

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CRAWFORD COUNTY

CRAWFORD COUNTY, INDIANA

January 1, 2015 to December 31, 2017



FILED
10/06/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Christian Howell	01-01-15 to 12-31-18
County Treasurer	Kelli R. Slaughterback	01-01-13 to 12-31-20
Clerk of the Circuit Court	Edna M. Brown	01-01-15 to 12-31-18
County Sheriff	Charles McDaniel (Vacant) Jeff Howell	01-01-15 to 02-03-17 02-04-17 to 02-28-17 03-01-17 to 12-31-18
County Recorder	Jessica Bowman	01-01-15 to 12-31-18
President of the Board of County Commissioners	Jim Schultz Dan Crecelius	01-01-15 to 12-31-16 01-01-17 to 12-31-18
President of the County Council	Steve Bartels William Breeding	01-01-15 to 11-14-17 11-14-17 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CRAWFORD COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of Crawford County (County), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statements, the County prepares its financial statements 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 statements 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.

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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2017.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

September 4, 2018

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

CRAWFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16		
General	\$ 700,894	\$ 3,170,247	\$ 2,910,332	\$ 960,809	\$ 3,173,353	\$ 3,036,686	\$ 1,097,476		
Accident Report	6,801	1,233	5,887	2,147	2,036	2,037	2,146		
CAGIT County Certified Shares	221,917	555,637	517,671	259,883	585,614	617,439	228,058		
CEDIT County Share	679,958	282,572	104,975	857,555	293,858	900,000	251,413		
City and Town Court Costs	161	3,087	-	3,248	3,008	-	6,256		
Clerk's Records Perpetuation	62,703	5,336	9,981	58,058	7,474	3,853	61,679		
Congressional School Interest	4,481	12	-	4,493	17	-	4,510		
Congressional School Principal	11,247	-	-	11,247	-	-	11,247		
Nonreverting Prisoner Reimbursement	128	-	128	-	-	-	-		
Sales Disclosure - County Share	13,996	3,430	-	17,426	2,050	-	19,476		
Crawford County Bridge 43	-	-	-	-	70,221	31,526	38,695		
Cumulative Capital Development	186,301	62,022	86,864	161,459	166,794	135,184	193,069		
Drug Free Community	12,169	9,323	15,497	5,995	10,093	6,341	9,747		
Emergency Medical Services	240,116	617,375	731,279	126,212	618,567	692,664	52,115		
Emergency Planning/Right to Know	10,937	-	2	10,935	-	-	10,935		
Enhanced Access	8,485	6,203	1,550	13,138	5,913	120	18,931		
Firearms Training	12,655	6,210	1,530	17,335	10,419	4,213	23,541		
Health	56,099	176,540	172,881	59,758	170,544	181,380	48,922		
Co. ID Security Protection	22,102	922	-	23,024	847	-	23,871		
Levy Excess	6,479	-	-	6,479	-	-	6,479		
Local Health Maintenance	39,864	33,139	23,821	49,182	111,789	64,267	96,704		
Local Road and Street	39,510	105,633	94,138	51,005	105,404	122,626	33,783		
Crawford County Bridge 80	(12,279)	322,508	148,064	162,165	436,412	591,672	6,905		
Misdemeanant	52,898	7,118	47,684	12,332	7,118	15,048	4,402		
Motor Vehicle Highway	854,583	2,060,948	2,063,485	852,046	1,127,961	1,673,823	306,184		
Plat Book	382	-	-	382	-	-	382		
Rainy Day	342,151	-	81,683	260,468	839,959	233,937	866,490		
Recorder's Records Perpetuation	28,271	15,531	23,225	20,577	13,859	11,514	22,922		
Riverboat Contingency	63,211	1,490	27,400	37,301	1,339	28,981	9,659		
Sex and Violent Offender Administration	2,732	589	-	3,321	1,709	899	4,131		
Supplemental Public Defender Services	13,781	6,057	2,083	17,755	3,864	668	20,951		
Surplus Tax	11,860	7,191	8,486	10,565	10,519	5,165	15,919		
Surveyor's Corner Perpetuation	28,915	3,115	9,870	22,160	3,060	-	25,220		
Commissioners Certificate Sale	5,540	-	-	5,540	-	659	4,881		
Tax Sale Redemption	2,191	8,019	3,670	6,540	46,371	46,184	6,727		
Tax Sale Surplus	62,712	245,312	80,247	227,777	190,450	133,424	284,803		
GAL/CASA	14,601	64,302	45,759	33,144	66,517	53,502	46,159		
Election and Registration	103,397	42,461	15,225	130,633	38,133	49,129	119,637		
Auditors Ineligible Deductions	1,587	-	-	1,587	-	-	1,587		
County Elected Officials Training	2,250	922	-	3,172	847	600	3,419		
Park and Recreation	19,898	-	900	18,998	-	-	18,998		
Statewide 911	115,553	159,753	162,292	113,014	171,872	99,274	185,612		
Reassessment	246,809	131,985	156,487	222,307	128,604	153,279	197,632		

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CRAWFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
LOIT Special Distribution (Restricted)	-	-	-	-	107,324	84,416	22,908
Rainy Day (Restricted)	-	-	-	-	300,000	262,525	37,475
Adult Probation User Fees	12,007	41,873	55,691	(1,811)	51,965	46,124	4,030
Alternative Dispute Resolution	8,668	860	-	9,528	1,100	-	10,628
County User Fee	84,806	25,254	1,504	108,556	27,037	30,083	105,510
Emergency Ambulance Escrow	36,656	36,624	67,164	6,116	33,134	22,084	17,166
Sheriff Sale Administration	35,001	6,600	37,340	4,261	4,800	2,200	6,861
K-9	4	-	-	4	-	-	4
TIF (Redevelopment)	236,457	225,674	266,706	195,425	217,786	210,651	202,560
Capital Projects	463,318	320,460	200,000	583,778	289,919	267,369	606,328
Tax Disbursements	-	8,683,576	8,683,576	-	8,463,800	8,463,800	-
State Fines and Forfeitures	505	1,537	657	1,385	198	1,468	115
Pretrial	18,179	-	638	17,541	10,790	279	28,052
Overweight Vehicle Fines	-	872	872	-	800	800	-
Special Death Benefit	65	1,460	1,440	85	1,510	845	750
Sales Disclosure - State Share	115	1,735	1,690	160	2,050	870	1,340
Coroners Perpetuation Fund	18	712	678	52	562	260	354
Recorder State Mortgage	125	923	908	140	830	460	510
Sex and Violent Offender Admin - State	-	866	120	746	90	791	45
Child Restraint Violation Fines	-	75	75	-	75	-	75
Inheritance Tax	25,862	-	-	25,862	-	-	25,862
Education Plate Fees Agency	225	75	-	300	131	-	431
Riverboat Wagering Tax (State)	-	-	-	-	63,463	63,463	-
Innkeepers Tax Collections	1,122	66,959	64,921	3,160	63,621	65,897	884
LOIT 2016 Special Distribution	-	-	-	-	202,999	202,999	-
93.563 Title IV-D Incentive	32,983	5,041	-	38,024	3,833	3,267	38,590
93.563 Prosecutor IV-D Incentive-Post Oct '99	41,496	13,492	9,504	45,484	1,913	13,668	33,729
93.563 Clerk IV-D Incentive-Post Oct '99	21,595	7,583	8,975	20,203	-	10,412	9,791
Probation Administrative Fees	36,107	7,322	1,653	41,776	7,394	16,558	32,612
Juvenile Administrative Fees	748	200	-	948	306	-	1,254
Jury Pay	2,789	1,820	6,256	(1,647)	1,743	-	96
Deferred Infraction	54,355	5,884	11,593	48,646	19,822	12,237	56,231
Law Enforcement and Continuing Education	549	908	765	692	-	660	32
Harrison County Riverboat	202,134	1,629,067	1,831,201	-	1,740,781	1,656,679	84,102
Orange County Riverboat Wagering	351,232	413,034	321,610	442,656	305,979	608,102	140,533
Orange County Riverboat Admissions	58,401	219,742	277,002	1,141	24,911	26,052	-
Riverboat Wagering Tax (County)	60,072	-	-	60,072	114,097	139,000	35,169
Switzerland Riverboat	153,100	287,626	205,086	235,640	57,161	238,310	54,491
Commercial Vehicle Excise Tax	-	15,083	15,083	-	13,436	13,436	-
Financial Institution Tax	-	58,356	58,356	-	62,910	62,910	-
Civil Infractions	325	9,660	9,425	560	8,755	4,636	4,679
C.A.G.I.T.	-	1,043,883	1,043,883	-	1,107,668	1,107,668	-
C.E.D.I.T.	-	351,646	351,646	-	370,278	370,278	-

CRAWFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	01-01-15			12-31-15			12-31-16
Tobacco Settlement/LHM Rollover	37,264	-	-	37,264	39,864	77,128	-
Sheriff's Inmate Trust	10,781	64,934	59,903	15,812	77,621	75,466	17,967
Jail Commissary Fund	81,510	67,704	40,892	108,322	71,617	66,219	113,720
Clerk's Trust Fund	426,568	1,140,087	999,389	567,266	757,747	1,061,193	263,820
Clerk ISETS	2,616	110,402	111,135	1,883	110,063	110,514	1,432
Crawford County Treasurer	276,389	230,031	276,389	230,031	230,406	230,031	230,406
Blight Clearance Grant	-	-	-	-	89,827	89,827	-
Voice Capture System 911 Grant	-	-	-	-	24,000	24,000	-
Computer Upgrade EMA 97-042	-	-	-	-	5,111	5,111	-
P25 Radio Emergency Program	-	-	-	-	30,000	30,810	(810)
Criminal Justice Click IT or Ticket	-	-	-	-	1,950	1,880	70
Crawford County Revolving Loan RBEG	36,461	86,381	76,439	46,403	19,470	1,564	64,309
Revolving Loan Fund	78,658	34,171	62,790	50,039	33,061	6,850	76,250
Treasurer's Cash Fund	-	2,000	-	2,000	-	-	2,000
Crawford County Emergency Management	-	-	7,401	(7,401)	7,401	-	-
Community Services	16,530	1,796	5,433	12,893	1,241	6,500	7,634
Tobacco Education LHD Trust	71,934	13,437	10,275	75,096	13,437	5,559	82,974
Surveyors Plat Map	1,657	377	281	1,753	457	281	1,929
Juvenile Probation	11,175	1,210	413	11,972	2,195	342	13,825
Crawford County Emergency Management	7,700	-	-	7,700	-	-	7,700
Auditors Transfer Fee	12,768	3,315	-	16,083	4,761	5,155	15,689
Child Abuse Prevention	300	-	-	300	-	-	300
Crawford County Tower Fund	68,803	32,100	14,600	86,303	29,580	7,530	108,353
Drug Forfeiture	12,352	-	3,169	9,183	-	690	8,493
Grants and Special Projects	23,470	1,500	10,314	14,656	-	-	14,656
Highway Escrow	41,035	18,312	14,043	45,304	16,567	19,007	42,864
Highway Riverboat Road Plan	985,225	482,358	1,184,939	282,644	1,521,903	1,529,808	274,739
Crawford County Fuel Fund	19,057	218,139	223,123	14,073	186,894	150,000	50,967
Bridge 129	(14,007)	406,902	45,432	347,463	66,918	399,356	15,025
Crawford County Sheriff Transportation Esc	90,374	39,099	91,680	37,793	65,838	39,435	64,196
Crawford County Emergency Oper	-	20,320	20,320	-	-	-	-
Crawford County Bridge Fund	214,473	91,560	214,000	92,033	82,834	-	174,867
Payroll Clearing Fund	118,458	2,636,873	2,565,785	189,546	2,854,935	2,784,830	259,651
Crawford County Emergency Radio	20,066	51,900	48,941	23,025	-	-	23,025
Prosecutor VOCA 16.575	(11,990)	50,111	35,925	2,196	-	-	2,196
Joint Drug Prosecutor 16.738	8,146	-	4,940	3,206	-	-	3,206
Probation Drug Testing	1,733	2,200	1,887	2,046	2,431	2,121	2,356
Home Monitoring	12,124	30,976	30,816	12,284	42,865	41,044	14,105
Totals	<u>\$ 8,898,695</u>	<u>\$ 27,440,899</u>	<u>\$ 27,249,768</u>	<u>\$ 9,089,826</u>	<u>\$ 28,502,560</u>	<u>\$ 29,679,602</u>	<u>\$ 7,912,784</u>

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

CRAWFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
General	\$ 1,097,476	\$ 3,684,191	\$ 3,728,194	\$ 1,053,473
Accident Report	2,146	1,811	2,061	1,896
CAGIT County Certified Shares	228,058	-	228,058	-
CEDIT County Share	251,413	326,593	4,918	573,088
City and Town Court Costs	6,256	3,124	-	9,380
Clerk's Records Perpetuation	61,679	6,298	-	67,977
Congressional School Interest	4,510	29	-	4,539
Congressional School Principal	11,247	-	-	11,247
Sales Disclosure - County Share	19,476	1,825	-	21,301
Crawford County Bridge 43	38,695	49,269	25,398	62,566
Cumulative Capital Development	193,069	116,300	138,900	170,469
Drug Free Community	9,747	11,729	11,887	9,589
Emergency Medical Services	52,115	890,802	913,889	29,028
Emergency Planning/Right to Know	10,935	-	-	10,935
Enhanced Access	18,931	6,846	1,736	24,041
Firearms Training	23,541	5,770	24,005	5,306
Health	48,922	202,008	188,077	62,853
Co. ID Security Protection	23,871	1,251	-	25,122
Levy Excess	6,479	-	6,479	-
Local Health Maintenance	96,704	33,139	25,988	103,855
Local Road and Street	33,783	136,411	39,187	131,007
Crawford County Bridge 80	6,905	171,703	86,098	92,510
Misdemeanant	4,402	7,118	6,991	4,529
Motor Vehicle Highway	306,184	1,696,755	1,147,497	855,442
Plat Book	382	-	-	382
Rainy Day	866,490	278,022	719,102	425,410
Recorder's Records Perpetuation	22,922	20,038	10,419	32,541
Riverboat Contingency	9,659	1,016	2,400	8,275
Sex and Violent Offender Administration	4,131	1,035	-	5,166
Supplemental Public Defender Services	20,951	36,035	1,999	54,987
Surplus Tax	15,919	3,576	9,479	10,016
Surveyor's Corner Perpetuation	25,220	5,370	-	30,590
Commissioners Certificate Sale	4,881	-	-	4,881
Tax Sale Redemption	6,727	16,630	38,371	(15,014)
Tax Sale Surplus	284,803	63,084	148,814	199,073
GAL/CASA	46,159	10,847	889	56,117
Election and Registration	119,637	58,704	10,557	167,784
Auditors Ineligible Deductions	1,587	-	-	1,587
County Elected Officials Training	3,419	1,251	1,797	2,873
Park and Recreation	18,998	-	4,700	14,298

CRAWFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Statewide 911	185,612	177,998	187,452	176,158
Reassessment	197,632	37,021	176,538	58,115
LOIT Special Distribution (Restricted)	22,908	-	-	22,908
Deferred Infraction	56,231	14,586	11,950	58,867
Rainy Day (Restricted)	37,475	509,315	102,215	444,575
Adult Probation User Fees	4,030	50,405	5,118	49,317
Alternative Dispute Resolution	10,628	1,160	1,650	10,138
County User Fee	105,510	22,148	25,414	102,244
Emergency Ambulance Escrow	17,166	32,128	29,606	19,688
Sheriff Sale Administration	6,861	4,600	2,600	8,861
K-9	4	-	-	4
TIF (Redevelopment)	202,560	227,268	187,360	242,468
Capital Projects	606,328	281,120	-	887,448
Tax Disbursements	-	8,685,221	8,690,662	(5,441)
Financial Institution Tax	-	56,608	56,608	-
State Fines and Forfeitures	115	342	352	105
Pretrial	28,052	12,634	1,304	39,382
Special Death Benefit	750	955	1,575	130
Sales Disclosure - State Share	1,340	1,825	2,845	320
Coroners Perpetuation Fund	354	514	768	100
Recorder State Mortgage	510	843	1,200	153
Sex and Violent Offender Admin - State	45	115	155	5
Child Restraint Violation Fines	75	75	175	(25)
Inheritance Tax	25,862	-	-	25,862
Education Plate Fees Agency	431	94	-	525
Orange County Riverboat Wagering	140,533	680,140	579,826	240,847
Innkeepers Tax Collections	884	67,934	67,781	1,037
93.563 Title IV-D Incentive	38,590	3,916	-	42,506
93.563 Prosecutor IV-D Incentive-Post Oct '99	33,729	5,897	10,946	28,680
93.563 Clerk IV-D Incentive-Post Oct '99	9,791	3,916	10,558	3,149
Probation Administrative Fees	32,612	7,681	3,121	37,172
Juvenile Administrative Fees	1,254	200	-	1,454
Law Enforcement and Continuing Education	32	-	-	32
Harrison County Riverboat	84,102	1,633,712	1,606,398	111,416
Riverboat Wagering Tax (County)	35,169	63,463	20,949	77,683
Switzerland Riverboat	54,491	-	-	54,491
Crawford County Bridge 42	-	53,838	48,629	5,209
Commercial Vehicle Excise Tax	-	13,027	13,027	-
Civil Infractions	4,679	8,657	12,254	1,082
LIT Certified Shares	-	1,204,629	1,204,629	-
LIT Economic Development	-	402,706	402,705	1

CRAWFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
P25 Radio Emergency Program	(810)	810	-	-
EMA Mass Casualty Transport	-	33,905	33,905	-
EMA Communication Enhancement	-	22,733	22,733	-
Jury Pay	96	1,569	135	1,530
Clerk ISETS	1,432	99,836	98,412	2,856
Sheriff's Inmate Trust	17,967	114,118	113,490	18,595
Jail Commissary Fund	113,720	139,084	143,445	109,359
Clerk's Trust Fund	263,820	1,014,944	890,258	388,506
Crawford County Revolving Loan RBEG	64,309	9,608	2,500	71,417
Revolving Loan Fund	76,250	36,703	5,915	107,038
Crawford County Treasurer	230,406	269,068	229,406	270,068
Treasurer's Cash Fund	2,000	-	-	2,000
Community Services	7,634	-	1,739	5,895
Tobacco Education LHD Trust	82,974	13,437	18,370	78,041
Surveyors Plat Map	1,929	199	538	1,590
Criminal Justice Click It or Ticket	70	-	-	70
Juvenile Probation	13,825	1,140	300	14,665
Crawford Emergency Management	7,700	-	-	7,700
Auditors Transfer Fee	15,689	4,570	8,387	11,872
Child Abuse Prevention	300	-	-	300
Crawford County Tower Fund	108,353	72,295	80,979	99,669
Drug Forfeiture	8,493	-	190	8,303
Grants and Special Projects	14,656	-	-	14,656
Highway Escrow	42,864	16,064	13,715	45,213
Highway Riverboat Road Plan	274,739	807,808	671,005	411,542
Crawford County Fuel Fund	50,967	-	50,934	33
Bridge 129	15,025	163,440	178,465	-
Crawford County Sheriff Transportation Esc	64,196	74,913	65,601	73,508
Crawford County Bridge Fund	174,867	80,320	33,083	222,104
Payroll Clearing Fund	259,651	2,785,017	2,963,432	81,236
Crawford County Emergency Radio	23,025	-	-	23,025
Prosecutor VOCA 16.575	2,196	-	-	2,196
Joint Drug Prosecutor 16.738	3,206	1,878	1,998	3,086
Probation Drug Testing	2,356	3,390	2,926	2,820
Home Monitoring	14,105	41,529	32,657	22,977
Totals	<u>\$ 7,912,784</u>	<u>\$ 27,923,649</u>	<u>\$ 26,658,778</u>	<u>\$ 9,177,655</u>

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

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the County.

