46,321.81	28,379.41	74,701.22	
Community Corrections	103,519.68	693,773.08	635,716.97	161,575.79	28,581.94	190,157.73	
Ambulance Reserve	38,693.57	110,593.11	-	149,286.68	-	149,286.68	
County Attorney Training	3,280.88	2,610.66	1,305.32	4,586.22	-	4,586.22	
Clerks Technology	15,657.07	11,769.00	23,500.00	3,926.07	-	3,926.07	
Treasurers Technology	17,838.24	11,769.00	3,058.91	26,548.33	-	26,548.33	
Register of Deeds Technology	121,045.12	47,157.32	40,615.91	127,586.53	-	127,586.53	
Safe Program	13,618.00	7,200.00	8,064.00	12,754.00	-	12,754.00	
County Fair Association	335.38	11,447.36	11,542.00	240.74	-	240.74	
County Fairground Maintenance	145.22	6,014.33	5,867.00	292.55	-	292.55	
County Fair Awards	-	10,409.97	10,238.00	171.97	-	171.97	
RV Building	-	15,153.00	-	15,153.00	-	15,153.00	
ELC Staffing	-	64,959.81	64,959.81	-	-	-	
ELC	169,057.83	280,712.33	288,449.73	161,320.43	-	161,320.43	
Lower 8 Regional Prep Grant	377.70	-	-	377.70	-	377.70	
County Health	77,949.42	1,246,493.65	1,049,264.28	275,178.79	13,915.78	289,094.57	
Phap Grant	46,009.99	2,157.94	77,346.41	(29,178.48)	112,310.26	83,131.78	
Health and Family Services	4,957.70	27,831.35	15,135.35	17,653.70	-	17,653.70	
Health WIC	37,080.58	575,466.00	563,749.58	48,797.00	-	48,797.00	
Free to Know	68,056.39	171,255.26	139,452.31	99,859.34	-	99,859.34	
Kansas COLPO Health	3,217.57	-	-	3,217.57	-	3,217.57	
HERR	6,290.13	-	-	6,290.13	-	6,290.13	
Case Management	100,108.55	95,894.00	76,545.34	119,457.21	-	119,457.21	
Cancer Prevention	31,977.70	800.26	-	32,777.96	-	32,777.96	
Family Connections	137,920.65	99,000.00	43,471.09	193,449.56	-	193,449.56	
Teen Pregnancy Grant	14,031.96	-	-	14,031.96	-	14,031.96	
COVID Grant	538,730.18	13,434.43	552,164.61	-	-	-	
SPARK Grant	-	-	-	-	-	-	

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, 2021

Fund	Beginning		Receipts	Expenditures	Ending		Add Encumbrances and Accounts Payable	Cash Balance December 31, 2021
	Unencumbered Cash Balance	Unencumbered Cash Balance			Unencumbered Cash Balance	Unencumbered Cash Balance		
Governmental Type Funds (Continued)								
Special Purpose Funds (Continued)								
ARPA Grant	\$ -	\$ 3,095,003.54	\$ 13,000.00	\$ 3,082,003.54	\$ -	\$ 3,082,003.54	\$ -	\$ 3,082,003.54
Wellness Grant	-	65,000.00	54,456.95	10,543.05	1,049.82	11,592.87		
ARPA School Care Grant	-	-	-	-	-	-	-	-
ARPA Vaccine Team Grant	-	676,438.03	107,122.90	569,315.13	-	569,315.13	-	569,315.13
Road and Bridge	654,613.00	4,922,038.35	4,966,815.30	609,836.05	111,011.12	720,847.17		720,847.17
Special Bridge	576,059.55	-	18,978.71	557,080.84	-	557,080.84		557,080.84
Street Maintenance	104,861.46	-	-	104,861.46	-	104,861.46		104,861.46
Equipment Reserve	465,935.61	-	205,230.80	260,704.81	-	260,704.81		260,704.81
Soil Conservation	1,144.95	49,847.23	49,512.00	1,480.18	-	1,480.18		1,480.18
Drug Enforcement	1,992.08	-	-	1,992.08	-	1,992.08		1,992.08
Driver Improvement	3,963.46	600.00	-	4,563.46	-	4,563.46		4,563.46
Elderly	5,590.63	151,704.77	149,543.00	7,752.40	-	7,752.40		7,752.40
Consolidated 911 Tax	210,094.40	264,498.24	350,000.00	124,592.64	1,656.07	126,248.71		126,248.71
Employee Benefit	333,014.92	4,932,124.49	4,854,203.48	410,935.93	643.75	411,579.68		411,579.68
Operating Reserve	511,006.41	392,362.23	189,301.00	714,067.64	200,000.00	914,067.64		914,067.64
MV Remodel	40,577.30	-	1,713.65	38,863.65	-	38,863.65		38,863.65
Historical Society	3,174.97	68,453.11	70,000.00	1,628.08	-	1,628.08		1,628.08
JCAB Grant	14,667.81	-	14,199.75	468.06	-	468.06		468.06
Regional Collaboration Grant	22,538.20	-	17,435.26	5,102.94	-	5,102.94		5,102.94
RJA Reinvestment	1,576.59	153,288.69	153,134.69	1,730.59	-	1,730.59		1,730.59
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	8,973.56	374,064.79	384,697.35	(1,659.00)	1,659.00	-		-
Juvenile Justice JIAS	18,929.84	1,664.54	11,182.29	9,412.09	-	9,412.09		9,412.09
Mental Health	12,018.13	608,966.95	599,000.00	21,985.08	-	21,985.08		21,985.08
Intellectual Disabilities	4,120.76	139,544.79	139,000.00	4,665.55	-	4,665.55		4,665.55
Crisis Resource Center	275.00	-	-	275.00	-	275.00		275.00

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, 2021

Fund	Beginning		Receipts	Expenditures	Ending		Cash Balance
	Unencumbered Cash Balance	Unencumbered Cash Balance			Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	
Special Purpose Funds (Continued)							
Special Alcohol Program	\$ 6,127.49	\$ 15,453.33	\$ 19,500.00	\$ 2,080.82	\$ -	\$ 2,080.82	2,080.82
Special Parks and Recreation	2,273.17	7,967.75	6,485.11	3,755.81	-	3,755.81	3,755.81
Tourism and Convention	196,990.20	427,072.19	366,871.13	257,191.26	4,455.80	261,647.06	261,647.06
Violence Against Women	-	47,104.29	47,104.29	-	-	-	-
Drug Endangered Children	1,925.92	-	-	1,925.92	-	1,925.92	1,925.92
Bond and Interest Fund	9,676.29	1,300.25	-	10,976.54	-	10,976.54	10,976.54
Trust Fund							
Risk Management	1,442,753.37	3,804,129.82	3,616,188.58	1,630,694.61	-	1,630,694.61	1,630,694.61
Subtotal Primary Government	6,715,718.12	35,784,336.85	32,111,061.80	11,043,606.17	682,732.13	11,726,338.30	11,726,338.30
Related Governmental Entities							
Fire District #1	\$ 14,190.82	\$ 261,563.18	\$ 272,068.46	\$ 3,685.54	\$ 6,657.09	\$ 10,342.63	10,342.63
Fire District #1 Equipment Reserve	83,182.51	12,000.00	29,797.80	65,384.71	-	65,384.71	65,384.71
Fire District #2	8,211.09	197,170.66	203,549.76	1,831.99	601.38	2,433.37	2,433.37
Fire District #2 Equipment Reserve	65,900.00	54,500.00	45,939.18	74,460.82	2,160.55	76,621.37	76,621.37
Fire District #3	5,435.79	65,213.25	68,893.10	1,755.94	2,673.98	4,429.92	4,429.92
Fire District #3 Equipment Reserve	53,000.00	10,000.00	-	63,000.00	-	63,000.00	63,000.00
Fire District #4	6,998.33	66,064.53	72,163.04	899.82	747.52	1,647.34	1,647.34
Fire District #4 Equipment Reserve	27,000.00	22,000.00	-	49,000.00	-	49,000.00	49,000.00
Sewer District #1	15,676.56	-	-	15,676.56	-	15,676.56	15,676.56
Sewer District #2	39,110.80	79,677.94	70,620.60	48,168.14	345.64	48,513.78	48,513.78
Sewer District #3	55,553.20	76,239.00	64,608.98	67,183.22	-	67,183.22	67,183.22
Sewer District #4	41,234.32	62,640.10	49,038.86	54,835.56	-	54,835.56	54,835.56
Sewer District #5	6,396.70	-	-	6,396.70	-	6,396.70	6,396.70
Southridge Paving District	186.40	13,975.36	13,862.37	299.39	-	299.39	299.39
Deer Creek Paving District	46.87	10,961.68	11,008.55	-	-	-	-
Total Related Governmental Entities	422,123.39	932,005.70	901,550.70	452,578.39	13,186.16	465,764.55	465,764.55
Total Reporting Entity Excluding Agency	\$ 7,137,841.51	\$ 36,716,342.55	\$ 33,012,612.50	\$ 11,496,184.56	\$ 695,918.29	\$ 12,192,102.85	\$ 12,192,102.85

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, 2021

Cash Balance	
December 31,	
2021	

Total Reporting Entity
 (Excluding Agency Funds)

\$ 12,192,102.85

COMPOSITION OF CASH

County Treasurer:	Cash on hand	\$ 5,373.61
	Cash in Bank - Checking accounts	31,879,536.75
	Cash in Bank - Time Deposits	5,590,000.00
		37,474,910.36
Total County Treasurer		85,735.30
Crawford County Law Library Checking		-
District Court - Girard Checking		-
District Court - Pittsburg Checking		1,951.55
County Attorney Checking		37,562,597.21
Total Cash		(25,370,494.36)
Agency Fund per Schedule		\$ 12,192,102.85
Total Reporting Entity (Excluding Agency Funds)		\$ 12,192,102.85

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, 2021

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

There are no other related municipal entities that should be considered for inclusion in the County's financial 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, 5, Southridge Paving District and Deer Creek 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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing this year for the 2022 budget.

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. Six 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, 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 \$526,700 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 \$939,521 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 County was in apparent compliance with these laws

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

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

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

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

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

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

At December 31, 2021 the County's carrying amount of deposits was \$34,500,220 and the bank balance was \$38,235,725. Of the bank balance, \$5,510,443 was covered by federal depository insurance and \$32,725,282 was covered by pledged securities totaling \$37,190,980 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 8.87% for the year ended December 31, 2021. Contributions to the pension plan from the County were \$980,503 for the year ended December 31, 2021.

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

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$6,849,379. The total net pension liability as of June 30, 2021 was \$7,799,450,285. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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 \$159,223. The estimated liability for those employees electing to participate in the program at December 31, 2021 is \$500,019.

