

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CRAWFORD COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
08/11/2022

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SCHEDULE OF OFFICIALS

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

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Crawford County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.


Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Schedule of Payables and Receivables, and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 19, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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

July 19, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

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.

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
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
General	\$ 975,731	\$ 4,508,794	\$ 4,472,986	\$ 1,011,539
Accident Report	135	3,097	-	3,232
CEDIT County Share	932,267	462,373	1,010,240	384,400
City and Town Court Costs	16,361	1,724	-	18,085
Clerk's Records Perpetuation	66,554	4,447	14,808	56,193
Congressional School Interest	3,292	25	-	3,317
Congressional School Principal	11,247	-	-	11,247
Sales Disclosure - County Share	4,707	3,560	1,129	7,138
Cumulative Bridge	39,698	69,834	27,364	82,168
Drug Free Community	24,547	5,873	-	30,420
Emergency Medical Services	242,987	948,842	930,902	260,927
Emergency Planning/Right to Know	14,322	3,270	13	17,579
Enhanced Access	39,201	9,749	15,805	33,145
Firearms Training	8,435	5,875	4,138	10,172
Health	65,561	211,687	162,294	114,954
Identification Security Protection	30,414	2,444	-	32,858
Local Health Maintenance	129,459	33,515	30,986	131,988
Local Road and Street	434,001	198,313	328,538	303,776
Crawford County Bridge 42	24,386	14,030	21,917	16,499
Motor Vehicle Highway Restricted	1,361,830	1,057,441	918,015	1,501,256
Misdemeanant	12,024	7,118	15,390	3,752
Motor Vehicle Highway	175,965	1,062,052	909,081	328,936
Plat Book	7,231	5,670	395	12,506
Rainy Day	827,387	272,913	121,000	979,300
Recorder's Records Perpetuation	76,110	69,474	37,144	108,440
Riverboat	3,082	14,958	-	18,040
Sex and Violent Offender Administration	9,306	2,250	-	11,556
Supplemental Public Defender Services	8,968	5,183	11,741	2,410
Surplus Tax	10,712	22,415	10,300	22,827
Surveyor's Corner Perpetuation	51,002	12,220	2,201	61,021
Commissioners Certificate Sale	4,881	-	-	4,881
Tax Sale Redemption	-	67,062	61,784	5,278
Tax Sale Surplus	328,214	1,422,223	1,381,328	369,109
GAL/CASA	24,157	30,538	18,604	36,091
Election and Registration	42,166	30,049	18,449	53,766
Auditors Ineligible Deductions	1,587	-	-	1,587
County Elected Officials Training	2,059	2,498	2,240	2,317
Park and Recreation	12,658	-	825	11,833
Statewide 911	275,705	180,755	116,065	340,395
Reassessment	24,897	133,889	124,473	34,313
Deferred Infraction	27,886	7,263	10,015	25,134
Probation Admin Fees	25,608	16,309	41,917	-
Juvenile Admin Fees	1,954	-	1,201	753
Alternative Dispute Resolution	6,800	830	200	7,430
County User Fee	91,749	11,849	12,470	91,128
Cumulative Capital Development	119,720	137,795	84,849	172,666
EMS Equipment	67,284	35,834	23,035	80,083
Sheriff Sale Administration	12,281	1,410	700	12,991
K-9	4	-	-	4
Court Interpreters	545,184	267,902	114,825	698,261
Capital Projects	107,380	336,662	95,617	348,425
Settlement	-	9,656,473	9,656,473	-
CVET Agency	-	14,969	14,969	-
Financial Institution Tax	-	93,703	93,703	-
State Fines and Forfeitures	27	73	68	32
Infraction Judgements	56,276	8,021	5,183	59,114
Overweight Vehicle Fines	25	25	50	-
Special Death Benefit	20	250	250	20
Sales Disclosure - State Share	220	3,565	3,580	205
Coroners Training & Continuing Education	68	1,107	1,132	43
Mortgage Recording Fees - State Share	80	1,335	1,315	100
Sex and Violent Offender Admin - State	10	250	200	60

CRAWFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Child Restraint Violation Fines	25	50	50	25
Inheritance Tax	25,862	-	-	25,862
Education Plate Fees Agency	169	94	-	263
Riverboat Revenue Sharing	41,932	397,812	398,286	41,458
Innkeepers Tax Collections	77,312	102,457	140,921	38,848
LIT Certified Shares	-	1,497,518	1,497,518	-
LIT Economic Development	-	499,173	499,173	-
93.563 Title IV-D Incentive	36,013	3,326	4,825	34,514
93.563 Prosecutor IV-D Incentive-Post Oct '99	15,886	5,002	11,332	9,556
93.563 Clerk IV-D Incentive-Post Oct '99	11,116	3,327	3,248	11,195
Adult Probation User Fees	5,170	50,667	42,780	13,057
Jury Pay	2,227	662	990	1,899
Law Enforcement & Continuing Education	32	-	-	32
Harrison County Riverboat	71,209	1,720,523	1,666,311	125,421
Riverboat Wagering Tax (County)	53,721	50,549	-	104,270
Civil Infractions	120	3,275	3,290	105
Riverboat Wagering Tax (State)	-	63,694	63,694	-
Crawford County Kids Safety	130	-	-	130
CC Emer Man St Homeland Sec	10,558	-	-	10,558
Community Crossing Grant	40,796	132,750	132,750	40,796
Problem Solving Court Grant	101,126	60,000	52,756	108,370
Crawford County-COVID Fund	4,560	-	2,280	2,280
American Rescue Plan	-	1,027,229	-	1,027,229
Patoka Water Grant	-	250,109	250,109	-
Sheriff's Inmate Trust	26,464	461,765	448,665	39,564
Commissary #7374	186,272	75,153	261,425	-
Clerk's Trust	383,348	714,403	510,865	586,886
Clerk's ISETS	1,769	47,488	48,293	964
Crawford County RLF	77,803	23,958	12,775	88,986
Crawford County RBEG	87,768	46,405	8,009	126,164
Crawford County Tourism	20,181	22,282	42,463	-
Commissary #2669	-	361,664	186,104	175,560
Crawford County Treasurer	345,519	331,995	345,519	331,995
Community Services	1,042	-	-	1,042
Tobacco Education LHD Trust	72,988	13,437	11,473	74,952
Surveyors Plat Map	839	74	-	913
Criminal Justice Click It Or Ticket	70	-	-	70
Juvenile Probation	16,254	50	-	16,304
Crawford Emergency Management	7,700	-	-	7,700
Auditors Transfer Fee	1,079	5,670	190	6,559
Child Abuse Prevention	300	-	-	300
Crawford County Tower Fund	14,293	36,237	7,388	43,142
Drug Forfeiture	8,033	-	-	8,033
Grants & Special Projects	14,656	-	-	14,656
Highway Escrow	53,034	18,018	5,637	65,415
Highway Riverboat Road Plan	799,976	985,927	628,355	1,157,548
Crawford County Fuel Fund	33	-	33	-
Bridge 129	2,948	-	-	2,948
Crawford County Sheriff Transportation Esc	268,283	203,971	193,896	278,358
Crawford County Bridge Fund	101,464	157,315	210,317	48,462
Payroll Clearing Fund	58,687	2,787,121	2,851,465	(5,657)
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	2,724	3,061	5,576	209
Home Monitoring	7,825	44,214	45,682	6,357
Totals	<u>\$ 10,470,382</u>	<u>\$ 33,690,210</u>	<u>\$ 31,526,350</u>	<u>\$ 12,634,242</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, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains a fund with a deficit in cash, Payroll Clearing Fund. This is a result of disbursements exceeding receipts during fiscal year 2021.

