CRAWFORD COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

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August 21, 2026

VARNEY
& ASSOCIATES, CPAs, LLC

County Commissioners
Crawford County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Crawford County, Kansas (the County), as of and for the year ended December 31, 2025, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

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

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

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

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

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Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

Other Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 21, 2026 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.



Certified Public Accountants
Manhattan, Kansas

CRAWFORD COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances/ PY Adjustments	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 886,319	$ -	$ 10,678,553	$ 11,247,756	$ 317,116	$ 334,492	$ 651,608
Special Purpose Funds							
County Ambulance	48,369	-	2,585,482	2,613,825	20,026	16,456	36,482
Community Corrections	92,454	-	965,575	968,110	89,919	(8,003)	81,916
Community Corrections Retire Payout	3,000	-	5,000	-	8,000	28,585	36,585
Ambulance Reserve	36,039	-	45,000	81,039	-	-	-
County Attorney Training	8,192	-	2,917	1,362	9,747	-	9,747
Clerk's Technology	25,717	-	9,189	-	34,906	-	34,906
Treasurer's Technology	26,754	-	9,190	20,001	15,943	-	15,943
Register of Deeds Technology	129,691	-	53,397	39,998	143,090	-	143,090
Safe Program	5,269	-	-	-	5,269	-	5,269
County Fair Association	280	-	11,375	11,600	55	-	55
County Fairground Maintenance	161	-	5,865	5,800	226	-	226
County Fair Awards	297	-	10,561	10,500	358	-	358
Health Emergency	75,000	-	-	-	75,000	-	75,000
RV Building	15,153	-	-	-	15,153	-	15,153
ELC	112,085	-	47,804	142,997	16,892	-	16,892
County Health	51,936	-	2,645,007	2,476,508	220,435	35,945	256,380
PHAP Grant	-	-	85,853	59,717	26,136	-	26,136
Health and Family Services	70,575	-	67,710	13,375	124,910	-	124,910
Health WIC	694,770	-	642,053	725,790	611,033	-	611,033
Free to Know	18,899	-	175,442	178,654	15,687	-	15,687
Kansas COLPO Health	3,218	-	-	-	3,218	-	3,218
HERR	6,290	-	-	-	6,290	-	6,290
Case Management	86,152	-	109,028	101,582	93,598	-	93,598
Cancer Prevention	35,213	-	659	-	35,872	-	35,872
Family Connections	252,041	-	108,000	258,056	101,985	-	101,985
Teen Pregnancy Grant	14,032	-	-	-	14,032	-	14,032
ARPA Grant	-	-	32,172	32,172	-	1,146,931	1,146,931
ARPA Prevention/Truancy	155	-	75,820	15,416	60,559	3,195	63,754
Wellness Grant	5,870	-	-	-	5,870	-	5,870
Road and Bridge	50,929	-	5,864,543	5,672,591	242,881	162,552	405,433
Special Bridge	717,534	-	77,697	112,080	683,151	(266)	682,885
Street Maintenance	104,861	-	-	-	104,861	-	104,861
Equipment Reserve	155,163	-	-	152,951	2,212	-	2,212

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

CRAWFORD COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Soil Conservation	$ 1,285	$ -	$ 44,278	$ 45,000	$ 563	$ -	$ 563
Drug Enforcement	1,992	-	-	-	1,992	-	1,992
Driver Improvement	8,861	-	1,200	2,569	7,492	185	7,677
Elderly	5,341	-	145,195	149,442	1,094	-	1,094
Consolidated 911 Tax	271,274	-	294,058	368,944	196,388	18,730	215,118
Employee Benefit	941,760	-	5,839,094	6,211,865	568,989	5,643	574,632
Operating Reserve	329,825	-	241,740	192,462	379,103	-	379,103
MV Remodel	38,864	-	-	-	38,864	-	38,864
Historical Society	2,087	-	68,807	70,000	894	-	894
JCAB Grant	37,778	-	63,250	101,028	-	-	-
Regional Collaboration Grant	82,381	-	81,941	162,526	1,796	-	1,796
RJA Reinvestment	34,201	-	57,613	91,814	-	-	-
Juvenile Justice	1,679	-	-	-	1,679	-	1,679
Prevention Services	42,516	-	-	17,060	25,456	-	25,456
Crawford County Teen Court	2,072	-	-	-	2,072	-	2,072
Juvenile Justice Incentive	190	-	-	-	190	-	190
Juvenile Justice RJA Judicial	(74)	-	701,040	701,051	(85)	85	-
Juvenile Justice JIAS	72,452	-	229,455	114,101	187,806	-	187,806
QA Unexpended	5,004		-	2,407	2,597	-	2,597
Mental Health	23,663	-	583,091	599,000	7,754	-	7,754
Intellectual Disabilities	3,929	-	136,251	139,000	1,180	-	1,180
Motor Vehicle Operating	12,045	-	318,547	323,230	7,362	-	7,362
Crisis Resource Center	275	-	-	-	275	-	275
Special Alcohol Program	10,836	-	21,378	19,500	12,714	-	12,714
Drug Endangered Children	1,926	-	-	-	1,926	-	1,926
Special Parks and Recreation	12,783	-	9,057	6,720	15,120	-	15,120
Tourism and Convention	585,120	-	611,505	521,352	675,273	5,227	680,500
Opioid Settlement	221,548	-	51,061	15,443	257,166	-	257,166
Violence Against Women	-	-	18,698	18,698	-	-	-
Quality Assurance Grant	24,559	-	-	19,733	4,826	-	4,826
Behavioral Health Grant	17,830	-	145,198	137,357	25,671	-	25,671
Carryover Reimbursement Budget	47,604	-	1,638	(8,337)	57,579	-	57,579
Detention	(37)	-	170,037	179,960	(9,960)	15,061	5,101
Reinvestment Behavioral	24,600	-	-	-	24,600	-	24,600
Community Engagement	-	-	104,805	60,209	44,596	-	44,596
Bond and Interest Funds							
Bond and Interest	1,681	-	73	-	1,754	-	1,754
Trust Funds							
Risk Management	1,825,105	-	4,665,770	4,677,476	1,813,399	-	1,813,399
Subtotal Primary Government	$ 8,425,373	$ -	$ 38,918,672	$ 39,881,490	$ 7,462,555	$ 1,764,818	$ 9,227,373

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

CRAWFORD COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entities							
Fire District #1	$ 9,458	$ -	$ 317,971	$ 315,138	$ 12,291	$ 4,300	$ 16,591
Fire District #1 Equipment Reserve	134,617	-	67,500	(2,500)	204,617	-	204,617
Fire District #2	3,929	-	240,596	241,234	3,291	1,171	4,462
Fire District #2 Equipment Reserve	55,982	-	35,000	43,759	47,223	-	47,223
Fire District #3	5,929	-	78,761	80,336	4,354	4,861	9,215
Fire District #3 Equipment Reserve	11,829	-	13,000	-	24,829	-	24,829
Fire District #4	4,818	-	106,437	98,563	12,692	5,997	18,689
Fire District #4 Equipment Reserve	6,737	-	4,500	(367)	11,604	-	11,604
Sewer District #1	15,677	-	-	-	15,677	-	15,677
Sewer District #2	40,789	-	57,012	61,138	36,663	-	36,663
Sewer District #3	86,156	-	66,537	67,766	84,927	-	84,927
Sewer District #4	37,141	-	57,948	41,339	53,750	-	53,750
Total Related Municipal Entities	$ 413,062	$ -	$ 1,045,262	$ 946,406	$ 511,918	$ 16,329	$ 528,247
Total Reporting Entity (Excluding Agency Funds)	$ 8,838,435	$ -	$ 39,963,934	$ 40,827,896	$ 7,974,473	$ 1,781,147	$ 9,755,620

Composition of Cash:	
Checking Accounts	$ 15,027,563
Certificates of Deposit/CDARS	16,182,726
U.S. Treasury Bills	9,498,599
Cash on Hand	3,583
Total Cash	$ 40,712,471
Less: Agency Funds (per Schedule 3)	(30,956,851)
Total Reporting Entity (Excluding Agency Funds)	$ 9,755,620

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

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

Reporting Entity

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

- The Crawford County Housing Authority (the Authority"): was created by resolution on June 28, 1994. The Authority has the power to plan, construct, maintain and operate low income housing projects in the County and all other powers conferred on the County by the Municipal Housing Law, except the powers to execute contracts with any agency of the Government, borrow money, issue bonds, and acquire or dispose of real property. The Authority is governed by a five-member board consisting of the County Commissioners and two citizens. The activity of the Authority has been excluded from the reporting entity.

- Community Mental Health Center of Crawford County (CMHCCC): The CMHCCC is a separate municipal entity established under Kansas statutes to provide mental health services for Crawford County, and has its own governing board. The County has elected to omit the financial activity for the CMHCCC from the reporting entity.

- Rural Fire District Numbers 1, 2, 3 and 4: The Fire Districts provide fire control services to a portion of the County. All Board members are appointed by the County. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.

- Sewer Districts Number 1, 2, 3 and 4: The Sewer Districts were created to build and operate sewage disposal systems in portions of the County. General Obligation Bonds were issued in the name of the County to pay for constructing the disposal system. The District assesses fees and pays for maintenance and the debt service on the bonds issued to build the disposal system. Bookkeeping services are provided by the County free of charge. All bills are reviewed and approved by the County Commissioners.

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

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

Basis of Accounting

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Regulatory Basis Fund Types

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

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

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

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

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

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

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

Property Taxes

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

Special Assessments

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

Note 1: Summary of Significant Accounting Policies (Continued)

Pension Plan

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

Reimbursed Expenses

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

Note 2: Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25th.

