

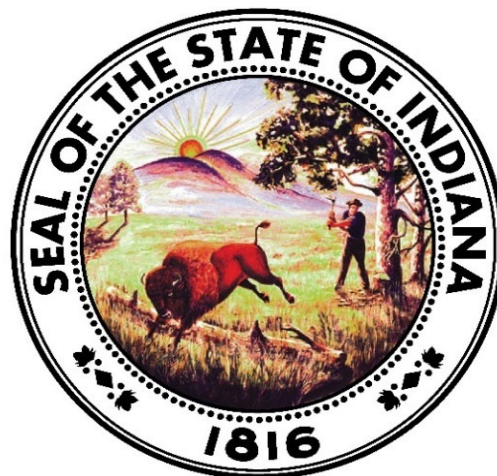
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

CRAWFORD COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

09/15/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Christian Howell Wendy Marples	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Treasurer	Janice Mitchell	01-01-22 to 12-31-23
Clerk of the Circuit Court	Lisa L. Holzbog	01-01-22 to 12-31-23
County Sheriff	Jeff Howell	01-01-22 to 12-31-23
County Recorder	Jessica Villegas Christian Howell	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the Board of County Commissioners	Morton Dale Daniel Crecelius	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Mark Stevens	01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CRAWFORD COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Crawford County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

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 financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2023, 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 31, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES;
AND REQUIRED SUPPLEMENTARY INFORMATION

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

CRAWFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
General	\$ 1,011,539	\$ 4,601,442	\$ 4,709,314	\$ 903,667
Accident Report	3,232	885	-	4,117
CEDIT County Share	384,400	415,338	384,765	414,973
City and Town Court Costs	18,085	1,628	-	19,713
Clerk's Records Perpetuation	56,193	4,529	15,015	45,707
Congressional School Interest	3,317	22	1,800	1,539
Congressional School Principal	11,247	-	-	11,247
Sales Disclosure - County Share	7,138	4,460	583	11,015
Cumulative Bridge	82,168	158,864	185,153	55,879
Drug Free Community	30,420	6,604	-	37,024
Emergency Medical Services	260,927	1,068,421	936,099	393,249
Emergency Planning/Right to Know	17,579	3,356	6,000	14,935
Enhanced Access	33,145	8,196	1,800	39,541
Firearms Training	10,172	13,100	14,749	8,523
Health	114,954	229,818	191,367	153,405
Identification Security Protection	32,858	2,075	-	34,933
Local Health Maintenance	131,988	35,211	37,093	130,106
Local Road and Street	303,776	212,842	390,390	126,228
Motor Vehicle Highway Restricted	1,501,256	1,104,569	717,099	1,888,726
Misdemeanant	3,752	7,118	8,419	2,451
Motor Vehicle Highway	328,936	1,117,698	1,324,302	122,332
Plat Book	12,506	5,820	873	17,453
Rainy Day	979,300	235,855	32,701	1,182,454
Recorder's Records Perpetuation	108,440	33,611	31,662	110,389
Riverboat	18,040	3,086	4,810	16,316
Sex and Violent Offender Administration	11,556	1,245	-	12,801
Supplemental Public Defender Services	2,410	4,160	2,547	4,023
Surplus Tax	22,827	6,287	4,214	24,900
Surveyor's Corner Perpetuation	61,021	10,375	-	71,396
Commissioners Certificate Sale	4,882	-	-	4,882
Tax Sale Surplus	369,109	396,128	479,338	285,899
GAL/CASA	36,091	33,183	15,593	53,681
Election and Registration	53,766	84,256	98,857	39,165
Auditors Ineligible Deductions	1,587	-	-	1,587
County Elected Officials Training	2,317	2,116	3,008	1,425
Park and Recreation	11,833	-	840	10,993
Statewide 911	340,395	179,762	146,886	373,271
Reassessment	34,313	102,301	103,283	33,331
Alternative Dispute Resolution	7,430	420	200	7,650
County User Fee	91,128	13,500	10,165	94,463
Cum Capital Development	172,666	56,130	31,970	196,826
EMS Equipment	80,083	33,347	2,681	110,749
Sheriff Sale Administration	12,991	810	600	13,201
K-9	4	-	-	4
Court Interpreters	698,262	243,619	149,312	792,569
Capital Projects	348,425	476,255	151,254	673,426
Settlement	-	9,945,823	9,945,823	-
State Fines and Forfeitures	32	84	116	-
Deferred Infraction	25,133	6,817	16,456	15,494
Special Death Benefit	20	236	256	-
Sales Disclosure - State Share	205	4,460	4,375	290
Coroners Training & Con't Education	43	1,310	1,175	178
Mortgage Recording Fees - State Share	100	995	1,095	-
Sex and Violent Offender Admin - State	60	136	196	-
Child Restraint Violation Fines	25	25	50	-
Inheritance Tax	25,862	-	-	25,862
Education Plate Fees Agency	263	131	-	394
Riverboat Revenue Sharing	41,458	257,893	165,297	134,054
Innkeepers Tax Collections	38,847	109,815	108,840	39,822
93.563 Title IV-D Incentive	34,514	3,346	11,217	26,643
93.563 Prosecutor IV-D Incentive-Post Oct '99	9,556	5,041	12,794	1,803
93.563 Clerk IV-D Incentive-Post Oct '99	11,195	3,346	109	14,432
Crawford County Bridge 42	16,499	89,242	100,238	5,503

CRAWFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments		Cash and Investments	
	01-01-22	Receipts	Disbursements	12-31-22
Civil Infraction	105	2,176	2,099	182
Riverboat Wagering Tax (State)	-	59,191	41,665	17,526
Community Crossing Grant	40,796	571,123	568,203	43,716
Crawford County Kids Safety	130	-	-	130
Problem Solving Court Grant	108,370	12,000	51,941	68,429
Crawford County Covid Fund	2,280	-	2,280	-
American Rescue Plan	1,027,229	1,027,229	788,334	1,266,124
Patoka Water Grant	-	349,891	349,891	-
Inmate Trust	40,553	338,310	347,794	31,069
Commissary #2669	175,560	188,736	186,549	177,747
Clerk's Trust	586,886	602,831	664,707	525,010
Clerk's ISETS	964	66,154	65,894	1,224
Crawford County RLF	88,985	70,558	2,215	157,328
Crawford County RBEG	126,164	15,050	1,994	139,220
Crawford County Treasurer	331,995	328,853	331,995	328,853
Coronavirus Emer Supp Grant	-	15,073	15,028	45
Crawford Co EMA Rescue Boat	-	9,960	10,660	(700)
County Security System	-	146,820	122,945	23,875
Firearms Grant	-	6,550	-	6,550
Inflatable Light Tower Grant	-	-	41,822	(41,822)
Tax Sale Redemption	5,278	64,804	70,082	-
Probation Admin Fees	-	5,368	100	5,268
Jury Pay	1,899	496	-	2,395
Pretrial	59,114	7,787	13,906	52,995
Law Enforcement & Cont ED	32	-	-	32
Harrison County Riverboat	125,421	1,765,513	1,792,748	98,186
Riverboat Wagering Tax (County)	104,270	32,786	4,000	133,056
Juvenile Admin Fees	753	134	887	-
LIT Economic Development	-	625,980	625,980	-
CVET Agency	-	15,475	15,475	-
Financial Institution Tax	-	105,886	105,886	-
CC Emer Man St Homeland Sec	10,558	-	-	10,558
Adult Probation User Fees	13,057	54,527	56,018	11,566
Community Services	1,042	-	-	1,042
Tobacco Education LHD Trust	74,952	13,227	13,227	74,952
Surveyors Plat Map	913	-	68	845
Criminal Justice Click It Or Ticket	70	-	-	70
Juvenile Probation	16,304	275	16,371	208
Crawford Emergency Management	7,700	12,370	5,000	15,070
Auditors Transfer Fee	6,559	5,820	1,812	10,567
Child Abuse Prevention	300	-	-	300
Crawford County Tower Fund	43,142	38,336	20,656	60,822
Drug Forfeiture	8,033	-	185	7,848
Grants & Special Projects	14,657	-	-	14,657
Highway Escrow	65,415	17,266	12,546	70,135
Highway Riverboat Road Plan	1,157,548	994,953	741,982	1,410,519
Bridge 129	2,948	-	-	2,948
Crawford County Sheriff Transportation Esc	278,358	117,956	220,593	175,721
Crawford County Bridge Fund	48,462	217,215	111,005	154,672
Payroll Clearing Fund	(5,656)	3,053,020	2,969,708	77,656
LIT Certified Shares	-	1,527,782	1,527,782	-
Crawford County Emergency Radi	23,025	-	-	23,025
Prosecutor VOCA 16.575	2,195	-	-	2,195
Joint Drug Prosecutor 16.738	24	-	-	24
Probation Drug Testing	209	3,637	2,019	1,827
Home Monitoring	6,357	30,811	37,168	-
Totals	\$ 12,635,232	\$ 33,869,071	\$ 32,523,999	\$ 13,980,304