Note 8. Subsequent Events

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

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REQUIRED SUPPLEMENTARY INFORMATION

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 975,731	\$ 135	\$ 932,267	\$ 16,361	\$ 66,554
Receipts:					
Taxes	3,824,655	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	139,245	-	-	-	-
Charges for services	305,168	-	-	-	-
Fines and forfeits	21,102	-	-	1,724	4,447
Other receipts	218,624	3,097	462,373	-	-
Total receipts	<u>4,508,794</u>	<u>3,097</u>	<u>462,373</u>	<u>1,724</u>	<u>4,447</u>
Disbursements:					
Personal services	3,107,966	-	436,387	-	13,925
Supplies	59,624	-	-	-	883
Other services and charges	955,892	-	235,200	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	140,754	-	311,285	-	-
Other disbursements	208,750	-	27,368	-	-
Total disbursements	<u>4,472,986</u>	<u>-</u>	<u>1,010,240</u>	<u>-</u>	<u>14,808</u>
Excess (deficiency) of receipts over disbursements	<u>35,808</u>	<u>3,097</u>	<u>(547,867)</u>	<u>1,724</u>	<u>(10,361)</u>
Cash and investments - ending	<u>\$ 1,011,539</u>	<u>\$ 3,232</u>	<u>\$ 384,400</u>	<u>\$ 18,085</u>	<u>\$ 56,193</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Drug Free Community
Cash and investments - beginning	\$ 3,292	\$ 11,247	\$ 4,707	\$ 39,698	\$ 24,547
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	69,834	-
Charges for services	-	-	3,560	-	-
Fines and forfeits	-	-	-	-	5,873
Other receipts	25	-	-	-	-
Total receipts	25	-	3,560	69,834	5,873
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	672	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	457	27,364	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	1,129	27,364	-
Excess (deficiency) of receipts over disbursements	25	-	2,431	42,470	5,873
Cash and investments - ending	\$ 3,317	\$ 11,247	\$ 7,138	\$ 82,168	\$ 30,420

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Emergency Medical Services	Emergency Planning/Right to Know	Enhanced Access	Firearms Training	Health
Cash and investments - beginning	\$ 242,987	\$ 14,322	\$ 39,201	\$ 8,435	\$ 65,561
Receipts:					
Taxes	443,836	-	-	-	201,071
Licenses and permits	-	-	-	5,875	-
Intergovernmental receipts	3,755	-	-	-	1,701
Charges for services	473,883	3,270	9,749	-	8,915
Fines and forfeits	-	-	-	-	-
Other receipts	27,368	-	-	-	-
Total receipts	948,842	3,270	9,749	5,875	211,687
Disbursements:					
Personal services	525,023	-	-	-	161,828
Supplies	64,951	-	-	4,138	-
Other services and charges	150,856	13	-	-	258
Debt service - principal and interest	-	-	-	-	-
Capital outlay	123,598	-	-	-	-
Other disbursements	66,474	-	15,805	-	208
Total disbursements	930,902	13	15,805	4,138	162,294
Excess (deficiency) of receipts over disbursements	17,940	3,257	(6,056)	1,737	49,393
Cash and investments - ending	\$ 260,927	\$ 17,579	\$ 33,145	\$ 10,172	\$ 114,954

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Identification Security Protection	Local Health Maintenance	Local Road and Street	Crawford County Bridge 42	Motor Vehicle Highway Restricted
Cash and investments - beginning	\$ 30,414	\$ 129,459	\$ 434,001	\$ 24,386	\$ 1,361,830
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	198,313	14,030	1,057,441
Charges for services	2,444	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	33,515	-	-	-
Total receipts	2,444	33,515	198,313	14,030	1,057,441
Disbursements:					
Personal services	-	-	-	-	97,733
Supplies	-	25,580	19,594	-	-
Other services and charges	-	5,406	-	-	22,679
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	308,944	21,917	797,603
Other disbursements	-	-	-	-	-
Total disbursements	-	30,986	328,538	21,917	918,015
Excess (deficiency) of receipts over disbursements	2,444	2,529	(130,225)	(7,887)	139,426
Cash and investments - ending	\$ 32,858	\$ 131,988	\$ 303,776	\$ 16,499	\$ 1,501,256

