

CRAWFORD COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2024

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July 21, 2025

County Commissioners
Crawford County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Crawford County, Kansas (the County), as of and for the year ended December 31, 2024, 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, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

July 21, 2025
Crawford County, Kansas
(Continued)

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the County's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2025 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

CRAWFORD COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances/ PY Adjustments	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	\$ 922,550	\$ -	\$ 10,698,047	\$ 10,734,278	\$ 886,319	\$ 285,999	\$ 1,172,318
Special Purpose Funds							
County Ambulance	67,408	-	2,108,765	2,127,804	48,369	13,768	62,137
Community Corrections	227,654	(27,548)	862,988	970,640	92,454	(3,003)	89,451
Community Corrections Retire Payout	-	-	3,000	-	3,000	28,585	31,585
Ambulance Reserve	184,832	-	-	148,793	36,039	-	36,039
County Attorney Training	7,264	-	1,856	928	8,192	-	8,192
Clerk's Technology	16,824	-	8,893	-	25,717	-	25,717
Treasurer's Technology	33,825	-	8,893	15,964	26,754	436	27,190
Register of Deeds Technology	118,649	-	40,237	29,195	129,691	-	129,691
Safe Program	9,728	-	3,150	7,609	5,269	-	5,269
County Fair Association	262	-	11,618	11,600	280	-	280
County Fairground Maintenance	76	-	5,885	5,800	161	-	161
County Fair Awards	184	-	10,613	10,500	297	-	297
Health Emergency	75,000	-	-	-	75,000	-	75,000
RV Building	15,153	-	-	-	15,153	-	15,153
ELC	56,214	-	56,556	685	112,085	-	112,085
County Health	119,749	-	2,210,570	2,278,383	51,936	54,581	106,517
PHAP Grant	30,614	-	27,340	57,954	-	-	-
Health and Family Services	34,596	-	48,045	12,066	70,575	-	70,575
Health WIC	712,957	-	626,900	645,087	694,770	-	694,770
Free to Know	83,456	-	99,658	164,215	18,899	-	18,899
Kansas COLPO Health	3,218	-	-	-	3,218	-	3,218
HERR	6,290	-	-	-	6,290	-	6,290
Case Management	56,803	-	120,125	90,776	86,152	-	86,152
Cancer Prevention	33,807	-	1,406	-	35,213	-	35,213
Family Connections	246,124	-	108,000	102,083	252,041	-	252,041
Teen Pregnancy Grant	14,032	-	-	-	14,032	-	14,032
ARPA Grant	4,249,792	-	82,271	4,332,063	-	2,109,899	2,109,899
ARPA Prevention/Truancy	-	-	135,750	135,595	155	-	155
Wellness Grant	5,870	-	-	-	5,870	-	5,870
Road and Bridge	260,213	-	5,284,183	5,493,467	50,929	122,993	173,922
Special Bridge	683,102	-	154,932	120,500	717,534	-	717,534
Street Maintenance	104,861	-	-	-	104,861	-	104,861
Equipment Reserve	398,539	-	122,950	366,326	155,163	-	155,163

(Continued)

CRAWFORD COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Soil Conservation	\$ 1,220	\$ -	\$ 49,577	\$ 49,512	\$ 1,285	\$ -	\$ 1,285
Drug Enforcement	1,992	-	-	-	1,992	-	1,992
Driver Improvement	6,763	-	2,098	-	8,861	-	8,861
Elderly	5,928	-	148,855	149,442	5,341	-	5,341
Consolidated 911 Tax	248,566	-	284,537	261,829	271,274	-	271,274
Employee Benefit	517,453	-	6,107,690	5,683,383	941,760	3,989	945,749
Operating Reserve	739,184	-	261,692	671,051	329,825	110,870	440,695
MV Remodel	38,864	-	-	-	38,864	-	38,864
Historical Society	30	-	71,432	69,375	2,087	-	2,087
JCAB Grant	119,107	-	16,308	97,637	37,778	-	37,778
Regional Collaboration Grant	246,618	-	17,308	181,545	82,381	-	82,381
RJA Reinvestment	107,478	-	15,672	88,949	34,201	-	34,201
Juvenile Justice	1,679	-	-	-	1,679	-	1,679
Prevention Services	1,395	-	63,605	22,484	42,516	-	42,516
Crawford County Teen Court	2,072	-	-	-	2,072	-	2,072
Juvenile Justice Incentive	190	-	-	-	190	-	190
Juvenile Justice RJA Judicial	(1,915)	-	598,481	596,640	(74)	74	-
Juvenile Justice JIAS	79,570	-	242,502	249,620	72,452	-	72,452
QA Unexpended	12,408	-	463	7,867	5,004	-	5,004
Mental Health	20,854	-	601,809	599,000	23,663	-	23,663
Intellectual Disabilities	5,183	-	137,746	139,000	3,929	-	3,929
Motor Vehicle Operating	15,452	-	320,605	324,012	12,045	-	12,045
Crisis Resource Center	275	-	-	-	275	-	275
Special Alcohol Program	11,834	-	18,502	19,500	10,836	-	10,836
Drug Endangered Children	1,926	-	-	-	1,926	-	1,926
Special Parks and Recreation	10,646	-	9,097	6,960	12,783	-	12,783
Tourism and Convention	530,040	-	558,515	503,435	585,120	4,544	589,664
Opioid Settlement	102,151	-	119,971	574	221,548	-	221,548
Violence Against Women	-	-	17,724	17,724	-	-	-
Quality Assurance Grant	-	-	40,897	16,338	24,559	-	24,559
Behavioral Health Grant	-	-	158,037	140,207	17,830	-	17,830
Carryover Reimbursement Budget	-	-	47,604	-	47,604	-	47,604
Detention	-	-	161,112	161,149	(37)	13,426	13,389
Reinvestment Behavioral	-	-	25,000	400	24,600	-	24,600
Bond and Interest Funds							
Bond and Interest	1,681	-	-	-	1,681	-	1,681
Trust Funds							
Risk Management	1,487,193	-	4,405,095	4,067,183	1,825,105	-	1,825,105
Subtotal Primary Government	<u>\$ 13,095,483</u>	<u>\$ (27,548)</u>	<u>\$ 37,344,565</u>	<u>\$ 41,987,127</u>	<u>\$ 8,425,373</u>	<u>\$ 2,746,161</u>	<u>\$ 11,171,534</u>

(Continued)

CRAWFORD COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entities							
Fire District #1	\$ 5,828	\$ -	\$ 309,493	\$ 305,863	\$ 9,458	\$ 11,358	\$ 20,816
Fire District #1 Equipment Reserve	163,679	-	79,090	108,152	134,617	-	134,617
Fire District #2	1,452	-	227,461	224,984	3,929	3,032	6,961
Fire District #2 Equipment Reserve	73,533	-	36,000	53,551	55,982	-	55,982
Fire District #3	6,113	-	79,390	79,574	5,929	3,252	9,181
Fire District #3 Equipment Reserve	6,595	-	5,234	-	11,829	-	11,829
Fire District #4	1,957	-	91,769	88,908	4,818	1,385	6,203
Fire District #4 Equipment Reserve	34,821	-	2,000	30,084	6,737	-	6,737
Sewer District #1	15,677	-	-	-	15,677	-	15,677
Sewer District #2	50,570	-	60,683	70,464	40,789	99	40,888
Sewer District #3	73,971	-	72,361	60,176	86,156	-	86,156
Sewer District #4	43,028	-	60,938	66,825	37,141	-	37,141
Total Related Municipal Entities	\$ 477,224	\$ (27,548)	\$ 1,024,419	\$ 1,088,581	\$ 413,062	\$ 19,126	\$ 432,188
Total Reporting Entity (Excluding Agency Funds)	\$ 13,572,707	\$ (55,096)	\$ 38,368,984	\$ 43,075,708	\$ 8,838,435	\$ 2,765,287	\$ 11,603,722

Composition of Cash:

Checking Accounts	\$ 18,724,645
Certificate of Deposit	12,680,866
U.S. Treasury Bills	8,848,751
Cash on Hand	2,837

Total Cash \$ 40,257,099

Less: Agency Funds (per Schedule 3) (28,653,377)

Total Reporting Entity (Excluding Agency Funds) \$ 11,603,722

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT

December 31, 2024

Note 1: Summary of Significant Accounting Policies

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

Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents the County as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement. The following are related municipal entities that could be included in the County's reporting entity because they were established to benefit the County and/or its constituents.

- The Crawford County Housing Authority (the Authority): was created by resolution on June 28, 1994. The Authority has the power to plan, construct, maintain and operate low income housing projects in the county and all other powers conferred on the County by the Municipal Housing Law, except the powers to execute contracts with any agency of the Government, borrow money, issue bonds, and acquire or dispose of real property. The Authority is governed by a five-member board consisting of the County Commissioners and two citizens. The activity of the Authority has been excluded from the reporting entity.
- Community Mental Health Center of Crawford County (CMHCCC): The CMHCCC is a separate municipal entity established under Kansas statutes to provide mental health services for Crawford County, and has its own governing board. The County has elected to omit the financial activity for the CMHCCC from the reporting entity.
- Rural Fire District Numbers 1, 2, 3 and 4: The Fire Districts provide fire control services to a portion of the County. All Board members are appointed by the County. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.
- Sewer Districts Number 1, 2, 3 and 4: 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.

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

The County has elected to include the Rural Fire Districts Number 1, 2, 3 and 4, and Sewer Districts Number 1, 2, 3 and 4 in the financial statement of the County.

Basis of Accounting

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

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

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

Regulatory Basis Fund Types

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

General Fund – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund - Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

Trust Fund - Used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

Special Assessments

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

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

Pension Plan

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

Reimbursed Expenses

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

Note 2: Budgetary Information

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

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

If the County is holding a revenue neutral rate hearing, the budget time line for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st, but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The County Commission approved budget amendments for the following funds:

General

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

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 2: Budgetary Information (Continued)

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

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

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

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

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

Expenditures in the County Health Fund exceeded the adopted budget for the year ended December 31, 2024, which is a violation of K.S.A. 79-2935.

