

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CRAWFORD COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
09/30/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Christian Howell	01-01-19 to 12-31-20
County Treasurer	Kelli R. Slaughterback	01-01-19 to 12-31-20
Clerk of the Circuit Court	Lisa Holzbog	01-01-19 to 12-31-20
County Sheriff	Jeff Howell	01-01-19 to 12-31-20
County Recorder	Jessica Villegas	01-01-19 to 12-31-20
President of the Board of County Commissioners	Morton Dale	01-01-19 to 12-31-20
President of the County Council	William E. Breeding Chad Riddle	01-01-19 to 12-31-19 01-01-20 to 12-31-20



## 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, 2019, 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 the 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, 2019.

***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, 2019, 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, Schedule of Payables and Receivables, 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 15, 2020, 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 15, 2020

## 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, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
General	\$ 515,451	\$ 4,116,999	\$ 4,001,744	\$ 630,706
Accident Report	1,691	701	2,147	245
County Economic Development	1,359,937	359,042	760,936	958,043
City and Town	12,069	2,691	-	14,760
Clerk's Records Perpetuation	74,120	5,887	8,355	71,652
Congressional School Interest	3,226	33	-	3,259
Congressional School Principal	11,247	-	-	11,247
Sales Disclosure - County Share	14,928	1,995	7,569	9,354
Crawford County Bridge 43	82,606	138,794	86,693	134,707
Drug Free Community	14,383	5,952	500	19,835
Emergency Ambulance	239,015	1,067,314	1,145,577	160,752
Emergency Planning/Right to Know	10,935	-	-	10,935
Enhanced Access	30,427	5,011	-	35,438
Firearms Training	9,217	4,999	7,890	6,326
Health	75,687	169,556	182,355	62,888
County ID Security Protection	26,748	1,818	-	28,566
Local Health Maintenance	111,418	39,897	26,393	124,922
Local Road and Street	236,061	189,281	45,411	379,931
Crawford County Bridge 80	105,543	57,238	162,781	-
County Misdemeanant	7,404	7,118	775	13,747
Motor Vehicle Highway	586,631	1,290,999	1,524,804	352,826
Plat Book	501	2,608	489	2,620
Rainy Day	795,923	266,259	347,136	715,046
Recorder's Records Perpetuation	47,975	29,270	10,683	66,562
Riverboat Contingency	1,154	590	-	1,744
Sex and Violent Offender Administration	6,521	1,480	-	8,001
Supplemental Public Defender Services	43,468	2,549	7,731	38,286
Surplus Tax	6,872	16,206	9,098	13,980
Surveyor's Corner Perpetuation	34,840	9,030	1,803	42,067
Commissioners Certificate Sale	4,881	-	-	4,881
Tax Sale Surplus	131,806	688,692	417,786	402,712
GAL/CASA	66,418	30,739	70,954	26,203
Election and Registration	117,067	2,752	28,089	91,730
Auditors Ineligible Deductions	1,587	-	-	1,587
County Elected Officials Training	2,604	1,818	2,250	2,172
Park and Recreation	14,253	-	770	13,483
Statewide 911	199,403	190,342	155,347	234,398
Reassessment	55,687	165,741	173,187	48,241
Adult Probation User Fees	77,609	38,826	90,457	25,978
Alternative Dispute Resolution	6,741	917	400	7,258
County User Fee	101,702	23,419	25,387	99,734
Cumulative Capital Development	102,999	114,905	85,742	132,162
Emergency Ambulance Escrow	22,707	26,903	311	49,299
Sheriff Sale Administration	10,481	3,800	1,700	12,581
K-9	4	-	-	4
TIF Redevelopment	374,161	389,726	345,385	418,502
Crawford County Riverboat Capital	351,754	208,129	559,883	-
Settlement	28,146	9,018,129	9,046,275	-
State Fines and Forfeitures	41	93	97	37
Pretrial	46,545	11,985	4,746	53,784
Overweight Vehicle Fines	-	135	135	-
Special Death Benefit	65	700	745	20
Sales Disclosure - State Share	240	1,995	2,095	140
Coroners Perpetuation Fund	52	799	761	90
Mortgage Recording Fees - State Share	73	872	875	70
Sex and Violent Offender Admin - State	10	170	170	10
Child Restraint Violation Fines	-	300	275	25
Inheritance Tax	25,862	-	-	25,862
Education Plate Fees Agency	-	75	-	75
Orange County Riverboat Wagering	251,364	649,015	698,096	202,283
Innkeepers Tax Collections	1,035	76,232	49,257	28,010
93.563 Title IV-D Incentive	46,336	3,511	8,025	41,822