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

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

General	Ambulance
Consolidated 911	Fire District #1
Fire District #2	

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

Note 2: Budgetary Information (Continued)

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

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

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

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

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

Expenditures in the County Health Fund exceeded the adopted budget for the year ended December 31, 2025, which is a violation of K.S.A. 79-2935.

Note 4: Deposits and Investments

As of December 31, 2025, the County had the following investments and maturities.

		Investment Maturities (in Years)		
Investment Type	**Cost**	**Less than 1**	**1 - 2**	**Rating U.S.**
Treasury Bills	$ 9,498,599	$ 9,498,599	$ -	N/A

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

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

Note 4: Deposits and Investments (Continued)

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments were composed entirely of treasury bills and certificates of deposit as of the fiscal year ended December 31, 2025.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas County, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2025.

Deposits. At year-end, the County's carrying amount of deposits was $31,210,289 and the bank balance was $31,933,811. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, $21,120,360 was covered by FDIC insurance, and the remaining balance was collateralized with securities held by the pledging financial institution's agent in the County's name.

Note 5: Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from were $1,306,510 for KPERS and $514,622 for KP&F for the year ended December 31, 2025.

Net Pension Liability. At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $9,706,907 and $3,755,923 for KP&F. The net pension liability was measured as of June 30, 2025 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 6: Other Long-Term Obligations from Operations

Death and Disability Other Post-Employment Benefits - As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2025.

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

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

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

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

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

1. The County's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.

2. The obligation relates to rights that vest or accumulate.

3. Payment of the compensation is probable.

4. The amount can be reasonably estimated.

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

Other Post Employment Benefits

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

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

Note 7: Risk Management

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

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

Note 8: Summary Disclosure of Significant Contingencies

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

Note 9: Special Termination Benefits

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

Note 10: Interfund Transactions

A reconciliation of transfers by fund type for 2025 follows:

From	To	Regulatory Authority	Amount
General Fund	Detention	K.S.A. 79-2925	$ 170,000
General Fund	County Ambulance	K.S.A. 19-119	50,000
Community Corrections	Carryover Reimbursement Budget	K.S.A. 79-2934	533
County Health	PHAP Grant	K.S.A. 79-2934	29,853
County Health	Free to Know	K.S.A. 79-2934	129,643
Health WIC	County Health	K.S.A. 79-2934	725,790
Family Connections	JCAB Grant	Per Commission	20,702
Family Connections	Regional Collaboration Grant	Per Commission	3,299
Family Connections	RJA Reinvestment	Per Commission	23,329
Family Connections	Juvenile Justice RJA Judicial	Per Commission	199,232
Family Connections	Detention	Per Commission	37
ELC	County Health	K.S.A. 79-2934	142,997
Operating Reserve	County Ambulance	K.S.A. 19-119	50,000
Community Engagement	Juvenile Justice JIAS	Per Commission	31,427
Regional Collaboration Grant	Juvenile Justice JIAS	Per Commission	27,293
Juvenile Justice RJA Judicial	Juvenile Justice JIAS	Per Commission	15,786
Juvenile Justice JIAS	JCAB Grant	Per Commission	1,134
Juvenile Justice JIAS	RJA Reinvestment	Per Commission	1,153
Juvenile Justice JIAS	Juvenile Justice RJA Judicial	Per Commission	2,140
Fire District #1	Fire District #1 - Equipment Reserve	K.S.A. 68-141g	67,500
Fire District #2	Fire District #2 - Equipment Reserve	K.S.A. 68-141g	35,000
Fire District #3	Fire District #3 - Equipment Reserve	K.S.A. 68-141g	13,000
Fire District #4	Fire District #4 - Equipment Reserve	K.S.A. 68-141g	3,500
Risk Management	County Ambulance	K.S.A. 12-2615	150,000
Motor Vehicle Operating	General Fund	K.S.A. 8-145	12,045
Motor Vehicle Operating	Motor Vehicle Payroll	Commission Approved	269,387
Total Transfers			$ 2,174,780

Note 11: Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events through the date the financial statement was available to be issued.

Note 12: Long-Term Debt

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

ISSUE	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2009 Fire District #2	4.25%	11/25/2009	$ 673,300	12/2/2039	$ 438,000	$ -	$ 22,000	$ 416,000	$ 18,615
Series 2005A Sewer District #2	4.25%	6/28/2005	475,000	9/28/2045	328,000	-	10,000	318,000	13,530
Series 2009A Sewer District #2	4.75%	2/24/2009	345,965	2/24/2049	282,000	-	6,000	276,000	13,395
Series 2009B Sewer District #2	4.50%	2/24/2009	17,733	2/24/2049	143,000	-	3,000	140,000	6,435
Series 2013A Sewer District #3	3.50%	6/26/2013	668,134	6/26/2053	568,000	-	12,000	556,000	19,880
Series 2013B Sewer District #3	2.125%	6/26/2013	283,000	6/26/2053	234,000	-	6,000	228,000	4,973
Series 2013C Sewer District #3	2.125%	6/26/2013	60,000	6/26/2053	50,000	-	1,000	49,000	1,063
Total General Obligation Bonds					$ 2,043,000	$ -	$ 60,000	$ 1,983,000	$ 77,891
Finance Leases									
Fire Station Building	5.48%	6/2/2006	99,200	10/2/2025	$ 6,779	$ -	$ 6,779	$ -	$ 228
2018 Fire Trucks	3.22%	5/18/2018	360,000	5/18/2028	135,780	-	38,371	97,409	3,907
Fire District #4 Pumper Truck	2.57%	10/18/2019	95,500	10/18/2029	49,245	-	9,682	39,563	1,148
911 Tower	2.25%	3/10/2020	284,976	3/10/2027	93,234	-	45,906	47,328	1,596
2019 Kenworth Fire District #2	2.23%	3/17/2020	233,635	2/17/2028	62,857	-	62,857	-	1,527
1248 S. 220th St.	2.21%	7/23/2021	165,000	7/23/2031	112,708	-	16,024	96,684	2,328
2021 Dodge Durango	1.63%	1/25/2022	125,017	1/25/2025	3,616	-	3,616	-	4,270
2023 Freightliners	2.90%	9/9/2022	297,476	9/9/2027	163,314	-	60,034	103,280	5
2001 and 2003 Pierce Pumper Truck	3.75%	11/18/2022	98,973	11/18/2028	65,465	-	16,248	49,217	2,272
2023 CAT Weiler Asphalt Paver	3.97%	2/28/2023	135,240	2/28/2025	11,444	-	11,444	-	57
2023 Ford F-150 Trucks - Sheriff	5.24%	9/21/2023	98,285	9/5/2026	61,944	-	61,944	-	2,307
2024 Ambulances	4.70%	1/8/2024	725,439	12/15/2027	554,962	-	176,381	378,581	22,316
2024 CAT Graders	4.64%	3/27/2024	626,652	12/15/2027	541,650	-	118,028	423,622	22,643
2024 Pierce Freightliner Pumper	4.97%	5/7/2024	339,000	5/10/2034	323,478	-	27,669	295,809	15,359
2025 CAT skid steer	4.37%	3/17/2025	184,222	3/21/2027	-	184,222	43,821	140,401	5,403
2025 Durango, Silverado, Tahoe	4.03%	4/1/2025	169,470	4/3/2028	-	169,470	34,279	135,191	5,777
2025 Durangos (6)	3.80%	10/30/2025	208,801	10/31/2029	-	208,801	8,061	200,740	1,332
Total Finance Leases					$ 2,186,476	$ 562,493	$ 741,144	$ 2,007,825	$ 92,475
Total Contractual Indebtedness					$ 4,229,476	$ 562,493	$ 801,144	$ 3,990,825	$ 170,366

(Continued)

Note 12: Long-Term Debt (Continued)

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

ISSUE	2026	2027	2028	2029	2030	2031 - 2035	2036 - 2040	2041 - 2045	2046 - 2050	2051 - 2055	Total
Principal											
General Obligation Bonds											
Series 2009 Fire District #2	$ 23,000	$ 23,000	$ 25,000	$ 25,000	$ 26,000	$ 150,000	$ 144,000	$ -	$ -	$ -	$ 416,000
Series 2005A Sewer District #2	10,000	11,000	11,000	12,000	12,000	69,000	86,000	107,000	-	-	318,000
Series 2009A Sewer District #2	6,000	7,000	7,000	7,000	8,000	44,000	56,000	71,000	70,000	-	276,000
Series 2009B Sewer District #2	3,000	4,000	4,000	4,000	4,000	23,000	28,000	35,000	35,000	-	140,000
Series 2013A Sewer District #3	12,000	13,000	13,000	13,000	14,000	76,000	90,000	107,000	130,000	88,000	556,000
Series 2013B Sewer District #3	6,000	6,000	6,000	6,000	6,000	33,000	37,000	44,000	51,000	33,000	228,000
Series 2013C Sewer District #3	1,000	1,000	1,000	1,000	1,000	8,000	10,000	10,000	10,000	6,000	49,000
Total General Obligation Bonds	$ 61,000	$ 65,000	$ 67,000	$ 68,000	$ 71,000	$ 403,000	$ 451,000	$ 374,000	$ 296,000	$ 127,000	$ 1,983,000
Finance Leases											
2018 Fire Trucks	$ 39,650	$ 40,946	$ 16,813	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 97,409
Fire District #4 Pumper Truck	9,964	10,223	19,376	-	-	-	-	-	-	-	39,563
911 Tower	43,408	3,920	-	-	-	-	-	-	-	-	47,328
1248 S. 220th St.	16,437	16,804	17,179	17,563	17,955	10,746	-	-	-	-	96,684
2023 Freightliners	61,721	41,559	-	-	-	-	-	-	-	-	103,280
2001 and 2003 Pierce Pumper Truck	16,830	17,481	14,906	-	-	-	-	-	-	-	49,217
2024 Ambulances	184,852	193,729	-	-	-	-	-	-	-	-	378,581
2024 CAT Graders	123,623	129,482	135,620	34,897	-	-	-	-	-	-	423,622
2024 Pierce Freightliner Pumper	29,068	30,536	32,080	33,701	35,404	135,020	-	-	-	-	295,809
2025 CAT skid steer	60,703	63,409	16,289	-	-	-	-	-	-	-	140,401
2025 Durango, Silverado, Tahoe	55,724	58,012	21,455	-	-	-	-	-	-	-	135,191
2025 Durangos (6)	49,586	51,503	53,495	46,156	-	-	-	-	-	-	200,740
Total Finance Leases	$ 691,566	$ 657,604	$ 327,213	$ 132,317	$ 53,359	$ 145,766	$ -	$ -	$ -	$ -	$ 2,007,825
Total Principal	$ 752,566	$ 722,604	$ 394,213	$ 200,317	$ 124,359	$ 548,766	$ 451,000	$ 374,000	$ 296,000	$ 127,000	$ 3,990,825