Note 4: Deposits and Investments

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

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

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 4: Deposits and Investments (Continued)

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments were composed entirely of KMIP deposits, treasury bills and certificates of deposit as of the fiscal year ended December 31, 2024.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas County, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2024.

Deposits. At year-end, the County's carrying amount of deposits was \$40,254,262 and the bank balance was \$40,951,847. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$33,727,221 was covered by FDIC insurance, and the remaining balance was collateralized with securities held by the pledging financial institution's agent in the County's name.

Note 5: Defined Benefit Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. KPERs has multiple benefit structures and contribution rates depending on whether the employee is a KPERs 1, KPERs 2 or KPERs 3 member. KPERs 1 members are active and contributing members hired before July 1, 2009. KPERs 2 members were first employed in a covered position on or after July 1, 2009, and KPERs 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERs member-employee contribution rate a 6% of covered salary for KPERs 1, KPERs 2 and KPERs 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERs according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERs 1, KPERs 2, KPERs 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERs and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from were \$1,184,469 for KPERs and \$363,296 for KP&F for the year ended December 31, 2024.

Net Pension Liability. At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERs was \$15,265,542 and \$3,465,700 for KP&F. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERs, relative to the total employer and non-employer contributions of the Local subgroup within KPERs. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 December 31, 2024

Note 6: Other Long-Term Obligations from Operations

Death and Disability Other Post-Employment Benefits - As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

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

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

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

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

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

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

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

Other Post Employment Benefits

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

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

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 7: Risk Management

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

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

Note 8: Summary Disclosure of Significant Contingencies

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

Note 9: Special Termination Benefits

The County has adopted an early retirement program for eligible employees. The Program was offered on a voluntary basis. As compensation for accepting early retirement, the County will pay the cost maintaining the employee's current level of health insurance until the employee reaches the age of 65. The County intends to fund these benefits on a pay-as-you-go basis.

Note 10: Interfund Transactions

A reconciliation of transfers by fund type for 2024 follows:

From	To	Regulatory Authority	Amount
General Fund	Operating Reserve	K.S.A. 19-119	\$ 40,000
Ambulance Reserve	County Ambulance	K.S.A. 12-110d	128,000
Community Corrections	Carryover Reimbursement Budget	K.S.A. 79-2934	47,604
County Health	PHAP Grant	K.S.A. 79-2934	27,340
Health WIC	County Health	K.S.A. 79-2934	645,087
Family Connections	JCAB Grant	K.S.A. 79-2934	16,173
Family Connections	Regional Collaboration Grant	K.S.A. 79-2934	17,308
Family Connections	RJA Reinvestment	K.S.A. 79-2934	15,386
Family Connections	Juvenile Justice RJA Judicial	K.S.A. 79-2934	42,602
Regional Collaboration Grant	Juvenile Justice JIAS	K.S.A. 79-2934	19,306
Juvenile Justice JIAS	JCAB Grant	K.S.A. 79-2934	135
Juvenile Justice JIAS	RJA Reinvestment	K.S.A. 79-2934	286
Juvenile Justice JIAS	Prevention Services	K.S.A. 79-2934	63,605
Juvenile Justice JIAS	Juvenile Justice RJA Judicial	K.S.A. 79-2934	56,211
Juvenile Justice JIAS	QA Unexpended	K.S.A. 79-2934	463
Juvenile Justice JIAS	Reinvestment Behavioral	K.S.A. 79-2934	25,000
Fire District #1	Fire District #1 - Equipment Reserve	K.S.A. 68-141g	75,000
Fire District #2	Fire District #2 - Equipment Reserve	K.S.A. 68-141g	36,000
Fire District #3	Fire District #3 - Equipment Reserve	K.S.A. 68-141g	5,000
Fire District #4	Fire District #4 - Equipment Reserve	K.S.A. 68-141g	2,000
Motor Vehicle Operating	General Fund	K.S.A. 8-145	15,452
Motor Vehicle Operating	Motor Vehicle Payroll	Commission Approved	258,190
Total Transfers			<u>\$ 1,536,148</u>

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 11: Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events through July 21, 2025, which is the date the financial statement was available to be issued.

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 12: Long-Term Debt

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

ISSUE	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2009 Fire District #2	4.25%	11/25/2009	\$ 673,300	12/2/2039	\$ 459,000	\$ -	\$ 21,000	\$ 438,000	\$ 19,508
Series 2005A Sewer District #2	4.25%	6/28/2005	475,000	9/28/2045	338,000	-	10,000	328,000	13,943
Series 2009A Sewer District #2	4.75%	2/24/2009	345,965	2/24/2049	288,000	-	6,000	282,000	13,680
Series 2009B Sewer District #2	4.50%	2/24/2009	17,733	2/24/2049	146,000	-	3,000	143,000	6,570
Series 2013A Sewer District #3	3.50%	6/26/2013	668,134	6/26/2053	580,000	-	12,000	568,000	20,300
Series 2013B Sewer District #3	2.125%	6/26/2013	283,000	6/26/2053	239,000	-	5,000	234,000	5,079
Series 2005A Sewer District #3	2.125%	6/26/2013	60,000	6/26/2053	51,000	-	1,000	50,000	1,084
Total General Obligation Bonds					\$ 2,101,000	\$ -	\$ 58,000	\$ 2,043,000	\$ 80,164
Finance Leases									
Fire Station Building	5.48%	6/2/2006	99,200	10/2/2025	\$ 14,305	\$ -	\$ 7,526	\$ 6,779	\$ 651
2018 Fire Trucks	3.22%	5/18/2018	360,000	5/18/2028	172,057	-	36,277	135,780	5,122
CAT Motor Graders	1.99%	9/27/2019	611,744	9/27/2024	106,227	-	106,227	-	971
Fire District #4 Pumper Truck	2.57%	10/18/2019	95,500	10/18/2029	58,685	-	9,440	49,245	1,394
911 Tower	2.25%	3/10/2020	284,976	3/10/2027	131,170	-	37,936	93,234	2,540
2019 Kenworth Fire District #2	2.23%	3/17/2020	233,635	2/17/2028	104,116	-	41,259	62,857	2,069
1248 S. 220th St.	2.21%	7/23/2021	165,000	7/23/2031	128,363	-	15,655	112,708	2,679
2021 Dodge Durango	1.63%	1/25/2022	125,017	1/25/2025	45,930	-	42,314	3,616	440
2023 Freightliners	2.90%	9/9/2022	297,476	9/9/2027	221,871	-	58,557	163,314	6,062
2001 and 2003 Pierce Pumper Truck	3.75%	11/18/2022	98,973	11/18/2028	82,724	-	17,259	65,465	3,456
2023 CAT Weiler Asphalt Paver	3.97%	2/28/2023	135,240	2/28/2025	80,146	-	68,702	11,444	1,943
2023 Ford F-150 Trucks - Sheriff	5.24%	9/21/2023	98,285	9/5/2026	90,457	-	28,513	61,944	3,993
2024 Ambulances	4.70%	1/8/2024	725,439	12/15/2027	-	725,439	170,477	554,962	28,220
2024 CAT Graders	4.64%	3/27/2024	626,652	12/15/2027	-	626,652	85,002	541,650	20,501
2024 Pierce Freightliner Pumper	4.97%	5/7/2024	339,000	5/10/2034	-	339,000	15,522	323,478	9,578
Total Finance Leases					\$ 1,236,051	\$ 1,691,091	\$ 740,666	\$ 2,186,476	\$ 89,619
Total Contractual Indebtedness					\$ 3,337,051	\$ 1,691,091	\$ 798,666	\$ 4,229,476	\$ 169,783

(Continued)

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 12: Long-Term Debt (Continued)

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

ISSUE	2025	2026	2027	2028	2029	2030 - 2034	2035 - 2039	2040 - 2044	2045 - 2049	2050 - 2054	Total
Principal											
General Obligation Bonds											
Series 2009 Fire District #2	\$ 22,000	\$ 23,000	\$ 23,000	\$ 25,000	\$ 25,000	\$ 144,000	\$ 176,000	\$ -	\$ -	\$ -	\$ 438,000
Series 2005A Sewer District #2	10,000	10,000	11,000	11,000	12,000	66,000	82,000	103,000	23,000	-	328,000
Series 2009A Sewer District #2	6,000	6,000	7,000	7,000	7,000	42,000	54,000	67,000	86,000	-	282,000
Series 2009B Sewer District #2	3,000	3,000	4,000	4,000	4,000	22,000	27,000	33,000	43,000	-	143,000
Series 2013A Sewer District #3	12,000	12,000	13,000	13,000	13,000	74,000	87,000	103,000	125,000	116,000	568,000
Series 2013B Sewer District #3	6,000	6,000	6,000	6,000	6,000	32,000	36,000	43,000	49,000	44,000	234,000
Series 2005A Sewer District #3	1,000	1,000	1,000	1,000	1,000	7,000	10,000	10,000	10,000	8,000	50,000
Total General Obligation Bonds	\$ 60,000	\$ 61,000	\$ 65,000	\$ 67,000	\$ 68,000	\$ 387,000	\$ 472,000	\$ 359,000	\$ 336,000	\$ 168,000	\$ 2,043,000
Finance Leases											
Fire Station Building	\$ 6,779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,779
2018 Fire Trucks	38,396	39,650	40,946	16,788	-	-	-	-	-	-	135,780
Fire District #4 Pumper Truck	9,711	9,964	10,223	19,347	-	-	-	-	-	-	49,245
911 Tower	42,443	43,408	7,383	-	-	-	-	-	-	-	93,234
2019 Kenworth Fire District #2	24,602	25,157	13,098	-	-	-	-	-	-	-	62,857
1248 S. 220th St.	16,078	16,437	16,804	17,179	17,563	28,647	-	-	-	-	112,708
2023 Freightliners	59,892	61,721	41,701	-	-	-	-	-	-	-	163,314
2021 Dodge Durango	3,616	-	-	-	-	-	-	-	-	-	3,616
2001 and 2003 Pierce Pumper Truck	16,203	16,830	17,481	14,951	-	-	-	-	-	-	65,465
2023 CAT Weiler Asphalt Paver	11,444	-	-	-	-	-	-	-	-	-	11,444
2023 Ford F-150 Trucks - Sheriff	33,089	28,855	-	-	-	-	-	-	-	-	61,944
2024 Ambulances	176,381	184,852	193,729	-	-	-	-	-	-	-	554,962
2024 CAT Graders	118,028	123,623	129,482	135,620	34,897	-	-	-	-	-	541,650
2024 Pierce Freightliner Pumper	27,669	29,068	30,536	32,080	33,701	170,424	-	-	-	-	323,478
Total Finance Leases	\$ 584,331	\$ 579,565	\$ 501,383	\$ 235,965	\$ 86,161	\$ 199,071	\$ -	\$ -	\$ -	\$ -	\$ 2,186,476
Total Principal	\$ 644,331	\$ 640,565	\$ 566,383	\$ 302,965	\$ 154,161	\$ 586,071	\$ 472,000	\$ 359,000	\$ 336,000	\$ 168,000	\$ 4,229,476

