

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CRAWFORD COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
03/21/2022

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-7
Notes to Financial Statement	8-13
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-39
Schedule of Leases and Debt	40
Other Reports	41

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Christian Howell	01-01-20 to 12-31-22
County Treasurer	Kelli R. Slaughterback Janice Mitchell	01-01-20 to 12-31-20 01-01-21 to 12-31-22
Clerk of the Circuit Court	Lisa Holzbog	01-01-20 to 12-31-22
County Sheriff	Jeff Howell	01-01-20 to 12-31-22
County Recorder	Jessica Villegas	01-01-20 to 12-31-22
President of the Board of County Commissioners	Morton Dale Daniel Crecelius Morton Dale	01-01-20 to 12-31-20 01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Chad Riddle Mark Stevens	01-01-20 to 12-31-21 01-01-22 to 12-31-22



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, 2020, 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, 2020.

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, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 15, 2022, 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

March 15, 2022

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, 2020

Fund	Cash and Investments		Cash and Investments	
	01-01-20	Receipts	Disbursements	12-31-20
General	\$ 630,406	\$ 4,426,215	\$ 4,080,890	\$ 975,731
Accident Report	245	385	495	135
CEDIT County Share	958,043	366,567	392,343	932,267
City and Town Court Costs	14,760	1,601	-	16,361
Clerk's Records Perpetuation	71,652	5,302	10,400	66,554
Congressional School Interest	3,259	33	-	3,292
Congressional School Principal	11,247	-	-	11,247
Sales Disclosure - County Share	9,354	1,990	6,637	4,707
Crawford County Bridge 43	134,707	7,580	102,589	39,698
Drug Free Community	19,835	4,712	-	24,547
Emergency Ambulance	160,752	961,435	879,200	242,987
Emergency Planning/Right to Know	10,935	3,397	10	14,322
Enhanced Access	35,438	6,553	2,790	39,201
Firearms Training	6,326	7,650	5,541	8,435
Health	62,888	182,647	179,974	65,561
Identification Security Protection	28,566	1,848	-	30,414
Local Health Maintenance	124,922	33,189	28,652	129,459
Local Road and Street	379,931	182,174	128,104	434,001
Motor Vehicle Highway Restricted	585,857	973,480	197,507	1,361,830
Misdemeanant	13,747	7,118	8,841	12,024
Motor Vehicle Highway	352,826	956,460	1,133,321	175,965
Plat Book	2,620	4,715	104	7,231
Rainy Day	715,046	218,941	106,600	827,387
Recorder's Records Perpetuation	66,562	33,469	23,921	76,110
Riverboat Contingency	1,744	1,338	-	3,082
Sex and Violent Offender Administration	8,001	1,305	-	9,306
Supplemental Public Defender Services	38,286	1,848	31,166	8,968
Surplus Tax	13,980	3,667	6,935	10,712
Surveyor's Corner Perpetuation	42,067	9,185	250	51,002
Commissioners Certificate Sale	4,881	-	-	4,881
Tax Sale Surplus	402,712	1,310	75,808	328,214
GAL/CASA	26,203	21,511	23,557	24,157
Election and Registration	91,730	18,491	68,055	42,166
Auditors Ineligible Deductions	1,587	-	-	1,587
County Elected Officials Training	2,172	1,848	1,961	2,059
Park and Recreation	13,483	-	825	12,658
Statewide 911	234,398	194,959	153,652	275,705
Reassessment	48,241	87,826	111,170	24,897
Alternative Dispute Resolution	7,258	1,192	1,650	6,800
County User Fee	99,734	14,070	22,055	91,749
EMS Equipment	49,299	28,221	10,236	67,284
Sheriff Sale Administration	12,581	200	500	12,281
K-9	4	-	-	4
TIF Redevelopment	418,502	226,040	99,358	545,184
Capital Projects	-	176,380	69,000	107,380
Settlement	-	8,951,343	8,951,343	-
CVET Agency	-	14,628	14,628	-
Financial Institution Tax	-	75,851	75,851	-
State Fines and Forfeitures	37	81	91	27
Pretrial	53,784	11,393	8,901	56,276
Overweight Vehicle Fines	-	50	25	25
Special Death Benefit	20	445	445	20
Sales Disclosure - State Share	140	1,990	1,910	220
Coroners Training & Continuing Education	90	932	954	68
Mortgage Recording Fees - State Share	70	988	978	80
Sex and Violent Offender Admin - State	10	135	135	10
Child Restraint Violation Fines	25	-	-	25
Inheritance Tax	25,862	-	-	25,862
Education Plate Fees Agency	75	94	-	169
Orange County Riverboat Wagering	202,283	447,903	608,254	41,932
Innkeepers Tax Collections	28,010	92,604	43,302	77,312

CRAWFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-20			12-31-20
93.563 Title IV-D Incentive	41,822	3,366	9,175	36,013
93.563 Prosecutor IV-D Incentive-Post Oct '99	22,339	5,293	11,746	15,886
93.563 Clerk IV-D Incentive-Post Oct '99	7,887	3,366	137	11,116
Tax Sale Redemption	2,436	25,285	27,721	-
Revolving Loan Fund	53,795	26,564	2,556	77,803
Adult Probation User Fees	25,978	41,092	61,900	5,170
Probation Administrative Fees	50,595	5,662	30,649	25,608
Juvenile Administrative Fees	1,754	200	-	1,954
Jury Pay	1,868	569	210	2,227
Deferred Infraction	40,789	14,608	27,511	27,886
Law Enforcement & Continuing Education	32	-	-	32
Harrison County Riverboat	74,474	1,407,778	1,411,043	71,209
Riverboat Wagering Tax (County)	84,288	33,683	64,250	53,721
Switzerland Riverboat	54,492	56,234	110,726	-
Crawford County Bridge 42	10,652	52,789	39,055	24,386
Civil Infractions	373	2,919	3,172	120
Riverboat Wagering Tax (State)	-	42,442	42,442	-
LIT Certified Shares	-	1,385,684	1,385,684	-
LIT Economic Development	-	463,040	463,040	-
Crawford County Kid's Safety	130	-	-	130
CC Emergency Man St Homeland Sec	(10,558)	21,116	-	10,558
Community Crossing Grant	59,971	220,388	239,563	40,796
Problem Solving Court Grant	59,706	72,400	30,980	101,126
Crawford County COVID Fund	-	342,541	337,981	4,560
Crawford County Revolving Loan RBEG	72,997	14,771	-	87,768
Clerk's Trust Fund	306,760	521,102	444,514	383,348
Clerk's ISETS Fund	210	37,926	36,367	1,769
Treasurer County	289,434	345,519	289,434	345,519
Sheriff's Inmate Trust Fund	24,310	394,981	392,827	26,464
Sheriff's Commissary Fund	121,637	275,669	211,034	186,272
Cumulative Capital Development	132,162	89,900	102,342	119,720
Tourism	22,990	47,878	50,687	20,181
Community Services	967	75	-	1,042
Tobacco Education LHD Trust	64,707	20,155	11,874	72,988
Surveyors Plat Map	708	131	-	839
Criminal Justice Click It Or Ticket	70	-	-	70
Juvenile Probation	15,729	525	-	16,254
Crawford Emergency Management	7,700	-	-	7,700
Auditors Transfer Fee	6,192	4,740	9,853	1,079
Child Abuse Prevention	300	-	-	300
Crawford County Tower Fund	2,953	36,237	24,897	14,293
Drug Forfeiture	8,303	-	270	8,033
Grants & Special Projects	14,656	-	-	14,656
Highway Escrow	47,284	14,135	8,385	53,034
Highway Riverboat Road Plan	956,279	886,419	1,042,722	799,976
Crawford County Fuel Fund	33	-	-	33
Bridge 129	-	2,948	-	2,948
Crawford County Sheriff Transportation Esc	99,992	215,025	46,734	268,283
Crawford County Bridge Fund	333,934	72,415	304,885	101,464
Payroll Clearing Fund	99,900	2,925,707	2,966,920	58,687
Crawford County Emergency Radio	23,025	-	-	23,025
Prosecutor VOCA 16.575	2,196	-	-	2,196
Joint Drug Prosecutor 16.738	23	-	-	23
Probation Drug Testing	2,825	2,902	3,003	2,724
Home Monitoring	14,077	15,283	21,535	7,825
Totals	<u>\$ 9,482,369</u>	<u>\$ 28,926,751</u>	<u>\$ 27,938,738</u>	<u>\$ 10,470,382</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. Subsequent Events

The County has been awarded \$2,054,458 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County in June 2021, in the amount of \$1,027,229, with the remaining balance to be received during 2022.