(Continued)

Note 12: Long-Term Debt (Continued)

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

ISSUE	2026	2027	2028	2029	2030	2031 - 2035	2036 - 2040	2041 - 2045	2046 - 2050	2051 - 2055	Total
Interest											
General Obligation Bonds											
Series 2009 Fire District #2	$ 17,680	$ 16,703	$ 15,725	$ 14,663	$ 13,600	$ 50,278	$ 15,598	$ -	$ -	$ -	$ 144,247
Series 2005A Sewer District #2	13,118	12,705	12,251	11,798	11,303	48,552	33,041	13,531	-	-	156,299
Series 2009A Sewer District #2	13,110	12,825	12,493	12,160	11,828	53,297	41,707	27,124	8,551	-	193,095
Series 2009B Sewer District #2	6,300	6,165	5,985	5,805	5,625	25,290	19,665	12,780	4,095	-	91,710
Series 2013A Sewer District #3	19,460	19,040	18,585	18,130	17,675	80,780	66,535	49,630	29,400	6,195	325,430
Series 2013B Sewer District #3	4,845	4,718	4,590	4,463	4,335	19,700	16,023	11,773	6,801	1,403	78,651
Series 2013C Sewer District #3	1,041	1,020	999	978	956	4,400	3,401	2,339	1,276	256	16,666
Total General Obligation Bonds	$ 75,554	$ 73,176	$ 70,628	$ 67,997	$ 65,322	$ 282,297	$ 195,970	$ 117,177	$ 50,123	$ 7,854	$ 1,006,098
Finance Leases											
2018 Fire Trucks	$ 2,652	$ 1,356	$ 450	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,458
Fire District #4 Pumper Truck	896	637	563	298	-	-	-	-	-	-	2,394
911 Tower	632	10	-	-	-	-	-	-	-	-	642
1248 S. 220th St.	1,969	1,602	1,227	843	450	79	-	-	-	-	6,170
2023 Freightliners	2,441	597	-	-	-	-	-	-	-	-	3,038
2001 and 2003 Pierce Pumper Truck	1,645	993	319	-	-	-	-	-	-	-	2,957
2024 Ambulances	13,845	4,967	-	-	-	-	-	-	-	-	18,812
2024 CAT Graders	17,049	11,189	5,052	270	-	-	-	-	-	-	33,560
2024 Pierce Freightliner Pumper	13,961	12,492	10,949	9,328	7,625	11,992	-	-	-	-	66,347
2025 CAT skid steer	4,929	2,223	119	-	-	-	-	-	-	-	7,271
2025 Durango, Silverado, Tahoe	4,360	2,072	166	-	-	-	-	-	-	-	6,598
2025 Durangos (6)	6,770	4,853	2,861	808	-	-	-	-	-	-	15,292
Total Finance Leases	$ 71,149	$ 42,991	$ 21,706	$ 11,547	$ 8,075	$ 12,071	$ -	$ -	$ -	$ -	$ 167,539
Total Interest	$ 146,703	$ 116,167	$ 92,334	$ 79,544	$ 73,397	$ 294,368	$ 195,970	$ 117,177	$ 50,123	$ 7,854	$ 1,173,637
Total Principal and Interest	$ 899,269	$ 838,771	$ 486,547	$ 279,861	$ 197,756	$ 843,134	$ 646,970	$ 491,177	$ 346,123	$ 134,854	$ 5,164,462

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

CRAWFORD COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 11,254,451	$ -	$ 11,254,451	$ 11,247,756	$ (6,695)
Special Purpose Funds					
County Ambulance	2,546,302	-	2,546,302	2,613,825	67,523
Treasurer's Technology	20,000	-	20,000	20,001	1
Register of Deeds Technology	100,000	-	100,000	39,998	(60,002)
County Fair Association	11,600	-	11,600	11,600	-
County Fairground Maintenance	5,800	-	5,800	5,800	-
County Fair Awards	10,500	-	10,500	10,500	-
County Health	2,249,797	-	2,249,797	2,476,508	226,711
Road and Bridge	5,864,926	-	5,864,926	5,672,591	(192,335)
Soil Conservation	45,000	-	45,000	45,000	-
Elderly	150,000	-	150,000	149,442	(558)
Consolidated 911 Tax	400,000	-	400,000	368,944	(31,056)
Employee Benefit	6,464,057	-	6,464,057	6,211,865	(252,192)
Operating Reserve	435,400	-	435,400	192,462	(242,938)
Historical Society	70,000	-	70,000	70,000	-
Mental Health	599,000	-	599,000	599,000	-
Intellectual Disabilities	139,000	-	139,000	139,000	-
Special Alcohol Program	19,500	-	19,500	19,500	-
Special Parks and Recreation	6,720	-	6,720	6,720	-
Tourism and Convention	565,500	-	565,500	521,352	(44,148)
Risk Management	5,100,000	-	5,100,000	4,677,476	(422,524)
Opioid Settlement	100,000	-	100,000	15,443	(84,557)
Related Municipal Entities					
Fire District #1	322,000	-	322,000	315,138	(6,862)
Fire District #1 Equipment Reserve	100,000	-	100,000	(2,500)	(102,500)
Fire District #2	243,650	-	243,650	241,234	(2,416)
Fire District #2 Equipment Reserve	45,000	-	45,000	43,759	(1,241)
Fire District #3	81,810	-	81,810	80,336	(1,474)
Fire District #3 Equipment Reserve	5,000	-	5,000	-	(5,000)
Fire District #4	98,990	-	98,990	98,563	(427)
Fire District #4 Equipment Reserve	19,500	-	19,500	(367)	(19,867)
Sewer District #2	63,000	-	63,000	61,138	(1,862)
Sewer District #3	67,263	-	67,263	67,766	503
Sewer District #4	60,000	-	60,000	41,339	(18,661)
	$ 37,263,766	$ -	$ 37,263,766	$ 36,061,189	$ (1,202,577)

CRAWFORD COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 3,954,848	$ 4,134,110	$ (179,262)
Delinquent tax	81,559	134,000	(52,441)
Motor vehicle tax	564,585	566,524	(1,939)
Recreation vehicle tax	6,266	6,404	(138)
16/20M vehicle tax	13,442	13,442	-
Commercial vehicle tax	25,010	25,010	-
Mineral tax	400	400	-
Sales and use tax	3,587,992	3,631,465	(43,473)
Casino gaming receipts	409,665	407,000	2,665
Alcohol liquor tax	9,057	9,400	(343)
Emergency preparedness grant	29,190	34,066	(4,876)
Penalty and fees	325,346	308,490	16,856
Licenses and permits	22,616	12,241	10,375
Charges for services	405,199	324,611	80,588
Correctional center		73,554	(73,554)
Interest income	697,816	710,000	(12,184)
Landfill fees	456,327	450,350	5,977
Rental income	36,500	36,500	-
Miscellaneous	40,690	45,900	(5,210)
Transfers in	12,045	-	12,045
Total Receipts	$ 10,678,553	$ 10,923,467	$ (244,914)

(Continued)

CRAWFORD COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
County Commissioners			
Personnel services	$ 140,772	$ 139,088	$ 1,684
Fiscal Clerk			
Personnel services	$ 161,947	$ 159,921	$ 2,026
Contractual services	4,038	7,413	(3,375)
Commodities	1,716	4,500	(2,784)
Total Fiscal Clerk	$ 167,701	$ 171,834	$ (4,133)
County Clerk			
Personnel services	$ 195,590	$ 198,670	$ (3,080)
Contractual services	12,853	12,350	503
Commodities	2,572	8,200	(5,628)
Capital outlay	2,374	1,500	874
Total County Clerk	$ 213,389	$ 220,720	$ (7,331)
County Treasurer			
Personnel services	$ 373,088	$ 360,000	$ 13,088
Contractual services	40,243	59,800	(19,557)
Commodities	3,185	3,000	185
Total County Treasurer	$ 416,516	$ 422,800	$ (6,284)
Register of Deeds			
Personnel services	$ 210,945	$ 213,000	$ (2,055)
Contractual services	7,362	10,300	(2,938)
Commodities	1,867	1,100	767
Total Register of Deeds	$ 220,174	$ 224,400	$ (4,226)
County Attorney			
Personnel services	$ 495,633	$ 539,865	$ (44,232)
Contractual services	111,655	120,685	(9,030)
Commodities	14,105	10,500	3,605
Total County Attorney	$ 621,393	$ 671,050	$ (49,657)
District Court			
Contractual services	$ 447,325	$ 373,500	$ 73,825
Commodities	29,106	30,000	(894)
Capital outlay	-	40,000	(40,000)
Total District Court	$ 476,431	$ 443,500	$ 32,931