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

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash, the Crawford County EMA Rescue Boat and the Inflatable Light Tower Grant. This is a result of the funds being reimbursable grant funds.

Note 8. Restatement

For the year ended December 31, 2022, a change has been made to one of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of the restated beginning balance:

<u>Fund</u>	<u>Balance as of December 31, 2021</u>	<u>Adjustment</u>	<u>Balance as of January 1, 2022</u>
Inmate Trust	\$ 39,564	\$ 989	\$ 40,553

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REQUIRED SUPPLEMENTARY INFORMATION

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest
Cash and investments - beginning	\$ 1,011,539	\$ 3,232	\$ 384,400	\$ 18,085	\$ 56,193	\$ 3,317
Receipts:						
Taxes	3,720,971	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	112,776	-	-	-	-	-
Charges for services	166,512	-	-	-	-	-
Fines and forfeits	37,832	-	-	1,628	4,529	-
Other receipts	563,351	885	415,338	-	-	22
Total receipts	4,601,442	885	415,338	1,628	4,529	22
Disbursements:						
Personal services	3,318,751	-	183,765	-	14,777	-
Supplies	57,385	-	-	-	51	-
Other services and charges	1,121,339	-	-	-	187	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,394	-	-	-	-	-
Other disbursements	210,445	-	201,000	-	-	1,800
Total disbursements	4,709,314	-	384,765	-	15,015	1,800
Excess (deficiency) of receipts over disbursements	(107,872)	885	30,573	1,628	(10,486)	(1,778)
Cash and investments - ending	\$ 903,667	\$ 4,117	\$ 414,973	\$ 19,713	\$ 45,707	\$ 1,539

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Drug Free Community	Emergency Medical Services	Emergency Planning/Right to Know
Cash and investments - beginning	\$ 11,247	\$ 7,138	\$ 82,168	\$ 30,420	\$ 260,927	\$ 17,579
Receipts:						
Taxes	-	-	-	-	547,576	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	158,864	-	5,273	-
Charges for services	-	4,460	-	-	515,572	3,356
Fines and forfeits	-	-	-	6,604	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	4,460	158,864	6,604	1,068,421	3,356
Disbursements:						
Personal services	-	-	-	-	741,367	-
Supplies	-	583	-	-	76,357	-
Other services and charges	-	-	-	-	100,362	6,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	6,831	-
Other disbursements	-	-	185,153	-	11,182	-
Total disbursements	-	583	185,153	-	936,099	6,000
Excess (deficiency) of receipts over disbursements	-	3,877	(26,289)	6,604	132,322	(2,644)
Cash and investments - ending	\$ 11,247	\$ 11,015	\$ 55,879	\$ 37,024	\$ 393,249	\$ 14,935

