

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CRAWFORD COUNTY, INDIANA

January 1, 2018 to December 31, 2018



**FILED**  
09/30/2019



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Christian Howell	01-01-15 to 12-31-22
County Treasurer	Kelli R. Slaughterback	01-01-17 to 12-31-20
Clerk of the Circuit Court	Edna M. Brown Lisa Holzbog	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Jeff Howell	03-01-17 to 12-31-22
County Recorder	Jessica Villegas	01-01-15 to 12-31-22
President of the Board of County Commissioners	Dan Crecelius Morton Dale	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	William E. Breeding	01-01-18 to 12-31-19



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CRAWFORD COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Crawford County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

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 statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***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 statement referred to above does 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 year ended December 31, 2018.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2018, 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 statement. The Combining Schedule 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 statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated September 26, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

September 26, 2019

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

CRAWFORD COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
General	\$ 1,053,473	\$ 3,514,076	\$ 4,052,098	\$ 515,451
Accident Report	1,896	1,132	1,337	1,691
County Economic Development	573,088	851,492	64,643	1,359,937
City and Town	9,380	2,689	-	12,069
Clerk's Records Perpetuation	67,977	6,143	-	74,120
Congressional School Interest	4,539	37	1,350	3,226
Congressional School Principal	11,247	-	-	11,247
Sales Disclosure - County Share	21,301	1,830	8,203	14,928
Crawford County Bridge 43	62,566	79,642	59,602	82,606
Drug Free Community	9,589	10,993	6,199	14,383
Emergency Medical Services	29,028	1,180,552	970,565	239,015
Emergency Planning/Right to Know	10,935	-	-	10,935
Enhanced Access	24,041	7,882	1,496	30,427
Firearms Training	5,306	5,419	1,508	9,217
Health	62,853	193,286	180,452	75,687
County ID Security Protection	25,122	1,626	-	26,748
Local Health Maintenance	103,855	33,138	25,575	111,418
Local Road and Street	131,007	188,161	83,107	236,061
Crawford County Bridge 80	92,510	13,033	-	105,543
County Misdemeanant	4,529	7,116	4,241	7,404
County Highway	855,442	2,429,077	2,697,888	586,631
Plat Book	382	167	48	501
Rainy Day	425,410	381,967	11,454	795,923
Recorder's Records Perpetuation	32,541	24,494	9,060	47,975
Riverboat Contingency	8,275	1,925	9,046	1,154
Sex and Violent Offender Administration	5,166	1,355	-	6,521
Supplemental Public Defender Services	54,987	3,871	15,390	43,468
Surplus Tax	10,016	1,721	4,865	6,872
Surveyor's Corner Perpetuation	30,590	8,040	3,790	34,840
Commissioners Certificate Sale	4,881	-	-	4,881
Tax Sale Surplus	199,073	-	67,267	131,806
GAL/CASA	56,117	17,627	7,326	66,418
Election and Registration	167,784	33,786	84,503	117,067
Auditors Ineligible Deductions	1,587	-	-	1,587
County Elected Officials Training	2,873	1,687	1,956	2,604
Park and Recreation	14,298	10	55	14,253
Statewide 911	176,158	181,139	157,894	199,403
Reassessment	58,115	145,857	148,285	55,687
Adult Probation User Fees	49,317	46,520	18,228	77,609
Alternative Dispute Resolution	10,138	803	4,200	6,741
County User Fee	102,244	20,249	20,791	101,702
Cumulative Capital Development	170,469	111,944	179,414	102,999
Emergency Ambulance Escrow	19,688	32,012	28,993	22,707
Sheriff Sale Administration	8,861	3,800	2,180	10,481
K-9	4	-	-	4
TIF Redevelopment	242,468	237,890	106,197	374,161
Crawford County Riverboat Capital	887,447	223,345	759,038	351,754
Tax Disbursements	(5,441)	8,706,323	8,672,736	28,146
State Fines and Forfeitures	105	173	237	41
Pretrial	39,382	9,943	2,780	46,545
Overweight Vehicle Fines	-	1,798	1,798	-
Special Death Benefit	130	885	950	65
Sales Disclosure - State Share	320	1,830	1,910	240
Coroners Perpetuation Fund	100	678	726	52
Mortgage Recording Fees - State Share	153	783	863	73
Sex and Violent Offender Admin - State	5	145	140	10
Child Restraint Violation Fines	(25)	125	100	-
Inheritance Tax	25,862	-	-	25,862
Education Plate Fees Agency	525	94	619	-
Orange County Riverboat Wagering	240,847	553,467	542,950	251,364
Innkeepers Tax Collections	1,037	68,082	68,084	1,035