CRAWFORD COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
93.563 Prosecutor IV-D Incentive-Post Oct '99	25,988	5,285	8,934	22,339
93.563 Clerk IV-D Incentive-Post Oct '99	-	7,927	40	7,887
Tax Sale Redemption	1,015	14,093	12,672	2,436
Probation Administrative Fees	44,553	6,042	-	50,595
Juvenile Administrative Fees	1,454	300	-	1,754
Jury Pay	495	1,373	-	1,868
Deferred Infraction	41,106	13,447	13,764	40,789
Law Enforcement Continuing Ed	32	-	-	32
Harrison County Riverboat	-	1,425,102	1,350,628	74,474
Riverboat Wagering Tax (County)	138,146	24,170	78,028	84,288
Switzerland Riverboat	54,492	-	-	54,492
Crawford County Bridge 42	1,645	62,273	53,266	10,652
Commerical Vehicle Excise Tax	-	15,383	15,383	-
Financial Institution Tax	-	69,854	69,854	-
Civil Infractions	309	7,510	7,446	373
LIT Certified Shares	-	1,320,533	1,320,533	-
LIT Economic Development	-	440,191	440,191	-
Procter House Grant	-	74,304	74,304	-
Crawford County Kid's Safety	417	-	287	130
CC Emergency Management St Homeland Security	-	-	10,558	(10,558)
Crawford County Revolving Loan RBEG	139,683	9,350	76,036	72,997
Revolving Loan Fund	133,847	74,022	154,074	53,795
Clerk's Trust Fund	348,651	744,769	786,660	306,760
Clerk's ISETS Fund	1,181	68,499	69,470	210
Crawford County Treasurer	252,093	289,434	252,093	289,434
Sheriff's Commissary Fund	135,334	201,158	214,855	121,637
Inmate Trust Fund	25,449	225,818	226,957	24,310
Crawford County Tourism Bureau	25,375	57,002	59,387	22,990
MVH Restricted	-	1,001,608	415,751	585,857
Riverboat Wagering Tax (State)	-	89,659	89,659	-
Community Crossing Grant	-	1,321,768	1,261,797	59,971
Problem Solving Court Grant	-	70,000	10,294	59,706
Community Services	892	75	-	967
Tobacco Education LHD Trust	71,300	6,718	13,311	64,707
Surveyors Plat Map	434	274	-	708
Criminal Justice Click It Or Ticket	70	-	-	70
Juvenile Probation	15,349	380	-	15,729
Crawford Emergency Management	7,700	-	-	7,700
Auditors Transfer Fee	11,977	5,183	10,968	6,192
Child Abuse Prevention	300	-	-	300
Crawford County Tower Fund	36,026	3,020	36,093	2,953
Drug Forfeiture	8,303	-	-	8,303
Grants & Special Projects	14,656	-	-	14,656
Highway Escrow	50,096	13,451	16,263	47,284
Highway Riverboat Road Plan	529,747	882,653	456,121	956,279
Crawford County Fuel Fund	33	-	-	33
Bridge 129	-	108,357	108,357	-
Crawford County Sheriff Tansportation	60,691	123,008	83,707	99,992
Crawford County Bridge Fund	87,674	375,602	129,342	333,934
Payroll Clearing Fund	66,425	2,873,917	2,840,442	99,900
Crawford County Emergency Radio	23,025	-	-	23,025
Prosecutor VOCA 16.575	2,196	-	-	2,196
Joint Drug Prosecutor 16.738	532	-	509	23
Probation Drug Testing	3,320	4,739	5,234	2,825
Home Monitoring	8,802	15,793	10,518	14,077
Totals	<u>\$ 8,878,444</u>	<u>\$ 31,498,081</u>	<u>\$ 30,893,856</u>	<u>\$ 9,482,669</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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CRAWFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

