

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

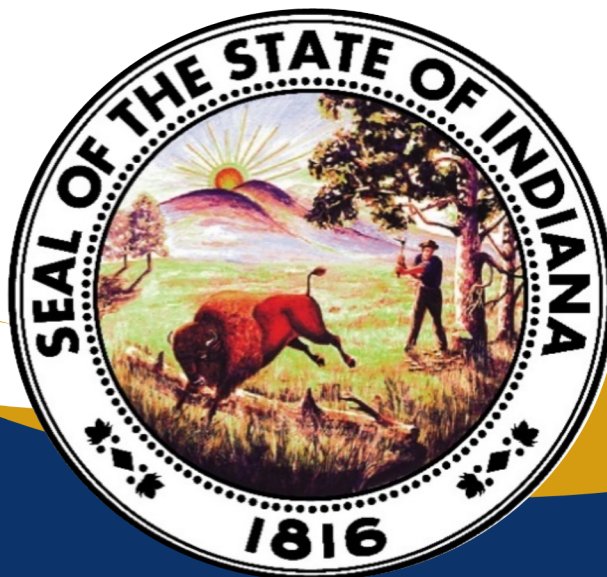
**Paul D. Joyce, CPA  
State Examiner**

FINANCIAL STATEMENT AUDIT REPORT

OF

CRAWFORD COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**

12/09/2024



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Wendy Marples	01-01-23 to 12-31-24
County Treasurer	Janice Mitchell	01-01-23 to 12-31-24
Clerk of the Circuit Court	Lisa L. Holzbog	01-01-23 to 12-31-24
County Sheriff	Jeff Howell	01-01-23 to 12-31-24
County Recorder	Christian Howell	01-01-23 to 12-31-24
County Highway Superintendent	Chance Bender	01-01-23 to 12-31-24
President of the Board of County Commissioners	Dan Crecelius Morton Dale	01-01-23 to 12-31-23 01-01-24 to 12-31-24
President of the County Council	Mark Stevens Craig A. Menke	01-01-23 to 12-31-23 01-01-24 to 12-31-24



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

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## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CRAWFORD COUNTY, INDIANA

### ***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, 2023, 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, 2023, 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, 2023, 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). 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 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, 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)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE  
Deputy State Examiner

November 18, 2024



## FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER 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.

The other information presented was approved by management of the County. It is presented as intended by the County.