B. Basis of Accounting

The financial statements are 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 statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 non-businesses 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.

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,

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 statements. 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.

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.

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. 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.

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.

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 statements. 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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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 statements contain some funds with deficits in cash. This is a result of disbursements exceeding available funds, or posting errors that were corrected in a subsequent period.

Note 8. Holding Corporation

The County has entered into a capital lease with the Crawford County, Indiana Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years 2015 and 2016 totaled \$205,086 and \$718,153, respectively. The capital lease was paid in full during 2016.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial Reports 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 statements contained in this report and the financial information presented in the County's Annual Financial Reports 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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Nonreverting Prisoner Reimbursement
Cash and investments - beginning	\$ 700,894	\$ 6,801	\$ 221,917	\$ 679,958	\$ 161	\$ 62,703	\$ 4,481	\$ 11,247	\$ 128
Receipts:									
Taxes	1,620,809	-	555,637	282,572	-	-	-	-	-
Licenses and permits	710	-	-	-	-	-	-	-	-
Intergovernmental receipts	117,055	-	-	-	-	-	-	-	-
Charges for services	32,469	-	-	-	-	-	-	-	-
Fines and forfeits	38,889	-	-	-	-	-	-	-	-
Other receipts	1,360,315	1,233	-	-	3,087	5,336	12	-	-
Total receipts	3,170,247	1,233	555,637	282,572	3,087	5,336	12	-	-
Disbursements:									
Personal services	1,547,302	-	97,957	-	-	-	-	-	-
Supplies	49,313	5,887	59,989	-	-	-	-	-	-
Other services and charges	856,889	-	289,916	89,975	-	9,981	-	-	128
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	12,881	-	-	-	-	-	-	-	-
Other disbursements	443,947	-	69,809	15,000	-	-	-	-	-
Total disbursements	2,910,332	5,887	517,671	104,975	-	9,981	-	-	128
Excess (deficiency) of receipts over disbursements	259,915	(4,654)	37,966	177,597	3,087	(4,645)	12	-	(128)
Cash and investments - ending	\$ 960,809	\$ 2,147	\$ 259,883	\$ 857,555	\$ 3,248	\$ 58,058	\$ 4,493	\$ 11,247	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Sales Disclosure - County Share	Crawford County Bridge 43	Cumulative Capital Development	Drug Free Community	Emergency Medical Services	Emergency Planning/Right to Know	Enhanced Access	Firearms Training	Health
Cash and investments - beginning	\$ 13,996	\$ -	\$ 186,301	\$ 12,169	\$ 240,116	\$ 10,937	\$ 8,485	\$ 12,655	\$ 56,099
Receipts:									
Taxes	-	-	35,068	-	128,299	-	-	-	96,994
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,086	-	7,631	-	-	-	5,769
Charges for services	-	-	-	-	481,445	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	3,430	-	24,868	9,323	-	-	6,203	6,210	73,777
Total receipts	3,430	-	62,022	9,323	617,375	-	6,203	6,210	176,540
Disbursements:									
Personal services	-	-	-	-	397,478	-	-	-	107,723
Supplies	-	-	-	-	2,778	-	-	1,530	1,706
Other services and charges	-	-	-	4,479	239,521	-	-	-	63,181
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	430	-	-	-	-
Other disbursements	-	-	86,864	11,018	91,072	2	1,550	-	271
Total disbursements	-	-	86,864	15,497	731,279	2	1,550	1,530	172,881
Excess (deficiency) of receipts over disbursements	3,430	-	(24,842)	(6,174)	(113,904)	(2)	4,653	4,680	3,659
Cash and investments - ending	\$ 17,426	\$ -	\$ 161,459	\$ 5,995	\$ 126,212	\$ 10,935	\$ 13,138	\$ 17,335	\$ 59,758

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Co. ID Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Crawford County Bridge 80	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 22,102	\$ 6,479	\$ 39,864	\$ 39,510	\$ (12,279)	\$ 52,898	\$ 854,583	\$ 382	\$ 342,151
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	922	-	33,139	105,633	322,508	7,118	2,060,948	-	-
Total receipts	922	-	33,139	105,633	322,508	7,118	2,060,948	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	657,399	-	-
Supplies	-	-	15,366	-	-	-	-	-	-
Other services and charges	-	-	3,183	-	148,064	19,790	419,995	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	3,373	94,138	-	-	599,080	-	-
Other disbursements	-	-	1,899	-	-	27,894	387,011	-	81,683
Total disbursements	-	-	23,821	94,138	148,064	47,684	2,063,485	-	81,683
Excess (deficiency) of receipts over disbursements	922	-	9,318	11,495	174,444	(40,566)	(2,537)	-	(81,683)
Cash and investments - ending	\$ 23,024	\$ 6,479	\$ 49,182	\$ 51,005	\$ 162,165	\$ 12,332	\$ 852,046	\$ 382	\$ 260,468

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Recorder's Records Perpetuation	Riverboat Contingency	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Commissioners Certificate Sale	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 28,271	\$ 63,211	\$ 2,732	\$ 13,781	\$ 11,860	\$ 28,915	\$ 5,540	\$ 2,191	\$ 62,712
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	15,531	1,490	589	6,057	7,191	3,115	-	8,019	245,312
Total receipts	15,531	1,490	589	6,057	7,191	3,115	-	8,019	245,312
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	23,225	2,400	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	25,000	-	2,083	8,486	9,870	-	3,670	80,247
Total disbursements	23,225	27,400	-	2,083	8,486	9,870	-	3,670	80,247
Excess (deficiency) of receipts over disbursements	(7,694)	(25,910)	589	3,974	(1,295)	(6,755)	-	4,349	165,065
Cash and investments - ending	\$ 20,577	\$ 37,301	\$ 3,321	\$ 17,755	\$ 10,565	\$ 22,160	\$ 5,540	\$ 6,540	\$ 227,777

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	<u>GAL/CASA</u>	<u>Election and Registration</u>	<u>Auditors Ineligible Deductions</u>	<u>County Elected Officials Training</u>	<u>Park and Recreation</u>	<u>Statewide 911</u>	<u>Reassessment</u>	<u>LOIT Special Distribution (Restricted)</u>	<u>Rainy Day (Restricted)</u>
Cash and investments - beginning	\$ 14,601	\$ 103,397	\$ 1,587	\$ 2,250	\$ 19,898	\$ 115,553	\$ 246,809	\$ -	\$ -
Receipts:									
Taxes	-	22,968	-	-	-	-	127,406	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,353	-	-	-	-	4,579	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	64,302	18,140	-	922	-	159,753	-	-	-
Total receipts	64,302	42,461	-	922	-	159,753	131,985	-	-
Disbursements:									
Personal services	35,285	2,050	-	-	-	117,727	58,505	-	-
Supplies	1,053	-	-	-	-	491	18,912	-	-
Other services and charges	4,938	12,784	-	-	900	44,074	79,070	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	450	-	-	-	-	-	-	-	-
Other disbursements	4,033	391	-	-	-	-	-	-	-
Total disbursements	45,759	15,225	-	-	900	162,292	156,487	-	-
Excess (deficiency) of receipts over disbursements	18,543	27,236	-	922	(900)	(2,539)	(24,502)	-	-
Cash and investments - ending	\$ 33,144	\$ 130,633	\$ 1,587	\$ 3,172	\$ 18,998	\$ 113,014	\$ 222,307	\$ -	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Adult Probation User Fees	Alternative Dispute Resolution	County User Fee	Emergency Ambulance Escrow	Sheriff Sale Administration	K-9	TIF (Redevelopment)	Capital Projects	Tax Disbursements
Cash and investments - beginning	\$ 12,007	\$ 8,668	\$ 84,806	\$ 36,656	\$ 35,001	\$ 4	\$ 236,457	\$ 463,318	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	112,837	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	41,873	-	25,254	-	-	-	-	-	-
Other receipts	-	860	-	36,624	6,600	-	112,837	320,460	8,683,576
Total receipts	41,873	860	25,254	36,624	6,600	-	225,674	320,460	8,683,576
Disbursements:									
Personal services	53,821	-	-	-	-	-	-	-	-
Supplies	914	-	-	58,986	-	-	-	-	-
Other services and charges	956	-	-	-	-	-	150,467	-	-
Debt service - principal and interest	-	-	-	-	-	-	71,168	-	-
Capital outlay	-	-	-	8,178	-	-	30,000	-	-
Other disbursements	-	-	1,504	-	37,340	-	15,071	200,000	8,683,576
Total disbursements	55,691	-	1,504	67,164	37,340	-	266,706	200,000	8,683,576
Excess (deficiency) of receipts over disbursements	(13,818)	860	23,750	(30,540)	(30,740)	-	(41,032)	120,460	-
Cash and investments - ending	\$ (1,811)	\$ 9,528	\$ 108,556	\$ 6,116	\$ 4,261	\$ 4	\$ 195,425	\$ 583,778	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	State Fines and Forfeitures	Pretrial	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Perpetuation Fund	Recorder State Mortgage	Sex and Violent Offender Admin - State	Child Restraint Violation Fines
Cash and investments - beginning	\$ 505	\$ 18,179	\$ -	\$ 65	\$ 115	\$ 18	\$ 125	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	1,537	-	-	-	-	-	-	-	-
Other receipts	-	-	872	1,460	1,735	712	923	866	75
Total receipts	1,537	-	872	1,460	1,735	712	923	866	75
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	638	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	657	-	872	1,440	1,690	678	908	120	75
Total disbursements	657	638	872	1,440	1,690	678	908	120	75
Excess (deficiency) of receipts over disbursements	880	(638)	-	20	45	34	15	746	-
Cash and investments - ending	\$ 1,385	\$ 17,541	\$ -	\$ 85	\$ 160	\$ 52	\$ 140	\$ 746	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Inheritance Tax	Education Plate Fees Agency	Riverboat Wagering Tax (State)	Innkeepers Tax Collections	LOIT 2016 Special Distribution	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Probation Administrative Fees
Cash and investments - beginning	\$ 25,862	\$ 225	\$ -	\$ 1,122	\$ -	\$ 32,983	\$ 41,496	\$ 21,595	\$ 36,107
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	7,322
Other receipts	-	75	-	66,959	-	5,041	13,492	7,583	-
Total receipts	-	75	-	66,959	-	5,041	13,492	7,583	7,322
Disbursements:									
Personal services	-	-	-	-	-	-	2,426	-	-
Supplies	-	-	-	-	-	-	-	7,885	-
Other services and charges	-	-	-	-	-	-	5,400	-	459
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	678	1,090	403
Other disbursements	-	-	-	64,921	-	-	1,000	-	791
Total disbursements	-	-	-	64,921	-	-	9,504	8,975	1,653
Excess (deficiency) of receipts over disbursements	-	75	-	2,038	-	5,041	3,988	(1,392)	5,669
Cash and investments - ending	\$ 25,862	\$ 300	\$ -	\$ 3,160	\$ -	\$ 38,024	\$ 45,484	\$ 20,203	\$ 41,776