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

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

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

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

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

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

CRAWFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

CRAWFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

CRAWFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

CRAWFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficit**

The financial statement contained one fund with a deficit in cash. This is a result of the fund being set up for a reimbursable grant. The reimbursements for expenditures made by the County were not received by December 31, 2019.

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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, 2019

	General	Accident Report	County Economic Development	City and Town	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 515,451	\$ 1,691	\$ 1,359,937	\$ 12,069	\$ 74,120
Receipts:					
Taxes	3,234,490	-	359,042	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	156,231	-	-	-	-
Charges for services	237,226	701	-	-	5,887
Fines and forfeits	43,401	-	-	-	-
Other receipts	445,651	-	-	2,691	-
Total receipts	4,116,999	701	359,042	2,691	5,887
Disbursements:					
Personal services	2,472,335	-	-	-	2,367
Supplies	118,955	378	-	-	490
Other services and charges	1,395,869	-	8,823	-	5,498
Debt service - principal and interest	-	-	-	-	-
Capital outlay	13,476	1,769	-	-	-
Other disbursements	1,109	-	752,113	-	-
Total disbursements	4,001,744	2,147	760,936	-	8,355
Excess (deficiency) of receipts over disbursements	115,255	(1,446)	(401,894)	2,691	(2,468)
Cash and investments - ending	\$ 630,706	\$ 245	\$ 958,043	\$ 14,760	\$ 71,652

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Crawford County Bridge 43	Drug Free Community
Cash and investments - beginning	\$ 3,226	\$ 11,247	\$ 14,928	\$ 82,606	\$ 14,383
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	138,794	-
Charges for services	-	-	1,995	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	33	-	-	-	5,952
Total receipts	33	-	1,995	138,794	5,952
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	1,789	-	-
Other services and charges	-	-	580	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	5,200	86,693	-
Other disbursements	-	-	-	-	500
Total disbursements	-	-	7,569	86,693	500
Excess (deficiency) of receipts over disbursements	33	-	(5,574)	52,101	5,452
Cash and investments - ending	\$ 3,259	\$ 11,247	\$ 9,354	\$ 134,707	\$ 19,835

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Emergency Ambulance	Emergency Planning/Right to Know	Enhanced Access	Firearms Training	Health
Cash and investments - beginning	\$ 239,015	\$ 10,935	\$ 30,427	\$ 9,217	\$ 75,687
Receipts:					
Taxes	604,050	-	-	-	157,766
Licenses and permits	-	-	-	4,999	-
Intergovernmental receipts	4,482	-	-	-	1,171
Charges for services	441,469	-	5,011	-	10,619
Fines and forfeits	-	-	-	-	-
Other receipts	17,313	-	-	-	-
Total receipts	1,067,314	-	5,011	4,999	169,556
Disbursements:					
Personal services	775,498	-	-	-	115,405
Supplies	59,961	-	-	7,890	2,926
Other services and charges	109,292	-	-	-	64,024
Debt service - principal and interest	-	-	-	-	-
Capital outlay	200,826	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,145,577	-	-	7,890	182,355
Excess (deficiency) of receipts over disbursements	(78,263)	-	5,011	(2,891)	(12,799)
Cash and investments - ending	\$ 160,752	\$ 10,935	\$ 35,438	\$ 6,326	\$ 62,888