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	12-1, 117	\$ 125,000.00
Fire District #1	Fire District #1 Reserve	12-1,117	12,000.00
Fire District #2	Fire District #2 Reserve	12-1,117	54,500.00
Fire District #3	Fire District #3 Reserve	12-1,117	10,000.00
Fire District #4	Fire District #4 Reserve	12-1,117	22,000.00
County Ambulance	Ambulance Reserve	12-1,117	100,000.00

11. BUDGET AMENDMENTS

The budgets for the following funds were amended:

<u>General Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Receipts		
Taxes	\$ 5,149,034	\$ 5,475,000
Intergovernmental	2,892,000	3,292,000
Licenses and Permits	11,000	11,000
Charges for Services	343,000	343,000
Use of Money and Property	518,000	518,000
Other	<u>107,000</u>	<u>107,000</u>
Total Receipts	9,020,034	9,746,000
Unencumbered Cash, January 1	<u>703,168</u>	<u>1,219,082</u>
Resources Available	<u>\$ 9,723,202</u>	<u>\$ 10,965,082</u>
Expenditures		
General Government	<u>\$ 9,723,202</u>	<u>\$ 10,150,000</u>

11. **BUDGET AMENDMENTS (Continued)**

	Original Budget	Amended Budget
Road and Bridge Fund		
Receipts		
Taxes	\$ 3,733,179	\$ 3,829,119
Intergovernmental	950,000	1,065,029
Charges for Service	27,500	27,554
Other	-	105
Total Receipts	4,710,679	4,921,807
Unencumbered Cash, January 1	141,907	756,278
Resources Available	\$ 4,852,586	\$ 5,678,085
Expenditures		
Public Works	\$ 4,410,280	\$ 4,902,000
Special Bridge	350,500	220,000
Noxious Weeds	91,806	78,000
Operating Transfer	-	-
Total Expenditures	\$ 4,852,586	\$ 5,200,000
County Ambulance Fund		
Receipts		
Taxes	\$ 535,917	\$ 559,157
State Grants	-	-
Charges for Service	1,350,000	1,395,000
Other	3,000	5,100
Total Receipts	1,888,917	1,959,257
Unencumbered Cash, January 1	91,797	146,614
Resources Available	\$ 1,980,714	\$ 2,105,871
Expenditures		
Public Health	\$ 1,980,714	\$ 2,020,000
Employee Benefit Fund		
Receipts		
Taxes	\$ 4,772,440	\$ 4,932,124
Total Receipts	4,772,440	4,932,124
Unencumbered Cash, January 1	105,060	105,060
Resources Available	\$ 4,877,500	\$ 5,037,184
Expenditures		
Employee Benefits	\$ 4,847,500	\$ 4,814,000
Other	30,000	176,000
Total Expenditures	\$ 4,877,500	\$ 4,990,000

11. **BUDGET AMENDMENTS** (Continued)

<u>Consolidated 911 Tax Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
<u>Receipts</u>		
Intergovernmental	\$ 225,000	\$ 235,000
Total Receipts	225,000	235,000
Unencumbered Cash, January 1	220,430	214,881
Resources Available	\$ 445,430	\$ 449,881
<u>Expenditures</u>		
Public Health	\$ 250,000	\$ 350,000
<u>Clerks Technology Fund</u>		
<u>Receipts</u>		
Fees for Services	\$ 7,950	\$ 10,900
Unencumbered Cash, January 1	9,166	9,166
Resources Available	\$ 17,116	\$ 20,066
<u>Expenditures</u>		
General Government	\$ 15,000	\$ 24,000

12. **SUBSEQUENT EVENTS**

Management has evaluated events and transactions occurring subsequent to December 31, 2021 through July 22, 2022, 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 three 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	\$ 39,000	\$ -	\$ 12,500	\$ 26,500	\$ 1,361
Series 2009 Fire District #2	4.25%	11-25-2009	673,300	12-02-2039	516,000	-	18,000	498,000	21,930
Series 2005A Sewer District #2	4.25%	09-28-2005	475,000	09-28-2045	366,000	-	9,000	357,000	15,098
Series 2009A Sewer District #4	4.75%	02-24-2009	345,965	02-24-2049	305,000	-	5,000	300,000	14,488
Series 2009B Sewer District #4	4.50%	02-24-2009	177,733	02-24-2049	155,000	-	3,000	152,000	6,975
Series 2013A Sewer District #3	3.50%	06-26-2013	668,134	06-26-2053	613,000	-	11,000	602,000	21,455
Series 2013B Sewer District #3	2.125%	06-26-2013	283,000	06-26-2053	254,000	-	5,000	249,000	5,398
Series 2013C Sewer District #3	2.125%	06-26-2013	60,000	06-26-2053	54,000	-	1,000	53,000	1,148
Series 2018A D Cr Paving District	4.490%	10-03-2018	47,795	12-01-2023	30,200	-	9,800	20,400	1,356
Total General Obligation Bonds					2,332,200	-	74,300	2,257,900	89,207
<u>Lease Purchase Agreements</u>									
Fire Station Building	5.480%	06-02-2006	99,200	6-02-2026	35,380	-	6,208	29,172	1,969
Ambulance Building	4.500%	07-11-2008	800,000	7-11-2023	178,790	-	66,775	112,015	6,665
2013 PT2-2000 Pumper Truck-Fire District # 1	2.590%	04-20-2013	382,928	3-20-2023	95,293	-	41,532	53,761	1,975
2018 Fire Trucks (3)	3.220%	05-18-2018	360,000	5-18-2028	277,446	-	33,866	243,580	8,437
2019 Chevy 1500 & Ford Explorer	3.250%	12-17-2018	88,114	12-17-2021	30,983	-	30,983	-	501
2018 Ford Ambulance (5)	2.250%	07-20-2018	711,691	7-20-2023	440,695	-	143,754	296,942	8,436
2019 Chevrolet Silverado	2.300%	12-10-2019	50,500	12-10-2022	32,568	-	16,865	15,703	572
Fire District #3 Pierce	2.710%	08-30-2019	99,350	8-31-2025	78,615	-	16,050	62,565	1,932
Fire District #4 200 Pumper Truck	2.570%	10-18-2019	95,500	10-18-2029	85,556	-	8,764	76,793	2,096
2014 Toyota Camry, 2017 Equinox	2.880%	07-25-2019	33,800	7-25-2022	18,180	-	11,416	6,764	374
Cat Motorgraders (3)	1.990%	09-27-2019	611,744	9-27-2024	474,395	-	120,291	354,104	8,347
Ford F150 Sheriff (3)	2.300%	01-20-2020	101,637	1-20-2023	68,340	-	33,878	34,462	1,216
911 Tower	2.250%	03-10-2020	284,976	3-10-2027	253,360	-	41,955	211,405	2,084
2019 Kenworth FD#2	2.230%	03-17-2020	233,635	3-17-2030	172,796	-	22,505	150,292	3,624
2021 Chevy 1500 (4)	1.590%	12-15-2020	101,648	12-15-2023	101,648	-	33,529	68,119	1,373
1248 S 220th Street	2.210%	07-23-2021	165,000	7-23-2031	-	165,000	6,172	158,828	1,497
Total Lease Purchases					2,344,046	165,000	634,541	1,874,505	51,097
					\$ 4,676,246	\$ 165,000	\$ 708,841	\$ 4,132,405	\$ 140,304

LONG TERM OBLIGATIONS (Continued)

Issue	2022	2023	2024	2025	2026	2027	2032	2037	2042	2047	2052	Totals
PRINCIPAL												
General Obligation Bonds												
Series 2013D	\$ 13,000	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ 157,000	\$ 110,000	\$ -	\$ -	\$ -	\$ 26,500
Series 2009 Fire District #2	19,000	20,000	21,000	22,000	23,000	126,000	157,000	110,000	-	-	-	498,000
Series 2005A Sewer District #2	9,000	10,000	10,000	10,000	10,000	59,000	72,000	90,000	87,000	-	-	357,000
Series 2009A Sewer District #4	6,000	6,000	6,000	6,000	6,000	37,000	46,000	59,000	74,000	54,000	-	300,000
Series 2009B Sewer District #4	3,000	3,000	3,000	3,000	3,000	20,000	24,000	29,000	37,000	27,000	-	152,000
Series 2013A Sewer District #3	11,000	11,000	12,000	12,000	12,000	67,000	79,000	93,000	111,000	135,000	59,000	602,000
Series 2013B Sewer District #3	5,000	5,000	5,000	6,000	6,000	30,000	34,000	38,000	46,000	52,000	22,000	249,000
Series 2013C Sewer District #3	1,000	1,000	1,000	1,000	1,000	5,000	9,000	10,000	10,000	10,000	4,000	53,000
Series 2018A D Cr Paving District	10,100	10,300	-	-	-	-	-	-	-	-	-	20,400
Total General Obligation Bonds	77,100	79,800	58,000	60,000	61,000	344,000	421,000	429,000	365,000	278,000	85,000	2,257,900
Lease Purchase Agreements												
Fire Station Building	\$ 6,746	\$ 7,125	\$ 7,526	\$ 7,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,172
Ambulance Building	69,835	42,180	-	-	-	-	-	-	-	-	-	112,015
2013 PT2-2000 Pumper Truck-Fire District #	42,618	11,143	-	-	-	-	-	-	-	-	-	53,761
2018 Fire Trucks (3)	34,973	36,115	37,296	38,514	39,773	56,909	-	-	-	-	-	243,580
2018 Ford Ambulance (5)	147,022	149,920	-	-	-	-	-	-	-	-	-	296,942
2019 Chevrolet Silverado	15,703	-	-	-	-	-	-	-	-	-	-	15,703
Fire District #3 Pierce	16,490	16,943	17,408	11,725	-	-	-	-	-	-	-	62,565
Fire District #4 200 Pumper Truck	8,991	9,225	9,465	9,711	9,964	29,435	-	-	-	-	-	76,793
2014 Toyota Camry, 2017 Equinox	6,764	-	-	-	-	-	-	-	-	-	-	6,764
Cat Motorgraders (3)	122,706	125,171	106,227	-	-	-	-	-	-	-	-	354,104
Ford F150 Sheriff (3)	34,462	-	-	-	-	-	-	-	-	-	-	34,462
911 Tower	39,004	40,577	41,499	42,443	43,408	4,474	-	-	-	-	-	211,405
2019 Kenworth FD#2	23,012	23,530	24,060	24,602	25,157	29,931	-	-	-	-	-	150,292
2021 Chevy 1500 (4)	34,066	34,053	-	-	-	-	-	-	-	-	-	68,119
1248 S 220th Street	15,047	15,383	15,727	16,078	16,437	80,156	-	-	-	-	-	158,828
Total Lease Purchases	617,440	511,366	259,207	150,848	134,738	200,906	-	-	-	-	-	1,874,505
TOTAL PRINCIPAL	\$ 694,540	\$ 591,166	\$ 317,207	\$ 210,848	\$ 195,738	\$ 544,906	\$ 421,000	\$ 429,000	\$ 365,000	\$ 278,000	\$ 85,000	\$ 4,132,405

Issue	2021	2022	2023	2024	2025	2026	2030	2031	2036	2041	2046	2051	Totals
INTEREST													
General Obligation Bonds													
Series 2013D	\$ 925	\$ 471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,396
Series 2009 Fire District #2	21,165	20,358	19,508	18,615	17,680	73,185	43,903	-	9,478	-	-	-	223,890
Series 2005A Sewer District #2	15,098	14,726	14,355	13,943	13,530	61,174	45,705	9,116	29,276	9,116	-	-	216,923
Series 2009A Sewer District #4	14,250	13,965	13,680	13,395	13,110	60,753	51,205	23,750	39,045	23,750	5,225	-	248,378
Series 2009B Sewer District #4	6,840	6,705	6,570	6,435	6,300	29,025	24,255	11,205	18,405	11,205	2,520	-	118,260
Series 2013A Sewer District #3	21,070	20,685	20,333	19,880	19,460	90,615	78,120	45,885	63,385	45,885	24,850	3,115	407,398
Series 2013B Sewer District #3	5,291	5,185	5,079	5,079	4,845	22,313	18,998	10,838	15,236	10,838	5,716	701	99,280
Series 2013C Sewer District #3	1,126	1,105	1,084	1,063	1,041	4,888	4,229	2,125	3,188	2,125	1,063	128	21,038
Series 2018A D Cr Paving District	916	462	-	-	-	-	-	-	-	-	-	-	1,378
Total General Obligation Bonds	86,681	83,662	80,608	78,409	75,966	341,951	266,414	102,919	178,013	102,919	39,374	3,944	1,337,940