CRAWFORD COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments		Cash and Investments	
	01-01-23	Receipts	Disbursements	12-31-23
Inmate Trust	\$ 31,069	\$ 214,036	\$ 215,992	29,113
Commissary	177,747	157,535	181,984	153,298
Crawford County RLF	157,328	25,130	161,509	20,949
Crawford County RBEG	139,220	14,415	29,563	124,072
Clerk's Trust	525,010	598,849	690,579	433,280
Clerk's ISETS	1,224	51,483	51,703	1,004
Treasurer's After Settlement Collections	328,853	675,972	328,853	675,972
General	903,667	4,629,274	4,968,638	564,303
Accident Report	4,117	1,628	-	5,745
CEDIT County Share	414,973	362,050	422,659	354,364
City and Town Court Costs	19,713	1,938	-	21,651
Clerk's Records Perpetuation	45,707	6,340	26,972	25,075
Congressional School Interest	1,539	17	-	1,556
Congressional School Principal	11,247	-	-	11,247
Sales Disclosure - County Share	11,015	3,770	3,700	11,085
Cumulative Bridge	55,879	47,546	-	103,425
Drug Free Community	37,024	3,826	4,215	36,635
Emergency Medical Services	393,249	1,202,439	1,229,446	366,242
Emergency Planning/Right to Know	14,935	9,332	103	24,164
Enhanced Access	39,541	6,500	406	45,635
Firearms Training	8,523	6,550	6,291	8,782
Health	153,405	186,423	233,414	106,414
Identification Security Protection	34,933	1,665	-	36,598
Local Health Maintenance	130,106	146,934	70,436	206,604
Local Road and Street	126,228	229,345	139,128	216,445
MVH - Restricted	1,888,726	1,145,904	1,802,647	1,231,983
Misdemeanant	2,451	11,644	7,295	6,800
Motor Vehicle Highway	122,332	2,056,037	2,139,255	39,114
Plat Book	17,453	4,945	1,068	21,330
Rainy Day	1,182,454	239,469	41,821	1,380,102
Recorder's Records Perpetuation	110,389	25,584	17,096	118,877
Riverboat	16,316	-	3,945	12,371
Sex and Violent Offender Administration	12,801	535	-	13,336
Supplemental Public Defender Services	4,023	15,536	5,842	13,717
Surplus Tax	24,900	16,445	12,998	28,347
Surveyor's Corner Perpetuation	71,396	8,325	-	79,721
Tax Sale Fees	4,882	9,800	1,617	13,065
Tax Sale Redemption	-	10,552	4,539	6,013
Tax Sale Surplus	285,899	234,919	137,637	383,181
GAL/CASA	53,681	21,545	19,582	55,644
Election and Registration	39,165	74,682	67,914	45,933
Auditors Ineligible Deductions	1,587	-	-	1,587
County Elected Officials Training	1,425	1,665	3,012	78
Park and Recreation	10,993	85,583	12,467	84,109
Statewide 911	373,271	187,365	147,536	413,100
Reassessment	33,331	107,849	113,203	27,977
Opioid Distribution Restricted	-	64,864	-	64,864
Opioid Distribution Unrestricted	-	25,426	19,324	6,102
Juvenile Administrative Fees	-	469	-	469
Alternative Dispute Resolution	7,650	720	-	8,370
County User Fee	94,463	11,657	8,255	97,865
Cum Capital Development	196,826	75,968	15,733	257,061
EMS Equipment	110,749	17,544	61,690	66,603
Sheriff Sale Administration	13,201	2,100	1,460	13,841
K-9	4	-	-	4
TIF Redevelopment Industrial Park	792,569	270,640	44,864	1,018,345
Capital Projects	673,426	157,996	495,167	336,255
Settlement	-	9,966,388	9,692,865	273,523
Com Veh Excise Tax	-	16,080	16,082	(2)
Financial Institution Tax	-	104,074	91,628	12,446
State Fines and Forfeitures	-	402	27	375
Pretrial	52,995	2,703	3,860	51,838
Special Death Benefit	-	667	537	130
Sales Disclosure - State Share	290	3,770	1,970	2,090
Coroners Training & Con't Education	178	965	639	504
Mortgage Recording Fees - State Share	-	748	343	405

CRAWFORD COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Sex and Violent Offender Admin - State	-	915	865	50
Child Restraint Violation Fines	-	75	25	50
Inheritance Tax	25,862	-	-	25,862
Education Plate Fees Agency	394	169	-	563
Riverboat Revenue Sharing	134,054	401,302	352,898	182,458
Innkeepers Tax Collections	39,822	117,991	89,114	68,699
LIT Certified Shares	-	1,508,686	1,508,686	-
LIT Economic Development	-	535,934	535,935	(1)
93.563 Title IV-D Incentive	26,643	3,506	12,101	18,048
93.563 Prosecutor IV-D Incentive-Post Oct '99	1,803	5,512	163	7,152
93.563 Clerk IV-D Incentive-Post Oct '99	14,432	3,506	-	17,938
Riverboat Wagering Tax (County)	133,056	-	-	133,056
Harrison County Riverboat	98,186	1,475,227	1,636,067	(62,654)
Crawford County Bridge 42	5,503	18,114	11,445	12,172
Health Insurance	-	1,071,808	1,071,808	-
Civil Infractions	182	5,716	2,557	3,341
Riverboat Wagering Tax (State)	17,526	59,192	-	76,718
Table Top Exercise2023	-	6,500	6,500	-
Probation Administrative Fees	5,268	3,562	2,343	6,487
Jury Pay	2,395	1,725	3,120	1,000
Deferred Infraction	15,494	6,314	6,672	15,136
Law Enforcement and Cont. Ed.	32	-	-	32
Grants and Special Projects	14,657	-	-	14,657
Community Crossing Grant	43,716	411,843	374,348	81,211
Crawford County Kids Safety	130	-	-	130
American Rescue Plan	1,266,124	-	646,127	619,997
Problem Solving Grant	68,429	100,000	15,826	152,603
Coronavirus EMER SUPP Grant	45	-	-	45
Crawford County EMA Rescue Boat	(700)	-	-	(700)
County Security System	23,875	-	-	23,875
CC Warning Sirens Grant	-	-	101,156	(101,156)
Search/Rescue UTV Grant	-	19,728	19,728	-
Local Assistance and Tribal	-	87,517	-	87,517
Probation Grant - Hoosier Hills	-	83,208	80,153	3,055
Firearms Grant	6,550	-	-	6,550
Inflatable Light Tower Grant	(41,822)	41,975	10,023	(9,870)
CC EMER Man ST Homeland Sec	10,558	-	-	10,558
Adult Probation User Fees	11,566	50,590	51,999	10,157
Community Services	1,042	-	-	1,042
Tobacco Education LHD Trust	74,952	14,192	8,524	80,620
Surveyors Plat Map	845	289	480	654
Criminal Justice Click It Or Ticket	70	-	-	70
Juvenile Probation	208	164	5,063	(4,691)
Crawford Emergency Management	15,070	7,750	6,558	16,262
Auditors Transfer Fee	10,567	4,904	222	15,249
Child Abuse Prevention	300	-	-	300
Crawford County Tower Fund	60,822	39,973	17,628	83,167
Drug Forfeiture	7,848	-	-	7,848
Highway Escrow	70,135	8,773	26,041	52,867
Highway Riverboat Road Plan	1,410,519	168,091	848,668	729,942
Bridge 129	2,948	-	1,046	1,902
Crawford County Sheriff Transportation Esc	175,721	191,384	158,613	208,492
Crawford County Bridge Fund	154,672	106,083	87,993	172,762
Payroll Clearing Fund	77,656	3,558,286	3,345,906	290,036
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	1,827	4,951	6,939	(161)
Home Monitoring	-	-	1,187	(1,187)
Totals	<u>\$ 13,980,304</u>	<u>\$ 33,690,017</u>	<u>\$ 34,814,036</u>	<u>\$ 12,856,285</u>

