

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
CRAWFORD COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
09/11/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance With Government Auditing Standards	5-6
Financial Statement: Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	8-9
Notes to Financial Statement	10-14
Supplementary Information: Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	16-32
Schedule of Leases and Debt	33
Schedule of Capital Assets.....	34
Other Report	35
Supplemental Audit of Federal Awards: Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133	38-39
Schedule of Expenditures of Federal Awards	42
Notes to Schedule of Expenditures of Federal Awards.....	43
Schedule of Findings and Questioned Costs	44
Auditee Prepared Schedule: Summary Schedule of Prior Audit Findings	45
Exit Conference.....	46

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Ricki Hawkins	01-01-11 to 12-31-14
Treasurer	Kelli R. Slaughterback	01-01-11 to 12-31-12
Clerk	Edna M. Brown	01-01-11 to 12-31-14
Sheriff	Tim Wilkerson	01-01-11 to 12-31-14
Recorder	Charla Dawn Wright	01-01-11 to 12-31-14
President of the Board of County Commissioners	James E. Schultz	01-01-11 to 12-31-12
President of the County Council	Jerry Brewer	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CRAWFORD COUNTY, INDIANA

We have audited the accompanying financial statement of Crawford County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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.

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, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated September 4, 2012, 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying

INDEPENDENT AUDITOR'S REPORT
(Continued)

accounting and other reports used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

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

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

September 4, 2012



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF CRAWFORD COUNTY, INDIANA

We have audited the financial statement of Crawford County (County), for the year ended December 31, 2011, and have issued our report thereon dated September 4, 2012. 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.

Internal Control Over Financial Reporting

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

September 4, 2012

FINANCIAL STATEMENT

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, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County General	\$ 906,971	\$ 3,171,494	\$ 3,845,098	\$ 233,367
County Highway	336,702	1,161,675	1,216,024	282,353
Local Road and Streets	25,593	102,226	97,361	30,458
Accident Report	7,810	1,348	-	9,158
Firearms	16,189	4,410	9,538	11,061
Health	78,458	107,543	111,835	74,166
Emergency Ambulance	70,181	762,687	637,014	195,854
Law Enforcement and Continuing Education	249	-	-	249
Clerk's Perpetuation	80,705	3,630	-	84,335
Recorders Enhanced Access Fund	-	100	30	70
Deferred Infraction	67,196	51,109	50,388	67,917
911	42,585	75,099	115,932	1,752
Drug Free Community	32,470	9,481	18,289	23,662
Emergency Planning and Right To Know	8,604	2,932	422	11,114
Prosecutor IV-D	11,154	-	11,154	-
Juvenile Probation	9,991	3,012	2,004	10,999
Recorder Perpetuation	51,570	14,822	61,081	5,311
User Fees	64,596	27,801	24,418	67,979
Pre-Trial Diversion	12,463	2,506	1,455	13,514
Plat Book	382	-	-	382
Supplemental Public Defender	19,296	4,398	2,943	20,751
Clerk IV-D	10,151	-	10,151	-
Surveyor's Corner Perpetuation	23,574	2,594	581	25,587
Jury Pay	11,616	2,562	9,371	4,807
Rainy Day Fund	699,546	2,570	73,271	628,845
County Sales Disclosure	3,649	1,440	-	5,089
K-9	965	6,000	4,930	2,035
Sheriff Sale Program Fund	16,901	7,600	3,100	21,401
County Identity Security Protection	16,634	2,512	-	19,146
Wireless Emergency Telephone	65,016	53,657	36,942	81,731
93.563 Prosecutor IV-D Incentive	-	23,529	2,000	21,529
Alternative Dispute Resolution	4,088	1,060	-	5,148
Gal Casa Grant (Judge)	8,001	29,414	30,156	7,259
Reassessment	351,896	-	156,191	195,705
2017 Reassessment	-	173,399	-	173,399
93.563 Clerk IV-D Incentive	-	18,377	969	17,408
93.563 County IV-D Incentive	-	167,400	32,374	135,026
Elected Officials Training	-	346	-	346
Cumulative Capitol Development	150,758	63,899	118,676	95,981
Congressional School Principal	11,247	-	-	11,247
City and Town Court Costs	2,635	4,068	6,399	304
Coroners Perpetuation Fund	30	453	464	19
Congressional Interest	6,045	117	450	5,712
Tax Sale Redemption	20	32,584	32,604	-
Surplus Tax	49,203	15,437	32,113	32,527
State Sales Disclosure	140	1,435	1,445	130
Inheritance Tax	3,877	92,610	91,210	5,277
Special Death Benefit	90	1,270	1,270	90
Education Plate	131	225	206	150
Innkeepers Tax	3,466	75,789	74,488	4,767
Financial Institution Tax	-	42,409	42,409	-
Recorder State Mortgage	83	873	903	53
Commercial Vehicle Excise Tax	-	14,272	14,272	-
Riverboat Wagering Tax	-	67,230	67,230	-
Homestead Credit Rebate	15	-	-	15
Hea 1001 State Homestead Credit	(42)	42	-	-
C.A.G.I.T	-	950,327	950,327	-
C.E.D.I.T	-	317,476	317,476	-
Tax Disbursements	-	8,117,783	8,117,783	-
Air Evacuation	-	2,340	2,175	165
13C01-1008-SC-083GAR	-	899	899	-
8100-CDBG DR2-09-148	-	326,591	326,591	-
Crawford County Emergency Services	100	6,882	-	6,982
Riverboat Contingency	3,626	1,854	2,430	3,050
County Riverboat Wagering Tax	149,370	52,936	102,668	99,638
Election	168,980	82,777	45,254	206,503
H1N1 Preparedness Response	3,088	-	3,088	-
Community Services	10,235	1,850	338	11,747
Health Maintenance	10,101	39,562	49,564	99
Public Health Coordinator	6,179	-	-	6,179
Tobacco Settlement	19,769	-	6,200	13,569
Tobacco Education	44,125	14,771	5,184	53,712

