CRAWFORD COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2022

CRAWFORD COUNTY, KANSAS
For the Year Ended December 31, 2022
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Crawford County, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Crawford County, Kansas, as of and for the year ended December 31, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Crawford County, Kansas, as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Crawford County, Kansas, as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by Crawford County, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

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

Emphasis of Matter
As discussed in Note 12 of the financial statement, the December 31, 2021 financial statement has been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

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

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

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

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

Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, and the schedule of receipts and disbursements – agency funds – regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards is presented for purposes of additional analysis as

required by Title 2 *U.S. Code of Federal Regulations* (CFR) *Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1**.**

The 2021 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement.

Crawford County, Kansas' basic financial statement for the year ended December 31, 2021 (not presented herein), was audited by other auditors whose report dated July 22, 2022, expressed an unmodified opinion on the basic financial statement. The 2021 basic financial statement and the other auditor's report are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The report of the other auditors dated July 22, 2022, stated that the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 22, 2023 on our consideration of Crawford County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Crawford County, Kansas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Crawford County, Kansas' internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
November 22, 2023

CRAWFORD COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2022
General Fund	$ 879,784.37	$ 10,690,011.35	$ 10,382,894.63	$ 1,186,901.09	$ 376,775.09	$ 1,563,676.18
Special Purpose Funds:						
County Ambulance	(4,568.29)	2,115,060.04	2,097,957.52	12,534.23	67,751.63	80,285.86
Community Corrections	174,203.46	902,844.09	911,769.57	165,277.98	16,911.49	182,189.47
Ambulance Reserve	149,286.68	100,000.00	-	249,286.68	-	249,286.68
County Attorney Training	4,586.22	2,956.51	1,478.27	6,064.46	-	6,064.46
Clerk's Technology	3,926.07	9,553.00	5,295.00	8,184.07	-	8,184.07
Treasurer's Technology	26,548.33	9,553.00	8,141.95	27,959.38	-	27,959.38
Register of Deeds Technology	127,586.53	38,791.99	32,461.22	133,917.30	-	133,917.30
Safe Program	12,754.00	7,200.00	7,527.28	12,426.72	-	12,426.72
County Fair Association	240.74	12,035.65	11,750.00	526.39	-	526.39
County Fairground Maintenance	292.55	5,924.75	6,000.00	217.30	-	217.30
County Fair Awards	171.97	10,757.75	10,500.00	429.72	-	429.72
RV Building	15,153.00	-	-	15,153.00	-	15,153.00
ELC Staffing	-	81,055.94	47,918.44	33,137.50	-	33,137.50
ELC	158,595.86	311,747.74	391,131.49	79,212.11	2,742.92	81,955.03
Lower 8 Regional Prep Grant	377.70	-	377.70	-	-	-
County Health	235,395.60	1,870,752.45	1,870,728.30	235,419.75	39,337.60	274,757.35
PHAP Grant	79,638.74	24,094.65	107,594.56	(3,861.17)	3,861.17	-
Health and Family Services	17,427.84	29,933.97	37,467.74	9,894.07	209.89	10,103.96
Health WIC	48,797.00	556,050.00	193,093.00	411,754.00	-	411,754.00
Free to Know	96,972.08	103,832.00	145,379.84	55,424.24	2,820.78	58,245.02
Kansas COLPO Health	3,217.57	-	-	3,217.57	-	3,217.57
HERR	6,290.13	-	-	6,290.13	-	6,290.13
Case Management	117,581.47	108,483.65	214,243.60	11,821.52	1,889.17	13,710.69
Cancer Prevention	32,777.96	318.21	-	33,096.17	-	33,096.17
Family Connections	193,222.94	108,000.00	75,033.70	226,189.24	-	226,189.24
Teen Pregnancy Grant	14,031.96	-	-	14,031.96	-	14,031.96

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

CRAWFORD COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2022
Special Purpose Funds: (Continued)						
ARPA Grant	$ 3,082,003.54	$ 4,300,080.47	$ 1,341,382.31	$ 6,040,701.70	$ -	$ 6,040,701.70
Wellness Grant	5,118.45	80,000.00	79,248.88	5,869.57	-	5,869.57
ARPA Vaccine Team Grant	569,315.13	-	569,315.13	-	-	-
Road and Bridge	544,206.52	4,866,644.46	5,109,014.78	301,836.20	203,222.54	505,058.74
Special Bridge	557,080.84	139,054.86	13,033.78	683,101.92	-	683,101.92
Street Maintenance	104,861.46	-	-	104,861.46	-	104,861.46
Equipment Reserve	260,704.81	199,436.76	260,800.40	199,341.17	8,953.41	208,294.58
Soil Conservation	1,480.18	51,193.81	49,512.00	3,161.99	-	3,161.99
Drug Enforcement	1,992.08	-	-	1,992.08	-	1,992.08
Driver Improvement	4,563.46	1,000.00	-	5,563.46	-	5,563.46
Elderly	7,752.40	154,348.64	149,606.98	12,494.06	-	12,494.06
Consolidated 911 Tax	124,592.64	271,187.24	154,127.15	241,652.73	3,670.76	245,323.49
Employee Benefit	410,935.93	5,101,915.97	5,342,493.38	170,358.52	691.25	171,049.77
Operating Reserve	914,067.64	421,987.18	181,893.44	1,154,161.38	-	1,154,161.38
MV Remodel	38,863.65	-	-	38,863.65	-	38,863.65
Historical Society	1,628.08	70,636.43	69,875.00	2,389.51	-	2,389.51
JCAB Grant	(1,170.38)	85,197.95	83,371.38	656.19	1,616.16	2,272.35
Regional Collaboration Grant	3,108.18	115,286.14	114,175.53	4,218.79	2,217.71	6,436.50
RJA Reinvestment	96.57	121,273.53	122,986.26	(1,616.16)	1,616.16	-
Juvenile Justice	1,678.52	-	-	1,678.52	-	1,678.52
Prevention Services	1,395.31	-	-	1,395.31	-	1,395.31
Crawford County Teen Court	2,072.40	-	-	2,072.40	-	2,072.40
RJA Truancy Program	-	345,619.73	268,149.25	77,470.48	3,850.90	81,321.38
Juvenile Justice Incentive	190.38	-	-	190.38	-	190.38
Juvenile Justice RJA Judicial	(13,819.89)	700,793.82	692,932.18	(5,958.25)	11,063.57	5,105.32
Juvenile Justice JIAS	9,412.09	169,357.78	170,311.52	8,458.35	4,440.85	12,899.20
Mental Health	21,985.08	604,564.51	599,000.00	27,549.59	-	27,549.59
Intellectual Disabilities	4,665.55	144,336.39	139,000.00	10,001.94	-	10,001.94
Motor Vehicle Operating	23,887.27	300,161.10	300,487.88	23,560.49	-	23,560.49
Crisis Resource Center	275.00	-	-	275.00	-	275.00

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

CRAWFORD COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2022
Special Purpose Funds: (Continued)						
Special Alcohol Program	$ 2,080.82	$ 23,119.29	$ 19,500.00	$ 5,700.11	$ -	$ 5,700.11
Drug Endangered Children	1,925.92	-	-	1,925.92	-	1,925.92
Special Parks and Recreation	3,755.81	11,078.17	6,720.00	8,113.98	-	8,113.98
Tourism and Convention	252,487.74	565,312.33	419,173.13	398,626.94	4,611.76	403,238.70
Opioid Settlement	-	7,243.17	-	7,243.17	-	7,243.17
Violence Against Women	-	48,068.39	48,068.39	-	-	-
Bond and Interest Funds:						
Bond and Interest	10,976.54	704.32	-	11,680.86	-	11,680.86
Trust Funds:						
Risk Management	1,630,694.61	4,116,594.50	4,495,991.41	1,251,297.70	-	1,251,297.70
Subtotal Primary Government	10,979,156.81	40,115,153.68	37,358,913.97	13,735,396.52	758,254.81	14,493,651.33
Related Municipal Entities:						
Fire District #1	2,662.28	266,370.88	269,631.44	(598.28)	7,913.03	7,314.75
Fire District #1 Equipment Reserve	65,384.71	27,857.15	-	93,241.86	-	93,241.86
Fire District #2	857.15	197,465.14	197,590.47	731.82	4,240.39	4,972.21
Fire District #2 Equipment Reserve	74,460.82	61,400.00	62,444.84	73,415.98	-	73,415.98
Fire District #3	1,755.94	63,895.83	63,018.13	2,633.64	1,126.69	3,760.33
Fire District #3 Equipment Reserve	63,000.00	-	57,905.00	5,095.00	-	5,095.00
Fire District #4	899.82	67,634.46	68,084.64	449.64	6.59	456.23
Fire District #4 Equipment Reserve	49,000.00	1,700.00	31,776.24	18,923.76	-	18,923.76
Sewer District #1	15,676.56	-	-	15,676.56	-	15,676.56
Sewer District #2	48,168.14	58,278.94	59,699.03	46,748.05	-	46,748.05
Sewer District #3	67,183.22	69,515.03	66,865.79	69,832.46	193.30	70,025.76
Sewer District #4	54,757.30	56,215.45	68,389.77	42,582.98	72.73	42,655.71
Sewer District #5	6,396.70	-	-	6,396.70	-	6,396.70
Southridge Paving District	299.39	13,975.92	13,926.11	349.20	-	349.20
Deer Creek Paving District	-	10,961.68	10,961.68	-	-	-
Total Related Governmental Entities	450,502.03	895,270.48	970,293.14	375,479.37	13,552.73	389,032.10
Total Reporting Entity (Excluding Agency Funds)	$ 11,429,658.84	$ 41,010,424.16	$ 38,329,207.11	$ 14,110,875.89	$ 771,807.54	$ 14,882,683.43

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

CRAWFORD COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

	Cash Balance December 31, 2022
Total Reporting Entity (Excluding Agency Funds)	14,882,683.43
Composition of Cash:	
Cash on Hand	2,500.00
Checking Accounts:	
Demand Deposit Accounts	22,990,522.64
Investment Accounts:	
Certificate of Deposit	8,637,246.74
U.S. Treasury Bills	9,499,396.81
Total Cash	41,129,666.19
Agency Funds Per Schedule 3	(26,246,982.76)
Total Reporting Entity (Excluding Agency Funds)	14,882,683.43

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

- The Crawford County Housing Authority (the Authority"): was created by resolution on June 28, 1994. The Authority has the power to plan, construct, maintain and operate low income housing projects in the county and all other powers conferred on the County by the Municipal Housing Law, except the powers to execute contracts with any agency of the Government, borrow money, issue bonds, and acquire or dispose of real property. The Authority is governed by a five-member board consisting of the County Commissioners and two citizens. The activity of the Authority has been excluded from the reporting entity.
- Community Mental Health Center of Crawford County (CMHCCC): The CMHCCC is a separate municipal entity established under Kansas statutes to provide mental health services for Crawford County, and has its own governing board. The county has elected to omit the financial activity for the CMHCCC from the reporting entity.
- Rural Fire District Numbers 1, 2, 3 and 4: The Fire Districts provide fire control services to a portion of the County. All Board members are appointed by the County. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.
- Sewer Districts Number 1, 2, 3, 4 and 5: The Sewer Districts were created to build and operate sewage disposal systems in portions of the County. General Obligation Bonds were issued in the name of the County to pay for constructing the disposal system. The District assesses fees and pays for maintenance and the debt service on the bonds issued to build the disposal system. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.
- Southridge Paving District: This is a special district organized to pay for street improvements within the District. The District operates under the same statute and in the same manner as the Sewer Districts.
- Deer Creek Paving District: This is a special district organized to pay for street improvements within the District. The District operates under the same statute and in the same manner as the Sewer Districts.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Regulatory Basis Fund Types
The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statement. The types of funds maintained by the County are as follows:

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

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Business fund – used to account for operations that are financed and operated in a manner similar to private business operations-where the stated intent is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes

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

Special Assessments

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

Pension Plan

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

Reimbursed Expenses

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

Budgetary Information

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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. During the fiscal year ending December 31, 2022 the County amended the General Fund, County Ambulance Fund, Employee Benefit Fund, and Risk Management Fund.

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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

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

- Community Corrections Fund
- Ambulance Reserve Fund
- County Attorney Training Fund
- Safe Program Fund
- RV Building Fund
- ELC Staffing Fund
- ELC Fund
- Lower 8 Regional Prep Grant Fund
- PHAP Grant Fund
- Health and Family Services Fund
- Health WIC Fund
- Free to Know Fund
- Kansas COLPO Health Fund
- HERR Fund
- Case Management Fund
- Cancer Prevention Fund
- Family Connections Fund
- Teen Pregnancy Fund
- Covid 19 Grant Fund
- ARPA Grant Fund
- Wellness Grant Fund
- ARPA Vaccine Team Grant Fund
- Special Bridge Fund
- Street Maintenance Fund
- Equipment Reserve Fund
- Drug Enforcement Fund
- Driver Improvement Fund
- MV Remodel Fund
- JCAB Grant Fund
- Regional Collaboration Grant Fund
- RJA Reinvestment Fund
- Juvenile Justice Fund
- Prevention Services Fund
- Crawford County Teen Court Fund
- RJA Truancy Program Fund
- Juvenile Justice Incentive Fund
- Juvenile Justice RJA Judicial Fund
- Juvenile Justice JIAS Fund
- Motor Vehicle Operating Fund
- Crisis Resource Center Fund
- Drug Endangered Children Fund
- Opioid Settlement Fund
- Violence Against Women Fund

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. and budget laws of Kansas. As shown in Statement 1, the County was in apparent violation with K.S.A. 10-1113, as the County has obligated expenditures in excess of available monies in the PHAP Grant Fund, RJA Reinvestment Fund, Juvenile Justice RJA Judicial Fund and Fire District #1 Fund. However, K.S.A 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. The PHAP Grant Fund, RJA Reinvestment Fund and Juvenile Justice RJA Judicial Fund above met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the County was in apparent violation of K.S.A. 79-2935, as the County has obligated expenditures in excess of budgeted limits in the Fire District #1 Fund.

3. DEPOSITS AND INVESTMENTS

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

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2022.

Deposits: At year-end, the County's carrying amount of deposits was $41,127,166.19 and the bank balance was $41,882,140.52. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, $13,803,369.50 was covered by FDIC insurance, and $28,078,771.02 was collateralized with securities held by the pledging financial institution's agent in the County's name.