(Continued)

CRAWFORD COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 12: Long-Term Debt (Continued)

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

ISSUE	2025	2026	2027	2028	2029	2030 - 2034	2035 - 2039	2040 - 2044	2045 - 2049	2050 - 2054	Total
Interest											
General Obligation Bonds											
Series 2009 Fire District #2	\$ 18,615	\$ 17,680	\$ 16,703	\$ 15,725	\$ 14,663	\$ 56,398	\$ 23,078	\$ -	\$ -	\$ -	\$ 162,862
Series 2005A Sewer District #2	13,530	13,118	12,705	12,251	11,798	51,275	36,423	17,780	949	-	169,829
Series 2009A Sewer District #2	13,395	13,110	12,825	12,493	12,160	55,292	44,272	30,307	12,636	-	206,490
Series 2009B Sewer District #2	6,435	6,300	6,165	5,985	5,805	26,280	20,880	14,265	6,030	-	98,145
Series 2013A Sewer District #3	19,880	19,460	19,040	18,585	18,130	83,370	69,580	53,235	33,775	10,255	345,310
Series 2013B Sewer District #3	4,973	4,845	4,718	4,590	4,463	20,380	16,788	12,687	7,842	2,338	83,624
Series 2013C Sewer District #3	1,063	1,041	1,020	999	978	4,548	3,614	2,551	1,489	426	17,729
Total General Obligation Bonds	\$ 77,891	\$ 75,554	\$ 73,176	\$ 70,628	\$ 67,997	\$ 297,543	\$ 214,635	\$ 130,825	\$ 62,721	\$ 13,019	\$ 1,083,989
Finance Leases											
Fire Station Building	\$ 228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228
2018 Fire Trucks	3,907	2,652	1,356	450	-	-	-	-	-	-	8,365
Fire District #4 Pumper Truck	1,148	896	637	563	298	-	-	-	-	-	3,542
911 Tower	1,596	632	10	-	-	-	-	-	-	-	2,238
2019 Kenworth Fire District #2	1,527	972	406	-	-	-	-	-	-	-	2,905
1248 S. 220th St.	2,328	1,969	1,602	1,227	843	529	-	-	-	-	8,498
2023 Freightliners	4,270	2,441	597	-	-	-	-	-	-	-	7,308
2021 Dodge Durango	5	-	-	-	-	-	-	-	-	-	5
2001 and 2003 Pierce Pumper Truck	2,272	1,645	993	319	-	-	-	-	-	-	5,229
2023 CAT Weiler Asphalt Paver	57	-	-	-	-	-	-	-	-	-	57
2023 Ford F-150 Trucks - Sheriff	2,307	570	-	-	-	-	-	-	-	-	2,877
2024 Ambulances	22,316	13,845	4,967	-	-	-	-	-	-	-	41,128
2024 CAT Graders	22,643	17,049	11,189	5,052	270	-	-	-	-	-	56,203
2024 Pierce Freightliner Pumper	15,359	13,961	12,492	10,949	9,328	19,617	-	-	-	-	81,706
Total Finance Leases	\$ 79,963	\$ 56,632	\$ 34,249	\$ 18,560	\$ 10,739	\$ 20,146	\$ -	\$ -	\$ -	\$ -	\$ 220,289
Total Interest	\$ 157,854	\$ 132,186	\$ 107,425	\$ 89,188	\$ 78,736	\$ 317,689	\$ 214,635	\$ 130,825	\$ 62,721	\$ 13,019	\$ 1,304,278
Total Principal and Interest	\$ 802,185	\$ 772,751	\$ 673,808	\$ 392,153	\$ 232,897	\$ 903,760	\$ 686,635	\$ 489,825	\$ 398,721	\$ 181,019	\$ 5,533,754

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

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

For the Year Ended December 31, 2024

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
General Fund	\$ 10,891,365	\$ -	\$ 10,891,365	\$ 10,734,278	\$ (157,087)
Special Purpose Funds					
County Ambulance	2,196,657	-	2,196,657	2,127,804	(68,853)
Clerk's Technology	17,000	-	17,000	-	(17,000)
Treasurer's Technology	20,000	-	20,000	15,964	(4,036)
Register of Deeds Technology	70,000	-	70,000	29,195	(40,805)
County Fair Association	11,600	-	11,600	11,600	-
County Fairground Maintenance	5,800	-	5,800	5,800	-
County Fair Awards	10,500	-	10,500	10,500	-
County Health	1,812,764	-	1,812,764	2,278,383	465,619
Road and Bridge	5,562,488	-	5,562,488	5,493,467	(69,021)
Soil Conservation	49,512	-	49,512	49,512	-
Elderly	150,000	-	150,000	149,442	(558)
Consolidated 911 Tax	300,000	-	300,000	261,829	(38,171)
Employee Benefit	6,185,700	-	6,185,700	5,683,383	(502,317)
Operating Reserve	975,000	-	975,000	671,051	(303,949)
Historical Society	70,000	-	70,000	69,375	(625)
Mental Health	599,000	-	599,000	599,000	-
Intellectual Disabilities	139,000	-	139,000	139,000	-
Special Alcohol Program	19,500	-	19,500	19,500	-
Special Parks and Recreation	7,000	-	7,000	6,960	(40)
Tourism and Convention	565,500	-	565,500	503,435	(62,065)
Risk Management	5,100,000	-	5,100,000	4,067,183	(1,032,817)
Opioid Settlement	100,000	-	100,000	574	(99,426)
Related Municipal Entities					
Fire District #1	307,200	-	307,200	305,863	(1,337)
Fire District #1 Equipment Reserve	50,000	-	50,000	108,152	58,152
Fire District #2	236,400	-	236,400	224,984	(11,416)
Fire District #2 Equipment Reserve	50,000	-	50,000	53,551	3,551
Fire District #3	85,430	-	85,430	79,574	(5,856)
Fire District #3 Equipment Reserve	20,000	-	20,000	-	(20,000)
Fire District #4	88,990	-	88,990	88,908	(82)
Fire District #4 Equipment Reserve	15,000	-	15,000	30,084	15,084
Sewer District #2	63,000	-	63,000	70,464	7,464
Sewer District #3	66,195	-	66,195	60,176	(6,019)
Sewer District #4	60,000	-	60,000	66,825	6,825
	<u>\$ 35,900,601</u>	<u>\$ -</u>	<u>\$ 35,900,601</u>	<u>\$ 34,015,816</u>	<u>\$ (1,884,785)</u>

CRAWFORD COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Ad valorem taxes	\$ 3,950,034	\$ 4,101,998	\$ (151,964)
Delinquent taxes	124,842	124,841	1
Motor vehicle taxes	551,900	551,900	-
Recreation vehicle tax	6,131	6,131	-
16/20M vehicle tax	16,266	16,266	-
Commercial vehicle tax	26,726	26,726	-
Mineral tax	418	418	-
Sales and use tax	3,395,190	3,400,000	(4,810)
Casino gaming receipts	394,240	361,950	32,290
Alcohol liquor tax	9,097	12,000	(2,903)
Emergency preparedness grant	29,203	-	29,203
Penalty and fees	291,194	284,855	6,339
Licenses and permits	26,538	16,557	9,981
Charges for Services	421,112	381,816	39,296
Interest income	826,556	753,575	72,981
Landfill fees	575,446	515,731	59,715
Rental income	36,000	36,500	(500)
Reimbursements	-	70,000	(70,000)
Miscellaneous	1,702	26,000	(24,298)
Transfers in	15,452	-	15,452
Total Receipts	<u>\$ 10,698,047</u>	<u>\$ 10,687,264</u>	<u>\$ 10,783</u>

(Continued)

CRAWFORD COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES			
County Commissioners			
Personnel services	\$ 133,571	\$ 126,443	\$ 7,128
Fiscal Clerk			
Personnel services	\$ 152,851	\$ 152,160	\$ 691
Contractual services	2,600	8,000	(5,400)
Commodities	6,975	4,700	2,275
Capital outlay	-	2,000	(2,000)
Total Fiscal Clerk	<u>\$ 162,426</u>	<u>\$ 166,860</u>	<u>\$ (4,434)</u>
County Clerk			
Personnel services	\$ 188,663	\$ 196,600	\$ (7,937)
Contractual services	5,337	13,140	(7,803)
Commodities	4,807	3,700	1,107
Capital outlay	1,840	1,500	340
Total County Clerk	<u>\$ 200,647</u>	<u>\$ 214,940</u>	<u>\$ (14,293)</u>
County Treasurer			
Personnel services	\$ 347,562	\$ 349,500	\$ (1,938)
Contractual services	48,276	58,440	(10,164)
Commodities	1,342	3,000	(1,658)
Total County Treasurer	<u>\$ 397,180</u>	<u>\$ 410,940</u>	<u>\$ (13,760)</u>
Register of Deeds			
Personnel services	\$ 204,865	\$ 204,034	\$ 831
Contractual services	5,020	10,300	(5,280)
Commodities	1,463	1,100	363
Total Register of Deeds	<u>\$ 211,348</u>	<u>\$ 215,434</u>	<u>\$ (4,086)</u>
County Attorney			
Personnel services	\$ 487,431	\$ 498,697	\$ (11,266)
Contractual services	91,765	120,638	(28,873)
Commodities	12,682	10,500	2,182
Total County Attorney	<u>\$ 591,878</u>	<u>\$ 629,835</u>	<u>\$ (37,957)</u>
District Court			
Contractual services	\$ 398,702	\$ 391,500	\$ 7,202
Commodities	26,985	30,000	(3,015)
Capital outlay	6,195	18,000	(11,805)
Total District Court	<u>\$ 431,882</u>	<u>\$ 439,500</u>	<u>\$ (7,618)</u>