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).

*Utility fees.* Amounts received from charges for current services.

*Penalties.* Amounts received from late payment fees.

*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.

CRAWFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*Utility operating expenses.* Amounts disbursed for operating the utilities.

*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. This is mostly attributable to funds established for reimbursable grants. The reimbursements for expenditures made by the County from some of these funds were not received by December 31, 2023. Other instances are due to several payments in excess of revenues during the year, resulting in a deficit balance at year end.



OTHER INFORMATION

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Inmate Trust	Commissary	Crawford County RLF	Crawford County RBEG	Clerk's Trust	Clerk's ISETS
Cash and investments - beginning	\$ 31,069	\$ 177,747	\$ 157,328	\$ 139,220	\$ 525,010	\$ 1,224
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	214,036	157,535	25,130	14,415	598,849	51,483
Total receipts	214,036	157,535	25,130	14,415	598,849	51,483
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	215,992	181,984	161,509	29,563	690,579	51,703
Total disbursements	215,992	181,984	161,509	29,563	690,579	51,703
Excess (deficiency) of receipts over (under) disbursements	(1,956)	(24,449)	(136,379)	(15,148)	(91,730)	(220)
Cash and investments - ending	\$ 29,113	\$ 153,298	\$ 20,949	\$ 124,072	\$ 433,280	\$ 1,004

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Treasurer's After Settlement Collections	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 328,853	\$ 903,667	\$ 4,117	\$ 414,973	\$ 19,713	\$ 45,707
Receipts:						
Taxes	-	3,059,748	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	252,777	-	-	-	-
Charges for services	-	267,604	-	-	-	-
Fines and forfeits	-	49,920	-	-	-	6,340
Other receipts	675,972	999,225	1,628	362,050	1,938	-
Total receipts	675,972	4,629,274	1,628	362,050	1,938	6,340
Disbursements:						
Personal services	-	3,358,175	-	221,659	-	21,972
Supplies	-	74,838	-	-	-	5,000
Other services and charges	-	946,199	-	201,000	-	-
Capital outlay	-	368	-	-	-	-
Other disbursements	328,853	589,058	-	-	-	-
Total disbursements	328,853	4,968,638	-	422,659	-	26,972
Excess (deficiency) of receipts over (under) disbursements	347,119	(339,364)	1,628	(60,609)	1,938	(20,632)
Cash and investments - ending	\$ 675,972	\$ 564,303	\$ 5,745	\$ 354,364	\$ 21,651	\$ 25,075