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Enhanced Access	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 33,145	\$ 10,172	\$ 114,954	\$ 32,858	\$ 131,988	\$ 303,776
Receipts:						
Taxes	-	-	140,780	-	-	-
Licenses and permits	-	13,100	-	-	-	-
Intergovernmental receipts	-	-	52,007	-	-	212,842
Charges for services	8,196	-	9,531	2,075	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	27,500	-	35,211	-
Total receipts	8,196	13,100	229,818	2,075	35,211	212,842
Disbursements:						
Personal services	-	-	185,503	-	-	-
Supplies	-	3,949	3,379	-	23,000	81,446
Other services and charges	-	4,250	413	-	12,153	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,940	308,944
Other disbursements	1,800	6,550	2,072	-	-	-
Total disbursements	1,800	14,749	191,367	-	37,093	390,390
Excess (deficiency) of receipts over disbursements	6,396	(1,649)	38,451	2,075	(1,882)	(177,548)
Cash and investments - ending	\$ 39,541	\$ 8,523	\$ 153,405	\$ 34,933	\$ 130,106	\$ 126,228

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Motor Vehicle Highway Restricted	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 1,501,256	\$ 3,752	\$ 328,936	\$ 12,506	\$ 979,300	\$ 108,440
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,104,569	-	1,103,803	-	-	-
Charges for services	-	-	-	5,820	-	33,611
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,118	13,895	-	235,855	-
Total receipts	1,104,569	7,118	1,117,698	5,820	235,855	33,611
Disbursements:						
Personal services	5,941	-	1,039,485	-	-	1,228
Supplies	-	-	120	-	-	-
Other services and charges	493,039	8,419	252,448	873	32,701	14,827
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	218,119	-	32,112	-	-	-
Other disbursements	-	-	137	-	-	15,607
Total disbursements	717,099	8,419	1,324,302	873	32,701	31,662
Excess (deficiency) of receipts over disbursements	387,470	(1,301)	(206,604)	4,947	203,154	1,949
Cash and investments - ending	\$ 1,888,726	\$ 2,451	\$ 122,332	\$ 17,453	\$ 1,182,454	\$ 110,389

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Commissioners Certificate Sale
Cash and investments - beginning	\$ 18,040	\$ 11,556	\$ 2,410	\$ 22,827	\$ 61,021	\$ 4,882
Receipts:						
Taxes	-	-	-	6,287	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,245	-	-	10,375	-
Fines and forfeits	-	-	4,160	-	-	-
Other receipts	3,086	-	-	-	-	-
Total receipts	3,086	1,245	4,160	6,287	10,375	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	4,810	-	2,547	4,214	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,810	-	2,547	4,214	-	-
Excess (deficiency) of receipts over disbursements	(1,724)	1,245	1,613	2,073	10,375	-
Cash and investments - ending	\$ 16,316	\$ 12,801	\$ 4,023	\$ 24,900	\$ 71,396	\$ 4,882

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Tax Sale Surplus	GAL/CASA	Election and Registration	Auditors Ineligible Deductions	County Elected Officials Training	Park and Recreation
Cash and investments - beginning	\$ 369,109	\$ 36,091	\$ 53,766	\$ 1,587	\$ 2,317	\$ 11,833
Receipts:						
Taxes	396,128	-	82,196	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	33,083	791	-	-	-
Charges for services	-	-	-	-	2,116	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	100	1,269	-	-	-
Total receipts	<u>396,128</u>	<u>33,183</u>	<u>84,256</u>	<u>-</u>	<u>2,116</u>	<u>-</u>
Disbursements:						
Personal services	-	-	53,729	-	-	-
Supplies	-	-	2,107	-	-	-
Other services and charges	479,306	-	34,626	-	3,008	840
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	8,395	-	-	-
Other disbursements	32	15,593	-	-	-	-
Total disbursements	<u>479,338</u>	<u>15,593</u>	<u>98,857</u>	<u>-</u>	<u>3,008</u>	<u>840</u>
Excess (deficiency) of receipts over disbursements	<u>(83,210)</u>	<u>17,590</u>	<u>(14,601)</u>	<u>-</u>	<u>(892)</u>	<u>(840)</u>
Cash and investments - ending	<u>\$ 285,899</u>	<u>\$ 53,681</u>	<u>\$ 39,165</u>	<u>\$ 1,587</u>	<u>\$ 1,425</u>	<u>\$ 10,993</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Statewide 911	Reassessment	Alternative Dispute Resolution	County User Fee	Cum Capital Development	EMS Equipment
Cash and investments - beginning	\$ 340,395	\$ 34,313	\$ 7,430	\$ 91,128	\$ 172,666	\$ 80,083
Receipts:						
Taxes	-	101,325	-	-	55,595	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	976	-	-	535	33,347
Charges for services	166,887	-	-	-	-	-
Fines and forfeits	-	-	420	13,500	-	-
Other receipts	12,875	-	-	-	-	-
Total receipts	179,762	102,301	420	13,500	56,130	33,347
Disbursements:						
Personal services	99,093	10,640	-	-	-	-
Supplies	756	466	-	-	-	-
Other services and charges	38,513	92,177	200	10,165	31,970	2,681
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	8,524	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	146,886	103,283	200	10,165	31,970	2,681
Excess (deficiency) of receipts over disbursements	32,876	(982)	220	3,335	24,160	30,666
Cash and investments - ending	\$ 373,271	\$ 33,331	\$ 7,650	\$ 94,463	\$ 196,826	\$ 110,749

