

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF CRAWFORDSVILLE

MONTGOMERY COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED

12/08/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Terri Gadd	01-01-19 to 12-31-20
Mayor	Todd Barton	01-01-19 to 12-31-20
President Pro Tempore of the Common Council	Andrew Biddle	01-01-19 to 12-31-20
Electric Utility Superintendent	Phillip R. Goode	01-01-19 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF CRAWFORDSVILLE, MONTGOMERY COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Crawfordsville (City), 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 City'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 City'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 City 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 City 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 City 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 City's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, 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 December 1, 2020, on our consideration of the City'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 City'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 City's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

December 1, 2020

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

CITY OF CRAWFORDSVILLE
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	\$ 5,053,200	\$ 11,801,757	\$ 11,754,959	\$ 5,099,998
Street	1,385,714	1,604,074	2,071,274	918,514
Local Road And Street	139,311	136,018	75,000	200,329
MVH RESTRICTED	-	312,404	145,264	167,140
Aviation	88,917	243,169	195,573	136,513
Law Enf Recording Video Copy	1,350	1,080	-	2,430
Park Nonreverting Operating	139,058	255,314	257,653	136,719
Trash Service	9,653	251,728	259,565	1,816
Law Enforcement Continuing Ed	90,662	6,401	9,697	87,366
Riverboat	401,627	94,279	75,314	420,592
Parks And Recreation	621,467	1,056,151	1,260,765	416,853
CELP Electric	550	300	50	800
Rainy Day	468,837	-	63,792	405,045
Police/Drug Seizure Fund	1,969	-	-	1,969
Cumulative Capl Imprv Cigarette Tax	92,280	37,861	46,435	83,706
Cumulative Capital Development	592,376	475,633	534,223	533,786
Park Nonreverting Capital	1,088	-	-	1,088
Sunshine Van Fund	86,924	111,879	162,589	36,214
Police Equipment (Not Debt Service)	13,459	24,726	8,760	29,425
Fire Equipment (Not Debt Service)	9,426	3,000	923	11,503
Cumulative Building	150	-	-	150
Cumulative Cap Imprv (Special Fire)	1,096,651	206,279	122,947	1,179,983
Central Garage	(10,280)	246,665	236,380	5
Police Pension	282,272	520,586	520,080	282,778
Fire Pension	512,808	519,865	511,690	520,983
Sugar Creek Nature Park	668	-	-	668
Civil Defense Donations	100	-	-	100
Police Copy Fee Fund	221	1,053	662	612
Firearms Training Fund	24,675	8,386	10,274	22,787
Ivy Tech Bond & Int	238,504	261,421	176,000	323,925
JObs & Investment	95,384	781,494	555,000	321,878
Aviation Fuel Non-Rev	407	90,049	53,560	36,896
Aviation Aircraft Rental	16,736	56,115	46,767	26,084
Aviation Flight Instruct	1,366	8,141	5,046	4,461
Aviation Aircraft Maintenance	9,367	26,290	20,973	14,684
Mayor's Promotion Fund	11,151	10,000	19,267	1,884
2015 Bond Proj Debt Reserve	74,250	-	-	74,250
Community Paramedic Grant	(47,483)	183,869	171,016	(34,630)
Power Plant TIF	101,993	1,489	15,000	88,482
Plan Dept Escrow Fund	62,000	82,295	11,295	133,000
Storm Water Fees	1,600	600	2,200	-
Metronet TIF Fund	42,849	84,858	85,078	42,429
Fusion 54 N/R	14,489	101,360	106,152	9,697
Local RD & Bridge Match	-	937,846	-	937,846
IHCDA GRANT	45,200	148,945	194,145	-
Washington/Pike Place Parks	165	18,100	18,100	165
LOIT Public Safety	1,225,629	1,913,360	1,986,758	1,152,231