(Continued)

CRAWFORD COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Sheriff			
Personnel services	$ 1,719,134	$ 1,909,370	$ (190,236)
Contractual services	331,839	170,700	161,139
Commodities	260,868	158,401	102,467
Capital outlay	202,401	100,762	101,639
Total Sheriff	$ 2,514,242	$ 2,339,233	$ 175,009
Jail			
Personnel services	$ 1,305,304	$ 1,125,280	$ 180,024
Contractual services	389,122	532,928	(143,806)
Commodities	322,592	325,375	(2,783)
Capital outlay	9,739	25,000	(15,261)
Total Jail	$ 2,026,757	$ 2,008,583	$ 18,174
Courthouse General			
Personnel services	$ 340,085	$ 336,378	$ 3,707
Contractual services	288,676	200,000	88,676
Commodities	25,339	23,700	1,639
Capital outlay	-	600	(600)
Total Courthouse General	$ 654,100	$ 560,678	$ 93,422
Coroner			
Personnel services	$ 49,576	$ 46,715	$ 2,861
Contractual services	89,542	69,690	19,852
Commodities	393	1,000	(607)
Total Coroner	$ 139,511	$ 117,405	$ 22,106
Miscellaneous			
Personnel services	$ 28,686	$ 28,686	$ -
Contractual services	539,228	400,000	139,228
Commodities	3,755	50,000	(46,245)
Capital outlay	44,039	60,000	(15,961)
Total Miscellaneous	$ 615,708	$ 538,686	$ 77,022
Civil Defense			
Personnel services	$ 61,764	$ 36,050	$ 25,714
Contractual services	6,311	22,000	(15,689)
Commodities	4,820	5,000	(180)
Capital outlay	166	3,500	(3,334)
Total Civil Defense	$ 73,061	$ 66,550	$ 6,511

(Continued)

CRAWFORD COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Zoning			
Personnel services	$ 95,723	$ 97,100	$ (1,377)
Contractual services	3,129	3,775	(646)
Commodities	1,506	950	556
Total Zoning	$ 100,358	$ 101,825	$ (1,467)
Landfill			
Contractual services	$ 82,413	$ 25,000	$ 57,413
Commodities	-	9,500	(9,500)
Total Landfill	$ 82,413	$ 34,500	$ 47,913
Workmen's Comp & Liability			
Contractual services	$ 210,686	$ 200,000	$ 10,686
911 Administration			
Personnel services	$ 75,541	$ 76,000	$ (459)
Contractual services	10,925	20,500	(9,575)
Commodities	19,850	12,500	7,350
Total 911 Administration	$ 106,316	$ 109,000	$ (2,684)
Computer			
Personnel services	$ 142,111	$ 152,770	$ (10,659)
Contractual services	7,673	13,000	(5,327)
Commodities	597	500	97
Total Computer	$ 150,381	$ 166,270	$ (15,889)
Special Projects			
Personnel services	$ 88,588	$ 88,600	$ (12)
County Counselor			
Personnel services	$ 158,286	$ 158,300	$ (14)
Contractual services	3,379	2,975	404
Commodities	671	200	471
Capital outlay	1,254	1,000	254
Total County Counselor	$ 163,590	$ 162,475	$ 1,115
Department of Youth Services			
Contractual services	$ 405,088	$ 575,200	$ (170,112)
Court Security			
Personnel services	$ 342,507	$ 297,662	$ 44,845
Contractual services	5,736	-	5,736
Commodities	293	24,500	(24,207)
Total Court Security	$ 348,536	$ 322,162	$ 26,374

(Continued)

CRAWFORD COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
GIS			
Personnel services	$ 101,813	$ 117,596	$ (15,783)
Contractual services	8,221	16,290	(8,069)
Commodities	1,383	3,400	(2,017)
Total GIS	$ 111,417	$ 137,286	$ (25,869)
LEPP			
Personnel services	$ 23,289	$ 23,956	$ (667)
Contractual services	2,029	4,150	(2,121)
Commodities	2,899	2,500	399
Total LEPP	$ 28,217	$ 30,606	$ (2,389)
Appraiser			
Personnel services	$ 584,471	$ 587,100	$ (2,629)
Contractual services	94,328	49,950	44,378
Commodities	10,839	17,400	(6,561)
Capital outlay	(15,860)	27,000	(42,860)
Total Appraiser	$ 673,778	$ 681,450	$ (7,672)
Election			
Personnel services	$ 92,363	$ 120,500	$ (28,137)
Contractual services	58,381	67,710	(9,329)
Commodities	5,672	4,400	1,272
Capital outlay	24,306	21,000	3,306
Total Election	$ 180,722	$ 213,610	$ (32,888)
Building Improvements	$ 25,703	$ 81,000	$ (55,297)
Addiction Treatment Building	50,000	50,000	-
Public Infrastructure Officer	22,208	25,940	(3,732)
Transfers out	220,000	350,000	(130,000)
Total Expenditures	$ 11,247,756	$ 11,254,451	$ (6,695)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (569,203)		
UNENCUMBERED CASH - JANUARY 1	886,319		
UNENCUMBERED CASH - DECEMBER 31	$ 317,116		

CRAWFORD COUNTY, KANSAS
COUNTY AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	$ 802,136	$ 802,136	$ -
Delinquent tax	11,874	11,874	-
Motor vehicle tax	77,160	77,424	(264)
Recreational vehicle tax	844	844	-
16/20M vehicle tax	2,379	2,379	-
Commercial vehicle tax	3,360	3,360	-
Charges for services	1,437,430	1,409,369	28,061
Miscellaneous	299	-	299
Transfers in	250,000	250,000	-
Total Cash Receipts	$ 2,585,482	$ 2,557,386	$ 28,096
EXPENDITURES			
Personnel services	$ 1,989,693	$ 1,968,144	$ 21,549
Contractual services	324,436	253,700	70,736
Commodities	88,830	83,250	5,580
Capital outlay	210,866	241,208	(30,342)
Total Expenditures	$ 2,613,825	$ 2,546,302	$ 67,523
RECEIPTS OVER (UNDER) EXPENDITURES	$ (28,343)		
UNENCUMBERED CASH - JANUARY 1	48,369		
UNENCUMBERED CASH - DECEMBER 31	$ 20,026		

CRAWFORD COUNTY, KANSAS
COMMUNITY CORRECTIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Intergovernmental	$	964,269
Charges for services		1,306
Total Cash Receipts	$	965,575
EXPENDITURES		
Personnel services	$	906,433
Contractual services		40,299
Commodities		6,040
Capital outlay		14,805
Transfers out		533
Total Expenditures	$	968,110
RECEIPTS OVER (UNDER) EXPENDITURES	$	(2,535)
UNENCUMBERED CASH - JANUARY 1		92,454
UNENCUMBERED CASH - DECEMBER 31	$	89,919

CRAWFORD COUNTY, KANSAS
COMMUNITY CORRECTIONS RETIRE PAYOUT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Miscellaneous	$	5,000
EXPENDITURES		
Miscellaneous	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	5,000
UNENCUMBERED CASH - JANUARY 1		3,000
UNENCUMBERED CASH - DECEMBER 31	$	8,000

CRAWFORD COUNTY, KANSAS
AMBULANCE RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Miscellaneous	$	45,000
EXPENDITURES		
Personnel services	$	36,039
Miscellaneous		45,000
Total Expenditures	$	81,039
RECEIPTS OVER (UNDER) EXPENDITURES	$	(36,039)
UNENCUMBERED CASH - JANUARY 1		36,039
UNENCUMBERED CASH - DECEMBER 31	$	-

CRAWFORD COUNTY, KANSAS
COUNTY ATTORNEY TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Charges for services	$	2,917
EXPENDITURES		
Contractual services	$	1,362
RECEIPTS OVER (UNDER) EXPENDITURES	$	1,555
UNENCUMBERED CASH - JANUARY 1		8,192
UNENCUMBERED CASH - DECEMBER 31	$	9,747

CRAWFORD COUNTY, KANSAS
CLERK'S TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Charges for services	$ 9,189	$ 8,460	$ 729
EXPENDITURES			
Capital outlay	$ -	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 9,189		
UNENCUMBERED CASH - JANUARY 1	25,717		
UNENCUMBERED CASH - DECEMBER 31	$ 34,906		

CRAWFORD COUNTY, KANSAS
TREASURER'S TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Charges for services	$ 9,190	$ 8,640	$ 550
EXPENDITURES			
Commodities	$ 10,414	$ 20,000	$ (9,586)
Contractual services	2,461	-	2,461
Capital outlay	7,126	-	7,126
Total Expenditures	$ 20,001	$ 20,000	$ 1
RECEIPTS OVER (UNDER) EXPENDITURES	$ (10,811)		
UNENCUMBERED CASH - JANUARY 1	26,754		
UNENCUMBERED CASH - DECEMBER 31	$ 15,943		