CRAWFORD COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
93.563 Title IV-D Incentive	42,506	3,830	-	46,336
93.563 Prosecutor IV-D Incentive-Post Oct '99	28,680	5,758	8,450	25,988
93.563 Clerk IV-D Incentive-Post Oct '99	3,149	4,701	7,850	-
Tax Sale Redemption	(15,014)	16,029	-	1,015
LOIT Special Distribution	22,908	1,309,315	1,332,223	-
Rainy Day (Restricted)	444,575	-	444,575	-
Probation Administrative Fees	37,172	7,381	-	44,553
Juvenile Administrative Fees	1,454	-	-	1,454
Jury Pay	1,530	1,364	2,399	495
Deferred Infraction	58,867	11,704	29,465	41,106
Law Enforcement Continuing Ed	32	-	-	32
Harrison County Riverboat	111,416	1,489,228	1,600,644	-
Riverboat Wagering Tax (County)	77,683	63,463	3,000	138,146
Switzerland Riverboat	54,492	-	-	54,492
Crawford County Bridge 42	5,209	38,590	42,154	1,645
Commerical Vehicle Excise Tax	-	12,637	12,637	-
Financial Institution Tax	-	53,504	53,504	-
Civil Infractions	1,082	6,514	7,287	309
LIT Certified Shares	-	1,323,905	1,323,905	-
LIT Economic Development	1	442,898	442,899	-
Procter House Grant	-	249,696	249,696	-
Crawford County Kid's Safety	-	1,000	583	417
CC Emergency Management St Homeland Security	-	10,558	10,558	-
Crawford County Revolving Loan RBEG	71,417	70,780	2,514	139,683
Revolving Loan Fund	107,038	32,149	5,340	133,847
Clerk's Trust Fund	388,506	640,147	680,002	348,651
Clerk's ISETS Fund	2,856	100,079	101,754	1,181
Crawford County Treasurer	270,068	252,093	270,068	252,093
Sheriff's Commissary Fund	109,359	112,257	86,282	135,334
Inmate Trust Fund	18,595	105,342	98,488	25,449
Community Services	5,895	1,124	6,127	892
Tobacco Education LHD Trust	78,041	13,436	20,177	71,300
Surveyors Plat Map	1,590	122	1,278	434
Criminal Justice Click It Or Ticket	70	-	-	70
Juvenile Probation	14,665	805	121	15,349
Crawford Emergency Management	7,700	-	-	7,700
Auditors Transfer Fee	11,872	4,740	4,635	11,977
Child Abuse Prevention	300	-	-	300
Crawford County Tower Fund	99,669	1,290	64,933	36,026
Drug Forfeiture	8,303	-	-	8,303
Grants & Special Projects	14,656	-	-	14,656
Highway Escrow	45,213	16,006	11,123	50,096
Highway Riverboat Road Plan	411,542	810,768	692,563	529,747
Crawford County Fuel Fund	33	-	-	33
Bridge 129	-	27,823	27,823	-
Crawford County Sheriff Transportation	73,508	32,140	44,957	60,691
Crawford County Bridge Fund	222,104	80,032	214,462	87,674
Payroll Clearing Fund	81,236	2,925,420	2,940,231	66,425
Crawford County Emergency Radio	23,025	-	-	23,025
Prosecutor VOCA 16.575	2,196	-	-	2,196
Joint Drug Prosecutor 16.738	3,086	-	2,554	532
Probation Drug Testing	2,820	4,045	3,545	3,320
Home Monitoring	22,977	28,699	42,874	8,802
Crawford County Tourism Bureau	11,069	71,016	56,710	25,375
Totals	<u>\$ 9,186,724</u>	<u>\$ 29,734,247</u>	<u>\$ 30,042,527</u>	<u>\$ 8,878,444</u>

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

CRAWFORD COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

*Taxes.* Amounts received from one or more of the following: property tax, 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.

CRAWFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

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

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

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

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

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

CRAWFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

CRAWFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

CRAWFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

CRAWFORD COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

*Funding Policy*

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

**Note 7. Restatements**

For the year ended December 31, 2018, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2017	Prior Period Adjustment	Balance as of January 1, 2018
Crawford County Tourism Bureau	\$ -	\$ 11,069	\$ 11,069
Treasurer's Cash Fund	2,000	(2,000)	-

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#### OTHER INFORMATION - UNAUDITED

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

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

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

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	General	Accident Report	County Economic Development	City and Town	Clerk's Records Perpetuation	Congressional School Interest
Cash and investments - beginning	\$ 1,053,473	\$ 1,896	\$ 573,088	\$ 9,380	\$ 67,977	\$ 4,539
Receipts:						
Taxes	2,151,443	-	-	2,689	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,002,439	-	-	-	-	-
Charges for services	126,673	-	-	-	-	-
Fines and forfeits	45,629	-	-	-	6,143	-
Other receipts	187,892	1,132	851,492	-	-	37
Total receipts	3,514,076	1,132	851,492	2,689	6,143	37
Disbursements:						
Personal services	3,187,285	-	50,000	-	-	-
Supplies	58,570	1,047	228	-	-	-
Other services and charges	713,004	-	14,415	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,248	290	-	-	-	-
Other disbursements	91,991	-	-	-	-	1,350
Total disbursements	4,052,098	1,337	64,643	-	-	1,350
Excess (deficiency) of receipts over disbursements	(538,022)	(205)	786,849	2,689	6,143	(1,313)
Cash and investments - ending	\$ 515,451	\$ 1,691	\$ 1,359,937	\$ 12,069	\$ 74,120	\$ 3,226

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Congressional School Principal	Sales Disclosure - County Share	Crawford County Bridge 43	Drug Free Community	Emergency Medical Services	Emergency Planning/Right to Know
Cash and investments - beginning	\$ 11,247	\$ 21,301	\$ 62,566	\$ 9,589	\$ 29,028	\$ 10,935
Receipts:						
Taxes	-	-	-	-	700,714	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	79,642	-	4,122	-
Charges for services	-	1,830	-	-	475,716	-
Fines and forfeits	-	-	-	10,993	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	1,830	79,642	10,993	1,180,552	-
Disbursements:						
Personal services	-	8,203	-	-	625,542	-
Supplies	-	-	-	-	45,036	-
Other services and charges	-	-	-	5,000	292,347	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	59,602	-	5,725	-
Other disbursements	-	-	-	1,199	1,915	-
Total disbursements	-	8,203	59,602	6,199	970,565	-
Excess (deficiency) of receipts over disbursements	-	(6,373)	20,040	4,794	209,987	-
Cash and investments - ending	\$ 11,247	\$ 14,928	\$ 82,606	\$ 14,383	\$ 239,015	\$ 10,935

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Enhanced Access	Firearms Training	Health	County ID Security Protection	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 24,041	\$ 5,306	\$ 62,853	\$ 25,122	\$ 103,855	\$ 131,007
Receipts:						
Taxes	-	-	182,961	-	-	-
Licenses and permits	-	5,419	-	-	-	-
Intergovernmental receipts	-	-	1,076	-	-	188,161
Charges for services	7,882	-	9,249	1,626	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	33,138	-
Total receipts	7,882	5,419	193,286	1,626	33,138	188,161
Disbursements:						
Personal services	-	-	177,362	-	-	-
Supplies	-	1,508	2,074	-	9,100	83,107
Other services and charges	-	-	1,016	-	10,043	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	6,432	-
Other disbursements	1,496	-	-	-	-	-
Total disbursements	1,496	1,508	180,452	-	25,575	83,107
Excess (deficiency) of receipts over disbursements	6,386	3,911	12,834	1,626	7,563	105,054
Cash and investments - ending	\$ 30,427	\$ 9,217	\$ 75,687	\$ 26,748	\$ 111,418	\$ 236,061