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

CRAWFORD COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Criminal Justice (Prosecutor)	(2,507)	26,768	31,348	(7,087)
Capta Grant (Judge)	1,033	-	1,033	-
Harrison County Riverboat	113,344	1,660,081	1,773,425	-
Criminal Justice Hoosier Hills Pact	1,619	3,320	4,939	-
Surveyors Plat Map	1,448	703	462	1,689
Criminal Justice (Click-It-)	45	-	-	45
Home Land Security	51	-	-	51
Orange County Riverboat Admission	315,530	145,269	-	460,799
Orange County Riverboat Wagering	351,691	407,841	368,102	391,430
TIF (Redevelopment)	270,059	198,129	203,012	265,176
Probation Administrative Fees	21,987	6,627	1,780	26,834
Adult Probation User Fees	16,317	40,881	51,096	6,102
Juvenile Administrative Fees	425	410	-	835
County Economic Development	151,873	405,510	281,866	275,517
Non Reverting Prisoner Reimbursement	22,813	1,450	3,715	20,548
Crawford Emergency Management	7,670	30	-	7,700
Auditors Transfer Fees	11,931	4,459	-	16,390
Bio-Terrorism (State Grant)	651	-	651	-
Child Abuse Prevention	200	-	-	200
Civil Infractions	1,201	15,725	15,737	1,189
County Misdemeanor	24,547	7,338	1,000	30,885
Crawford County Tower Fund	11,064	13,200	6,050	18,214
Drug Forfeiture	328	-	-	328
Emergency Ambulance Escrow	167,135	35,469	23,366	179,238
Emergency Phone Messenger	1,050	-	-	1,050
Excess Levy	10,320	-	-	10,320
Fines and Forfeitures	120	243	339	24
Grants and Special Projects	8,343	17,100	3,733	21,710
Highway Escrow	31,464	17,734	15,695	33,503
Highway Riverboat Road Plan	577,102	1,178,009	850,952	904,159
Jail/Courthouse Complex	192	-	192	-
Tax Sale Surplus	24,672	15,364	34,867	5,169
Switzerland Riverboat	155,167	309,044	307,473	156,738
Nationwide Deferred Compensation	175	1,529	1,559	145
Perf (State Retirement)	56,957	221,717	227,429	51,245
Federal Withholding	-	244,680	244,680	-
State Withholding	-	95,251	95,251	-
Oasi (Social Security)	-	372,851	372,851	-
County Withholding	-	26,109	26,109	-
Health Insurance	3,624	1,193,603	1,080,956	116,271
Park and Recreation	23,432	-	1,794	21,638
Clerks Document Fees	26,996	1,840	28,836	-
Garnishment Clerk 13C01-0912-Cc-175	60	780	780	60
Life Investors Cancer	25	75	150	(50)
Boston Mutual Life Insurance	1,631	18,275	18,398	1,508
Aflac Insurance	761	15,187	14,643	1,305
Conseco Insurance	1,047	12,295	12,412	930
Colonial Insurance	142	1,707	1,707	142
Brokers National (Dental)	3,081	21,860	21,627	3,314
Garnishment Crawford County Treasurer	540	4,558	4,838	260
Garnishment Atlantic Credit	-	133	67	66
Garnishment Clerk 13C01-1001-Cc-008	45	585	585	45
Unemployment Tax	4,628	40,538	39,040	6,126
Identity Theft	110	1,412	1,425	97
Liberty National	216	2,001	2,069	148
Cert	140	-	-	140
Probation Drug Testing	1,540	1,661	2,131	1,070
Home Monitoring	14,248	36,035	35,870	14,413
Inmate Trust	9,157	57,550	57,288	9,419
Commissary Fund	26,937	52,314	57,383	21,868
Sheriffs Fund	2,329	335,907	336,837	1,399
Clerk Trust	306,584	1,196,260	1,238,309	264,535
County Recorder	4,612	40,788	41,084	4,316
Sheriffs Pension	632,836	69,839	39,613	663,062
Treasurer County	280,147	236,385	279,547	236,985
Revolving Loan EDA	79,154	31,101	75,439	34,816
Revolving Loan Rbeg	57,564	10,962	16,318	52,208
Totals	<u>\$ 7,536,076</u>	<u>\$ 25,183,986</u>	<u>\$ 25,336,996</u>	<u>\$ 7,383,066</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 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. Receipts are recorded when received and disbursements are recorded when paid.