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Drug Free Community	Emergency Medical Services
Cash and investments - beginning	\$ 1,539	\$ 11,247	\$ 11,015	\$ 55,879	\$ 37,024	\$ 393,249
Receipts:						
Taxes	-	-	-	-	-	563,499
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	47,546	-	2,359
Charges for services	-	-	3,770	-	-	636,581
Fines and forfeits	-	-	-	-	3,826	-
Other receipts	17	-	-	-	-	-
Total receipts	17	-	3,770	47,546	3,826	1,202,439
Disbursements:						
Personal services	-	-	-	-	-	1,044,464
Supplies	-	-	375	-	-	54,702
Other services and charges	-	-	997	-	4,215	79,496
Capital outlay	-	-	2,328	-	-	-
Other disbursements	-	-	-	-	-	50,784
Total disbursements	-	-	3,700	-	4,215	1,229,446
Excess (deficiency) of receipts over (under) disbursements	17	-	70	47,546	(389)	(27,007)
Cash and investments - ending	\$ 1,556	\$ 11,247	\$ 11,085	\$ 103,425	\$ 36,635	\$ 366,242

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Emergency Planning/Right to Know	Enhanced Access	Firearms Training	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 14,935	\$ 39,541	\$ 8,523	\$ 153,405	\$ 34,933	\$ 130,106
Receipts:						
Taxes	-	-	-	49,813	-	-
Licenses and permits	-	-	6,550	-	-	-
Intergovernmental receipts	-	-	-	126,707	-	-
Charges for services	9,332	6,500	-	9,903	1,665	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	146,934
Total receipts	9,332	6,500	6,550	186,423	1,665	146,934
Disbursements:						
Personal services	-	-	-	215,950	-	-
Supplies	-	-	6,003	11,086	-	52,693
Other services and charges	103	406	288	249	-	17,169
Capital outlay	-	-	-	-	-	574
Other disbursements	-	-	-	6,129	-	-
Total disbursements	103	406	6,291	233,414	-	70,436
Excess (deficiency) of receipts over (under) disbursements	9,229	6,094	259	(46,991)	1,665	76,498
Cash and investments - ending	\$ 24,164	\$ 45,635	\$ 8,782	\$ 106,414	\$ 36,598	\$ 206,604

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Local Road and Street	MVH - Restricted	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 126,228	\$ 1,888,726	\$ 2,451	\$ 122,332	\$ 17,453	\$ 1,182,454
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	229,345	1,145,904	-	1,145,902	-	-
Charges for services	-	-	-	-	4,945	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	11,644	910,135	-	239,469
Total receipts	229,345	1,145,904	11,644	2,056,037	4,945	239,469
Disbursements:						
Personal services	-	-	-	1,035,292	-	19,892
Supplies	92,065	-	-	481,875	-	-
Other services and charges	20,422	685,391	7,295	378,649	1,068	21,929
Capital outlay	26,641	563,170	-	243,439	-	-
Other disbursements	-	554,086	-	-	-	-
Total disbursements	139,128	1,802,647	7,295	2,139,255	1,068	41,821
Excess (deficiency) of receipts over (under) disbursements	90,217	(656,743)	4,349	(83,218)	3,877	197,648
Cash and investments - ending	\$ 216,445	\$ 1,231,983	\$ 6,800	\$ 39,114	\$ 21,330	\$ 1,380,102

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 110,389	\$ 16,316	\$ 12,801	\$ 4,023	\$ 24,900	\$ 71,396
Receipts:						
Taxes	-	-	-	-	16,445	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	25,584	-	535	-	-	8,325
Fines and forfeits	-	-	-	15,536	-	-
Other receipts	-	-	-	-	-	-
Total receipts	25,584	-	535	15,536	16,445	8,325
Disbursements:						
Personal services	12,957	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	4,139	3,945	-	5,842	12,998	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	17,096	3,945	-	5,842	12,998	-
Excess (deficiency) of receipts over (under) disbursements	8,488	(3,945)	535	9,694	3,447	8,325
Cash and investments - ending	\$ 118,877	\$ 12,371	\$ 13,336	\$ 13,717	\$ 28,347	\$ 79,721

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	GAL/CASA	Election and Registration	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 4,882	\$ -	\$ 285,899	\$ 53,681	\$ 39,165	\$ 1,587
Receipts:						
Taxes	-	-	234,919	-	72,396	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	21,545	303	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,800	10,552	-	-	1,983	-
Total receipts	9,800	10,552	234,919	21,545	74,682	-
Disbursements:						
Personal services	-	-	-	-	40,968	-
Supplies	-	-	-	-	12,401	-
Other services and charges	-	-	137,637	19,582	14,545	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,617	4,539	-	-	-	-
Total disbursements	1,617	4,539	137,637	19,582	67,914	-
Excess (deficiency) of receipts over (under) disbursements	8,183	6,013	97,282	1,963	6,768	-
Cash and investments - ending	\$ 13,065	\$ 6,013	\$ 383,181	\$ 55,644	\$ 45,933	\$ 1,587