4. FINANCE LEASE OBLIGATIONS

The County has entered into a finance lease agreement in order to finance the acquisition of an Fire Station Building. Payments are made monthly, including interest at 5.48%. Final maturity of the lease is October 2, 2025. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 8,176.92
2024	8,176.92
2025	7,007.14
	23,360.98
Less imputed interest	(1,931.43)
Net Present Value of Minimum Lease Payments	21,429.55
Less: Current Maturities	(7,125.19)
Long-Term Finance Lease Obligations	$ 14,304.36

The County has entered into a finance lease agreement in order to finance the acquisition of an Ambulance Building. Payments are made monthly, including interest at 4.50%. Final maturity of the lease is July 11, 2023. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 42,837.55
	42,837.55
Less imputed interest	(633.36)
Net Present Value of Minimum Lease Payments	42,204.19
Less: Current Maturities	(42,204.19)
Long-Term Finance Lease Obligations	$ 0.00

The County has entered into a finance lease agreement in order to finance the acquisition of a 2013 PT2-2000 Pumper Truck. Payments are made monthly, including interest at 2.59%. Final maturity of the lease is March 20, 2023. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 11,485.66
	11,485.66
Less imputed interest	(49.50)
Net Present Value of Minimum Lease Payments	11,436.16
Less: Current Maturities	(11,436.16)
Long-Term Finance Lease Obligations	$ 0.00

4. FINANCE LEASE OBLIGATIONS (Continued)

The County has entered into a finance lease agreement in order to finance the acquisition of three 2018 Fire Truck. Payments are made monthly, including interest at 3.22%. Final maturity of the lease is May 18, 2028. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 42,302.64
2024	42,302.64
2025	42,302.64
2026	42,302.64
2027	42,302.64
2028	16,060.46
	227,573.66
Less imputed interest	(19,512.53)
Net Present Value of Minimum Lease Payments	208,061.13
Less: Current Maturities	(36,004.00)
Long-Term Finance Lease Obligations	$ 172,057.13

The County has entered into a finance lease agreement in order to finance the acquisition of five 2018 Ford Ambulances. Payments are made monthly, including interest at 2.25%. Final maturity of the lease is July 20, 2023. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 151,937.07
	151,937.07
Less imputed interest	(1,825.29)
Net Present Value of Minimum Lease Payments	150,111.78
Less: Current Maturities	(150,111.78)
Long-Term Finance Lease Obligations	$ 0.00

The County has entered into a finance lease agreement in order to finance the acquisition of a 200 Pumper Truck. Payments are made monthly, including interest at 2.57%. Final maturity of the lease is October 18, 2029. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 10,859.64
2024	10,859.64
2025	10,859.64
2026	10,859.64
2027	10,859.64
2028-2029	19,792.94
	74,091.14
Less imputed interest	(6,181.11)
Net Present Value of Minimum Lease Payments	67,910.03
Less: Current Maturities	(9,225.30)
Long-Term Finance Lease Obligations	$ 58,684.73

4. FINANCE LEASE OBLIGATIONS (Continued)

The County has entered into a finance lease agreement in order to finance the acquisition of three CAT Motor Graders. Payments are made monthly, including interest at 1.99%. Final maturity of the lease is September 27, 2024. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 128,637.96
2024	107,198.18
	235,836.14
Less imputed interest	(4,438.64)
Net Present Value of Minimum Lease Payments	231,397.50
Less: Current Maturities	(125,170.66)
Long-Term Finance Lease Obligations	$ 106,226.84

The County has entered into a finance lease agreement in order to finance the acquisition of a 911 Tower. Payments are made monthly, including interest at 2.25%. Final maturity of the lease is March 10, 2027. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 44,039.16
2024	44,039.16
2025	44,039.16
2026	44,039.16
2027	3,830.07
	179,986.71
Less imputed interest	(8,239.89)
Net Present Value of Minimum Lease Payments	171,746.82
Less: Current Maturities	(40,576.89)
Long-Term Finance Lease Obligations	$ 131,169.93

The County has entered into a finance lease agreement in order to finance the acquisition of a 2019 Kenworth Pumper Truck. Payments are made monthly, including interest at 2.23%. Final maturity of the lease is February 17, 2028. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 26,128.92
2024	26,128.92
2025	26,128.92
2026	26,128.92
2027	26,128.92
2028	4,584.69
	135,229.29
Less imputed interest	(7,583.73)
Net Present Value of Minimum Lease Payments	127,645.56
Less: Current Maturities	(23,530.09)
Long-Term Finance Lease Obligations	$ 104,115.47

4. FINANCE LEASE OBLIGATIONS (Continued)

The County has entered into a finance lease agreement in order to finance the acquisition of four 2021 Chevy 1500's. Payments are made monthly, including interest at 1.59%. Final maturity of the lease is December 15, 2023. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 34,901.52
	34,901.52
Less imputed interest	(804.05)
Net Present Value of Minimum Lease Payments	34,097.47
Less: Current Maturities	(34,097.47)
Long-Term Finance Lease Obligations	$ 0.00

The County has entered into a finance lease agreement in order to finance the acquisition of a building at 1248 S 220th Street. Payments are made monthly, including interest at 2.21%. Final maturity of the lease is July 23, 2031. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 18,405.60
2024	18,405.60
2025	18,405.60
2026	18,405.60
2027	18,405.60
2028-2031	65,914.88
	157,942.88
Less imputed interest	(14,197.01)
Net Present Value of Minimum Lease Payments	143,745.87
Less: Current Maturities	(15,382.23)
Long-Term Finance Lease Obligations	$ 128,362.64

The County has entered into a finance lease agreement in order to finance the acquisition of a 2023 Freightliner Truck. Payments are made monthly, including interest at 2.90%. Final maturity of the lease is September 9, 2027. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 64,162.08
2024	64,162.08
2025	64,162.08
2026	64,162.08
2027	42,754.79
	299,403.11
Less imputed interest	(21,136.25)
Net Present Value of Minimum Lease Payments	278,266.86
Less: Current Maturities	(56,396.39)
Long-Term Finance Lease Obligations	$ 221,870.47

4. FINANCE LEASE OBLIGATIONS (Continued)

The County has entered into a finance lease agreement in order to finance the acquisition of 2021 Dodge Durango. Payments are made monthly, including interest at 1.63%. Final maturity of the lease is January 25, 2025. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 42,741.72
2024	42,741.72
2025	3,632.90
	89,116.34
Less imputed interest	(1,575.70)
Net Present Value of Minimum Lease Payments	87,540.64
Less: Current Maturities	(41,610.80)
Long-Term Finance Lease Obligations	$ 45,929.84

The County has entered into a finance lease agreement in order to finance the acquisition of 2001 & 2003 Pierce Pumper Trucks. Payments are made monthly, including interest at 3.75%. Final maturity of the lease is November 18, 2028. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 18,474.96
2024	18,474.96
2025	18,474.96
2026	18,474.96
2027	18,474.96
2028	16,935.45
	109,310.25
Less imputed interest	(11,567.69)
Net Present Value of Minimum Lease Payments	97,742.56
Less: Current Maturities	(15,019.04)
Long-Term Finance Lease Obligations	$ 82,723.52

5. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions	Reductions/ Payments	Balances End of Year	Interest Paid
General Obligation Bonds									
Paid with Sales Tax Receipts									
Series 2013	3.49%	August 1, 2013	$ 114,888.00	November 1, 2023	$ 26,500.00	$ -	$ 13,000.00	$ 13,500.00	$ 924.86
Series 2009 Fire District #2	4.25%	November 25, 2009	673,300.00	December 2, 2039	498,000.00	-	19,000.00	479,000.00	21,165.00
Series 2005A Sewer District #2	4.25%	September 28, 2005	475,000.00	September 28, 2045	357,000.00	-	9,000.00	348,000.00	14,726.25
Series 2009A Sewer District #2	4.75%	February 24, 2009	345,965.00	February 24, 2049	300,000.00	-	6,000.00	294,000.00	14,250.00
Series 2009B Sewer District #2	4.50%	February 24, 2009	177,733.00	February 24, 2049	152,000.00	-	3,000.00	149,000.00	6,840.00
Series 2013A Sewer District #3	3.50%	June 26, 2013	668,134.00	June 26, 2053	602,000.00	-	11,000.00	591,000.00	21,070.00
Series 2013B Sewer District #3	2.125%	June 26, 2013	283,000.00	June 26, 2053	249,000.00	-	5,000.00	244,000.00	5,291.25
Series 2013C Sewer District #3	2.125%	June 26, 2013	60,000.00	June 26, 2053	53,000.00	-	1,000.00	52,000.00	1,126.25
Series 2018A D Cr Paving District	4.49%	October 3, 2018	47,795.00	December 1, 2023	20,400.00	-	10,100.00	10,300.00	915.98
Finance Leases									
Fire Station Building	5.48%	June 2, 2006	99,200.00	October 2, 2025	29,171.74	-	7,742.19	21,429.55	434.73
Ambulance Building	4.50%	July 11, 2008	800,000.00	July 11, 2023	112,015.47	-	69,811.28	42,204.19	3,628.12
2013 PT2-2000 Pumper Truck Fire District #1	2.59%	April 20, 2013	382,928.00	March 20, 2023	53,760.95	-	42,324.79	11,436.16	1,181.93
2018 Fire Trucks (3)	3.22%	May 18, 2018	360,000.00	May 18, 2028	243,580.16	-	35,519.03	208,061.13	6,691.09
2018 Ford Ambulance (5)	2.25%	July 20, 2018	711,691.00	July 20, 2023	296,941.65	-	146,829.87	150,111.78	5,359.41
2019 Chevy Silverado	2.30%	December 10, 2019	50,500.00	December 10, 2022	15,703.09	-	15,703.09	-	179.91
Fire District #3 Pierce	2.71%	August 30, 2019	99,350.00	August 31, 2025	62,565.27	-	62,565.27	-	2,890.97
Fire District #4 200 Pumper Truck	2.57%	October 18, 2019	95,500.00	October 18, 2029	76,792.56	-	8,882.53	67,910.03	1,977.11
2014 Toyota Camry, 2017 Equinox	2.88%	July 25, 2019	33,800.00	July 25, 2022	6,763.91	-	6,763.91	-	44.66
CAT Motor Graders (3)	1.99%	September 27, 2019	611,744.00	September 27, 2024	354,104.03	-	122,706.53	231,397.50	5,931.43
Ford 150 Sheriff (3)	2.30%	January 20, 2020	101,637.00	January 20, 2023	34,462.48	-	34,462.48	-	631.52
911 Tower	2.25%	March 10, 2020	284,976.00	March 10, 2027	211,404.98	-	39,658.16	171,746.82	4,381.00
2019 Kenworth FD #2	2.23%	March 17, 2020	233,635.00	February 17, 2028	150,291.80	-	22,646.24	127,645.56	3,482.68
2021 Chevy 1500(4)	1.59%	December 15, 2020	101,648.00	December 15, 2023	68,119.03	-	34,021.56	34,097.47	879.96
1248 S 220th Street	2.21%	July 23, 2021	165,000.00	July 23, 2031	158,827.69	-	15,081.82	143,745.87	3,323.78
2023 Freightliners (2)	2.90%	September 9, 2022	297,475.98	September 9, 2027	-	297,475.98	19,209.12	278,266.86	2,178.24
2021 Dodge Durango (3)	1.63%	January 25, 2022	125,017.29	January 25, 2025	-	125,017.29	37,476.65	87,540.64	1,703.26
2001 & 2003 Pierce Pumper Truck	3.75%	November 18, 2022	98,972.85	November 18, 2028	-	98,972.85	1,230.29	97,742.56	309.29
Total Contractual Indebtedness					$ 4,132,404.81	$ 521,466.12	$ 799,734.81	$ 3,854,136.12	$ 131,518.68

5. LONG-TERM DEBT (Continued)

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

Issue	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042
Principal								
General Obligation Bonds								
Paid with Sales Tax Receipts								
Series 2013	$ 13,500.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Series 2009 Fire District #2	20,000.00	21,000.00	22,000.00	23,000.00	23,000.00	132,000.00	163,000.00	75,000.00
Series 2005A Sewer District #2	10,000.00	10,000.00	10,000.00	10,000.00	11,000.00	61,000.00	75,000.00	95,000.00
Series 2009A Sewer District #2	6,000.00	6,000.00	6,000.00	6,000.00	7,000.00	38,000.00	49,000.00	61,000.00
Series 2009B Sewer District #2	3,000.00	3,000.00	3,000.00	3,000.00	4,000.00	20,000.00	25,000.00	31,000.00
Series 2013A Sewer District #3	11,000.00	12,000.00	12,000.00	12,000.00	13,000.00	69,000.00	81,000.00	97,000.00
Series 2013B Sewer District #3	5,000.00	5,000.00	6,000.00	6,000.00	6,000.00	30,000.00	35,000.00	40,000.00
Series 2013C Sewer District #3	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	5,000.00	10,000.00	10,000.00
Series 2018A D Cr Paving District	10,300.00	-	-	-	-	-	-	-
Finance Leases								
Fire Station Building	7,125.19	7,525.63	6,778.73	-	-	-	-	-
Ambulance Building	42,204.19	-	-	-	-	-	-	-
2013 PT2-2000 Pumper Truck								
Fire District #1	11,436.16	-	-	-	-	-	-	-
2018 Fire Trucks (3)	36,004.00	37,180.59	38,395.66	39,650.39	40,946.15	15,884.34	-	-
2018 Ford Ambulance (5)	150,111.78	-	-	-	-	-	-	-
Fire District #4 200 Pumper Truck	9,225.30	9,465.21	9,711.36	9,963.89	10,223.02	19,321.25	-	-
CAT Motor Graders (3)	125,170.66	106,226.84	-	-	-	-	-	-
911 Tower	40,576.89	41,499.35	42,442.77	43,407.65	3,820.16	-	-	-
2019 Kenworth FD #2	23,530.09	24,060.23	24,602.29	25,156.55	25,723.32	4,573.08	-	-
2021 Chevy 1500(4)	34,097.47	-	-	-	-	-	-	-
1248 S 220th Street	15,383.23	15,726.70	16,077.80	16,436.73	16,803.68	63,317.73	-	-
2023 Freightliners (2)	56,396.39	58,099.89	59,892.13	61,720.74	42,157.71	-	-	-
2021 Dodge Durango (3)	41,610.80	42,301.93	3,627.91	-	-	-	-	-
2001 & 2003 Pierce Pumper Truck	15,019.04	15,591.53	16,203.38	16,830.28	17,481.48	16,616.85	-	-
Total Principal Payments	687,691.19	415,677.90	277,732.03	274,166.23	222,155.52	474,713.25	438,000.00	409,000.00