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 which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 which include receipts derived 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 which include amounts received from various sources which can include, but are 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 include outflows 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 which includes, 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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 which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are 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, transfer money 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.

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money 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 money 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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. 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.

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, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. These risks may also be mitigated by the County by recording as a disbursement any replacement items purchased.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

CRAWFORD COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. 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. 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 Benefit Plan are established by state statute.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway 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 Annual Report of the County which is 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 supplementary 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, 2011

	County General	County Highway	Local Road and Streets	Accident Report	Firearms	Health	Emergency Ambulance	Law Enforcement and Continuing Education	Clerk's Perpetuation
Cash and investments - beginning	\$ 906,971	\$ 336,702	\$ 25,593	\$ 7,810	\$ 16,189	\$ 78,458	\$ 70,181	\$ 249	\$ 80,705
Receipts:									
Taxes	2,524,021	348,650	-	-	-	85,809	385,536	-	-
Intergovernmental	7,331	799,181	-	-	-	7,037	31,615	-	-
Charges for services	508,938	-	-	1,348	4,410	-	345,536	-	-
Fines and forfeits	51,650	-	-	-	-	-	-	-	3,630
Other receipts	79,554	13,844	102,226	-	-	14,697	-	-	-
Total receipts	<u>3,171,494</u>	<u>1,161,675</u>	<u>102,226</u>	<u>1,348</u>	<u>4,410</u>	<u>107,543</u>	<u>762,687</u>	<u>-</u>	<u>3,630</u>
Disbursements:									
Personal services	2,625,560	1,029,208	-	-	-	104,949	497,665	-	-
Supplies	153,832	104,277	97,361	-	9,538	5,656	56,687	-	-
Other services and charges	1,041,508	82,002	-	-	-	941	82,662	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	24,198	77	-	-	-	-	-	-	-
Other disbursements	-	460	-	-	-	289	-	-	-
Total disbursements	<u>3,845,098</u>	<u>1,216,024</u>	<u>97,361</u>	<u>-</u>	<u>9,538</u>	<u>111,835</u>	<u>637,014</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(673,604)</u>	<u>(54,349)</u>	<u>4,865</u>	<u>1,348</u>	<u>(5,128)</u>	<u>(4,292)</u>	<u>125,673</u>	<u>-</u>	<u>3,630</u>
Cash and investments - ending	<u>\$ 233,367</u>	<u>\$ 282,353</u>	<u>\$ 30,458</u>	<u>\$ 9,158</u>	<u>\$ 11,061</u>	<u>\$ 74,166</u>	<u>\$ 195,854</u>	<u>\$ 249</u>	<u>\$ 84,335</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Recorders Enhanced Access Fund	Deferred Infraction	911	Drug Free Community	Emergency Planning and Right To Know	Prosecutor IV-D	Juvenile Probation	Recorder Perpetuation	User Fees
Cash and investments - beginning	\$ -	\$ 67,196	\$ 42,585	\$ 32,470	\$ 8,604	\$ 11,154	\$ 9,991	\$ 51,570	\$ 64,596
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	100	-	75,099	-	-	-	-	14,822	-
Fines and forfeits	-	51,109	-	9,481	-	-	3,012	-	27,801
Other receipts	-	-	-	-	2,932	-	-	-	-
Total receipts	100	51,109	75,099	9,481	2,932	-	3,012	14,822	27,801
Disbursements:									
Personal services	-	-	81,544	-	-	-	-	-	-
Supplies	-	1,779	-	-	-	-	-	-	-
Other services and charges	-	9,376	34,013	18,289	422	-	-	20,510	24,418
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	33,786	375	-	-	-	-	40,571	-
Other disbursements	30	5,447	-	-	-	11,154	2,004	-	-
Total disbursements	30	50,388	115,932	18,289	422	11,154	2,004	61,081	24,418
Excess (deficiency) of receipts over disbursements	70	721	(40,833)	(8,808)	2,510	(11,154)	1,008	(46,259)	3,383
Cash and investments - ending	\$ 70	\$ 67,917	\$ 1,752	\$ 23,662	\$ 11,114	\$ -	\$ 10,999	\$ 5,311	\$ 67,979

