

**CRAWFORD COUNTY, KANSAS**

**Statutory Basis Financial Statements  
and Independent Auditors' Report  
With Federal Compliance Section**

**For the Year Ended December 31, 2008**

# CRAWFORD COUNTY, KANSAS

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# *Diehl Banwart Bolton*

*Certified Public Accountants PA*

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## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Crawford County Courthouse  
Girard, Kansas 66056

We have audited the accompanying financial statements of Crawford County, Kansas, as of and for the year ended December 31, 2008, as listed in the Table of Contents. These financial statements are the responsibility of management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States, and the **Kansas Municipal Audit Guide**. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the County's policy is to prepare its financial statements on a basis of accounting prescribed by the State of Kansas that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

As discussed in Note 1, the financial statements do not include financial data for the legally separate component units of the County. Accounting principles in the United States of America require the financial data for these component units to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for component units. The County has not issued such reporting entity financial statements. The effect of this departure from accounting principles generally accepted in the United States of America has not been determined.

In our opinion, because of the omission of legally separate component units as discussed above, and because of the County's policy to prepare its financial statements on the basis of accounting discussed in the third paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Crawford County, Kansas, as of December 31, 2008, or the changes in financial position and, where applicable, its cash flows for the year then ended.

In addition, the statutory basis financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of Crawford County, Kansas – the primary government unit – as of December 31, 2008, and its cash receipts and expenditures, and budgetary comparisons for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2009 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the statutory basis financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the County. The schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the financial statements taken as a whole.



DIEHL, BANWART, BOLTON, CPAs PA

August 27, 2009  
Girard, Kansas

**CRAWFORD COUNTY, KANSAS**  
**Summary of Cash Receipts, Expenditures, and Unencumbered Cash**  
**For the Year Ended December 31, 2008**

Fund	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances		Encumbrances and Accounts Payable	Cash Balances December 31, 2008	2007
				Unencumbered Cash Balances	Plus			
<b>GOVERNMENTAL FUNDS</b>								
General Fund	\$20,692.06	\$7,082,121.25	\$7,016,544.95	\$86,268.36	\$778,539.28	\$864,807.64	\$514,615.85	
Special Revenue Funds								
Extension Council	5,513.18	258,383.04	252,696.00	11,200.22	-	11,200.22	5,513.18	
Appraiser's	11,563.94	548,599.01	496,328.79	63,834.16	58,055.51	121,889.67	51,788.21	
County Ambulance	129,908.45	1,402,711.39	1,314,193.09	218,426.75	115,419.04	333,845.79	212,668.03	
Community Corrections	98,123.90	443,622.54	471,099.53	70,646.91	38,807.58	109,454.49	122,086.30	
County Attorney Training	174.50	2,023.00	2,076.95	120.55	-	120.55	174.50	
Register of Deeds Technology	110,722.87	41,223.42	77,271.29	74,675.00	-	74,675.00	110,722.87	
Land Records Technology	-	35,000.00	2,774.00	32,226.00	-	32,226.00	-	
County Fair Association	489.78	11,269.34	9,809.24	1,949.88	-	1,949.88	489.78	
County Fairground Maint	223.11	6,019.18	5,204.86	1,037.43	-	1,037.43	223.11	
County Fair Awards	257.92	9,979.26	8,489.75	1,747.43	-	1,747.43	257.92	
County Health	37,236.24	1,111,214.13	1,054,213.92	94,236.45	108,832.86	203,069.31	88,591.27	
Health and Family Services	(2,118.80)	62,356.15	58,471.57	1,765.78	6,174.74	7,940.52	3,966.91	
Health WIC	-	65,771.32	-	65,771.32	-	65,771.32	-	
Free to Know Services	7,504.62	2,758.57	-	10,263.19	-	10,263.19	7,504.62	
Free to Know	20,214.13	118,176.38	115,240.06	23,150.45	9,070.92	32,221.37	26,450.41	
Kansas COLPO Health	2,855.88	325.74	-	3,181.62	-	3,181.62	2,855.88	
HERR	10,285.16	-	-	10,285.16	-	10,285.16	10,285.16	
Early Intervention	12,173.90	-	1,752.43	10,421.47	(1,393.29)	9,028.18	12,173.90	
Case Management	15,066.73	35,544.50	41,137.35	9,473.88	3,652.81	13,126.69	18,087.83	
Cancer Prevention	6,189.03	18,863.41	21,072.69	3,979.75	2,255.68	6,235.43	6,384.13	
Noxious Weed	22,501.81	48,663.39	55,830.06	15,335.14	4,391.09	19,726.23	22,501.81	
Road and Bridge	132,943.70	3,446,484.62	3,029,020.66	550,407.66	273,926.33	824,333.99	270,385.80	
Special Bridge	142,071.40	318,032.53	360,413.22	99,690.71	8.81	99,699.52	155,830.71	
Soil Conservation	827.89	34,746.87	33,912.00	1,662.76	-	1,662.76	827.89	
Drug Enforcement	10,327.03	676.97	1,437.00	9,567.00	-	9,567.00	10,327.03	
Driver Improvement	6,610.45	1,525.00	1,622.26	6,513.19	-	6,513.19	6,610.45	
Elderly	22,066.42	145,114.56	149,100.00	18,080.98	-	18,080.98	22,066.42	

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

**CRAWFORD COUNTY, KANSAS**  
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
 For the Year Ended December 31, 2008

Fund	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus		Cash Balances December 31,
					Encumbrances and Accounts Payable	2008	
<b>GOVERNMENTAL FUNDS (Continued)</b>							
<b>Special Revenue Funds (Continued)</b>							
Election	-	\$338,456.56	\$300,015.05	\$38,441.51	\$29,139.91	\$67,581.42	\$13,645.81
Emergency Telephone Tax	5,727.60	138,043.05	125,197.54	18,573.11	15,802.57	34,375.68	9,319.82
Wireless Telephone Tax	6,195.28	62,223.17	54,983.86	13,434.59	3,063.43	16,498.02	7,510.35
Employee Benefit	346,690.51	2,356,898.81	2,616,377.67	87,211.65	139,000.93	226,212.58	346,690.51
Historical Society	696.82	26,150.71	25,395.00	1,452.53	-	1,452.53	696.82
Juvenile Justice	2,974.22	100.00	1,395.70	1,678.52	-	1,678.52	2,974.22
Prevention Services	1,395.31	-	-	1,395.31	-	1,395.31	1,395.31
Crawford County Teen Court	2,343.02	330.00	600.62	2,072.40	-	2,072.40	2,343.02
Fiscal Clerk JJA	1,359.97	61,266.26	58,552.63	4,073.60	5,802.77	9,876.37	4,601.54
Juvenile Justice Incentive	2,161.65	2,800.50	2,886.62	2,075.53	-	2,075.53	2,513.36
Juvenile Justice RJA Judicial	(6,224.91)	397,593.83	354,248.03	37,120.89	29,610.12	66,731.01	15,961.94
Juvenile Justice JIAS	5,579.03	-	2,601.49	2,977.54	-	2,977.54	5,579.03
Local Environmental Protect	10,827.05	23,136.00	22,675.97	11,287.08	1,917.44	13,204.52	12,837.15
Mental Health	-	536,947.50	536,947.50	-	-	-	-
Mental Retardation	3,168.62	147,325.93	143,500.00	6,994.55	-	6,994.55	3,168.62
Crisis Resource Center	2,947.56	2,125.32	4,797.88	275.00	-	275.00	2,947.56
Special Alcohol Program	16,302.59	18,578.87	20,791.98	14,089.48	-	14,089.48	16,302.59
Special Parks and Recreation	3,825.69	8,880.91	9,899.13	2,807.47	-	2,807.47	3,825.69
Tourism and Convention	12,978.40	186,023.75	117,995.14	81,007.01	14,737.44	95,744.45	13,908.33
Violence Against Women	-	113,964.00	113,964.00	-	7,188.00	7,188.00	-
Drug Endangered Children	1,925.92	-	-	1,925.92	-	1,925.92	1,925.92
Debt Service Funds							
Bond and Interest	125,629.16	1,223,092.62	1,202,920.00	145,801.78	-	145,801.78	125,629.16
Capital Project							
1999 Bridge Project	6,551.44	-	5,670.10	881.34	-	881.34	6,551.44
<b>PROPRIETARY FUND</b>							
Internal Service Fund							
Risk Management	569,375.90	2,386,499.49	2,779,862.18	176,013.21	-	176,013.21	569,375.90
Subtotal Primary Government	1,946,856.13	23,281,642.85	23,080,989.76	2,147,509.22	1,644,003.97	3,791,513.19	2,853,094.06

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

**CRAWFORD COUNTY, KANSAS**  
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
 For the Year Ended December 31, 2008

Fund	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus		Cash Balances December 31, 2007
					Encumbrances and Accounts Payable	2008	
<b>Blended Component Units</b>							
Fire District #1	\$13,719.08	\$154,160.88	\$155,060.53	\$12,819.43	\$38,802.80	\$51,622.23	\$17,843.69
Fire District #2	22,212.22	85,834.04	86,050.71	21,995.55	42,811.16	64,806.71	27,203.72
Fire District #3	(476.48)	131,498.35	130,652.96	368.91	10,109.44	10,478.35	64.52
Fire District #4	3,076.33	50,180.17	53,089.65	166.85	3,548.35	3,715.20	8,715.02
Sewer District #1	17,086.64	7,674.72	4,671.20	20,090.16	-	20,090.16	17,086.64
Sewer District #2	27,434.75	50,107.70	23,521.25	22,037.10	973.23	23,010.33	27,738.70
Sewer District #4	15,409.16	842,209.51	733,860.70	123,757.97	376.69	124,134.66	15,802.68
Sewer District #5	1,304.73	1,096.55	1,461.86	939.42	-	939.42	1,304.73
<b>Total Blended Component Units</b>	<b>99,766.43</b>	<b>1,322,761.92</b>	<b>1,188,368.86</b>	<b>202,175.39</b>	<b>96,621.67</b>	<b>298,797.06</b>	<b>115,759.70</b>

<b>Total Primary Government (Excluding Agency Funds)</b>	<b>\$2,046,622.56</b>	<b>\$24,604,404.77</b>	<b>\$24,269,358.62</b>	<b>\$2,349,684.61</b>	<b>\$1,740,625.64</b>	<b>\$4,090,310.25</b>	<b>\$2,968,853.76</b>
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COMPOSITION OF CASH

County Treasurer:	Cash on hand	\$3,012.67	\$2,882.44
	Cash in Bank - Checking accounts	4,661,921.98	2,074,489.68
	Cash in Bank - Certificates of Deposit	18,070,811.00	18,587,480.83
<b>Total County Treasurer</b>		<b>22,735,745.65</b>	<b>20,664,852.95</b>
Motor Vehicle Special Auto Checking		121,818.10	131,014.81
Crawford County Law Library Checking		165,762.42	80,835.00
District Court - Girard Checking		87,499.08	85,141.00
District Court - Pittsburg Checking		104,945.69	100,749.00
County Attorney Checking		4,020.00	4,020.00
Total Cash		23,219,790.94	21,066,612.76
AGENCY FUNDS per Statement 4		(19,129,480.69)	(18,097,759.00)
<b>TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)</b>		<b>\$4,090,310.25</b>	<b>\$2,968,853.76</b>

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

## CRAWFORD COUNTY, KANSAS

Summary of Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Favorable (Unfavorable)
<b>GOVERNMENTAL FUNDS</b>					
General	\$7,352,101.00	\$125,364.57	\$7,477,465.57	\$7,016,544.95	\$460,920.62
<b>Special Revenue Funds</b>					
Extension Council	252,696.00	-	252,696.00	252,696.00	-
Appraiser's	547,745.00	-	547,745.00	496,328.79	51,416.21
County Ambulance	1,384,750.00	-	1,384,750.00	1,314,193.09	70,556.91
Register of Deeds Technology	138,283.00	-	138,283.00	77,271.29	61,011.71
County Fair Association	11,328.00	-	11,328.00	9,809.24	1,518.76
County Fairground Maint	5,758.00	-	5,758.00	5,204.86	553.14
County Fair Awards	10,140.00	-	10,140.00	8,489.75	1,650.25
County Health	1,177,342.00	-	1,177,342.00	1,054,213.92	123,128.08
Noxious Weed	57,612.00	-	57,612.00	55,830.06	1,781.94
Road and Bridge	2,944,221.00	574,931.21	3,519,152.21	3,029,020.66	490,131.55
Soil Conservation	33,912.00	-	33,912.00	33,912.00	-
Elderly	153,281.00	-	153,281.00	149,100.00	4,181.00
Election	330,000.00	-	330,000.00	300,015.05	29,984.95
Emergency Telephone Tax	190,850.00	-	190,850.00	125,197.54	65,652.46
Wireless Telephone Tax	131,000.00	-	131,000.00	54,983.86	76,016.14
Employee Benefit	2,640,000.00	-	2,640,000.00	2,616,377.67	23,622.33
Historical Society	25,395.00	-	25,395.00	25,395.00	-
Mental Health	554,151.00	-	554,151.00	536,947.50	17,203.50
Mental Retardation	143,500.00	-	143,500.00	143,500.00	-
Special Alcohol Program	30,930.00	-	30,930.00	20,791.98	10,138.02
Special Parks and Recreation	14,110.00	-	14,110.00	9,899.13	4,210.87
Tourism and Convention	98,966.00	-	98,966.00	117,995.14	(19,029.14)
<b>Debt Service Funds</b>					
Bond and Interest	1,302,920.00	-	1,302,920.00	1,202,920.00	100,000.00
<b>COMPONENT UNITS</b>					
Fire District #1	160,000.00	-	160,000.00	155,060.53	4,939.47
Fire District #2	90,742.00	-	90,742.00	86,050.71	4,691.29
Fire District #3	41,145.00	89,490.00	130,635.00	130,652.96	(17.96)
Fire District #4	53,388.00	-	53,388.00	53,089.65	298.35
Sewer District #1	17,185.00	-	17,185.00	4,671.20	12,513.80
Sewer District #2	63,521.00	-	63,521.00	23,521.25	39,999.75
Sewer District #4	787,512.00	-	787,512.00	733,860.70	53,651.30
Sewer District #5	867,180.00	-	867,180.00	1,461.86	865,718.14
Grant Totals	<u>\$21,611,664.00</u>				