5. LONG-TERM DEBT (Continued)

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

Issue	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042
Interest								
General Obligation Bonds								
Paid with Sales Tax Receipts								
Series 2013	$ 471.16	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Series 2009 Fire District #2	20,357.50	19,507.50	18,615.00	17,680.00	16,702.50	67,830.00	37,225.00	4,802.50
Series 2005A Sewer District #2	14,355.00	13,942.50	13,530.00	13,117.50	12,705.00	56,430.00	42,735.00	25,781.25
Series 2009A Sewer District #2	13,965.00	13,680.00	13,395.00	13,110.00	12,825.00	58,995.00	49,020.00	36,242.50
Series 2009B Sewer District #2	6,705.00	6,570.00	6,435.00	6,300.00	6,165.00	28,125.00	23,175.00	16,300.00
Series 2013A Sewer District #3	20,685.00	20,300.00	19,880.00	19,460.00	19,040.00	88,270.00	75,355.00	60,130.00
Series 2013B Sewer District #3	5,185.00	5,078.75	4,972.50	4,845.00	4,717.50	21,675.00	18,275.00	14,428.75
Series 2013C Sewer District #3	1,105.00	1,083.75	1,062.50	1,041.25	1,020.00	4,781.25	4,037.50	2,975.00
Series 2018A D Cr Paving District	462.47	-	-					
Finance Leases								
Fire Station Building	1,051.73	651.29	228.41	-	-	-	-	-
Ambulance Building	633.36	-	-	-	-	-	-	-
2013 PT2-2000 Pumper Truck								
Fire District #1	49.50	-	-	-	-	-	-	-
2018 Fire Trucks (3)	6,298.64	5,122.05	3,906.98	2,652.25	1,356.49	176.12	-	-
2018 Ford Ambulance (5)	1,825.29	-	-	-	-	-	-	-
Fire District #4 200 Pumper Truck	1,634.34	1,394.43	1,148.28	895.75	636.62	471.69	-	-
CAT Motor Graders (3)	3,467.30	971.34	-	-	-	-	-	-
911 Tower	3,462.27	2,539.81	1,596.39	631.51	9.91	-	-	-
2019 Kenworth FD #2	2,598.83	2,068.69	1,526.63	972.37	405.60	11.61	-	-
2021 Chevy 1500(4)	804.05	-	-	-	-	-	-	-
1248 S 220th Street	3,022.37	2,678.90	2,327.80	1,968.87	1,601.92	2,597.15	-	-
2023 Freightliners (2)	7,765.69	6,062.19	4,269.95	2,441.34	597.08	-	-	-
2021 Dodge Durango (3)	1,130.92	439.79	4.99	-	-	-	-	-
2001 & 2003 Pierce Pumper Truck	3,455.92	2,883.43	2,271.58	1,644.68	993.48	318.60	-	-
Total Interest Payments	120,491.34	104,974.42	95,171.01	86,760.52	78,776.10	329,681.42	249,822.50	160,660.00
Total Principal and Interest	$ 808,182.53	$ 520,652.32	$ 372,903.04	$ 360,926.75	$ 300,931.62	$ 804,394.67	$ 687,822.50	$ 569,660.00

5. LONG-TERM DEBT (Continued)

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

Issue	2043-2047	2048-2052	2053	Total
Principal				
General Obligation Bonds				
Paid with Sales Tax Receipts				
Series 2013	$ -	$ -	$ -	$ 13,500.00
Series 2009 Fire District #2	-	-	-	479,000.00
Series 2005A Sewer District #2	66,000.00	-	-	348,000.00
Series 2009A Sewer District #2	78,000.00	37,000.00	-	294,000.00
Series 2009B Sewer District #2	38,000.00	19,000.00	-	149,000.00
Series 2013A Sewer District #3	115,000.00	139,000.00	30,000.00	591,000.00
Series 2013B Sewer District #3	47,000.00	53,000.00	11,000.00	244,000.00
Series 2013C Sewer District #3	10,000.00	10,000.00	2,000.00	52,000.00
Series 2018A D Cr Paving District	-	-	-	10,300.00
Finance Leases				
Fire Station Building	-	-	-	21,429.55
Ambulance Building	-	-	-	42,204.19
2013 PT2-2000 Pumper Truck				
Fire District #1	-	-	-	11,436.16
2018 Fire Trucks (3)	-	-	-	208,061.13
2018 Ford Ambulance (5)	-	-	-	150,111.78
Fire District #4 200 Pumper Truck	-	-	-	67,910.03
CAT Motor Graders (3)	-	-	-	231,397.50
911 Tower	-	-	-	171,746.82
2019 Kenworth FD #2	-	-	-	127,645.56
2021 Chevy 1500(4)	-	-	-	34,097.47
1248 S 220th Street	-	-	-	143,745.87
2023 Freightliners (2)	-	-	-	278,266.86
2021 Dodge Durango (3)	-	-	-	87,540.64
2001 & 2003 Pierce Pumper Truck	-	-	-	97,742.56
Total Principal Payments	354,000.00	258,000.00	43,000.00	3,854,136.12

5. LONG-TERM DEBT (Continued)

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

Issue	2043-2047	2048-2052	2053	Total
Interest				
Paid with Sales Tax Receipts				
Paid with Sales Tax Receipts				
Series 2013	$ -	$ -	$ -	$ 471.16
Series 2009 Fire District #2	-	-	-	202,720.00
Series 2005A Sewer District #2	5,527.50	-	-	198,123.75
Series 2009A Sewer District #2	20,205.00	2,660.00	-	234,097.50
Series 2009B Sewer District #2	9,540.00	1,305.00	-	110,620.00
Series 2013A Sewer District #3	42,000.00	20,125.00	1,050.00	386,295.00
Series 2013B Sewer District #3	9,860.00	4,611.25	233.75	93,882.50
Series 2013C Sewer District #3	1,912.50	850.00	42.50	19,911.25
Series 2018A D Cr Paving District	-	-	-	462.47
Finance Leases				
Fire Station Building	-	-	-	1,931.43
Ambulance Building	-	-	-	633.36
2013 PT2-2000 Pumper Truck				
Fire District #1	-	-	-	49.50
2018 Fire Trucks (3)	-	-	-	19,512.53
2018 Ford Ambulance (5)	-	-	-	1,825.29
Fire District #4 200 Pumper Truck	-	-	-	6,181.11
CAT Motor Graders (3)	-	-	-	4,438.64
911 Tower	-	-	-	8,239.89
2019 Kenworth FD #2	-	-	-	7,583.73
2021 Chevy 1500(4)	-	-	-	804.05
1248 S 220th Street	-	-	-	14,197.01
2023 Freightliners (2)	-	-	-	21,136.25
2021 Dodge Durango (3)	-	-	-	1,575.70
2001 & 2003 Pierce Pumper Truck	-	-	-	11,567.69
Total Interest Payments	89,045.00	29,551.25	1,326.25	1,346,259.81
Total Principal and Interest	$ 443,045.00	$ 287,551.25	$ 44,326.25	$ 5,200,395.93

6. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County and CMHCCC were $1,433,558.64 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $15,106,056.00. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

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

Years of Consecutive Employment	Days Earned per Month
0-10 years	1 day per month
11-15 years	1 ¼ days per month
16 to End of Employment	1 ½ days per month

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

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

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

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

In accordance with the above criteria, the County has accrued a liability for annual leave and sick leave, which has been earned, but not taken, by County employees. The estimated liability at December 31, 2022, was $546,227.84 for annual leave and $717,538.24 for sick leave.

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

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

8. RISK MANAGEMENT

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

The County has established a Risk Management Fund. The purpose of this fund is to provide for an employee welfare benefit plan for health insurance. Contributions from eligible employees and the County are deposited in the name of the plan, subject to withdrawal for purposes of paying approved claims and expenses. The County has contracted with Blue Cross and Blue Shield of Kansas to be the claims supervisor. The supervisor reviews all claims for allowability and issues monthly reports to the County. The County has a stop-gap policy which pays any aggregate claims over $100,000.00.

9. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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

10. 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 theses benefits on a pay-as-go basis. The total amount of benefits paid during the year was approximately $184,552.89. The estimates liability for those employees electing to partificpate in the program at December 31, 2022 is $396,696.91.

11. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Employee Benefit	K.S.A. 12-16.102	$ 100,000.00
General	Operating Reserve	K.S.A. 19-119	167,630.00
County Ambulance	Ambulance Reserve	K.S.A. 12-110d	100,000.00
ELC Staffing	County Health	K.S.A. 79-2934	47,918.44
ELC	County Health	K.S.A. 79-2934	61,353.53
County Health	PHAP Grant	K.S.A. 79-2934	24,094.65
Health and Family Services	County Health	K.S.A. 79-2934	22,420.87
Health WIC	County Health	K.S.A. 79-2934	193,093.00
Case Management	County Health	K.S.A. 79-2934	132,938.05
Family Connections	JCAB Grant	K.S.A. 79-2934	6,332.16
Family Connections	Juvenile Justice JIAS	K.S.A. 79-2934	31,000.00
Family Connections	RJA Truancy Program	K.S.A. 79-2934	8,907.23
Family Connections	Juvenile Justice RJA Judicial	K.S.A. 79-2934	14,082.57
ARPA Grant	ARPA Vaccine Team Grant	K.S.A. 79-2934	476,596.12

11. INTERFUND TRANSFERS (Continued)

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
Road and Bridge	Equipment Reserve	K.S.A. 19-119	$ 100,000.00
Regional Collaboration Grant	Juvenile Justice JIAS	K.S.A. 79-2934	20,101.54
RJA Reinvestment	Regional Collaboration Grant	K.S.A. 79-2934	42,876.20
RJA Reinvestment	Juvenile Justice JIAS	K.S.A. 79-2934	7,149.90
RJA Truancy Program	Juvenile Justice JIAS	K.S.A. 79-2934	7,800.00
Juvenile Justice RJA Judicial	JCAB Grant	K.S.A. 79-2934	68,357.91
Juvenile Justice JIAS	JCAB Grant	K.S.A. 79-2934	10,507.88
Juvenile Justice JIAS	Juvenile Justice RJA Judicial	K.S.A. 79-2934	150,977.96
Fire District #1	Fire District #1 Equipment Reserve	K.S.A. 68-141g	4,500.00
Fire District #2	Fire District #2 Equipment Reserve	K.S.A. 68-141g	58,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	23,887.27

Residual transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
Lower 8 Regional Prep Grant	County Health	None	$ 377.70

12. PRIOR PERIOD ADJUSTMENTS

During the year end reconciliation process, it was discovered some changes listed below needed to correct beginning unencumbered cash balances.

Unencumbered Cash, As Reported	$ 11,496,184.56
Plus: Reclassification of funds accounted for As Agency Funds and should be Special Purpose	23,887.27
Add: Accounts payable recorded in error	140,892.20
Add: Transfer recorded in accounts Payable general ledger account	200,000.00
Less: Unrecorded accrued wages	(431,305.19)
Unencumbered Cash, as Restated	$ 11,429,658.84

The net effect on the prior year Summary Statement of Receipts and Expenditures would have decreased net receipts over expenditures by $88,083.38.

13. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent to year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no nonrecognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

CRAWFORD COUNTY, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 10,290,092.00	$ 106,388.22	$ 10,396,480.22	$ 10,382,894.63	$ (13,585.59)
Special Purpose Funds:					
County Ambulance	2,075,784.00	63,785.25	2,139,569.25	2,097,957.52	(41,611.73)
Clerk's Technology	20,000.00	-	20,000.00	5,295.00	(14,705.00)
Treasurer's Technology	20,000.00	-	20,000.00	8,141.95	(11,858.05)
Register of Deeds Technology	50,000.00	-	50,000.00	32,461.22	(17,538.78)
County Fair Association	11,750.00	-	11,750.00	11,750.00	-
County Fairground Maintenance	6,000.00	-	6,000.00	6,000.00	-
County Fair Awards	10,500.00	-	10,500.00	10,500.00	-
County Health	1,420,331.00	469,878.29	1,890,209.29	1,870,728.30	(19,480.99)
Road and Bridge	4,932,586.00	1,142,998.00	6,075,584.00	5,109,014.78	(966,569.22)
Soil Conservation	49,512.00	-	49,512.00	49,512.00	-
Elderly	150,000.00	-	150,000.00	149,606.98	(393.02)
Consolidated 911 Tax	300,000.00	-	300,000.00	154,127.15	(145,872.85)
Employee Benefit	5,418,992.00	-	5,418,992.00	5,342,493.38	(76,498.62)
Operating Reserve	505,000.00	-	505,000.00	181,893.44	(323,106.56)
Historical Society	70,000.00		70,000.00	69,875.00	(125.00)
Mental Health	599,000.00	-	599,000.00	599,000.00	-
Intellectual Disabilities	139,000.00	-	139,000.00	139,000.00	-
Special Alcohol Program	19,500.00	-	19,500.00	19,500.00	-
Special Parks and Recreation	7,000.00	-	7,000.00	6,720.00	(280.00)
Tourism and Convention	443,400.00	-	443,400.00	419,173.13	(24,226.87)
Bond and Interest Funds:					
Bond and Interest	12,123.00	-	12,123.00	-	(12,123.00)
Related Municipal Entities:					
Fire District #1	267,000.00	-	267,000.00	269,631.44	2,631.44
Fire District #2	197,725.00	-	197,725.00	197,590.47	(134.53)
Fire District #3	69,200.00	-	69,200.00	63,018.13	(6,181.87)
Fire District #4	69,930.00	-	69,930.00	68,084.64	(1,845.36)

CRAWFORD COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 4,195,799.87	$ 4,415,978.54	$ 4,543,959.00	$ (127,980.46)
Delinquent Tax	132,111.84	137,135.60	135,376.00	1,759.60
Motor Vehicle Tax	694,906.04	631,672.73	631,673.00	(0.27)
Recreational Vehicle Tax	-	7,440.94	7,440.00	0.94
16/20M Vehicle Tax	-	16,051.50	1,761.00	14,290.50
Commercial Vehicle Tax	-	30,477.79	30,478.00	(0.21)
Mineral Tax	231.64	472.92	473.00	(0.08)
Interest and Fees on Taxes	355,019.00	396,221.14	350,000.00	46,221.14
Intergovernmental				
Sales and Use Tax	3,050,046.33	3,436,843.86	3,151,020.00	285,823.86
Casino Gaming Receipts	371,420.93	407,603.70	350,000.00	57,603.70
Alcohol Liquor Tax	7,967.75	11,078.17	8,360.00	2,718.17
State aid - Coroner	2,152.98	4,583.61	-	4,583.61
COVID Grant from the State	50,989.00	-	-	-
CDBG Federal Grant	41,758.94	-	-	-
Emergency Prep-Federal	35,429.51	30,688.00	29,000.00	1,688.00
Emergency Prep-State	841.80	-	-	-
Federal Grants	5,867.37	9,475.66	-	9,475.66
State Grants	-	24,216.00	-	24,216.00
Licenses and Permits	11,352.69	13,725.00	9,500.00	4,225.00
Charges for Services				
Recording Fees	325,803.25	278,223.26	315,000.00	(36,776.74)
District Court Fees	18,256.59	17,710.63	20,000.00	(2,289.37)
Diversion Fees	19,204.60	17,526.43	15,000.00	2,526.43
Other Fees	39,714.08	120,833.18	42,000.00	78,833.18
Use of Money and Property				
Interest Income	20,709.32	108,376.28	20,000.00	88,376.28
Landfill Fees	416,850.44	405,584.00	385,000.00	20,584.00
Rental Income	47,500.00	36,500.00	48,500.00	(12,000.00)
Other				
Reimbursements from -				
Correctional Center	62,825.90	-	32,500.00	(32,500.00)
Other Reimbursements	84,080.00	37,424.95	-	37,424.95
Miscellaneous	151,426.41	70,280.19	180,950.00	(110,669.81)
Operating Transfers from:				
Bond and Interest Fund	-	-	12,123.00	(12,123.00)
Motor Vehicle Operating Fund	-	23,887.27	-	23,887.27
Total Receipts	10,142,266.28	10,690,011.35	$ 10,320,113.00	$ 369,898.35