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Crawford County Bridge 80	County Misdemeanant	County Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 92,510	\$ 4,529	\$ 855,442	\$ 382	\$ 425,410	\$ 32,541
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,137,685	-	-	-
Charges for services	-	-	-	167	-	24,494
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,033	7,116	291,392	-	381,967	-
Total receipts	13,033	7,116	2,429,077	167	381,967	24,494
Disbursements:						
Personal services	-	-	1,179,488	-	-	-
Supplies	-	-	38,321	-	-	-
Other services and charges	-	4,241	1,288,953	48	-	9,060
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	191,126	-	-	-
Other disbursements	-	-	-	-	11,454	-
Total disbursements	-	4,241	2,697,888	48	11,454	9,060
Excess (deficiency) of receipts over disbursements	13,033	2,875	(268,811)	119	370,513	15,434
Cash and investments - ending	\$ 105,543	\$ 7,404	\$ 586,631	\$ 501	\$ 795,923	\$ 47,975

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Riverboat Contingency	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Commissioners Certificate Sale
Cash and investments - beginning	\$ 8,275	\$ 5,166	\$ 54,987	\$ 10,016	\$ 30,590	\$ 4,881
Receipts:						
Taxes	-	-	-	1,721	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,355	-	-	8,040	-
Fines and forfeits	-	-	3,871	-	-	-
Other receipts	1,925	-	-	-	-	-
Total receipts	1,925	1,355	3,871	1,721	8,040	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,046	-	15,390	4,865	3,790	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,046	-	15,390	4,865	3,790	-
Excess (deficiency) of receipts over disbursements	(7,121)	1,355	(11,519)	(3,144)	4,250	-
Cash and investments - ending	\$ 1,154	\$ 6,521	\$ 43,468	\$ 6,872	\$ 34,840	\$ 4,881

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Tax Sale Surplus	GAL/CASA	Election and Registration	Auditors Ineligible Deductions	County Elected Officials Training	Park and Recreation
Cash and investments - beginning	\$ 199,073	\$ 56,117	\$ 167,784	\$ 1,587	\$ 2,873	\$ 14,298
Receipts:						
Taxes	-	-	33,588	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	198	-	-	-
Charges for services	-	-	-	-	1,687	10
Fines and forfeits	-	17,627	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	17,627	33,786	-	1,687	10
Disbursements:						
Personal services	-	-	19,298	-	-	-
Supplies	-	-	2,077	-	-	-
Other services and charges	67,267	-	47,863	-	1,956	55
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	15,265	-	-	-
Other disbursements	-	7,326	-	-	-	-
Total disbursements	67,267	7,326	84,503	-	1,956	55
Excess (deficiency) of receipts over disbursements	(67,267)	10,301	(50,717)	-	(269)	(45)
Cash and investments - ending	\$ 131,806	\$ 66,418	\$ 117,067	\$ 1,587	\$ 2,604	\$ 14,253

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Statewide 911	Reassessment	Adult Probation User Fees	Alternative Dispute Resolution	County User Fee	Cumulative Capital Development
Cash and investments - beginning	\$ 176,158	\$ 58,115	\$ 49,317	\$ 10,138	\$ 102,244	\$ 170,469
Receipts:						
Taxes	-	145,004	-	-	-	55,981
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	853	-	-	-	329
Charges for services	181,139	-	-	-	-	-
Fines and forfeits	-	-	46,470	803	20,249	-
Other receipts	-	-	50	-	-	55,634
Total receipts	181,139	145,857	46,520	803	20,249	111,944
Disbursements:						
Personal services	99,501	64,274	5,060	-	-	-
Supplies	424	241	7,799	-	-	-
Other services and charges	51,785	83,770	5,369	4,200	20,791	179,414
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	6,184	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	157,894	148,285	18,228	4,200	20,791	179,414
Excess (deficiency) of receipts over disbursements	23,245	(2,428)	28,292	(3,397)	(542)	(67,470)
Cash and investments - ending	\$ 199,403	\$ 55,687	\$ 77,609	\$ 6,741	\$ 101,702	\$ 102,999