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

**CRAWFORD COUNTY, KANSAS**  
**GENERAL FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$2,668,816.27	\$2,631,394.00	\$37,422.27
Motor vehicle tax	412,088.12	401,481.00	10,607.12
Delinquent tax collections	80,244.57	62,000.00	18,244.57
Interest and fees on taxes	182,383.49	132,000.00	50,383.49
Intergovernmental			
Machinery and Equipment tax	23,967.47	45,000.00	(21,032.53)
Sales and Use tax	2,126,968.57	1,942,000.00	184,968.57
Alcohol liquor tax	8,880.91	8,000.00	880.91
Severance tax	1,068.45	300.00	768.45
Emergency Preparedness-Federal	36,157.88	-	36,157.88
Emergency Preparedness-State	9,025.00	-	9,025.00
State aid - Coroner	4,195.61	-	4,195.61
State aid - Health and Environment	1,186.75	-	1,186.75
Federal aid - KDOT - Sheriff	5,208.84	-	5,208.84
Federal aid - KBI - Sheriff	34,717.15	-	34,717.15
Licenses and Permits	10,041.68	1,200.00	8,841.68
Charges for Services			
Mortgage registration fees	354,039.64	339,000.00	15,039.64
Recording fees	65,038.20	105,000.00	(39,961.80)
Vehicle Inspection fees	28,080.00	27,000.00	1,080.00
Insufficient funds checks fees	26,182.85	30,000.00	(3,817.15)
District Court fees	40,634.39	41,000.00	(365.61)
Other fees	26,618.72	32,000.00	(5,381.28)
Use of Money and Property			
Interest earned	259,359.92	460,000.00	(200,640.08)
Landfill fees	285,603.76	250,000.00	35,603.76
Rental income	66,140.00	60,000.00	6,140.00
Other			
Reimbursements from -			
Correctional center	269,590.49	200,000.00	69,590.49
Other Reimbursements	-	-	-
Miscellaneous	55,882.52	584,725.00	(528,842.48)
<b>Total Cash Receipts</b>	<b>7,082,121.25</b>	<b>\$7,352,100.00</b>	<b>(\$269,978.75)</b>

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

**CRAWFORD COUNTY, KANSAS**  
**GENERAL FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Expenditures			
County Commissioners	\$87,879.54	\$91,588.00	\$3,708.46
Fiscal Clerk	104,100.59	110,208.00	6,107.41
County Clerk	208,038.77	255,449.00	47,410.23
County Treasurer	327,103.57	366,500.00	39,396.43
Register of Deeds	157,774.44	180,960.00	23,185.56
County Attorney	449,275.77	427,242.00	(22,033.77)
District Court	344,197.86	350,413.00	6,215.14
Sheriff	1,756,983.73	1,746,353.00	(10,630.73)
Jail	1,518,515.14	1,600,620.00	82,104.86
Courthouse General	365,704.61	387,580.00	21,875.39
Coroner	80,028.55	97,512.00	17,483.45
Other	387,005.64	272,400.00	(114,605.64)
Civil Defense	13,997.40	15,131.00	1,133.60
Zoning	70,162.19	74,219.00	4,056.81
Landfill	22,715.58	30,000.00	7,284.42
Workmen's Compensation and Liability	96,627.00	180,000.00	83,373.00
Computer	130,725.91	135,786.00	5,060.09
Special Projects	66,512.00	72,000.00	5,488.00
County Counselor	110,658.95	114,876.00	4,217.05
Department of Youth Services	255,000.00	340,000.00	85,000.00
Court Security	273,255.81	260,174.00	(13,081.81)
GIS	147,559.88	203,090.00	55,530.12
Capital Murder Trial	42,722.02	40,000.00	(2,722.02)
Subtotal Certified Budget		7,352,101.00	
Adjustments for Qualifying Budget Credits			
Grants	-	55,774.08	55,774.08
Reimbursed expenses	-	69,590.49	69,590.49
Total Expenditures	7,016,544.95	\$7,477,465.57	\$460,920.62
Receipts Over (Under) Expenditures	65,576.30		
Unencumbered Cash, Beginning	20,692.06		
Unencumbered Cash, Ending	\$86,268.36		

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

**CRAWFORD COUNTY, KANSAS**  
**EXTENSION COUNCIL FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$215,768.35	\$213,109.00	\$2,659.35
Motor vehicle tax	34,423.59	34,587.00	(163.41)
Delinquent tax collections	6,253.39	5,000.00	1,253.39
Intergovernmental			
Machinery and Equipment tax	1,937.71	-	1,937.71
<b>Total Cash Receipts</b>	<u>258,383.04</u>	<u>\$252,696.00</u>	<u>\$5,687.04</u>
Expenditures			
Appropriation to the County Extension Council	<u>252,696.00</u>	<u>\$252,696.00</u>	<u>-</u>
<b>Total Expenditures</b>	<u>252,696.00</u>	<u>\$252,696.00</u>	<u>-</u>
Receipts Over (Under) Expenditures	5,687.04		
Unencumbered Cash, Beginning	<u>5,513.18</u>		
Unencumbered Cash, Ending	<u>\$11,200.22</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**APPRAISER'S FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$447,503.04	\$441,046.00	\$6,457.04
Motor vehicle tax	74,302.59	72,477.00	1,825.59
Delinquent tax collections	13,701.20	11,987.00	1,714.20
Intergovernmental			
Machinery and Equipment tax	4,018.80	-	4,018.80
Charges for Services	9,073.38	8,000.00	1,073.38
<b>Total Cash Receipts</b>	<b>548,599.01</b>	<b>\$533,510.00</b>	<b>\$15,089.01</b>
Expenditures			
General Government	496,328.79	\$547,745.00	\$51,416.21
<b>Total Expenditures</b>	<b>496,328.79</b>	<b>\$547,745.00</b>	<b>\$51,416.21</b>
Receipts Over (Under) Expenditures	52,270.22		
Unencumbered Cash, Beginning	11,563.94		
Unencumbered Cash, Ending	<u>\$63,834.16</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**COUNTY AMBULANCE FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$364,254.09	\$359,246.00	\$5,008.09
Motor vehicle tax	57,781.17	65,925.00	(8,143.83)
Delinquent tax collections	9,394.30	7,100.00	2,294.30
Intergovernmental			
Machinery and Equipment tax	3,271.19	-	3,271.19
Charges for Services	967,774.70	870,000.00	97,774.70
Other			
Reimbursements	235.94	-	235.94
<b>Total Cash Receipts</b>	<u>1,402,711.39</u>	<u>\$1,302,271.00</u>	<u>\$100,440.39</u>
Expenditures			
Public Safety	1,314,193.09	\$1,384,750.00	\$70,556.91
<b>Total Expenditures</b>	<u>1,314,193.09</u>	<u>\$1,384,750.00</u>	<u>\$70,556.91</u>
Receipts Over (Under) Expenditures	88,518.30		
Unencumbered Cash, Beginning	129,908.45		
Unencumbered Cash, Ending	<u>\$218,426.75</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**COMMUNITY CORRECTIONS FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Intergovernmental	
State Grant	\$440,061.96
Charges for Services	3,560.58
	<u>443,622.54</u>
Total Cash Receipts	
Expenditures	
Public Safety	471,099.53
	<u>471,099.53</u>
Total Expenditures	
Receipts Over (Under) Expenditures	(27,476.99)
Unencumbered Cash, Beginning	<u>98,123.90</u>
Unencumbered Cash, Ending	<u><u>\$70,646.91</u></u>

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

**CRAWFORD COUNTY, KANSAS**  
**COUNTY ATTORNEY TRAINING FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	Current Year Actual
Cash Receipts	
Charges for Services	
PATF Fees	\$2,023.00
Total Cash Receipts	2,023.00
Expenditures	
Public Safety	2,076.95
Total Expenditures	2,076.95
Receipts Over (Under) Expenditures	(53.95)
Unencumbered Cash, Beginning	174.50
Unencumbered Cash, Ending	\$120.55

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

**CRAWFORD COUNTY, KANSAS**  
**REGISTER OF DEEDS TECHNOLOGY FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Fees for Services	\$39,140.00	\$54,000.00	(\$14,860.00)
Use of Money and Property			-
Interest earned	2,083.42	-	2,083.42
Total Cash Receipts	<u>41,223.42</u>	<u>\$54,000.00</u>	<u>(\$12,776.58)</u>
Expenditures			
General Government	42,271.29	\$138,283.00	\$96,011.71
Operating Transfer to Land Records Technology Fund	<u>35,000.00</u>	-	<u>(35,000.00)</u>
Total Expenditures	<u>77,271.29</u>	<u>\$138,283.00</u>	<u>\$61,011.71</u>
Receipts Over (Under) Expenditures	(36,047.87)		
Unencumbered Cash, Beginning	<u>110,722.87</u>		
Unencumbered Cash, Ending	<u>\$74,675.00</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**LAND RECORDS TECHNOLOGY FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Operating Transfer from Register of Deeds Technology Fund	<u>\$35,000.00</u>
Total Cash Receipts	<u>35,000.00</u>
Expenditures	
General Government	<u>2,774.00</u>
Total Expenditures	<u>2,774.00</u>
Receipts Over (Under) Expenditures	32,226.00
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$32,226.00</u></u>

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

**CRAWFORD COUNTY, KANSAS**  
**COUNTY FAIR ASSOCIATION FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$9,351.52	\$9,279.00	\$72.52
Motor vehicle tax	1,552.34	1,551.00	1.34
Delinquent tax collections	281.49	200.00	81.49
Intergovernmental			
Machinery and Equipment tax	83.99	-	83.99
<b>Total Cash Receipts</b>	<u>11,269.34</u>	<u>\$11,030.00</u>	<u>\$239.34</u>
Expenditures			
Appropriation to the County Fair Treasurer	9,809.24	\$11,328.00	\$1,518.76
<b>Total Expenditures</b>	<u>9,809.24</u>	<u>\$11,328.00</u>	<u>\$1,518.76</u>
Receipts Over (Under) Expenditures	1,460.10		
Unencumbered Cash, Beginning	489.78		
Unencumbered Cash, Ending	<u>\$1,949.88</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**COUNTY FAIRGROUND MAINTENANCE FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$5,017.83	\$4,868.00	\$149.83
Motor vehicle tax	806.16	790.00	16.16
Delinquent tax collections	150.13	100.00	50.13
Intergovernmental			
Machinery and Equipment tax	45.06	-	45.06
<b>Total Cash Receipts</b>	<b>6,019.18</b>	<b>\$5,758.00</b>	<b>\$261.18</b>
Expenditures			
Appropriation to the County Fair Treasurer	5,204.86	\$5,758.00	\$553.14
<b>Total Expenditures</b>	<b>5,204.86</b>	<b>\$5,758.00</b>	<b>\$553.14</b>
Receipts Over (Under) Expenditures	814.32		
Unencumbered Cash, Beginning	223.11		
Unencumbered Cash, Ending	<b>\$1,037.43</b>		

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

**CRAWFORD COUNTY, KANSAS**  
**COUNTY FAIR AWARDS FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$8,211.12	\$8,145.00	\$66.12
Motor vehicle tax	1,428.75	1,418.00	10.75
Delinquent tax collections	265.63	200.00	65.63
Intergovernmental			
Machinery and Equipment tax	73.76	-	73.76
<b>Total Cash Receipts</b>	<b>9,979.26</b>	<b>\$9,763.00</b>	<b>\$216.26</b>
Expenditures			
Appropriation to the County Fair Treasurer	8,489.75	\$10,140.00	\$1,650.25
<b>Total Expenditures</b>	<b>8,489.75</b>	<b>\$10,140.00</b>	<b>\$1,650.25</b>
Receipts Over (Under) Expenditures	1,489.51		
Unencumbered Cash, Beginning	257.92		
Unencumbered Cash, Ending	<u>\$1,747.43</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**COUNTY HEALTH FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$426,291.17	\$421,064.00	\$5,227.17
Motor vehicle tax	64,503.28	69,278.00	(4,774.72)
Delinquent tax collections	10,029.95	7,000.00	3,029.95
Intergovernmental			
Machinery and Equipment tax	3,828.30	-	3,828.30
Federal Grants	339,381.75	400,000.00	(60,618.25)
State Grants	120,134.00	160,000.00	(39,866.00)
Charges for Services	98,096.23	100,000.00	(1,903.77)
Other			
Miscellaneous	48,949.45	-	48,949.45
<b>Total Cash Receipts</b>	<u>1,111,214.13</u>	<u>\$1,157,342.00</u>	<u>(\$46,127.87)</u>
Expenditures			
Public Health and Welfare	1,054,213.92	\$1,177,342.00	\$123,128.08
<b>Total Expenditures</b>	<u>1,054,213.92</u>	<u>\$1,177,342.00</u>	<u>\$123,128.08</u>
Receipts Over (Under) Expenditures	57,000.21		
Unencumbered Cash, Beginning	37,236.24		
Unencumbered Cash, Ending	<u>\$94,236.45</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**HEALTH AND FAMILY SERVICES FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	Current Year Actual
Cash Receipts	
Intergovernmental	
Federal Grants	\$28,484.00
State Grants	1,644.00
Charges for Services	32,228.15
	62,356.15
Total Cash Receipts	
Expenditures	
Public Health and Welfare	58,471.57
	58,471.57
Total Expenditures	
Receipts Over (Under) Expenditures	3,884.58
Unencumbered Cash, Beginning	(2,118.80)
	\$1,765.78
Unencumbered Cash, Ending	\$1,765.78