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Juvenile Administrative Fees	Jury Pay	Deferred Infraction	Law Enforcement and Continuing Education	Harrison County Riverboat	Orange County Riverboat Wagering	Orange County Riverboat Admissions	Riverboat Wagering Tax (County)	Switzerland Riverboat
Cash and investments - beginning	\$ 748	\$ 2,789	\$ 54,355	\$ 549	\$ 202,134	\$ 351,232	\$ 58,401	\$ 60,072	\$ 153,100
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	1,820	-	-	-	-	-	-	-
Other receipts	200	-	5,884	908	1,629,067	413,034	219,742	-	287,626
Total receipts	200	1,820	5,884	908	1,629,067	413,034	219,742	-	287,626
Disbursements:									
Personal services	-	6,256	2,262	-	-	-	-	-	-
Supplies	-	-	2,345	-	-	27,283	-	-	-
Other services and charges	-	-	5,261	-	-	144,172	274,822	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	205,086
Capital outlay	-	-	870	-	1,345,932	-	-	-	-
Other disbursements	-	-	855	765	485,269	150,155	2,180	-	-
Total disbursements	-	6,256	11,593	765	1,831,201	321,610	277,002	-	205,086
Excess (deficiency) of receipts over disbursements	200	(4,436)	(5,709)	143	(202,134)	91,424	(57,260)	-	82,540
Cash and investments - ending	\$ 948	\$ (1,647)	\$ 48,646	\$ 692	\$ -	\$ 442,656	\$ 1,141	\$ 60,072	\$ 235,640

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Commercial Vehicle Excise Tax	Financial Institution Tax	Civil Infractions	C.A.G.I.T.	C.E.D.I.T.	Tobacco Settlement/LHM Rollover	Sheriff's Inmate Trust	Jail Commissary Fund	Clerk's Trust Fund
Cash and investments - beginning	\$ -	\$ -	\$ 325	\$ -	\$ -	\$ 37,264	\$ 10,781	\$ 81,510	\$ 426,568
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	58,356	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	1,140,087
Other receipts	15,083	-	9,660	1,043,883	351,646	-	64,934	67,704	-
Total receipts	15,083	58,356	9,660	1,043,883	351,646	-	64,934	67,704	1,140,087
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	15,083	58,356	9,425	1,043,883	351,646	-	59,903	40,892	999,389
Total disbursements	15,083	58,356	9,425	1,043,883	351,646	-	59,903	40,892	999,389
Excess (deficiency) of receipts over disbursements	-	-	235	-	-	-	5,031	26,812	140,698
Cash and investments - ending	\$ -	\$ -	\$ 560	\$ -	\$ -	\$ 37,264	\$ 15,812	\$ 108,322	\$ 567,266

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Clerk ISETS	Crawford County Treasurer	Blight Clearance Grant	Voice Capture System 911 Grant	Computer Upgrade EMA 97-042	P25 Radio Emergency Program	Criminal Justice Click IT or Ticket	Crawford County Revolving Loan RBEG	Revolving Loan Fund
Cash and investments - beginning	\$ 2,616	\$ 276,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,461	\$ 78,658
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	230,031	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	110,402	-	-	-	-	-	-	86,381	34,171
Total receipts	110,402	230,031	-	-	-	-	-	86,381	34,171
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	111,135	276,389	-	-	-	-	-	76,439	62,790
Total disbursements	111,135	276,389	-	-	-	-	-	76,439	62,790
Excess (deficiency) of receipts over disbursements	(733)	(46,358)	-	-	-	-	-	9,942	(28,619)
Cash and investments - ending	\$ 1,883	\$ 230,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,403	\$ 50,039

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Treasurer's Cash Fund	Crawford County Emergency Management	Community Services	Tobacco Education LHD Trust	Surveyors Plat Map	Juvenile Probation	Crawford Emergency Management	Auditors Transfer Fee	Child Abuse Prevention
Cash and investments - beginning	\$ -	\$ -	\$ 16,530	\$ 71,934	\$ 1,657	\$ 11,175	\$ 7,700	\$ 12,768	\$ 300
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	1,796	-	-	-	-	3,315	-
Other receipts	2,000	-	-	13,437	377	1,210	-	-	-
Total receipts	2,000	-	1,796	13,437	377	1,210	-	3,315	-
Disbursements:									
Personal services	-	-	4,778	-	-	-	-	-	-
Supplies	-	-	-	10,275	281	-	-	-	-
Other services and charges	-	-	129	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	526	-	-	413	-	-	-
Other disbursements	-	7,401	-	-	-	-	-	-	-
Total disbursements	-	7,401	5,433	10,275	281	413	-	-	-
Excess (deficiency) of receipts over disbursements	2,000	(7,401)	(3,637)	3,162	96	797	-	3,315	-
Cash and investments - ending	\$ 2,000	\$ (7,401)	\$ 12,893	\$ 75,096	\$ 1,753	\$ 11,972	\$ 7,700	\$ 16,083	\$ 300

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Crawford County Tower Fund	Drug Forfeiture	Grants and Special Projects	Highway Escrow	Highway Riverboat Road Plan	Crawford County Fuel Fund	Bridge 129	Crawford County Sheriff Transporation Esc	Crawford County Emergency Oper
Cash and investments - beginning	\$ 68,803	\$ 12,352	\$ 23,470	\$ 41,035	\$ 985,225	\$ 19,057	\$ (14,007)	\$ 90,374	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	32,100	-	1,500	18,312	482,358	218,139	406,902	39,099	20,320
Total receipts	32,100	-	1,500	18,312	482,358	218,139	406,902	39,099	20,320
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	3,529	192,177	223,123	-	17,407	-
Other services and charges	8,000	-	-	-	116,838	-	-	11,834	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	10,514	875,924	-	-	33,140	-
Other disbursements	6,600	3,169	10,314	-	-	-	45,432	29,299	20,320
Total disbursements	14,600	3,169	10,314	14,043	1,184,939	223,123	45,432	91,680	20,320
Excess (deficiency) of receipts over disbursements	17,500	(3,169)	(8,814)	4,269	(702,581)	(4,984)	361,470	(52,581)	-
Cash and investments - ending	\$ 86,303	\$ 9,183	\$ 14,656	\$ 45,304	\$ 282,644	\$ 14,073	\$ 347,463	\$ 37,793	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Crawford County Bridge Fund	Payroll Clearing Fund	Crawford County Emergency Radio	Prosecutor VOCA 16.575	Joint Drug Prosecutor 16.738	Probation Drug Testing	Home Monitoring	Totals
Cash and investments - beginning	\$ 214,473	\$ 118,458	\$ 20,066	\$ (11,990)	\$ 8,146	\$ 1,733	\$ 12,124	\$ 8,898,695
Receipts:								
Taxes	-	-	-	-	-	-	-	2,982,590
Licenses and permits	-	-	-	-	-	-	-	710
Intergovernmental receipts	-	-	-	-	-	-	-	196,829
Charges for services	-	-	-	-	-	-	-	743,945
Fines and forfeits	-	-	-	-	-	-	-	1,261,893
Other receipts	91,560	2,636,873	51,900	50,111	-	2,200	30,976	22,254,932
Total receipts	91,560	2,636,873	51,900	50,111	-	2,200	30,976	27,440,899
Disbursements:								
Personal services	-	-	-	24,599	-	-	17,577	3,133,145
Supplies	-	-	-	-	-	-	-	701,868
Other services and charges	214,000	1,403,510	-	6,480	-	1,887	374	4,657,082
Debt service - principal and interest	-	-	-	-	-	-	-	276,254
Capital outlay	-	-	48,941	2,790	-	-	-	3,069,751
Other disbursements	-	1,162,275	-	2,056	4,940	-	12,865	15,411,668
Total disbursements	214,000	2,565,785	48,941	35,925	4,940	1,887	30,816	27,249,768
Excess (deficiency) of receipts over disbursements	(122,440)	71,088	2,959	14,186	(4,940)	313	160	191,131
Cash and investments - ending	\$ 92,033	\$ 189,546	\$ 23,025	\$ 2,196	\$ 3,206	\$ 2,046	\$ 12,284	\$ 9,089,826