CRAWFORD COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Charges for services	$ 36,683	$ -	$ 36,683
Interest income	3,660	-	3,660
Miscellaneous	13,054	-	13,054
Total Cash Receipts	$ 53,397	$ -	$ 53,397
EXPENDITURES			
Contractual services	$ 39,998	$ 100,000	$ (60,002)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13,399		
UNENCUMBERED CASH - JANUARY 1	129,691		
UNENCUMBERED CASH - DECEMBER 31	$ 143,090		

CRAWFORD COUNTY, KANSAS
SAFE PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS	
Donations	$ -
EXPENDITURES	
Contractual services	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	5,269
UNENCUMBERED CASH - DECEMBER 31	$ 5,269

CRAWFORD COUNTY, KANSAS
COUNTY FAIR ASSOCIATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	$ 9,647	$ 10,011	$ (364)
Delinquent tax	203	312	(109)
Motor vehicle tax	1,412	1,333	79
Recreational vehicle tax	16.00	16	-
16/20M vehicle tax	35	32	3
Commercial vehicle tax	62	62	-
Total Cash Receipts	$ 11,375	$ 11,766	$ (391)
EXPENDITURES			
Contractual services	$ 11,600	$ 11,600	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (225)		
UNENCUMBERED CASH - JANUARY 1	280		
UNENCUMBERED CASH - DECEMBER 31	$ 55		

CRAWFORD COUNTY, KANSAS
COUNTY FAIRGROUND MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	$ 4,990	$ 4,998	$ (8)
Delinquent tax	102	160	(58)
Motor vehicle tax	715	677	38
Recreational vehicle tax	8	8	-
16/20M vehicle tax	18	16	2
Commercial vehicle tax	32	31	1
Total Cash Receipts	$ 5,865	$ 5,890	$ (25)
EXPENDITURES			
Contractual services	$ 5,800	$ 5,800	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 65		
UNENCUMBERED CASH - JANUARY 1	161		
UNENCUMBERED CASH - DECEMBER 31	$ 226		

CRAWFORD COUNTY, KANSAS
COUNTY FAIR AWARDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	$ 8,982	$ 9,084	$ (102)
Delinquent tax	186	279	(93)
Motor vehicle tax	1,290	1,220	70
Recreational vehicle tax	14	15	(1)
16/20M vehicle tax	32	29	3
Commercial vehicle tax	57	56	1
Total Cash Receipts	$ 10,561	$ 10,683	$ (122)
EXPENDITURES			
Contractual services	$ 10,500	$ 10,500	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 61		
UNENCUMBERED CASH - JANUARY 1	297		
UNENCUMBERED CASH - DECEMBER 31	$ 358		

CRAWFORD COUNTY, KANSAS
HEALTH EMERGENCY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

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

CRAWFORD COUNTY, KANSAS
RV BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

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

CRAWFORD COUNTY, KANSAS
ELC FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Intergovernmental	$	47,804
EXPENDITURES		
Transfers out	$	142,997
RECEIPTS OVER (UNDER) EXPENDITURES	$	(95,193)
UNENCUMBERED CASH - JANUARY 1		112,085
UNENCUMBERED CASH - DECEMBER 31	$	16,892

CRAWFORD COUNTY, KANSAS
COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	$ 666,688	$ 696,870	$ (30,182)
Delinquent tax	12,729	17,835	(5,106)
Motor vehicle tax	89,910	85,996	3,914
Recreation vehicle tax	999	1,023	(24)
16/20M vehicle tax	2,109	2,056	53
Commercial vehicle tax	3,986	3,977	9
Intergovernmental	738,127	889,395	(151,268)
Charges for services	164,417	370,000	(205,583)
Miscellaneous	97,255	33,000	64,255
Transfers in	868,787	-	868,787
Total Receipts	$ 2,645,007	$ 2,100,152	$ 544,855
EXPENDITURES			
Personnel services	$ 2,026,926	$ 2,022,197	$ 4,729
Contractual services	202,239.00	466,600	(264,361)
Commodities	26,755	60,000	(33,245)
Capital outlay	61,092	229,000	(167,908)
Transfers out	159,496	-	159,496
Other costs	-	(528,000)	528,000
Total Expenditures	$ 2,476,508	$ 2,249,797	$ 226,711
RECEIPTS OVER (UNDER) EXPENDITURES	$ 168,499		
UNENCUMBERED CASH - JANUARY 1	51,936		
UNENCUMBERED CASH - DECEMBER 31	$ 220,435		

CRAWFORD COUNTY, KANSAS
PHAP GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Intergovernmental	$	56,000
Transfers in		29,853
Total Cash Receipts	$	85,853
EXPENDITURES		
Personnel services	$	59,717
RECEIPTS OVER (UNDER) EXPENDITURES	$	26,136
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	26,136

CRAWFORD COUNTY, KANSAS
HEALTH AND FAMILY SERVICES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Intergovernmental	$	66,591
Charges for services		1,119
Total Cash Receipts	$	67,710
EXPENDITURES		
Personnel services	$	13,375
RECEIPTS OVER (UNDER) EXPENDITURES	$	54,335
UNENCUMBERED CASH - JANUARY 1		70,575
UNENCUMBERED CASH - DECEMBER 31	$	124,910

CRAWFORD COUNTY, KANSAS
HEALTH WIC FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Intergovernmental	$	642,053
EXPENDITURES		
Transfers out	$	725,790
RECEIPTS OVER (UNDER) EXPENDITURES	$	(83,737)
UNENCUMBERED CASH - JANUARY 1		694,770
UNENCUMBERED CASH - DECEMBER 31	$	611,033

CRAWFORD COUNTY, KANSAS
FREE TO KNOW FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Intergovernmental	$	45,799
Transfers in		129,643
Total Cash Receipts	$	175,442
EXPENDITURES		
Personnel services	$	178,302
Contractual services		352
Total Expenditures	$	178,654
RECEIPTS OVER (UNDER) EXPENDITURES	$	(3,212)
UNENCUMBERED CASH - JANUARY 1		18,899
UNENCUMBERED CASH - DECEMBER 31	$	15,687

CRAWFORD COUNTY, KANSAS
KANSAS COLPO HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

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

CRAWFORD COUNTY, KANSAS
HERR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

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

CRAWFORD COUNTY, KANSAS
CASE MANAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Intergovernmental	$	109,028
EXPENDITURES		
Personnel services	$	95,709
Contractual services		5,005
Commodities		868
Total Expenditures	$	101,582
RECEIPTS OVER (UNDER) EXPENDITURES	$	7,446
UNENCUMBERED CASH - JANUARY 1		86,152
UNENCUMBERED CASH - DECEMBER 31	$	93,598

CRAWFORD COUNTY, KANSAS
CANCER PREVENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Charges for services	$	659
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	659
UNENCUMBERED CASH - JANUARY 1		35,213
UNENCUMBERED CASH - DECEMBER 31	$	35,872

CRAWFORD COUNTY, KANSAS
FAMILY CONNECTIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Miscellaneous	$	108,000
EXPENDITURES		
Personnel services	$	11,457
Transfers out		246,599
Total Expenditures	$	258,056
RECEIPTS OVER (UNDER) EXPENDITURES	$	(150,056)
UNENCUMBERED CASH - JANUARY 1		252,041
UNENCUMBERED CASH - DECEMBER 31	$	101,985

CRAWFORD COUNTY, KANSAS
TEEN PREGNANCY GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

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

CRAWFORD COUNTY, KANSAS
ARPA GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Interest income	$	32,172
EXPENDITURES		
Contractual services	$	32,172
RECEIPTS OVER (UNDER) EXPENDITURES	$	-
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	-

CRAWFORD COUNTY, KANSAS
ARPA PREVENTION/TRUANCY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Intergovernmental	$	75,820
EXPENDITURES		
Personnel services	$	11,916
Contractual services		3,500
Total Expenditures	$	15,416
RECEIPTS OVER (UNDER) EXPENDITURES	$	60,404
UNENCUMBERED CASH - JANUARY 1		155
UNENCUMBERED CASH - DECEMBER 31	$	60,559

CRAWFORD COUNTY, KANSAS
WELLNESS GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

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

CRAWFORD COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	$ 4,196,152	$ 4,386,115	$ (189,963)
Delinquent tax	75,260	103,000	(27,740)
Motor vehicle tax	521,946	488,114	33,832
Recreation vehicle tax	5,767	5,808	(41)
16/20M vehicle tax	13,581	11,669	1,912
Commercial vehicle tax	23,000	22,575	425
Intergovernmental	985,965	982,000	3,965
Charges for services	42,522	40,000	2,522
Miscellaneous	350	7,500	(7,150)
Total Receipts	$ 5,864,543	$ 6,046,781	$ (182,238)
EXPENDITURES			
Maintenance			
Personnel services	$ 2,095,530	$ 2,151,250	$ (55,720)
Contractual services	764,516	760,300	4,216
Commodities	2,150,611	2,268,700	(118,089)
Capital outlay	310,685	356,500	(45,815)
Special Bridge			
Personnel services	49,966	49,160	806
Contractual services	36,254	154,000	(117,746)
Commodities	187,714	5,000	182,714
Capital outlay	-	25,000	(25,000)
Noxious Weeds			
Personnel services	67,685	68,126	(441)
Contractual services	9,014	13,040	(4,026)
Commodities	616	13,850	(13,234)
Total Expenditures	$ 5,672,591	$ 5,864,926	$ (192,335)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 191,952		
UNENCUMBERED CASH - JANUARY 1	50,929		
UNENCUMBERED CASH - DECEMBER 31	$ 242,881		

CRAWFORD COUNTY, KANSAS
SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Intergovernmental	$	77,697
EXPENDITURES		
Capital outlay	$	112,080
RECEIPTS OVER (UNDER) EXPENDITURES	$	(34,383)
UNENCUMBERED CASH - JANUARY 1		717,534
UNENCUMBERED CASH - DECEMBER 31	$	683,151