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

**CRAWFORD COUNTY, KANSAS**  
**HEALTH WIC FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	Current Year Actual
Cash Receipts	
Intergovernmental	
Federal Grants	\$65,771.32
Other	
Reimbursements	-
	-
Total Cash Receipts	65,771.32
Expenditures	
Public Health and Welfare	-
	-
Total Expenditures	-
Receipts Over (Under) Expenditures	65,771.32
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	\$65,771.32

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

**CRAWFORD COUNTY, KANSAS**  
**FREE TO KNOW SERVICES FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	Current Year Actual
Cash Receipts	
Charges for Services	\$2,758.57
Other	
Reimbursements	-
Total Cash Receipts	2,758.57
Expenditures	
Public Health and Welfare	-
Total Expenditures	-
Receipts Over (Under) Expenditures	2,758.57
Unencumbered Cash, Beginning	7,504.62
Unencumbered Cash, Ending	\$10,263.19

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

**CRAWFORD COUNTY, KANSAS**  
**FREE TO KNOW FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	Current Year Actual
Cash Receipts	
Intergovernmental	
Grants	\$117,345.40
Charges for Services	830.98
	118,176.38
Total Cash Receipts	
Expenditures	
Public Health and Welfare	115,240.06
	115,240.06
Total Expenditures	
Receipts Over (Under) Expenditures	2,936.32
Unencumbered Cash, Beginning	20,214.13
	23,150.45
Unencumbered Cash, Ending	\$23,150.45

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

**CRAWFORD COUNTY, KANSAS**  
**KANSAS COLPO FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	Current Year Actual
Cash Receipts	
Intergovernmental	
Grants	-
Charges for Services	325.74
	325.74
Total Cash Receipts	325.74
Expenditures	
Public Health and Welfare	-
Subtotal Certified Budget	
Adjustments for Qualifying Budget Credits	
Reimbursements from General Fund	-
	-
Total Expenditures	-
Receipts Over (Under) Expenditures	325.74
Unencumbered Cash, Beginning	2,855.88
Unencumbered Cash, Ending	\$3,181.62

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

**CRAWFORD COUNTY, KANSAS**  
**HERR FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	Current Year Actual
Cash Receipts	
Intergovernmental Grants	-
Total Cash Receipts	-
Expenditures	
Public Health and Welfare	-
Subtotal Certified Budget	
Adjustments for Qualifying Budget Credits	
Reimbursements from General Fund	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	10,285.16
Unencumbered Cash, Ending	\$10,285.16

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

**CRAWFORD COUNTY, KANSAS**  
**EARLY INTERVENTION FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Intergovernmental Grant	-
Total Cash Receipts	-
Expenditures	
Public Health and Welfare	1,752.43
Total Expenditures	1,752.43
Receipts Over (Under) Expenditures	(1,752.43)
Unencumbered Cash, Beginning	12,173.90
Unencumbered Cash, Ending	<u>\$10,421.47</u>

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

**CRAWFORD COUNTY, KANSAS**  
**CASE MANAGEMENT FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	Current Year Actual
Cash Receipts	
Intergovernmental	
Grants - Kansas Department of H & E	\$35,380.00
Charges for Services	164.50
Total Cash Receipts	35,544.50
Expenditures	
Public Safety	41,137.35
Total Expenditures	41,137.35
Receipts Over (Under) Expenditures	(5,592.85)
Unencumbered Cash, Beginning	15,066.73
Unencumbered Cash, Ending	\$9,473.88

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

**CRAWFORD COUNTY, KANSAS**  
**CANCER PREVENTION FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	Current Year Actual
Cash Receipts	
Intergovernmental	
Grants	-
Charges for Services	18,863.41
Total Cash Receipts	18,863.41
Expenditures	
Public Health and Welfare	21,072.69
Total Expenditures	21,072.69
Receipts Over (Under) Expenditures	(2,209.28)
Unencumbered Cash, Beginning	6,189.03
Unencumbered Cash, Ending	\$3,979.75

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

**CRAWFORD COUNTY, KANSAS**  
**NOXIOUS WEED FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$37,178.42	\$38,399.00	(\$1,220.58)
Motor vehicle tax	7,593.54	7,694.00	(100.46)
Delinquent tax collections	1,471.42	1,100.00	371.42
Intergovernmental			
Machinery and Equipment tax	333.90	-	333.90
Other			
Miscellaneous	560.24	-	560.24
Reimbursements from Chemical sales	1,525.87	2,200.00	(674.13)
<b>Total Receipts</b>	<u>48,663.39</u>	<u>\$49,393.00</u>	<u>(\$729.61)</u>
Expenditures			
Public Works	55,830.06	\$57,612.00	\$1,781.94
Subtotal Certified Budget		57,612.00	
Adjustments for Qualifying Budget Credits	-	-	-
<b>Total Expenditures</b>	<u>55,830.06</u>	<u>\$57,612.00</u>	<u>\$1,781.94</u>
Receipts Over (Under) Expenditures	(7,166.67)		
Unencumbered Cash, Beginning	<u>22,501.81</u>		
Unencumbered Cash, Ending	<u>\$15,335.14</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**ROAD AND BRIDGE FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$1,586,086.10	\$1,562,384.00	\$23,702.10
Motor vehicle tax	212,388.52	198,521.00	13,867.52
Delinquent tax collections	42,244.29	32,000.00	10,244.29
Intergovernmental			
Machinery and Equipment tax	14,244.04	-	14,244.04
Special highway aid	958,929.37	1,051,315.00	(92,385.63)
County equalization aid	32,588.61	-	32,588.61
Emergency Preparedness Grant-Fed	507,617.93	-	507,617.93
Emergency Preparedness Grant-State	66,986.39	-	66,986.39
KDOT State Aid	255.17	-	255.17
Charges for Services	9,784.05	20,000.00	(10,215.95)
Other			
Reimbursements	71.72	-	71.72
Miscellaneous	15,288.43	-	15,288.43
Total Cash Receipts	<u>3,446,484.62</u>	<u>\$2,864,220.00</u>	<u>\$582,264.62</u>
Expenditures			
Public Works	3,029,020.66	\$2,944,221.00	(\$84,799.66)
Subtotal Certified Budget		<u>2,944,221.00</u>	
Adjustments for Qualifying Budget Credits			
Grants and Reimbursed expenses	-	574,931.21	574,931.21
Total Expenditures	<u>3,029,020.66</u>	<u>\$3,519,152.21</u>	<u>\$490,131.55</u>
Receipts Over (Under) Expenditures	417,463.96		
Unencumbered Cash, Beginning	<u>132,943.70</u>		
Unencumbered Cash, Ending	<u>\$550,407.66</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**SPECIAL BRIDGE FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	Current Year Actual
Cash Receipts	
Taxes	
Current ad valorem tax	\$269,822.41
Motor vehicle tax	36,670.72
Delinquent tax collections	6,475.62
Intergovernmental	
Machinery and Equipment tax	2,423.18
Charges for Services	2,640.60
Total Cash Receipts	318,032.53
Expenditures	
Public Works	360,413.22
Total Expenditures	360,413.22
Receipts Over (Under) Expenditures	(42,380.69)
Unencumbered Cash, Beginning	142,071.40
Unencumbered Cash, Ending	\$99,690.71

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

**CRAWFORD COUNTY, KANSAS**  
**SOIL CONSERVATION FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$28,738.81	\$28,315.00	\$423.81
Motor vehicle tax	4,840.70	4,797.00	43.70
Delinquent tax collections	909.26	800.00	109.26
Intergovernmental			
Machinery and Equipment tax	258.10	-	258.10
<b>Total Cash Receipts</b>	<u>34,746.87</u>	<u>\$33,912.00</u>	<u>\$834.87</u>
Expenditures			
Appropriation to the Soil Conservation District	33,912.00	\$33,912.00	-
<b>Total Expenditures</b>	<u>33,912.00</u>	<u>\$33,912.00</u>	<u>-</u>
Receipts Over (Under) Expenditures	834.87		
Unencumbered Cash, Beginning	827.89		
Unencumbered Cash, Ending	<u>\$1,662.76</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**DRUG ENFORCEMENT FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year Actual
Cash Receipts	
Intergovernmental Grant	\$676.97
Total Cash Receipts	676.97
Expenditures	
Public Safety	1,437.00
Total Expenditures	1,437.00
Receipts Over (Under) Expenditures	(760.03)
Unencumbered Cash, Beginning	10,327.03
Unencumbered Cash, Ending	\$9,567.00

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

**CRAWFORD COUNTY, KANSAS**  
**DRIVER IMPROVEMENT FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	Current Year Actual
Cash Receipts	
Charges for Services	\$1,525.00
Total Cash Receipts	1,525.00
Expenditures	
Public Safety	1,622.26
Total Expenditures	1,622.26
Receipts Over (Under) Expenditures	(97.26)
Unencumbered Cash, Beginning	6,610.45
Unencumbered Cash, Ending	\$6,513.19

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

**CRAWFORD COUNTY, KANSAS**  
**ELDERLY FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$121,113.26	\$119,341.00	\$1,772.26
Motor vehicle tax	19,333.20	19,500.00	(166.80)
Delinquent tax collections	3,580.44	3,000.00	580.44
Intergovernmental			
Machinery and Equipment tax	1,087.66	-	1,087.66
<b>Total Cash Receipts</b>	<u>145,114.56</u>	<u>\$141,841.00</u>	<u>\$3,273.56</u>
Expenditures			
Programs for the Elderly	149,100.00	\$153,281.00	\$4,181.00
<b>Total Expenditures</b>	<u>149,100.00</u>	<u>\$153,281.00</u>	<u>\$4,181.00</u>
Receipts Over (Under) Expenditures	(3,985.44)		
Unencumbered Cash, Beginning	<u>22,066.42</u>		
Unencumbered Cash, Ending	<u>\$18,080.98</u>		

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

**CRAWFORD COUNTY, KANSAS  
ELECTION FUND**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$286,701.51	\$282,569.00	\$4,132.51
Motor vehicle tax	41,938.51	41,431.00	507.51
Delinquent tax collections	7,241.80	6,000.00	1,241.80
Intergovernmental			
Machinery and Equipment tax	2,574.74	-	2,574.74
<b>Total Cash Receipts</b>	<b>338,456.56</b>	<b>\$330,000.00</b>	<b>\$8,456.56</b>
Expenditures			
General Government	300,015.05	\$330,000.00	\$29,984.95
<b>Total Expenditures</b>	<b>300,015.05</b>	<b>\$330,000.00</b>	<b>\$29,984.95</b>
Receipts Over (Under) Expenditures	38,441.51		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	<u>\$38,441.51</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**EMERGENCY TELEPHONE TAX FUND**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Intergovernmental			
911 telephone tax	\$138,043.05	\$190,279.00	(\$52,235.95)
Total Cash Receipts	138,043.05	\$190,279.00	(\$52,235.95)
Expenditures			
Public Safety	125,197.54	\$190,850.00	\$65,652.46
Total Expenditures	125,197.54	\$190,850.00	\$65,652.46
Receipts Over (Under) Expenditures	12,845.51		
Unencumbered Cash, Beginning	5,727.60		
Unencumbered Cash, Ending	\$18,573.11		

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

**CRAWFORD COUNTY, KANSAS**  
**WIRELESS TELEPHONE TAX FUND**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Intergovernmental			
911 telephone tax	\$62,223.17	\$160,000.00	(\$97,776.83)
Total Cash Receipts	<u>62,223.17</u>	<u>\$160,000.00</u>	<u>(\$97,776.83)</u>
Expenditures			
Public Safety	54,983.86	\$131,000.00	\$76,016.14
Total Expenditures	<u>54,983.86</u>	<u>\$131,000.00</u>	<u>\$76,016.14</u>
Receipts Over (Under) Expenditures	7,239.31		
Unencumbered Cash, Beginning	<u>6,195.28</u>		
Unencumbered Cash, Ending	<u>\$13,434.59</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**EMPLOYEE BENEFIT FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$1,859,615.97	\$1,823,566.00	\$36,049.97
Motor vehicle tax	409,037.89	423,878.00	(14,840.11)
Delinquent tax collections	71,544.96	50,000.00	21,544.96
Intergovernmental			
Machinery and Equipment tax	16,699.99	-	16,699.99
Other			
Reimbursements for employees' contributions	-	30,000.00	(30,000.00)
<b>Total Cash Receipts</b>	<u>2,356,898.81</u>	<u>\$2,327,444.00</u>	<u>\$29,454.81</u>
Expenditures			
Employee Benefits	2,616,377.67	\$2,640,000.00	\$23,622.33
Subtotal Certified Budget		<u>2,640,000.00</u>	
Adjustments for Qualifying Budget Credits			
Reimbursements	-	-	-
<b>Total Expenditures</b>	<u>2,616,377.67</u>	<u>\$2,640,000.00</u>	<u>\$23,622.33</u>
Receipts Over (Under) Expenditures	(259,478.86)		
Unencumbered Cash, Beginning	<u>346,690.51</u>		
Unencumbered Cash, Ending	<u>\$87,211.65</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**HISTORICAL SOCIETY FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$21,668.13	\$21,294.00	\$374.13
Motor vehicle tax	3,617.01	3,601.00	16.01
Delinquent tax collections	670.97	500.00	170.97
Intergovernmental			
Machinery and Equipment tax	194.60	-	194.60
<b>Total Cash Receipts</b>	<u>26,150.71</u>	<u>\$25,395.00</u>	<u>\$755.71</u>
Expenditures			
Appropriation to the Historical Society	25,395.00	\$25,395.00	-
<b>Total Expenditures</b>	<u>25,395.00</u>	<u>\$25,395.00</u>	<u>-</u>
Receipts Over (Under) Expenditures	755.71		
Unencumbered Cash, Beginning	<u>696.82</u>		
Unencumbered Cash, Ending	<u>\$1,452.53</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**JUVENILE JUSTICE FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Charges for Services	<u>\$100.00</u>
Total Cash Receipts	<u>100.00</u>
Expenditures	
Public Safety	<u>1,395.70</u>
Total Expenditures	<u>1,395.70</u>
Receipts Over (Under) Expenditures	(1,295.70)
Unencumbered Cash, Beginning	<u>2,974.22</u>
Unencumbered Cash, Ending	<u><u>\$1,678.52</u></u>