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Pre-Trial Diversion	Plat Book	Supplemental Public Defender	Clerk IV-D	Surveyor's Corner Perpetuation	Jury Pay	Rainy Day Fund	County Sales Disclosure	K-9
Cash and investments - beginning	\$ 12,463	\$ 382	\$ 19,296	\$ 10,151	\$ 23,574	\$ 11,616	\$ 699,546	\$ 3,649	\$ 965
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	2,594	-	-	1,440	-
Fines and forfeits	2,506	-	4,398	-	-	2,562	-	-	-
Other receipts	-	-	-	-	-	-	2,570	-	6,000
Total receipts	2,506	-	4,398	-	2,594	2,562	2,570	1,440	6,000
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	198	-	-	-	-	-	-	-	-
Other services and charges	303	-	2,943	-	581	-	63,265	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	10,000	-	-
Other disbursements	954	-	-	10,151	-	9,371	6	-	4,930
Total disbursements	1,455	-	2,943	10,151	581	9,371	73,271	-	4,930
Excess (deficiency) of receipts over disbursements	1,051	-	1,455	(10,151)	2,013	(6,809)	(70,701)	1,440	1,070
Cash and investments - ending	\$ 13,514	\$ 382	\$ 20,751	\$ -	\$ 25,587	\$ 4,807	\$ 628,845	\$ 5,089	\$ 2,035

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff Sale Program Fund	County Identity Security Protection	Wireless Emergency Telephone	93.563 Prosecutor IV-D Incentive	Alternative Dispute Resolution	Gal Casa Grant (Judge)	Reassessment	2017 Reassessment	93.563 Clerk IV-D Incentive
Cash and investments - beginning	\$ 16,901	\$ 16,634	\$ 65,016	\$ -	\$ 4,088	\$ 8,001	\$ 351,896	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	160,257	-
Intergovernmental	-	-	-	-	-	-	-	13,142	-
Charges for services	7,600	2,512	53,657	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,060	-	-	-	-
Other receipts	-	-	-	23,529	-	29,414	-	-	18,377
Total receipts	7,600	2,512	53,657	23,529	1,060	29,414	-	173,399	18,377
Disbursements:									
Personal services	-	-	18,823	-	-	24,444	39,804	-	969
Supplies	-	-	-	-	-	750	547	-	-
Other services and charges	3,100	-	16,746	-	-	4,962	115,840	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	1,373	-	-	-	-	-	-
Other disbursements	-	-	-	2,000	-	-	-	-	-
Total disbursements	3,100	-	36,942	2,000	-	30,156	156,191	-	969
Excess (deficiency) of receipts over disbursements	4,500	2,512	16,715	21,529	1,060	(742)	(156,191)	173,399	17,408
Cash and investments - ending	\$ 21,401	\$ 19,146	\$ 81,731	\$ 21,529	\$ 5,148	\$ 7,259	\$ 195,705	\$ 173,399	\$ 17,408