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 12,024	\$ 175,965	\$ 7,231	\$ 827,387	\$ 76,110
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,057,150	-	-	-
Charges for services	-	-	5,665	-	40,014
Fines and forfeits	-	-	-	-	-
Other receipts	7,118	4,902	5	272,913	29,460
Total receipts	7,118	1,062,052	5,670	272,913	69,474
Disbursements:					
Personal services	-	629,872	-	-	31,940
Supplies	-	306	-	-	-
Other services and charges	15,390	278,903	395	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	5,204
Other disbursements	-	-	-	121,000	-
Total disbursements	15,390	909,081	395	121,000	37,144
Excess (deficiency) of receipts over disbursements	(8,272)	152,971	5,275	151,913	32,330
Cash and investments - ending	\$ 3,752	\$ 328,936	\$ 12,506	\$ 979,300	\$ 108,440

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 3,082	\$ 9,306	\$ 8,968	\$ 10,712	\$ 51,002
Receipts:					
Taxes	-	-	-	22,415	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	2,250	-	-	12,220
Fines and forfeits	-	-	5,183	-	-
Other receipts	14,958	-	-	-	-
Total receipts	14,958	2,250	5,183	22,415	12,220
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	11,741	10,300	2,201
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	11,741	10,300	2,201
Excess (deficiency) of receipts over disbursements	14,958	2,250	(6,558)	12,115	10,019
Cash and investments - ending	\$ 18,040	\$ 11,556	\$ 2,410	\$ 22,827	\$ 61,021

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Commissioners Certificate Sale	Tax Sale Redemption	Tax Sale Surplus	GAL/CASA	Election and Registration
Cash and investments - beginning	\$ 4,881	\$ -	\$ 328,214	\$ 24,157	\$ 42,166
Receipts:					
Taxes	-	-	1,422,223	-	29,569
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	17,865	250
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	12,673	-
Other receipts	-	67,062	-	-	230
Total receipts	-	67,062	1,422,223	30,538	30,049
Disbursements:					
Personal services	-	-	-	-	3,500
Supplies	-	-	-	-	1,022
Other services and charges	-	-	1,381,328	-	13,927
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	61,784	-	18,604	-
Total disbursements	-	61,784	1,381,328	18,604	18,449
Excess (deficiency) of receipts over disbursements	-	5,278	40,895	11,934	11,600
Cash and investments - ending	\$ 4,881	\$ 5,278	\$ 369,109	\$ 36,091	\$ 53,766

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Auditors Ineligible Deductions	County Elected Officials Training	Park and Recreation	Statewide 911	Reassessment
Cash and investments - beginning	\$ 1,587	\$ 2,059	\$ 12,658	\$ 275,705	\$ 24,897
Receipts:					
Taxes	-	-	-	-	132,766
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,123
Charges for services	-	2,498	-	180,755	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	2,498	-	180,755	133,889
Disbursements:					
Personal services	-	-	-	78,448	13,832
Supplies	-	-	-	546	136
Other services and charges	-	2,240	825	29,820	110,505
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	7,251	-
Other disbursements	-	-	-	-	-
Total disbursements	-	2,240	825	116,065	124,473
Excess (deficiency) of receipts over disbursements	-	258	(825)	64,690	9,416
Cash and investments - ending	\$ 1,587	\$ 2,317	\$ 11,833	\$ 340,395	\$ 34,313

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Deferred Infraction	Probation Admin Fees	Juvenile Admin Fees	Alternative Dispute Resolution	County User Fee
Cash and investments - beginning	\$ 27,886	\$ 25,608	\$ 1,954	\$ 6,800	\$ 91,749
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	7,263	4,878	-	830	11,849
Other receipts	-	11,431	-	-	-
Total receipts	7,263	16,309	-	830	11,849
Disbursements:					
Personal services	5,660	41,698	-	-	-
Supplies	960	219	-	-	-
Other services and charges	2,894	-	-	200	12,470
Debt service - principal and interest	-	-	-	-	-
Capital outlay	501	-	1,201	-	-
Other disbursements	-	-	-	-	-
Total disbursements	10,015	41,917	1,201	200	12,470
Excess (deficiency) of receipts over disbursements	(2,752)	(25,608)	(1,201)	630	(621)
Cash and investments - ending	\$ 25,134	\$ -	\$ 753	\$ 7,430	\$ 91,128