Lease Purchase Agreements													
Fire Station Building	\$ 1,431	\$ 1,052	\$ 651	\$ 228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,362
Ambulance Building	3,604	633	-	-	-	-	-	-	-	-	-	-	4,237
2013 P12-2000 Pumper Truck-Fire District #1	889	50	-	-	-	-	-	-	-	-	-	-	938
2018 Fire Trucks (3)	7,330	6,187	5,007	3,788	2,530	1,349	-	-	-	-	-	-	26,191
2018 Ford Ambulance (5)	5,168	1,825	-	-	-	-	-	-	-	-	-	-	6,993
2019 Chevrolet Silverado	180	-	-	-	-	-	-	-	-	-	-	-	180
Fire District #3 Pierce	1,492	1,039	574	118	-	-	-	-	-	-	-	-	3,224
Fire District #4 200 Pumper Truck	1,868	1,634	1,394	1,148	896	1,108	-	-	-	-	-	-	8,049
2014 Toyota Camry, 2017 Equinox	65	-	-	-	-	-	-	-	-	-	-	-	65
Car Motorgraders (3)	5,932	3,467	971	-	-	-	-	-	-	-	-	-	10,370
Ford F150 Sheriff (3)	429	-	-	-	-	-	-	-	-	-	-	-	429
911 Tower	5,035	3,462	2,540	1,596	632	10	-	-	-	-	-	-	13,275
2019 Kenworth FD#2	3,117	2,599	2,069	1,527	937	417	-	-	-	-	-	-	10,666
2021 Chevy 1500 (4)	1,373	836	290	-	-	-	-	-	-	-	-	-	2,498
1248 S 220th Street	3,358	3,022	2,679	2,328	1,969	4,199	-	-	-	-	-	-	17,555
Total Lease Purchases	41,270	25,807	16,176	10,734	6,963	7,083	-	-	-	-	-	-	108,033

TOTAL INTEREST \$ 127,951 \$ 109,469 \$ 96,784 \$ 89,143 \$ 82,929 \$ 349,034 \$ 266,414 \$ 178,013 \$ 102,919 \$ 39,374 \$ 3,944 \$ 1,445,973

TOTAL PRINCIPAL & INTEREST \$ 822,491 \$ 700,635 \$ 413,991 \$ 299,991 \$ 278,667 \$ 893,940 \$ 687,414 \$ 607,013 \$ 467,919 \$ 317,374 \$ 88,944 \$ 5,578,378

CRAWFORD COUNTY, KANSAS

**REGULATORY-REQUIRED
SUPPLEMENTAL INFORMATION**
For the Year Ended December 31, 2021

CRAWFORD COUNTY, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

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	\$ 10,150,000.00	\$ 84,600.35	\$10,234,600.35	\$10,075,660.86	\$ (158,939.49)
Special Purpose Funds					
County Ambulance	2,020,000.00	7,764.61	2,027,764.61	2,020,278.08	(7,486.53)
Clerks Technolog	24,000.00	-	24,000.00	23,500.00	(500.00)
Treasurers Technology	15,000.00	-	15,000.00	3,058.91	(11,941.09)
Register of Deeds Technology	50,000.00	-	50,000.00	40,615.91	(9,384.09)
County Fair Association	11,542.00	-	11,542.00	11,542.00	-
County Fairground Maint	5,867.00	-	5,867.00	5,867.00	-
County Fair Awards	10,238.00	-	10,238.00	10,238.00	-
County Health	1,351,975.00	-	1,351,975.00	1,049,264.28	(302,710.72)
Road and Bridge	5,200,000.00	232.33	5,200,232.33	4,966,815.30	(233,417.03)
Soil Conservation	49,512.00	-	49,512.00	49,512.00	-
Elderly	150,000.00	-	150,000.00	149,543.00	(457.00)
Consolidated 911 Tax	350,000.00	-	350,000.00	350,000.00	-
Employee Benefit	4,990,000.00	-	4,990,000.00	4,854,203.48	(135,796.52)
Operating Reserve	642,110.00	-	642,110.00	189,301.00	(452,809.00)
Historical Society	70,000.00	-	70,000.00	70,000.00	-
Mental Health	599,000.00	-	599,000.00	599,000.00	-
Intellectual Disabilities	139,000.00	-	139,000.00	139,000.00	-
Special Alcohol Program	20,000.00	-	20,000.00	19,500.00	(500.00)
Special Parks and Recreation	8,500.00	-	8,500.00	6,485.11	(2,014.89)
Tourism and Convention	600,000.00	-	600,000.00	366,871.13	(233,128.87)
Bond and Interest Fund	-	-	-	-	-
Trust Fund					
Risk Management	4,000,000.00	-	4,000,000.00	3,616,188.58	(383,811.42)
Related Governmental Entities					
Fire District #1	274,000.00	-	274,000.00	272,068.46	(1,931.54)
Fire District #2	193,902.00	9,982.50	203,884.50	203,549.76	(334.74)
Fire District #3	70,000.00	-	70,000.00	68,893.10	(1,106.90)
Fire District #4	72,500.00	-	72,500.00	72,163.04	(336.96)
Grand Totals	<u>\$ 31,067,146.00</u>				

**CRAWFORD COUNTY, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 3,940,691.36	\$ 4,195,799.87	\$ 4,350,000.00	\$ (154,200.13)
Motor vehicle tax	714,859.80	694,906.04	710,000.00	(15,093.96)
Delinquent tax collections	140,575.74	132,111.84	150,000.00	(17,888.16)
Interest and fees on taxes	394,106.13	355,019.00	265,000.00	90,019.00
Intergovernmental				
Sales and Use tax	2,692,278.48	3,050,046.33	2,950,000.00	100,046.33
Casino Gaming receipts	268,036.29	371,420.93	300,000.00	71,420.93
Alcohol liquor tax	7,057.04	7,967.75	9,000.00	(1,032.25)
Severance tax	30.77	231.64		231.64
State aid - Coroner	-	2,152.98	1,500.00	652.98
Federal Aid Zoning	-	-		-
COVID Grant from the State	-	50,989.00	-	50,989.00
CDBG Federal grant	-	41,758.94	-	41,758.94
Emergency Prep-Federal	29,116.00	35,429.51	27,500.00	7,929.51
Emergency Prep-State	-	841.80	-	841.80
KDOT Federal aid	-	5,867.37	4,000.00	1,867.37
Federal aid through the State	74,565.00	-		-
Licenses and Permits	11,260.05	11,352.69	11,000.00	352.69
Charges for Services				
Recording fees	295,625.41	325,803.25	240,000.00	85,803.25
District Court fees	44,919.69	18,256.59	45,000.00	(26,743.41)
Diversion fees	20,563.43	19,204.60	20,000.00	(795.40)
Other fees	44,554.12	39,714.08	38,000.00	1,714.08
Use of Money and Property				
Interest earned	101,332.73	20,709.32	100,000.00	(79,290.68)
Landfill fees	398,547.36	416,850.44	370,000.00	46,850.44
Rental income	48,500.00	47,500.00	48,000.00	(500.00)
Other				
Reimbursements from -				
Correctional center	62,582.74	62,825.90	100,000.00	(37,174.10)
Other Reimbursements	770.00	84,080.00	2,000.00	82,080.00
Miscellaneous	49,663.24	151,426.41	5,000.00	146,426.41
Total Receipts	9,339,635.38	10,142,266.28	\$ 9,746,000.00	\$ 396,266.28

**CRAWFORD COUNTY, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
County Commissioners	\$ 104,675.04	\$ 107,469.72	\$ 107,574.00	\$ (104.28)
Fiscal Clerk	116,265.54	137,737.99	159,600.00	(21,862.01)
County Clerk	199,509.82	196,193.33	196,195.00	(1.67)
County Treasurer	364,353.01	375,560.84	395,940.00	(20,379.16)
Register of Deeds	188,835.15	192,633.23	196,900.00	(4,266.77)
County Attorney	545,402.03	552,950.90	590,112.00	(37,161.10)
District Court	342,579.39	405,410.61	435,000.00	(29,589.39)
Sheriff	1,897,500.86	2,111,687.29	1,981,404.00	130,283.29
Jail	1,679,171.39	1,842,829.58	1,833,165.00	9,664.58
Courthouse General	479,323.66	505,831.72	503,850.00	1,981.72
Coroner	97,281.11	107,202.02	87,500.00	19,702.02
Other	737,517.53	825,668.39	606,798.00	218,870.39
Sewer District #2	-	20,000.00		20,000.00
Civil Defense	72,374.13	58,399.81	92,400.00	(34,000.19)
Zoning	72,297.16	86,980.40	95,500.00	(8,519.60)
Landfill	30,354.87	30,468.72	25,000.00	5,468.72
Workmen's Comp & Liability	141,661.85	148,569.27	135,000.00	13,569.27
Communications	-	10,162.29	10,000.00	162.29
Computer	176,426.55	133,593.80	162,560.00	(28,966.20)
Special Projects	77,080.12	79,104.00	82,454.00	(3,350.00)
County Counselor	132,453.04	138,305.35	136,440.00	1,865.35
Department of Youth Services	529,668.00	534,418.04	549,668.00	(15,249.96)
Court Security	265,879.38	293,155.58	293,269.00	(113.42)
GIS	106,769.39	111,283.04	117,140.00	(5,856.96)
LEPP	24,707.01	26,600.99	25,316.00	1,284.99
Appraiser	547,546.81	606,705.57	610,865.00	(4,159.43)
Election	216,666.30	195,858.55	224,350.00	(28,491.45)
Building Improvements	73,169.00	73,691.65	81,000.00	(7,308.35)
Addiction Treatment Building	-	-	175,000.00	(175,000.00)
Public Information	-	42,039.48	40,000.00	2,039.48
Debt Service				
Deer Creek Paving Bond Interest	-	148.70	-	148.70
Operating Transfers to Other Funds				
Operating Reserve	125,000.00	125,000.00	200,000.00	(75,000.00)
Subtotal Certified Budget			10,150,000.00	
Adjustments for Qualifying Budget Credits				
Grants	-	-	2,520.35	(2,520.35)
Reimbursed expenses	-	-	82,080.00	(82,080.00)
Total Expenditures	<u>9,344,468.14</u>	<u>10,075,660.86</u>	<u>\$ 10,234,600.35</u>	\$ (158,939.49)
Receipts Over(Under) Expenditures	(4,832.76)	66,605.42		
Unencumbered Cash, Beginning	<u>1,035,994.13</u>	<u>1,031,161.37</u>		
Unencumbered Cash, Ending	<u>\$ 1,031,161.37</u>	<u>\$ 1,097,766.79</u>		

**CRAWFORD COUNTY, KANSAS
COUNTY AMBULANCE FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 547,373.20	\$ 449,653.19	\$ 449,653.00	\$ 0.19
Motor vehicle tax	86,809.19	93,232.21	92,987.00	245.21
Delinquent tax collections	15,955.41	16,272.61	16,517.00	(244.39)
Intergovernmental				
State Grant	-	7,617.06	-	7,617.06
Charges for Services	1,347,891.65	1,365,518.71	1,395,000.00	(29,481.29)
Other				
Reimbursements	3,511.24	5,247.55	5,100.00	147.55
Total Receipts	2,001,540.69	1,937,541.33	\$ 1,959,257.00	\$ (21,715.67)
Expenditures				
Public Health	1,886,890.68	1,920,278.08	\$ 2,020,000.00	\$ (99,721.92)
Operating Transfers to Other Funds				
Ambulance Reserve	24,000.00	100,000.00	-	100,000.00
Subtotal Certified Budget			2,020,000.00	
Adjustments for Qualifying Budget Credits				
Grants and Reimbursed expenses	-	-	7,764.61	(7,764.61)
Total Expenditures	1,910,890.68	2,020,278.08	\$ 2,027,764.61	\$ (7,486.53)
Receipts Over(Under) Expenditures	90,650.01	(82,736.75)		
Unencumbered Cash, Beginning	38,408.55	129,058.56		
Unencumbered Cash, Ending	\$ 129,058.56	\$ 46,321.81		