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff Sale Administration	K-9	Court Interpreters	Capital Projects	Settlement	State Fines and Forfeitures
Cash and investments - beginning	\$ 12,991	\$ 4	\$ 698,262	\$ 348,425	\$ -	\$ 32
Receipts:						
Taxes	-	-	119,197	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	810	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	84
Other receipts	-	-	124,422	476,255	9,945,823	-
Total receipts	810	-	243,619	476,255	9,945,823	84
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	600	-	40,304	151,254	-	116
Debt service - principal and interest	-	-	87,508	-	-	-
Capital outlay	-	-	21,500	-	-	-
Other disbursements	-	-	-	-	9,945,823	-
Total disbursements	600	-	149,312	151,254	9,945,823	116
Excess (deficiency) of receipts over disbursements	210	-	94,307	325,001	-	(32)
Cash and investments - ending	\$ 13,201	\$ 4	\$ 792,569	\$ 673,426	\$ -	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Deferred Infraction	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 25,133	\$ 20	\$ 205	\$ 43	\$ 100	\$ 60
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	4,460	1,310	995	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,817	236	-	-	-	136
Total receipts	6,817	236	4,460	1,310	995	136
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	256	4,375	1,175	1,095	196
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	16,456	-	-	-	-	-
Total disbursements	16,456	256	4,375	1,175	1,095	196
Excess (deficiency) of receipts over disbursements	(9,639)	(20)	85	135	(100)	(60)
Cash and investments - ending	\$ 15,494	\$ -	\$ 290	\$ 178	\$ -	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 25	\$ 25,862	\$ 263	\$ 41,458	\$ 38,847	\$ 34,514
Receipts:						
Taxes	-	-	-	-	109,815	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	257,893	-	-
Charges for services	-	-	131	-	-	3,346
Fines and forfeits	25	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	25	-	131	257,893	109,815	3,346
Disbursements:						
Personal services	-	-	-	-	-	699
Supplies	-	-	-	14,919	-	-
Other services and charges	50	-	-	150,378	108,840	10,518
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	50	-	-	165,297	108,840	11,217
Excess (deficiency) of receipts over disbursements	(25)	-	131	92,596	975	(7,871)
Cash and investments - ending	\$ -	\$ 25,862	\$ 394	\$ 134,054	\$ 39,822	\$ 26,643

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Crawford County Bridge 42	Civil Infraction	Riverboat Wagering Tax (State)	Community Crossing Grant
Cash and investments - beginning	\$ 9,556	\$ 11,195	\$ 16,499	\$ 105	\$ -	\$ 40,796
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	5,041	3,346	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	89,242	2,176	59,191	571,123
Total receipts	5,041	3,346	89,242	2,176	59,191	571,123
Disbursements:						
Personal services	5,260	-	-	-	-	-
Supplies	-	109	-	-	-	-
Other services and charges	7,534	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	100,238	2,099	41,665	568,203
Total disbursements	12,794	109	100,238	2,099	41,665	568,203
Excess (deficiency) of receipts over disbursements	(7,753)	3,237	(10,996)	77	17,526	2,920
Cash and investments - ending	\$ 1,803	\$ 14,432	\$ 5,503	\$ 182	\$ 17,526	\$ 43,716