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	County Elected Officials Training	Park and Recreation	Statewide 911	Reassessment	Opioid Distribution Restricted	Opioid Distribution Unrestricted
Cash and investments - beginning	\$ 1,425	\$ 10,993	\$ 373,271	\$ 33,331	\$ -	\$ -
Receipts:						
Taxes	-	-	-	107,398	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	451	-	-
Charges for services	1,665	85,583	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	187,365	-	64,864	25,426
Total receipts	1,665	85,583	187,365	107,849	64,864	25,426
Disbursements:						
Personal services	-	-	98,692	19,141	-	-
Supplies	-	3,806	1,241	62	-	-
Other services and charges	3,012	8,661	36,669	94,000	-	19,324
Capital outlay	-	-	10,934	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,012	12,467	147,536	113,203	-	19,324
Excess (deficiency) of receipts over (under) disbursements	(1,347)	73,116	39,829	(5,354)	64,864	6,102
Cash and investments - ending	\$ 78	\$ 84,109	\$ 413,100	\$ 27,977	\$ 64,864	\$ 6,102

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Juvenile Administrative Fees	Alternative Dispute Resolution	County User Fee	Cum Capital Development	EMS Equipment	Sheriff Sale Administration
Cash and investments - beginning	\$ -	\$ 7,650	\$ 94,463	\$ 196,826	\$ 110,749	\$ 13,201
Receipts:						
Taxes	-	-	-	63,215	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	265	17,544	-
Charges for services	-	-	-	-	-	2,100
Fines and forfeits	-	720	11,657	-	-	-
Other receipts	469	-	-	12,488	-	-
Total receipts	469	720	11,657	75,968	17,544	2,100
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	21,276	-
Other services and charges	-	-	8,255	-	40,414	1,460
Capital outlay	-	-	-	15,733	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	8,255	15,733	61,690	1,460
Excess (deficiency) of receipts over (under) disbursements	469	720	3,402	60,235	(44,146)	640
Cash and investments - ending	\$ 469	\$ 8,370	\$ 97,865	\$ 257,061	\$ 66,603	\$ 13,841

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	K-9	TIF Redevelopment Industrial Park	Capital Projects	Settlement	Com Veh Excise Tax	Financial Institution Tax
Cash and investments - beginning	\$ 4	\$ 792,569	\$ 673,426	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	105,475	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	165,165	157,996	9,966,388	16,080	104,074
Total receipts	-	270,640	157,996	9,966,388	16,080	104,074
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	7,220	-	-	-
Other services and charges	-	44,864	238,509	168,483	-	-
Capital outlay	-	-	249,438	-	-	-
Other disbursements	-	-	-	9,524,382	16,082	91,628
Total disbursements	-	44,864	495,167	9,692,865	16,082	91,628
Excess (deficiency) of receipts over (under) disbursements	-	225,776	(337,171)	273,523	(2)	12,446
Cash and investments - ending	\$ 4	\$ 1,018,345	\$ 336,255	\$ 273,523	\$ (2)	\$ 12,446

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	State Fines and Forfeitures	Pretrial	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ -	\$ 52,995	\$ -	\$ 290	\$ 178	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	3,770	965	748
Fines and forfeits	402	-	-	-	-	-
Other receipts	-	2,703	667	-	-	-
Total receipts	402	2,703	667	3,770	965	748
Disbursements:						
Personal services	-	249	-	-	-	-
Supplies	-	3,134	-	-	-	-
Other services and charges	27	-	537	1,970	639	343
Capital outlay	-	-	-	-	-	-
Other disbursements	-	477	-	-	-	-
Total disbursements	27	3,860	537	1,970	639	343
Excess (deficiency) of receipts over (under) disbursements	375	(1,157)	130	1,800	326	405
Cash and investments - ending	\$ 375	\$ 51,838	\$ 130	\$ 2,090	\$ 504	\$ 405