CRAWFORD COUNTY, KANSAS
COMMUNITY CORRECTIONS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ 619,386.03	\$ 688,588.27
Charges for Services	3,161.88	5,184.81
Total Receipts	<u>622,547.91</u>	<u>693,773.08</u>
Expenditures		
Public Safety	<u>626,192.78</u>	<u>635,716.97</u>
Total Expenditures	<u>626,192.78</u>	<u>635,716.97</u>
Receipts Over(Under) Expenditures	(3,644.87)	58,056.11
Unencumbered Cash, Beginning	<u>107,164.55</u>	<u>103,519.68</u>
Unencumbered Cash, Ending	<u>\$ 103,519.68</u>	<u>\$ 161,575.79</u>

CRAWFORD COUNTY, KANSAS
AMBULANCE RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Other		
Reimbursements	\$ 53,558.40	\$ 10,593.11
Operating Transfer from County Ambulance Fund	<u>24,000.00</u>	<u>100,000.00</u>
Total Receipts	<u>77,558.40</u>	<u>110,593.11</u>
Expenditures		
Public Health and Welfare	<u>83,864.83</u>	<u>-</u>
Total Expenditures	<u>83,864.83</u>	<u>-</u>
Receipts Over(Under) Expenditures	(6,306.43)	110,593.11
Unencumbered Cash, Beginning	<u>45,000.00</u>	<u>38,693.57</u>
Unencumbered Cash, Ending	<u>\$ 38,693.57</u>	<u>\$ 149,286.68</u>

CRAWFORD COUNTY, KANSAS
COUNTY ATTORNEY TRAINING FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Charges for Services		
PATF Fees	\$ 2,171.65	\$ 2,610.66
Total Receipts	<u>2,171.65</u>	<u>2,610.66</u>
Expenditures		
Public Health and Welfare	<u>1,085.83</u>	<u>1,305.32</u>
Total Expenditures	<u>1,085.83</u>	<u>1,305.32</u>
Receipts Over(Under) Expenditures	1,085.82	1,305.34
Unencumbered Cash, Beginning	<u>2,195.06</u>	<u>3,280.88</u>
Unencumbered Cash, Ending	<u>\$ 3,280.88</u>	<u>\$ 4,586.22</u>

**CRAWFORD COUNTY, KANSAS
CLERKS TECHNOLOGY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Fees for Services	\$ 10,640.50	\$ 11,769.00	\$ 10,900.00	\$ 869.00
Total Receipts	10,640.50	11,769.00	\$ 10,900.00	\$ 869.00
Expenditures				
General Government	-	23,500.00	\$ 24,000.00	\$ (500.00)
Total Expenditures	-	23,500.00	\$ 24,000.00	\$ (500.00)
Receipts Over(Under) Expenditures	10,640.50	(11,731.00)		
Unencumbered Cash, Beginning	5,016.57	15,657.07		
Unencumbered Cash, Ending	\$ 15,657.07	\$ 3,926.07		

CRAWFORD COUNTY, KANSAS
TREASURERS TECHNOLOGY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Fees for Services	\$ 10,640.50	\$ 11,769.00	\$ 7,950.00	\$ 3,819.00
Total Receipts	10,640.50	11,769.00	\$ 7,950.00	\$ 3,819.00
Expenditures				
General Government	2,946.56	3,058.91	\$ 15,000.00	\$ (11,941.09)
Total Expenditures	2,946.56	3,058.91	\$ 15,000.00	\$ (11,941.09)
Receipts Over(Under) Expenditures	7,693.94	8,710.09		
Unencumbered Cash, Beginning	10,144.30	17,838.24		
Unencumbered Cash, Ending	\$ 17,838.24	\$ 26,548.33		

CRAWFORD COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Fees for Services	\$ 42,562.00	\$ 47,076.00	\$ 31,800.00	\$ 15,276.00
Use of Money and Property				
Interest earned	456.49	81.32	1,200.00	(1,118.68)
Total Receipts	<u>43,018.49</u>	<u>47,157.32</u>	<u>\$ 33,000.00</u>	<u>\$ 14,157.32</u>
Expenditures				
General Government	<u>22,427.02</u>	<u>40,615.91</u>	<u>\$ 50,000.00</u>	<u>\$ (9,384.09)</u>
Total Expenditures	<u>22,427.02</u>	<u>40,615.91</u>	<u>\$ 50,000.00</u>	<u>\$ (9,384.09)</u>
Receipts Over(Under) Expenditures	20,591.47	6,541.41		
Unencumbered Cash, Beginning	<u>100,453.65</u>	<u>121,045.12</u>		
Unencumbered Cash, Ending	<u>\$ 121,045.12</u>	<u>\$ 127,586.53</u>		

CRAWFORD COUNTY, KANSAS
SAFE PROGRAM FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Other		
Miscellaneous	\$ 9,150.00	\$ 7,200.00
Total Receipts	9,150.00	7,200.00
Expenditures		
Public Health and Welfare	3,187.00	8,064.00
Total Expenditures	3,187.00	8,064.00
Receipts Over(Under) Expenditures	5,963.00	(864.00)
Unencumbered Cash, Beginning	7,655.00	13,618.00
Unencumbered Cash, Ending	\$ 13,618.00	\$ 12,754.00

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 8,178.04	\$ 9,694.06	\$ 9,572.00	\$ 122.06
Motor vehicle tax	1,589.74	1,466.60	1,259.00	207.60
Delinquent tax collections	310.37	286.70	175.00	111.70
Total Receipts	10,078.15	11,447.36	\$ 11,006.00	\$ 441.36
Expenditures				
Appropriation to the County Fair Treasurer	11,542.00	11,542.00	\$ 11,542.00	\$ -
Total Expenditures	11,542.00	11,542.00	\$ 11,542.00	\$ -
Receipts Over(Under) Expenditures	(1,463.85)	(94.64)		
Unencumbered Cash, Beginning	1,799.23	335.38		
Unencumbered Cash, Ending	<u>\$ 335.38</u>	<u>\$ 240.74</u>		

CRAWFORD COUNTY, KANSAS
COUNTY FAIRGROUND MAINTENANCE FUND
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 4,220.77	\$ 5,116.28	\$ 5,105.00	\$ 11.28
Motor vehicle tax	798.88	751.67	642.00	109.67
Delinquent tax collections	157.10	146.38	110.00	36.38
Total Receipts	<u>5,176.75</u>	<u>6,014.33</u>	<u>\$ 5,857.00</u>	<u>\$ 157.33</u>
Expenditures				
Appropriation to the County Fair Treasurer	<u>5,867.00</u>	<u>5,867.00</u>	<u>\$ 5,867.00</u>	<u>\$ -</u>
Total Expenditures	<u>5,867.00</u>	<u>5,867.00</u>	<u>\$ 5,867.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	(690.25)	147.33		
Unencumbered Cash, Beginning	<u>835.47</u>	<u>145.22</u>		
Unencumbered Cash, Ending	<u>\$ 145.22</u>	<u>\$ 292.55</u>		

CRAWFORD COUNTY, KANSAS
COUNTY FAIR AWARDS FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 7,122.80	\$ 8,886.39	\$ 8,822.00	\$ 64.39
Motor vehicle tax	1,369.39	1,276.47	1,102.00	174.47
Delinquent tax collections	267.18	247.11	200.00	47.11
Total Receipts	8,759.37	10,409.97	\$ 10,124.00	\$ 285.97
Expenditures				
Appropriation to the County Fair Treasurer	10,083.06	10,238.00	\$ 10,238.00	\$ -
Total Expenditures	10,083.06	10,238.00	\$ 10,238.00	\$ -
Receipts Over(Under) Expenditures	(1,323.69)	171.97		
Unencumbered Cash, Beginning	1,323.69	-		
Unencumbered Cash, Ending	\$ -	\$ 171.97		

CRAWFORD COUNTY, KANSAS
RV BUILDING FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	\$ -	\$ -
Other		
Miscellaneous	-	15,153.00
Total Receipts	-	15,153.00
Expenditures		
Public Health and Welfare	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	15,153.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 15,153.00</u>

CRAWFORD COUNTY, KANSAS
ELC STAFFING FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	\$ -	\$ 64,959.81
Other		
Miscellaneous	-	-
Total Receipts	-	64,959.81
Expenditures		
Public Health and Welfare	-	64,959.81
Total Expenditures	-	64,959.81
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

CRAWFORD COUNTY, KANSAS
ELC FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	\$ 194,250.00	\$ 280,712.33
Other		
Miscellaneous	-	-
Total Receipts	<u>194,250.00</u>	<u>280,712.33</u>
Expenditures		
Public Health and Welfare	<u>25,192.17</u>	<u>288,449.73</u>
Total Expenditures	<u>25,192.17</u>	<u>288,449.73</u>
Receipts Over(Under) Expenditures	169,057.83	(7,737.40)
Unencumbered Cash, Beginning	<u>-</u>	<u>169,057.83</u>
Unencumbered Cash, Ending	<u>\$ 169,057.83</u>	<u>\$ 161,320.43</u>

CRAWFORD COUNTY, KANSAS
LOWER 8 REGIONAL PREP GRANT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	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	377.70	377.70
Unencumbered Cash, Ending	<u>\$ 377.70</u>	<u>\$ 377.70</u>

**CRAWFORD COUNTY, KANSAS
COUNTY HEALTH FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 527,328.69	\$ 540,694.94	\$ 535,392.00	\$ 5,302.94
Motor vehicle tax	85,179.87	90,529.11	81,014.00	9,515.11
Delinquent tax collections	16,956.58	16,633.06	11,000.00	5,633.06
Intergovernmental				
Federal Grants	240,818.44	297,800.23	322,500.00	(24,699.77)
State Grants	133,943.50	154,115.00	180,000.00	(25,885.00)
Charges for Services	163,957.12	76,953.30	145,000.00	(68,046.70)
Other				
Miscellaneous	28,566.36	69,768.01	20,000.00	49,768.01
County COVID reimbursements	-	-	-	-
Total Receipts	<u>1,196,750.56</u>	<u>1,246,493.65</u>	<u>\$ 1,294,906.00</u>	<u>\$ (48,412.35)</u>
Expenditures				
Public Health and Welfare	<u>1,187,413.73</u>	<u>1,049,264.28</u>	<u>\$ 1,351,975.00</u>	<u>\$ (302,710.72)</u>
Total Expenditures	<u>1,187,413.73</u>	<u>1,049,264.28</u>	<u>\$ 1,351,975.00</u>	<u>\$ (302,710.72)</u>
Receipts Over(Under) Expenditures	9,336.83	197,229.37		
Unencumbered Cash, Beginning	<u>68,612.59</u>	<u>77,949.42</u>		
Unencumbered Cash, Ending	<u>\$ 77,949.42</u>	<u>\$ 275,178.79</u>		