(Continued)

CRAWFORD COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
Sheriff			
Personnel services	\$ 1,568,486	\$ 1,765,672	\$ (197,186)
Contractual services	330,632	172,700	157,932
Commodities	183,211	158,401	24,810
Capital outlay	137,721	100,762	36,959
Total Sheriff	<u>\$ 2,220,050</u>	<u>\$ 2,197,535</u>	<u>\$ 22,515</u>
Jail			
Personnel services	\$ 1,241,412	\$ 1,085,418	\$ 155,994
Contractual services	437,021	542,928	(105,907)
Commodities	331,578	325,375	6,203
Capital outlay	615	25,000	(24,385)
Total Jail	<u>\$ 2,010,626</u>	<u>\$ 1,978,721</u>	<u>\$ 31,905</u>
Courthouse General			
Personnel services	\$ 330,810	\$ 315,750	\$ 15,060
Contractual services	179,068	200,000	(20,932)
Commodities	26,047	23,700	2,347
Capital outlay	-	599	(599)
Total Courthouse General	<u>\$ 535,925</u>	<u>\$ 540,049</u>	<u>\$ (4,124)</u>
Coroner			
Personnel services	\$ 47,381	\$ 50,359	\$ (2,978)
Contractual services	90,343	54,690	35,653
Commodities	358	1,000	(642)
Total Coroner	<u>\$ 138,082</u>	<u>\$ 106,049</u>	<u>\$ 32,033</u>
Miscellaneous			
Personnel services	\$ 26,350	\$ 21,855	\$ 4,495
Contractual services	566,812	600,000	(33,188)
Commodities	4,951	50,000	(45,049)
Capital outlay	44,039	60,000	(15,961)
Total Miscellaneous	<u>\$ 642,152</u>	<u>\$ 731,855</u>	<u>\$ (89,703)</u>
Civil Defense			
Personnel services	\$ 54,038	\$ 35,000	\$ 19,038
Contractual services	8,348	21,095	(12,747)
Commodities	3,208	5,000	(1,792)
Capital outlay	-	3,500	(3,500)
Total Civil Defense	<u>\$ 65,594</u>	<u>\$ 64,595</u>	<u>\$ 999</u>

(Continued)

CRAWFORD COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
Zoning			
Personnel services	\$ 92,934	\$ 93,715	\$ (781)
Contractual services	3,921	4,350	(429)
Commodities	1,036	750	286
Total Zoning	<u>\$ 97,891</u>	<u>\$ 98,815</u>	<u>\$ (924)</u>
Landfill			
Contractual services	\$ 31,922	\$ 9,828	\$ 22,094
Commodities	-	22,451	(22,451)
Total Landfill	<u>\$ 31,922</u>	<u>\$ 32,279</u>	<u>\$ (357)</u>
Workmen's Comp & Liability			
Contractual services	\$ 215,234	\$ 165,000	\$ 50,234
911 Administration			
Personnel services	\$ 73,341	\$ 74,160	\$ (819)
Contractual services	16,333	18,000	(1,667)
Commodities	5,651	13,500	(7,849)
Total 911 Administration	<u>\$ 95,325</u>	<u>\$ 105,660</u>	<u>\$ (10,335)</u>
Computer			
Personnel services	\$ 140,982	\$ 148,320	\$ (7,338)
Contractual services	5,635	13,900	(8,265)
Commodities	538	400	138
Total Computer	<u>\$ 147,155</u>	<u>\$ 162,620</u>	<u>\$ (15,465)</u>
Special Projects			
Personnel services	\$ 85,509	\$ 86,450	\$ (941)
County Counselor			
Personnel services	\$ 153,731	\$ 152,880	\$ 851
Contractual services	3,323	2,990	333
Commodities	283	200	83
Capital outlay	1,284	-	1,284
Total County Counselor	<u>\$ 158,621</u>	<u>\$ 156,070</u>	<u>\$ 2,551</u>
Department of Youth Services			
Contractual services	\$ 566,200	\$ 566,200	\$ -
Court Security			
Personnel services	\$ 277,839	\$ 288,992	\$ (11,153)
Contractual services	8,215	-	8,215
Commodities	4,340	24,500	(20,160)
Total Court Security	<u>\$ 290,394</u>	<u>\$ 313,492</u>	<u>\$ (23,098)</u>

(Continued)

CRAWFORD COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
GIS			
Personnel services	\$ 114,171	\$ 110,334	\$ 3,837
Contractual services	8,418	15,352	(6,934)
Commodities	1,612	3,400	(1,788)
Total GIS	<u>\$ 124,201</u>	<u>\$ 129,086</u>	<u>\$ (4,885)</u>
LEPP			
Personnel services	\$ 22,970	\$ 22,947	\$ 23
Contractual services	1,656	4,100	(2,444)
Commodities	3,249	2,700	549
Total LEPP	<u>\$ 27,875</u>	<u>\$ 29,747</u>	<u>\$ (1,872)</u>
Appraiser			
Personnel services	\$ 556,743	\$ 570,000	\$ (13,257)
Contractual services	45,721	50,200	(4,479)
Commodities	10,091	17,500	(7,409)
Capital outlay	25,148	26,500	(1,352)
Total Appraiser	<u>\$ 637,703</u>	<u>\$ 664,200</u>	<u>\$ (26,497)</u>
Election			
Personnel services	\$ 143,719	\$ 147,000	\$ (3,281)
Contractual services	40,633	92,580	(51,947)
Commodities	21,155	3,700	17,455
Capital outlay	1,086	6,000	(4,914)
Total Election	<u>\$ 206,593</u>	<u>\$ 249,280</u>	<u>\$ (42,687)</u>
Building Improvements	\$ 79,439	\$ 81,000	\$ (1,561)
Addiction Treatment Building	177,000	177,630	(630)
Public Infrastructure Officer	11,855	51,080	(39,225)
Transfers out	40,000	-	40,000
Total Expenditures	<u>\$ 10,734,278</u>	<u>\$ 10,891,365</u>	<u>\$ (157,087)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (36,231)		
UNENCUMBERED CASH - JANUARY 1	<u>922,550</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 886,319</u>		

**CRAWFORD COUNTY, KANSAS
COUNTY AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem tax	\$ 506,809	\$ 526,085	\$ (19,276)
Delinquent tax	18,328	15,500	2,828
Motor vehicle tax	90,345	88,855	1,490
Recreational vehicle tax	1,012	1,062	(50)
16/20M vehicle tax	1,875	2,314	(439)
Commercial vehicle tax	4,397	4,012	385
Charges for services	1,357,783	1,455,000	(97,217)
Miscellaneous	216	400	(184)
Transfers in	128,000	-	128,000
Total Cash Receipts	<u>\$ 2,108,765</u>	<u>\$ 2,093,228</u>	<u>\$ 15,537</u>
EXPENDITURES			
Personnel services	\$ 1,557,472	\$ 1,619,557	\$ (62,085)
Contractual services	275,334	253,700	21,634
Commodities	77,703	99,900	(22,197)
Capital outlay	217,295	223,500	(6,205)
Total Expenditures	<u>\$ 2,127,804</u>	<u>\$ 2,196,657</u>	<u>\$ (68,853)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (19,039)		
UNENCUMBERED CASH - JANUARY 1	<u>67,408</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 48,369</u>		

**CRAWFORD COUNTY, KANSAS
COMMUNITY CORRECTIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS

Intergovernmental	\$ 856,842
Charges for services	6,146
Total Cash Receipts	<u>\$ 862,988</u>

EXPENDITURES

Personnel services	\$ 798,636
Contractual services	92,725
Commodities	6,444
Capital outlay	26,215
Transfers out	46,620
Total Expenditures	<u>\$ 970,640</u>

RECEIPTS OVER (UNDER) EXPENDITURES \$ (107,652)

UNENCUMBERED CASH - JANUARY 1 227,654

PLUS: Cancelled Encumbrances/PY Adjustments: (27,548)

UNENCUMBERED CASH - DECEMBER 31 \$ 92,454

**CRAWFORD COUNTY, KANSAS
COMMUNITY CORRECTIONS RETIRE PAYOUT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS	
Miscellaneous	<u>\$ 3,000</u>
EXPENDITURES	
Miscellaneous	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,000
UNENCUMBERED CASH - JANUARY 1	<u>-</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 3,000</u></u>

**CRAWFORD COUNTY, KANSAS
AMBULANCE RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS		
Transfers in	\$	-
EXPENDITURES		
Miscellaneous	\$	20,793
Transfers out		128,000
Total Expenditures	\$	148,793
RECEIPTS OVER (UNDER) EXPENDITURES	\$	(148,793)
UNENCUMBERED CASH - JANUARY 1		184,832
UNENCUMBERED CASH - DECEMBER 31	\$	36,039

**CRAWFORD COUNTY, KANSAS
COUNTY ATTORNEY TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS

Charges for services \$ 1,856

EXPENDITURES

Contractual services \$ 928

RECEIPTS OVER (UNDER) EXPENDITURES \$ 928

UNENCUMBERED CASH - JANUARY 1 7,264

UNENCUMBERED CASH - DECEMBER 31 \$ 8,192

**CRAWFORD COUNTY, KANSAS
CLERK'S TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
RECEIPTS			
Charges for services	\$ 8,893	\$ 9,500	\$ (607)
EXPENDITURES			
Capital outlay	\$ -	\$ 17,000	\$ (17,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 8,893		
UNENCUMBERED CASH - JANUARY 1	<u>16,824</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 25,717</u>		