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	County ID Security Protection	Local Health Maintenance	Local Road and Street	Crawford County Bridge 80	County Misdemeanant
Cash and investments - beginning	\$ 26,748	\$ 111,418	\$ 236,061	\$ 105,543	\$ 7,404
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	39,897	189,281	57,238	7,118
Charges for services	1,818	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,818</u>	<u>39,897</u>	<u>189,281</u>	<u>57,238</u>	<u>7,118</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	15,784	-	-	-
Other services and charges	-	7,692	-	-	775
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	2,917	45,411	-	-
Other disbursements	-	-	-	162,781	-
Total disbursements	<u>-</u>	<u>26,393</u>	<u>45,411</u>	<u>162,781</u>	<u>775</u>
Excess (deficiency) of receipts over disbursements	<u>1,818</u>	<u>13,504</u>	<u>143,870</u>	<u>(105,543)</u>	<u>6,343</u>
Cash and investments - ending	<u>\$ 28,566</u>	<u>\$ 124,922</u>	<u>\$ 379,931</u>	<u>\$ -</u>	<u>\$ 13,747</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat Contingency
Cash and investments - beginning	\$ 586,631	\$ 501	\$ 795,923	\$ 47,975	\$ 1,154
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,263,878	-	-	-	-
Charges for services	-	2,608	-	29,270	-
Fines and forfeits	-	-	-	-	-
Other receipts	27,121	-	266,259	-	590
Total receipts	1,290,999	2,608	266,259	29,270	590
Disbursements:					
Personal services	695,636	-	-	-	-
Supplies	2,486	-	-	206	-
Other services and charges	367,297	-	-	10,477	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	197,115	-	347,136	-	-
Other disbursements	262,270	489	-	-	-
Total disbursements	1,524,804	489	347,136	10,683	-
Excess (deficiency) of receipts over disbursements	(233,805)	2,119	(80,877)	18,587	590
Cash and investments - ending	\$ 352,826	\$ 2,620	\$ 715,046	\$ 66,562	\$ 1,744

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Commissioners Certificate Sale
Cash and investments - beginning	\$ 6,521	\$ 43,468	\$ 6,872	\$ 34,840	\$ 4,881
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,480	2,549	-	9,030	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	16,206	-	-
Total receipts	<u>1,480</u>	<u>2,549</u>	<u>16,206</u>	<u>9,030</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	7,731	-	1,803	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	9,098	-	-
Total disbursements	<u>-</u>	<u>7,731</u>	<u>9,098</u>	<u>1,803</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,480</u>	<u>(5,182)</u>	<u>7,108</u>	<u>7,227</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,001</u>	<u>\$ 38,286</u>	<u>\$ 13,980</u>	<u>\$ 42,067</u>	<u>\$ 4,881</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Tax Sale Surplus	GAL/CASA	Election and Registration	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 131,806	\$ 66,418	\$ 117,067	\$ 1,587	\$ 2,604
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	30,739	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	688,692	-	2,752	-	1,818
Total receipts	<u>688,692</u>	<u>30,739</u>	<u>2,752</u>	<u>-</u>	<u>1,818</u>
Disbursements:					
Personal services	-	-	6,340	-	-
Supplies	-	-	3,285	-	-
Other services and charges	-	-	18,464	-	2,250
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	417,786	70,954	-	-	-
Total disbursements	<u>417,786</u>	<u>70,954</u>	<u>28,089</u>	<u>-</u>	<u>2,250</u>
Excess (deficiency) of receipts over disbursements	<u>270,906</u>	<u>(40,215)</u>	<u>(25,337)</u>	<u>-</u>	<u>(432)</u>
Cash and investments - ending	<u>\$ 402,712</u>	<u>\$ 26,203</u>	<u>\$ 91,730</u>	<u>\$ 1,587</u>	<u>\$ 2,172</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Park and Recreation	Statewide 911	Reassessment	Adult Probation User Fees	Alternative Dispute Resolution
Cash and investments - beginning	\$ 14,253	\$ 199,403	\$ 55,687	\$ 77,609	\$ 6,741
Receipts:					
Taxes	-	-	164,520	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,221	-	-
Charges for services	-	152,352	-	-	-
Fines and forfeits	-	-	-	38,826	917
Other receipts	-	37,990	-	-	-
Total receipts	-	190,342	165,741	38,826	917
Disbursements:					
Personal services	-	103,281	41,765	76,971	-
Supplies	-	-	3,627	94	-
Other services and charges	770	43,811	127,795	4,328	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	3,555	-	-	-
Other disbursements	-	4,700	-	9,064	400
Total disbursements	770	155,347	173,187	90,457	400
Excess (deficiency) of receipts over disbursements	(770)	34,995	(7,446)	(51,631)	517
Cash and investments - ending	\$ 13,483	\$ 234,398	\$ 48,241	\$ 25,978	\$ 7,258