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Emergency Ambulance Escrow	Sheriff Sale Administration	K-9	TIF Redevelopment	Crawford County Riverboat Capital	Tax Disbursements
Cash and investments - beginning	\$ 19,688	\$ 8,861	\$ 4	\$ 242,468	\$ 887,447	\$ (5,441)
Receipts:						
Taxes	-	-	-	225,665	-	8,706,323
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	32,012	-	-	-	-	-
Charges for services	-	3,800	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	12,225	223,345	-
Total receipts	32,012	3,800	-	237,890	223,345	8,706,323
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	1,252	-	-
Other services and charges	-	2,180	-	16,428	24,343	-
Debt service - principal and interest	-	-	-	85,708	-	-
Capital outlay	28,993	-	-	-	318,320	-
Other disbursements	-	-	-	2,809	416,375	8,672,736
Total disbursements	28,993	2,180	-	106,197	759,038	8,672,736
Excess (deficiency) of receipts over disbursements	3,019	1,620	-	131,693	(535,693)	33,587
Cash and investments - ending	\$ 22,707	\$ 10,481	\$ 4	\$ 374,161	\$ 351,754	\$ 28,146

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	State Fines and Forfeitures	Pretrial	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Perpetuation Fund
Cash and investments - beginning	\$ 105	\$ 39,382	\$ -	\$ 130	\$ 320	\$ 100
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	1,830	678
Fines and forfeits	173	9,943	-	-	-	-
Other receipts	-	-	1,798	885	-	-
Total receipts	173	9,943	1,798	885	1,830	678
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	357	-	-	-	-
Other services and charges	237	841	1,798	950	1,910	726
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,441	-	-	-	-
Other disbursements	-	141	-	-	-	-
Total disbursements	237	2,780	1,798	950	1,910	726
Excess (deficiency) of receipts over disbursements	(64)	7,163	-	(65)	(80)	(48)
Cash and investments - ending	\$ 41	\$ 46,545	\$ -	\$ 65	\$ 240	\$ 52

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Orange County Riverboat Wagering
Cash and investments - beginning	\$ 153	\$ 5	\$ (25)	\$ 25,862	\$ 525	\$ 240,847
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	553,467
Charges for services	783	-	-	-	94	-
Fines and forfeits	-	-	100	-	-	-
Other receipts	-	145	25	-	-	-
Total receipts	783	145	125	-	94	553,467
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	39,054
Other services and charges	863	140	100	-	619	462,808
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	34,000
Other disbursements	-	-	-	-	-	7,088
Total disbursements	863	140	100	-	619	542,950
Excess (deficiency) of receipts over disbursements	(80)	5	25	-	(525)	10,517
Cash and investments - ending	\$ 73	\$ 10	\$ -	\$ 25,862	\$ -	\$ 251,364

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	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	Tax Sale Redemption	LOIT Special Distribution
Cash and investments - beginning	\$ 1,037	\$ 42,506	\$ 28,680	\$ 3,149	\$ (15,014)	\$ 22,908
Receipts:						
Taxes	68,082	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,309,315
Charges for services	-	3,830	5,758	3,830	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	871	16,029	-
Total receipts	68,082	3,830	5,758	4,701	16,029	1,309,315
Disbursements:						
Personal services	-	-	1,250	-	-	-
Supplies	-	-	-	50	-	-
Other services and charges	68,084	-	7,200	7,800	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	938,675
Other disbursements	-	-	-	-	-	393,548
Total disbursements	68,084	-	8,450	7,850	-	1,332,223
Excess (deficiency) of receipts over disbursements	(2)	3,830	(2,692)	(3,149)	16,029	(22,908)
Cash and investments - ending	\$ 1,035	\$ 46,336	\$ 25,988	\$ -	\$ 1,015	\$ -

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Rainy Day (Restricted)	Probation Administrative Fees	Juvenile Administrative Fees	Jury Pay	Deferred Infraction	Law Enforcement Continuing Ed
Cash and investments - beginning	\$ 444,575	\$ 37,172	\$ 1,454	\$ 1,530	\$ 58,867	\$ 32
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	7,381	-	1,364	11,704	-
Other receipts	-	-	-	-	-	-
Total receipts	-	7,381	-	1,364	11,704	-
Disbursements:						
Personal services	-	-	-	2,399	5,263	-
Supplies	-	-	-	-	1,540	-
Other services and charges	-	-	-	-	2,689	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	444,575	-	-	-	19,613	-
Other disbursements	-	-	-	-	360	-
Total disbursements	444,575	-	-	2,399	29,465	-
Excess (deficiency) of receipts over disbursements	(444,575)	7,381	-	(1,035)	(17,761)	-
Cash and investments - ending	\$ -	\$ 44,553	\$ 1,454	\$ 495	\$ 41,106	\$ 32