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

**CRAWFORD COUNTY, KANSAS**  
**PREVENTION SERVICES FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

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

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

**CRAWFORD COUNTY, KANSAS**  
**CRAWFORD COUNTY TEEN COURT FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Charges for Services	<u>\$330.00</u>
Total Cash Receipts	<u>330.00</u>
Expenditures	
Public Health and Welfare	<u>600.62</u>
Total Expenditures	<u>600.62</u>
Receipts Over (Under) Expenditures	(270.62)
Unencumbered Cash, Beginning	<u>2,343.02</u>
Unencumbered Cash, Ending	<u><u>\$2,072.40</u></u>

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

**CRAWFORD COUNTY, KANSAS**  
**FISCAL CLERK JJA FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Intergovernmental	
Grant	\$61,266.26
Other	
Reimbursements	-
	<u>61,266.26</u>
Total Cash Receipts	
Expenditures	
Public Safety	58,552.63
	<u>58,552.63</u>
Total Expenditures	
Receipts Over (Under) Expenditures	2,713.63
Unencumbered Cash, Beginning	<u>1,359.97</u>
Unencumbered Cash, Ending	<u><u>\$4,073.60</u></u>

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

**CRAWFORD COUNTY, KANSAS**  
**JUVENILE JUSTICE INCENTIVE FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	Current Year Actual
Cash Receipts	
Intergovernmental	
Grant	\$2,291.50
Other	
Reimbursements	509.00
Total Cash Receipts	2,800.50
Expenditures	
Public Safety	2,886.62
Total Expenditures	2,886.62
Receipts Over (Under) Expenditures	(86.12)
Unencumbered Cash, Beginning	2,161.65
Unencumbered Cash, Ending	\$2,075.53

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

**CRAWFORD COUNTY, KANSAS**  
**JUVENILE JUSTICE RJA JUDICIAL FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	Current Year Actual
Cash Receipts	
Intergovernmental	
Grant	\$397,316.78
Other	
Reimbursements	277.05
	397,593.83
Total Cash Receipts	
Expenditures	
Public Safety	354,248.03
	354,248.03
Total Expenditures	
Receipts Over (Under) Expenditures	43,345.80
Unencumbered Cash, Beginning	(6,224.91)
	\$37,120.89
Unencumbered Cash, Ending	

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

**CRAWFORD COUNTY, KANSAS**  
**JUVENILE JUSTICE JIAS FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Intergovernmental	
Grant	-
Other	
Reimbursements	-
Total Cash Receipts	<u>-</u>
Expenditures	
Public Safety	<u>2,601.49</u>
Total Expenditures	<u>2,601.49</u>
Receipts Over (Under) Expenditures	(2,601.49)
Unencumbered Cash, Beginning	<u>5,579.03</u>
Unencumbered Cash, Ending	<u><u>\$2,977.54</u></u>

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

**CRAWFORD COUNTY, KANSAS**  
**LOCAL ENVIRONMENTAL PROTECTION FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	Current Year Actual
Cash Receipts	
Intergovernmental	
State Grant	\$21,033.00
Other	
Reimbursements	2,103.00
Total Cash Receipts	23,136.00
Expenditures	
Public Health and Welfare	22,675.97
Total Expenditures	22,675.97
Receipts Over (Under) Expenditures	460.03
Unencumbered Cash, Beginning	10,827.05
Unencumbered Cash, Ending	\$11,287.08

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

**CRAWFORD COUNTY, KANSAS**  
**MENTAL HEALTH FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$442,030.66	\$435,191.00	\$6,839.66
Motor vehicle tax	76,825.31	76,960.00	(134.69)
Delinquent tax collections	14,121.90	12,000.00	2,121.90
Intergovernmental			
Machinery and Equipment tax	3,969.63	-	3,969.63
Other			
Reimbursements	-	30,000.00	(30,000.00)
<b>Total Cash Receipts</b>	<u>536,947.50</u>	<u>\$554,151.00</u>	<u>(\$17,203.50)</u>
Expenditures			
Public Health and Welfare			
Appropriation to Mental Health Board	536,947.50	\$554,151.00	\$17,203.50
<b>Total Expenditures</b>	<u>536,947.50</u>	<u>\$554,151.00</u>	<u>\$17,203.50</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	-		

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

**CRAWFORD COUNTY, KANSAS**  
**MENTAL RETARDATION FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$121,797.61	\$120,145.00	\$1,652.61
Motor vehicle tax	20,573.28	20,355.00	218.28
Delinquent tax collections	3,861.24	3,000.00	861.24
Intergovernmental			
Machinery and Equipment tax	1,093.80	-	1,093.80
<b>Total Cash Receipts</b>	<u>147,325.93</u>	<u>\$143,500.00</u>	<u>\$3,825.93</u>
Expenditures			
Public Health and Welfare			
Appropriation to Mental Retardation Center	143,500.00	\$143,500.00	-
<b>Total Expenditures</b>	<u>143,500.00</u>	<u>\$143,500.00</u>	<u>-</u>
Receipts Over (Under) Expenditures	3,825.93		
Unencumbered Cash, Beginning	<u>3,168.62</u>		
Unencumbered Cash, Ending	<u>\$6,994.55</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**CRISIS RESOURCE CENTER FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	Current Year Actual
Cash Receipts	
Intergovernmental	
Grant	\$2,125.32
Other	
Reimbursements	-
Total Cash Receipts	2,125.32
 Expenditures	
Public Health and Welfare	4,797.88
Total Expenditures	4,797.88
Receipts Over (Under) Expenditures	(2,672.56)
Unencumbered Cash, Beginning	2,947.56
Unencumbered Cash, Ending	\$275.00

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

**CRAWFORD COUNTY, KANSAS**  
**SPECIAL ALCOHOL PROGRAM FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Intergovernmental			
Local alcoholic liquor tax	<u>\$18,578.87</u>	<u>\$30,930.00</u>	<u>(\$12,351.13)</u>
Total Cash Receipts	<u>18,578.87</u>	<u>\$30,930.00</u>	<u>(\$12,351.13)</u>
Expenditures			
Public Health and Welfare	<u>20,791.98</u>	<u>\$30,930.00</u>	<u>\$10,138.02</u>
Total Expenditures	<u>20,791.98</u>	<u>\$30,930.00</u>	<u>\$10,138.02</u>
Receipts Over (Under) Expenditures	(2,213.11)		
Unencumbered Cash, Beginning	<u>16,302.59</u>		
Unencumbered Cash, Ending	<u>\$14,089.48</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**SPECIAL PARKS AND RECREATION FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Intergovernmental			
Local alcoholic liquor tax	\$8,880.91	\$14,110.00	(\$5,229.09)
Total Cash Receipts	<u>8,880.91</u>	<u>\$14,110.00</u>	<u>(\$5,229.09)</u>
Expenditures			
Culture and Recreation	9,899.13	\$14,110.00	\$4,210.87
Total Expenditures	<u>9,899.13</u>	<u>\$14,110.00</u>	<u>\$4,210.87</u>
Receipts Over (Under) Expenditures	(1,018.22)		
Unencumbered Cash, Beginning	<u>3,825.69</u>		
Unencumbered Cash, Ending	<u><u>\$2,807.47</u></u>		

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

**CRAWFORD COUNTY, KANSAS**  
**TOURISM AND CONVENTION FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Intergovernmental			
Transient Guest tax	\$186,023.75	\$88,555.00	\$97,468.75
Total Cash Receipts	<u>186,023.75</u>	<u>\$88,555.00</u>	<u>\$97,468.75</u>
Expenditures			
Tourism and Convention Promotion	117,995.14	\$98,966.00	(\$19,029.14)
Total Expenditures	<u>117,995.14</u>	<u>\$98,966.00</u>	<u>(\$19,029.14)</u>
Receipts Over (Under) Expenditures	68,028.61		
Unencumbered Cash, Beginning	<u>12,978.40</u>		
Unencumbered Cash, Ending	<u>\$81,007.01</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**VIOLENCE AGAINST WOMEN FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	Current Year Actual
Cash Receipts	
Intergovernmental	
Federal Grant	\$88,078.00
State Grant	15,142.00
Emergency Shelter Federal Grant	8,657.44
Other	
Reimbursements	2,086.56
Total Cash Receipts	113,964.00
Expenditures	
Public Safety	113,964.00
Total Expenditures	113,964.00
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	-

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

**CRAWFORD COUNTY, KANSAS**  
**DRUG ENDANGERED CHILDREN FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

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

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

**CRAWFORD COUNTY, KANSAS**  
**BOND AND INTEREST FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
<b>Cash Receipts</b>			
<b>Taxes</b>			
Current ad valorem tax	\$1,091,363.29	\$1,075,262.00	\$16,101.29
Motor vehicle tax	103,022.99	98,253.00	4,769.99
Delinquent tax collections	18,905.11	17,000.00	1,905.11
<b>Intergovernmental</b>			
Machinery and Equipment tax	9,801.23	-	9,801.23
<b>Total Cash Receipts</b>	<u>1,223,092.62</u>	<u>\$1,190,515.00</u>	<u>\$32,577.62</u>
<b>Expenditures</b>			
<b>Debt Service</b>			
Principal	910,000.00	\$910,000.00	-
Interest	292,920.00	292,920.00	-
Other	-	100,000.00	100,000.00
<b>Total Expenditures</b>	<u>1,202,920.00</u>	<u>\$1,302,920.00</u>	<u>\$100,000.00</u>
Receipts Over (Under) Expenditures	20,172.62		
Unencumbered Cash, Beginning	<u>125,629.16</u>		
Unencumbered Cash, Ending	<u>\$145,801.78</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**1999 BRIDGE PROJECT FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	Current Year Actual
Cash Receipts	
Other	
Miscellaneous	-
Total Cash Receipts	-
Expenditures	
Public Works	
Capital Outlay	5,670.10
Total Expenditures	5,670.10
Receipts Over (Under) Expenditures	(5,670.10)
Prior Year Canceled Encumbrances	-
Unencumbered Cash, Beginning	6,551.44
Unencumbered Cash, Ending	\$881.34

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

**CRAWFORD COUNTY, KANSAS**  
**RISK MANAGEMENT FUND**  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2008

	<u>Current Year Actual</u>
Cash Receipts	
Use of Money and Property	
Interest earned	\$12,150.92
Other	
Blue Cross Blue Shield Premiums	<u>2,374,348.57</u>
Total Cash Receipts	<u>2,386,499.49</u>
Expenditures	
General Government	<u>2,779,862.18</u>
Total Expenditures	<u>2,779,862.18</u>
Receipts Over (Under) Expenditures	(393,362.69)
Unencumbered Cash, Beginning	<u>569,375.90</u>
Unencumbered Cash, Ending	<u><u>\$176,013.21</u></u>