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Nonreverting Prisoner Reimbursement
Cash and investments - beginning	\$ 960,809	\$ 2,147	\$ 259,883	\$ 857,555	\$ 3,248	\$ 58,058	\$ 4,493	\$ 11,247	\$ -
Receipts:									
Taxes	2,320,654	-	585,614	293,858	3,008	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	359,515	-	-	-	-	-	-	-	-
Charges for services	83,661	2,036	-	-	-	-	-	-	-
Fines and forfeits	27,070	-	-	-	-	-	-	-	-
Other receipts	382,453	-	-	-	-	7,474	17	-	-
Total receipts	3,173,353	2,036	585,614	293,858	3,008	7,474	17	-	-
Disbursements:									
Personal services	1,877,561	-	110,690	-	-	-	-	-	-
Supplies	32,992	2,037	94,626	-	-	-	-	-	-
Other services and charges	949,937	-	347,088	-	-	3,853	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	400,000	-	-	-	-	-
Other disbursements	176,196	-	65,035	500,000	-	-	-	-	-
Total disbursements	3,036,686	2,037	617,439	900,000	-	3,853	-	-	-
Excess (deficiency) of receipts over disbursements	136,667	(1)	(31,825)	(606,142)	3,008	3,621	17	-	-
Cash and investments - ending	\$ 1,097,476	\$ 2,146	\$ 228,058	\$ 251,413	\$ 6,256	\$ 61,679	\$ 4,510	\$ 11,247	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Sales Disclosure - County Share	Crawford County Bridge 43	Cumulative Capital Development	Drug Free Community	Emergency Medical Services	Emergency Planning/Right to Know	Enhanced Access	Firearms Training	Health
Cash and investments - beginning	\$ 17,426	\$ -	\$ 161,459	\$ 5,995	\$ 126,212	\$ 10,935	\$ 13,138	\$ 17,335	\$ 59,758
Receipts:									
Taxes	-	-	53,780	-	181,330	-	-	-	149,797
Licenses and permits	-	-	-	-	-	-	-	10,419	-
Intergovernmental receipts	-	-	4,290	-	15,821	-	-	-	11,949
Charges for services	2,050	-	-	-	421,416	-	-	-	8,798
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	70,221	108,724	10,093	-	-	5,913	-	-
Total receipts	2,050	70,221	166,794	10,093	618,567	-	5,913	10,419	170,544
Disbursements:									
Personal services	-	-	-	-	395,848	-	-	-	105,668
Supplies	-	-	-	-	993	-	-	3,778	1,311
Other services and charges	-	-	-	-	187,943	-	-	435	67,801
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	31,526	135,184	-	-	-	-	-	-
Other disbursements	-	-	-	6,341	107,880	-	120	-	6,600
Total disbursements	-	31,526	135,184	6,341	692,664	-	120	4,213	181,380
Excess (deficiency) of receipts over disbursements	2,050	38,695	31,610	3,752	(74,097)	-	5,793	6,206	(10,836)
Cash and investments - ending	\$ 19,476	\$ 38,695	\$ 193,069	\$ 9,747	\$ 52,115	\$ 10,935	\$ 18,931	\$ 23,541	\$ 48,922

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Co. ID Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	Crawford County Bridge 80	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 23,024	\$ 6,479	\$ 49,182	\$ 51,005	\$ 162,165	\$ 12,332	\$ 852,046	\$ 382	\$ 260,468
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	105,404	-	-	1,127,961	-	-
Charges for services	-	-	34,661	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	847	-	77,128	-	436,412	7,118	-	-	839,959
Total receipts	847	-	111,789	105,404	436,412	7,118	1,127,961	-	839,959
Disbursements:									
Personal services	-	-	-	-	-	-	772,392	-	-
Supplies	-	-	8,356	-	-	-	-	-	-
Other services and charges	-	-	7,448	-	-	15,048	458,769	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	8,599	122,626	591,672	-	49,089	-	-
Other disbursements	-	-	39,864	-	-	-	393,573	-	233,937
Total disbursements	-	-	64,267	122,626	591,672	15,048	1,673,823	-	233,937
Excess (deficiency) of receipts over disbursements	847	-	47,522	(17,222)	(155,260)	(7,930)	(545,862)	-	606,022
Cash and investments - ending	\$ 23,871	\$ 6,479	\$ 96,704	\$ 33,783	\$ 6,905	\$ 4,402	\$ 306,184	\$ 382	\$ 866,490

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Recorder's Records Perpetuation	Riverboat Contingency	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Commissioners Certificate Sale	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 20,577	\$ 37,301	\$ 3,321	\$ 17,755	\$ 10,565	\$ 22,160	\$ 5,540	\$ 6,540	\$ 227,777
Receipts:									
Taxes	-	-	-	-	10,519	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	1,709	-	-	-	-	-	-
Fines and forfeits	-	-	-	3,864	-	-	-	-	-
Other receipts	13,859	1,339	-	-	-	3,060	-	46,371	190,450
Total receipts	13,859	1,339	1,709	3,864	10,519	3,060	-	46,371	190,450
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	11,514	4,070	-	668	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	24,911	899	-	5,165	-	659	46,184	133,424
Total disbursements	11,514	28,981	899	668	5,165	-	659	46,184	133,424
Excess (deficiency) of receipts over disbursements	2,345	(27,642)	810	3,196	5,354	3,060	(659)	187	57,026
Cash and investments - ending	\$ 22,922	\$ 9,659	\$ 4,131	\$ 20,951	\$ 15,919	\$ 25,220	\$ 4,881	\$ 6,727	\$ 284,803

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	<u>GAL/CASA</u>	<u>Election and Registration</u>	<u>Auditors Ineligible Deductions</u>	<u>County Elected Officials Training</u>	<u>Park and Recreation</u>	<u>Statewide 911</u>	<u>Reassessment</u>	<u>LOIT Special Distribution (Restricted)</u>	<u>Rainy Day (Restricted)</u>
Cash and investments - beginning	\$ 33,144	\$ 130,633	\$ 1,587	\$ 3,172	\$ 18,998	\$ 113,014	\$ 222,307	\$ -	\$ -
Receipts:									
Taxes	-	35,154	-	-	-	-	119,103	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	9,602	2,804	-	-	-	-	9,501	-	-
Charges for services	-	-	-	-	-	171,872	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	56,915	175	-	847	-	-	-	107,324	300,000
Total receipts	66,517	38,133	-	847	-	171,872	128,604	107,324	300,000
Disbursements:									
Personal services	43,628	22,160	-	-	-	60,354	30,591	-	-
Supplies	767	977	-	-	-	886	130	-	-
Other services and charges	5,796	25,048	-	600	-	33,763	120,811	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	425	-	-	-	-	-	84,416	262,525
Other disbursements	3,311	519	-	-	-	4,271	1,747	-	-
Total disbursements	53,502	49,129	-	600	-	99,274	153,279	84,416	262,525
Excess (deficiency) of receipts over disbursements	13,015	(10,996)	-	247	-	72,598	(24,675)	22,908	37,475
Cash and investments - ending	\$ 46,159	\$ 119,637	\$ 1,587	\$ 3,419	\$ 18,998	\$ 185,612	\$ 197,632	\$ 22,908	\$ 37,475

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Adult Probation User Fees	Alternative Dispute Resolution	County User Fee	Emergency Ambulance Escrow	Sheriff Sale Administration	K-9	TIF (Redevelopment)	Capital Projects	Tax Disbursements
Cash and investments - beginning	\$ (1,811)	\$ 9,528	\$ 108,556	\$ 6,116	\$ 4,261	\$ 4	\$ 195,425	\$ 583,778	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	217,786	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	4,800	-	-	-	-
Fines and forfeits	48,128	1,100	27,037	-	-	-	-	-	-
Other receipts	3,837	-	-	33,134	-	-	-	289,919	8,463,800
Total receipts	51,965	1,100	27,037	33,134	4,800	-	217,786	289,919	8,463,800
Disbursements:									
Personal services	41,780	-	-	-	-	-	-	-	-
Supplies	1,726	-	-	16,091	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	122,761	-	-
Debt service - principal and interest	-	-	-	-	-	-	87,890	-	-
Capital outlay	-	-	-	5,993	-	-	-	56,500	-
Other disbursements	2,618	-	30,083	-	2,200	-	-	210,869	8,463,800
Total disbursements	46,124	-	30,083	22,084	2,200	-	210,651	267,369	8,463,800
Excess (deficiency) of receipts over disbursements	5,841	1,100	(3,046)	11,050	2,600	-	7,135	22,550	-
Cash and investments - ending	\$ 4,030	\$ 10,628	\$ 105,510	\$ 17,166	\$ 6,861	\$ 4	\$ 202,560	\$ 606,328	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	State Fines and Forfeitures	Pretrial	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Perpetuation Fund	Recorder State Mortgage	Sex and Violent Offender Admin - State	Child Restraint Violation Fines
Cash and investments - beginning	\$ 1,385	\$ 17,541	\$ -	\$ 85	\$ 160	\$ 52	\$ 140	\$ 746	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	198	10,790	-	-	-	-	-	-	-
Other receipts	-	-	800	1,510	2,050	562	830	90	75
Total receipts	198	10,790	800	1,510	2,050	562	830	90	75
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	80	-	-	-	-	-	-	-
Other services and charges	-	199	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,468	-	800	845	870	260	460	791	-
Total disbursements	1,468	279	800	845	870	260	460	791	-
Excess (deficiency) of receipts over disbursements	(1,270)	10,511	-	665	1,180	302	370	(701)	75
Cash and investments - ending	\$ 115	\$ 28,052	\$ -	\$ 750	\$ 1,340	\$ 354	\$ 510	\$ 45	\$ 75