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Harrison County Riverboat	Riverboat Wagering Tax (County)	Switzerland Riverboat	Crawford County Bridge 42	Commerical Vehicle Excise Tax	Financial Institution Tax
Cash and investments - beginning	\$ 111,416	\$ 77,683	\$ 54,492	\$ 5,209	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,489,228	63,463	-	-	12,637	53,504
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	38,590	-	-
Total receipts	<u>1,489,228</u>	<u>63,463</u>	<u>-</u>	<u>38,590</u>	<u>12,637</u>	<u>53,504</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	3,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	303,377	-	-	42,154	-	-
Other disbursements	<u>1,297,267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,637</u>	<u>53,504</u>
Total disbursements	<u>1,600,644</u>	<u>3,000</u>	<u>-</u>	<u>42,154</u>	<u>12,637</u>	<u>53,504</u>
Excess (deficiency) of receipts over disbursements	<u>(111,416)</u>	<u>60,463</u>	<u>-</u>	<u>(3,564)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 138,146</u>	<u>\$ 54,492</u>	<u>\$ 1,645</u>	<u>\$ -</u>	<u>\$ -</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Civil Infractions	LIT Certified Shares	LIT Economic Development	Procter House Grant	Crawford County Kid's Safety
Cash and investments - beginning	\$ 1,082	\$ -	\$ 1	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,323,905	442,898	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	6,514	-	-	-	-
Other receipts	-	-	-	249,696	1,000
Total receipts	6,514	1,323,905	442,898	249,696	1,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,287	1,323,905	442,899	249,696	583
Total disbursements	7,287	1,323,905	442,899	249,696	583
Excess (deficiency) of receipts over disbursements	(773)	-	(1)	-	417
Cash and investments - ending	\$ 309	\$ -	\$ -	\$ -	\$ 417

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	CC Emergency Management St Homeland Security	Crawford County Revolving Loan RBEG	Revolving Loan Fund	Clerk's Trust Fund	Clerk's ISETS Fund
Cash and investments - beginning	\$ -	\$ 71,417	\$ 107,038	\$ 388,506	\$ 2,856
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	640,147	100,079
Other receipts	10,558	70,780	32,149	-	-
Total receipts	10,558	70,780	32,149	640,147	100,079
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	10,558	2,514	5,340	680,002	101,754
Total disbursements	10,558	2,514	5,340	680,002	101,754
Excess (deficiency) of receipts over disbursements	-	68,266	26,809	(39,855)	(1,675)
Cash and investments - ending	\$ -	\$ 139,683	\$ 133,847	\$ 348,651	\$ 1,181

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Crawford County Treasurer	Sheriff's Commissary Fund	Inmate Trust Fund	Community Services	Tobacco Education LHD Trust	Surveyors Plat Map
Cash and investments - beginning	\$ 270,068	\$ 109,359	\$ 18,595	\$ 5,895	\$ 78,041	\$ 1,590
Receipts:						
Taxes	252,093	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	112,257	105,342	-	13,436	122
Fines and forfeits	-	-	-	1,124	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>252,093</u>	<u>112,257</u>	<u>105,342</u>	<u>1,124</u>	<u>13,436</u>	<u>122</u>
Disbursements:						
Personal services	-	-	-	5,874	-	-
Supplies	-	-	-	-	20,177	278
Other services and charges	-	-	-	253	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,000
Other disbursements	270,068	86,282	98,488	-	-	-
Total disbursements	<u>270,068</u>	<u>86,282</u>	<u>98,488</u>	<u>6,127</u>	<u>20,177</u>	<u>1,278</u>
Excess (deficiency) of receipts over disbursements	<u>(17,975)</u>	<u>25,975</u>	<u>6,854</u>	<u>(5,003)</u>	<u>(6,741)</u>	<u>(1,156)</u>
Cash and investments - ending	<u>\$ 252,093</u>	<u>\$ 135,334</u>	<u>\$ 25,449</u>	<u>\$ 892</u>	<u>\$ 71,300</u>	<u>\$ 434</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Criminal Justice Click It Or Ticket	Juvenile Probation	Crawford Emergency Management	Auditors Transfer Fee	Child Abuse Prevention	Crawford County Tower Fund
Cash and investments - beginning	\$ 70	\$ 14,665	\$ 7,700	\$ 11,872	\$ 300	\$ 99,669
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	4,740	-	1,290
Fines and forfeits	-	805	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	805	-	4,740	-	1,290
Disbursements:						
Personal services	-	-	-	2,635	-	-
Supplies	-	-	-	2,000	-	-
Other services and charges	-	-	-	-	-	64,933
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	121	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	121	-	4,635	-	64,933
Excess (deficiency) of receipts over disbursements	-	684	-	105	-	(63,643)
Cash and investments - ending	\$ 70	\$ 15,349	\$ 7,700	\$ 11,977	\$ 300	\$ 36,026