(This page intentionally left blank.)

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, 2020

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 630,406	\$ 245	\$ 958,043	\$ 14,760	\$ 71,652
Receipts:					
Taxes	2,596,258	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,069,821	-	-	-	-
Charges for services	328,172	-	-	-	1
Fines and forfeits	35,243	-	-	1,601	3,674
Other receipts	396,721	385	366,567	-	1,627
Total receipts	4,426,215	385	366,567	1,601	5,302
Disbursements:					
Personal services	3,222,898	-	156,576	-	6,494
Supplies	68,544	403	-	-	239
Other services and charges	691,078	-	235,767	-	3,239
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,736	92	-	-	-
Other disbursements	95,634	-	-	-	428
Total disbursements	4,080,890	495	392,343	-	10,400
Excess (deficiency) of receipts over disbursements	345,325	(110)	(25,776)	1,601	(5,098)
Cash and investments - ending	\$ 975,731	\$ 135	\$ 932,267	\$ 16,361	\$ 66,554

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Crawford County Bridge 43	Drug Free Community
Cash and investments - beginning	\$ 3,259	\$ 11,247	\$ 9,354	\$ 134,707	\$ 19,835
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,580	-
Charges for services	-	-	1,990	-	-
Fines and forfeits	-	-	-	-	4,712
Other receipts	33	-	-	-	-
Total receipts	33	-	1,990	7,580	4,712
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	584	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	6,053	102,589	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	6,637	102,589	-
Excess (deficiency) of receipts over disbursements	33	-	(4,647)	(95,009)	4,712
Cash and investments - ending	\$ 3,292	\$ 11,247	\$ 4,707	\$ 39,698	\$ 24,547

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Emergency Ambulance	Emergency Planning/ Right to Know	Enhanced Access	Firearms Training	Health
Cash and investments - beginning	\$ 160,752	\$ 10,935	\$ 35,438	\$ 6,326	\$ 62,888
Receipts:					
Taxes	438,933	-	-	-	172,795
Licenses and permits	-	-	-	7,650	-
Intergovernmental receipts	3,725	-	-	-	1,466
Charges for services	411,495	3,397	6,553	-	8,386
Fines and forfeits	-	-	-	-	-
Other receipts	107,282	-	-	-	-
Total receipts	961,435	3,397	6,553	7,650	182,647
Disbursements:					
Personal services	663,229	-	-	-	179,406
Supplies	41,188	-	-	4,826	-
Other services and charges	174,783	10	-	715	568
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	2,790	-	-
Total disbursements	879,200	10	2,790	5,541	179,974
Excess (deficiency) of receipts over disbursements	82,235	3,387	3,763	2,109	2,673
Cash and investments - ending	\$ 242,987	\$ 14,322	\$ 39,201	\$ 8,435	\$ 65,561

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Identification Security Protection	Local Health Maintenance	Local Road and Street	Motor Vehicle Highway Restricted	Misdemeanant
Cash and investments - beginning	\$ 28,566	\$ 124,922	\$ 379,931	\$ 585,857	\$ 13,747
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	182,174	973,480	-
Charges for services	1,848	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	33,189	-	-	7,118
Total receipts	1,848	33,189	182,174	973,480	7,118
Disbursements:					
Personal services	-	-	-	21,446	-
Supplies	-	17,517	128,104	-	-
Other services and charges	-	4,417	-	6,943	8,841
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	169,118	-
Other disbursements	-	6,718	-	-	-
Total disbursements	-	28,652	128,104	197,507	8,841
Excess (deficiency) of receipts over disbursements	1,848	4,537	54,070	775,973	(1,723)
Cash and investments - ending	\$ 30,414	\$ 129,459	\$ 434,001	\$ 1,361,830	\$ 12,024