CRAWFORD COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
County Commissioners				
Personal Services	$ 111,279.33	$ 110,258.61	$ 115,000.00	$ (4,741.39)
Fiscal Clerk				
Personal Services	131,473.93	151,572.76	149,850.00	1,722.76
Contractual Services	7,765.40	3,115.40	6,150.00	(3,034.60)
Commodities	3,273.10	5,318.21	4,000.00	1,318.21
Capital Outlay	795.70	-	2,000.00	(2,000.00)
County Clerk				
Personal Services	191,772.85	184,563.85	183,000.00	1,563.85
Contractual Services	4,061.08	8,850.64	10,350.00	(1,499.36)
Commodities	4,889.50	2,541.76	3,350.00	(808.24)
Capital Outlay	1,773.15	1,047.86	1,200.00	(152.14)
County Treasurer				
Personal Services	340,096.75	339,230.02	335,500.00	3,730.02
Contractual Services	39,614.93	44,799.74	62,540.00	(17,740.26)
Commodities	3,133.64	2,615.92	3,300.00	(684.08)
Capital Outlay	3,789.99	163.59	-	163.59
Register of Deeds				
Personal Services	188,357.62	189,253.29	192,000.00	(2,746.71)
Contractual Services	8,457.26	7,514.46	10,300.00	(2,785.54)
Commodities	1,833.25	873.43	1,100.00	(226.57)
Capital Outlay	97.52	-	-	-
County Attorney				
Personal Services	487,895.68	439,576.16	468,500.00	(28,923.84)
Contractual Services	70,389.59	86,217.33	115,330.00	(29,112.67)
Commodities	10,616.29	8,738.67	9,000.00	(261.33)
Capital Outlay	1,149.00	-	-	-
District Court				
Personal Services	35,415.54	40,870.63	34,500.00	6,370.63
Contractual Services	316,047.84	392,420.23	369,500.00	22,920.23
Commodities	22,533.37	30,622.82	25,000.00	5,622.82
Capital Outlay	32,703.00	-	28,000.00	(28,000.00)
Sheriff				
Personal Services	1,470,690.07	1,485,581.61	1,676,292.00	(190,710.39)
Contractual Services	303,930.35	293,720.70	152,700.00	141,020.70
Commodities	151,826.24	208,791.55	146,401.00	62,390.55
Capital Outlay	241,902.47	15,008.83	96,000.00	(80,991.17)
Reimbursed Expense	-	(10,005.00)	-	(10,005.00)
Finance Leases				
Principal	-	105,960.69	-	105,960.69
Interest	-	3,214.74	-	3,214.74

CRAWFORD COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures (Continued)				
Jail				
Personal Services	$ 1,121,880.77	$ 1,173,611.15	$ 983,713.00	$ 189,898.15
Contractual Services	417,927.99	402,044.96	542,300.00	(140,255.04)
Commodities	278,269.50	376,385.45	315,500.00	60,885.45
Capital Outlay	65,258.33	241.83	25,000.00	(24,758.17)
Courthouse General				
Personal Services	291,192.43	291,704.94	278,486.00	13,218.94
Contractual Services	188,045.50	161,337.21	204,524.00	(43,186.79)
Commodities	32,483.22	28,598.29	25,491.00	3,107.29
Capital Outlay	3,873.56	49.85	542.00	(492.15)
Coroner				
Personal Services	44,336.66	42,933.42	47,250.00	(4,316.58)
Contractual Services	64,540.17	83,021.00	48,000.00	35,021.00
Commodities	378.23	1,062.20	-	1,062.20
Other				
Personal Services	12,266.44	20,600.04	-	20,600.04
Contractual Services	557,948.50	688,991.49	566,349.00	122,642.49
Commodities	659.12	2,364.09	2,500.00	(135.91)
Capital Outlay	210,755.17	1,750.00	55,000.00	(53,250.00)
Finance Leases				
Principal	41,955.30	39,658.16	-	39,658.16
Interest	2,083.86	4,381.00	-	4,381.00
Civil Defense				
Personal Services	51,100.54	51,218.92	54,000.00	(2,781.08)
Contractual Services	5,135.44	5,643.92	28,700.00	(23,056.08)
Commodities	3,175.24	3,977.21	6,500.00	(2,522.79)
Capital Outlay	649.13	1,369.00	6,000.00	(4,631.00)
Zoning				
Personal Services	86,876.57	87,316.61	89,000.00	(1,683.39)
Contractual Services	1,482.05	341.65	5,690.00	(5,348.35)
Commodities	1,473.04	952.73	900.00	52.73
Landfill				
Contractual Services	30,468.72	32,203.46	27,000.00	5,203.46
Workmen's Comp & Liability				
Contractual Services	148,569.27	162,156.98	140,000.00	22,156.98
911 Administration				
Personal Services	2,255.95	69,068.81	65,000.00	4,068.81
Contractual Services	7,884.11	6,693.77	10,500.00	(3,806.23)
Commodities	2,278.18	9,257.44	11,000.00	(1,742.56)

CRAWFORD COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures (Continued)				
Computer				
Personal Services	$ 136,029.00	$ 133,530.09	$ 140,000.00	$ (6,469.91)
Contractual Services	4,611.11	5,721.93	16,250.00	(10,528.07)
Commodities	564.49	448.72	400.00	48.72
Capital Outlay	(2,010.72)	-	-	-
Special Projects				
Personal Services	81,789.04	81,352.06	77,976.00	3,376.06
Contractual Services	-	-	6,601.00	(6,601.00)
County Counselor				
Personal Services	139,256.66	143,345.04	140,000.00	3,345.04
Contractual Services	3,503.13	2,945.21	3,800.00	(854.79)
Commodities	203.56	447.34	200.00	247.34
Capital Outlay	-	1,564.08	-	1,564.08
Department of Youth Services				
Contractual Services	534,418.04	523,279.04	549,668.00	(26,388.96)
Court Security				
Personal Services	249,777.57	263,044.45	268,223.00	(5,178.55)
Contractual Services	13,046.77	9,035.60	2,800.00	6,235.60
Commodities	39,216.53	23,837.95	19,500.00	4,337.95
Capital Outlay	799.85	-	9,000.00	(9,000.00)
GIS				
Personal Services	104,210.18	103,581.94	104,000.00	(418.06)
Contractual Services	8,553.96	6,938.41	14,340.00	(7,401.59)
Commodities	1,862.24	2,373.30	3,000.00	(626.70)
LEPP				
Personal Services	21,718.14	21,619.41	21,630.00	(10.59)
Contractual Services	2,968.26	1,720.49	3,316.00	(1,595.51)
Commodities	2,620.11	3,186.64	1,500.00	1,686.64
Appraiser				
Personal Services	538,732.97	546,846.28	540,000.00	6,846.28
Contractual Services	42,257.24	40,176.96	46,450.00	(6,273.04)
Commodities	11,872.84	11,978.87	16,550.00	(4,571.13)
Capital Outlay	19,928.75	1,348.67	31,000.00	(29,651.33)
Finance Leases				
Principal	11,415.73	6,763.91	-	6,763.91
Interest	373.67	44.66	-	44.66
Election				
Personal Services	90,297.52	129,917.47	140,000.00	(10,082.53)
Contractual Services	68,678.64	36,920.41	77,750.00	(40,829.59)
Commodities	2,799.69	16,228.46	3,800.00	12,428.46
Capital Outlay	39,117.26	-	6,000.00	(6,000.00)

CRAWFORD COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Building Improvements				
Commodities	$ 10,500.00	$ 8,198.05	$ -	$ 8,198.05
Capital Outlay	63,191.65	-	81,000.00	(81,000.00)
Addiction Treatment Building				
Capital Outlay	-	41,666.70	177,630.00	(135,963.30)
Public Information				
Personal Services	42,583.87	42,376.81	44,000.00	(1,623.19)
Contractual Services	808.63	1,060.31	3,900.00	(2,839.69)
Capital Outlay	30.77	2,042.74	-	2,042.74
Land Bank				
Contractual Services	-	293.00	-	293.00
Debt Service				
Deer Creek Paving Bond Interest	148.70	55.55	-	55.55
Operating Transfers to:				
Employee Benefit Fund	-	100,000.00	-	100,000.00
Sewer District #2 Fund	20,000.00	-	-	-
Operating Reserve Fund	125,000.00	167,630.00	-	167,630.00
Total Certified Budget			10,290,092.00	92,802.63
Adjustments for Qualifying Budget Credits			106,388.22	(106,388.22)
Total Expenditures	10,293,643.28	10,382,894.63	$ 10,396,480.22	$ (13,585.59)
Receipts Over(Under) Expenditures	(151,377.00)	307,116.72		
Unencumbered Cash, Beginning	1,031,161.37	879,784.37		
Unencumbered Cash, Ending	$ 879,784.37	$ 1,186,901.09		

CRAWFORD COUNTY, KANSAS
COUNTY AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 449,653.19	$ 509,220.97	$ 523,970.00	$ (14,749.03)
Delinquent Tax	16,517.41	16,332.79	16,094.00	238.79
Motor Vehicle Tax	85,948.76	71,376.03	71,376.00	0.03
Recreational Vehicle Tax	1,011.26	833.85	834.00	(0.15)
16/20M Vehicle Tax	2,048.21	2,244.86	239.00	2,005.86
Commercial Vehicle Tax	3,979.18	3,336.65	3,337.00	(0.35)
Intergovernmental				
State Grant	7,617.06	21,460.25	-	21,460.25
Licenses, Fees, and Permits				
Charges for Services	1,365,518.71	1,447,493.59	1,452,946.00	(5,452.41)
Other Receipts				
Miscellaneous	-	436.05	-	436.05
Reimbursed Expense	5,247.55	42,325.00	-	42,325.00
Total Receipts	1,937,541.33	2,115,060.04	$ 2,068,796.00	$ 46,264.04
Expenditures				
Public Health				
Personal Service	1,387,009.79	1,403,024.00	$ 1,449,454.00	$ (46,430.00)
Contractual Services	273,547.82	230,231.99	245,700.00	(15,468.01)
Commodities	76,384.80	100,932.05	87,500.00	13,432.05
Capital Outlay	234,225.77	38,140.80	293,130.00	(254,989.20)
Finance Leases				
Principal	-	216,641.15	-	216,641.15
Interest	-	8,987.53	-	8,987.53
Operating Transfers to				
Ambulance Reserve Fund	100,000.00	100,000.00	-	100,000.00
Total Certified Budget			2,075,784.00	22,173.52
Adjustments for Qualifying				
Budget Credits			63,785.25	(63,785.25)
Total Expenditures	2,071,168.18	2,097,957.52	$ 2,139,569.25	$ (41,611.73)
Receipts Over(Under) Expenditures	(133,626.85)	17,102.52		
Unencumbered Cash, Beginning	129,058.56	(4,568.29)		
Unencumbered Cash, Ending	$ (4,568.29)	$ 12,534.23		

CRAWFORD COUNTY, KANSAS
COMMUNITY CORRECTIONS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ 688,588.27	$ 894,654.59
Licenses, Fees, and Permits		
Charges for Services	5,184.81	8,110.50
Other Receipts		
Miscellaneous	-	79.00
Total Receipts	693,773.08	902,844.09
Expenditures		
Public Safety		
Personal Services	546,977.39	778,427.18
Contractual Services	71,721.77	91,153.31
Commodities	2,797.08	3,329.09
Capital Outlay	30,175.00	38,859.99
Total Expenditures	651,671.24	911,769.57
Receipts Over(Under) Expenditures	42,101.84	(8,925.48)
Unencumbered Cash, Beginning	132,101.62	174,203.46
Unencumbered Cash, Ending	$ 174,203.46	$ 165,277.98

CRAWFORD COUNTY, KANSAS
AMBULANCE RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Reimbursements	$ 10,593.11	$ -
Operating Transfer from County Ambulance Fund	100,000.00	100,000.00
Total Receipts	110,593.11	100,000.00
Expenditures		
Public Safety	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	110,593.11	100,000.00
Unencumbered Cash, Beginning	38,693.57	149,286.68
Unencumbered Cash, Ending	$ 149,286.68	$ 249,286.68

CRAWFORD COUNTY, KANSAS
COUNTY ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Charges for Services	$ 2,610.66	$ 2,956.51
Total Receipts	2,610.66	2,956.51
Expenditures		
Public Safety		
Contractual Services	1,305.32	1,478.27
Total Expenditures	1,305.32	1,478.27
Receipts Over(Under) Expenditures	1,305.34	1,478.24
Unencumbered Cash, Beginning	3,280.88	4,586.22
Unencumbered Cash, Ending	$ 4,586.22	$ 6,064.46

CRAWFORD COUNTY, KANSAS
CLERK'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Charges for Services	$ 11,769.00	$ 9,553.00	$ 10,500.00	$ (947.00)
Total Receipts	11,769.00	9,553.00	$ 10,500.00	$ (947.00)
Expenditures				
General Government				
Capital Outlay	23,500.00	5,295.00	$ 20,000.00	$ (14,705.00)
Total Expenditures	23,500.00	5,295.00	$ 20,000.00	$ (14,705.00)
Receipts Over(Under) Expenditures	(11,731.00)	4,258.00		
Unencumbered Cash, Beginning	15,657.07	3,926.07		
Unencumbered Cash, Ending	$ 3,926.07	$ 8,184.07		

CRAWFORD COUNTY, KANSAS
TREASURER'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Charges for Services	$ 11,769.00	$ 9,553.00	$ 10,500.00	$ (947.00)
Total Receipts	11,769.00	9,553.00	$ 10,500.00	$ (947.00)
Expenditures				
General Government				
Commodities	685.00	1,421.96	$ 20,000.00	$ (18,578.04)
Capital Outlay	2,373.91	6,719.99	-	6,719.99
Total Expenditures	3,058.91	8,141.95	$ 20,000.00	$ (11,858.05)
Receipts Over(Under) Expenditures	8,710.09	1,411.05		
Unencumbered Cash, Beginning	17,838.24	26,548.33		
Unencumbered Cash, Ending	$ 26,548.33	$ 27,959.38		

CRAWFORD COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Charges for Services	$ 47,076.00	$ 38,212.00	$ 42,000.00	$ (3,788.00)
Use of Money and Property				
Interest on Investments	81.32	579.99	-	579.99
Total Receipts	47,157.32	38,791.99	$ 42,000.00	$ (3,208.01)
Expenditures				
General Government				
Contractual	40,615.91	32,461.22	$ 50,000.00	$ (17,538.78)
Total Expenditures	40,615.91	32,461.22	$ 50,000.00	$ (17,538.78)
Receipts Over(Under) Expenditures	6,541.41	6,330.77		
Unencumbered Cash, Beginning	121,045.12	127,586.53		
Unencumbered Cash, Ending	$ 127,586.53	$ 133,917.30		