**CRAWFORD COUNTY, KANSAS
TREASURER'S TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
RECEIPTS			
Charges for services	\$ 8,893	\$ 9,500	\$ (607)
EXPENDITURES			
Commodities	\$ 13,199	\$ 20,000	\$ (6,801)
Contractual services	2,180	-	2,180
Capital outlay	585	-	585
Total Expenditures	<u>\$ 15,964</u>	<u>\$ 20,000</u>	<u>\$ (4,036)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (7,071)		
UNENCUMBERED CASH - JANUARY 1	<u>33,825</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 26,754</u>		

CRAWFORD COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Charges for services	\$ 35,645	\$ 38,000	\$ (2,355)
Interest income	4,592	3,000	1,592
Total Cash Receipts	\$ 40,237	\$ 41,000	\$ (763)
EXPENDITURES			
Contractual services	\$ 29,195	\$ 70,000	\$ (40,805)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 11,042		
UNENCUMBERED CASH - JANUARY 1	118,649		
UNENCUMBERED CASH - DECEMBER 31	\$ 129,691		

**CRAWFORD COUNTY, KANSAS
SAFE PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS	
Donations	<u>\$ 3,150</u>
EXPENDITURES	
Contractual services	<u>\$ 7,609</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ (4,459)</u>
UNENCUMBERED CASH - JANUARY 1	<u> 9,728</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 5,269</u></u>

CRAWFORD COUNTY, KANSAS
COUNTY FAIR ASSOCIATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	\$ 9,783	\$ 10,155	\$ (372)
Delinquent tax	307	300	7
Motor vehicle taxes	1,406	1,300	106
Recreational vehicle tax	16	16	-
16/20M vehicle tax	38	34	4
Commercial vehicle tax	68	59	9
Total Cash Receipts	\$ 11,618	\$ 11,864	\$ (246)
EXPENDITURES			
Contractual services	\$ 11,600	\$ 11,600	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 18		
UNENCUMBERED CASH - JANUARY 1	262		
UNENCUMBERED CASH - DECEMBER 31	\$ 280		

**CRAWFORD COUNTY, KANSAS
COUNTY FAIRGROUND MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem tax	\$ 4,973	\$ 5,161	\$ (188)
Delinquent tax	153	100	53
Motor vehicle taxes	699	637	62
Recreational vehicle tax	8	8	-
16/20M vehicle tax	18	17	1
Commercial vehicle tax	34	29	5
Total Cash Receipts	<u>\$ 5,885</u>	<u>\$ 5,952</u>	<u>\$ (67)</u>
 EXPENDITURES			
Contractual services	<u>\$ 5,800</u>	<u>\$ 5,800</u>	<u>\$ -</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	\$ 85		
 UNENCUMBERED CASH - JANUARY 1	<u>76</u>		
 UNENCUMBERED CASH - DECEMBER 31	<u>\$ 161</u>		

**CRAWFORD COUNTY, KANSAS
COUNTY FAIR AWARDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem tax	\$ 8,957	\$ 9,297	\$ (340)
Delinquent tax	277	266	11
Motor vehicle taxes	1,270	1,164	106
Recreational vehicle tax	14	14	-
16/20M vehicle tax	33	30	3
Commercial vehicle tax	62	53	9
Total Cash Receipts	<u>\$ 10,613</u>	<u>\$ 10,824</u>	<u>\$ (211)</u>
 EXPENDITURES			
Contractual services	<u>\$ 10,500</u>	<u>\$ 10,500</u>	<u>\$ -</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	\$ 113		
 UNENCUMBERED CASH - JANUARY 1	<u>184</u>		
 UNENCUMBERED CASH - DECEMBER 31	<u>\$ 297</u>		

**CRAWFORD COUNTY, KANSAS
HEALTH EMERGENCY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

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

**CRAWFORD COUNTY, KANSAS
RV BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

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

**CRAWFORD COUNTY, KANSAS
ELC FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS	
Intergovernmental	<u>\$ 56,556</u>
EXPENDITURES	
Commodities	<u>\$ 685</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 55,871</u>
UNENCUMBERED CASH - JANUARY 1	<u> 56,214</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 112,085</u></u>

CRAWFORD COUNTY, KANSAS
COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem taxes	\$ 631,050	\$ 654,998	\$ (23,948)
Delinquent taxes	18,196	17,500	696
Motor vehicle taxes	83,816	78,804	5,012
Recreation vehicle tax	934	942	(8)
16/20M vehicle tax	2,174	2,052	122
Commercial vehicle tax	4,067	3,558	509
Intergovernmental	605,332	732,264	(126,932)
Charges for services	198,053	299,000	(100,947)
Miscellaneous	21,861	-	21,861
Transfers in	645,087	-	645,087
Total Receipts	\$ 2,210,570	\$ 1,789,118	\$ 421,452
EXPENDITURES			
Personnel services	\$ 1,921,907	\$ 1,951,935	\$ (30,028)
Contractual services	203,063	413,329	(210,266)
Commodities	25,733	60,000	(34,267)
Capital outlay	100,340	182,500	(82,160)
Transfers out	27,340	-	27,340
Other costs	-	(795,000)	795,000
Total Expenditures	\$ 2,278,383	\$ 1,812,764	\$ 465,619
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (67,813)		
UNENCUMBERED CASH - JANUARY 1	119,749		
UNENCUMBERED CASH - DECEMBER 31	\$ 51,936		

**CRAWFORD COUNTY, KANSAS
PHAP GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS

Transfers in \$ 27,340

EXPENDITURES

Personnel services \$ 57,954

RECEIPTS OVER (UNDER) EXPENDITURES \$ (30,614)

UNENCUMBERED CASH - JANUARY 1 30,614

UNENCUMBERED CASH - DECEMBER 31 \$ -

**CRAWFORD COUNTY, KANSAS
HEALTH AND FAMILY SERVICES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS	
Intergovernmental	\$ 47,065
Charges for services	980
Total Cash Receipts	<u>\$ 48,045</u>
 EXPENDITURES	
Personnel services	\$ 9,695
Contractual services	2,371
Total Expenditures	<u>\$ 12,066</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	\$ 35,979
 UNENCUMBERED CASH - JANUARY 1	<u>34,596</u>
 UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 70,575</u></u>

**CRAWFORD COUNTY, KANSAS
HEALTH WIC FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS	
Intergovernmental	<u>\$ 626,900</u>
EXPENDITURES	
Transfers out	<u>\$ 645,087</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (18,187)
UNENCUMBERED CASH - JANUARY 1	<u>712,957</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 694,770</u></u>

**CRAWFORD COUNTY, KANSAS
FREE TO KNOW FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS		
Intergovernmental	\$	99,658
EXPENDITURES		
Personnel services	\$	162,976
Contractual services		1,239
Total Expenditures	\$	164,215
RECEIPTS OVER (UNDER) EXPENDITURES	\$	(64,557)
UNENCUMBERED CASH - JANUARY 1		83,456
UNENCUMBERED CASH - DECEMBER 31	\$	18,899

**CRAWFORD COUNTY, KANSAS
KANSAS COLPO HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

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

**CRAWFORD COUNTY, KANSAS
HERR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

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

**CRAWFORD COUNTY, KANSAS
CASE MANAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS		
Intergovernmental		<u>\$ 120,125</u>
EXPENDITURES		
Personnel services		\$ 88,229
Contractual services		2,487
Commodities		<u>60</u>
Total Expenditures		<u>\$ 90,776</u>
RECEIPTS OVER (UNDER) EXPENDITURES		\$ 29,349
UNENCUMBERED CASH - JANUARY 1		<u>56,803</u>
UNENCUMBERED CASH - DECEMBER 31		<u><u>\$ 86,152</u></u>

**CRAWFORD COUNTY, KANSAS
CANCER PREVENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS	
Charges for services	<u>\$ 1,406</u>
EXPENDITURES	
Contractual services	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,406
UNENCUMBERED CASH - JANUARY 1	<u>33,807</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 35,213</u></u>

**CRAWFORD COUNTY, KANSAS
FAMILY CONNECTIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS		
Miscellaneous		<u>\$ 108,000</u>
EXPENDITURES		
Personnel services		\$ 10,614
Transfers out		<u>91,469</u>
Total Expenditures		<u>\$ 102,083</u>
RECEIPTS OVER (UNDER) EXPENDITURES		\$ 5,917
UNENCUMBERED CASH - JANUARY 1		<u>246,124</u>
UNENCUMBERED CASH - DECEMBER 31		<u><u>\$ 252,041</u></u>

**CRAWFORD COUNTY, KANSAS
TEEN PREGNANCY GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

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

**CRAWFORD COUNTY, KANSAS
ARPA GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS		
Interest income		<u>\$ 82,271</u>
EXPENDITURES		
Contractual services		<u>\$ 4,332,063</u>
RECEIPTS OVER (UNDER) EXPENDITURES		<u>\$ (4,249,792)</u>
UNENCUMBERED CASH - JANUARY 1		<u>4,249,792</u>
UNENCUMBERED CASH - DECEMBER 31		<u><u>\$ -</u></u>

**CRAWFORD COUNTY, KANSAS
 ARPA PREVENTION/TRUANCY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 Regulatory Basis
 For the Year Ended December 31, 2024**

RECEIPTS		
Intergovernmental	\$	135,750
EXPENDITURES		
Personnel services	\$	114,708
Contractual services		20,887
Total Expenditures	\$	135,595
RECEIPTS OVER (UNDER) EXPENDITURES	\$	155
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	\$	155