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	County User Fee	Cumulative Capital Development	Emergency Ambulance Escrow	Sheriff Sale Administration	K-9
Cash and investments - beginning	\$ 101,702	\$ 102,999	\$ 22,707	\$ 10,481	\$ 4
Receipts:					
Taxes	-	55,380	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	59,525	26,903	-	-
Charges for services	-	-	-	3,800	-
Fines and forfeits	23,419	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>23,419</u>	<u>114,905</u>	<u>26,903</u>	<u>3,800</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	85,742	311	-	-
Other disbursements	25,387	-	-	1,700	-
Total disbursements	<u>25,387</u>	<u>85,742</u>	<u>311</u>	<u>1,700</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,968)</u>	<u>29,163</u>	<u>26,592</u>	<u>2,100</u>	<u>-</u>
Cash and investments - ending	<u>\$ 99,734</u>	<u>\$ 132,162</u>	<u>\$ 49,299</u>	<u>\$ 12,581</u>	<u>\$ 4</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	TIF Redevelopment	Crawford County Riverboat Capital	Settlement	State Fines and Forfeitures	Pretrial
Cash and investments - beginning	\$ 374,161	\$ 351,754	\$ 28,146	\$ 41	\$ 46,545
Receipts:					
Taxes	389,726	-	9,018,129	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	168,142	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	93	11,985
Other receipts	-	39,987	-	-	-
Total receipts	<u>389,726</u>	<u>208,129</u>	<u>9,018,129</u>	<u>93</u>	<u>11,985</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	571
Other services and charges	100,160	202,158	-	-	2,016
Debt service - principal and interest	86,725	-	-	-	-
Capital outlay	157,900	222,250	-	-	1,500
Other disbursements	600	135,475	9,046,275	97	659
Total disbursements	<u>345,385</u>	<u>559,883</u>	<u>9,046,275</u>	<u>97</u>	<u>4,746</u>
Excess (deficiency) of receipts over disbursements	<u>44,341</u>	<u>(351,754)</u>	<u>(28,146)</u>	<u>(4)</u>	<u>7,239</u>
Cash and investments - ending	<u>\$ 418,502</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37</u>	<u>\$ 53,784</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Perpetuation Fund	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ -	\$ 65	\$ 240	\$ 52	\$ 73
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	135	700	1,995	799	872
Total receipts	135	700	1,995	799	872
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	135	745	2,095	761	875
Total disbursements	135	745	2,095	761	875
Excess (deficiency) of receipts over disbursements	-	(45)	(100)	38	(3)
Cash and investments - ending	\$ -	\$ 20	\$ 140	\$ 90	\$ 70

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Orange County Riverboat Wagering
Cash and investments - beginning	\$ 10	\$ -	\$ 25,862	\$ -	\$ 251,364
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	649,015
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	170	300	-	75	-
Total receipts	170	300	-	75	649,015
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	44,615
Other services and charges	-	-	-	-	555,368
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	16,965
Other disbursements	170	275	-	-	81,148
Total disbursements	170	275	-	-	698,096
Excess (deficiency) of receipts over disbursements	-	25	-	75	(49,081)
Cash and investments - ending	\$ 10	\$ 25	\$ 25,862	\$ 75	\$ 202,283