CRAWFORD COUNTY, KANSAS
SAFE PROGRAM FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Donations	$ 7,200.00	$ 7,200.00
Total Receipts	7,200.00	7,200.00
Expenditures		
Public Safety		
Contractual	8,064.00	7,527.28
Total Expenditures	8,064.00	7,527.28
Receipts Over(Under) Expenditures	(864.00)	(327.28)
Unencumbered Cash, Beginning	13,618.00	12,754.00
Unencumbered Cash, Ending	$ 12,754.00	$ 12,426.72

CRAWFORD COUNTY, KANSAS
COUNTY FAIR ASSOCIATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 9,694.06	$ 10,178.83	$ 10,304.00	$ (125.17)
Delinquent Tax	291.20	303.77	300.00	3.77
Motor Vehicle Tax	1,346.28	1,432.82	1,422.00	10.82
Recreational Vehicle Tax	15.83	17.08	28.00	(10.92)
16/20M Vehicle tax	39.06	33.22	43.00	(9.78)
Commercial Vehicle Tax	60.93	69.93	64.00	5.93
Watercraft Tax	-	-	5.00	(5.00)
Total Receipts	11,447.36	12,035.65	$ 12,166.00	$ (130.35)
Expenditures				
Agriculture				
Contractual Services	11,542.00	11,750.00	$ 11,750.00	$ -
Total Expenditures	11,542.00	11,750.00	$ 11,750.00	$ -
Receipts Over(Under) Expenditures	(94.64)	285.65		
Unencumbered Cash, Beginning	335.38	240.74		
Unencumbered Cash, Ending	$ 240.74	$ 526.39		

CRAWFORD COUNTY, KANSAS
COUNTY FAIRGROUND MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 5,116.28	$ 4,951.82	$ 4,981.00	$ (29.18)
Delinquent Tax	148.60	156.85	145.00	11.85
Motor Vehicle Tax	690.53	753.28	758.00	(4.72)
Recreational Vehicle Tax	8.07	8.73	15.00	(6.27)
16/20M Vehicle tax	19.57	17.16	23.00	(5.84)
Commercial Vehicle Tax	31.28	36.91	34.00	2.91
Watercraft Tax	-	-	2.00	(2.00)
Total Receipts	6,014.33	5,924.75	$ 5,958.00	$ (33.25)
Expenditures				
Agriculture				
Contractual Services	5,867.00	6,000.00	$ 6,000.00	$ -
Total Expenditures	5,867.00	6,000.00	$ 6,000.00	$ -
Receipts Over(Under) Expenditures	147.33	(75.25)		
Unencumbered Cash, Beginning	145.22	292.55		
Unencumbered Cash, Ending	$ 292.55	$ 217.30		

CRAWFORD COUNTY, KANSAS
COUNTY FAIR AWARDS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 8,886.39	$ 9,078.34	$ 9,121.00	$ (42.66)
Delinquent Tax	247.11	269.21	260.00	9.21
Motor Vehicle Tax	1,276.47	1,301.91	1,310.00	(8.09)
Recreational Vehicle Tax	-	15.47	26.00	(10.53)
16/20M Vehicle tax	-	28.94	40.00	(11.06)
Commercial Vehicle Tax	-	63.88	59.00	4.88
Watercraft Tax	-	-	4.00	(4.00)
Total Receipts	10,409.97	10,757.75	$ 10,820.00	$ (62.25)
Expenditures				
Agricultural				
Contractual	10,238.00	10,500.00	$ 10,500.00	$ -
Total Expenditures	10,238.00	10,500.00	$ 10,500.00	$ -
Receipts Over(Under) Expenditures	171.97	257.75		
Unencumbered Cash, Beginning	-	171.97		
Unencumbered Cash, Ending	$ 171.97	$ 429.72		

CRAWFORD COUNTY, KANSAS
RV BUILDING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Miscellaneous	$ 15,153.00	$ -
Total Receipts	15,153.00	-
Expenditures		
General Government		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	15,153.00	-
Unencumbered Cash, Beginning	-	15,153.00
Unencumbered Cash, Ending	$ 15,153.00	$ 15,153.00

CRAWFORD COUNTY, KANSAS
ELC STAFFING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 64,959.81	$ 81,055.94
Total Receipts	64,959.81	81,055.94
Expenditures		
Operating Transfers to		
County Health Fund	64,959.81	47,918.44
Total Expenditures	64,959.81	47,918.44
Receipts Over(Under) Expenditures	-	33,137.50
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 33,137.50

CRAWFORD COUNTY, KANSAS
ELC FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 280,712.33	$ 311,747.74
Operating Transfers from		
County Health Fund	34,775.94	-
Total Receipts	315,488.27	311,747.74
Expenditures		
General Government		
Personal Services	88,086.92	130,399.56
Contractual Services	237,863.32	199,378.40
Operating Transfers to		
County Health Fund	-	61,353.53
Total Expenditures	325,950.24	391,131.49
Receipts Over(Under) Expenditures	(10,461.97)	(79,383.75)
Unencumbered Cash, Beginning	169,057.83	158,595.86
Unencumbered Cash, Ending	$ 158,595.86	$ 79,212.11

CRAWFORD COUNTY, KANSAS
LOWER 8 REGIONAL PREP GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Residual Transfers to		
County Health Fund	-	377.70
Total Expenditures	-	377.70
Receipts Over(Under) Expenditures	-	(377.70)
Unencumbered Cash, Beginning	377.70	377.70
Unencumbered Cash, Ending	$ 377.70	$ -

CRAWFORD COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 540,694.94	$ 590,101.27	$ 607,150.00	$ (17,048.73)
Delinquent Tax	16,873.59	17,619.59	16,500.00	1,119.59
Motor Vehicle Tax	83,404.32	81,986.81	79,526.00	2,460.81
Recreational Vehicle Tax	980.84	964.71	1,559.00	(594.29)
16/20M Vehicle tax	2,055.82	2,155.82	2,418.00	(262.18)
Commercial Vehicle Tax	3,847.60	3,939.13	3,580.00	359.13
Watercraft Tax	-	-	253.00	(253.00)
Intergovernmental				
Federal Grants	297,800.23	266,561.29	333,000.00	(66,438.71)
State Grants	154,115.00	203,317.00	130,000.00	73,317.00
Licenses, Fees, and Permits				
Service Fees	76,953.30	175,742.72	200,000.00	(24,257.28)
Other Receipts				
Miscellaneous	69,768.01	70,262.52	50,000.00	20,262.52
Operating Transfers from:				
ELC Staffing Fund	64,959.81	47,918.44	-	47,918.44
ELC Fund	-	61,353.53	-	61,353.53
Health and Family Services Fund	-	22,420.87	-	22,420.87
Health WIC Fund	563,749.58	193,093.00	-	193,093.00
Case Management Fund	-	132,938.05	-	132,938.05
ARPA Fund	344,843.60	-	-	-
Residual Transfer from Lower 8 Regional Prep Grant Fund	-	377.70	-	377.70
Total Receipts	2,220,046.64	1,870,752.45	$ 1,423,986.00	$ 446,766.45

CRAWFORD COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Public Health and Welfare				
Personal Services	$ 1,696,169.50	$ 1,534,390.85	$ 1,713,541.00	$ (179,150.15)
Contractual Services	262,101.90	265,998.72	277,462.00	(11,463.28)
Commodities	23,996.60	29,489.11	29,328.00	161.11
Capital Outlay	45,556.52	16,754.97	-	16,754.97
Operating Transfers to:				
ELC Fund	34,775.94	-	(600,000.00)	600,000.00
PHAP Grant Fund	-	24,094.65	-	24,094.65
Total Certified Budget			1,420,331.00	450,397.30
Adjustments for Qualifying Budget Credits			469,878.29	(469,878.29)
Total Expenditures	2,062,600.46	1,870,728.30	$ 1,890,209.29	$ (19,480.99)
Receipts Over(Under) Expenditures	157,446.18	24.15		
Unencumbered Cash, Beginning	77,949.42	235,395.60		
Unencumbered Cash, Ending	$ 235,395.60	$ 235,419.75		

CRAWFORD COUNTY, KANSAS
PHAP GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Other		
Miscellaneous	$ 2,157.94	$ -
Operating Transfer from		
County Health Fund	-	24,094.65
Total Receipts	2,157.94	24,094.65
Expenditures		
Public Health and Welfare		
Personal Services	79,258.60	107,594.56
Contractual	1,580.85	-
Total Expenditures	80,839.45	107,594.56
Receipts Over(Under) Expenditures	(78,681.51)	(83,499.91)
Unencumbered Cash, Beginning	158,320.25	79,638.74
Unencumbered Cash, Ending	$ 79,638.74	$ (3,861.17)

CRAWFORD COUNTY, KANSAS
HEALTH AND FAMILY SERVICES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 26,469.00	$ 29,270.00
Licenses, Fees, and Permits		
Charges for Services	1,362.35	663.97
Total Receipts	27,831.35	29,933.97
Expenditures		
Public Health and Welfare		
Personal Services	7,692.68	7,447.17
Contractual Services	7,399.35	7,551.94
Commodities	269.18	47.76
Operating Transfers to		
County Health Fund	-	22,420.87
Total Expenditures	15,361.21	37,467.74
Receipts Over(Under) Expenditures	12,470.14	(7,533.77)
Unencumbered Cash, Beginning	4,957.70	17,427.84
Unencumbered Cash, Ending	$ 17,427.84	$ 9,894.07

CRAWFORD COUNTY, KANSAS
HEALTH WIC FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 575,466.00	$ 556,050.00
Total Receipts	575,466.00	556,050.00
Expenditures		
Operating Transfers to		
County Health Fund	563,749.58	193,093.00
Total Expenditures	563,749.58	193,093.00
Receipts Over(Under) Expenditures	11,716.42	362,957.00
Unencumbered Cash, Beginning	37,080.58	48,797.00
Unencumbered Cash, Ending	$ 48,797.00	$ 411,754.00

CRAWFORD COUNTY, KANSAS
FREE TO KNOW FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 171,255.26	$ 103,832.00
Total Receipts	171,255.26	103,832.00
Expenditures		
Public Health and Welfare		
Personal Services	136,552.66	139,504.52
Contractual Services	4,706.71	897.80
Commodities	1,080.20	4,977.52
Total Expenditures	142,339.57	145,379.84
Receipts Over(Under) Expenditures	28,915.69	(41,547.84)
Unencumbered Cash, Beginning	68,056.39	96,972.08
Unencumbered Cash, Ending	$ 96,972.08	$ 55,424.24

CRAWFORD COUNTY, KANSAS
KANSAS COLPO HEALTH FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Health and Welfare	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	3,217.57	3,217.57
Unencumbered Cash, Ending	$ 3,217.57	$ 3,217.57

CRAWFORD COUNTY, KANSAS
HERR FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

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

CRAWFORD COUNTY, KANSAS
CASE MANAGEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 95,894.00	$ 108,483.65
Total Receipts	95,894.00	108,483.65
Expenditures		
Public Safety		
Personal Services	75,928.85	78,271.43
Contractual Services	2,238.78	2,883.53
Commodities	253.45	150.59
Operating Transfers to		
County Health Fund	-	132,938.05
Total Expenditures	78,421.08	214,243.60
Receipts Over(Under) Expenditures	17,472.92	(105,759.95)
Unencumbered Cash, Beginning	100,108.55	117,581.47
Unencumbered Cash, Ending	$ 117,581.47	$ 11,821.52

CRAWFORD COUNTY, KANSAS
CANCER PREVENTION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Charges for Services	$ 800.26	$ 318.21
Total Receipts	800.26	318.21
Expenditures		
Public Health and Welfare		
Contractual	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	800.26	318.21
Unencumbered Cash, Beginning	31,977.70	32,777.96
Unencumbered Cash, Ending	$ 32,777.96	$ 33,096.17

CRAWFORD COUNTY, KANSAS
FAMILY CONNECTIONS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 99,000.00	$ 108,000.00
Total Receipts	99,000.00	108,000.00
Expenditures		
Public Health and Welfare		
Personal Services	7,979.30	8,498.28
Commodities	-	208.71
Capital Outlay	-	6,004.75
Operating Transfers to:		
JCAB Grant Fund	-	6,332.16
Juvenile Justice JIAS Fund	-	31,000.00
RJA Truancy Program Fund	-	8,907.23
Juvenile Justice RJA Judicial Fund	35,718.41	14,082.57
Total Expenditures	43,697.71	75,033.70
Receipts Over(Under) Expenditures	55,302.29	32,966.30
Unencumbered Cash, Beginning	137,920.65	193,222.94
Unencumbered Cash, Ending	$ 193,222.94	$ 226,189.24

CRAWFORD COUNTY, KANSAS
TEEN PREGNANCY GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Health and Welfare	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	14,031.96	14,031.96
Unencumbered Cash, Ending	$ 14,031.96	$ 14,031.96

CRAWFORD COUNTY, KANSAS
COVID 19 GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Other		
Miscellaneous	$ 13,434.43	$ -
Total Receipts	13,434.43	-
Expenditures		
Public Health and Welfare	207,321.01	-
Operating Transfers to		
County Health Department Fund	344,843.60	-
Total Expenditures	552,164.61	-
Receipts Over(Under) Expenditures	(538,730.18)	-
Unencumbered Cash, Beginning	538,730.18	-
Unencumbered Cash, Ending	$ -	$ -

CRAWFORD COUNTY, KANSAS
ARPA GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 3,093,532.47	$ 3,769,970.50
Use of Money and Property		
Interest on Investments	1,471.07	53,513.85
Operating Transfer From		
ARPA Vaccine Team		
Grant Fund	-	476,596.12
Total Receipts	3,095,003.54	4,300,080.47
Expenditures		
General Government		
Contractual Services	13,000.00	1,341,382.31
Total Expenditures	13,000.00	1,341,382.31
Receipts Over(Under) Expenditures	3,082,003.54	2,958,698.16
Unencumbered Cash, Beginning	-	3,082,003.54
Unencumbered Cash, Ending	$ 3,082,003.54	$ 6,040,701.70

CRAWFORD COUNTY, KANSAS
WELLNESS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Reimbursed Expense	$ 65,000.00	$ 80,000.00
Total Receipts	65,000.00	80,000.00
Expenditures		
Public Health and Welfare		
Personal Services	56,688.74	78,339.08
Commodities	3,192.81	909.80
Total Expenditures	59,881.55	79,248.88
Receipts Over(Under) Expenditures	5,118.45	751.12
Unencumbered Cash, Beginning	-	5,118.45
Unencumbered Cash, Ending	$ 5,118.45	$ 5,869.57

CRAWFORD COUNTY, KANSAS
ARPA VACCINE TEAM GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 676,438.03	$ -
Total Receipts	676,438.03	-
Expenditures		
General Government		
Personal Services	52,532.53	42,947.76
Contractual Services	54,590.37	49,771.25
Operating Transfers to		
ARPA Grant Fund	-	476,596.12
Total Expenditures	107,122.90	569,315.13
Receipts Over(Under) Expenditures	569,315.13	(569,315.13)
Unencumbered Cash, Beginning	-	569,315.13
Unencumbered Cash, Ending	$ 569,315.13	$ -