CITY OF CRAWFORDSVILLE
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
Rental Registration Fee	5,860	3,405	35	9,230
Fire Station II Bond	172,070	188,227	317,000	43,297
Sugar Creek/DNR Grant Fund	-	33,500	33,500	-
Com Paramedic Operating	33,443	241,727	79,607	195,563
C/P MED ASSIST	-	139,482	139,482	-
HIV HEALTH GRANT	-	32,640	90,239	(57,599)
Ambulance/Ems Nonreverting	540,519	277,862	73,566	744,815
Golf Course	(63,792)	63,792	-	-
Civil Defense Copier Fund	37,615	-	6,305	31,310
Communication Center	2,942	-	-	2,942
Park & Rec Muffy	53,831	30,000	14,715	69,116
Park & Rec Title III	(3,757)	12,871	5,825	3,289
Police/Child Victim	1,808	-	-	1,808
Rehabilitation	57,590	18,120	53,448	22,262
Wheel Tax Fund	124,298	158,377	200,000	82,675
Udag	260	-	-	260
Aviation Grant Fund	-	158,333	12,762	145,571
Commerce Park Operating	55,570	29,216	6,496	78,290
Commerce Park Bond & Int Fund	1,131,135	479,781	338,354	1,272,562
Kroger Pace Dairy Bond & Int	668,190	109,643	27,958	749,875
Cville Historic Dist/Cap Impr	54,918	4,131	-	59,049
Aviation Hanger Rent	6,797	47,555	29,599	24,753
Downtown Sidwlc & Streetsc	92	-	-	92
Sidewalk Maint/Improvement	51,075	-	2,298	48,777
Cville Sq Allocation Fund	1,323,855	772,664	807,610	1,288,909
Payroll Fund	399,404	17,163,520	16,590,913	972,011
Drainage Permits	15	-	-	15
CELP General MM	1,821,614	37,897,047	37,755,970	1,962,691
CELP Deprec MM	2,543,030	967,047	1,014,346	2,495,731
CEL&P Gen Operating	52,038	7,863,443	7,883,523	31,958
CEL&P Meter Deposit	292,487	123,450	131,915	284,022
Stormwater O/M	540,911	517,550	329,428	729,033
SRFVW Crawfordsville DRS	329,517	164,766	-	494,283
Waste Water Utility Construction	-	1,300,480	1,300,480	-
SRFVW Crawfordsville B&I	651,626	785,692	734,597	702,721
Wastewater Utility-Operating	3,138,272	3,444,357	2,941,476	3,641,153
Wastewater Util-Bond And Interest	1,800	773,580	775,380	-
Wastewater Utility-Debt Reserve	-	155,160	155,160	-
Totals	<u>\$ 27,023,573</u>	<u>\$ 96,582,258</u>	<u>\$ 93,642,213</u>	<u>\$ 29,963,618</u>

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

CITY OF CRAWFORDSVILLE
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

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

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 City.

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.

CITY OF CRAWFORDSVILLE
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

CITY OF CRAWFORDSVILLE
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

The City 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 City. 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 City. 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 City 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 City 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 City 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 City 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.

CITY OF CRAWFORDSVILLE
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 City 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 City 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 City 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 City 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 City authority to contribute to the plan.

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

CITY OF CRAWFORDSVILLE
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. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

C. 1937 Firefighters' Pension Plan

Plan Description

The 1937 Firefighters' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-7). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

CITY OF CRAWFORDSVILLE
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

The contribution requirements of plan members for the 1937 Firefighters' Pension Plan are established by state statute.

On Behalf Payments

The 1937 Firefighters' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

D. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977, providing retirement, disability, and survivor benefits.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52.

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

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

Note 7. Holding Corporation

The City has entered into a capital lease with Crawfordsville Fire Station Two Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related-party of the City. Lease payments during the year 2019 totaled \$317,000.

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OTHER INFORMATION - UNAUDITED

The City'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 City'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 City. It is presented as intended by the City.