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat Contingency
Cash and investments - beginning	\$ 352,826	\$ 2,620	\$ 715,046	\$ 66,562	\$ 1,744
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	955,578	-	-	-	-
Charges for services	-	4,715	-	31,014	-
Fines and forfeits	-	-	-	-	-
Other receipts	882	-	218,941	2,455	1,338
Total receipts	956,460	4,715	218,941	33,469	1,338
Disbursements:					
Personal services	993,842	-	-	9,830	-
Supplies	-	-	-	-	-
Other services and charges	139,479	104	6,600	11,284	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	100,000	2,807	-
Total disbursements	1,133,321	104	106,600	23,921	-
Excess (deficiency) of receipts over disbursements	(176,861)	4,611	112,341	9,548	1,338
Cash and investments - ending	\$ 175,965	\$ 7,231	\$ 827,387	\$ 76,110	\$ 3,082

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Commissioners Certificate Sale
Cash and investments - beginning	\$ 8,001	\$ 38,286	\$ 13,980	\$ 42,067	\$ 4,881
Receipts:					
Taxes	-	-	3,667	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,305	-	-	9,185	-
Fines and forfeits	-	1,848	-	-	-
Other receipts	-	-	-	-	-
Total receipts	1,305	1,848	3,667	9,185	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	31,166	6,935	250	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	31,166	6,935	250	-
Excess (deficiency) of receipts over disbursements	1,305	(29,318)	(3,268)	8,935	-
Cash and investments - ending	\$ 9,306	\$ 8,968	\$ 10,712	\$ 51,002	\$ 4,881

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Tax Sale Surplus	GAL/CASA	Election and Registration	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 402,712	\$ 26,203	\$ 91,730	\$ 1,587	\$ 2,172
Receipts:					
Taxes	1,310	-	18,335	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	156	-	-
Charges for services	-	-	-	-	1,848
Fines and forfeits	-	21,011	-	-	-
Other receipts	-	500	-	-	-
Total receipts	<u>1,310</u>	<u>21,511</u>	<u>18,491</u>	<u>-</u>	<u>1,848</u>
Disbursements:					
Personal services	-	-	20,920	-	-
Supplies	-	-	5,455	-	-
Other services and charges	74,119	700	41,680	-	1,961
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,689	22,857	-	-	-
Total disbursements	<u>75,808</u>	<u>23,557</u>	<u>68,055</u>	<u>-</u>	<u>1,961</u>
Excess (deficiency) of receipts over disbursements	<u>(74,498)</u>	<u>(2,046)</u>	<u>(49,564)</u>	<u>-</u>	<u>(113)</u>
Cash and investments - ending	<u>\$ 328,214</u>	<u>\$ 24,157</u>	<u>\$ 42,166</u>	<u>\$ 1,587</u>	<u>\$ 2,059</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Park and Recreation	Statewide 911	Reassessment	Alternative Dispute Resolution	County User Fee
Cash and investments - beginning	\$ 13,483	\$ 234,398	\$ 48,241	\$ 7,258	\$ 99,734
Receipts:					
Taxes	-	-	85,010	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	721	-	-
Charges for services	-	194,959	-	-	-
Fines and forfeits	-	-	-	1,012	14,070
Other receipts	-	-	2,095	180	-
Total receipts	-	194,959	87,826	1,192	14,070
Disbursements:					
Personal services	-	102,951	15,509	-	-
Supplies	-	236	450	-	-
Other services and charges	825	36,038	95,211	1,650	22,055
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	13,612	-	-	-
Other disbursements	-	815	-	-	-
Total disbursements	825	153,652	111,170	1,650	22,055
Excess (deficiency) of receipts over disbursements	(825)	41,307	(23,344)	(458)	(7,985)
Cash and investments - ending	\$ 12,658	\$ 275,705	\$ 24,897	\$ 6,800	\$ 91,749