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	93,563 County IV-D Incentive	Elected Officials Training	Cumulative Capitol Development	Congressional School Principal	City and Town Court Costs	Coroners Perpetuation Fund	Congressional Interest	Tax Sale Redemption
Cash and investments - beginning	\$ -	\$ -	\$ 150,758	\$ 11,247	\$ 2,635	\$ 30	\$ 6,045	\$ 20
Receipts:								
Taxes	-	-	51,727	-	-	-	-	-
Intergovernmental	-	-	4,242	-	-	-	-	-
Charges for services	-	-	-	-	-	453	-	32,584
Fines and forfeits	-	-	-	-	4,068	-	-	-
Other receipts	167,400	346	7,930	-	-	-	117	-
Total receipts	<u>167,400</u>	<u>346</u>	<u>63,899</u>	<u>-</u>	<u>4,068</u>	<u>453</u>	<u>117</u>	<u>32,584</u>
Disbursements:								
Personal services	30,859	-	-	-	-	-	-	-
Supplies	547	-	-	-	-	-	-	-
Other services and charges	968	-	118,676	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	6,399	464	450	32,604
Total disbursements	<u>32,374</u>	<u>-</u>	<u>118,676</u>	<u>-</u>	<u>6,399</u>	<u>464</u>	<u>450</u>	<u>32,604</u>
Excess (deficiency) of receipts over disbursements	<u>135,026</u>	<u>346</u>	<u>(54,777)</u>	<u>-</u>	<u>(2,331)</u>	<u>(11)</u>	<u>(333)</u>	<u>(20)</u>
Cash and investments - ending	<u>\$ 135,026</u>	<u>\$ 346</u>	<u>\$ 95,981</u>	<u>\$ 11,247</u>	<u>\$ 304</u>	<u>\$ 19</u>	<u>\$ 5,712</u>	<u>\$ -</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Surplus Tax	State Sales Disclosure	Inheritance Tax	Special Death Benefit	Education Plate	Innkeepers Tax	Financial Institution Tax	Recorder State Mortgage
Cash and investments - beginning	\$ 49,203	\$ 140	\$ 3,877	\$ 90	\$ 131	\$ 3,466	\$ -	\$ 83
Receipts:								
Taxes	15,437	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	42,409	-
Charges for services	-	1,435	92,610	-	-	75,789	-	873
Fines and forfeits	-	-	-	1,270	-	-	-	-
Other receipts	-	-	-	-	225	-	-	-
Total receipts	<u>15,437</u>	<u>1,435</u>	<u>92,610</u>	<u>1,270</u>	<u>225</u>	<u>75,789</u>	<u>42,409</u>	<u>873</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	903
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	<u>32,113</u>	<u>1,445</u>	<u>91,210</u>	<u>1,270</u>	<u>206</u>	<u>74,488</u>	<u>42,409</u>	<u>-</u>
Total disbursements	<u>32,113</u>	<u>1,445</u>	<u>91,210</u>	<u>1,270</u>	<u>206</u>	<u>74,488</u>	<u>42,409</u>	<u>903</u>
Excess (deficiency) of receipts over disbursements	<u>(16,676)</u>	<u>(10)</u>	<u>1,400</u>	<u>-</u>	<u>19</u>	<u>1,301</u>	<u>-</u>	<u>(30)</u>
Cash and investments - ending	<u>\$ 32,527</u>	<u>\$ 130</u>	<u>\$ 5,277</u>	<u>\$ 90</u>	<u>\$ 150</u>	<u>\$ 4,767</u>	<u>\$ -</u>	<u>\$ 53</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Commercial Vehicle Excise Tax	Riverboat Wagering Tax	Homestead Credit Rebate	Hea 1001 State Homestead Credit	C.A.G.I.T	C.E.D.I.T	Tax Disbursements	Air Evacuation
Cash and investments - beginning	\$ -	\$ -	\$ 15	\$ (42)	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	950,327	317,476	-	-
Intergovernmental	14,272	67,230	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	42	-	-	8,117,783	2,340
Total receipts	14,272	67,230	-	42	950,327	317,476	8,117,783	2,340
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	14,272	67,230	-	-	950,327	317,476	8,117,783	2,175
Total disbursements	14,272	67,230	-	-	950,327	317,476	8,117,783	2,175
Excess (deficiency) of receipts over disbursements	-	-	-	42	-	-	-	165
Cash and investments - ending	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 165

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	13C01-1008-SC-083GAR	8100-CDBG DR2-09-148	Crawford County Emergency Services	Riverboat Contingency	County Riverboat Wagering Tax	Election	H1N1 Preparedness Response	Community Services
Cash and investments - beginning	\$ -	\$ -	\$ 100	\$ 3,626	\$ 149,370	\$ 168,980	\$ 3,088	\$ 10,235
Receipts:								
Taxes	-	-	-	-	-	72,515	-	-
Intergovernmental	-	-	-	-	52,936	5,946	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	1,850
Other receipts	899	326,591	6,882	1,854	-	4,316	-	-
Total receipts	899	326,591	6,882	1,854	52,936	82,777	-	1,850
Disbursements:								
Personal services	-	-	-	-	-	33,750	-	-
Supplies	-	-	-	-	-	167	3,000	-
Other services and charges	-	-	-	-	-	11,337	88	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	338
Other disbursements	899	326,591	-	2,430	102,668	-	-	-
Total disbursements	899	326,591	-	2,430	102,668	45,254	3,088	338
Excess (deficiency) of receipts over disbursements	-	-	6,882	(576)	(49,732)	37,523	(3,088)	1,512
Cash and investments - ending	\$ -	\$ -	\$ 6,982	\$ 3,050	\$ 99,638	\$ 206,503	\$ -	\$ 11,747