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

	General	Street	Local Road And Street	MVH RESTRICTED	Aviation	Law Enf Recording Video Copy
Cash and investments - beginning	\$ 5,053,200	\$ 1,385,714	\$ 139,311	\$ -	\$ 88,917	\$ 1,350
Receipts:						
Taxes	9,095,774	1,024,771	-	-	183,606	-
Licenses and permits	170,105	6,382	-	-	-	-
Intergovernmental receipts	427,009	550,685	136,018	312,404	10,263	-
Charges for services	1,299,078	-	-	-	47,413	1,080
Fines and forfeits	9,918	12,651	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	799,873	9,585	-	-	1,887	-
Total receipts	11,801,757	1,604,074	136,018	312,404	243,169	1,080
Disbursements:						
Personal services	8,836,909	1,200,492	-	-	129,699	-
Supplies	295,790	232,912	-	-	10,139	-
Other services and charges	2,032,050	255,019	-	-	55,735	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	251,371	71,853	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	338,839	310,998	75,000	145,264	-	-
Total disbursements	11,754,959	2,071,274	75,000	145,264	195,573	-
Excess (deficiency) of receipts over disbursements	46,798	(467,200)	61,018	167,140	47,596	1,080
Cash and investments - ending	\$ 5,099,998	\$ 918,514	\$ 200,329	\$ 167,140	\$ 136,513	\$ 2,430

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

	Park Nonreverting Operating	Trash Service	Law Enforcement Continuing Ed	Riverboat	Parks And Recreation
Cash and investments - beginning	\$ 139,058	\$ 9,653	\$ 90,662	\$ 401,627	\$ 621,467
Receipts:					
Taxes	1,280	-	-	-	940,135
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	94,279	52,527
Charges for services	230,777	251,728	3,208	-	50,175
Fines and forfeits	-	-	3,193	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	23,257	-	-	-	13,314
Total receipts	255,314	251,728	6,401	94,279	1,056,151
Disbursements:					
Personal services	85,007	154,050	-	-	711,071
Supplies	-	22,169	-	-	78,691
Other services and charges	162,646	83,246	1,170	75,314	239,187
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	8,527	-	90,160
Utility operating expenses	-	-	-	-	-
Other disbursements	10,000	100	-	-	141,656
Total disbursements	257,653	259,565	9,697	75,314	1,260,765
Excess (deficiency) of receipts over disbursements	(2,339)	(7,837)	(3,296)	18,965	(204,614)
Cash and investments - ending	\$ 136,719	\$ 1,816	\$ 87,366	\$ 420,592	\$ 416,853

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

	CELP Electric	Rainy Day	Police/Drug Seizure Fund	Cumulative Capl Imprv Cigarette Tax	Cumulative Capital Development
Cash and investments - beginning	\$ 550	\$ 468,837	\$ 1,969	\$ 92,280	\$ 592,376
Receipts:					
Taxes	-	-	-	-	293,515
Licenses and permits	300	-	-	-	-
Intergovernmental receipts	-	-	-	36,361	16,394
Charges for services	-	-	-	-	165,724
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	1,500	-
Total receipts	300	-	-	37,861	475,633
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	63,792	-	27,889	386,267
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	18,546	147,956
Utility operating expenses	-	-	-	-	-
Other disbursements	50	-	-	-	-
Total disbursements	50	63,792	-	46,435	534,223
Excess (deficiency) of receipts over disbursements	250	(63,792)	-	(8,574)	(58,590)
Cash and investments - ending	\$ 800	\$ 405,045	\$ 1,969	\$ 83,706	\$ 533,786

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

	Park Nonreverting Capital	Sunshine Van Fund	Police Equipment (Not Debt Service)	Fire Equipment (Not Debt Service)	Cumulative Building
Cash and investments - beginning	\$ 1,088	\$ 86,924	\$ 13,459	\$ 9,426	\$ 150
Receipts:					
Taxes	-	68,761	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	23,187	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	19,931	24,726	3,000	-
Total receipts	-	111,879	24,726	3,000	-
Disbursements:					
Personal services	-	128,985	-	-	-
Supplies	-	493	-	-	-
Other services and charges	-	33,111	976	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	7,784	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	923	-
Total disbursements	-	162,589	8,760	923	-
Excess (deficiency) of receipts over disbursements	-	(50,710)	15,966	2,077	-
Cash and investments - ending	\$ 1,088	\$ 36,214	\$ 29,425	\$ 11,503	\$ 150