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Drug Forfeiture	Grants & Special Projects	Highway Escrow	Highway Riverboat Road Plan	Crawford County Fuel Fund	Bridge 129
Cash and investments - beginning	\$ 8,303	\$ 14,656	\$ 45,213	\$ 411,542	\$ 33	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	16,006	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	810,768	-	27,823
Total receipts	-	-	16,006	810,768	-	27,823
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	2,805	598,391	-	-
Other services and charges	-	-	-	92,605	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	8,318	1,567	-	27,823
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	11,123	692,563	-	27,823
Excess (deficiency) of receipts over disbursements	-	-	4,883	118,205	-	-
Cash and investments - ending	\$ 8,303	\$ 14,656	\$ 50,096	\$ 529,747	\$ 33	\$ -

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Crawford County Sheriff Transportation	Crawford County Bridge Fund	Payroll Clearing Fund	Crawford County Emergency Radio	Prosecutor VOCA 16.575	Joint Drug Prosecutor 16.738
Cash and investments - beginning	\$ 73,508	\$ 222,104	\$ 81,236	\$ 23,025	\$ 2,196	\$ 3,086
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	32,140	80,032	2,925,420	-	-	-
Total receipts	32,140	80,032	2,925,420	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	10,848	39,004	-	-	-	1,854
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	34,109	175,458	-	-	-	700
Other disbursements	-	-	2,940,231	-	-	-
Total disbursements	44,957	214,462	2,940,231	-	-	2,554
Excess (deficiency) of receipts over disbursements	(12,817)	(134,430)	(14,811)	-	-	(2,554)
Cash and investments - ending	\$ 60,691	\$ 87,674	\$ 66,425	\$ 23,025	\$ 2,196	\$ 532

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Probation Drug Testing	Home Monitoring	Crawford County Tourism Bureau	Totals
Cash and investments - beginning	\$ 2,820	\$ 22,977	\$ 11,069	\$ 9,186,724
Receipts:				
Taxes	-	-	-	12,526,264
Licenses and permits	-	-	-	5,419
Intergovernmental receipts	-	-	-	8,710,940
Charges for services	-	-	-	1,097,658
Fines and forfeits	4,045	28,699	-	963,863
Other receipts	-	-	71,016	6,430,103
	<u>4,045</u>	<u>28,699</u>	<u>71,016</u>	<u>29,734,247</u>
Total receipts				
Disbursements:				
Personal services	-	26,892	-	5,460,326
Supplies	-	-	-	915,436
Other services and charges	3,545	15,982	-	3,665,428
Debt service - principal and interest	-	-	-	85,708
Capital outlay	-	-	-	2,666,116
Other disbursements	-	-	56,710	17,249,513
	<u>3,545</u>	<u>42,874</u>	<u>56,710</u>	<u>30,042,527</u>
Total disbursements				
Excess (deficiency) of receipts over disbursements	<u>500</u>	<u>(14,175)</u>	<u>14,306</u>	<u>(308,280)</u>
Cash and investments - ending	<u>\$ 3,320</u>	<u>\$ 8,802</u>	<u>\$ 25,375</u>	<u>\$ 8,878,444</u>

CRAWFORD COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2018

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	TIF Bonds of 1997	<u>\$ 310,000</u>	<u>\$ 86,225</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/>.