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Health Maintenance	Public Health Coordinator	Tobacco Settlement	Tobacco Education	Criminal Justice (Prosecutor)	Capta Grant (Judge)	Harrison County Riverboat	Criminal Justice Hoosier Hills Pact
Cash and investments - beginning	\$ 10,101	\$ 6,179	\$ 19,769	\$ 44,125	\$ (2,507)	\$ 1,033	\$ 113,344	\$ 1,619
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	1,660,081	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	39,562	-	-	14,771	26,768	-	-	3,320
Total receipts	39,562	-	-	14,771	26,768	-	1,660,081	3,320
Disbursements:								
Personal services	44,986	-	-	-	-	-	-	-
Supplies	1,866	-	-	-	-	-	-	-
Other services and charges	2,284	-	-	-	31,348	1,033	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	428	-	6,200	5,184	-	-	1,773,425	4,939
Total disbursements	49,564	-	6,200	5,184	31,348	1,033	1,773,425	4,939
Excess (deficiency) of receipts over disbursements	(10,002)	-	(6,200)	9,587	(4,580)	(1,033)	(113,344)	(1,619)
Cash and investments - ending	\$ 99	\$ 6,179	\$ 13,569	\$ 53,712	\$ (7,087)	\$ -	\$ -	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Surveyors Plat Map	Criminal Justice (Click-It-)	Home Land Security	Orange County Riverboat Admission	Orange County Riverboat Wagering	TIF (Redevelopment)	Probation Administrative Fees	Adult Probation User Fees
Cash and investments - beginning	\$ 1,448	\$ 45	\$ 51	\$ 315,530	\$ 351,691	\$ 270,059	\$ 21,987	\$ 16,317
Receipts:								
Taxes	-	-	-	-	-	198,129	-	-
Intergovernmental	-	-	-	145,269	407,841	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	6,627	40,881
Other receipts	703	-	-	-	-	-	-	-
Total receipts	703	-	-	145,269	407,841	198,129	6,627	40,881
Disbursements:								
Personal services	-	-	-	-	-	-	-	44,103
Supplies	-	-	-	-	-	-	-	-
Other services and charges	462	-	-	-	-	3,434	-	3,773
Debt service - principal and interest	-	-	-	-	-	125,634	-	-
Capital outlay	-	-	-	-	228,635	-	-	-
Other disbursements	-	-	-	-	139,467	73,944	1,780	3,220
Total disbursements	462	-	-	-	368,102	203,012	1,780	51,096
Excess (deficiency) of receipts over disbursements	241	-	-	145,269	39,739	(4,883)	4,847	(10,215)
Cash and investments - ending	\$ 1,689	\$ 45	\$ 51	\$ 460,799	\$ 391,430	\$ 265,176	\$ 26,834	\$ 6,102

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Juvenile Administrative Fees	County Economic Development	Non Reverting Prisioner Reimbursement	Crawford Emergency Management	Auditors Transfer Fees	Bio-Terrorism (State Grant)	Child Abuse Prevention	Civil Infractions
Cash and investments - beginning	\$ 425	\$ 151,873	\$ 22,813	\$ 7,670	\$ 11,931	\$ 651	\$ 200	\$ 1,201
Receipts:								
Taxes	-	405,510	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	4,459	-	-	-
Fines and forfeits	410	-	-	-	-	-	-	15,725
Other receipts	-	-	1,450	30	-	-	-	-
Total receipts	410	405,510	1,450	30	4,459	-	-	15,725
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	7,500	-	-	-	651	-	-
Other services and charges	-	117,890	3,715	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	156,476	-	-	-	-	-	15,737
Total disbursements	-	281,866	3,715	-	-	651	-	15,737
Excess (deficiency) of receipts over disbursements	410	123,644	(2,265)	30	4,459	(651)	-	(12)
Cash and investments - ending	\$ 835	\$ 275,517	\$ 20,548	\$ 7,700	\$ 16,390	\$ -	\$ 200	\$ 1,189