CRAWFORD COUNTY, KANSAS
STREET MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

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

CRAWFORD COUNTY, KANSAS
EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Miscellaneous	$	-
EXPENDITURES		
Capital outlay	$	152,951
RECEIPTS OVER (UNDER) EXPENDITURES	$	(152,951)
UNENCUMBERED CASH - JANUARY 1		155,163
UNENCUMBERED CASH - DECEMBER 31	$	2,212

CRAWFORD COUNTY, KANSAS
SOIL CONSERVATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	$ 36,926	$ 38,435	$ (1,509)
Delinquent tax	853	1,232	(379)
Motor vehicle tax	6,019	5,708	311
Recreational vehicle tax	67	68	(1)
16/20M vehicle tax	147	136	11
Commercial vehicle tax	266	264	2
Total Cash Receipts	$ 44,278	$ 45,843	$ (1,565)
EXPENDITURES			
Contractual services	$ 45,000	$ 45,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (722)		
UNENCUMBERED CASH - JANUARY 1	1,285		
UNENCUMBERED CASH - DECEMBER 31	$ 563		

CRAWFORD COUNTY, KANSAS
DRUG ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS	
Intergovernmental	$ -
EXPENDITURES	
Contractual services	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	1,992
UNENCUMBERED CASH - DECEMBER 31	$ 1,992

CRAWFORD COUNTY, KANSAS
DRIVER IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Charges for services	$	1,200
EXPENDITURES		
Contractual services	$	2,569
RECEIPTS OVER (UNDER) EXPENDITURES	$	(1,369)
UNENCUMBERED CASH - JANUARY 1		8,861
UNENCUMBERED CASH - DECEMBER 31	$	7,492

CRAWFORD COUNTY, KANSAS
ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	$ 123,089	$ 128,590	$ (5,501)
Delinquent tax	2,596	4,112	(1,516)
Motor vehicle tax	18,069	17,128	941
Recreational vehicle tax	200	204	(4)
16/20M vehicle tax	442	409	33
Commercial vehicle tax	799	792	7
Total Cash Receipts	$ 145,195	$ 151,235	$ (6,040)
EXPENDITURES			
Contractual services	$ 149,442	$ 150,000	$ (558)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,247)		
UNENCUMBERED CASH - JANUARY 1	5,341		
UNENCUMBERED CASH - DECEMBER 31	$ 1,094		

CRAWFORD COUNTY, KANSAS
CONSOLIDATED 911 TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
911 telephone tax	$ 294,058	$ 270,127	$ 23,931
EXPENDITURES			
Contractual services	$ 331,499	$ 362,947	$ (31,448)
Commodities	1,130	738	392
Capital outlay	36,315	36,315	-
Total Expenditures	$ 368,944	$ 400,000	$ (31,056)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (74,886)		
UNENCUMBERED CASH - JANUARY 1	271,274		
UNENCUMBERED CASH - DECEMBER 31	$ 196,388		

CRAWFORD COUNTY, KANSAS
EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	$ 4,926,209	$ 5,149,647	$ (223,438)
Delinquent tax	104,634	148,352	(43,718)
Motor vehicle tax	748,324	707,358	40,966
Recreation vehicle tax	8,289	8,416	(127)
16/20M vehicle tax	18,566	16,911	1,655
Commercial vehicle tax	33,072	32,715	357
Total Receipts	$ 5,839,094	$ 6,063,399	$ (224,305)
EXPENDITURES			
Personnel services	$ 6,207,319	$ 6,464,057	$ (256,738)
Contractual services	4,546	-	4,546
Total Expenditures	$ 6,211,865	$ 6,464,057	$ (252,192)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (372,771)		
UNENCUMBERED CASH - JANUARY 1	941,760		
UNENCUMBERED CASH - DECEMBER 31	$ 568,989		

CRAWFORD COUNTY, KANSAS
OPERATING RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	$ 104,465	$ 108,939	$ (4,474)
Delinquent tax	1,970	3,521	(1,551)
Motor vehicle tax	12,335	10,642	1,693
Recreation vehicle tax	134	127	7
16/20M vehicle tax	428	254	174
Commercial vehicle tax	533	492	41
Windfarm payment	121,875	121,875	-
Total Receipts	$ 241,740	$ 245,850	$ (4,110)
EXPENDITURES			
Contractual services	$ 134,362	$ 350,000	$ (215,638)
Windfarm disbursement	8,100	-	8,100
Transfers out	50,000	85,400	(35,400)
Total Expenditures	$ 192,462	$ 435,400	$ (242,938)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 49,278		
UNENCUMBERED CASH - JANUARY 1	329,825		
UNENCUMBERED CASH - DECEMBER 31	$ 379,103		

CRAWFORD COUNTY, KANSAS
MV REMODEL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS	
Charges for services	$ -
EXPENDITURES	
Capital outlay	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	38,864
UNENCUMBERED CASH - DECEMBER 31	$ 38,864

CRAWFORD COUNTY, KANSAS
HISTORICAL SOCIETY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem taxes	$ 58,218	$ 60,771	$ (2,553)
Delinquent taxes	1,225	1,867	(642)
Motor vehicle taxes	8,675	8,255	420
Recreation vehicle tax	96	98	(2)
16/20M vehicle tax	209	197	12
Commercial vehicle tax	384	382	2
Total Receipts	$ 68,807	$ 71,570	$ (2,763)
EXPENDITURES			
Appropriation to the Historical Society	$ 70,000	$ 70,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,193)		
UNENCUMBERED CASH - JANUARY 1	2,087		
UNENCUMBERED CASH - DECEMBER 31	$ 894		

CRAWFORD COUNTY, KANSAS
JCAB GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Intergovernmental	$	41,414
Transfers in		21,836
Total Cash Receipts	$	63,250
EXPENDITURES		
Personnel services	$	100,376
Grant expenses		652
Total Expenditures	$	101,028
RECEIPTS OVER (UNDER) EXPENDITURES	$	(37,778)
UNENCUMBERED CASH - JANUARY 1		37,778
UNENCUMBERED CASH - DECEMBER 31	$	-

CRAWFORD COUNTY, KANSAS
REGIONAL COLLABORATION GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Intergovernmental	$	78,642
Transfers in		3,299
Total Cash Receipts	$	81,941
EXPENDITURES		
Personnel services	$	115,892
Grant expenses		19,341
Transfers out		27,293
Total Expenditures	$	162,526
RECEIPTS OVER (UNDER) EXPENDITURES	$	(80,585)
UNENCUMBERED CASH - JANUARY 1		82,381
UNENCUMBERED CASH - DECEMBER 31	$	1,796

CRAWFORD COUNTY, KANSAS
RJA REINVESTMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Intergovernmental	$	33,131
Transfers in		24,482
Total Cash Receipts	$	57,613
EXPENDITURES		
Personnel services	$	91,029
Contractual services		785
Total Expenditures	$	91,814
RECEIPTS OVER (UNDER) EXPENDITURES	$	(34,201)
UNENCUMBERED CASH - JANUARY 1		34,201
UNENCUMBERED CASH - DECEMBER 31	$	-

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS	
Charges for services	$ -
EXPENDITURES	
Public safety	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	1,679
UNENCUMBERED CASH - DECEMBER 31	$ 1,679

CRAWFORD COUNTY, KANSAS
PREVENTION SERVICES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Transfers in	$	-
EXPENDITURES		
Personnel services	$	17,015
Contractual services		45
Total Expenditures	$	17,060
RECEIPTS OVER (UNDER) EXPENDITURES	$	(17,060)
UNENCUMBERED CASH - JANUARY 1		42,516
UNENCUMBERED CASH - DECEMBER 31	$	25,456

CRAWFORD COUNTY, KANSAS
CRAWFORD COUNTY TEEN COURT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

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

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE INCENTIVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

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

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE RJA JUDICIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Intergovernmental	$	499,668
Transfers in		201,372
Total Cash Receipts	$	701,040
EXPENDITURES		
Personnel services	$	551,146
Contractual services		111,183
Commodities		21,128
Capital outlay		1,808
Transfer out		15,786
Total Expenditures	$	701,051
RECEIPTS OVER (UNDER) EXPENDITURES	$	(11)
UNENCUMBERED CASH - JANUARY 1		(74)
UNENCUMBERED CASH - DECEMBER 31	$	(85)

CRAWFORD COUNTY, KANSAS
JUVENILE JUSTICE JIAS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
License, fees and permits	$	994
Reimbursements		155,350
Transfers in		73,111
Total Receipts	$	229,455
EXPENDITURES		
Personnel services	$	83,767
Contractual services		27,302
Transfers out		3,032
Total Expenditures	$	114,101
RECEIPTS OVER (UNDER) EXPENDITURES	$	115,354
UNENCUMBERED CASH - JANUARY 1		72,452
UNENCUMBERED CASH - DECEMBER 31	$	187,806

CRAWFORD COUNTY, KANSAS
QA UNEXPENDED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Transfers in	$	-
EXPENDITURES		
Miscellaneous	$	2,407
RECEIPTS OVER (UNDER) EXPENDITURES	$	(2,407)
UNENCUMBERED CASH - JANUARY 1		5,004
UNENCUMBERED CASH - DECEMBER 31	$	2,597