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

	Cumulative Cap Imprv (Special Fire)	Central Garage	Police Pension	Fire Pension	Sugar Creek Nature Park
Cash and investments - beginning	\$ 1,096,651	\$ (10,280)	\$ 282,272	\$ 512,808	\$ 668
Receipts:					
Taxes	195,361	-	518,337	515,161	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	10,918	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	246,665	2,249	4,704	-
Total receipts	<u>206,279</u>	<u>246,665</u>	<u>520,586</u>	<u>519,865</u>	<u>-</u>
Disbursements:					
Personal services	-	156,622	519,808	511,280	-
Supplies	-	-	92	130	-
Other services and charges	-	73,783	-	100	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	122,947	5,975	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	180	180	-
Total disbursements	<u>122,947</u>	<u>236,380</u>	<u>520,080</u>	<u>511,690</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>83,332</u>	<u>10,285</u>	<u>506</u>	<u>8,175</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,179,983</u>	<u>\$ 5</u>	<u>\$ 282,778</u>	<u>\$ 520,983</u>	<u>\$ 668</u>

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

	Civil Defense Donations	Police Copy Fee Fund	Firearms Training Fund	Ivy Tech Bond & Int	JObs & Investment
Cash and investments - beginning	\$ 100	\$ 221	\$ 24,675	\$ 238,504	\$ 95,384
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	4,090	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,053	-	261,421	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	4,296	-	781,494
Total receipts	-	1,053	8,386	261,421	781,494
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	176,000	-
Capital outlay	-	662	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	10,274	-	555,000
Total disbursements	-	662	10,274	176,000	555,000
Excess (deficiency) of receipts over disbursements	-	391	(1,888)	85,421	226,494
Cash and investments - ending	\$ 100	\$ 612	\$ 22,787	\$ 323,925	\$ 321,878

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

	Aviation Fuel Non-Rev	Aviation Aircraft Rental	Aviation Flight Instruct	Aviation Aircraft Maintenance	Mayor's Promotion Fund
Cash and investments - beginning	\$ 407	\$ 16,736	\$ 1,366	\$ 9,367	\$ 11,151
Receipts:					
Taxes	4,057	1,829	-	28	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	84,084	54,286	3,877	23,609	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	1,908	-	4,264	2,653	10,000
Total receipts	<u>90,049</u>	<u>56,115</u>	<u>8,141</u>	<u>26,290</u>	<u>10,000</u>
Disbursements:					
Personal services	-	-	4,548	9,874	-
Supplies	43,359	5,645	-	7,296	-
Other services and charges	2,821	17,445	498	3,771	19,267
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	7,380	23,677	-	32	-
Total disbursements	<u>53,560</u>	<u>46,767</u>	<u>5,046</u>	<u>20,973</u>	<u>19,267</u>
Excess (deficiency) of receipts over disbursements	<u>36,489</u>	<u>9,348</u>	<u>3,095</u>	<u>5,317</u>	<u>(9,267)</u>
Cash and investments - ending	<u>\$ 36,896</u>	<u>\$ 26,084</u>	<u>\$ 4,461</u>	<u>\$ 14,684</u>	<u>\$ 1,884</u>

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

	2015 Bond Proj Debt Reserve	Community Paramedic Grant	Power Plant TIF	Plan Dept Escrow Fund	Storm Water Fees
Cash and investments - beginning	\$ 74,250	\$ (47,483)	\$ 101,993	\$ 62,000	\$ 1,600
Receipts:					
Taxes	-	-	1,489	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	183,869	-	-	-
Charges for services	-	-	-	-	600
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	82,295	-
Total receipts	-	183,869	1,489	82,295	600
Disbursements:					
Personal services	-	171,016	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	15,000	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	11,295	2,200
Total disbursements	-	171,016	15,000	11,295	2,200
Excess (deficiency) of receipts over disbursements	-	12,853	(13,511)	71,000	(1,600)
Cash and investments - ending	\$ 74,250	\$ (34,630)	\$ 88,482	\$ 133,000	\$ -