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	EMS Equipment	Sheriff Sale Administration	K-9	TIF Redevelopment	Capital Projects
Cash and investments - beginning	\$ 49,299	\$ 12,581	\$ 4	\$ 418,502	\$ -
Receipts:					
Taxes	-	-	-	226,040	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	28,221	-	-	-	-
Charges for services	-	200	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	176,380
Total receipts	28,221	200	-	226,040	176,380
Disbursements:					
Personal services	-	-	-	-	-
Supplies	7,478	-	-	-	-
Other services and charges	-	500	-	11,910	-
Debt service - principal and interest	-	-	-	87,448	-
Capital outlay	2,758	-	-	-	69,000
Other disbursements	-	-	-	-	-
Total disbursements	10,236	500	-	99,358	69,000
Excess (deficiency) of receipts over disbursements	17,985	(300)	-	126,682	107,380
Cash and investments - ending	\$ 67,284	\$ 12,281	\$ 4	\$ 545,184	\$ 107,380

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Settlement	CVET Agency	Financial Institution Tax	State Fines and Forfeitures	Pretrial
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 37	\$ 53,784
Receipts:					
Taxes	8,951,343	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	14,628	75,851	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	81	11,393
Other receipts	-	-	-	-	-
Total receipts	8,951,343	14,628	75,851	81	11,393
Disbursements:					
Personal services	-	-	-	-	5,392
Supplies	-	-	-	-	282
Other services and charges	-	-	-	91	1,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	632
Other disbursements	8,951,343	14,628	75,851	-	1,595
Total disbursements	8,951,343	14,628	75,851	91	8,901
Excess (deficiency) of receipts over disbursements	-	-	-	(10)	2,492
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 27	\$ 56,276

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Continuing Education	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ -	\$ 20	\$ 140	\$ 90	\$ 70
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	1,990	932	988
Fines and forfeits	-	-	-	-	-
Other receipts	50	445	-	-	-
Total receipts	50	445	1,990	932	988
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	25	445	1,910	954	978
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	25	445	1,910	954	978
Excess (deficiency) of receipts over disbursements	25	-	80	(22)	10
Cash and investments - ending	<u>\$ 25</u>	<u>\$ 20</u>	<u>\$ 220</u>	<u>\$ 68</u>	<u>\$ 80</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	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	\$ 25,862	\$ 75	\$ 202,283
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	344,303
Charges for services	-	-	-	94	-
Fines and forfeits	-	-	-	-	-
Other receipts	135	-	-	-	103,600
Total receipts	135	-	-	94	447,903
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	38,855
Other services and charges	135	-	-	-	559,701
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	9,698
Total disbursements	135	-	-	-	608,254
Excess (deficiency) of receipts over disbursements	-	-	-	94	(160,351)
Cash and investments - ending	\$ 10	\$ 25	\$ 25,862	\$ 169	\$ 41,932

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	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	\$ 28,010	\$ 41,822	\$ 22,339	\$ 7,887	\$ 2,436
Receipts:					
Taxes	92,604	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	3,366	5,293	3,366	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	25,285
Total receipts	92,604	3,366	5,293	3,366	25,285
Disbursements:					
Personal services	-	-	6,073	-	-
Supplies	-	2,025	33	137	-
Other services and charges	43,302	7,150	5,640	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	27,721
Total disbursements	43,302	9,175	11,746	137	27,721
Excess (deficiency) of receipts over disbursements	49,302	(5,809)	(6,453)	3,229	(2,436)
Cash and investments - ending	\$ 77,312	\$ 36,013	\$ 15,886	\$ 11,116	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Revolving Loan Fund	Adult Probation User Fees	Probation Administrative Fees	Juvenile Administrative Fees	Jury Pay
Cash and investments - beginning	\$ 53,795	\$ 25,978	\$ 50,595	\$ 1,754	\$ 1,868
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	39,954	5,662	200	-
Fines and forfeits	-	-	-	-	569
Other receipts	26,564	1,138	-	-	-
Total receipts	26,564	41,092	5,662	200	569
Disbursements:					
Personal services	-	54,442	24,220	-	210
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	5,000	5,000	-	-
Other disbursements	2,556	2,458	1,429	-	-
Total disbursements	2,556	61,900	30,649	-	210
Excess (deficiency) of receipts over disbursements	24,008	(20,808)	(24,987)	200	359
Cash and investments - ending	\$ 77,803	\$ 5,170	\$ 25,608	\$ 1,954	\$ 2,227