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Misdemeanant	Crawford County Tower Fund	Drug Forfeiture	Emergency Ambulance Escrow	Emergency Phone Messenger	Excess Levy	Fines and Forfeitures	Grants and Special Projects
Cash and investments - beginning	\$ 24,547	\$ 11,064	\$ 328	\$ 167,135	\$ 1,050	\$ 10,320	\$ 120	\$ 8,343
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	35,469	-	-	-	-
Charges for services	-	13,200	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	243	-
Other receipts	7,338	-	-	-	-	-	-	17,100
Total receipts	<u>7,338</u>	<u>13,200</u>	<u>-</u>	<u>35,469</u>	<u>-</u>	<u>-</u>	<u>243</u>	<u>17,100</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	1,000	-	-	-	-	-	-	-
Other services and charges	-	6,050	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	23,366	-	-	-	-
Other disbursements	-	-	-	-	-	-	339	3,733
Total disbursements	<u>1,000</u>	<u>6,050</u>	<u>-</u>	<u>23,366</u>	<u>-</u>	<u>-</u>	<u>339</u>	<u>3,733</u>
Excess (deficiency) of receipts over disbursements	<u>6,338</u>	<u>7,150</u>	<u>-</u>	<u>12,103</u>	<u>-</u>	<u>-</u>	<u>(96)</u>	<u>13,367</u>
Cash and investments - ending	<u>\$ 30,885</u>	<u>\$ 18,214</u>	<u>\$ 328</u>	<u>\$ 179,238</u>	<u>\$ 1,050</u>	<u>\$ 10,320</u>	<u>\$ 24</u>	<u>\$ 21,710</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Highway Escrow	Highway Riverboat Road Plan	Jail/Courthouse Complex	Tax Sale Surplus	Switzerland Riverboat	Nationwide Deferred Compensation	Perf (State Retirement)	Federal Withholding
Cash and investments - beginning	\$ 31,464	\$ 577,102	\$ 192	\$ 24,672	\$ 155,167	\$ 175	\$ 56,957	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	17,734	1,178,009	-	-	309,044	-	-	-
Charges for services	-	-	-	15,364	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,529	221,717	244,680
Total receipts	17,734	1,178,009	-	15,364	309,044	1,529	221,717	244,680
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	279,152	-	-	-	-	-	-
Other services and charges	-	569,122	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	307,473	-	-	-
Capital outlay	15,695	2,678	-	-	-	-	-	-
Other disbursements	-	-	192	34,867	-	1,559	227,429	244,680
Total disbursements	15,695	850,952	192	34,867	307,473	1,559	227,429	244,680
Excess (deficiency) of receipts over disbursements	2,039	327,057	(192)	(19,503)	1,571	(30)	(5,712)	-
Cash and investments - ending	\$ 33,503	\$ 904,159	\$ -	\$ 5,169	\$ 156,738	\$ 145	\$ 51,245	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	State Withholding	Oasi (Social Security)	County Withholding	Health Insurance	Park and Recreation	Clerks Document Fees	Garnishment Clerk 13C01-0912-Cc-175	Life Investors Cancer
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,624	\$ 23,432	\$ 26,996	\$ 60	\$ 25
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,840	-	-
Other receipts	95,251	372,851	26,109	1,193,603	-	-	780	75
Total receipts	<u>95,251</u>	<u>372,851</u>	<u>26,109</u>	<u>1,193,603</u>	<u>-</u>	<u>1,840</u>	<u>780</u>	<u>75</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,794	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	95,251	372,851	26,109	1,080,956	-	28,836	780	150
Total disbursements	<u>95,251</u>	<u>372,851</u>	<u>26,109</u>	<u>1,080,956</u>	<u>1,794</u>	<u>28,836</u>	<u>780</u>	<u>150</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>112,647</u>	<u>(1,794)</u>	<u>(26,996)</u>	<u>-</u>	<u>(75)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,271</u>	<u>\$ 21,638</u>	<u>\$ -</u>	<u>\$ 60</u>	<u>\$ (50)</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Boston Mutal Life Insurance	Aflac Insurance	Conseco Insurance	Colonial Insurance	Brokers National (Dental)	Garnishment Crawford County Treasurer	Garnishment Atlantic Credit	Garnishment Clerk 13C01-1001-Cc-008
Cash and investments - beginning	\$ 1,631	\$ 761	\$ 1,047	\$ 142	\$ 3,081	\$ 540	\$ -	\$ 45
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	18,275	15,187	12,295	1,707	21,860	4,558	133	585
Total receipts	18,275	15,187	12,295	1,707	21,860	4,558	133	585
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	18,398	14,643	12,412	1,707	21,627	4,838	67	585
Total disbursements	18,398	14,643	12,412	1,707	21,627	4,838	67	585
Excess (deficiency) of receipts over disbursements	(123)	544	(117)	-	233	(280)	66	-
Cash and investments - ending	\$ 1,508	\$ 1,305	\$ 930	\$ 142	\$ 3,314	\$ 260	\$ 66	\$ 45

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Unemployment Tax	Identity Theft	Liberty National	Cert	Probation Drug Testing	Home Monitoring	Inmate Trust	Commissary Fund
Cash and investments - beginning	\$ 4,628	\$ 110	\$ 216	\$ 140	\$ 1,540	\$ 14,248	\$ 9,157	\$ 26,937
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	57,550	52,314
Fines and forfeits	-	-	-	-	1,661	36,035	-	-
Other receipts	40,538	1,412	2,001	-	-	-	-	-
Total receipts	40,538	1,412	2,001	-	1,661	36,035	57,550	52,314
Disbursements:								
Personal services	-	-	-	-	-	15,156	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	2,131	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	39,040	1,425	2,069	-	-	20,714	57,288	57,383
Total disbursements	39,040	1,425	2,069	-	2,131	35,870	57,288	57,383
Excess (deficiency) of receipts over disbursements	1,498	(13)	(68)	-	(470)	165	262	(5,069)
Cash and investments - ending	\$ 6,126	\$ 97	\$ 148	\$ 140	\$ 1,070	\$ 14,413	\$ 9,419	\$ 21,868