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	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
Cash and investments - beginning	\$ 1,035	\$ 46,336	\$ 25,988	\$ -	\$ 1,015
Receipts:					
Taxes	76,232	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	3,511	5,285	7,927	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	14,093
Total receipts	<u>76,232</u>	<u>3,511</u>	<u>5,285</u>	<u>7,927</u>	<u>14,093</u>
Disbursements:					
Personal services	-	-	1,554	-	-
Supplies	-	-	-	40	-
Other services and charges	-	8,025	7,380	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	49,257	-	-	-	12,672
Total disbursements	<u>49,257</u>	<u>8,025</u>	<u>8,934</u>	<u>40</u>	<u>12,672</u>
Excess (deficiency) of receipts over disbursements	<u>26,975</u>	<u>(4,514)</u>	<u>(3,649)</u>	<u>7,887</u>	<u>1,421</u>
Cash and investments - ending	<u>\$ 28,010</u>	<u>\$ 41,822</u>	<u>\$ 22,339</u>	<u>\$ 7,887</u>	<u>\$ 2,436</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Probation Administrative Fees	Juvenile Administrative Fees	Jury Pay	Deferred Infraction	Law Enforcement Continuing Ed
Cash and investments - beginning	\$ 44,553	\$ 1,454	\$ 495	\$ 41,106	\$ 32
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	6,042	300	-	13,447	-
Other receipts	-	-	1,373	-	-
Total receipts	6,042	300	1,373	13,447	-
Disbursements:					
Personal services	-	-	-	6,744	-
Supplies	-	-	-	682	-
Other services and charges	-	-	-	3,557	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	668	-
Other disbursements	-	-	-	2,113	-
Total disbursements	-	-	-	13,764	-
Excess (deficiency) of receipts over disbursements	6,042	300	1,373	(317)	-
Cash and investments - ending	\$ 50,595	\$ 1,754	\$ 1,868	\$ 40,789	\$ 32

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Harrison County Riverboat	Riverboat Wagering Tax (County)	Switzerland Riverboat	Crawford County Bridge 42	Commerical Vehicle Excise Tax
Cash and investments - beginning	\$ -	\$ 138,146	\$ 54,492	\$ 1,645	\$ -
Receipts:					
Taxes	19,588	-	-	62,273	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,405,514	24,170	-	-	15,383
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,425,102</u>	<u>24,170</u>	<u>-</u>	<u>62,273</u>	<u>15,383</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	38,041	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	948,318	-	-	53,266	-
Other disbursements	<u>402,310</u>	<u>39,987</u>	<u>-</u>	<u>-</u>	<u>15,383</u>
Total disbursements	<u>1,350,628</u>	<u>78,028</u>	<u>-</u>	<u>53,266</u>	<u>15,383</u>
Excess (deficiency) of receipts over disbursements	<u>74,474</u>	<u>(53,858)</u>	<u>-</u>	<u>9,007</u>	<u>-</u>
Cash and investments - ending	<u>\$ 74,474</u>	<u>\$ 84,288</u>	<u>\$ 54,492</u>	<u>\$ 10,652</u>	<u>\$ -</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Financial Institution Tax	Civil Infractions	LIT Certified Shares	LIT Economic Development	Procter House Grant
Cash and investments - beginning	\$ -	\$ 309	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	1,320,533	440,191	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	69,854	-	-	-	74,304
Charges for services	-	-	-	-	-
Fines and forfeits	-	7,510	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>69,854</u>	<u>7,510</u>	<u>1,320,533</u>	<u>440,191</u>	<u>74,304</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	69,854	7,446	1,320,533	440,191	74,304
Total disbursements	<u>69,854</u>	<u>7,446</u>	<u>1,320,533</u>	<u>440,191</u>	<u>74,304</u>
Excess (deficiency) of receipts over disbursements	-	64	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 373</u>	<u>\$ -</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, 2019