CRAWFORD COUNTY, KANSAS
PHAP GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ -
Other		
Miscellaneous	<u>65,200.00</u>	<u>2,157.94</u>
Total Receipts	<u>65,200.00</u>	<u>2,157.94</u>
Expenditures		
Public Health and Welfare	<u>28,341.23</u>	<u>77,346.41</u>
Total Expenditures	<u>28,341.23</u>	<u>77,346.41</u>
Receipts Over(Under) Expenditures	36,858.77	(75,188.47)
Unencumbered Cash, Beginning	<u>9,151.22</u>	<u>46,009.99</u>
Unencumbered Cash, Ending	<u>\$ 46,009.99</u>	<u>\$ (29,178.48)</u>

CRAWFORD COUNTY, KANSAS
HEALTH AND FAMILY SERVICES FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 33,357.00	\$ 26,469.00
State Grants	441.00	-
Charges for Services	1,069.79	1,362.35
Total Receipts	<u>34,867.79</u>	<u>27,831.35</u>
Expenditures		
Public Health and Welfare	<u>33,373.06</u>	<u>15,135.35</u>
Total Expenditures	<u>33,373.06</u>	<u>15,135.35</u>
Receipts Over(Under) Expenditures	1,494.73	12,696.00
Unencumbered Cash, Beginning	<u>3,462.97</u>	<u>4,957.70</u>
Unencumbered Cash, Ending	<u>\$ 4,957.70</u>	<u>\$ 17,653.70</u>

CRAWFORD COUNTY, KANSAS
HEALTH WIC FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 476,273.00	\$ 575,466.00
Other		
Reimbursements	-	-
Total Receipts	<u>476,273.00</u>	<u>575,466.00</u>
Expenditures		
Public Health and Welfare	<u>440,000.00</u>	<u>563,749.58</u>
Total Expenditures	<u>440,000.00</u>	<u>563,749.58</u>
Receipts Over(Under) Expenditures	36,273.00	11,716.42
Unencumbered Cash, Beginning	<u>807.58</u>	<u>37,080.58</u>
Unencumbered Cash, Ending	<u>\$ 37,080.58</u>	<u>\$ 48,797.00</u>

CRAWFORD COUNTY, KANSAS
FREE TO KNOW FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grants	\$ 97,618.63	\$ 171,255.26
Total Receipts	97,618.63	171,255.26
Expenditures		
Public Health and Welfare	130,114.67	139,452.31
Total Expenditures	130,114.67	139,452.31
Receipts Over(Under) Expenditures	(32,496.04)	31,802.95
Unencumbered Cash, Beginning	100,552.43	68,056.39
Unencumbered Cash, Ending	\$ 68,056.39	\$ 99,859.34

CRAWFORD COUNTY, KANSAS
KANSAS COLPO FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	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	3,217.57	3,217.57
Unencumbered Cash, Ending	<u>\$ 3,217.57</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, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	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, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 112,408.00	\$ 95,894.00
Total Receipts	112,408.00	95,894.00
Expenditures		
Public Safety	84,041.72	76,545.34
Total Expenditures	84,041.72	76,545.34
Receipts Over(Under) Expenditures	28,366.28	19,348.66
Unencumbered Cash, Beginning	71,742.27	100,108.55
Unencumbered Cash, Ending	<u>\$ 100,108.55</u>	<u>\$ 119,457.21</u>

**CRAWFORD COUNTY, KANSAS
CANCER PREVENTION FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	\$ -	\$ -
Charges for Services	-	800.26
Total Receipts	-	800.26
Expenditures		
Public Health and Welfare	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	800.26
Unencumbered Cash, Beginning	31,977.70	31,977.70
Unencumbered Cash, Ending	<u>\$ 31,977.70</u>	<u>\$ 32,777.96</u>

CRAWFORD COUNTY, KANSAS
FAMILY CONNECTIONS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ -
Other		
Miscellaneous	20,634.05	99,000.00
Total Receipts	20,634.05	99,000.00
Expenditures		
Public Health and Welfare	11,359.72	43,471.09
Total Expenditures	11,359.72	43,471.09
Receipts Over(Under) Expenditures	9,274.33	55,528.91
Unencumbered Cash, Beginning	128,646.32	137,920.65
Unencumbered Cash, Ending	<u>\$ 137,920.65</u>	<u>\$ 193,449.56</u>

CRAWFORD COUNTY, KANSAS
TEEN PREGNANCY GRANT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	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
COVID 19 GRANT FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ 16,127.00	\$ -
Other Grants	30,750.00	-
Other		
County SPARK reimbursements	1,266,090.00	-
Miscellaneous	89,540.42	13,434.43
Total Receipts	<u>1,402,507.42</u>	<u>13,434.43</u>
Expenditures		
Public Health and Welfare	<u>863,777.24</u>	<u>552,164.61</u>
Total Expenditures	<u>863,777.24</u>	<u>552,164.61</u>
Receipts Over(Under) Expenditures	538,730.18	(538,730.18)
Unencumbered Cash, Beginning	<u>-</u>	<u>538,730.18</u>
Unencumbered Cash, Ending	<u>\$ 538,730.18</u>	<u>\$ -</u>

CRAWFORD COUNTY, KANSAS
SPARK GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grants	\$ 7,802,835.00	\$ -
Total Receipts	7,802,835.00	-
Expenditures		
Public Health and Welfare	7,802,835.00	-
Total Expenditures	7,802,835.00	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

CRAWFORD COUNTY, KANSAS
ARPA GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grants	\$ -	\$ 3,093,532.47
Use of Money and Property Interest earned	-	1,471.07
Total Receipts	-	3,095,003.54
Expenditures		
Public Health and Welfare	-	13,000.00
Total Expenditures	-	13,000.00
Receipts Over(Under) Expenditures	-	3,082,003.54
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 3,082,003.54

CRAWFORD COUNTY, KANSAS
WELLNESS GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	\$ -	\$ -
Other		
Miscellaneous	-	65,000.00
Total Receipts	-	65,000.00
Expenditures		
Public Health and Welfare	-	54,456.95
Total Expenditures	-	54,456.95
Receipts Over(Under) Expenditures	-	10,543.05
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 10,543.05

CRAWFORD COUNTY, KANSAS
ARPA SCHOOL CARE GRANT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	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	-	-
Unencumbered Cash, Ending	\$ -	\$ -

CRAWFORD COUNTY, KANSAS
ARPA VACCINE TEAM GRANT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grants	\$ -	\$ 676,438.03
Total Receipts	-	676,438.03
Expenditures		
Public Health and Welfare	-	107,122.90
Total Expenditures	-	107,122.90
Receipts Over(Under) Expenditures	-	569,315.13
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 569,315.13

CRAWFORD COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 3,158,848.02	\$ 3,214,548.54	\$ 3,214,549.00	\$ (0.46)
Motor vehicle tax	426,167.87	522,061.29	520,860.00	1,201.29
Delinquent tax collections	90,475.82	92,508.32	93,710.00	(1,201.68)
Intergovernmental				
Special highway aid	921,874.66	1,065,028.80	1,065,029.00	(0.20)
Kansas Health and Environment	-	-	-	-
Emergency preparedness - State	-	-	-	-
Emergency preparedness - Federal	-	-	-	-
KDOT Federal aid	-	-	-	-
KDOT State aid	-	-	-	-
Charges for Services	23,613.98	27,553.89	27,554.00	(0.11)
Other				
Reimbursements	-	232.33	-	232.33
Miscellaneous	41,941.81	105.18	105.00	0.18
Total Receipts	<u>4,662,922.16</u>	<u>4,922,038.35</u>	<u>\$ 4,921,807.00</u>	<u>\$ 231.35</u>
Expenditures				
Public Works	3,721,829.03	4,670,472.33	4,902,000.00	(231,527.67)
Special Bridge	279,264.01	220,387.13	220,000.00	387.13
Noxious Weeds	78,098.01	75,955.84	78,000.00	(2,044.16)
Operating Transfer				
Special Bridge Fund	-	-	-	-
Equipment Reserve Fund	-	-	-	-
Subtotal Certified Budget			5,200,000.00	
Adjustments for Qualifying Budget Credits				
Grants and Reimbursed expenses	-	-	232.33	(232.33)
Total Expenditures	<u>4,079,191.05</u>	<u>4,966,815.30</u>	<u>\$ 5,200,232.33</u>	<u>\$ (233,184.70)</u>
Receipts Over(Under) Expenditures	583,731.11	(44,776.95)		
Unencumbered Cash, Beginning	<u>70,881.89</u>	<u>654,613.00</u>		
Unencumbered Cash, Ending	<u>\$ 654,613.00</u>	<u>\$ 609,836.05</u>		

CRAWFORD COUNTY, KANSAS
SPECIAL BRIDGE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
KDOT Connection Links - State	\$ -	\$ -
Operating Transfer from Road and Bridge Fund	-	-
Total Receipts	-	-
Expenditures		
Public Transportation	23,013.75	18,978.71
Total Expenditures	23,013.75	18,978.71
Receipts Over(Under) Expenditures	(23,013.75)	(18,978.71)
Unencumbered Cash, Beginning	599,073.30	576,059.55
Unencumbered Cash, Ending	<u>\$ 576,059.55</u>	<u>\$ 557,080.84</u>

CRAWFORD COUNTY, KANSAS
STREET MAINTENANCE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	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, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
KDOT Federal aid	\$ 318,604.79	\$ -
KDOT State aid	79,651.20	-
Operating Transfer from Road and Bridge Fund	-	-
Other		
Reimbursements	50,520.82	-
Total Receipts	448,776.81	-
Expenditures		
General Government	193,857.24	205,230.80
Total Expenditures	193,857.24	205,230.80
Receipts Over(Under) Expenditures	254,919.57	(205,230.80)
Unencumbered Cash, Beginning	211,016.04	465,935.61
Unencumbered Cash, Ending	\$ 465,935.61	\$ 260,704.81

CRAWFORD COUNTY, KANSAS
SOIL CONSERVATION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 43,523.61	\$ 41,736.36	\$ 41,217.00	\$ 519.36
Motor vehicle tax	4,696.87	6,972.92	6,674.00	298.92
Delinquent tax collections	971.04	1,137.95	650.00	487.95
Total Receipts	<u>49,191.52</u>	<u>49,847.23</u>	<u>\$ 48,541.00</u>	<u>\$ 1,306.23</u>
Expenditures				
Appropriation to the Soil Conservation District	<u>49,512.00</u>	<u>49,512.00</u>	<u>\$ 49,512.00</u>	<u>\$ -</u>
Total Expenditures	<u>49,512.00</u>	<u>49,512.00</u>	<u>\$ 49,512.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	(320.48)	335.23		
Unencumbered Cash, Beginning	<u>1,465.43</u>	<u>1,144.95</u>		
Unencumbered Cash, Ending	<u>\$ 1,144.95</u>	<u>\$ 1,480.18</u>		

CRAWFORD COUNTY, KANSAS
DRUG ENFORCEMENT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State aid	\$ -	\$ -
Other		
Miscellaneous	-	-
Total Receipts	-	-
Expenditures		
Public Safety	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,992.08	1,992.08
Unencumbered Cash, Ending	<u>\$ 1,992.08</u>	<u>\$ 1,992.08</u>

CRAWFORD COUNTY, KANSAS
DRIVER IMPROVEMENT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services	\$ 100.00	\$ 600.00
Total Receipts	<u>100.00</u>	<u>600.00</u>
Expenditures		
Public Safety	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	100.00	600.00
Unencumbered Cash, Beginning	<u>3,863.46</u>	<u>3,963.46</u>
Unencumbered Cash, Ending	<u>\$ 3,963.46</u>	<u>\$ 4,563.46</u>

