

**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, 2013 to December 31, 2013



**FILED**  
11/17/2014

*Reissued on July 9, 2015,  
to correct the Schedule of  
Expenditures of Federal  
Awards and related reports*



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Independent Auditor's 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 <i>Government Auditing Standards</i> .....	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	10-11
Notes to Financial Statement .....	12-16
Supplementary Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	18-34
Schedule of Leases and Debt .....	35
Schedule of Capital Assets.....	36
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance.....	38-39
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards.....	42-43
Notes to Schedule of Expenditures of Federal Awards .....	44
Schedule of Findings and Questioned Costs .....	45-47
Auditee Prepared Document:	
Corrective Action Plans .....	50-51
Other Report .....	52

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Ricki Hawkins	01-01-11 to 12-31-14
County Treasurer	Kelli R. Slaughterback	01-01-13 to 12-31-16
Clerk of the Circuit Court	Edna M. Brown	01-01-11 to 12-31-14
County Sheriff	Tim Wilkerson	01-01-11 to 12-31-14
County Recorder	Charla Dawn Wright	01-01-11 to 12-31-14
President of the Board of County Commissioners	Randy Gilmore	01-01-13 to 12-31-14
President of the County Council	Jerry Brewer	01-01-13 to 12-31-14



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CRAWFORD COUNTY, INDIANA

### ***Report on the Financial Statement***

We have audited the accompanying financial statement of Crawford County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated August 28, 2014, except for Finding 2013-001, as to which the date is June 4, 2015, 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* in considering the County's internal control over financial reporting and compliance.

***Restatement of Schedule of Expenditures of Federal Awards***

As discussed in Note 4 to the Schedule of Expenditures of Federal Awards, the Schedule of Expenditures of Federal Awards has been restated to correct a misstatement. Our opinion on the Schedule of Expenditures of Federal Awards in relation to the financial statement is not modified with respect to this matter.

***Accompanying Information***


*Supplementary Information*

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 accounting and other records used to prepare the financial statement. The information has been subjected to

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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.

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.

  
Paul D. Joyce, CPA  
State Examiner

August 28, 2014, except for the Schedule of Expenditures of Federal Awards, as to which the date is June 4, 2015



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INDEPENDENT AUDITOR'S 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, 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, the financial statement of Crawford County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated August 28, 2014, except for the Schedule of Expenditures of Federal Awards, as to which the date is June 4, 2015, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

As discussed in Note 4 to the Schedule of Expenditures of Federal Awards, the Schedule of Expenditures of Federal Awards has been restated to correct a misstatement. Our opinion on the Schedule of Expenditures of Federal Awards in relation to the financial statement is not modified with respect to this matter. This report cites a material weakness identified by the auditor as a result of the County having failed to prevent or detect the misstatement in the original Schedule of Expenditures of Federal Awards.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2013-001 and 2013-002 to be material weaknesses.



INDEPENDENT AUDITOR'S 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2013-001 and 2013-002.

***Crawford County's Response to Findings***

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

August 28, 2014, except for Finding 2013-001, as to which the date is June 4, 2015

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

CRAWFORD COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Sheriff's Inmate Trust	\$ 9,676	\$ 91,406	\$ 88,195	\$ 12,887
Jail Commissary	55,258	84,458	83,299	56,417
Clerk's Trust	242,141	1,260,530	1,137,863	364,808
General	489,840	3,065,353	2,733,640	821,553
Accident Report	8,663	954	2,000	7,617
CEDIT County Share	355,415	273,887	148,300	481,002
City and Town Court Costs	347	3,945	4,047	245
Clerk's Records Perpetuation	86,316	6,643	30,336	62,623
Congressional School Interest	5,330	33	451	4,912
Congressional School Principal	11,247	-	-	11,247
Prisoner Reimbursement For Incarceration	17,122	66	15,000	2,188
Sales Disclosure - County Share	7,064	5,365	2,149	10,280
Cumulative Capital Development	122,596	159,682	127,405	154,873
Drug Free Community	16,319	10,922	12,373	14,868
Emergency Medical Services	155,582	641,247	701,170	95,659
Emergency Planning/Right To Know	11,276	-	317	10,959
Enhanced Access	3,096	5,210	1,809	6,497
Firearms Training	15,108	8,315	3,868	19,555
Health	22,191	200,952	209,134	14,009
Identification Security Protection	20,101	1,057	-	21,158
Levy Excess	6,480	-	-	6,480
Local Health Maintenance	25,534	33,139	11,063	47,610
Local Road and Street	27,652	103,083	98,166	32,569
Misdemeanant	38,223	7,337	-	45,560
Motor Vehicle Highway	300,585	1,310,714	1,194,731	416,568
Plat Book	382	-	-	382
Rainy Day	469,546	170,000	243,436	396,110
Reassessment - 2009	12,544	-	12,544	-
Reassessment - 2015	314,925	156,914	126,426	345,413
Recorder's Records Perpetuation	6,669	21,394	18,126	9,937
Sex and Violent Offender Administration	1,044	720	-	1,764
Supplemental Public Defender Services	18,782	6,630	946	24,466
Surplus Tax	33,245	18,300	27,142	24,403
Surveyor's Corner Perpetuation	26,886	3,280	3,835	26,331
Tax Sale Redemption	-	57,908	57,908	-
Tax Sale Surplus	3,054	98,483	6,827	94,710
GAL/CASA	5,711	42,326	45,030	3,007
Election and Registration	148,638	6,662	12,882	142,418
County Elected Officials Training	591	1,058	342	1,307
Park And Recreation	20,738	-	840	19,898
Statewide 911	45,393	181,054	136,804	89,643
Adult Probation Administrative	32,213	6,449	5,000	33,662
Juvenile Probation Administrative	1,135	230	917	448
Supplemental Adult Probation Services	26,988	46,309	54,376	18,921
Supplemental Juvenile Probation Services	9,265	2,000	1,129	10,136
Alternative Dispute Resolution	6,508	1,000	-	7,508
County User Fee	71,839	26,726	4,972	93,593
Sheriff Sale Administration	25,101	10,600	4,900	30,801
K-9	3,597	3,750	7,343	4
Tobacco Education / LHD Trust	63,487	8,695	7,931	64,251
TIF Capital Projects	235,215	233,748	263,677	205,286
Payroll Clearing	73,377	2,434,088	2,380,408	127,057
Settlement	35	8,469,992	8,470,027	-
CVET Agency	-	14,340	14,340	-
Financial Institution Tax	-	50,236	50,236	-
Homestead Credit Rebate	15	-	15	-
State Fines and Forfeitures	25	132	129	28
Infraction Judgements	1,343	15,851	16,410	784
Overweight Vehicle Fines	-	116	116	-
Special Death Benefit	-	1,000	920	80
Sales Disclosure - State Share	110	1,930	1,905	135