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Cumulative Capital Development	EMS Equipment	Sheriff Sale Administration	K-9	Court Interpreters
Cash and investments - beginning	\$ 119,720	\$ 67,284	\$ 12,281	\$ 4	\$ 545,184
Receipts:					
Taxes	57,956	-	-	-	267,902
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	490	35,834	-	-	-
Charges for services	-	-	1,410	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	79,349	-	-	-	-
Total receipts	137,795	35,834	1,410	-	267,902
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	84,849	-	700	-	26,950
Debt service - principal and interest	-	-	-	-	87,875
Capital outlay	-	23,035	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	84,849	23,035	700	-	114,825
Excess (deficiency) of receipts over disbursements	52,946	12,799	710	-	153,077
Cash and investments - ending	\$ 172,666	\$ 80,083	\$ 12,991	\$ 4	\$ 698,261

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Capital Projects	Settlement	CVET Agency	Financial Institution Tax	State Fines and Forfeitures
Cash and investments - beginning	\$ 107,380	\$ -	\$ -	\$ -	\$ 27
Receipts:					
Taxes	-	9,135,795	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	520,615	14,969	93,703	-
Charges for services	-	63	-	-	-
Fines and forfeits	-	-	-	-	73
Other receipts	336,662	-	-	-	-
Total receipts	336,662	9,656,473	14,969	93,703	73
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	95,617	-	-	-	68
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	9,656,473	14,969	93,703	-
Total disbursements	95,617	9,656,473	14,969	93,703	68
Excess (deficiency) of receipts over disbursements	241,045	-	-	-	5
Cash and investments - ending	\$ 348,425	\$ -	\$ -	\$ -	\$ 32

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Continuing Education
Cash and investments - beginning	\$ 56,276	\$ 25	\$ 20	\$ 220	\$ 68
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	3,565	1,107
Fines and forfeits	8,021	-	-	-	-
Other receipts	-	25	250	-	-
Total receipts	8,021	25	250	3,565	1,107
Disbursements:					
Personal services	1,563	-	-	-	-
Supplies	558	-	-	-	-
Other services and charges	3,062	50	250	3,575	1,132
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	5	-
Total disbursements	5,183	50	250	3,580	1,132
Excess (deficiency) of receipts over disbursements	2,838	(25)	-	(15)	(25)
Cash and investments - ending	\$ 59,114	\$ -	\$ 20	\$ 205	\$ 43

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ 80	\$ 10	\$ 25	\$ 25,862	\$ 169
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,335	-	-	-	94
Fines and forfeits	-	-	50	-	-
Other receipts	-	250	-	-	-
Total receipts	1,335	250	50	-	94
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,315	200	50	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,315	200	50	-	-
Excess (deficiency) of receipts over disbursements	20	50	-	-	94
Cash and investments - ending	\$ 100	\$ 60	\$ 25	\$ 25,862	\$ 263

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares	LIT Economic Development	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 41,932	\$ 77,312	\$ -	\$ -	\$ 36,013
Receipts:					
Taxes	-	102,457	1,497,518	499,173	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	276,812	-	-	-	-
Charges for services	-	-	-	-	3,326
Fines and forfeits	-	-	-	-	-
Other receipts	121,000	-	-	-	-
Total receipts	397,812	102,457	1,497,518	499,173	3,326
Disbursements:					
Personal services	-	-	-	-	-
Supplies	18,219	-	-	-	25
Other services and charges	328,929	140,921	-	-	4,800
Debt service - principal and interest	-	-	-	-	-
Capital outlay	47,000	-	-	499,173	-
Other disbursements	4,138	-	1,497,518	-	-
Total disbursements	398,286	140,921	1,497,518	499,173	4,825
Excess (deficiency) of receipts over disbursements	(474)	(38,464)	-	-	(1,499)
Cash and investments - ending	\$ 41,458	\$ 38,848	\$ -	\$ -	\$ 34,514