**CRAWFORD COUNTY, KANSAS
ELDERLY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 125,829.97	\$ 126,287.03	\$ 125,139.00	\$ 1,148.03
Motor vehicle tax	19,824.16	21,442.14	19,326.00	2,116.14
Delinquent tax collections	4,086.77	3,975.60	3,000.00	975.60
Total Receipts	<u>149,740.90</u>	<u>151,704.77</u>	<u>\$ 147,465.00</u>	<u>\$ 4,239.77</u>
Expenditures				
Programs for the Elderly	<u>149,701.00</u>	<u>149,543.00</u>	<u>\$ 150,000.00</u>	<u>\$ (457.00)</u>
Total Expenditures	<u>149,701.00</u>	<u>149,543.00</u>	<u>\$ 150,000.00</u>	<u>\$ (457.00)</u>
Receipts Over(Under) Expenditures	39.90	2,161.77		
Unencumbered Cash, Beginning	<u>5,550.73</u>	<u>5,590.63</u>		
Unencumbered Cash, Ending	<u>\$ 5,590.63</u>	<u>\$ 7,752.40</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
911 telephone tax	\$ 264,577.78	\$ 264,498.24	\$ 235,000.00	\$ 29,498.24
Total Receipts	<u>264,577.78</u>	<u>264,498.24</u>	<u>\$ 235,000.00</u>	<u>\$ 29,498.24</u>
Expenditures				
Public Safety	<u>299,913.22</u>	<u>350,000.00</u>	<u>\$ 350,000.00</u>	<u>\$ -</u>
Total Expenditures	<u>299,913.22</u>	<u>350,000.00</u>	<u>\$ 350,000.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	(35,335.44)	(85,501.76)		
Unencumbered Cash, Beginning	<u>245,429.84</u>	<u>210,094.40</u>		
Unencumbered Cash, Ending	<u>\$ 210,094.40</u>	<u>\$ 124,592.64</u>		

CRAWFORD COUNTY, KANSAS
EMPLOYEE BENEFIT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 4,108,110.45	\$ 4,096,652.49	\$ 4,096,652.00	\$ 0.49
Motor vehicle tax	671,066.54	707,314.53	705,419.00	1,895.53
Delinquent tax collections	129,726.63	128,157.47	130,053.00	(1,895.53)
Total Receipts	<u>4,908,903.62</u>	<u>4,932,124.49</u>	<u>\$ 4,932,124.00</u>	<u>\$ 0.49</u>
Expenditures				
Employee Benefits	4,689,715.47	4,854,203.48	\$ 4,814,000.00	\$ 40,203.48
Operating Transfers to Other Funds				
Risk Management	-	-	176,000.00	(176,000.00)
Total Expenditures	<u>4,689,715.47</u>	<u>4,854,203.48</u>	<u>\$ 4,990,000.00</u>	<u>\$ (135,796.52)</u>
Receipts Over(Under) Expenditures	219,188.15	77,921.01		
Unencumbered Cash, Beginning	<u>113,826.77</u>	<u>333,014.92</u>		
Unencumbered Cash, Ending	<u>\$ 333,014.92</u>	<u>\$ 410,935.93</u>		

CRAWFORD COUNTY, KANSAS
OPERATING RESERVE FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 108,684.14	\$ 109,323.56	\$ 108,323.00	\$ 1,000.56
Motor vehicle tax	18,099.34	18,680.89	16,715.00	1,965.89
Delinquent tax collections	3,731.67	3,419.78	-	3,419.78
Other				
Miscellaneous	0.15	135,938.00	-	135,938.00
Operating Transfers from Other Funds				
General	125,000.00	125,000.00	125,000.00	-
Total Receipts	<u>255,515.30</u>	<u>392,362.23</u>	<u>\$ 250,038.00</u>	<u>\$ 142,324.23</u>
Expenditures				
Capital Outlays	<u>109,440.47</u>	<u>189,301.00</u>	<u>\$ 642,110.00</u>	<u>\$ (452,809.00)</u>
Total Expenditures	<u>109,440.47</u>	<u>189,301.00</u>	<u>\$ 642,110.00</u>	<u>\$ (452,809.00)</u>
Receipts Over(Under) Expenditures	146,074.83	203,061.23		
Unencumbered Cash, Beginning	<u>364,931.58</u>	<u>511,006.41</u>		
Unencumbered Cash, Ending	<u>\$ 511,006.41</u>	<u>\$ 714,067.64</u>		

CRAWFORD COUNTY, KANSAS
MV REMODEL FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
MV Fees	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Outlays	2,228.55	1,713.65
Total Expenditures	2,228.55	1,713.65
Receipts Over(Under) Expenditures	(2,228.55)	(1,713.65)
Unencumbered Cash, Beginning	42,805.85	40,577.30
Unencumbered Cash, Ending	<u>\$ 40,577.30</u>	<u>\$ 38,863.65</u>

CRAWFORD COUNTY, KANSAS
HISTORICAL SOCIETY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 42,208.61	\$ 59,513.01	\$ 59,045.00	\$ 468.01
Motor vehicle tax	8,205.56	7,461.33	6,490.00	971.33
Delinquent tax collections	1,650.76	1,478.77	1,100.00	378.77
Total Receipts	<u>52,064.93</u>	<u>68,453.11</u>	<u>\$ 66,635.00</u>	<u>\$ 1,818.11</u>
Expenditures				
Appropriation to the Historical Society	<u>70,000.00</u>	<u>70,000.00</u>	<u>\$ 70,000.00</u>	<u>\$ -</u>
Total Expenditures	<u>70,000.00</u>	<u>70,000.00</u>	<u>\$ 70,000.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	(17,935.07)	(1,546.89)		
Unencumbered Cash, Beginning	<u>21,110.04</u>	<u>3,174.97</u>		
Unencumbered Cash, Ending	<u>\$ 3,174.97</u>	<u>\$ 1,628.08</u>		

CRAWFORD COUNTY, KANSAS
JCAB GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental Grants	\$ -	\$ -
Other Reimbursements	<u>41,413.62</u>	<u>-</u>
Total Receipts	<u>41,413.62</u>	<u>-</u>
Expenditures		
Public Health and Welfare	<u>26,745.81</u>	<u>14,199.75</u>
Total Expenditures	<u>26,745.81</u>	<u>14,199.75</u>
Receipts Over(Under) Expenditures	14,667.81	(14,199.75)
Unencumbered Cash, Beginning	<u>-</u>	<u>14,667.81</u>
Unencumbered Cash, Ending	<u>\$ 14,667.81</u>	<u>\$ 468.06</u>

CRAWFORD COUNTY, KANSAS
REGIONAL COLLABORATION GRANT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grants	\$ 58,370.86	\$ -
Total Receipts	<u>58,370.86</u>	<u>-</u>
Expenditures		
Public Health and Welfare	<u>35,832.66</u>	<u>17,435.26</u>
Total Expenditures	<u>35,832.66</u>	<u>17,435.26</u>
Receipts Over(Under) Expenditures	22,538.20	(17,435.26)
Unencumbered Cash, Beginning	<u>-</u>	<u>22,538.20</u>
Unencumbered Cash, Ending	<u>\$ 22,538.20</u>	<u>\$ 5,102.94</u>

CRAWFORD COUNTY, KANSAS
RJA REINVESTMENT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grant	\$ 64,462.95	\$ 153,288.69
Total Receipts	64,462.95	153,288.69
Expenditures		
Public Safety	68,345.96	153,134.69
Total Expenditures	68,345.96	153,134.69
Receipts Over(Under) Expenditures	(3,883.01)	154.00
Unencumbered Cash, Beginning	5,459.60	1,576.59
Unencumbered Cash, Ending	<u>\$ 1,576.59</u>	<u>\$ 1,730.59</u>

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	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	<u>\$ 1,678.52</u>	<u>\$ 1,678.52</u>

CRAWFORD COUNTY, KANSAS
PREVENTION SERVICES FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	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	\$ 1,395.31	\$ 1,395.31

CRAWFORD COUNTY, KANSAS
CRAWFORD COUNTY TEEN COURT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	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	\$ 2,072.40	\$ 2,072.40

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE INCENTIVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	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, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grant	\$ 352,647.28	\$ 374,064.79
Other Reimbursements	-	-
Total Receipts	<u>352,647.28</u>	<u>374,064.79</u>
Expenditures		
Public Safety	<u>343,531.12</u>	<u>384,697.35</u>
Total Expenditures	<u>343,531.12</u>	<u>384,697.35</u>
Receipts Over(Under) Expenditures	9,116.16	(10,632.56)
Unencumbered Cash, Beginning	<u>(142.60)</u>	<u>8,973.56</u>
Unencumbered Cash, Ending	<u>\$ 8,973.56</u>	<u>\$ (1,659.00)</u>

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE JIAS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Grant	\$ -	\$ -
Other Reimbursements	19,865.18	1,664.54
Total Receipts	19,865.18	1,664.54
Expenditures		
Public Safety	8,377.86	11,182.29
Total Expenditures	8,377.86	11,182.29
Receipts Over(Under) Expenditures	11,487.32	(9,517.75)
Unencumbered Cash, Beginning	7,442.52	18,929.84
Unencumbered Cash, Ending	<u>\$ 18,929.84</u>	<u>\$ 9,412.09</u>

CRAWFORD COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 488,555.62	\$ 508,384.39	\$ 503,496.00	\$ 4,888.39
Motor vehicle tax	82,599.07	84,777.39	75,045.00	9,732.39
Delinquent tax collections	16,381.17	15,805.17	11,500.00	4,305.17
Total Receipts	587,535.86	608,966.95	\$ 590,041.00	\$ 18,925.95
Expenditures				
Public Health and Welfare				
Appropriation to				
Mental Health Board	599,000.00	599,000.00	\$ 599,000.00	\$ -
Total Expenditures	599,000.00	599,000.00	\$ 599,000.00	\$ -
Receipts Over(Under) Expenditures	(11,464.14)	9,966.95		
Unencumbered Cash, Beginning	23,482.27	12,018.13		
Unencumbered Cash, Ending	\$ 12,018.13	\$ 21,985.08		

CRAWFORD COUNTY, KANSAS
INTELLECTUAL DISABILITIES FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 114,751.64	\$ 116,055.08	\$ 114,891.00	\$ 1,164.08
Motor vehicle tax	19,030.88	19,775.91	17,637.00	2,138.91
Delinquent tax collections	3,880.57	3,713.80	3,000.00	713.80
Total Receipts	<u>137,663.09</u>	<u>139,544.79</u>	<u>\$ 135,528.00</u>	<u>\$ 4,016.79</u>
Expenditures				
Public Health and Welfare				
Appropriation to				
Mental Retardation Center	139,000.00	139,000.00	\$ 139,000.00	\$ -
Total Expenditures	<u>139,000.00</u>	<u>139,000.00</u>	<u>\$ 139,000.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	(1,336.91)	544.79		
Unencumbered Cash, Beginning	<u>5,457.67</u>	<u>4,120.76</u>		
Unencumbered Cash, Ending	<u>\$ 4,120.76</u>	<u>\$ 4,665.55</u>		

CRAWFORD COUNTY, KANSAS
CRISIS RESOURCE CENTER FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	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, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local alcoholic liquor tax	\$ 19,181.88	\$ 15,453.33	\$ 20,000.00	\$ (4,546.67)
Total Receipts	19,181.88	15,453.33	\$ 20,000.00	\$ (4,546.67)
Expenditures				
Public Health and Welfare	20,000.00	19,500.00	\$ 20,000.00	\$ (500.00)
Total Expenditures	20,000.00	19,500.00	\$ 20,000.00	\$ (500.00)
Receipts Over(Under) Expenditures	(818.12)	(4,046.67)		
Unencumbered Cash, Beginning	6,945.61	6,127.49		
Unencumbered Cash, Ending	\$ 6,127.49	\$ 2,080.82		