CRAWFORD COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 3,214,548.54	$ 3,061,324.63	$ 3,150,020.00	$ (88,695.37)
Delinquent Tax	93,709.73	101,315.87	75,000.00	26,315.87
Motor Vehicle Tax	482,524.70	488,128.38	472,780.00	15,348.38
Recreational Vehicle Tax	5,685.40	5,742.34	9,267.00	(3,524.66)
16/20M Vehicle tax	10,004.69	12,959.53	14,375.00	(1,415.47)
Commercial Vehicle Tax	22,645.09	23,432.43	21,284.00	2,148.43
Watercraft Tax	-	-	1,505.00	(1,505.00)
Intergovernmental				
Federal Grants	-	167,242.14	-	167,242.14
State Grants	-	22,298.95	-	22,298.95
Special Highway Aid	1,065,028.80	953,456.91	900,000.00	53,456.91
Licenses, Fees, and Services				
Charges for Services	27,553.89	29,784.08	10,000.00	19,784.08
Other Receipts				
Reimbursements	232.33	-	-	-
Miscellaneous	105.18	959.20	10,000.00	(9,040.80)
Total Receipts	4,922,038.35	4,866,644.46	$ 4,664,231.00	$ 202,413.46
Expenditures				
Public Works				
Maintenance				
Personal Services	1,756,083.65	1,794,202.81	$ 1,674,000.00	$ 120,202.81
Contractual Services	572,121.85	597,405.89	603,200.00	(5,794.11)
Commodities	1,930,953.91	2,122,864.97	1,930,080.00	192,784.97
Capital Outlay	345,413.31	46,755.93	203,000.00	(156,244.07)
Finance Leases				
Principal	120,290.67	157,618.74	-	157,618.74
Interest	8,347.29	8,289.58	-	8,289.58
Special Bridge				
Personal Services	110,573.01	42,820.04	109,500.00	(66,679.96)
Contractual Services	1,000.00	33,641.99	44,000.00	(10,358.01)
Commodities	27,963.09	91,133.40	93,000.00	(1,866.60)
Capital Outlay	82,209.67	43,822.51	104,000.00	(60,177.49)
Noxious Weeds				
Personal Services	48,633.75	55,860.37	68,144.00	(12,283.63)
Contractual Services	6,084.69	4,570.52	11,638.00	(7,067.48)
Commodities	22,769.94	10,028.03	12,024.00	(1,995.97)

CRAWFORD COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfer to Equipment Reserve Fund	$ -	$ 100,000.00	$ 80,000.00	$ 20,000.00
Total Certified Budget			4,932,586.00	176,428.78
Adjustments for Qualifying Budget Credits			1,142,998.00	(1,142,998.00)
Total Expenditures	5,032,444.83	5,109,014.78	$ 6,075,584.00	$ (966,569.22)
Receipts Over(Under) Expenditures	(110,406.48)	(242,370.32)		
Unencumbered Cash, Beginning	654,613.00	544,206.52		
Unencumbered Cash, Ending	$ 544,206.52	$ 301,836.20		

CRAWFORD COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ -	$ 139,054.86
Total Receipts	-	139,054.86
Expenditures		
Public Works		
Contractual Services	17,876.00	12,758.78
Capital Outlay	1,102.71	275.00
Total Expenditures	18,978.71	13,033.78
Receipts Over(Under) Expenditures	(18,978.71)	126,021.08
Unencumbered Cash, Beginning	576,059.55	557,080.84
Unencumbered Cash, Ending	$ 557,080.84	$ 683,101.92

CRAWFORD COUNTY, KANSAS
STREET MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grant	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Works	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	104,861.46	104,861.46
Unencumbered Cash, Ending	$ 104,861.46	$ 104,861.46

CRAWFORD COUNTY, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ 87,738.32
State Grants	-	11,698.44
Operating Transfer from		
Road and Bridge Fund	-	100,000.00
Total Receipts	-	199,436.76
Expenditures		
General Government		
Capital Outlay	205,230.80	260,800.40
Total Expenditures	205,230.80	260,800.40
Receipts Over(Under) Expenditures	(205,230.80)	(61,363.64)
Unencumbered Cash, Beginning	465,935.61	260,704.81
Unencumbered Cash, Ending	$ 260,704.81	$ 199,341.17

CRAWFORD COUNTY, KANSAS
SOIL CONSERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 41,736.36	$ 42,916.04	$ 43,983.00	$ (1,066.96)
Delinquent Tax	1,151.22	1,306.15	900.00	406.15
Motor Vehicle Tax	6,462.85	6,411.20	6,122.00	289.20
Recreational Vehicle Tax	76.21	75.20	120.00	(44.80)
16/20M Vehicle tax	112.98	179.61	186.00	(6.39)
Commercial Vehicle Tax	307.61	305.61	276.00	29.61
Watercraft Tax	-	-	19.00	(19.00)
Total Receipts	49,847.23	51,193.81	$ 51,606.00	$ (412.19)
Expenditures				
Agriculture				
Contractual Services	49,512.00	49,512.00	$ 49,512.00	$ -
Total Expenditures	49,512.00	49,512.00	$ 49,512.00	$ -
Receipts Over(Under) Expenditures	335.23	1,681.81		
Unencumbered Cash, Beginning	1,144.95	1,480.18		
Unencumbered Cash, Ending	$ 1,480.18	$ 3,161.99		

CRAWFORD COUNTY, KANSAS
DRUG ENFORCEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State aid	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,992.08	1,992.08
Unencumbered Cash, Ending	$ 1,992.08	$ 1,992.08

CRAWFORD COUNTY, KANSAS
DRIVER IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Charges for Services	$ 600.00	$ 1,000.00
Total Receipts	600.00	1,000.00
Expenditures		
Public Safety	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	600.00	1,000.00
Unencumbered Cash, Beginning	3,963.46	4,563.46
Unencumbered Cash, Ending	$ 4,563.46	$ 5,563.46

CRAWFORD COUNTY, KANSAS
ELDERLY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 126,287.03	$ 129,298.61	$ 132,999.00	$ (3,700.39)
Delinquent Tax	3,975.60	4,160.11	250.00	3,910.11
Motor Vehicle Tax	21,442.14	19,227.72	18,588.00	639.72
Recreational Vehicle Tax	-	226.18	364.00	(137.82)
16/20M Vehicle tax	-	514.45	565.00	(50.55)
Commercial Vehicle Tax	-	921.57	837.00	84.57
Watercraft Tax	-	-	59.00	(59.00)
Total Receipts	151,704.77	154,348.64	$ 153,662.00	$ 686.64
Expenditures				
Elderly and Aging				
Contractual Services	149,543.00	149,606.98	$ 150,000.00	$ (393.02)
Total Expenditures	149,543.00	149,606.98	$ 150,000.00	$ (393.02)
Receipts Over(Under) Expenditures	2,161.77	4,741.66		
Unencumbered Cash, Beginning	5,590.63	7,752.40		
Unencumbered Cash, Ending	$ 7,752.40	$ 12,494.06		

CRAWFORD COUNTY, KANSAS
CONSOLIDATED 911 TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
911 Telephone Tax	$ 264,498.24	$ 271,187.24	$ 250,000.00	$ 21,187.24
Total Receipts	264,498.24	271,187.24	$ 250,000.00	$ 21,187.24
Expenditures				
Public Safety				
Contractual Services	283,683.13	130,774.05	$ 247,000.00	$ (116,225.95)
Commodities	3,585.46	181.92	3,000.00	(2,818.08)
Capital Outlay	62,731.41	23,171.18	50,000.00	(26,828.82)
Total Expenditures	350,000.00	154,127.15	$ 300,000.00	$ (145,872.85)
Receipts Over(Under) Expenditures	(85,501.76)	117,060.09		
Unencumbered Cash, Beginning	210,094.40	124,592.64		
Unencumbered Cash, Ending	$ 124,592.64	$ 241,652.73		

CRAWFORD COUNTY, KANSAS
EMPLOYEE BENEFIT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 4,096,652.49	$ 4,188,723.58	$ 4,310,143.00	$ (121,419.42)
Delinquent Tax	130,053.04	134,652.46	132,885.00	1,767.46
Motor Vehicle Tax	651,489.89	624,491.20	624,491.00	0.20
Recreational Vehicle Tax	7,661.07	7,341.95	11,810.00	(4,468.05)
16/20M Vehicle tax	16,251.99	16,798.28	18,320.00	(1,521.72)
Commercial Vehicle Tax	30,016.01	29,908.50	29,908.00	0.50
Watercraft Tax	-	-	1,918.00	(1,918.00)
Operating Transfers from				
General Fund	-	100,000.00	-	100,000.00
Total Receipts	4,932,124.49	5,101,915.97	$ 5,129,475.00	$ (27,559.03)
Expenditures				
General Government				
Personal Services	-	17,224.62	-	17,224.62
Contractual Services	7,200.87	8,214.48	-	8,214.48
Social Security and Medicare	702,596.49	753,161.74	690,000.00	63,161.74
KPERS Retirement	883,597.22	1,107,492.23	1,025,000.00	82,492.23
Unemployment	9,106.11	9,584.13	-	9,584.13
Health	3,215,988.43	3,438,653.66	150,000.00	3,288,653.66
Other Insurance	3,214.36	8,162.52	-	8,162.52
Workers Compensation		-	20,000.00	(20,000.00)
Operating Transfers to				
Risk Management Fund	32,500.00	-	3,533,992.00	(3,533,992.00)
Total Expenditures	4,854,203.48	5,342,493.38	$ 5,418,992.00	$ (76,498.62)
Receipts Over(Under) Expenditures	77,921.01	(240,577.41)		
Unencumbered Cash, Beginning	333,014.92	410,935.93		
Unencumbered Cash, Ending	$ 410,935.93	$ 170,358.52		

CRAWFORD COUNTY, KANSAS
OPERATING RESERVE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 109,323.56	$ 110,866.59	$ 113,926.00	$ (3,059.41)
Delinquent Tax	3,419.78	3,543.55	3,200.00	343.55
Motor Vehicle Tax	18,680.89	16,637.27	16,090.00	547.27
Recreational Vehicle Tax	-	195.67	315.00	(119.33)
16/20M Vehicle tax	-	441.47	489.00	(47.53)
Commercial Vehicle Tax	-	797.63	724.00	73.63
Watercraft Tax	-	-	51.00	(51.00)
Other Receipts				
Wind Farm Donations	135,938.00	121,875.00	-	121,875.00
Operating Transfers from General Fund	125,000.00	167,630.00	-	167,630.00
Total Receipts	392,362.23	421,987.18	$ 134,795.00	$ 287,192.18
Expenditures				
General Government				
Contractual Services	$ 64,301.00	$ 181,893.44	$ -	$ 181,893.44
Capital Outlay	-	-	505,000.00	(505,000.00)
Total Expenditures	64,301.00	181,893.44	$ 505,000.00	$ (323,106.56)
Receipts Over(Under) Expenditures	328,061.23	240,093.74		
Unencumbered Cash, Beginning	586,006.41	914,067.64		
Unencumbered Cash, Ending	$ 914,067.64	$ 1,154,161.38		

CRAWFORD COUNTY, KANSAS
MV REMODEL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
MV Fees	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Outlays	1,713.65	-
Total Expenditures	1,713.65	-
Receipts Over(Under) Expenditures	(1,713.65)	-
Unencumbered Cash, Beginning	40,577.30	38,863.65
Unencumbered Cash, Ending	$ 38,863.65	$ 38,863.65

CRAWFORD COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 59,513.01	$ 59,697.57	$ 61,295.00	$ (1,597.43)
Delinquent Tax	1,478.77	1,681.76	1,100.00	581.76
Motor Vehicle Tax	7,461.33	8,559.45	8,770.00	(210.55)
Recreational Vehicle Tax	-	101.57	172.00	(70.43)
16/20M Vehicle tax	-	171.35	267.00	(95.65)
Commercial Vehicle Tax	-	424.73	395.00	29.73
Watercraft Tax	-	-	28.00	(28.00)
Total Receipts	68,453.11	70,636.43	$ 72,027.00	$ (1,390.57)
Expenditures				
Appropriation to the Historical Society	70,000.00	69,875.00	$ 70,000.00	$ (125.00)
Total Expenditures	70,000.00	69,875.00	$ 70,000.00	$ (125.00)
Receipts Over(Under) Expenditures	(1,546.89)	761.43		
Unencumbered Cash, Beginning	3,174.97	1,628.08		
Unencumbered Cash, Ending	$ 1,628.08	$ 2,389.51		

CRAWFORD COUNTY, KANSAS
JCAB GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from:		
Family Connections Fund	$ -	$ 6,332.16
Juvenile Justice RJA		
Judicial Fund	-	68,357.91
Juvenile Justice JIAS Fund	-	10,507.88
Total Receipts	-	85,197.95
Expenditures		
Public Safety		
Personal Services	15,838.19	79,066.83
Commodities	-	4,304.55
Total Expenditures	15,838.19	83,371.38
Receipts Over(Under) Expenditures	(15,838.19)	1,826.57
Unencumbered Cash, Beginning	14,667.81	(1,170.38)
Unencumbered Cash, Ending	$ (1,170.38)	$ 656.19

CRAWFORD COUNTY, KANSAS
REGIONAL COLLABORATION GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ -	$ 72,409.94
Operating Transfers from		
RJA Reinvestment Fund	-	42,876.20
Total Receipts	-	115,286.14
Expenditures		
Public Safety		
Personal Services	19,430.02	90,227.70
Contractual Services	-	3,846.29
Operating Transfers to		
Juvenile Justice JIAS Fund	-	20,101.54
Total Expenditures	19,430.02	114,175.53
Receipts Over(Under) Expenditures	(19,430.02)	1,110.61
Unencumbered Cash, Beginning	22,538.20	3,108.18
Unencumbered Cash, Ending	$ 3,108.18	$ 4,218.79

CRAWFORD COUNTY, KANSAS
RJA REINVESTMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grant	$ 153,288.69	$ 121,273.53
Total Receipts	153,288.69	121,273.53
Expenditures		
Public Safety		
Personal Services	154,768.71	71,304.77
Commodities	-	1,655.39
Operating Transfers to:		
Regional Collaboration Grant Fund	-	42,876.20
Juvenile Justice JIAS Fund	-	7,149.90
Total Expenditures	154,768.71	122,986.26
Receipts Over(Under) Expenditures	(1,480.02)	(1,712.73)
Unencumbered Cash, Beginning	1,576.59	96.57
Unencumbered Cash, Ending	$ 96.57	$ (1,616.16)

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

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

CRAWFORD COUNTY, KANSAS
PREVENTION SERVICES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

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

CRAWFORD COUNTY, KANSAS
CRAWFORD COUNTY TEEN COURT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

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

CRAWFORD COUNTY, KANSAS
RJA TRUANCY PROGARM FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ -	$ 336,712.50
Operating Transfers from		
Family Connections Fund	-	8,907.23
Total Receipts	-	345,619.73
Expenditures		
Public Safety		
Personal Services	-	176,551.50
Contractual Services	-	83,746.85
Commodities	-	50.90
Operating Transfers to		
Juvenile Justice JIAS Fund	-	7,800.00
Total Expenditures	-	268,149.25
Receipts Over(Under) Expenditures	-	77,470.48
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 77,470.48