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

	Metronet TIF Fund	Fusion 54 N/R	Local RD & Bridge Match	IHCDA GRANT	Washington/Pike Place Parks
Cash and investments - beginning	\$ 42,649	\$ 14,489	\$ -	\$ 45,200	\$ 165
Receipts:					
Taxes	84,858	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	357,582	148,945	18,100
Charges for services	-	91,804	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	9,556	580,264	-	-
Total receipts	<u>84,858</u>	<u>101,360</u>	<u>937,846</u>	<u>148,945</u>	<u>18,100</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	7,534	-	-	-
Other services and charges	1,500	98,618	-	194,145	18,100
Debt service - principal and interest	83,578	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>85,078</u>	<u>106,152</u>	<u>-</u>	<u>194,145</u>	<u>18,100</u>
Excess (deficiency) of receipts over disbursements	<u>(220)</u>	<u>(4,792)</u>	<u>937,846</u>	<u>(45,200)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 42,429</u>	<u>\$ 9,697</u>	<u>\$ 937,846</u>	<u>\$ -</u>	<u>\$ 165</u>

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

	LOIT Public Safety	Rental Registration Fee	Fire Station II Bond	Sugar Creek/DNR Grant Fund	Com Paramedic Operating
Cash and investments - beginning	\$ 1,225,629	\$ 5,860	\$ 172,070	\$ -	\$ 33,443
Receipts:					
Taxes	-	-	179,046	-	-
Licenses and permits	-	3,405	-	-	-
Intergovernmental receipts	1,913,360	-	9,181	33,500	-
Charges for services	-	-	-	-	230,016
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	-	11,711
Total receipts	1,913,360	3,405	188,227	33,500	241,727
Disbursements:					
Personal services	1,414,961	-	-	-	-
Supplies	-	-	-	-	16,781
Other services and charges	561,342	-	-	33,500	19,458
Debt service - principal and interest	-	-	317,000	-	-
Capital outlay	10,455	-	-	-	10,829
Utility operating expenses	-	-	-	-	-
Other disbursements	-	35	-	-	32,539
Total disbursements	1,986,758	35	317,000	33,500	79,607
Excess (deficiency) of receipts over disbursements	(73,398)	3,370	(128,773)	-	162,120
Cash and investments - ending	\$ 1,152,231	\$ 9,230	\$ 43,297	\$ -	\$ 195,563

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

	C/P MED ASSIST	HIV HEALTH GRANT	Ambulance/Ems Nonreverting	Golf Course	Civil Defense Copier Fund
Cash and investments - beginning	\$ -	\$ -	\$ 540,519	\$ (63,792)	\$ 37,615
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	106,943	32,640	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	32,539	-	277,862	63,792	-
Total receipts	139,482	32,640	277,862	63,792	-
Disbursements:					
Personal services	114,562	70,176	10,333	-	-
Supplies	23,291	8,452	17,740	-	1,895
Other services and charges	1,629	3,025	741	-	4,410
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	8,586	44,494	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	258	-	-
Total disbursements	139,482	90,239	73,566	-	6,305
Excess (deficiency) of receipts over disbursements	-	(57,599)	204,296	63,792	(6,305)
Cash and investments - ending	\$ -	\$ (57,599)	\$ 744,815	\$ -	\$ 31,310

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

	Communication Center	Park & Rec Muffy	Park & Rec Title III	Police/Child Victim	Rehabilitation
Cash and investments - beginning	\$ 2,942	\$ 53,831	\$ (3,757)	\$ 1,808	\$ 57,590
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	3,120
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	30,000	12,871	-	15,000
Total receipts	-	30,000	12,871	-	18,120
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	33,613
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	4,835
Utility operating expenses	-	-	-	-	-
Other disbursements	-	14,715	5,825	-	15,000
Total disbursements	-	14,715	5,825	-	53,448
Excess (deficiency) of receipts over disbursements	-	15,285	7,046	-	(35,328)
Cash and investments - ending	\$ 2,942	\$ 69,116	\$ 3,289	\$ 1,808	\$ 22,262