	Crawford County Kid's Safety	CC Emergency Management St Homeland Security	Crawford County Revolving Loan RBEG	Revolving Loan Fund	Clerk's Trust Fund
Cash and investments - beginning	\$ 417	\$ -	\$ 139,683	\$ 133,847	\$ 348,651
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	9,350	74,022	744,769
Total receipts	-	-	9,350	74,022	744,769
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	287	10,558	76,036	154,074	786,660
Total disbursements	287	10,558	76,036	154,074	786,660
Excess (deficiency) of receipts over disbursements	(287)	(10,558)	(66,686)	(80,052)	(41,891)
Cash and investments - ending	\$ 130	\$ (10,558)	\$ 72,997	\$ 53,795	\$ 306,760

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Clerk's ISETS Fund	Crawford County Treasurer	Sheriff's Commissary Fund	Inmate Trust Fund	Crawford County Tourism Bureau
Cash and investments - beginning	\$ 1,181	\$ 252,093	\$ 135,334	\$ 25,449	\$ 25,375
Receipts:					
Taxes	-	289,434	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	225,818	-
Fines and forfeits	-	-	-	-	-
Other receipts	68,499	-	201,158	-	57,002
Total receipts	68,499	289,434	201,158	225,818	57,002
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	69,470	252,093	214,855	226,957	59,387
Total disbursements	69,470	252,093	214,855	226,957	59,387
Excess (deficiency) of receipts over disbursements	(971)	37,341	(13,697)	(1,139)	(2,385)
Cash and investments - ending	\$ 210	\$ 289,434	\$ 121,637	\$ 24,310	\$ 22,990

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	MVH Restricted	Riverboat Wagering Tax (State)	Community Crossing Grant	Problem Solving Court Grant	Community Services
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 892
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	739,338	26,196	955,655	70,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	75
Other receipts	262,270	63,463	366,113	-	-
Total receipts	1,001,608	89,659	1,321,768	70,000	75
Disbursements:					
Personal services	11,879	-	-	3,519	-
Supplies	-	-	-	-	-
Other services and charges	6,095	-	-	6,775	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	397,777	-	1,261,797	-	-
Other disbursements	-	89,659	-	-	-
Total disbursements	415,751	89,659	1,261,797	10,294	-
Excess (deficiency) of receipts over disbursements	585,857	-	59,971	59,706	75
Cash and investments - ending	\$ 585,857	\$ -	\$ 59,971	\$ 59,706	\$ 967

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Tobacco Education LHD Trust	Surveyors Plat Map	Criminal Justice Click It Or Ticket	Juvenile Probation	Crawford Emergency Management
Cash and investments - beginning	\$ 71,300	\$ 434	\$ 70	\$ 15,349	\$ 7,700
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	6,718	274	-	-	-
Fines and forfeits	-	-	-	380	-
Other receipts	-	-	-	-	-
Total receipts	<u>6,718</u>	<u>274</u>	<u>-</u>	<u>380</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	13,311	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>13,311</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(6,593)</u>	<u>274</u>	<u>-</u>	<u>380</u>	<u>-</u>
Cash and investments - ending	<u>\$ 64,707</u>	<u>\$ 708</u>	<u>\$ 70</u>	<u>\$ 15,729</u>	<u>\$ 7,700</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Auditors Transfer Fee	Child Abuse Prevention	Crawford County Tower Fund	Drug Forfeiture	Grants & Special Projects
Cash and investments - beginning	\$ 11,977	\$ 300	\$ 36,026	\$ 8,303	\$ 14,656
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	5,183	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	3,020	-	-
Total receipts	5,183	-	3,020	-	-
Disbursements:					
Personal services	9,720	-	-	-	-
Supplies	1,248	-	-	-	-
Other services and charges	-	-	36,093	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	10,968	-	36,093	-	-
Excess (deficiency) of receipts over disbursements	(5,785)	-	(33,073)	-	-
Cash and investments - ending	\$ 6,192	\$ 300	\$ 2,953	\$ 8,303	\$ 14,656