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Inheritance Tax	Education Plate Fees Agency	Riverboat Wagering Tax (State)	Innkeepers Tax Collections	LOIT 2016 Special Distribution	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Probation Administrative Fees
Cash and investments - beginning	\$ 25,862	\$ 300	\$ -	\$ 3,160	\$ -	\$ 38,024	\$ 45,484	\$ 20,203	\$ 41,776
Receipts:									
Taxes	-	-	-	63,621	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	63,463	-	202,999	3,833	1,913	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	7,394
Other receipts	-	131	-	-	-	-	-	-	-
Total receipts	-	131	63,463	63,621	202,999	3,833	1,913	-	7,394
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	14,580
Supplies	-	-	-	-	-	779	842	4,000	-
Other services and charges	-	-	-	-	-	2,488	9,293	1,950	1,057
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	202,999	-	863	-	-
Other disbursements	-	-	63,463	65,897	-	-	2,670	4,462	921
Total disbursements	-	-	63,463	65,897	202,999	3,267	13,668	10,412	16,558
Excess (deficiency) of receipts over disbursements	-	131	-	(2,276)	-	566	(11,755)	(10,412)	(9,164)
Cash and investments - ending	\$ 25,862	\$ 431	\$ -	\$ 884	\$ -	\$ 38,590	\$ 33,729	\$ 9,791	\$ 32,612

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Juvenile Administrative Fees	Jury Pay	Deferred Infraction	Law Enforcement and Continuing Education	Harrison County Riverboat	Orange County Riverboat Wagering	Orange County Riverboat Admissions	Riverboat Wagering Tax (County)	Switzerland Riverboat
Cash and investments - beginning	\$ 948	\$ (1,647)	\$ 48,646	\$ 692	\$ -	\$ 442,656	\$ 1,141	\$ 60,072	\$ 235,640
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	751,329	305,979	-	114,097	57,161
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	306	1,743	19,822	-	-	-	-	-	-
Other receipts	-	-	-	-	989,452	-	24,911	-	-
Total receipts	306	1,743	19,822	-	1,740,781	305,979	24,911	114,097	57,161
Disbursements:									
Personal services	-	-	4,038	-	-	-	-	60,551	-
Supplies	-	-	1,324	-	-	83,838	-	5,789	-
Other services and charges	-	-	2,142	660	-	458,963	26,052	25,737	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	235,310
Capital outlay	-	-	4,023	-	-	9,000	-	15,359	-
Other disbursements	-	-	710	-	1,656,679	56,301	-	31,564	3,000
Total disbursements	-	-	12,237	660	1,656,679	608,102	26,052	139,000	238,310
Excess (deficiency) of receipts over disbursements	306	1,743	7,585	(660)	84,102	(302,123)	(1,141)	(24,903)	(181,149)
Cash and investments - ending	\$ 1,254	\$ 96	\$ 56,231	\$ 32	\$ 84,102	\$ 140,533	\$ -	\$ 35,169	\$ 54,491

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Commercial Vehicle Excise Tax	Financial Institution Tax	Civil Infractions	C.A.G.I.T.	C.E.D.I.T.	Tobacco Settlement/LHM Rollover	Sheriff's Inmate Trust	Jail Commissary Fund	Clerk's Trust Fund
Cash and investments - beginning	\$ -	\$ -	\$ 560	\$ -	\$ -	\$ 37,264	\$ 15,812	\$ 108,322	\$ 567,266
Receipts:									
Taxes	-	-	-	1,107,668	370,278	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	13,436	62,910	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	77,621	71,617	-
Fines and forfeits	-	-	8,755	-	-	-	-	-	757,747
Other receipts	-	-	-	-	-	39,864	-	-	-
Total receipts	13,436	62,910	8,755	1,107,668	370,278	39,864	77,621	71,617	757,747
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	13,436	62,910	4,636	1,107,668	370,278	77,128	75,466	66,219	1,061,193
Total disbursements	13,436	62,910	4,636	1,107,668	370,278	77,128	75,466	66,219	1,061,193
Excess (deficiency) of receipts over disbursements	-	-	4,119	-	-	(37,264)	2,155	5,398	(303,446)
Cash and investments - ending	\$ -	\$ -	\$ 4,679	\$ -	\$ -	\$ -	\$ 17,967	\$ 113,720	\$ 263,820

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Clerk ISETS	Crawford County Treasurer	Blight Clearance Grant	Voice Capture System 911 Grant	Computer Upgrade EMA 97-042	P25 Radio Emergency Program	Criminal Justice Click IT or Ticket	Crawford County Revolving Loan RBEG	Revolving Loan Fund
Cash and investments - beginning	\$ 1,883	\$ 230,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,403	\$ 50,039
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	89,827	24,000	5,111	30,000	1,950	-	-
Charges for services	-	230,406	-	-	-	-	-	-	-
Fines and forfeits	110,063	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	19,470	33,061
Total receipts	110,063	230,406	89,827	24,000	5,111	30,000	1,950	19,470	33,061
Disbursements:									
Personal services	-	-	-	-	-	-	1,746	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	24,000	5,111	30,810	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	89,827	-	-	-	-	-	-
Other disbursements	110,514	230,031	-	-	-	-	134	1,564	6,850
Total disbursements	110,514	230,031	89,827	24,000	5,111	30,810	1,880	1,564	6,850
Excess (deficiency) of receipts over disbursements	(451)	375	-	-	-	(810)	70	17,906	26,211
Cash and investments - ending	\$ 1,432	\$ 230,406	\$ -	\$ -	\$ -	\$ (810)	\$ 70	\$ 64,309	\$ 76,250

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Treasurer's Cash Fund	Crawford County Emergency Management	Community Services	Tobacco Education LHD Trust	Surveyors Plat Map	Juvenile Probation	Crawford Emergency Management	Auditors Transfer Fee	Child Abuse Prevention
Cash and investments - beginning	\$ 2,000	\$ (7,401)	\$ 12,893	\$ 75,096	\$ 1,753	\$ 11,972	\$ 7,700	\$ 16,083	\$ 300
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	13,437	-	-	-	-	-
Charges for services	-	-	-	-	457	-	-	4,761	-
Fines and forfeits	-	-	1,241	-	-	2,195	-	-	-
Other receipts	-	7,401	-	-	-	-	-	-	-
Total receipts	-	7,401	1,241	13,437	457	2,195	-	4,761	-
Disbursements:									
Personal services	-	-	5,714	-	-	-	-	-	-
Supplies	-	-	28	5,559	281	-	-	5,155	-
Other services and charges	-	-	188	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	250	-	-	342	-	-	-
Other disbursements	-	-	320	-	-	-	-	-	-
Total disbursements	-	-	6,500	5,559	281	342	-	5,155	-
Excess (deficiency) of receipts over disbursements	-	7,401	(5,259)	7,878	176	1,853	-	(394)	-
Cash and investments - ending	\$ 2,000	\$ -	\$ 7,634	\$ 82,974	\$ 1,929	\$ 13,825	\$ 7,700	\$ 15,689	\$ 300

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Crawford County Tower Fund	Drug Forfeiture	Grants and Special Projects	Highway Escrow	Highway Riverboat Road Plan	Crawford County Fuel Fund	Bridge 129	Crawford County Sheriff Transporation Esc	Crawford County Emergency Oper
Cash and investments - beginning	\$ 86,303	\$ 9,183	\$ 14,656	\$ 45,304	\$ 282,644	\$ 14,073	\$ 347,463	\$ 37,793	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,432,903	-	-	-	-
Charges for services	-	-	-	-	-	186,894	-	65,838	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	29,580	-	-	16,567	89,000	-	66,918	-	-
Total receipts	29,580	-	-	16,567	1,521,903	186,894	66,918	65,838	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	8,884	272,039	-	-	-	-
Other services and charges	7,530	100	-	-	171,297	150,000	-	13,020	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	10,123	1,086,472	-	399,356	26,415	-
Other disbursements	-	590	-	-	-	-	-	-	-
Total disbursements	7,530	690	-	19,007	1,529,808	150,000	399,356	39,435	-
Excess (deficiency) of receipts over disbursements	22,050	(690)	-	(2,440)	(7,905)	36,894	(332,438)	26,403	-
Cash and investments - ending	\$ 108,353	\$ 8,493	\$ 14,656	\$ 42,864	\$ 274,739	\$ 50,967	\$ 15,025	\$ 64,196	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Crawford County Bridge Fund	Payroll Clearing Fund	Crawford County Emergency Radio	Prosecutor VOCA 16.575	Joint Drug Prosecutor 16.738	Probation Drug Testing	Home Monitoring	Totals
Cash and investments - beginning	\$ 92,033	\$ 189,546	\$ 23,025	\$ 2,196	\$ 3,206	\$ 2,046	\$ 12,284	\$ 9,089,826
Receipts:								
Taxes	-	-	-	-	-	-	-	5,512,170
Licenses and permits	-	-	-	-	-	-	-	10,419
Intergovernmental receipts	-	-	-	-	-	-	-	4,821,195
Charges for services	-	-	-	-	-	-	-	1,368,597
Fines and forfeits	-	-	-	-	-	2,431	42,865	1,072,749
Other receipts	82,834	2,854,935	-	-	-	-	-	15,717,430
Total receipts	82,834	2,854,935	-	-	-	2,431	42,865	28,502,560
Disbursements:								
Personal services	-	337,780	-	-	-	-	17,608	3,902,689
Supplies	-	-	-	-	-	-	-	553,268
Other services and charges	-	1,525,621	-	-	-	2,121	3,188	4,824,880
Debt service - principal and interest	-	-	-	-	-	-	-	323,200
Capital outlay	-	-	-	-	-	-	-	3,593,584
Other disbursements	-	921,429	-	-	-	-	20,248	16,481,981
Total disbursements	-	2,784,830	-	-	-	2,121	41,044	29,679,602
Excess (deficiency) of receipts over disbursements	82,834	70,105	-	-	-	310	1,821	(1,177,042)
Cash and investments - ending	\$ 174,867	\$ 259,651	\$ 23,025	\$ 2,196	\$ 3,206	\$ 2,356	\$ 14,105	\$ 7,912,784