**CRAWFORD COUNTY, KANSAS
WELLNESS GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

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

**CRAWFORD COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem taxes	\$ 3,581,767	\$ 3,717,772	\$ (136,005)
Delinquent taxes	108,374	92,000	16,374
Motor vehicle taxes	519,935	507,465	12,470
Recreation vehicle tax	5,818	6,064	(246)
16/20M vehicle tax	11,268	13,216	(1,948)
Commercial vehicle tax	25,291	22,915	2,376
Intergovernmental	990,146	972,000	18,146
Charges for services	40,884	21,000	19,884
Miscellaneous	700	959	(259)
Total Receipts	\$ 5,284,183	\$ 5,353,391	\$ (69,208)
EXPENDITURES			
Maintenance			
Personnel services	\$ 2,019,643	\$ 1,985,920	\$ 33,723
Contractual services	655,319	748,100	(92,781)
Commodities	2,083,431	2,157,608	(74,177)
Capital outlay	349,661	341,804	7,857
Special Bridge			
Personnel services	47,481	49,600	(2,119)
Contractual services	107,585	64,000	43,585
Commodities	146,136	90,000	56,136
Capital outlay	-	25,000	(25,000)
Noxious Weeds			
Personnel services	62,404	67,916	(5,512)
Contractual services	5,029	12,890	(7,861)
Commodities	16,778	19,650	(2,872)
Total Expenditures	\$ 5,493,467	\$ 5,562,488	\$ (69,021)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (209,284)		
UNENCUMBERED CASH - JANUARY 1	260,213		
UNENCUMBERED CASH - DECEMBER 31	\$ 50,929		

**CRAWFORD COUNTY, KANSAS
SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS	
Intergovernmental	<u>\$ 154,932</u>
EXPENDITURES	
Capital outlay	<u>\$ 120,500</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 34,432</u>
UNENCUMBERED CASH - JANUARY 1	<u>683,102</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 717,534</u></u>

**CRAWFORD COUNTY, KANSAS
STREET MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

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

**CRAWFORD COUNTY, KANSAS
EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS	
Miscellaneous	<u>\$ 122,950</u>
EXPENDITURES	
Capital outlay	<u>\$ 366,326</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (243,376)
UNENCUMBERED CASH - JANUARY 1	<u>398,539</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 155,163</u></u>

**CRAWFORD COUNTY, KANSAS
SOIL CONSERVATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem	\$ 41,885	\$ 43,475	\$ (1,590)
Delinquent	1,289	1,200	89
Motor vehicle	5,893	5,480	413
Recreational vehicle tax	66	65	1
16/20M vehicle tax	158	143	15
Commercial vehicle tax	286	247	39
Total Cash Receipts	<u>\$ 49,577</u>	<u>\$ 50,610</u>	<u>\$ (1,033)</u>
 EXPENDITURES			
Contractual services	<u>\$ 49,512</u>	<u>\$ 49,512</u>	<u>\$ -</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	\$ 65		
 UNENCUMBERED CASH - JANUARY 1	<u>1,220</u>		
 UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,285</u>		

**CRAWFORD COUNTY, KANSAS
DRUG ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

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

**CRAWFORD COUNTY, KANSAS
DRIVER IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS	
Charges for services	<u>\$ 2,098</u>
EXPENDITURES	
Contractual services	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,098
UNENCUMBERED CASH - JANUARY 1	<u>6,763</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 8,861</u></u>

**CRAWFORD COUNTY, KANSAS
ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem	\$ 125,685	\$ 130,456	\$ (4,771)
Delinquent	3,907	4,000	(93)
Motor vehicle	17,730	16,532	1,198
Recreational vehicle tax	197	198	(1)
16/20M vehicle tax	476	431	45
Commercial vehicle tax	860	747	113
Total Cash Receipts	<u>\$ 148,855</u>	<u>\$ 152,364</u>	<u>\$ (3,509)</u>
 EXPENDITURES			
Contractual services	<u>\$ 149,442</u>	<u>\$ 150,000</u>	<u>\$ (558)</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	\$ (587)		
 UNENCUMBERED CASH - JANUARY 1	<u>5,928</u>		
 UNENCUMBERED CASH - DECEMBER 31	<u>\$ 5,341</u>		

**CRAWFORD COUNTY, KANSAS
CONSOLIDATED 911 TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
911 telephone tax	\$ 284,537	\$ 271,000	\$ 13,537
EXPENDITURES			
Contractual services	\$ 231,512	\$ 300,000	\$ (68,488)
Commodities	633	-	633
Capital outlay	29,684	-	29,684
Total Expenditures	<u>\$ 261,829</u>	<u>\$ 300,000</u>	<u>\$ (38,171)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 22,708		
UNENCUMBERED CASH - JANUARY 1	<u>248,566</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 271,274</u>		

CRAWFORD COUNTY, KANSAS
EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem taxes	\$ 5,190,634	\$ 5,387,672	\$ (197,038)
Delinquent taxes	148,235	138,000	10,235
Motor vehicle taxes	710,865	693,756	17,109
Recreation vehicle tax	7,955	8,290	(335)
16/20M vehicle tax	15,423	18,068	(2,645)
Commercial vehicle tax	34,578	31,327	3,251
Total Receipts	\$ 6,107,690	\$ 6,277,113	\$ (169,423)
EXPENDITURES			
Personnel services	\$ 5,671,265	\$ 6,177,500	\$ (506,235)
Contractual services	12,118	8,200	3,918
Total Expenditures	\$ 5,683,383	\$ 6,185,700	\$ (502,317)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 424,307		
UNENCUMBERED CASH - JANUARY 1	517,453		
UNENCUMBERED CASH - DECEMBER 31	\$ 941,760		

CRAWFORD COUNTY, KANSAS
OPERATING RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem taxes	\$ 78,084	\$ 81,059	\$ (2,975)
Delinquent taxes	3,544	3,000	544
Motor vehicle taxes	16,779	15,985	794
Recreation vehicle tax	187	191	(4)
16/20M vehicle tax	408	416	(8)
Commercial vehicle tax	815	722	93
Windfarm payment	121,875	121,875	-
Transfers in	40,000	-	40,000
Total Receipts	\$ 261,692	\$ 223,248	\$ 38,444
EXPENDITURES			
Contractual services	\$ 636,009	\$ 975,000	\$ (338,991)
Windfarm disbursement	35,042	-	35,042
Total Expenditures	\$ 671,051	\$ 975,000	\$ (303,949)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (409,359)		
UNENCUMBERED CASH - JANUARY 1	739,184		
UNENCUMBERED CASH - DECEMBER 31	\$ 329,825		

**CRAWFORD COUNTY, KANSAS
MV REMODEL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS

Charges for Services

\$ -

EXPENDITURES

Capital outlay

\$ -

RECEIPTS OVER (UNDER) EXPENDITURES

\$ -

UNENCUMBERED CASH - JANUARY 1

38,864

UNENCUMBERED CASH - DECEMBER 31

\$ 38,864

CRAWFORD COUNTY, KANSAS
HISTORICAL SOCIETY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem taxes	\$ 60,573	\$ 62,872	\$ (2,299)
Delinquent taxes	1,816	1,600	216
Motor vehicle taxes	8,326	7,772	554
Recreation vehicle tax	93	93	-
16/20M vehicle tax	220	202	18
Commercial vehicle tax	404	351	53
Total Receipts	\$ 71,432	\$ 72,890	\$ (1,458)
EXPENDITURES			
Appropriation to the Historical Society	\$ 69,375	\$ 70,000	\$ (625)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,057		
UNENCUMBERED CASH - JANUARY 1	30		
UNENCUMBERED CASH - DECEMBER 31	\$ 2,087		

**CRAWFORD COUNTY, KANSAS
JCAB GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS		
Transfers in	\$	16,308
EXPENDITURES		
Personnel services	\$	97,127
Grant expenses		510
Total Expenditures	\$	97,637
RECEIPTS OVER (UNDER) EXPENDITURES	\$	(81,329)
UNENCUMBERED CASH - JANUARY 1		119,107
UNENCUMBERED CASH - DECEMBER 31	\$	37,778

**CRAWFORD COUNTY, KANSAS
REGIONAL COLLABORATION GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS		
Transfers in		\$ 17,308
EXPENDITURES		
Personnel services		\$ 112,420
Grant expenses		49,819
Transfers out		19,306
Total Expenditures		\$ 181,545
RECEIPTS OVER (UNDER) EXPENDITURES		\$ (164,237)
UNENCUMBERED CASH - JANUARY 1		246,618
UNENCUMBERED CASH - DECEMBER 31		\$ 82,381

**CRAWFORD COUNTY, KANSAS
RJA REINVESTMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS		
Transfers in	\$	15,672
EXPENDITURES		
Personnel services	\$	88,409
Contractual services		540
Total Expenditures	\$	88,949
RECEIPTS OVER (UNDER) EXPENDITURES	\$	(73,277)
UNENCUMBERED CASH - JANUARY 1		107,478
UNENCUMBERED CASH - DECEMBER 31	\$	34,201

**CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

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

**CRAWFORD COUNTY, KANSAS
PREVENTION SERVICES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS		
Transfers in	\$	63,605
EXPENDITURES		
Personnel services	\$	22,304
Contractual services		180
Total Expenditures	\$	22,484
RECEIPTS OVER (UNDER) EXPENDITURES	\$	41,121
UNENCUMBERED CASH - JANUARY 1		1,395
UNENCUMBERED CASH - DECEMBER 31	\$	42,516

**CRAWFORD COUNTY, KANSAS
CRAWFORD COUNTY TEEN COURT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

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

**CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE INCENTIVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

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

**CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE RJA JUDICIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS

Intergovernmental	\$ 499,668
Transfers in	98,813
Total Cash Receipts	\$ 598,481

EXPENDITURES

Personnel services	\$ 536,371
Contractual services	47,635
Commodities	12,634
Total Expenditures	\$ 596,640

RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,841
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UNENCUMBERED CASH - JANUARY 1	(1,915)
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UNENCUMBERED CASH - DECEMBER 31	\$ (74)
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**CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE JIAS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS

Intergovernmental	\$ 65,420
License, fees and permits	902
Reimbursements	156,874
Transfers in	19,306
Total Receipts	<u>\$ 242,502</u>