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Adult Probation User Fees	Jury Pay	Law Enforcement & Continuing Education
Cash and investments - beginning	\$ 15,886	\$ 11,116	\$ 5,170	\$ 2,227	\$ 32
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	5,002	3,327	-	-	-
Fines and forfeits	-	-	50,667	662	-
Other receipts	-	-	-	-	-
Total receipts	5,002	3,327	50,667	662	-
Disbursements:					
Personal services	5,332	-	42,442	990	-
Supplies	-	223	338	-	-
Other services and charges	6,000	3,025	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	11,332	3,248	42,780	990	-
Excess (deficiency) of receipts over disbursements	(6,330)	79	7,887	(328)	-
Cash and investments - ending	\$ 9,556	\$ 11,195	\$ 13,057	\$ 1,899	\$ 32

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Harrison County Riverboat	Riverboat Wagering Tax (County)	Civil Infractions	Riverboat Wagering Tax (State)	Crawford County Kids Safety
Cash and investments - beginning	\$ 71,209	\$ 53,721	\$ 120	\$ -	\$ 130
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,720,523	50,549	-	63,694	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	3,275	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,720,523</u>	<u>50,549</u>	<u>3,275</u>	<u>63,694</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,666,311	-	3,290	63,694	-
Total disbursements	<u>1,666,311</u>	<u>-</u>	<u>3,290</u>	<u>63,694</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>54,212</u>	<u>50,549</u>	<u>(15)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 125,421</u>	<u>\$ 104,270</u>	<u>\$ 105</u>	<u>\$ -</u>	<u>\$ 130</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CC Emer Man St Homeland Sec	Community Crossing Grant	Problem Solving Court Grant	Crawford County-COVID Fund	American Rescue Plan
Cash and investments - beginning	\$ 10,558	\$ 40,796	\$ 101,126	\$ 4,560	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	132,750	60,000	-	1,027,229
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	132,750	60,000	-	1,027,229
Disbursements:					
Personal services	-	-	44,813	-	-
Supplies	-	-	-	2,280	-
Other services and charges	-	-	7,943	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	132,750	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	132,750	52,756	2,280	-
Excess (deficiency) of receipts over disbursements	-	-	7,244	(2,280)	1,027,229
Cash and investments - ending	\$ 10,558	\$ 40,796	\$ 108,370	\$ 2,280	\$ 1,027,229

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Patoka Water Grant	Sheriff's Inmate Trust	Commissary #7374	Clerk's Trust	Clerk's ISETS
Cash and investments - beginning	\$ -	\$ 26,464	\$ 186,272	\$ 383,348	\$ 1,769
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	250,109	-	-	-	-
Charges for services	-	-	75,153	-	-
Fines and forfeits	-	461,765	-	714,403	-
Other receipts	-	-	-	-	47,488
Total receipts	250,109	461,765	75,153	714,403	47,488
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	250,109	-	-	-	-
Other disbursements	-	448,665	261,425	510,865	48,293
Total disbursements	250,109	448,665	261,425	510,865	48,293
Excess (deficiency) of receipts over disbursements	-	13,100	(186,272)	203,538	(805)
Cash and investments - ending	\$ -	\$ 39,564	\$ -	\$ 586,886	\$ 964

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Crawford County RLF	Crawford County RBEG	Crawford County Tourism	Commissary #2669	Crawford County Treasurer
Cash and investments - beginning	\$ 77,803	\$ 87,768	\$ 20,181	\$ -	\$ 345,519
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	361,664	-
Fines and forfeits	-	-	-	-	-
Other receipts	23,958	46,405	22,282	-	331,995
Total receipts	23,958	46,405	22,282	361,664	331,995
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	12,775	8,009	42,463	186,104	345,519
Total disbursements	12,775	8,009	42,463	186,104	345,519
Excess (deficiency) of receipts over disbursements	11,183	38,396	(20,181)	175,560	(13,524)
Cash and investments - ending	\$ 88,986	\$ 126,164	\$ -	\$ 175,560	\$ 331,995

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Community Services	Tobacco Education LHD Trust	Surveyors Plat Map	Criminal Justice Click It Or Ticket	Juvenile Probation
Cash and investments - beginning	\$ 1,042	\$ 72,988	\$ 839	\$ 70	\$ 16,254
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	13,437	74	-	-
Fines and forfeits	-	-	-	-	50
Other receipts	-	-	-	-	-
Total receipts	-	13,437	74	-	50
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	11,473	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	11,473	-	-	-
Excess (deficiency) of receipts over disbursements	-	1,964	74	-	50
Cash and investments - ending	\$ 1,042	\$ 74,952	\$ 913	\$ 70	\$ 16,304