CRAWFORD COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	$ 493,355	$ 515,480	$ (22,125)
Delinquent tax	10,537	15,702	(5,165)
Motor vehicle tax	73,302	69,025	4,277
Recreational vehicle tax	811	821	(10)
16/20M vehicle tax	1,850	1,650	200
Commercial vehicle tax	3,236	3,192	44
Total Receipts	$ 583,091	$ 605,870	$ (22,779)
EXPENDITURES			
Appropriation	$ 599,000	$ 599,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (15,909)		
UNENCUMBERED CASH - JANUARY 1	23,663		
UNENCUMBERED CASH - DECEMBER 31	$ 7,754		

CRAWFORD COUNTY, KANSAS
INTELLECTUAL DISABILITIES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	$ 115,771	$ 120,832	$ (5,061)
Delinquent tax	2,414	3,628	(1,214)
Motor vehicle tax	16,727	15,811	916
Recreational vehicle tax	185	188	(3)
16/20M vehicle tax	415	378	37
Commercial vehicle tax	739	731	8
Total Receipts	$ 136,251	$ 141,568	$ (5,317)
EXPENDITURES			
Appropriation	$ 139,000	$ 139,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,749)		
UNENCUMBERED CASH - JANUARY 1	3,929		
UNENCUMBERED CASH - DECEMBER 31	$ 1,180		

CRAWFORD COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Licenses, fees and permits	$	318,547
EXPENDITURES		
Contractual services	$	37,875
Commodities		3,117
Capital outlay		728
Miscellaneous		78
Transfers out		281,432
Total Expenditures	$	323,230
RECEIPTS OVER (UNDER) EXPENDITURES	$	(4,683)
UNENCUMBERED CASH - JANUARY 1		12,045
UNENCUMBERED CASH - DECEMBER 31	$	7,362

CRAWFORD COUNTY, KANSAS
CRISIS RESOURCE CENTER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS	
Intergovernmental	$ -
EXPENDITURES	
Contractual services	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	275
UNENCUMBERED CASH - DECEMBER 31	$ 275

CRAWFORD COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Alcohol liquor tax	$ 21,378	$ 22,300	$ (922)
EXPENDITURES			
Contractual services	$ 19,500	$ 19,500	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,878		
UNENCUMBERED CASH - JANUARY 1	10,836		
UNENCUMBERED CASH - DECEMBER 31	$ 12,714		

CRAWFORD COUNTY, KANSAS
DRUG ENDANGERED CHILDREN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS	
Intergovernmental	$ -
EXPENDITURES	
Contractual services	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	1,926
UNENCUMBERED CASH - DECEMBER 31	$ 1,926

CRAWFORD COUNTY, KANSAS
SPECIAL PARKS & REC
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Alcohol liquor tax	$ 9,057	$ 9,500	$ (443)
EXPENDITURES			
Contractual services	$ 6,720	$ 6,720	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,337		
UNENCUMBERED CASH - JANUARY 1	12,783		
UNENCUMBERED CASH - DECEMBER 31	$ 15,120		

CRAWFORD COUNTY, KANSAS
TOURISM AND CONVENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transient guest tax	$ 611,505	$ 585,000	$ 26,505
EXPENDITURES			
Personnel services	$ 196,995	$ 183,670	$ 13,325
Contractual services	312,827	374,130	(61,303)
Commodities	11,530	7,700	3,830
Total Expenditures	$ 521,352	$ 565,500	$ (44,148)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 90,153		
UNENCUMBERED CASH - JANUARY 1	585,120		
UNENCUMBERED CASH - DECEMBER 31	$ 675,273		

CRAWFORD COUNTY, KANSAS
OPIOID SETTLEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Settlement payment	$ 51,061	$ 109,325	$ (58,264)
EXPENDITURES			
Contractual services	$ 14,076	$ 100,000	$ (85,924)
Miscellaneous	1,367	-	1,367
Total Expenditures	$ 15,443	$ 100,000	$ (84,557)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 35,618		
UNENCUMBERED CASH - JANUARY 1	221,548		
UNENCUMBERED CASH - DECEMBER 31	$ 257,166		

CRAWFORD COUNTY, KANSAS
VIOLENCE AGAINST WOMEN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Intergovernmental	$	18,698
EXPENDITURES		
Miscellaneous	$	18,698
RECEIPTS OVER (UNDER) EXPENDITURES	$	-
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	-

CRAWFORD COUNTY, KANSAS
QUALITY ASSURANCE GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Intergovernmental	$	-
EXPENDITURES		
Contractual services	$	19,733
RECEIPTS OVER (UNDER) EXPENDITURES	$	(19,733)
UNENCUMBERED CASH - JANUARY 1		24,559
UNENCUMBERED CASH - DECEMBER 31	$	4,826

CRAWFORD COUNTY, KANSAS
BEHAVIORAL HEALTH GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Intergovernmental	$	145,198
EXPENDITURES		
Personnel services	$	80,669
Contractual services		56,688
Total Expenditures	$	137,357
RECEIPTS OVER (UNDER) EXPENDITURES	$	7,841
UNENCUMBERED CASH - JANUARY 1		17,830
UNENCUMBERED CASH - DECEMBER 31	$	25,671

CRAWFORD COUNTY, KANSAS
CARRYOVER REIMBURSEMENT BUDGET FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Charges for services	$	1,105
Transfers in		533
Total Cash Receipts	$	1,638
EXPENDITURES		
Miscellaneous	$	(8,337)
RECEIPTS OVER (UNDER) EXPENDITURES	$	9,975
UNENCUMBERED CASH - JANUARY 1		47,604
UNENCUMBERED CASH - DECEMBER 31	$	57,579

CRAWFORD COUNTY, KANSAS
DETENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Transfers in	$	170,037
EXPENDITURES		
Contractual services	$	179,960
RECEIPTS OVER (UNDER) EXPENDITURES	$	(9,923)
UNENCUMBERED CASH - JANUARY 1		(37)
UNENCUMBERED CASH - DECEMBER 31	$	(9,960)

CRAWFORD COUNTY, KANSAS
REINVESTMENT BEHAVIORAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS	
Transfers in	$ -
EXPENDITURES	
Contractual services	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	24,600
UNENCUMBERED CASH - DECEMBER 31	$ 24,600

CRAWFORD COUNTY, KANSAS
COMMUNITY ENGAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Intergovernmental	$	104,805
EXPENDITURES		
Personnel services	$	12,318
Contractual services		16,464
Transfers out		31,427
Total Expenditures	$	60,209
RECEIPTS OVER (UNDER) EXPENDITURES	$	44,596
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	44,596

CRAWFORD COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS	
Delinquent tax	$ 73
EXPENDITURES	
Transfers out	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 73
UNENCUMBERED CASH - JANUARY 1	1,681
UNENCUMBERED CASH - DECEMBER 31	$ 1,754

CRAWFORD COUNTY, KANSAS
RISK MANAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Interest income	$ 37,989	$ 24,000	$ (472,219)
Blue Cross Blue Shield premiums	4,627,781	5,100,000	(458,230)
Total Cash Receipts	$ 4,665,770	$ 5,124,000	$ (930,449)
EXPENDITURES			
Contractual services	$ 4,527,476	$ 5,100,000	$ (572,524)
Transfers out	150,000	-	150,000
Total Expenditures	$ 4,677,476	$ 5,100,000	$ (422,524)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (11,706)		
UNENCUMBERED CASH - JANUARY 1	1,825,105		
UNENCUMBERED CASH - DECEMBER 31	$ 1,813,399		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem taxes	$ 252,373	$ 252,373	$ -
Delinquent taxes	2,873	2,873	-
Motor vehicle taxes	59,208	59,208	-
Recreation vehicle tax	587	587	-
16/20M vehicle tax	985	985	-
Commercial vehicle tax	1,945	1,945	-
Total Receipts	$ 317,971	$ 317,971	$ -
EXPENDITURES			
Personnel services	$ 52,008	$ 51,158	$ 850
Contractual services	138,095	197,424	(59,329)
Commodities	14,507	63,368	(48,861)
Capital outlay	43,028	10,050	32,978
Transfers out	67,500	-	67,500
Total Expenditures	$ 315,138	$ 322,000	$ (6,862)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,833		
UNENCUMBERED CASH - JANUARY 1	9,458		
UNENCUMBERED CASH - DECEMBER 31	$ 12,291		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #1 EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ 67,500	$ 50,000	$ 17,500
EXPENDITURES			
Capital outlay	$ (2,500)	$ 100,000	$ (102,500)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 70,000		
UNENCUMBERED CASH - JANUARY 1	134,617		
UNENCUMBERED CASH - DECEMBER 31	$ 204,617		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #2 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	$ 193,763	$ 193,763	$ -
Delinquent tax	3,858	3,857	1
Motor vehicle tax	40,097	40,097	-
Recreation vehicle tax	731	731	-
16/20M vehicle tax	1,309	1,309	-
Commercial vehicle tax	838	838	-
Miscellaneous	-	10,154	(10,154)
Total Receipts	$ 240,596	$ 250,749	$ (10,153)
EXPENDITURES			
Personnel services	$ 79,972	$ 72,000	$ 7,972
Contractual services	29,724	87,300	(57,576)
Commodities	22,878	22,200	678
Capital outlay	33,152	40,000	(6,848)
Debt service	40,508	-	40,508
Transfers out	35,000	-	35,000
Miscellaneous	-	22,150	(22,150)
Total Expenditures	$ 241,234	$ 243,650	$ (2,416)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (638)		
UNENCUMBERED CASH - JANUARY 1	3,929		
UNENCUMBERED CASH - DECEMBER 31	$ 3,291		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #2 EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ 35,000	$ 36,000	$ (1,000)
EXPENDITURES			
Capital outlay	$ 43,759	$ 45,000	$ (1,241)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (8,759)		
UNENCUMBERED CASH - JANUARY 1	55,982		
UNENCUMBERED CASH - DECEMBER 31	$ 47,223		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	$ 64,727	$ 66,920	$ (2,193)
Delinquent tax	1,603	1,000	603
Motor vehicle tax	11,259	9,884	1,375
Recreation vehicle tax	210	173	37
16/20M vehicle tax	791	622	169
Commercial vehicle tax	171	218	(47)
Total Receipts	$ 78,761	$ 78,817	$ (56)
EXPENDITURES			
Personnel services	$ 15,852	$ 17,780	$ (1,928)
Contractual services	22,327	50,280	(27,953)
Commodities	6,117	7,250	(1,133)
Capital outlay	4,565	6,500	(1,935)
Debt service	18,475	-	18,475
Transfers out	13,000	-	13,000
Total Expenditures	$ 80,336	$ 81,810	$ (1,474)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,575)		
UNENCUMBERED CASH - JANUARY 1	5,929		
UNENCUMBERED CASH - DECEMBER 31	$ 4,354		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #3 EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ 13,000	$ 5,000	$ 8,000
EXPENDITURES			
Capital outlay	$ -	$ 5,000	$ (5,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13,000		
UNENCUMBERED CASH - JANUARY 1	11,829		
UNENCUMBERED CASH - DECEMBER 31	$ 24,829		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #4 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 84,860	$ 85,671	$ (811)
Delinquent tax	707	-	707
Motor vehicle tax	14,041	13,669	372
Recreation vehicle tax	245	220	25
16/20M vehicle tax	817	803	14
Commercial vehicle tax	467	409	58
Miscellaneous	5,300	-	5,300
Total Receipts	$ 106,437	$ 100,772	$ 5,665
EXPENDITURES			
Personnel services	$ 14,424	$ 3,000	$ 11,424
Contractual services	38,539	51,350	(12,811)
Commodities	23,002	28,950	(5,948)
Capital outlay	(4,085)	12,500	(16,585)
Debt service	19,037	-	19,037
Miscellaneous	4,146	3,190	956
Transfers out	3,500	-	3,500
Total Expenditures	$ 98,563	$ 98,990	$ (427)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,874		
UNENCUMBERED CASH - JANUARY 1	4,818		
UNENCUMBERED CASH - DECEMBER 31	$ 12,692		