CRAWFORD COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local alcoholic liquor tax	\$ 7,057.04	\$ 7,967.75	\$ 8,500.00	\$ (532.25)
Total Receipts	<u>7,057.04</u>	<u>7,967.75</u>	<u>\$ 8,500.00</u>	<u>\$ (532.25)</u>
Expenditures				
Culture and Recreation	<u>8,160.00</u>	<u>6,485.11</u>	<u>\$ 8,500.00</u>	<u>\$ (2,014.89)</u>
Total Expenditures	<u>8,160.00</u>	<u>6,485.11</u>	<u>\$ 8,500.00</u>	<u>\$ (2,014.89)</u>
Receipts Over(Under) Expenditures	(1,102.96)	1,482.64		
Unencumbered Cash, Beginning	<u>3,376.13</u>	<u>2,273.17</u>		
Unencumbered Cash, Ending	<u>\$ 2,273.17</u>	<u>\$ 3,755.81</u>		

CRAWFORD COUNTY, KANSAS
TOURISM AND CONVENTION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Transient Guest tax	\$ 372,815.47	\$ 427,072.19	\$ 530,000.00	\$ (102,927.81)
Other				
Reimbursements	1,500.00	-	-	-
Total Receipts	<u>374,315.47</u>	<u>427,072.19</u>	<u>\$ 530,000.00</u>	<u>\$ (102,927.81)</u>
Expenditures				
Tourism and Convention Promotion	<u>394,380.28</u>	<u>366,871.13</u>	<u>\$ 600,000.00</u>	<u>\$ (233,128.87)</u>
Total Expenditures	<u>394,380.28</u>	<u>366,871.13</u>	<u>\$ 600,000.00</u>	<u>\$ (233,128.87)</u>
Receipts Over(Under) Expenditures	(20,064.81)	60,201.06		
Unencumbered Cash, Beginning	<u>217,055.01</u>	<u>196,990.20</u>		
Unencumbered Cash, Ending	<u>\$ 196,990.20</u>	<u>\$ 257,191.26</u>		

CRAWFORD COUNTY, KANSAS
VIOLENCE AGAINST WOMEN FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grant	\$ -	\$ -
Emergency Shelter Federal Grant	21,264.00	47,104.29
Total Receipts	21,264.00	47,104.29
Expenditures		
Public Safety	21,264.00	47,104.29
Total Expenditures	21,264.00	47,104.29
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, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	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, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ -	\$ -	\$ -	\$ -
Motor vehicle tax	-	-	-	-
Delinquent tax collections	1,214.86	1,300.25	-	1,300.25
Total Receipts	1,214.86	1,300.25	\$ -	\$ 1,300.25
Expenditures				
Debt Service				
Principal	-	-	\$ -	\$ -
Interest	-	-	-	-
Total Expenditures	-	-	\$ -	\$ -
Receipts Over(Under) Expenditures	1,214.86	1,300.25		
Unencumbered Cash, Beginning	8,461.43	9,676.29		
Unencumbered Cash, Ending	<u>\$ 9,676.29</u>	<u>\$ 10,976.54</u>		

CRAWFORD COUNTY, KANSAS
RISK MANAGEMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Use of Money and Property				
Interest earned	\$ 2,115.28	\$ 2,612.55	\$ 1,000.00	\$ 1,612.55
Other				
Reimbursements	10,536.68	-	-	-
Blue Cross Blue Shield Premiums	3,924,286.49	3,801,517.27	3,940,000.00	(138,482.73)
Operating Transfers from Other Funds				
Employee Benefits	-	-	-	-
Total Receipts	<u>3,936,938.45</u>	<u>3,804,129.82</u>	<u>\$ 3,941,000.00</u>	<u>\$ (136,870.18)</u>
Expenditures				
General Government	3,280,251.67	3,616,188.58	\$ 4,000,000.00	\$ (383,811.42)
Subtotal Certified Budget			4,000,000.00	
Adjustments for Qualifying Budget Credits				
Reimbursements in excess of budg	-	-	-	-
Total Expenditures	<u>3,280,251.67</u>	<u>3,616,188.58</u>	<u>\$ 4,000,000.00</u>	<u>\$ (383,811.42)</u>
Receipts Over(Under) Expenditures	656,686.78	187,941.24		
Unencumbered Cash, Beginning	<u>786,066.59</u>	<u>1,442,753.37</u>		
Unencumbered Cash, Ending	<u>\$ 1,442,753.37</u>	<u>\$ 1,630,694.61</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 199,372.63	\$ 204,632.32	\$ 204,632.00	\$ 0.32
Motor vehicle tax	47,830.22	52,090.75	52,037.00	53.75
Delinquent tax collections	5,739.14	4,840.11	4,894.00	(53.89)
Other				
Reimbursements	-	-	-	-
Total Receipts	<u>252,941.99</u>	<u>261,563.18</u>	<u>\$ 261,563.00</u>	<u>\$ 0.18</u>
Expenditures				
Public Safety	205,653.70	260,068.46	\$ 248,000.00	\$ 12,068.46
Operating Transfer to Other Funds				
Fire District #1 Equip Reserve	40,000.00	12,000.00	<u>26,000.00</u>	(14,000.00)
Subtotal Certified Budget			274,000.00	
Adjustments for Qualifying Budget Credits				
Reimbursements	-	-	-	-
Total Expenditures	<u>245,653.70</u>	<u>272,068.46</u>	<u>\$ 274,000.00</u>	<u>\$ (1,931.54)</u>
Receipts Over(Under) Expenditures	7,288.29	(10,505.28)		
Unencumbered Cash, Beginning	<u>6,902.53</u>	<u>14,190.82</u>		
Unencumbered Cash, Ending	<u>\$ 14,190.82</u>	<u>\$ 3,685.54</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Fire District #1 Fund	\$ 40,000.00	\$ 12,000.00
Total Receipts	40,000.00	12,000.00
Expenditures		
Capital Outlays	6,134.20	29,797.80
Total Expenditures	6,134.20	29,797.80
Receipts Over(Under) Expenditures	33,865.80	(17,797.80)
Unencumbered Cash, Beginning	49,316.71	83,182.51
Unencumbered Cash, Ending	<u>\$ 83,182.51</u>	<u>\$ 65,384.71</u>

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #2 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 141,714.67	\$ 147,047.84	\$ 147,048.00	\$ (0.16)
Motor vehicle tax	34,587.02	36,713.43	36,573.00	140.43
Delinquent tax collections	3,379.76	3,426.89	3,567.00	(140.11)
Other				
Reimbursements	11,913.12	9,982.50	-	9,982.50
Total Receipts	<u>191,594.57</u>	<u>197,170.66</u>	<u>\$ 187,188.00</u>	<u>\$ 9,982.66</u>
Expenditures				
Public Safety				
Operating expenditures	107,659.00	109,119.76	\$ 96,000.00	\$ 13,119.76
Debt Service on Bonds				
Principal	17,000.00	18,000.00	29,950.00	(11,950.00)
Interest	22,652.50	21,930.00		21,930.00
Operating Transfer to Other Funds				
Fire District #2 Equip Reserve	42,900.00	54,500.00	67,952.00	(13,452.00)
Subtotal Certified Budget			193,902.00	
Adjustments for Qualifying Budget Credits				
Reimbursements	-	-	9,982.50	(9,982.50)
Total Expenditures	<u>190,211.50</u>	<u>203,549.76</u>	<u>\$ 203,884.50</u>	<u>\$ (334.74)</u>
Receipts Over(Under) Expenditures	1,383.07	(6,379.10)		
Unencumbered Cash, Beginning	<u>6,828.02</u>	<u>8,211.09</u>		
Unencumbered Cash, Ending	<u>\$ 8,211.09</u>	<u>\$ 1,831.99</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #2 EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Fire District #2 Fund	\$ 42,900.00	\$ 54,500.00
Total Receipts	42,900.00	54,500.00
Expenditures		
Capital Outlays	150,000.00	45,939.18
Total Expenditures	150,000.00	45,939.18
Receipts Over(Under) Expenditures	(107,100.00)	8,560.82
Unencumbered Cash, Beginning	173,000.00	65,900.00
Unencumbered Cash, Ending	<u>\$ 65,900.00</u>	<u>\$ 74,460.82</u>

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 52,121.04	\$ 53,223.94	\$ 53,224.00	\$ (0.06)
Motor vehicle tax	9,650.23	10,543.76	10,422.00	121.76
Delinquent tax collections	1,864.10	1,445.55	1,568.00	(122.45)
Other				
Reimbursements	4,190.00	-	-	-
Total Receipts	67,825.37	65,213.25	\$ 65,214.00	\$ (0.75)
Expenditures				
Public Safety	48,242.19	58,893.10	\$ 55,000.00	\$ 3,893.10
Operating Transfer to Other Funds				
Fire District #3 Equip Reserve	20,000.00	10,000.00	15,000.00	(5,000.00)
Subtotal Certified Budget			70,000.00	
Adjustments for Qualifying Budget Credits				
Grants and reimbursements	-	-	-	-
Total Expenditures	68,242.19	68,893.10	\$ 70,000.00	\$ (1,106.90)
Receipts Over(Under) Expenditures	(416.82)	(3,679.85)		
Unencumbered Cash, Beginning	5,852.61	5,435.79		
Unencumbered Cash, Ending	<u>\$ 5,435.79</u>	<u>\$ 1,755.94</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfer from Fire District #3 Fund	<u>\$ 20,000.00</u>	<u>\$ 10,000.00</u>
Total Receipts	<u>20,000.00</u>	<u>10,000.00</u>
Expenditures		
Capital Outlays	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	20,000.00	10,000.00
Unencumbered Cash, Beginning	<u>33,000.00</u>	<u>53,000.00</u>
Unencumbered Cash, Ending	<u>\$ 53,000.00</u>	<u>\$ 63,000.00</u>

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #4 FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Current ad valorem tax	\$ 52,035.71	\$ 53,052.53	\$ 53,053.00	\$ (0.47)
Motor vehicle tax	11,543.62	12,438.38	12,373.00	65.38
Delinquent tax collections	639.50	573.62	638.00	(64.38)
Total Receipts	<u>64,218.83</u>	<u>66,064.53</u>	<u>\$ 66,064.00</u>	<u>\$ 0.53</u>
Expenditures				
Public Safety	46,314.97	50,163.04	\$ 64,500.00	\$ (14,336.96)
Operating Transfer to Other Funds				
Fire District #4 Equip Reserve	<u>16,000.00</u>	<u>22,000.00</u>	<u>8,000.00</u>	<u>14,000.00</u>
Total Expenditures	<u>62,314.97</u>	<u>72,163.04</u>	<u>\$ 72,500.00</u>	<u>\$ (336.96)</u>
Receipts Over(Under) Expenditures	1,903.86	(6,098.51)		
Unencumbered Cash, Beginning	<u>5,094.47</u>	<u>6,998.33</u>		
Unencumbered Cash, Ending	<u>\$ 6,998.33</u>	<u>\$ 899.82</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #4 EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Fire District #4 Fund	\$ 16,000.00	\$ 22,000.00
Total Receipts	16,000.00	22,000.00
Expenditures		
Capital Outlays	15,500.00	-
Total Expenditures	15,500.00	-
Receipts Over(Under) Expenditures	500.00	22,000.00
Unencumbered Cash, Beginning	26,500.00	27,000.00
Unencumbered Cash, Ending	<u>\$ 27,000.00</u>	<u>\$ 49,000.00</u>

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #1 FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	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	\$ 15,676.56	\$ 15,676.56