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Crawford Emergency Management	Auditors Transfer Fee	Child Abuse Prevention	Crawford County Tower Fund	Drug Forfeiture
Cash and investments - beginning	\$ 7,700	\$ 1,079	\$ 300	\$ 14,293	\$ 8,033
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	5,670	-	36,237	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	5,670	-	36,237	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	190	-	-	-
Other services and charges	-	-	-	7,388	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	190	-	7,388	-
Excess (deficiency) of receipts over disbursements	-	5,480	-	28,849	-
Cash and investments - ending	\$ 7,700	\$ 6,559	\$ 300	\$ 43,142	\$ 8,033

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Grants & Special Projects	Highway Escrow	Highway Riverboat Road Plan	Crawford County Fuel Fund	Bridge 129
Cash and investments - beginning	\$ 14,656	\$ 53,034	\$ 799,976	\$ 33	\$ 2,948
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	18,018	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	985,927	-	-
Total receipts	-	18,018	985,927	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	1,364	376,819	-	-
Other services and charges	-	-	227,657	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	4,273	23,879	-	-
Other disbursements	-	-	-	33	-
Total disbursements	-	5,637	628,355	33	-
Excess (deficiency) of receipts over disbursements	-	12,381	357,572	(33)	-
Cash and investments - ending	\$ 14,656	\$ 65,415	\$ 1,157,548	\$ -	\$ 2,948

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Crawford County Sheriff Transportation Esc	Crawford County Bridge Fund	Payroll Clearing Fund	Crawford County Emergency Radio	Prosecutor VOCA 16.575
Cash and investments - beginning	\$ 268,283	\$ 101,464	\$ 58,687	\$ 23,025	\$ 2,196
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	203,971	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	157,315	2,787,121	-	-
Total receipts	203,971	157,315	2,787,121	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	6,954	-	-	-	-
Other services and charges	133,296	107,433	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	51,322	102,884	-	-	-
Other disbursements	2,324	-	2,851,465	-	-
Total disbursements	193,896	210,317	2,851,465	-	-
Excess (deficiency) of receipts over disbursements	10,075	(53,002)	(64,344)	-	-
Cash and investments - ending	\$ 278,358	\$ 48,462	\$ (5,657)	\$ 23,025	\$ 2,196

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Joint Drug Prosecutor 16,738	Probation Drug Testing	Home Monitoring	Totals
Cash and investments - beginning	\$ 23	\$ 2,724	\$ 7,825	\$ 10,470,382
Receipts:				
Taxes	-	-	-	17,637,336
Licenses and permits	-	-	-	5,875
Intergovernmental receipts	-	-	-	6,826,002
Charges for services	-	-	-	1,765,826
Fines and forfeits	-	3,061	44,214	1,362,063
Other receipts	-	-	-	6,093,108
Total receipts	<u>-</u>	<u>3,061</u>	<u>44,214</u>	<u>33,690,210</u>
Disbursements:				
Personal services	-	-	4,257	5,247,209
Supplies	-	-	-	597,074
Other services and charges	-	5,576	33,425	4,467,654
Debt service - principal and interest	-	-	-	87,875
Capital outlay	-	-	8,000	2,888,504
Other disbursements	-	-	-	18,238,034
Total disbursements	<u>-</u>	<u>5,576</u>	<u>45,682</u>	<u>31,526,350</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(2,515)</u>	<u>(1,468)</u>	<u>2,163,860</u>
Cash and investments - ending	<u>\$ 23</u>	<u>\$ 209</u>	<u>\$ 6,357</u>	<u>\$ 12,634,242</u>

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OTHER INFORMATION

CRAWFORD COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 323,786</u>	<u>\$ -</u>

CRAWFORD COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	TIF Bonds of 1997	\$ 85,000	\$ 87,508
Totals		\$ 85,000	\$ 87,508

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/>.