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ -	\$ -	\$ 25,862	\$ 394	\$ 134,054	\$ 39,822
Receipts:						
Taxes	-	-	-	-	-	117,991
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	401,302	-
Charges for services	-	-	-	169	-	-
Fines and forfeits	-	75	-	-	-	-
Other receipts	915	-	-	-	-	-
Total receipts	915	75	-	169	401,302	117,991
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	30,823	-
Other services and charges	865	25	-	-	317,075	89,114
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,000	-
Total disbursements	865	25	-	-	352,898	89,114
Excess (deficiency) of receipts over (under) disbursements	50	50	-	169	48,404	28,877
Cash and investments - ending	\$ 50	\$ 50	\$ 25,862	\$ 563	\$ 182,458	\$ 68,699

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	LIT Certified Shares	LIT Economic Development	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Riverboat Wagering Tax (County)
Cash and investments - beginning	\$ -	\$ -	\$ 26,643	\$ 1,803	\$ 14,432	\$ 133,056
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	3,506	5,512	3,506	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,508,686	535,934	-	-	-	-
Total receipts	1,508,686	535,934	3,506	5,512	3,506	-
Disbursements:						
Personal services	-	-	41	163	-	-
Supplies	-	-	38	-	-	-
Other services and charges	-	-	12,022	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,508,686	535,935	-	-	-	-
Total disbursements	1,508,686	535,935	12,101	163	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(1)	(8,595)	5,349	3,506	-
Cash and investments - ending	\$ -	\$ (1)	\$ 18,048	\$ 7,152	\$ 17,938	\$ 133,056

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Harrison County Riverboat	Crawford County Bridge 42	Health Insurance	Civil Infractions	Riverboat Wagering Tax (State)	Table Top Exercise2023
Cash and investments - beginning	\$ 98,186	\$ 5,503	\$ -	\$ 182	\$ 17,526	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,475,227	18,114	1,071,808	5,716	59,192	6,500
Total receipts	1,475,227	18,114	1,071,808	5,716	59,192	6,500
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,636,067	11,445	1,071,808	2,557	-	6,500
Total disbursements	1,636,067	11,445	1,071,808	2,557	-	6,500
Excess (deficiency) of receipts over (under) disbursements	(160,840)	6,669	-	3,159	59,192	-
Cash and investments - ending	\$ (62,654)	\$ 12,172	\$ -	\$ 3,341	\$ 76,718	\$ -

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Probation Administrative Fees	Jury Pay	Deferred Infraction	Law Enforcement and Cont. Ed.	Grants and Special Projects	Community Crossing Grant
Cash and investments - beginning	\$ 5,268	\$ 2,395	\$ 15,494	\$ 32	\$ 14,657	\$ 43,716
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,562	1,725	6,314	-	-	411,843
Total receipts	3,562	1,725	6,314	-	-	411,843
Disbursements:						
Personal services	-	-	2,252	-	-	-
Supplies	-	-	1,615	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,343	3,120	2,805	-	-	374,348
Total disbursements	2,343	3,120	6,672	-	-	374,348
Excess (deficiency) of receipts over (under) disbursements	1,219	(1,395)	(358)	-	-	37,495
Cash and investments - ending	\$ 6,487	\$ 1,000	\$ 15,136	\$ 32	\$ 14,657	\$ 81,211

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Crawford County Kids Safety	American Rescue Plan	Problem Solving Grant	Coronavirus EMER SUPP Grant	Crawford County EMA Rescue Boat	County Security System
Cash and investments - beginning	\$ 130	\$ 1,266,124	\$ 68,429	\$ 45	\$ (700)	\$ 23,875
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	100,000	-	-	-
Total receipts	-	-	100,000	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	646,127	15,826	-	-	-
Total disbursements	-	646,127	15,826	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(646,127)	84,174	-	-	-
Cash and investments - ending	\$ 130	\$ 619,997	\$ 152,603	\$ 45	\$ (700)	\$ 23,875

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	CC Warning Sirens Grant	Search/Rescue UTV Grant	Local Assistance and Tribal	Probation Grant - Hoosier Hills	Firearms Grant	Inflatable Light Tower Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 6,550	\$ (41,822)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	19,728	87,517	83,208	-	41,975
Total receipts	-	19,728	87,517	83,208	-	41,975
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	101,156	19,728	-	80,153	-	10,023
Total disbursements	101,156	19,728	-	80,153	-	10,023
Excess (deficiency) of receipts over (under) disbursements	(101,156)	-	87,517	3,055	-	31,952
Cash and investments - ending	\$ (101,156)	\$ -	\$ 87,517	\$ 3,055	\$ 6,550	\$ (9,870)