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriffs Fund	Clerk Trust	County Recorder	Sheriffs Pension	Treasurer County	Revolving Loan EDA	Revolving Loan Rbeg	Totals
Cash and investments - beginning	\$ 2,329	\$ 306,584	\$ 4,612	\$ 632,836	\$ 280,147	\$ 79,154	\$ 57,564	\$ 7,536,076
Receipts:								
Taxes	-	-	-	-	-	-	-	5,515,394
Intergovernmental	-	-	-	-	-	-	-	4,798,788
Charges for services	335,907	-	40,788	-	236,385	-	-	1,977,767
Fines and forfeits	-	1,196,260	-	-	-	-	-	1,464,079
Other receipts	-	-	-	69,839	-	31,101	10,962	11,427,958
Total receipts	<u>335,907</u>	<u>1,196,260</u>	<u>40,788</u>	<u>69,839</u>	<u>236,385</u>	<u>31,101</u>	<u>10,962</u>	<u>25,183,986</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	4,591,820
Supplies	-	-	-	-	-	-	-	724,508
Other services and charges	-	-	-	-	-	-	-	2,396,889
Debt service - principal and interest	-	-	-	-	-	-	-	433,107
Capital outlay	-	-	-	-	-	-	-	381,092
Other disbursements	336,837	1,238,309	41,084	39,613	279,547	75,439	16,318	16,809,580
Total disbursements	<u>336,837</u>	<u>1,238,309</u>	<u>41,084</u>	<u>39,613</u>	<u>279,547</u>	<u>75,439</u>	<u>16,318</u>	<u>25,336,996</u>
Excess (deficiency) of receipts over disbursements	<u>(930)</u>	<u>(42,049)</u>	<u>(296)</u>	<u>30,226</u>	<u>(43,162)</u>	<u>(44,338)</u>	<u>(5,356)</u>	<u>(153,010)</u>
Cash and investments - ending	<u>\$ 1,399</u>	<u>\$ 264,535</u>	<u>\$ 4,316</u>	<u>\$ 663,062</u>	<u>\$ 236,985</u>	<u>\$ 34,816</u>	<u>\$ 52,208</u>	<u>\$ 7,383,066</u>

CRAWFORD COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2011

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	1997 TIF Bonds	\$ 695,000	\$ 84,393
General obligation bonds	2003 TIF Bonds	120,000	65,520
General obligation bonds	Jail/Courthouse	1,660,000	221,930
Notes and loans payable	Probation Department	<u>70,978</u>	<u>16,235</u>
Totals		<u>\$ 2,545,978</u>	<u>\$ 388,078</u>

CRAWFORD COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2011

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 131,970
Infrastructure	36,993,495
Buildings	7,364,758
Machinery, equipment and vehicles	<u>2,638,528</u>
Total capital assets	<u>\$ 47,128,751</u>

CRAWFORD COUNTY
OTHER REPORT

The annual report presented herein was prepared in addition to other official report prepared for the individual County office listed below:

Board of County Commissioners

(This page intentionally left blank.)

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF CRAWFORD COUNTY, INDIANA

Compliance

We have audited Crawford County's (County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on its major federal program for the year ended December 31, 2011. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2011.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

September 4, 2012

(This page intentionally left blank.)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

CRAWFORD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs CDBG - State Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Water Improvement Project	14.228	DR2-09-148	\$ 326,591
Total for federal grantor agency			<u>326,591</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program	16.738	03210DJBX025403	10,456
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	09-JRA-018	<u>50,498</u>
Total for cluster			<u>60,954</u>
Juvenile Accountability Block Grants 08-JB-FX-0044	16.523	08-JB-002	<u>3,320</u>
Total for federal grantor agency			<u>64,274</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	07-JB-033	<u>198,653</u>
Total for federal grantor agency			<u>198,653</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	385PA1997	<u>2,336</u>
Emergency Management Performance Grants	97.042	C44P-1-152A C44P-1-302A	3,444 <u>18,462</u>
Total for program			<u>21,906</u>
Total for federal grantor agency			<u>24,242</u>
Total federal awards expended			<u>\$ 613,760</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

CRAWFORD COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Crawford County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Note 2. Subrecipient

Of the federal expenditures presented in the schedule, the County provided federal awards to a subrecipient as follows for the year ended December 31, 2011:

Program Title	Federal CFDA Number	2011
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	<u>\$ 326,591</u>

CRAWFORD COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major program:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Program:

_____ Name of Federal Program or Cluster _____

CDBG – State Administered CDBG Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

CRAWFORD COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

CRAWFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 4, 2012, with Ricki Hawkins, Auditor; James E. Schultz, President of the Board of County Commissioners; and Jerry Brewer, President of the County Council.