CRAWFORD COUNTY, KANSAS
FIRE DISTRICT #4 EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 1,000	$ -	$ 1,000
Transfers in	3,500	15,000	(11,500)
Total Cash Receipts	$ 4,500	$ 15,000	$ (10,500)
EXPENDITURES			
Capital outlay	$ (367)	$ 19,500	$ (19,867)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,867		
UNENCUMBERED CASH - JANUARY 1	6,737		
UNENCUMBERED CASH - DECEMBER 31	$ 11,604		

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #1 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

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

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #2 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	$ 24,026	$ 25,000	$ (974)
Delinquent tax	252.00	500	(248)
Charges for services	32,734	35,000	(2,266)
Total Cash Receipts	$ 57,012	$ 60,500	$ (3,488)
EXPENDITURES			
Contractual services	$ 37,608	$ 63,000	$ (25,392)
Debt service	23,530	-	23,530
Total Expenditures	$ 61,138	$ 63,000	$ (1,862)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,126)		
UNENCUMBERED CASH - JANUARY 1	40,789		
UNENCUMBERED CASH - DECEMBER 31	$ 36,663		

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #3 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	$ 48,285	$ 49,000	$ (715)
Delinquent tax	2,534	3,000	(466)
Charges for services	15,718	18,500	(2,782)
Total Cash Receipts	$ 66,537	$ 70,500	$ (3,963)
EXPENDITURES			
Contractual services	$ 21,426	$ 22,800	$ (1,374)
Commodities	1,426	-	1,426
Debt service	44,914	44,463	451
Total Expenditures	$ 67,766	$ 67,263	$ 503
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,229)		
UNENCUMBERED CASH - JANUARY 1	86,156		
UNENCUMBERED CASH - DECEMBER 31	$ 84,927		

CRAWFORD COUNTY, KANSAS
SEWER DISTRICT #4 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 27,285	$ 29,000	$ (1,715)
Delinquent	2,578	2,000	578
Charges for services	28,085	25,000	3,085
Total Cash Receipts	$ 57,948	$ 56,000	$ 1,948
EXPENDITURES			
Personnel services	$ 1,771	$ -	$ 1,771
Contractual services	10,738	60,000	(49,262)
Miscellaneous	28,830	-	28,830
Total Expenditures	$ 41,339	$ 60,000	$ (18,661)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,609		
UNENCUMBERED CASH - JANUARY 1	37,141		
UNENCUMBERED CASH - DECEMBER 31	$ 53,750		

CRAWFORD COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes				
Current taxes	$ 27,049,791	$ 47,752,325	$ 45,706,872	$ 29,095,244
Current 16/20M trucks	74,404	110,400	107,881	76,923
Delinquent personal prop	256,377	1,124,512	907,133	473,756
Delinquent 16/20M trucks	462	6,936	6,438	960
Mineral tax	-	800	800	-
Commercial vehicle tax	4,378	267,020	246,164	25,234
Motor vehicle tax	923,602	5,300,665	5,261,175	963,092
Neighborhood revitalization	-	459,182	459,182	-
Total Distributable Funds	$ 28,309,014	$ 55,021,840	$ 52,695,645	$ 30,635,209
Subdivision Funds:				
Hospital districts	$ -	$ 597,030	$ 596,921	$ 109
Watershed districts	-	4,315	4,315	-
Extension Council	-	596,657	596,657	-
School districts	161	17,134,288	17,134,354	95
Cities	-	13,022,262	13,022,262	-
Total State Funds	$ 161	$ 31,354,552	$ 31,354,509	$ 204
Other Agency Funds				
Beneficiary	$ 4,578	$ -	$ -	$ 4,578
Cereal Malt Beverage	250	475	325	400
Attorney Forfeiture Fees	9,971	4,914	-	14,885
Special Law Enforcement Tr	114,413	74,394	128,118	60,689
Jail Commissary Trust	507	-	-	507
State Election Filing Fee	-	350	350	-
Fish and Game	47	2,263	2,097	213
Heritage Trust Fund	4,553	18,379	18,449	4,483
MV Sales Tax Fund	-	4,216,772	4,216,772	-
State Vehicle Fund	-	3,328,120	3,328,120	-
Kansas Drivers License Fees	-	14,959	14,959	-
Flex Spending	33,630	99,888	100,397	33,121
Payroll Clearing Accounts	-	269,388	269,388	-
Crawford Co Law Library	85,971	24,425	19,869	90,527
Sherriff's Office	90,282	195,304	173,551	112,035
Total Other Agency Funds	$ 344,202	$ 8,249,631	$ 8,272,395	$ 321,438
Total Agency Funds	$ 28,653,377	$ 94,626,023	$ 92,322,549	$ 30,956,851

VARNEY
& ASSOCIATES, CPAs, LLC

August 21, 2026

County Commissioners
Crawford County, Kansas

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Crawford County, Kansas (the County) as of and for the year ended December 31, 2025, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated August 21, 2026.

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

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

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

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

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

August 21, 2026

VARNEY
& ASSOCIATES, CPAs, LLC

County Commissioners
Crawford County, Kansas

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

Unmodified Opinions
We have audited Crawford County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of County's major federal programs for the year ended December 31, 2025. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

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

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

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

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

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Auditor's Responsibilities for the Audit of Compliance (continued)
In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

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

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

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

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

CRAWFORD COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Award Expenditures	Subrecipient Expenditures
U.S. Department of Agriculture			
Passed through Kansas Department of Health & Environment			
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	$ 629,547	$ -
U.S. Department of Health and Human Services			
Passed through Kansas Department of Health & Environment			
477 Cluster			
Child Care and Development Block Grant	93.575	$ 106,765	$ -
Medicaid Cluster			
Medical Assistance Program	93.778	49,458	-
Public Health Emergency Preparedness	93.069	28,125	-
Family Planning Services	93.217	37,049	-
Immunization Cooperative Agreements	93.268	8,483	-
COVID-19 - ELC: Enhancing Detection Grant	93.323	190,801	-
Breast and Cervical Cancer	93.898	147,974	-
HIV Care Formula Grant	93.917	150,243	-
Preventative Health and Health Services Block Grant	93.991	89,269	-
Maternal & Child Health Services Block Grant to the States	93.994	134,413	-
Total Department of Health and Human Services		$ 942,580	$ -
Total Federal Expenditures		$ 1,572,127	$ -

CRAWFORD COUNTY, KANSAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2025

Note 1: Organization

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

Note 2: Basis of Presentation

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

Note 3: Local Government Contributions

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

Note 4: Additional Audits

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy and efficiency and program results that may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County’s financial position at December 31, 2025.

Note 5: Outstanding Loans

The County did not have any outstanding loans under any federal grants at December 31, 2025.

CRAWFORD COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2025

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	___ Yes	_X_ None
Reportable conditions identified not considered to be material weaknesses?	___ Yes	_X_ None reported
Noncompliance material to financial statement noted?	___ Yes	_X_ None

Federal Awards

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

Identification of major programs:

Name of Federal program	Assistance Listing Number
WIC-Special Supplemental Nutrition Program	10.557

Dollar threshold used to distinguish between Type A and Type B programs:	$	1,000,000
Auditee qualified as a low-risk auditee?	___ Yes	_X_ No

Note:

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

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.