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Deferred Infraction	Law Enforcement & Continuing Education	Harrison County Riverboat	Riverboat Wagering Tax (County)	Switzerland Riverboat
Cash and investments - beginning	\$ 40,789	\$ 32	\$ 74,474	\$ 84,288	\$ 54,492
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,407,778	33,683	56,234
Charges for services	-	-	-	-	-
Fines and forfeits	14,608	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	14,608	-	1,407,778	33,683	56,234
Disbursements:					
Personal services	22,266	-	-	-	-
Supplies	1,050	-	-	-	-
Other services and charges	2,250	-	-	64,250	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	265	-	-	-	23,525
Other disbursements	1,680	-	1,411,043	-	87,201
Total disbursements	27,511	-	1,411,043	64,250	110,726
Excess (deficiency) of receipts over disbursements	(12,903)	-	(3,265)	(30,567)	(54,492)
Cash and investments - ending	\$ 27,886	\$ 32	\$ 71,209	\$ 53,721	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Crawford County Bridge 42	Civil Infractions	Riverboat Wagering Tax (State)	LIT Certified Shares	LIT Economic Development
Cash and investments - beginning	\$ 10,652	\$ 373	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	1,385,684	463,040
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	52,789	-	42,442	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	2,919	-	-	-
Other receipts	-	-	-	-	-
Total receipts	52,789	2,919	42,442	1,385,684	463,040
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	39,055	-	-	-	-
Other disbursements	-	3,172	42,442	1,385,684	463,040
Total disbursements	39,055	3,172	42,442	1,385,684	463,040
Excess (deficiency) of receipts over disbursements	13,734	(253)	-	-	-
Cash and investments - ending	\$ 24,386	\$ 120	\$ -	\$ -	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Crawford County Kid's Safety	CC Emergency Man St Homeland Sec	Community Crossing Grant	Problem Solving Court Grant	Crawford County COVID Fund
Cash and investments - beginning	\$ 130	\$ (10,558)	\$ 59,971	\$ 59,706	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	21,116	220,388	72,400	342,541
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	21,116	220,388	72,400	342,541
Disbursements:					
Personal services	-	-	-	30,222	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	758	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	239,563	-	3,198
Other disbursements	-	-	-	-	334,783
Total disbursements	-	-	239,563	30,980	337,981
Excess (deficiency) of receipts over disbursements	-	21,116	(19,175)	41,420	4,560
Cash and investments - ending	\$ 130	\$ 10,558	\$ 40,796	\$ 101,126	\$ 4,560

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Crawford County Revolving Loan RBEG	Clerk's Trust Fund	Clerk's ISETS Fund	Treasurer County	Sheriff's Inmate Trust Fund
Cash and investments - beginning	\$ 72,997	\$ 306,760	\$ 210	\$ 289,434	\$ 24,310
Receipts:					
Taxes	-	-	-	153,969	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	191,550	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	521,102	37,926	-	-
Other receipts	14,771	-	-	-	394,981
Total receipts	14,771	521,102	37,926	345,519	394,981
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	444,514	36,367	289,434	392,827
Total disbursements	-	444,514	36,367	289,434	392,827
Excess (deficiency) of receipts over disbursements	14,771	76,588	1,559	56,085	2,154
Cash and investments - ending	\$ 87,768	\$ 383,348	\$ 1,769	\$ 345,519	\$ 26,464

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff's Commissary Fund	Cumulative Capital Development	Tourism	Community Services	Tobacco Education LHD Trust
Cash and investments - beginning	\$ 121,637	\$ 132,162	\$ 22,990	\$ 967	\$ 64,707
Receipts:					
Taxes	-	54,450	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	471	-	-	-
Charges for services	-	-	-	-	13,437
Fines and forfeits	-	-	-	75	-
Other receipts	275,669	34,979	47,878	-	6,718
Total receipts	275,669	89,900	47,878	75	20,155
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	11,874
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	102,342	-	-	-
Other disbursements	211,034	-	50,687	-	-
Total disbursements	211,034	102,342	50,687	-	11,874
Excess (deficiency) of receipts over disbursements	64,635	(12,442)	(2,809)	75	8,281
Cash and investments - ending	\$ 186,272	\$ 119,720	\$ 20,181	\$ 1,042	\$ 72,988