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share
Cash and investments - beginning	\$ 1,097,476	\$ 2,146	\$ 228,058	\$ 251,413	\$ 6,256	\$ 61,679	\$ 4,510	\$ 11,247	\$ 19,476
Receipts:									
Taxes	2,326,908	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	905,742	-	-	-	-	-	-	-	-
Charges for services	135,111	-	-	-	-	-	-	-	1,825
Fines and forfeits	82,797	-	-	-	-	6,298	-	-	-
Other receipts	233,633	1,811	-	326,593	3,124	-	29	-	-
Total receipts	3,684,191	1,811	-	326,593	3,124	6,298	29	-	1,825
Disbursements:									
Personal services	2,268,030	-	-	-	-	-	-	-	-
Supplies	48,786	2,061	-	-	-	-	-	-	-
Other services and charges	1,362,789	-	-	4,918	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	7,087	-	-	-	-	-	-	-	-
Other disbursements	41,502	-	228,058	-	-	-	-	-	-
Total disbursements	3,728,194	2,061	228,058	4,918	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(44,003)	(250)	(228,058)	321,675	3,124	6,298	29	-	1,825
Cash and investments - ending	\$ 1,053,473	\$ 1,896	\$ -	\$ 573,088	\$ 9,380	\$ 67,977	\$ 4,539	\$ 11,247	\$ 21,301

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Crawford County Bridge 43	Cumulative Capital Development	Drug Free Community	Emergency Medical Services	Emergency Planning/Right to Know	Enhanced Access	Firearms Training	Health	Co. ID Security Protection
Cash and investments - beginning	\$ 38,695	\$ 193,069	\$ 9,747	\$ 52,115	\$ 10,935	\$ 18,931	\$ 23,541	\$ 48,922	\$ 23,871
Receipts:									
Taxes	-	57,134	-	501,945	-	-	-	191,748	-
Licenses and permits	-	-	-	-	-	-	5,770	-	-
Intergovernmental receipts	49,269	360	-	3,164	-	-	-	1,209	-
Charges for services	-	-	-	385,693	-	6,846	-	9,051	1,251
Fines and forfeits	-	-	11,729	-	-	-	-	-	-
Other receipts	-	58,806	-	-	-	-	-	-	-
Total receipts	49,269	116,300	11,729	890,802	-	6,846	5,770	202,008	1,251
Disbursements:									
Personal services	-	-	-	780,855	-	-	-	185,193	-
Supplies	-	-	-	23,444	-	-	8,338	1,790	-
Other services and charges	-	-	11,887	109,590	-	-	15,667	1,094	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	25,398	138,900	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,736	-	-	-
Total disbursements	25,398	138,900	11,887	913,889	-	1,736	24,005	188,077	-
Excess (deficiency) of receipts over disbursements	23,871	(22,600)	(158)	(23,087)	-	5,110	(18,235)	13,931	1,251
Cash and investments - ending	\$ 62,566	\$ 170,469	\$ 9,589	\$ 29,028	\$ 10,935	\$ 24,041	\$ 5,306	\$ 62,853	\$ 25,122

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Levy Excess	Local Health Maintenance	Local Road and Street	Crawford County Bridge 80	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 6,479	\$ 96,704	\$ 33,783	\$ 6,905	\$ 4,402	\$ 306,184	\$ 382	\$ 866,490	\$ 22,922
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	136,411	-	-	1,695,164	-	-	-
Charges for services	-	-	-	-	-	-	-	-	20,038
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	33,139	-	171,703	7,118	1,591	-	278,022	-
Total receipts	-	33,139	136,411	171,703	7,118	1,696,755	-	278,022	20,038
Disbursements:									
Personal services	-	-	-	-	-	1,035,285	-	-	-
Supplies	-	12,252	39,187	-	-	-	-	-	-
Other services and charges	-	7,953	-	-	6,991	88,684	-	6,700	10,419
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	5,783	-	86,098	-	23,528	-	582,480	-
Other disbursements	6,479	-	-	-	-	-	-	129,922	-
Total disbursements	6,479	25,988	39,187	86,098	6,991	1,147,497	-	719,102	10,419
Excess (deficiency) of receipts over disbursements	(6,479)	7,151	97,224	85,605	127	549,258	-	(441,080)	9,619
Cash and investments - ending	\$ -	\$ 103,855	\$ 131,007	\$ 92,510	\$ 4,529	\$ 855,442	\$ 382	\$ 425,410	\$ 32,541

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Riverboat Contingency	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Commissioners Certificate Sale	Tax Sale Redemption	Tax Sale Surplus	GAL/CASA
Cash and investments - beginning	\$ 9,659	\$ 4,131	\$ 20,951	\$ 15,919	\$ 25,220	\$ 4,881	\$ 6,727	\$ 284,803	\$ 46,159
Receipts:									
Taxes	-	-	-	3,576	-	-	16,630	63,084	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	1,035	-	-	5,370	-	-	-	-
Fines and forfeits	-	-	36,035	-	-	-	-	-	10,847
Other receipts	1,016	-	-	-	-	-	-	-	-
Total receipts	1,016	1,035	36,035	3,576	5,370	-	16,630	63,084	10,847
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	72
Other services and charges	2,400	-	1,999	9,479	-	-	38,371	148,814	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	817
Total disbursements	2,400	-	1,999	9,479	-	-	38,371	148,814	889
Excess (deficiency) of receipts over disbursements	(1,384)	1,035	34,036	(5,903)	5,370	-	(21,741)	(85,730)	9,958
Cash and investments - ending	\$ 8,275	\$ 5,166	\$ 54,987	\$ 10,016	\$ 30,590	\$ 4,881	\$ (15,014)	\$ 199,073	\$ 56,117

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Election and Registration	Auditors Ineligible Deductions	County Elected Officials Training	Park and Recreation	Statewide 911	Reassessment	LOIT Special Distribution (Restricted)	Deferred Infraction	Rainy Day (Restricted)
Cash and investments - beginning	\$ 119,637	\$ 1,587	\$ 3,419	\$ 18,998	\$ 185,612	\$ 197,632	\$ 22,908	\$ 56,231	\$ 37,475
Receipts:									
Taxes	58,249	-	-	-	-	36,789	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	367	-	-	-	-	232	-	-	-
Charges for services	-	-	1,251	-	177,998	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	88	-	-	-	-	-	-	14,586	509,315
Total receipts	58,704	-	1,251	-	177,998	37,021	-	14,586	509,315
Disbursements:									
Personal services	-	-	-	-	113,749	64,848	-	1,844	-
Supplies	-	-	-	-	473	202	-	185	-
Other services and charges	10,557	-	1,797	4,700	57,165	111,488	-	7,305	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	16,065	-	-	2,256	102,215
Other disbursements	-	-	-	-	-	-	-	360	-
Total disbursements	10,557	-	1,797	4,700	187,452	176,538	-	11,950	102,215
Excess (deficiency) of receipts over disbursements	48,147	-	(546)	(4,700)	(9,454)	(139,517)	-	2,636	407,100
Cash and investments - ending	\$ 167,784	\$ 1,587	\$ 2,873	\$ 14,298	\$ 176,158	\$ 58,115	\$ 22,908	\$ 58,867	\$ 444,575

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Adult Probation User Fees	Alternative Dispute Resolution	County User Fee	Emergency Ambulance Escrow	Sheriff Sale Administration	K-9	TIF (Redevelopment)	Capital Projects	Tax Disbursements
Cash and investments - beginning	\$ 4,030	\$ 10,628	\$ 105,510	\$ 17,166	\$ 6,861	\$ 4	\$ 202,560	\$ 606,328	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	217,247	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	32,128	-	-	-	-	-
Charges for services	-	-	-	-	4,600	-	-	-	-
Fines and forfeits	50,405	1,160	22,148	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	10,021	281,120	8,685,221
Total receipts	50,405	1,160	22,148	32,128	4,600	-	227,268	281,120	8,685,221
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	1,281	-	-	21,441	-	-	21	-	-
Other services and charges	-	1,650	25,414	100	2,600	-	65,835	-	-
Debt service - principal and interest	-	-	-	-	-	-	84,380	-	-
Capital outlay	-	-	-	8,065	-	-	30,000	-	-
Other disbursements	3,837	-	-	-	-	-	7,124	-	8,690,662
Total disbursements	5,118	1,650	25,414	29,606	2,600	-	187,360	-	8,690,662
Excess (deficiency) of receipts over disbursements	45,287	(490)	(3,266)	2,522	2,000	-	39,908	281,120	(5,441)
Cash and investments - ending	\$ 49,317	\$ 10,138	\$ 102,244	\$ 19,688	\$ 8,861	\$ 4	\$ 242,468	\$ 887,448	\$ (5,441)