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	CC EMER Man ST Homeland Sec	Adult Probation User Fees	Community Services	Tobacco Education LHD Trust	Surveyors Plat Map	Criminal Justice Click It Or Ticket
Cash and investments - beginning	\$ 10,558	\$ 11,566	\$ 1,042	\$ 74,952	\$ 845	\$ 70
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	14,192	289	-
Fines and forfeits	-	50,590	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	50,590	-	14,192	289	-
Disbursements:						
Personal services	-	29,091	-	-	-	-
Supplies	-	-	-	8,524	-	-
Other services and charges	-	7,908	-	-	-	-
Capital outlay	-	-	-	-	480	-
Other disbursements	-	15,000	-	-	-	-
Total disbursements	-	51,999	-	8,524	480	-
Excess (deficiency) of receipts over (under) disbursements	-	(1,409)	-	5,668	(191)	-
Cash and investments - ending	\$ 10,558	\$ 10,157	\$ 1,042	\$ 80,620	\$ 654	\$ 70

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Juvenile Probation	Crawford Emergency Management	Auditors Transfer Fee	Child Abuse Prevention	Crawford County Tower Fund	Drug Forfeiture
Cash and investments - beginning	\$ 208	\$ 15,070	\$ 10,567	\$ 300	\$ 60,822	\$ 7,848
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	7,750	4,904	-	39,973	-
Fines and forfeits	164	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	164	7,750	4,904	-	39,973	-
Disbursements:						
Personal services	2,418	-	-	-	-	-
Supplies	-	-	222	-	-	-
Other services and charges	-	6,558	-	-	17,628	-
Capital outlay	2,645	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,063	6,558	222	-	17,628	-
Excess (deficiency) of receipts over (under) disbursements	(4,899)	1,192	4,682	-	22,345	-
Cash and investments - ending	\$ (4,691)	\$ 16,262	\$ 15,249	\$ 300	\$ 83,167	\$ 7,848

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Highway Escrow	Highway Riverboat Road Plan	Bridge 129	Crawford County Sheriff Transportation Esc	Crawford County Bridge Fund	Payroll Clearing Fund
Cash and investments - beginning	\$ 70,135	\$ 1,410,519	\$ 2,948	\$ 175,721	\$ 154,672	\$ 77,656
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	8,773	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	168,091	-	191,384	106,083	3,558,286
Total receipts	8,773	168,091	-	191,384	106,083	3,558,286
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	14,875	276,878	-	43,953	-	-
Other services and charges	-	309,304	1,046	71,900	1,258	-
Capital outlay	11,166	262,486	-	42,760	86,735	-
Other disbursements	-	-	-	-	-	3,345,906
Total disbursements	26,041	848,668	1,046	158,613	87,993	3,345,906
Excess (deficiency) of receipts over (under) disbursements	(17,268)	(680,577)	(1,046)	32,771	18,090	212,380
Cash and investments - ending	\$ 52,867	\$ 729,942	\$ 1,902	\$ 208,492	\$ 172,762	\$ 290,036

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	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	\$ 1,827	\$ -	\$ 13,980,304
Receipts:						
Taxes	-	-	-	-	-	4,390,899
Licenses and permits	-	-	-	-	-	6,550
Intergovernmental receipts	-	-	-	-	-	3,400,723
Charges for services	-	-	-	-	-	1,149,376
Fines and forfeits	-	-	-	4,951	-	144,181
Other receipts	-	-	-	-	-	24,598,288
Total receipts	-	-	-	4,951	-	33,690,017
Disbursements:						
Personal services	-	-	-	-	1,187	6,124,563
Supplies	-	-	-	-	-	1,204,705
Other services and charges	-	-	-	6,939	-	4,072,373
Capital outlay	-	-	-	-	-	1,518,897
Other disbursements	-	-	-	-	-	21,893,498
Total disbursements	-	-	-	6,939	1,187	34,814,036
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(1,988)	(1,187)	(1,124,019)
Cash and investments - ending	\$ 23,025	\$ 2,195	\$ 24	\$ (161)	\$ (1,187)	\$ 12,856,285

CRAWFORD COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2023

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 20,721,046
Infrastructure	266,491,339
Buildings	7,720,946
Machinery, equipment, and vehicles	<u>4,776,088</u>
Total governmental activities	<u>299,709,419</u>
Total capital assets	<u>\$ 299,709,419</u>

## 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/>.