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Surveyors Plat Map	Criminal Justice Click It Or Ticket	Juvenile Probation	Crawford Emergency Management	Auditors Transfer Fee
Cash and investments - beginning	\$ 708	\$ 70	\$ 15,729	\$ 7,700	\$ 6,192
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	131	-	-	-	4,740
Fines and forfeits	-	-	525	-	-
Other receipts	-	-	-	-	-
Total receipts	131	-	525	-	4,740
Disbursements:					
Personal services	-	-	-	-	9,397
Supplies	-	-	-	-	456
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	9,853
Excess (deficiency) of receipts over disbursements	131	-	525	-	(5,113)
Cash and investments - ending	\$ 839	\$ 70	\$ 16,254	\$ 7,700	\$ 1,079

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Child Abuse Prevention	Crawford County Tower Fund	Drug Forfeiture	Grants & Special Projects	Highway Escrow
Cash and investments - beginning	\$ 300	\$ 2,953	\$ 8,303	\$ 14,656	\$ 47,284
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	14,135
Charges for services	-	36,237	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	36,237	-	-	14,135
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	1,130
Other services and charges	-	24,897	270	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	7,255
Other disbursements	-	-	-	-	-
Total disbursements	-	24,897	270	-	8,385
Excess (deficiency) of receipts over disbursements	-	11,340	(270)	-	5,750
Cash and investments - ending	\$ 300	\$ 14,293	\$ 8,033	\$ 14,656	\$ 53,034

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Highway Riverboat Road Plan	Crawford County Fuel Fund	Bridge 129	Crawford County Sheriff Transportation Esc
Cash and investments - beginning	\$ 956,279	\$ 33	\$ -	\$ 99,992
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	884,261	-	-	-
Charges for services	-	-	-	215,025
Fines and forfeits	-	-	-	-
Other receipts	2,158	-	2,948	-
Total receipts	886,419	-	2,948	215,025
Disbursements:				
Personal services	-	-	-	-
Supplies	336,638	-	-	-
Other services and charges	168,098	-	-	27,889
Debt service - principal and interest	-	-	-	-
Capital outlay	537,986	-	-	15,500
Other disbursements	-	-	-	3,345
Total disbursements	1,042,722	-	-	46,734
Excess (deficiency) of receipts over disbursements	(156,303)	-	2,948	168,291
Cash and investments - ending	\$ 799,976	\$ 33	\$ 2,948	\$ 268,283

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Crawford County Bridge Fund	Payroll Clearing Fund	Crawford County Emergency Radio	Prosecutor VOCA 16.575
Cash and investments - beginning	\$ 333,934	\$ 99,900	\$ 23,025	\$ 2,196
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	72,415	2,925,707	-	-
Total receipts	<u>72,415</u>	<u>2,925,707</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	304,885	-	-	-
Other disbursements	-	2,966,920	-	-
Total disbursements	<u>304,885</u>	<u>2,966,920</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(232,470)</u>	<u>(41,213)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 101,464</u>	<u>\$ 58,687</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, 2020

	Joint Drug Prosecutor 16,738	Probation Drug Testing	Home Monitoring	Totals
Cash and investments - beginning	\$ 23	\$ 2,825	\$ 14,077	\$ 9,482,369
Receipts:				
Taxes	-	-	-	14,643,438
Licenses and permits	-	-	-	7,650
Intergovernmental receipts	-	-	-	6,997,492
Charges for services	-	-	-	1,336,483
Fines and forfeits	-	2,902	15,283	690,554
Other receipts	-	-	-	5,251,134
Total receipts	-	2,902	15,283	28,926,751
Disbursements:				
Personal services	-	-	3,661	5,548,984
Supplies	-	-	-	667,504
Other services and charges	-	3,003	5,020	2,526,594
Debt service - principal and interest	-	-	-	87,448
Capital outlay	-	-	12,854	1,663,018
Other disbursements	-	-	-	17,445,190
Total disbursements	-	3,003	21,535	27,938,738
Excess (deficiency) of receipts over disbursements	-	(101)	(6,252)	988,013
Cash and investments - ending	\$ 23	\$ 2,724	\$ 7,825	\$ 10,470,382

CRAWFORD COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	TIF Bonds of 1997	\$ 165,000	\$ 87,375
Totals		<u>\$ 165,000</u>	<u>\$ 87,375</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/>.