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Crawford County Kids Safety	Problem Solving Court Grant	Crawford County Covid Fund	American Rescue Plan	Patoka Water Grant	Inmate Trust
Cash and investments - beginning	\$ 130	\$ 108,370	\$ 2,280	\$ 1,027,229	\$ -	\$ 40,553
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	12,000	-	1,027,229	349,891	338,310
Total receipts	-	12,000	-	1,027,229	349,891	338,310
Disbursements:						
Personal services	-	26,118	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	25,823	2,280	788,334	349,891	347,794
Total disbursements	-	51,941	2,280	788,334	349,891	347,794
Excess (deficiency) of receipts over disbursements	-	(39,941)	(2,280)	238,895	-	(9,484)
Cash and investments - ending	\$ 130	\$ 68,429	\$ -	\$ 1,266,124	\$ -	\$ 31,069

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Commissary #2669	Clerk's Trust	Clerk's ISETS	Crawford County RLF	Crawford County RBEG	Crawford County Treasurer
Cash and investments - beginning	\$ 175,560	\$ 586,886	\$ 964	\$ 88,985	\$ 126,164	\$ 331,995
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	188,736	602,831	66,154	70,558	15,050	328,853
Total receipts	188,736	602,831	66,154	70,558	15,050	328,853
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	186,549	664,707	65,894	2,215	1,994	331,995
Total disbursements	186,549	664,707	65,894	2,215	1,994	331,995
Excess (deficiency) of receipts over disbursements	2,187	(61,876)	260	68,343	13,056	(3,142)
Cash and investments - ending	\$ 177,747	\$ 525,010	\$ 1,224	\$ 157,328	\$ 139,220	\$ 328,853

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Coronavirus Emer Supp Grant	Crawford Co EMA Rescue Boat	County Security System	Firearms Grant	Inflatable Light Tower Grant	Tax Sale Redemption
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,278
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	15,073	9,960	146,820	6,550	-	64,804
Total receipts	15,073	9,960	146,820	6,550	-	64,804
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	15,028	10,660	122,945	-	41,822	70,082
Total disbursements	15,028	10,660	122,945	-	41,822	70,082
Excess (deficiency) of receipts over disbursements	45	(700)	23,875	6,550	(41,822)	(5,278)
Cash and investments - ending	\$ 45	\$ (700)	\$ 23,875	\$ 6,550	\$ (41,822)	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Probation Admin Fees	Jury Pay	Pretrial	Law Enforcement & Cont ED	Harrison County Riverboat	Riverboat Wagering Tax (County)
Cash and investments - beginning	\$ -	\$ 1,899	\$ 59,114	\$ 32	\$ 125,421	\$ 104,270
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,368	496	7,787	-	1,765,513	32,786
Total receipts	5,368	496	7,787	-	1,765,513	32,786
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	100	-	13,906	-	1,792,748	4,000
Total disbursements	100	-	13,906	-	1,792,748	4,000
Excess (deficiency) of receipts over disbursements	5,268	496	(6,119)	-	(27,235)	28,786
Cash and investments - ending	\$ 5,268	\$ 2,395	\$ 52,995	\$ 32	\$ 98,186	\$ 133,056

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Juvenile Admin Fees	LIT Economic Development	CVET Agency	Financial Institution Tax	CC Emer Man St Homeland Sec	Adult Probation User Fees
Cash and investments - beginning	\$ 753	\$ -	\$ -	\$ -	\$ 10,558	\$ 13,057
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	54,527
Other receipts	134	625,980	15,475	105,886	-	-
Total receipts	134	625,980	15,475	105,886	-	54,527
Disbursements:						
Personal services	-	-	-	-	-	54,437
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,516
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	887	625,980	15,475	105,886	-	65
Total disbursements	887	625,980	15,475	105,886	-	56,018
Excess (deficiency) of receipts over disbursements	(753)	-	-	-	-	(1,491)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 10,558	\$ 11,566