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Financial Institution Tax	State Fines and Forfeitures	Pretrial	Special Death Benefit	Sales Disclosure - State Share	Coroners Perpetuation Fund	Recorder State Mortgage	Sex and Violent Offender Admin - State	Child Restraint Violation Fines
Cash and investments - beginning	\$ -	\$ 115	\$ 28,052	\$ 750	\$ 1,340	\$ 354	\$ 510	\$ 45	\$ 75
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,825	514	843	-	-
Fines and forfeits	-	342	12,634	-	-	-	-	-	75
Other receipts	56,608	-	-	955	-	-	-	115	-
Total receipts	56,608	342	12,634	955	1,825	514	843	115	75
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	86	-	-	-	-	-	-
Other services and charges	-	352	135	1,575	2,845	768	1,200	155	175
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	1,083	-	-	-	-	-	-
Other disbursements	56,608	-	-	-	-	-	-	-	-
Total disbursements	56,608	352	1,304	1,575	2,845	768	1,200	155	175
Excess (deficiency) of receipts over disbursements	-	(10)	11,330	(620)	(1,020)	(254)	(357)	(40)	(100)
Cash and investments - ending	\$ -	\$ 105	\$ 39,382	\$ 130	\$ 320	\$ 100	\$ 153	\$ 5	\$ (25)

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Inheritance Tax	Education Plate Fees Agency	Orange County Riverboat Wagering	Innkeepers Tax Collections	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Probation Administrative Fees	Juvenile Administrative Fees
Cash and investments - beginning	\$ 25,862	\$ 431	\$ 140,533	\$ 884	\$ 38,590	\$ 33,729	\$ 9,791	\$ 32,612	\$ 1,254
Receipts:									
Taxes	-	-	-	67,934	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	680,140	-	-	-	-	-	-
Charges for services	-	94	-	-	3,916	5,897	3,916	-	-
Fines and forfeits	-	-	-	-	-	-	-	7,681	-
Other receipts	-	-	-	-	-	-	-	-	200
Total receipts	-	94	680,140	67,934	3,916	5,897	3,916	7,681	200
Disbursements:									
Personal services	-	-	-	-	-	1,946	-	-	-
Supplies	-	-	84,713	-	-	-	808	-	-
Other services and charges	-	-	405,302	67,781	-	9,000	9,750	123	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	85,266	-	-	-	-	-	-
Other disbursements	-	-	4,545	-	-	-	-	2,998	-
Total disbursements	-	-	579,826	67,781	-	10,946	10,558	3,121	-
Excess (deficiency) of receipts over disbursements	-	94	100,314	153	3,916	(5,049)	(6,642)	4,560	200
Cash and investments - ending	\$ 25,862	\$ 525	\$ 240,847	\$ 1,037	\$ 42,506	\$ 28,680	\$ 3,149	\$ 37,172	\$ 1,454

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Law Enforcement and Continuing Education	Harrison County Riverboat	Riverboat Wagering Tax (County)	Switzerland Riverboat	Crawford County Bridge 42	Commercial Vehicle Excise Tax	Civil Infractions	LIT Certified Shares	LIT Economic Development
Cash and investments - beginning	\$ 32	\$ 84,102	\$ 35,169	\$ 54,491	\$ -	\$ -	\$ 4,679	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	402,706
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,519,205	63,463	-	-	-	-	1,204,629	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	114,507	-	-	53,838	13,027	8,657	-	-
Total receipts	-	1,633,712	63,463	-	53,838	13,027	8,657	1,204,629	402,706
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	5,976	-	-	-	-	-	-
Other services and charges	-	-	12,290	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	2,683	-	48,629	-	-	-	-
Other disbursements	-	1,606,398	-	-	-	13,027	12,254	1,204,629	402,705
Total disbursements	-	1,606,398	20,949	-	48,629	13,027	12,254	1,204,629	402,705
Excess (deficiency) of receipts over disbursements	-	27,314	42,514	-	5,209	-	(3,597)	-	1
Cash and investments - ending	\$ 32	\$ 111,416	\$ 77,683	\$ 54,491	\$ 5,209	\$ -	\$ 1,082	\$ -	\$ 1

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	P25 Radio Emergency Program	EMA Mass Casualty Transport	EMA Communication Enhancement	Jury Pay	Clerk ISETS	Sheriff's Inmate Trust	Jail Commissary Fund	Clerk's Trust Fund	Crawford County Revolving Loan RBEG
Cash and investments - beginning	\$ (810)	\$ -	\$ -	\$ 96	\$ 1,432	\$ 17,967	\$ 113,720	\$ 263,820	\$ 64,309
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	33,905	22,733	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,569	99,836	-	-	1,014,944	-
Other receipts	810	-	-	-	-	114,118	139,084	-	9,608
Total receipts	810	33,905	22,733	1,569	99,836	114,118	139,084	1,014,944	9,608
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	22,733	-	-	-	-	-	-
Other disbursements	-	33,905	-	135	98,412	113,490	143,445	890,258	2,500
Total disbursements	-	33,905	22,733	135	98,412	113,490	143,445	890,258	2,500
Excess (deficiency) of receipts over disbursements	810	-	-	1,434	1,424	628	(4,361)	124,686	7,108
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,530	\$ 2,856	\$ 18,595	\$ 109,359	\$ 388,506	\$ 71,417

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Revolving Loan Fund	Crawford County Treasurer	Treasurer's Cash Fund	Community Services	Tobacco Education LHD Trust	Surveyors Plat Map	Criminal Justice Click It or Ticket	Juvenile Probation	Crawford Emergency Management
Cash and investments - beginning	\$ 76,250	\$ 230,406	\$ 2,000	\$ 7,634	\$ 82,974	\$ 1,929	\$ 70	\$ 13,825	\$ 7,700
Receipts:									
Taxes	-	269,068	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	13,437	199	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	1,140	-
Other receipts	36,703	-	-	-	-	-	-	-	-
Total receipts	36,703	269,068	-	-	13,437	199	-	1,140	-
Disbursements:									
Personal services	-	-	-	1,715	-	-	-	-	-
Supplies	-	-	-	-	18,370	538	-	-	-
Other services and charges	-	-	-	24	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	300	-
Other disbursements	5,915	229,406	-	-	-	-	-	-	-
Total disbursements	5,915	229,406	-	1,739	18,370	538	-	300	-
Excess (deficiency) of receipts over disbursements	30,788	39,662	-	(1,739)	(4,933)	(339)	-	840	-
Cash and investments - ending	\$ 107,038	\$ 270,068	\$ 2,000	\$ 5,895	\$ 78,041	\$ 1,590	\$ 70	\$ 14,665	\$ 7,700

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Auditors Transfer Fee	Child Abuse Prevention	Crawford County Tower Fund	Drug Forfeiture	Grants and Special Projects	Highway Escrow	Highway Riverboat Road Plan	Crawford County Fuel Fund	Bridge 129
Cash and investments - beginning	\$ 15,689	\$ 300	\$ 108,353	\$ 8,493	\$ 14,656	\$ 42,864	\$ 274,739	\$ 50,967	\$ 15,025
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	16,064	-	-	-
Charges for services	4,570	-	72,295	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	807,808	-	163,440
Total receipts	4,570	-	72,295	-	-	16,064	807,808	-	163,440
Disbursements:									
Personal services	5,853	-	-	-	-	-	-	-	-
Supplies	2,534	-	-	-	-	9,987	510,063	50,934	-
Other services and charges	-	-	80,979	-	-	-	141,571	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	190	-	3,728	19,371	-	178,465
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	8,387	-	80,979	190	-	13,715	671,005	50,934	178,465
Excess (deficiency) of receipts over disbursements	(3,817)	-	(8,684)	(190)	-	2,349	136,803	(50,934)	(15,025)
Cash and investments - ending	\$ 11,872	\$ 300	\$ 99,669	\$ 8,303	\$ 14,656	\$ 45,213	\$ 411,542	\$ 33	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Crawford County Sheriff Transporation Esc	Crawford County Bridge Fund	Payroll Clearing Fund	Crawford County Emergency Radio	Prosecutor VOCA 16.575	Joint Drug Prosecutor 16.738	Probation Drug Testing	Home Monitoring	Totals
Cash and investments - beginning	\$ 64,196	\$ 174,867	\$ 259,651	\$ 23,025	\$ 2,196	\$ 3,206	\$ 2,356	\$ 14,105	\$ 7,912,784
Receipts:									
Taxes	-	-	-	-	-	-	-	-	4,213,018
Licenses and permits	-	-	-	-	-	-	-	-	5,770
Intergovernmental receipts	-	-	-	-	-	-	-	-	6,364,185
Charges for services	74,913	-	-	-	-	-	-	-	932,488
Fines and forfeits	-	-	-	-	-	-	3,390	41,529	1,404,559
Other receipts	-	80,320	2,785,017	-	-	1,878	-	-	15,003,629
Total receipts	74,913	80,320	2,785,017	-	-	1,878	3,390	41,529	27,923,649
Disbursements:									
Personal services	-	-	-	-	-	-	-	18,001	4,477,319
Supplies	-	-	-	-	-	-	-	-	843,542
Other services and charges	46,826	-	1,696,118	-	-	1,920	2,926	14,656	4,612,837
Debt service - principal and interest	-	-	-	-	-	-	-	-	84,380
Capital outlay	18,775	33,083	-	-	-	78	-	-	1,442,259
Other disbursements	-	-	1,267,314	-	-	-	-	-	15,198,441
Total disbursements	65,601	33,083	2,963,432	-	-	1,998	2,926	32,657	26,658,778
Excess (deficiency) of receipts over disbursements	9,312	47,237	(178,415)	-	-	(120)	464	8,872	1,264,871
Cash and investments - ending	\$ 73,508	\$ 222,104	\$ 81,236	\$ 23,025	\$ 2,196	\$ 3,086	\$ 2,820	\$ 22,977	\$ 9,177,655

CRAWFORD COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2017

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental Activities:				
General obligation bonds	1997 TIF Bonds		<u>\$ 375,000</u>	<u>\$ 85,208</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/>.