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

	Wheel Tax Fund	Udag	Aviation Grant Fund	Commerce Park Operating	Commerce Park Bond & Int Fund
Cash and investments - beginning	\$ 124,298	\$ 260	\$ -	\$ 55,570	\$ 1,131,135
Receipts:					
Taxes	-	-	158,333	-	479,781
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	158,377	-	-	-	-
Charges for services	-	-	-	29,216	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	158,377	-	158,333	29,216	479,781
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	4,429	6,496	750
Debt service - principal and interest	-	-	-	-	337,604
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	200,000	-	8,333	-	-
Total disbursements	200,000	-	12,762	6,496	338,354
Excess (deficiency) of receipts over disbursements	(41,623)	-	145,571	22,720	141,427
Cash and investments - ending	\$ 82,675	\$ 260	\$ 145,571	\$ 78,290	\$ 1,272,562

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

	Kroger Pace Dairy Bond & Int	Cville Historic Dist/Cap Impr	Aviation Hanger Rent	Downtown Sidwtk & Streetsc	Sidewalk Maint/Improvement
Cash and investments - beginning	\$ 668,190	\$ 54,918	\$ 6,797	\$ 92	\$ 51,075
Receipts:					
Taxes	109,643	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	39,085	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	4,131	8,470	-	-
Total receipts	109,643	4,131	47,555	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	28,999	-	2,298
Debt service - principal and interest	27,958	-	-	-	-
Capital outlay	-	-	7	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	593	-	-
Total disbursements	27,958	-	29,599	-	2,298
Excess (deficiency) of receipts over disbursements	81,685	4,131	17,956	-	(2,298)
Cash and investments - ending	\$ 749,875	\$ 59,049	\$ 24,753	\$ 92	\$ 48,777

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

	Cville Sq Allocation Fund	Payroll Fund	Drainage Permits	CELP General MM	CELP Deprec MM
Cash and investments - beginning	\$ 1,323,855	\$ 399,404	\$ 15	\$ 1,821,614	\$ 2,543,030
Receipts:					
Taxes	767,755	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	36,878,578	-
Penalties	-	-	-	-	-
Other receipts	4,909	17,163,520	-	1,018,469	967,047
Total receipts	<u>772,664</u>	<u>17,163,520</u>	<u>-</u>	<u>37,897,047</u>	<u>967,047</u>
Disbursements:					
Personal services	-	7,475,953	-	-	-
Supplies	-	-	-	-	-
Other services and charges	564,735	-	-	-	-
Debt service - principal and interest	242,875	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	9,114,960	-	37,755,970	1,014,346
Total disbursements	<u>807,610</u>	<u>16,590,913</u>	<u>-</u>	<u>37,755,970</u>	<u>1,014,346</u>
Excess (deficiency) of receipts over disbursements	<u>(34,946)</u>	<u>572,607</u>	<u>-</u>	<u>141,077</u>	<u>(47,299)</u>
Cash and investments - ending	<u>\$ 1,288,909</u>	<u>\$ 972,011</u>	<u>\$ 15</u>	<u>\$ 1,962,691</u>	<u>\$ 2,495,731</u>

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

	CEL&P Gen Operating	CEL&P Meter Deposit	Stormwater O/M	SRFWW Crawfordsville DRS	Waste Water Utility Construction
Cash and investments - beginning	\$ 52,038	\$ 292,487	\$ 540,911	\$ 329,517	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	122,265	506,661	-	-
Penalties	-	-	397	-	-
Other receipts	7,863,443	1,185	10,492	164,766	1,300,480
Total receipts	7,863,443	123,450	517,550	164,766	1,300,480
Disbursements:					
Personal services	-	-	48,434	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	4,090	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	5,506	-	-
Utility operating expenses	-	-	270,898	-	-
Other disbursements	7,883,523	131,915	500	-	1,300,480
Total disbursements	7,883,523	131,915	329,428	-	1,300,480
Excess (deficiency) of receipts over disbursements	(20,080)	(8,465)	188,122	164,766	-
Cash and investments - ending	\$ 31,958	\$ 284,022	\$ 729,033	\$ 494,283	\$ -