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE INCENTIVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grant	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	190.38	190.38
Unencumbered Cash, Ending	$ 190.38	$ 190.38

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE RJA JUDICIAL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 374,064.79	$ 535,733.29
Operating Transfers from:		
Family Connections Fund	-	14,082.57
Juvenile Justice JIAS Fund	-	150,977.96
Total Receipts	374,064.79	700,793.82
Expenditures		
Public Safety		
Personal Services	396,858.24	547,923.98
Contractual Services	-	67,511.84
Commodities	-	9,138.45
Operating Transfers to		
JCAB Grant Fund	-	68,357.91
Total Expenditures	396,858.24	692,932.18
Receipts Over(Under) Expenditures	(22,793.45)	7,861.64
Unencumbered Cash, Beginning	8,973.56	(13,819.89)
Unencumbered Cash, Ending	$ (13,819.89)	$ (5,958.25)

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE JIAS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ -	$ 22,000.00
Local Grants	-	4,026.00
License, Fees and Permits		
Service Fees	-	788.00
Other		
Reimbursements	1,664.54	76,492.34
Operating Transfers from:		
Family Connections Fund	-	31,000.00
Regional Collaboration Grant Fund	-	20,101.54
RJA Reinvestment Fund	-	7,149.90
RJA Truancy Program Fund	-	7,800.00
Total Receipts	1,664.54	169,357.78
Expenditures		
Public Safety		
Contractual Services	11,182.29	8,225.68
Commodities	-	600.00
Operating Transfers to:		
Juvenile Justice RJA		
Judicial Fund	-	150,977.96
JCAB Grant Fund	-	10,507.88
Total Expenditures	11,182.29	170,311.52
Receipts Over(Under) Expenditures	(9,517.75)	(953.74)
Unencumbered Cash, Beginning	18,929.84	9,412.09
Unencumbered Cash, Ending	$ 9,412.09	$ 8,458.35

CRAWFORD COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 508,384.39	$ 504,537.97	$ 519,018.00	$ (14,480.03)
Delinquent Tax	15,805.17	16,553.37	14,500.00	2,053.37
Motor Vehicle Tax	84,777.39	76,873.96	74,788.00	2,085.96
Recreational Vehicle Tax	-	904.92	1,466.00	(561.08)
16/20M Vehicle Tax	-	1,994.54	2,274.00	(279.46)
Commercial Vehicle Tax	-	3,699.75	3,367.00	332.75
Watercraft Tax	-	-	238.00	(238.00)
Total Receipts	608,966.95	604,564.51	$ 615,651.00	$ (11,086.49)
Expenditures				
Public Health and Welfare				
Appropriation	599,000.00	599,000.00	$ 599,000.00	$ -
Total Expenditures	599,000.00	599,000.00	$ 599,000.00	$ -
Receipts Over(Under) Expenditures	9,966.95	5,564.51		
Unencumbered Cash, Beginning	12,018.13	21,985.08		
Unencumbered Cash, Ending	$ 21,985.08	$ 27,549.59		

CRAWFORD COUNTY, KANSAS
INTELLECTUAL DISABILITIES FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 116,055.08	$ 121,320.97	$ 124,640.00	$ (3,319.03)
Delinquent Tax	3,713.80	3,849.31	250.00	3,599.31
Motor Vehicle Tax	19,775.91	17,643.74	17,066.00	577.74
Recreational Vehicle Tax	-	207.55	335.00	(127.45)
16/20M Vehicle tax	-	468.50	519.00	(50.50)
Commercial Vehicle Tax	-	846.32	768.00	78.32
Watercraft Tax	-	-	54.00	(54.00)
Total Receipts	139,544.79	144,336.39	$ 143,632.00	$ 704.39
Expenditures				
Public Health and Welfare				
Appropriation	139,000.00	139,000.00	$ 139,000.00	$ -
Total Expenditures	139,000.00	139,000.00	$ 139,000.00	$ -
Receipts Over(Under) Expenditures	544.79	5,336.39		
Unencumbered Cash, Beginning	4,120.76	4,665.55		
Unencumbered Cash, Ending	$ 4,665.55	$ 10,001.94		

CRAWFORD COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 700.00	$ 525.00
Licenses, Fees, and Permits		
Officer Fees	285,088.42	299,636.10
Total Receipts	285,788.42	300,161.10
Expenditures		
General Government		
Personal Services	205,540.48	218,797.18
Contractual Services	46,273.92	49,712.06
Commodities	6,403.77	7,821.39
Capital Outlay	3,682.98	269.98
Operating Transfers to		
General Fund	21,557.66	23,887.27
Total Expenditures	283,458.81	300,487.88
Receipts Over(Under) Expenditures	2,329.61	(326.78)
Unencumbered Cash, Beginning	21,557.66	23,887.27
Unencumbered Cash, Ending	$ 23,887.27	$ 23,560.49

CRAWFORD COUNTY, KANSAS
CRISIS RESOURCE CENTER FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

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

CRAWFORD COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Alcohol Liquor Tax	$ 15,453.33	$ 23,119.29	$ 18,500.00	$ 4,619.29
Total Receipts	15,453.33	23,119.29	$ 18,500.00	$ 4,619.29
Expenditures				
Public Health and Welfare				
Contractual Services	19,500.00	19,500.00	$ 19,500.00	$ -
Total Expenditures	19,500.00	19,500.00	$ 19,500.00	$ -
Receipts Over(Under) Expenditures	(4,046.67)	3,619.29		
Unencumbered Cash, Beginning	6,127.49	2,080.82		
Unencumbered Cash, Ending	$ 2,080.82	$ 5,700.11		

CRAWFORD COUNTY, KANSAS
DRUG ENDANGERED CHILDREN FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

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

CRAWFORD COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Alcohol Liquor Tax	$ 7,967.75	$ 11,078.17	$ 7,500.00	$ 3,578.17
Total Receipts	7,967.75	11,078.17	$ 7,500.00	$ 3,578.17
Expenditures				
Culture and Recreation				
Contractual Services	6,485.11	6,720.00	$ 7,000.00	$ (280.00)
Total Expenditures	6,485.11	6,720.00	$ 7,000.00	$ (280.00)
Receipts Over(Under) Expenditures	1,482.64	4,358.17		
Unencumbered Cash, Beginning	2,273.17	3,755.81		
Unencumbered Cash, Ending	$ 3,755.81	$ 8,113.98		

CRAWFORD COUNTY, KANSAS
TOURISM AND CONVENTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Transient Guest tax	$ 427,072.19	$ 565,312.33	$ 444,000.00	$ 121,312.33
Total Receipts	427,072.19	565,312.33	$ 444,000.00	$ 121,312.33
Expenditures				
Tourism and Convention Promotion				
Personal Services	155,094.36	163,423.43	$ 174,000.00	$ (10,576.57)
Contractual Services	214,442.62	251,259.83	263,900.00	(12,640.17)
Commodities	2,037.67	4,489.87	5,500.00	(1,010.13)
Total Expenditures	371,574.65	419,173.13	$ 443,400.00	$ (24,226.87)
Receipts Over(Under) Expenditures	55,497.54	146,139.20		
Unencumbered Cash, Beginning	196,990.20	252,487.74		
Unencumbered Cash, Ending	$ 252,487.74	$ 398,626.94		

CRAWFORD COUNTY, KANSAS
OPIOID SETTLEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Local	$ -	$ 7,243.17
Total Receipts	-	7,243.17
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	7,243.17
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 7,243.17

CRAWFORD COUNTY, KANSAS
VIOLENCE AGAINST WOMEN FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grant	$ 47,104.29	$ 48,068.39
Total Receipts	47,104.29	48,068.39
Expenditures		
Public Safety	47,104.29	48,068.39
Total Expenditures	47,104.29	48,068.39
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

CRAWFORD COUNTY, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Delinquent Tax	$ 1,300.25	$ 704.32	$ 1,100.00	$ (395.68)
Total Receipts	1,300.25	704.32	$ 1,100.00	$ (395.68)
Expenditures				
Operating Transfer to General Fund	-	-	$ 12,123.00	$ (12,123.00)
Total Expenditures	-	-	$ 12,123.00	$ (12,123.00)
Receipts Over(Under) Expenditures	1,300.25	704.32		
Unencumbered Cash, Beginning	9,676.29	10,976.54		
Unencumbered Cash, Ending	$ 10,976.54	$ 11,680.86		

CRAWFORD COUNTY, KANSAS
RISK MANAGEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest earned	$ 2,612.55	$ 2,277.58
Other		
Blue Cross Blue Shield Premiums	3,769,017.27	4,114,316.92
Operating Transfers from Employee Benefit Fund	32,500.00	-
Total Receipts	3,804,129.82	4,116,594.50
Expenditures		
General Government		
Contractual Services	3,616,188.58	4,495,991.41
Total Expenditures	3,616,188.58	4,495,991.41
Receipts Over(Under) Expenditures	187,941.24	(379,396.91)
Unencumbered Cash, Beginning	1,442,753.37	1,630,694.61
Unencumbered Cash, Ending	$ 1,630,694.61	$ 1,251,297.70

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 204,632.32	$ 211,924.44	$ 216,131.00	$ (4,206.56)
Delinquent Tax	4,840.11	4,103.33	2,500.00	1,603.33
Motor Vehicle Tax	52,090.75	46,661.94	45,728.00	933.94
Recreational Vehicle Tax	-	628.17	573.00	55.17
16/20 M Truck Tax	-	1,180.19	1,278.00	(97.81)
Commercial Vehicle Tax	-	1,872.81	1,746.00	126.81
Watercraft Tax	-	-	141.00	(141.00)
Total Receipts	261,563.18	266,370.88	$ 268,097.00	$ (1,726.12)
Expenditures				
Public Safety				
Personal Services	25,466.16	25,769.99	$ 227,000.00	$ (201,230.01)
Contractual Services	92,592.46	61,504.44	-	61,504.44
Commodities	45,791.52	29,620.90	-	29,620.90
Capital Outlay	3,763.22	44,113.67	-	44,113.67
Finance Leases				
Principal	81,569.84	92,925.64	-	92,925.64
Interest	11,908.52	11,196.80	-	11,196.80
Operating Transfer to Fire District #1 Equipment Reserve Fund	12,000.00	4,500.00	40,000.00	(35,500.00)
Total Expenditures	273,091.72	269,631.44	$ 267,000.00	$ 2,631.44
Receipts Over(Under) Expenditures	(11,528.54)	(3,260.56)		
Unencumbered Cash, Beginning	14,190.82	2,662.28		
Unencumbered Cash, Ending	$ 2,662.28	$ (598.28)		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Donation	$ -	$ 680.00
Insurance Reimbursement	-	22,677.15
Operating Transfer from		
Fire District #1 Fund	12,000.00	4,500.00
Total Receipts	12,000.00	27,857.15
Expenditures		
Public Safety		
Capital Outlay	29,797.80	-
Total Expenditures	29,797.80	-
Receipts Over(Under) Expenditures	(17,797.80)	27,857.15
Unencumbered Cash, Beginning	83,182.51	65,384.71
Unencumbered Cash, Ending	$ 65,384.71	$ 93,241.86

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #2 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 147,047.84	$ 156,313.56	$ 160,301.00	$ (3,987.44)
Delinquent Tax	3,426.89	5,298.82	2,000.00	3,298.82
Motor Vehicle Tax	36,713.43	32,909.32	32,337.00	572.32
Recreational Vehicle Tax	-	594.00	669.00	(75.00)
16/20 M Truck Tax	-	1,516.22	1,711.00	(194.78)
Commercial Vehicle Tax	-	833.22	738.00	95.22
Watercraft Tax	-	-	198.00	(198.00)
Other				
Reimbursements	9,982.50	-	-	-
Total Receipts	197,170.66	197,465.14	$ 197,954.00	$ (488.86)
Expenditures				
Public Safety				
Personal Services	27,216.82	43,277.75	$ 118,000.00	$ (74,722.25)
Contractual Services	25,897.06	9,001.92	-	9,001.92
Commodities	16,536.31	17,385.07	-	17,385.07
Capital Outlay	14,315.49	3,631.81	-	3,631.81
Finance Lease				
Principal	22,504.64	22,646.24	-	22,646.24
Interest	3,624.28	3,482.68	-	3,482.68
Debt Service				
Principal	18,000.00	19,000.00	39,725.00	(20,725.00)
Interest	21,930.00	21,165.00	-	21,165.00
Operating Transfer to Fire District #2 Equipment Reserve Fund	54,500.00	58,000.00	40,000.00	18,000.00
Total Expenditures	204,524.60	197,590.47	$ 197,725.00	$ (134.53)
Receipts Over(Under) Expenditures	(7,353.94)	(125.33)		
Unencumbered Cash, Beginning	8,211.09	857.15		
Unencumbered Cash, Ending	$ 857.15	$ 731.82		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #2 EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ 3,114.19
State Grants	-	285.81
Operating Transfer from		
Fire District #2 Fund	54,500.00	58,000.00
Total Receipts	54,500.00	61,400.00
Expenditures		
Public Safety		
Capital Outlay	45,939.18	62,444.84
Total Expenditures	45,939.18	62,444.84
Receipts Over(Under) Expenditures	8,560.82	(1,044.84)
Unencumbered Cash, Beginning	65,900.00	74,460.82
Unencumbered Cash, Ending	$ 74,460.82	$ 73,415.98

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 53,223.94	$ 53,283.31	$ 55,665.00	$ (2,381.69)
Delinquent Tax	1,445.55	1,207.59	1,500.00	(292.41)
Motor Vehicle Tax	10,543.76	8,628.67	9,013.00	(384.33)
Recreational Vehicle Tax	-	126.89	134.00	(7.11)
16/20 M Truck Tax	-	475.66	708.00	(232.34)
Commercial Vehicle Tax	-	173.71	203.00	(29.29)
Watercraft Tax	-	-	41.00	(41.00)
Total Receipts	65,213.25	63,895.83	$ 67,264.00	$ (3,368.17)
Expenditures				
Public Safety				
Personal Services	11,287.02	14,557.65	$ 49,200.00	$ (34,642.35)
Contractual Services	26,030.91	22,641.83	-	22,641.83
Commodities	2,615.45	7,795.68	-	7,795.68
Capital Outlay	977.84	-	-	-
Finance Leases				
Principal	16,049.78	14,822.71	-	14,822.71
Interest	1,932.10	3,200.26	-	3,200.26
Operating Transfer to Fire District #3 Equipment Reserve Fund	10,000.00	-	20,000.00	(20,000.00)
Total Expenditures	68,893.10	63,018.13	$ 69,200.00	$ (6,181.87)
Receipts Over(Under) Expenditures	(3,679.85)	877.70		
Unencumbered Cash, Beginning	5,435.79	1,755.94		
Unencumbered Cash, Ending	$ 1,755.94	$ 2,633.64		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from Fire District #3 Fund	$ 10,000.00	$ -
Total Receipts	10,000.00	-
Expenditures		
Public Safety		
Capital Outlay	-	57,905.00
Total Expenditures	-	57,905.00
Receipts Over(Under) Expenditures	10,000.00	(57,905.00)
Unencumbered Cash, Beginning	53,000.00	63,000.00
Unencumbered Cash, Ending	$ 63,000.00	$ 5,095.00