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

**CRAWFORD COUNTY, KANSAS**  
**FIRE DISTRICT #1 FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$121,337.89	\$122,343.00	(\$1,005.11)
Motor vehicle tax	29,438.62	32,394.00	(2,955.38)
Delinquent tax collections	3,261.50	2,700.00	561.50
Intergovernmental			
Machinery and Equipment tax	117.87	-	117.87
Other			
Miscellaneous	5.00	-	5.00
<b>Total Cash Receipts</b>	<b>154,160.88</b>	<b>\$157,437.00</b>	<b>(\$3,276.12)</b>
Expenditures			
Public Safety	80,429.92	\$160,000.00	\$79,570.08
Debt Service on Lease Purchases	74,630.61	-	(74,630.61)
<b>Total Expenditures</b>	<b>155,060.53</b>	<b>\$160,000.00</b>	<b>\$4,939.47</b>
Receipts Over (Under) Expenditures	(899.65)		
Unencumbered Cash, Beginning	13,719.08		
Unencumbered Cash, Ending	<u>\$12,819.43</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**FIRE DISTRICT #2 FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$63,728.95	\$63,897.00	(\$168.05)
Motor vehicle tax	19,895.50	19,201.00	694.50
Delinquent tax collections	2,049.73	1,200.00	849.73
Intergovernmental			
Machinery and Equipment tax	159.86	-	159.86
<b>Total Cash Receipts</b>	<b>85,834.04</b>	<b>\$84,298.00</b>	<b>\$1,536.04</b>
Expenditures			
Public Safety	86,050.71	\$90,742.00	\$4,691.29
<b>Total Expenditures</b>	<b>86,050.71</b>	<b>\$90,742.00</b>	<b>\$4,691.29</b>
Receipts Over (Under) Expenditures	(216.67)		
Unencumbered Cash, Beginning	22,212.22		
Unencumbered Cash, Ending	<u>\$21,995.55</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**FIRE DISTRICT #3 FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$35,213.29	\$34,960.00	\$253.29
Motor vehicle tax	5,976.88	5,785.00	191.88
Delinquent tax collections	769.82	400.00	369.82
Intergovernmental			
Machinery and Equipment tax	48.36	-	48.36
Grants	89,490.00	-	89,490.00
<b>Total Cash Receipts</b>	<u>131,498.35</u>	<u>\$41,145.00</u>	<u>\$90,353.35</u>
Expenditures			
Public Safety	116,079.87	\$41,145.00	(\$74,934.87)
Debt Service on Lease Purchases	14,573.09	-	(14,573.09)
Subtotal Certified Budget		<u>41,145.00</u>	
Adjustments for Qualifying Budget Credits			
Reimbursements from General Fund	-	89,490.00	89,490.00
<b>Total Expenditures</b>	<u>130,652.96</u>	<u>\$130,635.00</u>	<u>(\$17.96)</u>
Receipts Over (Under) Expenditures	845.39		
Unencumbered Cash, Beginning	<u>(476.48)</u>		
Unencumbered Cash, Ending	<u>\$368.91</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**FIRE DISTRICT #4 FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current ad valorem tax	\$36,210.07	\$37,091.00	(\$880.93)
Motor vehicle tax	10,301.96	10,547.00	(245.04)
Delinquent tax collections	423.86	348.00	75.86
Intergovernmental			
Machinery and Equipment tax	100.69	-	100.69
Other			
Miscellaneous	3,143.59	3,285.00	(141.41)
<b>Total Cash Receipts</b>	<b>50,180.17</b>	<b>\$51,271.00</b>	<b>(\$1,090.83)</b>
Expenditures			
Public Safety	36,180.45	\$53,388.00	\$17,207.55
Debt Service on Lease Purchases	16,909.20	-	(16,909.20)
<b>Total Expenditures</b>	<b>53,089.65</b>	<b>\$53,388.00</b>	<b>\$298.35</b>
Receipts Over (Under) Expenditures	(2,909.48)		
Unencumbered Cash, Beginning	3,076.33		
Unencumbered Cash, Ending	\$166.85		

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

**CRAWFORD COUNTY, KANSAS**  
**SEWER DISTRICT #1 FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current taxes - special assessments	\$7,506.80	\$8,100.00	(\$593.20)
Delinquent tax collections	167.92	-	167.92
<b>Total Cash Receipts</b>	<u>7,674.72</u>	<u>\$8,100.00</u>	<u>(\$425.28)</u>
Expenditures			
Public Health and Welfare	-	\$12,510.00	\$12,510.00
Debt Service on Bonds	4,671.20	4,675.00	3.80
<b>Total Expenditures</b>	<u>4,671.20</u>	<u>\$17,185.00</u>	<u>\$12,513.80</u>
Receipts Over (Under) Expenditures	3,003.52		
Unencumbered Cash, Beginning	<u>17,086.64</u>		
Unencumbered Cash, Ending	<u><u>\$20,090.16</u></u>		

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

**CRAWFORD COUNTY, KANSAS**  
**SEWER DISTRICT #2 FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Current taxes - special assessments	\$24,276.00	\$24,000.00	\$276.00
Charges for Services	25,830.00	20,000.00	5,830.00
Other			
Miscellaneous	1.70	-	1.70
<b>Total Cash Receipts</b>	<b>50,107.70</b>	<b>\$44,000.00</b>	<b>\$6,107.70</b>
Expenditures			
Public Health and Welfare	31,984.10	\$39,996.00	\$8,011.90
Debt Service on Bonds	23,521.25	23,525.00	3.75
<b>Total Expenditures</b>	<b>55,505.35</b>	<b>\$63,521.00</b>	<b>\$8,015.65</b>
Receipts Over (Under) Expenditures	(5,397.65)		
Unencumbered Cash, Beginning	27,434.75		
Unencumbered Cash, Ending	\$22,037.10		

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

**CRAWFORD COUNTY, KANSAS**  
**SEWER DISTRICT #4 FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Prepaid Special Assessments	\$103,702.49	\$118,396.00	(\$14,693.51)
Intergovernmental			
Grants	-	-	-
Use of Money and Property			
Proceeds from temporary notes			
Principal	723,300.00	627,220.00	96,080.00
Interest	981.02	-	981.02
Charges for Services	14,226.00	16,000.00	(1,774.00)
Other			
Miscellaneous	-	-	-
<b>Total Cash Receipts</b>	<b>842,209.51</b>	<b>\$761,616.00</b>	<b>\$80,593.51</b>
Expenditures			
Public Health and Welfare	16,163.45	\$75,609.00	\$59,445.55
Debt Service			
Principal	691,400.00	711,903.00	20,503.00
Interest	26,297.25	-	(26,297.25)
Other	-	-	-
<b>Total Expenditures</b>	<b>733,860.70</b>	<b>\$787,512.00</b>	<b>\$53,651.30</b>
Receipts Over (Under) Expenditures	108,348.81		
Unencumbered Cash, Beginning	15,409.16		
Unencumbered Cash, Ending	<u>\$123,757.97</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**SEWER DISTRICT #5 FUND**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2008

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes			
Prepaid Special Assessments	\$1,096.55	-	\$1,096.55
Intergovernmental			
Grants	-	635,800.00	(635,800.00)
Use of Money and Property			
Proceeds from temporary note	-	231,300.00	(231,300.00)
<b>Total Cash Receipts</b>	<u>1,096.55</u>	<u>\$867,100.00</u>	<u>(\$866,003.45)</u>
Expenditures			
Public Health and Welfare	1,461.86	\$867,180.00	\$865,718.14
<b>Total Expenditures</b>	<u>1,461.86</u>	<u>\$867,180.00</u>	<u>\$865,718.14</u>
Receipts Over (Under) Expenditures	(365.31)		
Unencumbered Cash, Beginning	<u>1,304.73</u>		
Unencumbered Cash, Ending	<u>\$939.42</u>		

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

**CRAWFORD COUNTY, KANSAS**  
**AGENCY FUNDS**  
Statement of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2008

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Distributable Funds:</b>				
<b>Ad Valorem Taxes:</b>				
Current Taxes	\$15,771,894.53	\$29,741,388.59	\$29,030,802.07	\$16,482,481.05
Current 16 & 20 M Trucks	52,462.00	102,380.76	98,919.14	55,923.62
Delinquent Personal Property	134,916.96	90,612.84	138,373.97	87,155.83
Delinquent Partial Payments	825.63	-	825.63	-
Delinquent 16 & 20 M Trucks	5,941.54	7,337.55	6,238.79	7,040.30
Delinquent Real Estate	748,783.91	806,772.48	840,094.91	715,461.48
Escape Tax	1,971.02	-	1,971.02	-
County Equalization State Aid	-	32,588.61	32,588.61	-
Machinery and Equipment tax	-	352,551.00	352,551.00	-
Foreclosures	26,824.80	5,157.10	-	31,981.90
Homestead Refund	17,859.58	52,066.20	53,020.35	16,905.43
Mineral Tax	-	2,136.90	2,136.90	-
Motor Vehicle Tax	691,440.76	3,736,943.50	3,659,511.52	768,872.74
Neighborhood Revitalization	-	78,698.21	78,698.21	-
Pittsburg TIF Financing	-	275,760.63	275,760.63	-
State Special City and County Street	-	1,069,098.04	1,069,098.04	-
<b>Total Distributable Funds</b>	<u><u>\$17,452,920.73</u></u>	<u><u>\$36,353,492.41</u></u>	<u><u>\$35,640,590.79</u></u>	<u><u>\$18,165,822.35</u></u>
<b>Subdivision Funds:</b>				
State	-	\$419,261.24	\$419,261.24	-
Cities	-	8,532,494.49	8,532,494.49	-
Townships	7,430.95	136,832.12	144,263.07	-
School Districts	201.73	11,922,476.75	11,922,255.47	423.01
Watershed Districts	-	2,796.23	2,796.23	-
Hospital Districts	-	77,037.93	77,037.93	-
SEK Library District	-	138,055.10	138,055.10	-
<b>Total Subdivision Funds</b>	<u><u>\$7,632.68</u></u>	<u><u>\$21,228,953.86</u></u>	<u><u>\$21,236,163.53</u></u>	<u><u>\$423.01</u></u>

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

**CRAWFORD COUNTY, KANSAS**  
**AGENCY FUNDS**  
Statement of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2008

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds				
Bankruptcy	860.25	-	-	860.25
Beneficiary	4,578.00	-	-	4,578.00
Cereal Malt Beverage	250.00	200.00	250.00	200.00
County Coroner	-	14,028.37	14,028.37	-
Jail Commissary Trust	506.82	-	-	506.82
State Election Filing Fee	-	350.00	350.00	-
Fish and Game	-	3,234.15	2,991.65	242.50
Heritage Trust Fund	3,476.55	14,175.90	15,450.51	2,201.94
Local Environment Deposit	3,481.00	5,675.00	5,167.67	3,988.33
Motor Vehicle Driving Records	-	696.00	696.00	-
Motor Vehicle Inspections	-	3,120.00	3,120.00	-
Kansas Drivers License Fees	-	4,850.00	4,850.00	-
Flex Spending	5,481.78	89,970.91	85,726.70	9,725.99
Payroll Clearing Accounts	216,811.38	5,156,935.33	4,916,860.50	456,886.21
Motor Vehicle Special Auto	131,014.81	7,051,602.45	7,060,799.16	121,818.10
Crawford County Law Library	80,835.00	30,616.90	23,952.82	87,499.08
District Court - Girard	85,141.00	475,306.52	394,685.10	165,762.42
District Court - Pittsburg	100,749.00	1,100,542.86	1,096,346.17	104,945.69
County Attorney	4,020.00	-	-	4,020.00
Total Other Agency Funds	<u>\$637,205.59</u>	<u>\$13,951,304.39</u>	<u>\$13,625,274.65</u>	<u>\$963,235.33</u>
<b>GRAND TOTAL - AGENCY FUNDS</b>	<u><u>\$18,097,759.00</u></u>	<u><u>\$71,533,750.66</u></u>	<u><u>\$70,502,028.97</u></u>	<u><u>\$19,129,480.69</u></u>

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

## CRAWFORD COUNTY, KANSAS

### NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2008

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Crawford County, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 also describes how the County's accounting policies differ from U. S. generally accepted accounting policies.

##### Reporting Entity

Crawford County, Kansas (the "County") is a municipal corporation governed by an elected three-member commission. The County was established in 1867. Major services provided by the County include General Government, Public Works/Highways, Public Safety/Sheriff/Court System, Sanitation, Health and Social Services, Culture and Recreation, Public Improvements, and Planning and Zoning. Governmental Accounting Standards Board Statement No. 14, "*The Financial Reporting Entity*", is used in determining the financial reporting entity, primary government, and component units for the County. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate.

Component units are generally legally separate entities for which the primary government (the "County") is financially accountable. A primary government is financially accountable for the potential component unit if it appoints a voting majority of the unit's governing board and it is able to impose specific financial burdens and it is able to impose its will upon the potential component unit, or there is a possibility for the potential component unit to provide specific financial benefits or impose specific financial burdens on the primary government. The following paragraphs briefly review each component unit addressed in defining the County's reporting entity. Further information regarding these agencies, their financial statements, and/or operations may be obtained by contacting the agencies directly.

*Blended Component Units.* Blended component units are separate legal entities that meet the component unit criteria described above and whose governing body is the same or substantially the same as the County Commission or the component unit provides services entirely to the County.

Fire Districts and Sewer Districts are separate entities created by state statutes. The governing body of Crawford County, which created the districts, also serve as the districts' governing body. Accordingly, the following separate entities are included in the County's financial statements as blended component units:

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

*Blended Component Units* (Continued)

- Fire District #1
- Fire District #2
- Fire District #3
- Fire District #4
- Sewer District #1
- Sewer District #2
- Sewer District #4
- Sewer District #5

The blended component units have been included in the primary government financial statements of the County.

*Discretely Presented Component Units.* Discretely presented component units are separate legal entities that met the component unit criteria described above but do not meet the criteria for blending. The County has identified the following discretely presented component units:

- The Crawford County Extension Council (CCEC) provides services in such areas as agriculture, home economics, and 4-H class, to all persons in the County. The Council is governed by an elected four-member executive board. Crawford County annually appropriates a significant portion of CCES's operating budget. CCEC is fiscally dependent on the County and should be included in the financial report of Crawford County as a discrete component unit in accordance with generally accepted accounting principles. The financial activity of the CCEC has been excluded from the reporting entity.
- 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.

The County has determined that no other outside agency meets the above criteria and, therefore, no other outside agency should be considered a discretely presented component unit in these financial statements.

*Jointly Governed Organizations.* Jointly Governed Organizations are organized to provide goods or services to the citizens of two or more governments. These organizations are governed by representatives from each of the governments that create the organization. The County has identified the following jointly governed Organizations:

- Crawford County, Kansas is a member of the Southeast Kansas Regional Planning Commission (the "Commission"). The Commission is composed of 12 counties. The Commission is governed by a board composed of one member from each of the twelve participating counties.

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

*Jointly Governed Organizations (Continued)*

- Crawford County, Kansas is a member of the Southeast Kansas Regional Juvenile Detention Center (the “Center”). The Center is composed of 11 counties. The purpose of which was to construct a regional juvenile detention facility. The Center is governed by a Board of Directors. The Board consists of one County Commissioner from each of the eleven counties.