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Community Services	Tobacco Education LHD Trust	Surveyors Plat Map	Criminal Justice Click It Or Ticket	Juvenile Probation	Crawford Emergency Management
Cash and investments - beginning	\$ 1,042	\$ 74,952	\$ 913	\$ 70	\$ 16,304	\$ 7,700
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	13,227	-	-	-	12,370
Fines and forfeits	-	-	-	-	275	-
Other receipts	-	-	-	-	-	-
Total receipts	-	13,227	-	-	275	12,370
Disbursements:						
Personal services	-	-	-	-	16,363	-
Supplies	-	13,227	68	-	-	-
Other services and charges	-	-	-	-	-	5,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	8	-
Total disbursements	-	13,227	68	-	16,371	5,000
Excess (deficiency) of receipts over disbursements	-	-	(68)	-	(16,096)	7,370
Cash and investments - ending	\$ 1,042	\$ 74,952	\$ 845	\$ 70	\$ 208	\$ 15,070

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Auditors Transfer Fee	Child Abuse Prevention	Crawford County Tower Fund	Drug Forfeiture	Grants & Special Projects	Highway Escrow
Cash and investments - beginning	\$ 6,559	\$ 300	\$ 43,142	\$ 8,033	\$ 14,657	\$ 65,415
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	16,673
Charges for services	5,820	-	38,336	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	593
Total receipts	5,820	-	38,336	-	-	17,266
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	1,802	-	-	-	-	2,705
Other services and charges	10	-	20,656	185	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	9,841
Other disbursements	-	-	-	-	-	-
Total disbursements	1,812	-	20,656	185	-	12,546
Excess (deficiency) of receipts over disbursements	4,008	-	17,680	(185)	-	4,720
Cash and investments - ending	\$ 10,567	\$ 300	\$ 60,822	\$ 7,848	\$ 14,657	\$ 70,135

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Highway Riverboat Road Plan	Bridge 129	Crawford County Sheriff Transportation Esc	Crawford County Bridge Fund	Payroll Clearing Fund	LIT Certified Shares
Cash and investments - beginning	\$ 1,157,548	\$ 2,948	\$ 278,358	\$ 48,462	\$ (5,656)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	994,953	-	117,956	217,215	3,053,020	1,527,782
Total receipts	994,953	-	117,956	217,215	3,053,020	1,527,782
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	492,423	-	46,728	-	-	-
Other services and charges	218,809	-	173,865	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	30,750	-	-	111,005	-	-
Other disbursements	-	-	-	-	2,969,708	1,527,782
Total disbursements	741,982	-	220,593	111,005	2,969,708	1,527,782
Excess (deficiency) of receipts over disbursements	252,971	-	(102,637)	106,210	83,312	-
Cash and investments - ending	\$ 1,410,519	\$ 2,948	\$ 175,721	\$ 154,672	\$ 77,656	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Crawford County Emergency Radi	Prosecutor VOCA 16.575	Joint Drug Prosecutor 16.738	Probation Drug Testing	Home Monitoring	Totals
Cash and investments - beginning	\$ 23,025	\$ 2,195	\$ 24	\$ 209	\$ 6,357	\$ 12,635,232
Receipts:						
Taxes	-	-	-	-	-	5,279,870
Licenses and permits	-	-	-	-	-	13,100
Intergovernmental receipts	-	-	-	-	-	3,093,432
Charges for services	-	-	-	-	-	1,018,948
Fines and forfeits	-	-	-	3,637	18,192	145,413
Other receipts	-	-	-	-	12,619	24,318,308
Total receipts	-	-	-	3,637	30,811	33,869,071
Disbursements:						
Personal services	-	-	-	-	20,213	5,777,369
Supplies	-	-	-	-	-	821,580
Other services and charges	-	-	-	2,019	16,955	3,667,774
Debt service - principal and interest	-	-	-	-	-	87,508
Capital outlay	-	-	-	-	-	759,355
Other disbursements	-	-	-	-	-	21,410,413
Total disbursements	-	-	-	2,019	37,168	32,523,999
Excess (deficiency) of receipts over disbursements	-	-	-	1,618	(6,357)	1,345,072
Cash and investments - ending	\$ 23,025	\$ 2,195	\$ 24	\$ 1,827	\$ -	\$ 13,980,304

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.