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #2 FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Current taxes - special assessment: \$	26,430.00	\$ 23,372.00
Delinquent tax collections	10,073.84	283.94
Charges for Services	35,529.00	36,022.00
Other		
Reimbursements	-	20,000.00
Total Receipts	<u>72,032.84</u>	<u>79,677.94</u>
Expenditures		
Public Health and Welfare	43,363.71	46,523.10
Debt Service on Bonds		
Principal	8,000.00	9,000.00
Interest	15,427.50	15,097.50
Total Expenditures	<u>66,791.21</u>	<u>70,620.60</u>
Receipts Over(Under) Expenditures	5,241.63	9,057.34
Unencumbered Cash, Beginning	<u>33,869.17</u>	<u>39,110.80</u>
Unencumbered Cash, Ending	<u>\$ 39,110.80</u>	<u>\$ 48,168.14</u>

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #3 FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Current taxes - special assessment: \$	52,174.00	\$ 49,915.00
Delinquent tax collections	-	5,013.00
Charges for Services	16,798.35	21,311.00
Total Receipts	68,972.35	76,239.00
Expenditures		
Public Health and Welfare		
Operating expenditures	17,278.25	19,608.98
Capital projects	-	-
Debt Service on Bonds		
Principal	16,000.00	17,000.00
Interest	28,477.50	28,000.00
Other	-	-
Total Expenditures	61,755.75	64,608.98
Receipts Over(Under) Expenditures	7,216.60	11,630.02
Unencumbered Cash, Beginning	48,336.60	55,553.20
Unencumbered Cash, Ending	<u>\$ 55,553.20</u>	<u>\$ 67,183.22</u>

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #4 FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Current taxes - special assessment: \$	28,120.10	\$ 28,898.30
Delinquent tax collections	1,320.09	3,396.80
Charges for Services	28,967.00	30,345.00
Total Receipts	58,407.19	62,640.10
Expenditures		
Public Health and Welfare	21,433.82	19,576.36
Debt Service on bonds		
Principal	8,000.00	8,000.00
Interest	21,835.00	21,462.50
Other	-	-
Total Expenditures	51,268.82	49,038.86
Receipts Over(Under) Expenditures	7,138.37	13,601.24
Unencumbered Cash, Beginning	34,095.95	41,234.32
Unencumbered Cash, Ending	<u>\$ 41,234.32</u>	<u>\$ 54,835.56</u>

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #5 FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	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 Temporary Notes	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	6,396.70	6,396.70
Unencumbered Cash, Ending	\$ 6,396.70	\$ 6,396.70

CRAWFORD COUNTY, KANSAS
SOUTHRIDGE PAVING DISTRICT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Current ad valorem tax	\$ 13,975.92	\$ 13,975.36
Total Receipts	<u>13,975.92</u>	<u>13,975.36</u>
Expenditures		
Debt Service on Bonds		
Principal	12,500.00	12,500.00
Interest	1,797.38	1,361.12
Other	1.25	1.25
Total Expenditures	<u>14,298.63</u>	<u>13,862.37</u>
Receipts Over(Under) Expenditures	(322.71)	112.99
Unencumbered Cash, Beginning	<u>509.11</u>	<u>186.40</u>
Unencumbered Cash, Ending	<u>\$ 186.40</u>	<u>\$ 299.39</u>

CRAWFORD COUNTY, KANSAS
DEER CREEK PAVING DISTRICT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Prepaid special assessments	\$ 10,961.68	\$ 10,961.68
Total Receipts	10,961.68	10,961.68
Expenditures		
Capital Outlays	-	-
Debt Service on Bonds		
Principal	9,600.00	9,800.00
Interest	1,787.04	1,207.30
Other	1.25	1.25
Total Expenditures	11,388.29	11,008.55
Receipts Over(Under) Expenditures	(426.61)	(46.87)
Unencumbered Cash, Beginning	473.48	46.87
Unencumbered Cash, Ending	<u>\$ 46.87</u>	<u>\$ -</u>

CRAWFORD COUNTY, KANSAS
AGENCY FUNDS

Schedule of Receipts and Disbursements, Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Taxes	\$ 21,889,950.21	\$ 40,515,148.49	\$ 39,067,917.32	\$ 23,337,181.38
Current 16 & 20 M Trucks	64,571.72	111,957.57	105,940.61	70,588.68
Delinquent Personal Prop	472,865.23	1,325,013.11	1,281,565.61	516,312.73
Delinquent 16 & 20 M Tr	2,352.60	10,609.81	12,745.91	216.50
County Equalization State Ai	-	-	-	-
Mineral Tax	-	463.28	463.28	-
Commercial Vehicle Fees	5,745.35	234,132.73	236,884.48	2,993.60
Motor Vehicle Tax	914,561.37	5,094,852.76	5,072,939.73	936,474.40
Neighborhood Revitalization	-	419,839.78	419,839.78	-
Pittsburg TIF Financing	-	275,039.31	275,039.31	-
Special City & County Street	-	1,183,365.32	1,183,365.32	-
Total Distributable Funds	\$ 23,350,046.48	\$ 49,170,422.16	\$ 47,656,701.35	\$ 24,863,767.29
Subdivision Funds:				
Hospital Districts	\$ -	\$ -	\$ -	\$ -
SEK Library District	-	-	-	-
Special Districts	-	7,089.16	7,089.16	-
State	-	-	-	-
Watershed Districts	-	3,960.04	3,960.04	-
Extension Council	-	432,831.12	432,831.12	-
School Districts	13.24	36.19	-	49.43
Cities	-	27,557.37	-	27,557.37
Townships	4,293.84	-	4,293.84	-
Total Subdivision Funds	\$ 4,307.08	\$ 471,473.88	\$ 448,174.16	\$ 27,606.80

**CRAWFORD COUNTY, KANSAS
AGENCY FUNDS**

Schedule of Receipts and Disbursements, Regulatory Basis
For the Year Ended December 31, 2021

Fund	Ending Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds				
Bankruptcy	\$ -	\$ -	\$ -	\$ -
Beneficiary	4,578.00	-	-	4,578.00
Cereal Malt Beverage	150.00	375.00	450.00	75.00
Attorney Forfeiture Fees	1,512.90	1,420.95	-	2,933.85
Special Law Enforcement Tr	118,806.01	80,934.00	58,004.31	141,735.70
IRS Forfeiture Law Enforce	10,137.66	-	-	10,137.66
Jail Commissary Trust	506.82	-	-	506.82
State Election Filing Fee	-	350.00	350.00	-
Fish and Game	-	2,392.00	2,392.00	-
Heritage Trust Fund	5,770.00	23,538.00	23,688.00	5,620.00
MV Sales Tax Fund	-	3,751,523.62	3,751,523.62	-
State Vehicle Fund	-	3,003,521.78	3,003,521.78	-
Treasurer's Vehicle Fund	21,557.66	285,788.42	283,458.81	23,887.27
Kansas Drivers License Fees	-	11,644.50	11,644.50	-
Flex Spending	35,845.31	129,187.68	129,123.37	35,909.62
Payroll Clearing Accounts	-	5,613,114.59	5,447,065.09	166,049.50
Crawford Co Law Library	80,524.03	20,117.26	14,905.99	85,735.30
District Court - Girard	3,147.15	-	3,147.15	-
District Court - Pittsburg	4,980.53	-	4,980.53	-
County Attorney	1,949.60	1.95	-	1,951.55
Total Other Agency Funds	<u>\$ 289,465.67</u>	<u>\$ 12,923,909.75</u>	<u>\$ 12,734,255.15</u>	<u>\$ 479,120.27</u>
GRAND TOTAL - AGENCY	<u><u>\$ 23,643,819.23</u></u>	<u><u>\$ 62,565,805.79</u></u>	<u><u>\$ 60,839,130.66</u></u>	<u><u>\$ 25,370,494.36</u></u>

CRAWFORD COUNTY, KANSAS

FEDERAL COMPLIANCE SECTION

For the Year Ended December 31, 2021

CRAWFORD COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

<u>FEDERAL GRANTOR</u>	<u>CFDA</u>	<u>Amount</u>	<u>Amount</u>
<u>PASS THROUGH GRANTOR / PROGRAM TITLE</u>	<u>Number</u>	<u>Received</u>	<u>Expended</u>
<u>U.S. Department of Agriculture</u>			
Passed Through the State of Kansas Department of Health & Environment			
Special supplemental Nutrition Program for Women, Infants and Children	10.557	\$ 569,012.00	\$ 525,337.00
Total U.S. Department of Agriculture		<u>569,012.00</u>	<u>525,337.00</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed Through the State of Kansas Department of Commerce			
CDBG Grant	14.228	41,758.94	41,758.94
Passed Through the State of Kansas Housing Resource Center			
Emergency Shelter Grant	14.231	47,104.29	47,104.29
<u>U.S. Department of Transportation</u>			
Passed Through the State of Kansas Department of Transportation			
State and Community Highway Safety Grants	20.205 (b)	5,867.37	5,867.37
<u>U.S. Department of the Treasury</u>			
Direct Grant			
Coronavirus Relief Fund	21.019 (3)	3,820,959.50	160,568.85
<u>U.S. Department of Health and Human Services</u>			
Passed Through the State of Kansas Department of Health & Environment			
Public Health Emergency Preparedness-Bio Terror	93.069	32,918.00	32,918.00
Family Planning Services	93.217	26,469.00	26,469.00
Immunization (IAP) Grants	93.268 (c)	3,642.00	4,242.00
Early Detection Grant	93.283	171,255.26	137,825.23
ELC Grant	93.323	345,672.14	353,409.54
Innovative State and Local Grant	93.435	62,000.00	31,000.00
Child Care and Development (CCL) Grant	93.575 (a)	85,116.50	85,033.50
Breastfeeding Promotion and Support	93.741	6,454.00	5,532.00
Teen Pregnancy Prevention	93.778 (d)	28,534.50	28,554.50
HIV Care Formula Grant (Case Management)	93.917	95,894.00	95,204.00
Cronic Disease Risk Reduction (CDDR) Grant	93.945	24,932.00	24,932.00
KPCCI Grant	93.959	18,300.00	18,300.00
Maternal and Child Health Services	93.994	42,357.23	49,026.23
Total U.S. Department of Health and Human Services		<u>943,544.63</u>	<u>892,446.00</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	35,429.51	35,429.51
TOTAL FEDERAL AWARDS		<u>\$ 5,463,676.24</u>	<u>\$ 1,708,511.96</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) The County did not use the 10% de minimis cost rate. Instead indirect cost rates as specified in the grant agreements with the grantors was used.

(3) COVID related grants

Clusters of Funds: (a) CCDF Cluster = \$85,034; (b) Highway Planning Cluster = \$5,867;

(c) Immunization cluster = \$4,242; (d) Medicaid Cluster = \$28,554

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 66743

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, 2021. 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, 2021.

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

DIEHL, BANWART, BOLTON, CPAs PA

July 22, 2022
Fort Scott, 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 66743

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, 2021, and the related notes to the financial statements, which collectively comprise Crawford County, Kansas' basic financial statement, and have issued our report thereon dated July 22, 2022.

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

DIEHL, BANWART, BOLTON, CPAs PA

July 22, 2022

Fort Scott, Kansas

**CRAWFORD COUNTY, KANSAS
GIRARD, KANSAS**

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

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	WIC Program
93.323	ELC Grant

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

\$ 750,000

Auditee qualified as low-risk auditee?

 X Yes ___ No

**CRAWFORD COUNTY, KANSAS
GIRARD, KANSAS**

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

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, 2021

No audit findings relative to the federal award programs.