The County has chosen to prepare financial statements including only the primary government, which includes the blended component units but omits discretely presented component units or jointly governed organizations.

**Basis of Presentation - Fund Accounting**

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

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

**GOVERNMENTAL FUND TYPES**

**General Fund** – to account for all unrestricted resources except those required to be accounted for in another fund.

**Special Revenue Funds** – to account for the proceeds of specific revenue sources (other than special assessments of major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

**Debt Service Fund** – to account for the payment of principal and interest on the County’s general obligation bonds and capital leases.

**Capital Project Funds** – to account for capital improvements (except for those financed by proprietary or trust funds) which are financed from the County’s general obligation bond issues, special assessments, certain federal grants and other specific receipts.

**PROPRIETARY FUND TYPES**

These funds account for operations that are organized to be self-supporting through user charges. The funds included in this category are the Enterprise Funds and Internal Service Funds.

**Enterprise Funds** – to account for operations that are financed and operated in a manner similar to private business enterprises, where the internet is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)  
Proprietary Fund Types (Continued)

Internal Service Funds – to account for the financing of goods or services provided by one department to other departments of the county on a cost-reimbursement basis.

**FIDUCIARY FUND TYPES**

Trust and Agency Funds – to account for cash held in a trustee capacity or as an agency for individuals, private organizations, other governmental units, and/or other funds.

**Basis of Presentation: Statutory Basis of Accounting**

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made. The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for the application of generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

**Departures from Accounting Principles Generally Accepted in the United States of America**

The basis of presentation described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance Sheets that would have shown non-cash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance, encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

The County has chosen to prepare primary government financial statements and exclude discretely presented component units as required by U.S. generally accepted accounting principles.

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

**Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. 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 1.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

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

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.

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

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

**Expenditures Not Subject to Budget**

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

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)  
**Expenditures Not Subject to Budget** (Continued)

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

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

**Cash and Investments**

Cash includes amounts in demand and time deposit checking accounts. The Statutes of the State of Kansas allow Kansas municipalities to invest in savings accounts, certificates of deposit, no fund warrants, temporary notes, repurchase agreements, the Kansas Municipal Investment Pool, and United States Government obligations. As of and during the year ended December 31, 2008, the County's funds were invested in interest bearing money market checking accounts and certificates of deposit, which are acceptable investments in accordance with Kansas Statutes.

**Compensated Absences**

The County's policies regarding vacation and sick pay permit full-time employees to accumulate vacation days with a maximum accumulation of no more than 30 days. Upon termination of employment, employees will be compensated for all accumulated unused vacation leave. At December 31, 2008, the estimated value of accumulated vacation was \$477,821.

Sick leave may be accumulated not to exceed 20 days. Any accumulated sick leave in excess of 20 days will be credited to a Major Medical Leave account for the employee. No employee may accumulate more than 120 days of Major Medical Leave. Employees are not paid for any unused sick leave or Major Medical Leave upon termination of employment. At the end of the year the estimated value of accumulated sick leave and Major Medical Leave was to be \$421,292 and \$824,870.

The County has established a voluntary sick leave pool. Members must donate two (2) days of sick leave per year, until such time that the pool reaches 400 days. Members must agree to donate additional sick leave days if requested. After the year in which 400 or more days are accumulated, donations to the pool will cease (except for the required donation by new members entering or reentering the pool). The days in the pool are allowed based on a decision of a three-member board. At the end of the year there were 1,287 days in the pool with an estimated value of \$223,278.

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

**Compensated Absences (Continued)**

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

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

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

**Pension Plan**

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

**Termination and Post Employment Benefits**

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

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

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

**Sales Taxes**

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

**Property Taxes**

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

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

Property Taxes (Continued)

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

Payments by the State of Kansas

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

Memorandum Only Totals

Totals are marked Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or cash flows in conformity with accounting principles generally accepted in the United States of America.

Comparative Data

Comparative Data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, complete comparative data in each of the statements have not been presented since their inclusion would make the statements unduly complex and difficult to read.

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Kansas Statutes

Statement 2 has been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statements 1 and 2, the County was in apparent compliance with the cash basis and budget laws of Kansas, except as follows:

- Expenditures exceeded the budget in the Tourism and Convention Promotion Fund and Fire District #3 Fund in apparent violation of K.S.A. 79-2935.
- As discussed further in Note 3, securities pledged were not sufficient to cover the County's deposits at one bank in apparent violation of K.S.A. 9-1402.

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

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

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

(Continued)

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

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

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

At December 31, 2008 the County's carrying amount of deposits was \$23,216,778.27 and the bank balance was \$23,447,243.78. Of the bank balance, \$5,885,049.65 was covered by federal depository insurance, \$9,684,323.29 was covered by pledged securities totaling \$9,934,419.12, held in safekeeping in the trust departments of separate banks, \$7,427,870.84 was covered by Federal Home Loan Bank letters of credit and \$450,000.00 at one bank was unsecured.

### 4. **DEFINED BENEFIT PENSION PLAN**

#### Plan Description

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

#### Funding Policy

K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KPERs employer rate established by statute for January 1 to December 31 was 5.93%. The County's employer contribution to KPERs for the year ending December 31, 2008, 2007, and 2006, was \$156,776.74, \$138,556.68, and \$115,675.20, respectively, equal to the statutory required contribution for each year.

**5. SPECIAL TERMINATION BENEFITS**

The County has adopted an early retirement program for eligible employees. The program was offered on a voluntary basis. As compensation for accepting early retirement, the County will pay the cost maintaining the employee's current level of health insurance until the employee reaches the age of 65. The County intends to fund these benefits on a pay-as-go basis. The total amount of benefits paid during the year was approximately \$157,081. The estimated liability for those employees electing to participate in the program at December 31, 2008 is \$661,184.

**6. RISK MANAGEMENT**

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

**Internal Service Fund – Risk Management**

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

This resolution provides for the following:

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

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

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

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

Combined Individual and Aggregate Stop-Loss Provision mean:

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

7. **CONTINGENCIES**

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

8. **LITIGATION**

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

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

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

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

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

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

**10. INTERFUND TRANSFERS**

Operating transfers during the year and the related statutory authority were as follows:

<u>From-Fund</u>	<u>To-Fund</u>	<u>Statutory Authority</u>	<u>Amount</u>
Register of Deeds Technology	Land Technology Fund	19-119	\$ 35,000.00

**11. BUDGET AMENDMENTS**

	<u>Original</u>	<u>Amended</u>
<u>Noxious Weed</u>		
Receipts		
Taxes	\$ 47,193	\$ 47,193
Other	-	2,200
Total Receipts	47,193	49,393
Unencumbered Cash January 1	10,168	10,168
Resources Available	<u>\$ 57,361</u>	<u>\$ 59,561</u>
<u>Expenditures</u>		
Public Works	<u>\$ 55,412</u>	<u>\$ 57,612</u>
<u>Rural Fire District #4 Fund</u>		
Receipts		
Taxes	\$ 47,986	\$ 47,986
Other	250	3,285
Total Receipts	48,236	51,271
Unencumbered Cash January 1	859	3,076
Resources Available	<u>\$ 49,095</u>	<u>\$ 54,347</u>
<u>Expenditures</u>		
Public Safety	<u>\$ 48,353</u>	<u>\$ 53,388</u>

**12. LONG-TERM OBLIGATIONS**

The County has the following long term obligations as disclosed in the following pages.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions New Debt	Reductions/Principal Paid	Balances End of Year	Interest Paid
<u>General Obligation Bonds</u>									
Series 1999A	3.55-4.20%	3-15-1999	\$2,535,000	11-1-2009	\$ 190,000	\$ -	\$ 95,000	\$ 95,000	\$ 7,933
Series 2000A	6.00-6.40%	12-1-2000	1,285,000	11-1-2010	455,000	-	145,000	310,000	20,930
Series 2001A	4.00-4.30%	12-4-2001	2,300,000	11-1-2012	1,635,000	-	240,000	1,395,000	67,145
Series 2003A	3.35-4.10%	9-1-2003	2,440,000	11-1-2014	2,440,000	-	-	2,440,000	92,928
Series 2004A	2.85-3.55%	9-1-2004	3,300,000	11-1-2014	3,300,000	-	430,000	2,870,000	103,985
Subtotal					8,020,000	-	910,000	7,110,000	292,920
Series 1998A Sewer District #1	4.50%	12-15-1998	\$115,000	12-15-2038	35,000	-	3,000	32,000	1,671
Series 2005A Sewer District #2	4.25%	9-28-2005	475,000	9-28-2045	449,000	-	5,000	444,000	18,521
Total General Obligation Bonds					8,504,000	-	918,000	7,586,000	313,112
<u>Temporary Notes</u>									
Series 2007A- Sewer District # 4	6.30%	6-1-2007	569,100	6-1-2008	569,100	-	569,100	-	20,488
Series 2007B- Sewer District # 4	4.75%	11-15-2007	122,300	11-15-2008	122,300	-	122,300	-	5,809
Series 2007C - Sewer District # 5	4.38%	12-15-2007	75,000	12-15-2009	75,000	-	-	75,000	-
Series 2008A- Sewer District # 4	3.60%	5-15-2008	592,100	5-15-2009	-	592,400	-	592,400	-
Series 2008B- Sewer District # 4	4.75%	11-15-2008	131,121	3-1-2009	-	130,900	-	130,900	-
Total Temporary Notes					766,400	723,300	691,400	798,300	26,297
<u>Lease Purchase Agreements</u>									
E911 Communication Equipment	4.15%	10-18-2002	114,033	9-18-2008	19,339	-	19,339	-	404
LT 85 Cab Tractor	3.42%	8-1-2003	45,581	7-7-2007	1,026	-	1,026	-	3
Defibrillators	3.50%	10-24-2003	29,901	9-24-2008	5,342	-	5,342	-	86
Real Estate - Pittsburg, KS	4.15%	1-9-2004	90,000	1-1-2011	42,830	-	13,295	29,535	1,527
2004 Dodge Ram	3.25%	4-16-2004	28,159	4-16-2005	2,489	-	2,489	-	17
Pitney Bowles Postage Machine	3.36%	5-4-2004	12,202	4-1-2009	3,465	-	2,612	853	76
E911 Communication Equipment	3.95%	8-13-2004	76,426	8-13-2009	27,167	-	16,085	11,082	784
2003 Chevrolet Truck	3.00%	1-14-2005	67,279	1-6-2008	1,952	-	1,952	-	5
Ambulance	3.25%	2-14-2005	85,980	2-1-2005	4,995	-	4,995	-	21
2005 Ford F250	3.25%	4-1-2005	23,574	4-1-2008	1,369	-	1,369	-	6
JD Tractor	3.74%	7-1-2005	69,110	7-1-2008	14,053	-	14,053	-	176
IMB E 520	3.85%	7-1-2005	52,809	1-1-2008	1,548	-	1,548	-	5
Pitney Bowles Postage Machine	5.00%	4-30-2005	14,371	4-30-2010	7,023	-	3,017	4,006	283
E911 Communication Equipment	4.13%	9-13-2005	81,733	9-1-2010	46,965	-	16,465	30,499	1,630
Road Graders (2)	4.25%	1-13-2006	291,042	1-13-2011	186,706	-	57,899	128,808	6,816
Crown Victoria's (5)	4.45%	6-2-2006	107,165	6-1-2009	55,367	-	36,500	18,867	1,725
2006 Ambulance	4.60%	8-15-2006	107,340	8-4-2009	61,453	-	61,453	-	1,409