EXPENDITURES

Personnel services	\$ 82,462
Contractual services	21,458
Transfers out	145,700
Total Expenditures	<u>\$ 249,620</u>

RECEIPTS OVER (UNDER) EXPENDITURES \$ (7,118)

UNENCUMBERED CASH - JANUARY 1 79,570

UNENCUMBERED CASH - DECEMBER 31 \$ 72,452

**CRAWFORD COUNTY, KANSAS
QA UNEXPENDED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS	
Transfers in	<u>\$ 463</u>
EXPENDITURES	
Miscellaneous	<u>\$ 7,867</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (7,404)
UNENCUMBERED CASH - JANUARY 1	<u>12,408</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 5,004</u></u>

CRAWFORD COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	\$ 506,500	\$ 525,733	\$ (19,233)
Delinquent tax	15,912	14,000	1,912
Motor vehicle tax	73,171	69,115	4,056
Recreational vehicle tax	816	826	(10)
16/20M vehicle tax	1,858	1,800	58
Commercial vehicle tax	3,552	3,121	431
Total Receipts	\$ 601,809	\$ 614,595	\$ (12,786)
EXPENDITURES			
Appropriation	\$ 599,000	\$ 599,000	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,809		
UNENCUMBERED CASH - JANUARY 1	20,854		
UNENCUMBERED CASH - DECEMBER 31	\$ 23,663		

CRAWFORD COUNTY, KANSAS
INTELLECTUAL DISABILITIES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	\$ 116,018	\$ 120,423	\$ (4,405)
Delinquent tax	3,657	3,700	(43)
Motor vehicle tax	16,632	15,508	1,124
Recreational vehicle tax	185	185	-
16/20M vehicle tax	447	404	43
Commercial vehicle tax	807	700	107
Total Receipts	\$ 137,746	\$ 140,920	\$ (3,174)
 EXPENDITURES			
Appropriation	\$ 139,000	\$ 139,000	\$ -
 RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,254)		
 UNENCUMBERED CASH - JANUARY 1	5,183		
 UNENCUMBERED CASH - DECEMBER 31	\$ 3,929		

**CRAWFORD COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS

Licenses, fees and permits	\$ 309,945
Miscellaneous	10,660
Total Cash Receipts	<u>\$ 320,605</u>

EXPENDITURES

Contractual services	\$ 48,034
Commodities	2,336
Transfers out	273,642
Total Expenditures	<u>\$ 324,012</u>

RECEIPTS OVER (UNDER) EXPENDITURES	\$ (3,407)
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UNENCUMBERED CASH - JANUARY 1	<u>15,452</u>
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UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 12,045</u></u>
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**CRAWFORD COUNTY, KANSAS
CRISIS RESOURCE CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

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

**CRAWFORD COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Alcohol liquor tax	\$ 18,502	\$ 24,500	\$ (5,998)
EXPENDITURES			
Contractual services	\$ 19,500	\$ 19,500	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (998)		
UNENCUMBERED CASH - JANUARY 1	<u>11,834</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 10,836</u>		

**CRAWFORD COUNTY, KANSAS
DRUG ENDANGERED CHILDREN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

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

**CRAWFORD COUNTY, KANSAS
SPECIAL PARKS & REC
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Alcohol liquor tax	\$ 9,097	\$ 8,500	\$ 597
EXPENDITURES			
Contractual services	\$ 6,960	\$ 7,000	\$ (40)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,137		
UNENCUMBERED CASH - JANUARY 1	<u>10,646</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 12,783</u>		

CRAWFORD COUNTY, KANSAS
TOURISM AND CONVENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transient guest tax	\$ 558,515	\$ 580,000	\$ (21,485)
EXPENDITURES			
Personnel services	\$ 178,751	\$ 565,500	\$ (386,749)
Contractual services	319,438	-	319,438
Commodities	5,246	-	5,246
Total Expenditures	\$ 503,435	\$ 565,500	\$ (62,065)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 55,080		
UNENCUMBERED CASH - JANUARY 1	530,040		
UNENCUMBERED CASH - DECEMBER 31	\$ 585,120		

**CRAWFORD COUNTY, KANSAS
OPIOID SETTLEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Settlement payment	\$ 119,971	\$ 100,000	\$ 19,971
EXPENDITURES			
Contractual services	\$ 574	\$ 100,000	\$ (99,426)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 119,397		
UNENCUMBERED CASH - JANUARY 1	<u>102,151</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 221,548</u>		

**CRAWFORD COUNTY, KANSAS
VIOLENCE AGAINST WOMEN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS	
Intergovernmental	<u>\$ 17,724</u>
EXPENDITURES	
Miscellaneous	<u>\$ 17,724</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -
UNENCUMBERED CASH - JANUARY 1	<u> -</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ -</u></u>

**CRAWFORD COUNTY, KANSAS
QUALITY ASSURANCE GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS	
Intergovernmental	<u>\$ 40,897</u>
EXPENDITURES	
Contractual services	<u>\$ 16,338</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 24,559</u>
UNENCUMBERED CASH - JANUARY 1	<u> -</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 24,559</u></u>

**CRAWFORD COUNTY, KANSAS
BEHAVIORAL HEALTH GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS

Intergovernmental	\$ 158,037
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EXPENDITURES

Personnel services	\$ 81,925
Contractual services	58,282
Total Expenditures	\$ 140,207

RECEIPTS OVER (UNDER) EXPENDITURES	\$ 17,830
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UNENCUMBERED CASH - JANUARY 1	-
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UNENCUMBERED CASH - DECEMBER 31	\$ 17,830
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**CRAWFORD COUNTY, KANSAS
CARRYOVER REIMBURSEMENT BUDGET FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS

Transfers in \$ 47,604

EXPENDITURES

Miscellaneous \$ -

RECEIPTS OVER (UNDER) EXPENDITURES \$ 47,604

UNENCUMBERED CASH - JANUARY 1 -

UNENCUMBERED CASH - DECEMBER 31 \$ 47,604

**CRAWFORD COUNTY, KANSAS
DETENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS	
Miscellaneous	<u>\$ 161,112</u>
EXPENDITURES	
Contractual services	<u>\$ 161,149</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (37)
UNENCUMBERED CASH - JANUARY 1	<u>-</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ (37)</u></u>

**CRAWFORD COUNTY, KANSAS
REINVESTMENT BEHAVIORAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS	
Transfers in	<u>\$ 25,000</u>
EXPENDITURES	
Contractual services	<u>\$ 400</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 24,600</u>
UNENCUMBERED CASH - JANUARY 1	<u> -</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 24,600</u></u>

**CRAWFORD COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

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

CRAWFORD COUNTY, KANSAS
RISK MANAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Interest income	\$ 30,740	\$ -	\$ (175,645)
Blue Cross Blue Shield premiums	4,374,355	4,550,000	(144,905)
Total Cash Receipts	\$ 4,405,095	\$ 4,550,000	\$ (320,550)
EXPENDITURES			
Contractual services	\$ 4,067,183	\$ 5,100,000	\$ (1,032,817)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 337,912		
UNENCUMBERED CASH - JANUARY 1	1,487,193		
UNENCUMBERED CASH - DECEMBER 31	\$ 1,825,105		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem taxes	\$ 248,532	\$ 252,585	\$ (4,053)
Delinquent taxes	3,444	4,000	(556)
Motor vehicle taxes	54,661	50,507	4,154
Recreation vehicle tax	576	691	(115)
16/20M vehicle tax	952	1,078	(126)
Commercial vehicle tax	1,328	1,956	(628)
Total Receipts	\$ 309,493	\$ 310,817	\$ (1,324)
EXPENDITURES			
Personnel services	\$ 43,187	\$ 297,200	\$ (254,013)
Contractual services	152,265	-	152,265
Commodities	24,654	-	24,654
Capital outlay	10,757	-	10,757
Transfers out	75,000	10,000	65,000
Total Expenditures	\$ 305,863	\$ 307,200	\$ (1,337)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,630		
UNENCUMBERED CASH - JANUARY 1	5,828		
UNENCUMBERED CASH - DECEMBER 31	\$ 9,458		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	\$ 4,090	\$ -	\$ 4,090
Transfers in	75,000	5,000	70,000
Total Cash Receipts	\$ 79,090	\$ 5,000	\$ 74,090
 EXPENDITURES			
Capital outlay	\$ 108,152	\$ 50,000	\$ 58,152
 RECEIPTS OVER (UNDER) EXPENDITURES	\$ (29,062)		
 UNENCUMBERED CASH - JANUARY 1	163,679		
 UNENCUMBERED CASH - DECEMBER 31	\$ 134,617		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #2 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem taxes	\$ 182,335	\$ 185,247	\$ (2,912)
Delinquent taxes	5,866	4,500	1,366
Motor vehicle taxes	36,306	34,929	1,377
Recreation vehicle tax	675	649	26
16/20M vehicle tax	1,369	1,415	(46)
Commercial vehicle tax	910	948	(38)
Reimbursements	-	10,100	(10,100)
Total Receipts	\$ 227,461	\$ 237,788	\$ (10,327)
EXPENDITURES			
Personnel services	\$ 47,435	\$ 147,400	\$ (99,965)
Contractual services	49,562	-	49,562
Commodities	15,479	-	15,479
Capital outlay	36,000	-	36,000
Debt service	40,508	41,000	(492)
Transfers out	36,000	48,000	(12,000)
Total Expenditures	\$ 224,984	\$ 236,400	\$ (11,416)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,477		
UNENCUMBERED CASH - JANUARY 1	1,452		
UNENCUMBERED CASH - DECEMBER 31	\$ 3,929		

**CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #2 EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Transfers in	<u>\$ 36,000</u>	<u>\$ 36,000</u>	<u>\$ -</u>
EXPENDITURES			
Capital outlay	<u>\$ 53,551</u>	<u>\$ 50,000</u>	<u>\$ 3,551</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ (17,551)</u>		
UNENCUMBERED CASH - JANUARY 1	<u>73,533</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 55,982</u>		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem taxes	\$ 64,554	\$ 66,760	\$ (2,206)
Delinquent taxes	2,776	1,200	1,576
Motor vehicle taxes	11,153	10,185	968
Recreation vehicle tax	196	156	40
16/20M vehicle tax	515	548	(33)
Commercial vehicle tax	196	203	(7)
Total Receipts	\$ 79,390	\$ 79,052	\$ 338
EXPENDITURES			
Personnel services	\$ 17,463	\$ 85,430	\$ (67,967)
Contractual services	31,104	-	31,104
Commodities	2,715	-	2,715
Capital outlay	4,817	-	4,817
Debt service	18,475	-	18,475
Transfers out	5,000	-	5,000
Total Expenditures	\$ 79,574	\$ 85,430	\$ (5,856)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (184)		
UNENCUMBERED CASH - JANUARY 1	6,113		
UNENCUMBERED CASH - DECEMBER 31	\$ 5,929		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	\$ 234	\$ -	\$ 234
Transfers in	5,000	10,000	(5,000)
Total Cash Receipts	\$ 5,234	\$ 10,000	\$ (4,766)
 EXPENDITURES			
Capital outlay	\$ -	\$ 20,000	\$ (20,000)
 RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,234		
 UNENCUMBERED CASH - JANUARY 1	6,595		
 UNENCUMBERED CASH - DECEMBER 31	\$ 11,829		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #4 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem taxes	\$ 72,714	\$ 73,485	\$ (771)
Delinquent taxes	2,008	500	1,508
Motor vehicle taxes	15,607	15,340	267
Recreation vehicle tax	278	341	(63)
16/20M vehicle tax	672	674	(2)
Commercial vehicle tax	490	596	(106)
Total Receipts	\$ 91,769	\$ 90,936	\$ 833
EXPENDITURES			
Personnel services	\$ 6,384	\$ 88,990	\$ (82,606)
Contractual services	25,845	-	25,845
Commodities	13,273	-	13,273
Capital outlay	21,886	-	21,886
Debt service	19,037	-	19,037
Miscellaneous	483	-	483
Transfers out	2,000	-	2,000
Total Expenditures	\$ 88,908	\$ 88,990	\$ (82)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,861		
UNENCUMBERED CASH - JANUARY 1	1,957		
UNENCUMBERED CASH - DECEMBER 31	\$ 4,818		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #4 EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	\$ 2,000	\$ 1,000	\$ 1,000
EXPENDITURES			
Capital outlay	\$ 30,084	\$ 15,000	\$ 15,084
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (28,084)		
UNENCUMBERED CASH - JANUARY 1	34,821		
UNENCUMBERED CASH - DECEMBER 31	\$ 6,737		

**CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #1 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

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

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #2 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	\$ 24,320	\$ 25,000	\$ (680)
Delinquent tax	2,926	500	2,426
Charges for services	33,437	35,000	(1,563)
Total Cash Receipts	\$ 60,683	\$ 60,500	\$ 183
EXPENDITURES			
Contractual services	\$ 46,522	\$ 63,000	\$ (16,478)
Debt service	23,942	-	23,942
Total Expenditures	\$ 70,464	\$ 63,000	\$ 7,464
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (9,781)		
UNENCUMBERED CASH - JANUARY 1	50,570		
UNENCUMBERED CASH - DECEMBER 31	\$ 40,789		

**CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #3 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Special assessments	\$ 49,566	\$ 4,900	\$ 44,666
Delinquent tax	3,390	4,000	(610)
Charges for services	19,405	15,000	4,405
Total Cash Receipts	<u>\$ 72,361</u>	<u>\$ 23,900</u>	<u>\$ 48,461</u>
EXPENDITURES			
Contractual services	\$ 15,196	\$ 22,195	\$ (6,999)
Commodities	516	-	516
Debt service	44,464	44,000	464
Total Expenditures	<u>\$ 60,176</u>	<u>\$ 66,195</u>	<u>\$ (6,019)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 12,185		
UNENCUMBERED CASH - JANUARY 1	<u>73,971</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 86,156</u>		

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #4 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	\$ 28,545	\$ 29,000	\$ (455)
Delinquent	2,140	3,500	(1,360)
Charges for services	30,253	25,000	5,253
Total Cash Receipts	\$ 60,938	\$ 57,500	\$ 3,438
EXPENDITURES			
Personnel services	\$ 2,646	\$ -	\$ 2,646
Contractual services	34,929	60,000	(25,071)
Miscellaneous	29,250	-	29,250
Total Expenditures	\$ 66,825	\$ 60,000	\$ 6,825
RECEIPTS OVER (UNDER) EXPENDITURES			\$ (5,887)
UNENCUMBERED CASH - JANUARY 1			43,028
UNENCUMBERED CASH - DECEMBER 31			\$ 37,141

CRAWFORD COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes				
Current taxes	\$ 25,603,630	\$ 45,295,765	\$ 43,849,604	\$ 27,049,791
Current 16/20M trucks	69,752	104,745	100,093	74,404
Delinquent personal prop	465,939	1,095,614	1,305,176	256,377
Delinquent 16/20M trucks	253	7,253	7,044	462
Mineral tax	-	835	835	-
Commercial vehicle tax	16,064	250,893	262,579	4,378
Motor vehicle tax	867,230	5,114,854	5,058,482	923,602
Neighborhood revitalization	-	446,573	446,573	-
Special city and county street	-	1,027,225	1,027,225	-
Total Distributable Funds	<u>\$ 27,022,868</u>	<u>\$ 53,343,757</u>	<u>\$ 52,057,611</u>	<u>\$ 28,309,014</u>
Subdivision Funds:				
Hospital districts	\$ -	\$ 573,832	\$ 573,832	\$ -
Watershed districts	-	4,518	4,518	-
Extension Council	-	505,275	505,275	-
School districts	-	17,920,708	17,920,547	161
Cities	-	12,742,012	12,742,012	-
Townships	-	345,000	345,000	-
Total State Funds	<u>\$ -</u>	<u>\$ 32,091,345</u>	<u>\$ 32,091,184</u>	<u>\$ 161</u>
Other Agency Funds				
Beneficiary	\$ 4,578	\$ -	\$ -	\$ 4,578
Cereal Malt Beverage	200	350	300	250
Attorney Forfeiture Fees	9,275	696	-	9,971
Special Law Enforcement Tr	164,568	75,003	125,158	114,413
Jail Commissary Trust	507	-	-	507
State Election Filing Fee	-	300	300	-
Fish and Game	-	2,078	2,031	47
Heritage Trust Fund	4,217	17,785	17,449	4,553
MV Sales Tax Fund	-	4,144,605	4,144,605	-
State Vehicle Fund	-	3,199,485	3,199,485	-
Kansas Drivers License Fees	-	14,620	14,620	-
Flex Spending	34,804	136,468	137,642	33,630
Payroll Clearing Accounts	(2,920)	4,157,061	4,154,141	-
Crawford Co Law Library	90,152	20,065	24,246	85,971
Sherriff's Office	89,165	168,187	167,070	90,282
County Attorney	1,974	-	1,974	-
Total Other Agency Funds	<u>\$ 396,520</u>	<u>\$ 11,936,703</u>	<u>\$ 11,989,021</u>	<u>\$ 344,202</u>
Total Agency Funds	<u>\$ 27,419,388</u>	<u>\$ 97,371,805</u>	<u>\$ 96,137,816</u>	<u>\$ 28,653,377</u>



July 21, 2025

County Commissioners
Crawford County, Kansas

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Crawford County, Kansas (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated July 21, 2025.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

July 21, 2025
Crawford County, Kansas
(Continued)

Purpose of this Report

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

Vayney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas



July 21, 2025

County Commissioners
Crawford County, Kansas

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

Unmodified Opinions

We have audited Crawford County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Unmodified Opinions

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

Purpose of this Report

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

CRAWFORD COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Award Expenditures	Subrecipient Expenditures
U.S. Department of Agriculture			
Passed through Kansas Department of Health & Environment WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 591,638	\$ -
U.S. Department of Justice			
Passed through State of Kansas Office of Attorney General Equitable Sharing Program	16.922	\$ 19,995	\$ -
U.S. Department of Transportation			
Passed through Kansas Department of Transportation Highway Planning and Construction Cluster State and Community Highway Safety	20.600	\$ 4,662	\$ -
U.S. Department of the Treasury			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	\$ 4,249,792	\$ -
U.S. Department of Health and Human Services			
Passed through Kansas Department of Health & Environment			
Public Health Emergency Preparedness	93.069	\$ 30,125	\$ -
Family Planning Services	93.217	27,932	-
Immunization Cooperative Agreements	93.268	8,483	-
COVID-19 - ELC: Enhancing Detection Grant	93.323	160,000	-
Child Care and Development Block Grant	93.575	106,438	-
Medical Assistance Program	93.778	65,944	-
Breast and Cervical Cancer	93.898	141,593	-
HIV Care Formula Grant	93.917	122,650	-
Preventative Health and Health Services Block Grant	93.991	85,517	-
Maternal & Child Health Services Block Grant to the States	93.994	156,413	-
Total Department of Health and Human Services		\$ 905,095	\$ -
U.S. Department of Homeland Security			
Passed through Kansas Division of Emergency Management			
Disaster Grants - Public Assistance	97.036	\$ -	\$ -
Emergency Management Performance Grants	97.042	29,203	-
Total Department of Homeland Security		\$ 29,203	\$ -
Total Federal Expenditures		\$ 5,800,385	\$ -

CRAWFORD COUNTY, KANSAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2024

Note 1: Organization

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

Note 2: Basis of Presentation

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

Note 3: Local Government Contributions

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

Note 4: Additional Audits

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy and efficiency and program results that may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County's financial position at December 31, 2024.

Note 5: Outstanding Loans

The County did not have any outstanding loans under any federal grants at December 31, 2024.

CRAWFORD COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2024

Section I - Summary of Auditor's Results

Financial Statement

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

Federal Awards

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

Identification of major programs:

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

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

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

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.