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Highway Escrow	Highway Riverboat Road Plan	Crawford County Fuel Fund	Bridge 129	Crawford County Sheriff Tansportation
Cash and investments - beginning	\$ 50,096	\$ 529,747	\$ 33	\$ -	\$ 60,691
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	13,451	882,653	-	-	-
Charges for services	-	-	-	-	123,008
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	108,357	-
	<u>13,451</u>	<u>882,653</u>	<u>-</u>	<u>108,357</u>	<u>123,008</u>
Total receipts	<u>13,451</u>	<u>882,653</u>	<u>-</u>	<u>108,357</u>	<u>123,008</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	8,301	362,134	-	-	-
Other services and charges	-	73,083	-	-	35,122
Debt service - principal and interest	-	-	-	-	-
Capital outlay	7,962	14,680	-	-	48,585
Other disbursements	-	6,224	-	108,357	-
	<u>16,263</u>	<u>456,121</u>	<u>-</u>	<u>108,357</u>	<u>83,707</u>
Total disbursements	<u>16,263</u>	<u>456,121</u>	<u>-</u>	<u>108,357</u>	<u>83,707</u>
Excess (deficiency) of receipts over disbursements	<u>(2,812)</u>	<u>426,532</u>	<u>-</u>	<u>-</u>	<u>39,301</u>
Cash and investments - ending	<u>\$ 47,284</u>	<u>\$ 956,279</u>	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ 99,992</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Crawford County Bridge Fund	Payroll Clearing Fund	Crawford County Emergency Radio	Prosecutor VOCA 16.575
Cash and investments - beginning	\$ 87,674	\$ 66,425	\$ 23,025	\$ 2,196
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	104,464	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	271,138	2,873,917	-	-
Total receipts	<u>375,602</u>	<u>2,873,917</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	129,342	-	-	-
Other disbursements	-	2,840,442	-	-
Total disbursements	<u>129,342</u>	<u>2,840,442</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>246,260</u>	<u>33,475</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 333,934</u>	<u>\$ 99,900</u>	<u>\$ 23,025</u>	<u>\$ 2,196</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Joint Drug Prosecutor 16,738	Probation Drug Testing 3,320	Home Monitoring 8,802	Totals
Cash and investments - beginning	\$ 532	\$ 3,320	\$ 8,802	\$ 8,878,444
Receipts:				
Taxes	-	-	-	16,191,354
Licenses and permits	-	-	-	4,999
Intergovernmental receipts	-	-	-	7,191,340
Charges for services	-	-	-	1,266,816
Fines and forfeits	-	4,739	15,793	166,927
Other receipts	-	-	-	6,676,645
Total receipts	-	4,739	15,793	31,498,081
Disbursements:				
Personal services	-	-	3,194	4,326,208
Supplies	-	-	-	648,773
Other services and charges	-	5,234	-	3,256,386
Debt service - principal and interest	-	-	-	86,725
Capital outlay	209	-	-	4,251,370
Other disbursements	300	-	7,324	18,324,394
Total disbursements	509	5,234	10,518	30,893,856
Excess (deficiency) of receipts over disbursements	(509)	(495)	5,275	604,225
Cash and investments - ending	\$ 23	\$ 2,825	\$ 14,077	\$ 9,482,669

CRAWFORD COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ -</u>	<u>\$ 10,558</u>

CRAWFORD COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: GABC Leasing	Copier Lease	\$ 10,262	12/29/2017	12/29/2020
Total of annual lease payments		<u>\$ 10,262</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: General obligation bonds	TIF Bonds of 1997	\$ 240,000	\$ 86,948
Totals		<u>\$ 240,000</u>	<u>\$ 86,948</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/>.