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions New Debt	Reductions/Principal Paid	Balances End of Year	Interest Paid
Chip Spreader	4.67%	9-8-2006	154,173	9-2-2010	108,953	-	38,005	70,948	4,294
2006 Jeep	4.59%	10-24-2006	16,377	11-1-2009	11,166	-	5,455	5,711	399
2006 Dodge Ram	4.54%	10-31-2006	21,534	10-30-2010	11,702	-	5,479	6,223	418
IBM 226	4.60%	12-15-2006	148,900	2-11-2011	121,790	-	28,384	93,406	5,009
2004 Caterpillar Roller	3.99%	12-22-2006	86,699	12-1-2009	61,373	-	28,824	32,549	1,925
Crown Victoria's (2)	4.38%	1-9-2007	27,800	1-9-2010	19,672	-	9,219	10,453	678
Sheriff's Equipment	4.38%	2-16-2007	38,342	3-1-2010	29,272	-	12,655	16,617	1,030
CSEL Project	0.00%	3-1-2007	40,594	2-1-2018	34,886	-	3,458	31,429	-
Dodge Rams (4)	4.29%	3-13-2007	85,111	3-13-2010	62,544	-	28,143	34,401	2,140
ET 3500 Oil Distributor	4.25%	8-3-2007	75,008	9-3-2010	67,136	-	24,292	42,844	2,371
2005 Jeep Grand Cherokee	4.44%	8-31-2007	16,989	9-1-2011	16,015	-	4,014	12,001	630
Mobile Radios	4.50%	9-11-2007	77,979	9-1-2011	75,197	-	18,389	56,808	3,001
Election Equipment	4.94%	9-11-2007	208,886	10-1-2014	206,799	-	25,719	181,080	9,639
Caperpillar Graders (2)	4.70%	12-7-2007	302,708	12-3-2012	302,738	-	55,814	246,924	11,182
2008 GM 2500 Suburban 4x4	3.38%	3-25-2008	30,472	4-1-2013	-	30,472	3,754	26,717	670
Schulte XH100 Mower (1) - Trailers	3.50%	6-17-2008	84,231	8-1-2011	-	84,231	8,929	75,302	944
Ambulance Building	4.50%	7-11-2008	800,000	7-11-2023	-	800,000	15,717	784,283	14,883
2008 Crown Victoria's (3)	3.71%	8-12-2008	76,403	2-23-2010	-	76,403	8,149	68,254	824
Communication Equipment	3.47%	11-25-2008	37,228	1-5-2013	-	37,228	-	37,228	-
<b>Subtotals</b>			<b>1,612,331</b>		<b>1,612,331</b>	<b>1,028,334</b>	<b>583,838</b>	<b>2,056,826</b>	<b>75,008</b>
Building Fire District # 3	5.47%	1-02-2002	64,496	12-2-2011	30,686	-	6,883	23,803	1,533
Baker Township Building Fire Distri	3.95%	2-24-2004	82,599	2-1-2011	13,172	-	13,172	-	287
Fire Truck - Fire District # 3	3.90%	11-19-2004	15,772	11-19-2009	6,679	-	3,275	3,405	202
Fire Truck - Fire District # 4	3.74%	1-11-2005	33,186	1-31-2010	17,392	-	6,763	10,629	590
Fire Truck - Fire District # 3	4.59%	5-11-2006	7,457	4-11-2009	3,451	-	2,567	884	113
Building - Fire District # 4	5.48%	6-2-2006	99,200	6-1-2026	94,917	-	3,037	91,880	5,140
Fire Truck - Fire District # 1	4.59%	10-10-2006	216,265	10-1-2013	184,650	-	28,237	156,413	7,908
Bunker Gear - Fire District # 1	4.25%	11-1-2007	40,358	11-1-2011	39,585	-	8,684	30,901	1,389
1974 Ford C-900 - Fire District # 4	4.90%	11-16-2007	5,000	12-16-2011	4,905	-	1,164	3,741	215
2008 Ford F-350 - Fire District # 1	4.24%	11-30-2007	67,247	12-3-2012	67,247	-	12,312	54,935	2,640
Pumper Truck - Fire District # 4	4.30%	4-17-2008	16,577	7-31-2010	-	16,577	-	16,577	-
2009 Dodge Ram 3500 - Fire District	3.71%	12-5-2008	28,993	5-5-2014	-	28,993	-	28,993	-
PTI-2000 Pumper Truck - Fire Distri	3.91%	12-5-2008	158,667	12-1-2015	-	158,667	-	158,667	-
<b>Total Lease Purchases</b>			<b>2,075,015</b>		<b>2,075,015</b>	<b>1,232,571</b>	<b>669,933</b>	<b>2,637,654</b>	<b>95,026</b>

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions New Debt	Reductions/Principal Paid	Balances End of Year	Interest Paid
<u>Compensated Absences</u>									
Vacation					499,065	-	21,244	477,821	N/A
Sick Pay					413,859	7,433	-	421,292	N/A
Major Medical Sick Pay					827,717	-	2,847	824,870	N/A
Early Retirement Benefits					1,654,413	-	993,229	661,184	N/A
					<u>3,395,054</u>	<u>7,433</u>	<u>1,017,320</u>	<u>2,385,167</u>	
					<u>\$ 14,740,469</u>	<u>\$ 1,240,004</u>	<u>\$ 1,687,253</u>	<u>\$ 5,022,821</u>	<u>\$ 95,026</u>

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

Issue	2009	2010	2011	2012	2013	2014 to 2018	2019 to 2023	2024 to 2028	2029 to 2033	2034 to 2038	2039 to 2043	2044 to 2048	Totals
<b>PRINCIPAL</b>													
<b>General Obligation Bonds</b>													
Series 1999A	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000
Series 2000A	150,000	160,000	-	-	-	-	-	-	-	-	-	-	310,000
Series 2001A	285,000	325,000	370,000	415,000	-	-	-	-	-	-	-	-	1,395,000
Series 2003A	-	170,000	325,000	325,000	785,000	835,000	-	-	-	-	-	-	2,440,000
Series 2004A	440,000	455,000	470,000	485,000	500,000	520,000	-	-	-	-	-	-	2,870,000
Subtotal	970,000	1,110,000	1,165,000	1,225,000	1,285,000	1,355,000	-	-	-	-	-	-	7,110,000
Series 1998A Sewer District #1	3,000	3,000	3,000	3,000	3,000	15,000	2,000	-	-	-	-	-	32,000
Series 2005A Sewer District #2	5,000	5,000	6,000	6,000	6,000	34,000	44,000	52,000	64,000	78,000	99,000	45,000	444,000
Total General Obligation Bonds	978,000	1,118,000	1,174,000	1,234,000	1,294,000	1,404,000	46,000	52,000	64,000	78,000	99,000	45,000	7,586,000
<b>Temporary Notes</b>													
Series 2007C - Sewer District # 5	75,000	-	-	-	-	-	-	-	-	-	-	-	75,000
Series 2008A- Sewer District # 4	592,400	-	-	-	-	-	-	-	-	-	-	-	592,400
Series 2008B- Sewer District # 4	130,900	-	-	-	-	-	-	-	-	-	-	-	130,900
	798,300	-	-	-	-	-	-	-	-	-	-	-	798,300

12. LONG TERM OBLIGATIONS (Continued)

Issue	2009	2010	2011	2012	2013	2014 to 2018	2019 to 2023	2024 to 2028	2029 to 2033	2034 to 2038	2039 to 2043	2044 to 2048	Totals
<b>PRINCIPAL</b>													
<u>Lease Purchase Agreements</u>													
Real Estate - 6115 Joplin, Pittsburg, KS	13,859	14,445	1,231	-	-	-	-	-	-	-	-	-	29,535
Pitney Bowles Postage Machine	853	-	-	-	-	-	-	-	-	-	-	-	853
E911 Communication Equipment	11,082	-	-	-	-	-	-	-	-	-	-	-	11,082
Pitney Bowles Postage Machine	3,172	834	-	-	-	-	-	-	-	-	-	-	4,006
E911 Communication Equipment	17,158	13,341	-	-	-	-	-	-	-	-	-	-	30,499
Road Graders (2)	60,408	63,026	5,374	-	-	-	-	-	-	-	-	-	128,808
Crown Victoria's (5)	18,867	-	-	-	-	-	-	-	-	-	-	-	18,867
Chip Spreader	39,832	31,116	-	-	-	-	-	-	-	-	-	-	70,948
2006 Jeep	5,711	-	-	-	-	-	-	-	-	-	-	-	5,711
2006 Dodge Ram	5,733	490	-	-	-	-	-	-	-	-	-	-	6,223
IBM 226	29,717	31,114	32,575	-	-	-	-	-	-	-	-	-	93,406
2004 Caterpillar Roller	29,995	2,554	-	-	-	-	-	-	-	-	-	-	32,549
Crown Victoria's (2)	9,631	822	-	-	-	-	-	-	-	-	-	-	10,453
Sheriff's Equipment	13,221	3,397	-	-	-	-	-	-	-	-	-	-	16,617
CSEL Project	3,458	3,458	3,458	3,458	3,458	14,140	-	-	-	-	-	-	31,429
Dodge Rams (4)	29,381	5,020	-	-	-	-	-	-	-	-	-	-	34,401
ET 3500 Oil Distributor	25,344	17,500	-	-	-	-	-	-	-	-	-	-	42,844
2005 Jeep Grand Cherokee	4,196	4,386	3,419	-	-	-	-	-	-	-	-	-	12,001
Mobile Radios	19,232	20,113	17,463	-	-	-	-	-	-	-	-	-	56,808
Election Equipment	27,019	28,384	29,819	31,325	32,908	31,625	-	-	-	-	-	-	181,080
Caterpillar Graders (2)	58,023	60,429	62,934	65,538	-	-	-	-	-	-	-	-	246,924
2008 GM 2500 Suburban 4x4	5,823	6,023	6,230	6,444	2,197	-	-	-	-	-	-	-	26,717
Schulte XH100 Mower (1) - Trailers (2)	27,419	28,394	19,488	-	-	-	-	-	-	-	-	-	75,302
Ambulance Building	38,943	40,732	42,604	44,561	46,608	267,193	303,641	-	-	-	-	-	784,283
2008 Crown Victoria's (3)	24,808	25,744	17,701	-	-	-	-	-	-	-	-	-	68,254
Communication Equipment	8,082	9,114	9,435	9,768	829	-	-	-	-	-	-	-	37,228
Subtotals	530,965	410,435	251,732	161,094	86,000	312,958	303,641	-	-	-	-	-	2,056,826
Building Fire District # 3	7,279	7,694	8,131	698	-	-	-	-	-	-	-	-	23,803
Fire Truck - Fire District # 3	3,405	-	-	-	-	-	-	-	-	-	-	-	3,405
Fire Truck - Fire District # 4	7,020	3,609	-	-	-	-	-	-	-	-	-	-	10,629
Fire Truck - Fire District # 3	884	-	-	-	-	-	-	-	-	-	-	-	884
Building - Fire District # 4	3,222	3,403	3,595	3,784	4,009	23,679	31,127	19,061	-	-	-	-	91,880
Fire Truck - Fire District # 1	29,585	30,971	32,423	33,936	29,498	-	-	-	-	-	-	-	156,413
Bunker Gear - Fire District # 1	9,867	10,294	10,740	-	-	-	-	-	-	-	-	-	30,901
1974 Ford C-900 - Fire District # 4	1,223	1,284	1,234	-	-	-	-	-	-	-	-	-	3,741
2008 Ford F-350 - Fire District # 1	12,876	13,432	14,011	14,615	-	-	-	-	-	-	-	-	54,935
Pumper Truck - Fire District # 4	5,292	5,522	5,762	-	-	-	-	-	-	-	-	-	16,577
2009 Dodge Ram 3500 - Fire District # 3	4,819	5,011	5,211	5,418	5,634	2,900	-	-	-	-	-	-	28,993
PTI-2000 Pumper Truck - Fire District # 2	20,270	20,984	21,776	22,598	23,450	24,335	25,254	-	-	-	-	-	158,667
Total Lease Purchases	636,708	512,640	354,616	242,142	148,592	363,873	360,022	19,061	-	-	-	-	2,637,654
<u>Compensated Absences</u>													
Early Retirement Benefits	129,987	128,893	90,549	66,561	59,793	185,401	-	-	-	-	-	-	661,184
<b>TOTAL PRINCIPAL</b>	<b>\$ 2,542,995</b>	<b>\$ 1,759,533</b>	<b>\$ 1,619,165</b>	<b>\$ 1,542,703</b>	<b>\$ 1,502,385</b>	<b>\$ 1,953,274</b>	<b>\$ 406,022</b>	<b>\$ 71,061</b>	<b>\$ 64,000</b>	<b>\$ 78,000</b>	<b>\$ 99,000</b>	<b>\$ 45,000</b>	<b>\$ 11,683,138</b>

12. LONG TERM OBLIGATIONS (Continued)

Issue	2009	2010	2011	2012	2013	2014 to 2018	2019 to 2023	2024 to 2028	2029 to 2033	2034 to 2038	2039 to 2043	2044 to 2048	Totals
<b>INTEREST</b>													
General Obligation Bonds													
Series 1999A	\$ 3,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,610
Series 2000A	14,260	7,360	-	-	-	-	-	-	-	-	-	-	177,020
Series 2001A	57,785	46,385	33,385	17,845	-	-	-	-	-	-	-	-	598,015
Series 2003A	92,928	92,928	87,190	75,003	62,003	32,565	-	-	-	-	-	-	783,610
Series 2004A	91,300	78,760	65,793	51,223	35,460	18,460	-	-	-	-	-	-	1,305,615
Subtotal	260,263	225,433	186,368	144,070	97,463	51,025	-	-	-	-	-	-	2,889,870
Series 1998A Sewer District #1	1,440	1,305	1,170	1,035	900	2,475	45	-	-	-	-	-	1,937,610
Series 2005A Sewer District #2	18,315	18,109	17,903	17,655	17,408	83,078	75,364	65,546	53,914	39,641	21,863	2,805	431,599
Total General Obligation Bonds	280,018	244,846	205,440	162,760	115,770	136,578	75,409	65,546	53,914	39,641	21,863	2,805	8,148,949
Temporary Notes													
Series 2007C - Sewer District # 5	6,563	-	-	-	-	-	-	-	-	-	-	-	6,563
Series 2008A - Sewer District # 4	21,326	-	-	-	-	-	-	-	-	-	-	-	21,326
Series 2008B - Sewer District # 4	3,109	-	-	-	-	-	-	-	-	-	-	-	3,109
	30,998	-	-	-	-	-	-	-	-	-	-	-	30,998