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

	SRFWW Crawfordsville B&I	Wastewater Utility-Operating	Wastewater Util-Bond And Interest	Wastewater Utility-Debt Reserve	Totals
Cash and investments - beginning	\$ 651,626	\$ 3,138,272	\$ 1,800	\$ -	\$ 27,023,573
Receipts:					
Taxes	-	-	-	-	14,623,520
Licenses and permits	-	-	-	-	184,282
Intergovernmental receipts	-	-	-	-	4,609,355
Charges for services	-	-	-	-	2,894,541
Fines and forfeits	-	-	-	-	25,762
Utility fees	-	3,297,698	-	-	40,805,202
Penalties	-	-	-	-	397
Other receipts	785,692	146,659	773,580	155,160	33,439,199
Total receipts	785,692	3,444,357	773,580	155,160	96,582,258
Disbursements:					
Personal services	-	679,963	-	-	22,433,743
Supplies	-	-	-	-	772,409
Other services and charges	-	37,673	-	-	5,153,638
Debt service - principal and interest	-	-	-	-	1,200,015
Capital outlay	-	39,731	-	-	850,224
Utility operating expenses	-	1,255,369	-	-	1,526,267
Other disbursements	734,597	928,740	775,380	155,160	61,705,917
Total disbursements	734,597	2,941,476	775,380	155,160	93,642,213
Excess (deficiency) of receipts over disbursements	51,095	502,881	(1,800)	-	2,940,045
Cash and investments - ending	\$ 702,721	\$ 3,641,153	\$ -	\$ -	\$ 29,963,618

CITY OF CRAWFORDSVILLE
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2019

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ -	\$ -
Electric	4,266,612	420,282
Storm Water	-	30,225
Wastewater	-	181,977
	<u> </u>	<u> </u>
Totals	<u>\$ 4,266,612</u>	<u>\$ 632,484</u>

CITY OF CRAWFORDSVILLE
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crawfordsville Fire Station Two Building Corporation	Fire Station	\$ 317,000	1/1/2018	1/1/2036
GM Financial	Comm Para Med Chev	12,945	1/15/2019	1/15/2020
National Cooperative Leasing	Park and Recreation Playground Equipment	26,353	5/15/2019	5/15/2021
TCF Equipment Finance	Golf Cart Lease	<u>10,700</u>	10/20/2015	9/20/2020
Total governmental activities		<u>366,998</u>		
Total of annual lease payments		<u>\$ 366,998</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	2015 Redvelopment Bond	\$ 885,000	\$ 69,250
Revenue bonds	Commerce Park TIF Bond	2,067,000	285,957
Revenue bonds	Ivy Tech Lease	2,267,000	348,000
Notes and loans payable	Aviation Terminal Mortgage	244,743	19,742
Notes and loans payable	Fire Dept Pierce Aerial Truck PNC Credit	350,664	122,947
Notes and loans payable	Fire Department 2017 Ford F250 Ford Motor Credit	8,495	9,000
Notes and loans payable	Golf Course Eq John Deere	72,737	38,319
Notes and loans payable	Trash Service UDAG Loan	<u>41,420</u>	<u>41,420</u>
Total governmental activities		<u>5,937,059</u>	<u>934,635</u>
Wastewater:			
Notes and loans payable	Waste Water SRF Loan	<u>11,668,000</u>	<u>775,650</u>
Totals		<u>\$ 17,605,059</u>	<u>\$ 1,710,285</u>

CITY OF CRAWFORDSVILLE
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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

	Ending Balance
Wastewater:	
Land	\$ 106,819
Infrastructure	7,433,307
Buildings	14,218,250
Machinery, equipment, and vehicles	<u>1,540,005</u>
Total Wastewater	<u>23,298,381</u>
Electric:	
Land	409,838
Infrastructure	21,243,292
Buildings	302,646
Improvements other than buildings	4,006,676
Machinery, equipment, and vehicles	20,367,632
Construction in progress	<u>871,336</u>
Total Electric	<u>47,201,420</u>
Governmental activities:	
Land	5,207,112
Infrastructure	64,544,059
Buildings	14,891,347
Improvements other than buildings	9,456,530
Machinery, equipment, and vehicles	<u>8,831,124</u>
Total governmental activities	<u>102,930,172</u>
Storm Water:	
Machinery, equipment, and vehicles	<u>353,843</u>
Total capital assets	<u>\$ 173,783,816</u>

OTHER REPORTS

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