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #4 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 53,052.53	$ 54,038.88	$ 54,575.00	$ (536.12)
Delinquent Tax	573.62	588.02	500.00	88.02
Motor Vehicle Tax	12,438.38	11,724.61	10,663.00	1,061.61
Recreational Vehicle Tax	-	247.27	227.00	20.27
16/20 M Truck Tax	-	599.79	670.00	(70.21)
Commercial Vehicle Tax	-	435.89	402.00	33.89
Watercraft Tax	-	-	54.00	(54.00)
Total Receipts	66,064.53	67,634.46	$ 67,091.00	$ 543.46
Expenditures				
Public Safety				
Personal Services	-	2,133.48	$ 51,930.00	$ (49,796.52)
Contractual Services	15,055.59	27,877.93	-	27,877.93
Commodities	2,798.54	9,156.67	-	9,156.67
Capital Outlay	13,272.35	9,880.00	-	9,880.00
Finance Leases				
Principal	14,971.61	16,624.72	-	16,624.72
Interest	4,064.95	2,411.84	-	2,411.84
Operating Transfer to Fire District #4 Equipment Reserve Fund	22,000.00	-	18,000.00	(18,000.00)
Total Expenditures	72,163.04	68,084.64	$ 69,930.00	$ (1,845.36)
Receipts Over(Under) Expenditures	(6,098.51)	(450.18)		
Unencumbered Cash, Beginning	6,998.33	899.82		
Unencumbered Cash, Ending	$ 899.82	$ 449.64		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #4 EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Equipment and Property	$ -	$ 1,700.00
Operating Transfer from		
Fire District #4 Fund	22,000.00	-
Total Receipts	22,000.00	1,700.00
Expenditures		
Public Safety		
Capital Outlay	-	31,776.24
Total Expenditures	-	31,776.24
Receipts Over(Under) Expenditures	22,000.00	(30,076.24)
Unencumbered Cash, Beginning	27,000.00	49,000.00
Unencumbered Cash, Ending	$ 49,000.00	$ 18,923.76

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #1 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Special Assessments	$ -	$ -
Total Receipts	-	-
Expenditures		
Debt Service	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	15,676.56	15,676.56
Unencumbered Cash, Ending	$ 15,676.56	$ 15,676.56

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #2 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Special Assessments	$ 23,372.00	$ 25,902.00
Delinquent Tax	283.94	2,600.94
Charges for Services	36,022.00	29,776.00
Operating Transfers to		
General Fund	20,000.00	-
Total Receipts	79,677.94	58,278.94
Expenditures		
Public Health and Welfare		
Contractual Services	46,523.10	35,972.78
Debt Service		
Principal	9,000.00	9,000.00
Interest	15,097.50	14,726.25
Total Expenditures	70,620.60	59,699.03
Receipts Over(Under) Expenditures	9,057.34	(1,420.09)
Unencumbered Cash, Beginning	39,110.80	48,168.14
Unencumbered Cash, Ending	48,168.14	$ 46,748.05

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #3 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Special Assessments	$ 49,915.00	$ 49,596.50
Delinquent Tax	5,013.00	5,612.53
Charges for Services	21,311.00	14,306.00
Total Receipts	76,239.00	69,515.03
Expenditures		
Public Health and Welfare		
Contractual Services	19,608.98	22,127.89
Commodities	-	250.40
Debt Service		
Principal	17,000.00	17,000.00
Interest	28,000.00	27,487.50
Total Expenditures	64,608.98	66,865.79
Receipts Over(Under) Expenditures	11,630.02	2,649.24
Unencumbered Cash, Beginning	55,553.20	67,183.22
Unencumbered Cash, Ending	$ 67,183.22	$ 69,832.46

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #4 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Special Assessments	$ 28,898.30	$ 28,494.96
Delinquent Tax	3,396.80	4,141.49
Charges for Services	30,345.00	23,579.00
Total Receipts	62,640.10	56,215.45
Expenditures		
Public Health and Welfare		
Personal Services	2,703.14	2,620.07
Contractual Services	16,886.17	35,679.70
Commodities	65.31	-
Debt Service on bonds		
Principal	8,000.00	9,000.00
Interest	21,462.50	21,090.00
Other	-	-
Total Expenditures	49,117.12	68,389.77
Receipts Over(Under) Expenditures	13,522.98	(12,174.32)
Unencumbered Cash, Beginning	41,234.32	54,757.30
Unencumbered Cash, Ending	$ 54,757.30	$ 42,582.98

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #5 FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Delinquent Tax	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Health and Welfare		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	6,396.70	6,396.70
Unencumbered Cash, Ending	$ 6,396.70	$ 6,396.70

CRAWFORD COUNTY, KANSAS
SOUTHRIDGE PAVING DISTRICT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Ad Valorem Tax	$ 13,975.36	$ 13,975.92
Total Receipts	13,975.36	13,975.92
Expenditures		
Debt Service on Bonds		
Principal	12,500.00	13,000.00
Interest	1,361.12	924.86
Other	1.25	1.25
Total Expenditures	13,862.37	13,926.11
Receipts Over(Under) Expenditures	112.99	49.81
Unencumbered Cash, Beginning	186.40	299.39
Unencumbered Cash, Ending	$ 299.39	$ 349.20

CRAWFORD COUNTY, KANSAS
DEER CREEK PAVING DISTRICT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Special Assessments	$ 10,961.68	$ 10,961.68
Total Receipts	10,961.68	10,961.68
Expenditures		
Debt Service		
Principal	9,800.00	10,100.00
Interest	1,207.30	860.43
Other	1.25	1.25
Total Expenditures	11,008.55	10,961.68
Receipts Over(Under) Expenditures	(46.87)	-
Unencumbered Cash, Beginning	46.87	-
Unencumbered Cash, Ending	$ -	$ -

CRAWFORD COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements, Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Taxes	$ 23,337,181.38	$ 40,647,575.62	$ 39,620,100.35	$ 24,364,656.65
Current 16/20M Trucks	70,588.68	108,910.77	108,062.34	71,437.11
Delinquent Personal Prop	516,312.73	1,412,503.51	1,411,700.79	517,115.45
Delinquent 16/20M Trucks	216.50	13,126.67	12,290.01	1,053.16
Mineral Tax	-	945.83	945.83	-
Commercial Vehicle Fees	2,993.60	242,377.45	243,908.89	1,462.16
Motor Vehicle Tax	936,474.40	4,909,416.63	4,949,461.97	896,429.06
Neighborhood Revitalization	-	430,695.94	430,695.94	-
Pittsburg TIF Financing	-	333,250.84	333,250.84	-
Special City & County Street	-	1,059,396.57	1,059,396.57	-
Total Distributable Funds	$ 24,863,767.29	$ 49,158,199.83	$ 48,169,813.53	$ 25,852,153.59
Subdivision Funds:				
Hospital Districts	$ -	$ 507,778.81	$ 507,778.81	$ -
SEK Library District	-	224,098.59	224,098.59	-
Special Districts	-	7,226.39	7,226.39	-
State	-	500,352.42	500,352.42	-
Watershed Districts	-	3,920.63	3,920.63	-
Extension Council	-	456,978.89	456,978.89	-
School Districts	49.43	15,036,751.83	15,036,530.45	270.81
Cities	27,557.37	11,411,302.41	11,412,859.68	26,000.10
Townships	-	276,799.23	276,799.23	-
Total Subdivision Funds	$ 27,606.80	$ 28,425,209.20	$ 28,426,545.09	$ 26,270.91

CRAWFORD COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements, Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds				
Beneficiary	$ 4,578.00	$ -	$ -	$ 4,578.00
Cereal Malt Beverage	75.00	450.00	400.00	125.00
Attorney Forfeiture Fees	2,933.85	3,761.30	-	6,695.15
Special Law Enforcement Tr	141,735.70	76,445.00	91,200.04	126,980.66
IRS Forfeiture Law Enforce	10,137.66	-	10,137.66	-
Jail Commissary Trust	506.82	-	-	506.82
State Election Filing Fee	-	250.00	250.00	-
Fish and Game	-	2,539.37	2,539.37	-
Heritage Trust Fund	5,620.00	19,106.00	21,074.00	3,652.00
MV Sales Tax Fund	-	3,557,177.01	3,557,177.01	-
State Vehicle Fund	-	3,070,073.94	3,070,073.94	-
Kansas Drivers License Fees	-	18,026.50	18,026.50	-
Flex Spending	35,909.62	132,596.10	133,843.67	34,662.05
Payroll Clearing Accounts	166,049.50	6,671,903.28	6,837,952.78	-
Crawford Co Law Library	85,735.30	18,566.21	14,944.38	89,357.13
Sheriff's Office	115,671.26	230,244.22	245,869.46	100,046.02
County Attorney	1,951.55	3.88	-	1,955.43
Total Other Agency Funds	$ 570,904.26	$ 13,801,142.81	$ 14,003,488.81	$ 368,558.26
GRAND TOTAL				
AGENCY FUNDS	$ 25,462,278.35	$ 91,384,551.84	$ 90,599,847.43	$ 26,246,982.76

CRAWFORD COUNTY, KANSAS

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF AGRICULTURE					
Passed Through the State of Kansas Department of Health and Environment					
Special Supplemental Nutrition Program for Women, Infants and Children	FFY21/22	10.557	$ -	$ 556,050.00	$ 610,181.00
Passed Through the Kansas Forest Service					
Cooperative Forestry Assistance	Not Assigned	10.664	-	3,114.19	3,114.19
Total U.S. Department of Agriculture			-	559,164.19	613,295.19
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Passed Through the State of Kansas Housing Resource Center					
Emergency Shelter Grant	ESG-FFY2021/2022	14.231	48,068.39	48,068.39	48,068.39
Total U.S. Department of Housing and Urban Development			48,068.39	48,068.39	48,068.39
U.S. DEPARTMENT OF TRANSPORTATION					
Passed Through the State of Kansas Department of Transportation					
Highway Safety Cluster					
State and Community Highway Safety	PT-1153-22	20.600	-	4,746.66	4,746.66
Total U.S. Department of Transportation			-	4,746.66	4,746.66
U.S. DEPARTMENT OF THE TREASURY					
Direct Grant					
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	N/A	21.027	278,794.91	3,769,970.50	1,434,101.32
Total U.S. Department of the Treasury			278,794.91	3,769,970.50	1,434,101.32
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed Through the State of Kansas Department of Health & Environment					
Public Health Emergency Preparedness-Bio Terror	FFY21/22	93.069	-	30,861.00	30,861.00
Family Planning Services	FFY21/22	93.217	-	29,270.00	29,270.00
Immunization (IAP) Grants	FFY21/22	93.268	-	3,642.00	3,642.00
Immunization (IAP) Grants - COVID-19	FFY21/22	93.268	-	37,879.00	37,879.00
		TOTAL 93.268	-	41,521.00	41,521.00
ELC: Enhancing Detection Grant - COVID-19	FFY21/22	93.323	-	354,924.68	354,924.68
Innovative State and Local Grant	FFY21/22	93.435	-	61,000.00	61,000.00
477 Cluster					
Child Care and Development Block Grant	FFY21/22	93.575	-	73,790.00	73,790.00
Child Care and Development Block Grant - COVID-19	FFY21/22	93.575	-	32,392.00	32,392.00
477 Cluster Total		TOTAL 93.575	-	106,182.00	106,182.00
Medicaid Cluster					
Medical Assistance Program	FFY21/22	93.778	-	28,960.50	28,960.50
Breast and Cervical Cancer	FFY21/22	93.898		103,832.00	140,669.56
HIV Care Formula Grant (Case Management)	FFY21/22	93.917	-	99,538.65	99,538.65
Preventive Health and Health Services Block Grant	FFY21/22	93.991	-	25,368.00	25,368.00
Maternal and Child Health Services	FFY21/22	93.994	-	54,658.00	54,658.00
Total U.S. Department of Health and Human Services			-	936,115.83	972,953.39
U.S. DEPARTMENT OF HOMELAND SECURITY					
Passed Through the State of Kansas Division of Emergency Management					
Emergency Management Performance Grant	EMPG 2021	97.042	-	30,688.00	30,688.00
Disaster Grants - Public Assistance	FEMA Disaster #4449	97.036		254,980.46	254,980.46
Total U.S. Department of Homeland Security			-	285,668.46	285,668.46
U.S. DEPARTMENT OF JUSTICE					
Passed Through the State of Kansas Governor's Office					
Federal Coronavirus Emergency Supplemental Program - COVID-19	CESF-07	16.034	-	4,729.00	-
Passed Through the State of Kansas Office of the Attorney General					
Equitable Sharing Program	DARE SRO	16.922	-	200.00	200.00
Total U.S. Department of Justice			-	4,929.00	200.00
TOTAL FEDERAL AWARDS			$ 326,863.30	$ 5,608,663.03	$ 3,359,033.41

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B --INDIRECT COST RATE

Crawford County, Kansas did not elect to use the 10% de minimis cost rate.

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

Board of County Commissioners
Crawford County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Crawford County, Kansas, as of and for the year ended December 31, 2022, and the related notes to the financial statement, which collectively comprise Crawford County, Kansas' basic financial statement, and have issued our report thereon dated November 22, 2023.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statement, we considered Crawford County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Crawford County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Crawford County, Kansas' internal control.

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

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

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

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
November 22, 2023

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

Board of County Commissioners
Crawford County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Crawford County, Kansas' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Crawford County, Kansas' major federal programs for the year ended December 31, 2022. Crawford County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Crawford County, Kansas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

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

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

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

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
November 22, 2023

CRAWFORD COUNTY, KANSAS

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statement:

The auditor's report expresses an adverse opinion on the basic financial statement of Crawford County, Kansas on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____ Yes	__X__ No	
Significant deficiencies identified?	____ Yes	__X__ None Reported	
Noncompliance or other matters required to be reported under *Government Auditing Standards*	____ Yes	__X__ No	

Federal Awards:

Internal control over major programs:			
Material weakness(es) identified?	____ Yes	__X__ No	
Significant deficiencies identified?	____ Yes	__X__ None Reported	

The auditor's report on compliance for the major federal award programs for Crawford County, Kansas expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____ Yes	__X__ No

Identification of major programs:

U.S. DEPARTMENT OF THE TREASURY
Coronavirus State and Local Fiscal Recovery Funds CFDA No. 21.027

The threshold for distinguishing Types A and B programs was $750,000.00.

Auditee qualified as a low risk auditee? ____ Yes __X__ No

II. FINANCIAL STATEMENT FINDINGS

NONE

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

CRAWFORD COUNTY, KANSAS

Schedule of Prior Audit Findings
For the Year Ended December 31, 2022

NONE