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

Issue	2009	2010	2011	2012	2013	2014 to 2018	2019 to 2023	2024 to 2028	2029 to 2033	2034 to 2038	2039 to 2043	2044 to 2048	Totals
<b>INTEREST</b>													
<b>Lease Purchase Agreements</b>													
Real Estate - 6115 Joplin, Pittsburg, KS	963	378	4	-	-	-	-	-	-	-	-	-	1,345
Pitney Bowles Postage Machine	6	-	-	-	-	-	-	-	-	-	-	-	6
E911 Communication Equipment	165	-	-	-	-	-	-	-	-	-	-	-	165
Pitney Bowles Postage Machine	128	7	-	-	-	-	-	-	-	-	-	-	135
E911 Communication Equipment	937	231	-	-	-	-	-	-	-	-	-	-	1,168
Road Graders (2)	4,307	1,689	19	-	-	-	-	-	-	-	-	-	6,014
Crown Victoria's (5)	266	-	-	-	-	-	-	-	-	-	-	-	266
Chip Spreader	2,467	607	-	-	-	-	-	-	-	-	-	-	3,074
2006 Jeep	143	-	-	-	-	-	-	-	-	-	-	-	143
2006 Dodge Ram	164	2	-	-	-	-	-	-	-	-	-	-	166
IBM 226	3,675	2,279	817	-	-	-	-	-	-	-	-	-	6,772
2004 Caterpillar Roller	754	8	-	-	-	-	-	-	-	-	-	-	763
Crown Victoria's (2)	246	-	-	-	-	-	-	-	-	-	-	-	246
Sheriff's Equipment	465	25	-	-	-	-	-	-	-	-	-	-	489
CSEL Project	-	-	-	-	-	-	-	-	-	-	-	-	-
Dodge Rams (4)	902	27	-	-	-	-	-	-	-	-	-	-	929
ET 3500 Oil Distributor	1,320	277	-	-	-	-	-	-	-	-	-	-	1,597
2005 Jeep Grand Cherokee	448	258	64	-	-	-	-	-	-	-	-	-	770
Mobile Radios	2,158	1,277	361	-	-	-	-	-	-	-	-	-	3,796
Election Equipment	8,339	6,974	5,539	4,032	2,449	786	-	-	-	-	-	-	28,120
Caterpillar Graders (2)	8,974	6,568	4,062	1,458	-	-	-	-	-	-	-	-	21,062
2008 GM 2500 Suburban 4x4	813	613	407	193	15	-	-	-	-	-	-	-	2,042
Schulte XH100 Mower (1) - Trailers (2)	2,199	1,223	257	-	-	-	-	-	-	-	-	-	3,678
Ambulance Building	34,496	32,707	30,836	28,879	26,831	100,003	32,956	-	-	-	-	-	286,708
2008 Crown Victoria's (3)	2,113	1,177	247	-	-	-	-	-	-	-	-	-	3,536
Communication Equipment	1,068	867	546	213	2	-	-	-	-	-	-	-	2,697
Subtotals	77,515	57,194	43,159	34,776	29,299	100,790	32,956	-	-	-	-	-	375,687
Building Fire District # 3	1,137	722	285	3	-	-	-	-	-	-	-	-	2,147
Fire Truck - Fire District # 3	72	-	-	-	-	-	-	-	-	-	-	-	72
Fire Truck - Fire District # 4	9	-	-	-	-	-	-	-	-	-	-	-	9
Fire Truck - Fire District # 3	333	68	-	-	-	-	-	-	-	-	-	-	401
Building - Fire District # 4	4,955	4,774	4,582	4,393	4,168	17,206	9,758	1,381	-	-	-	-	51,215
Fire Truck - Fire District # 1	6,561	5,174	3,722	2,210	623	-	-	-	-	-	-	-	18,291
Bunker Gear - Fire District # 1	1,123	695	249	-	-	-	-	-	-	-	-	-	2,066
1974 Ford C-900 - Fire District # 4	156	95	30	-	-	-	-	-	-	-	-	-	281
2008 Ford F-350 - Fire District # 1	2,076	1,521	941	337	-	-	-	-	-	-	-	-	4,875
Pumper Truck - Fire District # 4	657	427	187	-	-	-	-	-	-	-	-	-	1,270
2009 Dodge Ram 3500 - Fire District # 3	1,048	856	657	449	233	33	-	-	-	-	-	-	3,276
PTI-2000 Pumper Truck - Fire District # 2	5,494	4,780	3,988	3,166	2,314	1,429	510	-	-	-	-	-	21,682
Total Lease Purchases	101,135	76,306	57,800	45,335	36,637	119,457	43,224	1,381	-	-	-	-	481,274
<b>TOTAL INTEREST</b>	<b>\$ 412,151</b>	<b>\$ 321,152</b>	<b>\$ 263,240</b>	<b>\$ 208,095</b>	<b>\$ 152,407</b>	<b>\$ 256,035</b>	<b>\$ 118,632</b>	<b>\$ 66,927</b>	<b>\$ 53,914</b>	<b>\$ 39,641</b>	<b>\$ 21,863</b>	<b>\$ 2,805</b>	<b>\$ 8,661,220</b>
<b>TOTAL PRINCIPAL &amp; INTEREST</b>	<b>\$ 2,955,146</b>	<b>\$ 2,080,685</b>	<b>\$ 1,882,404</b>	<b>\$ 1,750,798</b>	<b>\$ 1,654,791</b>	<b>\$ 2,209,309</b>	<b>\$ 524,654</b>	<b>\$ 137,988</b>	<b>\$ 117,914</b>	<b>\$ 117,641</b>	<b>\$ 120,863</b>	<b>\$ 47,805</b>	<b>\$ 20,344,358</b>

**CRAWFORD COUNTY, KANSAS**

**FEDERAL COMPLIANCE SECTION**

For the Year Ended December 31, 2008

**CRAWFORD COUNTY, KANSAS**

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2008

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	AMOUNT RECEIVED	AMOUNT EXPENDED
<u>U.S. Department of Agriculture</u>			
Passed Through the State of Kansas Department of Health and Environment Special Supplemental Nutrition Program for Women, Infants and Children	10.557	\$255,774.83	\$241,275.04
<u>U.S. Department of Housing and Urban Development</u>			
Passed Through the State of Kansas Housing Resource Center Emergency Shelter Grant	14.231	8,657.44	8,657.44
<u>U.S. Department of Justice</u>			
Direct Grant from the Office of Justice Programs Grant to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2,125.32	2,125.32
Public Safety Partnership and Community Policing Grant	16.710	88,078.00	88,078.00
Passed Through the State of Kansas Juvenile Justice Authority Juvenile Accountability Incentive Block Grant	16.523	2,291.50	2,291.50
Passed Through the State of Kansas Bureau of Investigation High Intensity Drug Trafficking Area Program	N/A	34,717.15	34,717.15
		<u>127,211.97</u>	<u>127,211.97</u>
<u>U.S. Department of Transportation</u>			
Passed Through the State of Kansas Department of Transportation State and Community Highway Safety Grants	20.600	5,208.84	5,208.84
<u>U.S. Department of Health and Human Services</u>			
Passed Through the State of Kansas Department of Health and Environment			
Family Planning	93.217	28,484.00	28,484.00
Immunization Grants	93.268	1,663.00	1,663.00
Early Detection Grant	93.293	117,345.40	118,637.50
Child Care Licensing	93.575	37,391.00	37,391.00
Case Management	93.917	41,943.00	41,943.00
Cronic Disease Risk Reduction	93.991	14,005.00	14,005.00
Maternal and Child Health	93.994	16,708.00	16,708.00
Pandemic Flu	N/A	26,777.99	26,777.99
Public Health and Emergency Preparedness	N/A	22,690.09	22,690.09
Bio Terrorism	N/A	21,330.16	21,330.16
West Nile	N/A	2,250.00	2,250.00
		<u>330,587.64</u>	<u>331,879.74</u>

**CRAWFORD COUNTY, KANSAS**

Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended December 31, 2008

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	AMOUNT RECEIVED	AMOUNT EXPENDED
<u>U.S. Department of Homeland Security</u>			
Direct Grant from the U. S. Department of Homeland Security			
Assistance to Firefighters Grant	97.044	\$89,490.00	\$89,490.00
Passed Through the State of Kansas Office of the Adjutant General, Division of Emergency Management			
Public Assistance Grants	97.036	543,775.81	543,775.81
		<u>633,265.81</u>	<u>633,265.81</u>
TOTALS		<u>\$1,360,706.53</u>	<u>\$1,347,498.84</u>

Notes to the Schedule of Expenditures of Federal Awards

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

*Diehl  
Banwart  
Bolton*

*Certified Public Accountants PA*

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of County Commissioners  
Crawford County Courthouse  
Girard, Kansas 66056

Compliance

We have audited the compliance of Crawford County, Kansas with the types of compliance requirements described in the **U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement** that are applicable to each of its major federal programs for the year ended December 31, 2008. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States; and OMB Circular A-133, **Audits of States, Local Governments, and Non-Profit Organizations**. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Crawford County, Kansas, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

### Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

Our consideration of the internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses as defined above.

This report is intended solely for the information and use of the audit committee, management, the County Commissioners, others within the County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Diehl, Banwart, Bolton*

DIEHL, BANWART, BOLTON, CPAs PA

August 27, 2009  
Fort Scott, Kansas

*Diehl  
Banwart  
Bolton*

*Certified Public Accountants PA*

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

Board of County Commissioners  
Crawford County Courthouse  
Girard, Kansas 66056

We have audited the financial statements of Crawford County, Kansas, as of and for the year ended December 31, 2008, and have issued our report thereon dated August 27, 2009. We conducted our audit 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified one certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency described in the accompanying schedule of findings and questioned costs (2008-1) to be a significant deficiency in internal control over financial reporting.

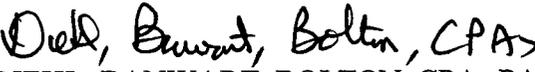
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, we would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency described above is not a material weakness.

#### Compliance and Other Matters

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

This report is intended solely for the information of management, the County Commission, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

  
DIEHL, BANWART, BOLTON, CPAs PA

August 27, 2009  
Fort Scott, Kansas

**CRAWFORD COUNTY, KANSAS  
GIRARD, KANSAS**

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2008

**SUMMARY OF AUDITORS' RESULTS**

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

<u>CFDA #</u>	<u>NAME OF PROGRAM</u>
93.293	Early Detection Grant
97.036	Public Assistance Grants
97.044	Assistance to Firefighters Grant

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

## **FINDINGS – FINANCIAL STATEMENTS AUDIT**

### **2008-1 Preparation of Financial Statements**

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

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

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

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

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

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

## **MATERIAL WEAKNESSES IN INTERNAL CONTROLS OVER FINANCIAL REPORTING**

None reported

## **FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS**

None reported.

## CRAWFORD COUNTY, KANSAS

### Summary Schedule of Prior Audit Findings For the Fiscal Year Ended December 31, 2008

<u>ITEMS</u>	<u>FINDINGS</u>	<u>RESOLUTION</u>
2007-1	Limited Segregation of Duties	Steps have been taken to segregate duties when possible.
2007-2	No Accounting Manual	Although a formal manual has not been prepared, steps have been taken to orally communicate and train employees in accounting issues.
2007-3	General Fixed Asset Records not Maintained	The County waives preparation of financial statements in accordance with generally accepted accounting principles. Steps have been taken to internally monitor fixed assets owned by the County.
2007-4	Control over Federal Awards	Federal awards are identified in the official minutes of the County Commission meetings and coordinated through the Clerk's department.

# Diehl Banwart Bolton

Certified Public Accountants PA

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August 27, 2009

The Board of County Commissioners  
Crawford County, Kansas  
Girard, Kansas 66743

We have audited the financial statements of Crawford County, Kansas, as of and for the year ended December 31, 2008, and have issued our report on the financial statements, dated August 27, 2009. As a result of planning and performing the audit, certain matters have come to our attention that we feel are not reflected in the aforementioned report which we feel are worthy of consideration by the County. These matters are discussed in this management letter.

## INTERNAL CONTROL ISSUES

In planning and performing our audit of the financial statements of Crawford County, Kansas as of and for the year ended December 31, 2008, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Our consideration of internal control included procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented, but it did not include procedures to test the operating effectiveness of controls, and accordingly, was not directed to discovering significant deficiencies in internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

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A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, we identified the following deficiencies in internal control that we consider to be a significant deficiency:

#### PREPARATION OF FINANCIAL STATEMENTS

It is the responsibility of management of the County to prepare the County's financial statements and the related notes to the financial statements. It is not uncommon for our firm to assist entities in the preparation of their financial statements because they lack personnel resources with appropriate technical skills, training and experience. We often prepare significant adjustments as well as assist the County to determine which disclosures are required. Under new revised professional standards, we are still allowed to perform these services as part of our audit. However, we are required to report them as significant deficiencies in internal control. Simply put, our new standards require us to inform the County Commissioners and management in writing if your personnel are not quite capable of preparing the financial statements and all the required disclosures.

It is important to note that relying on us, as your auditor, to identify material misstatements in your financial statements and correct them before the audited financial statements are issued, does not eliminate a significant deficiency or material weakness. Simply stated, if you are unable to prepare the financial statements and all the required disclosures without auditor assistance we are required to report this under our professional standards.

#### OTHER INTERNAL CONTROL ISSUES

##### SEPARATION OF AND ROTATION OF DUTIES

A comment regarding separation of duties should be made which covers many offices. A weakness in internal controls occurs when the same employee maintains the accounting records, collects cash, and has access to funds. These duties should be separated. Sometimes it may not be feasible to have additional employees to separate the duties. However, the County can take steps to strengthen internal controls in these instances. Whenever an office has more than one full-time employee, the jobs of the office should occasionally be rotated between employees. This is especially important whenever there is a situation where one person is or can be involved in all aspects of the accounting cycle including the billing to customers for sales of items, maintenance of accounting records, and receipt Of cash. Some rotation of duties naturally occurs in an office when employees are on vacation or are sick. We would recommend that jobs be periodically rotated for at least one month in order to identify potential instances of fraud.

As always, we wish to express our appreciation to you and to the employees in the various county offices for all the courtesy and assistance received during this year's audit. If you should have any questions concerning any items in this letter, please feel free to contact me.

This communication is intended solely for the information and use of management, the County Commissioners, and others within the organization, and it not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

DIEHL, BANWART, BOLTON, CPAs, PA

A handwritten signature in black ink, appearing to read "Terence L. Sercer". The signature is written in a cursive style with a large initial "T".

Terence L. Sercer, CPA