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, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Coroners Training & Con't Education	47	619	614	52
Mortgage Recording Fees - State Share	63	1,043	1,058	48
Sex and Violent Offender Admin - State	-	80	75	5
Child Restraint Violations Fines	50	50	100	-
Inheritance Tax	30,914	24,562	29,051	26,425
Education Plate Fees Agency	319	206	450	75
Riverboat Revenue Sharing	-	63,463	63,463	-
Innkeepers Tax Collections	3,986	67,838	68,685	3,139
CAGIT Distribution	-	1,034,354	1,034,354	-
CEDIT Distribution	-	345,113	345,113	-
93.563 Title IV-D Incentive	24,276	4,378	-	28,654
93.563 Prosecutor IV-D Incentive-Post Oct '99	27,249	9,383	1,000	35,632
93.563 Clerk IV-D Incentive-Post Oct '99	20,794	4,987	3,249	22,532
Surveyors Plat Map	1,896	476	321	2,051
Jury Pay	2,776	2,576	2,115	3,237
Pre-Trial	17,185	280	2,454	15,011
Deferred Infraction	74,230	3,010	26,690	50,550
Probation Drug Testing	720	4,004	3,268	1,456
Home Monitoring	20,730	36,962	39,708	17,984
Community Services	14,239	1,316	-	15,555
Law Enforcement & Cont Ed	249	300	-	549
Crawford County Fuel Fund	2,976	284,880	275,000	12,856
Crawford County Bridge 129	15,000	29,482	19,670	24,812
Riverboat Contingency	345,271	1,746	233,364	113,653
Highway Riverboat Road Plan	993,501	854,617	857,090	991,028
Auditors Transfer Fees	10,399	1,931	1,277	11,053
CERT	140	-	140	-
Emergency Ambulance Escrow	77,529	33,825	47,620	63,734
Highway Escrow	33,579	16,912	15,908	34,583
Child Abuse Prevention	300	-	-	300
Crawford County Tower Fund	27,080	27,200	7,787	46,493
Emergency Phone Messenger	1,050	-	-	1,050
Drug Forfeiture	3,577	-	3,423	154
Harrison County Riverboat	-	1,817,256	1,183,870	633,386
Crawford County Emergency Management	7,700	-	-	7,700
Orange County Riverboat Wagering	298,035	341,132	279,240	359,927
Orange County Riverboat Admissions	320,620	189,589	341,773	168,436
Riverboat Wagering Tax (County)	145,002	50,366	5,000	190,368
Switzerland Riverboat	131,642	294,748	345,203	81,187
Crawford County Emergency Services	6,982	-	6,982	-
Prosecutor Voca 16.575	(6,733)	35,202	30,102	(1,633)
Joint Drug Prosecution 16.738	6,833	19,153	17,840	8,146
CF-11-206 (Blue River Water)	-	506,621	506,621	-
Home Land Security	51	-	51	-
Criminal Justice Click It Or Ticket	45	-	45	-
Public Health Coordinator	6,179	-	6,179	-
Tobacco Settlement/LHM Rollover	13,569	-	-	13,569
Grants & Special Projects	21,710	8,500	5,855	24,355
Revolving Loan Fund	61,270	96,169	79,954	77,485
Crawford County Revolving Loan RBEG	39,803	61,011	2,070	98,744
Treasurer County	211,779	210,123	211,779	210,123
Auditor Ineligible Deduction	-	1,587	-	1,587
Crawford County Sheriff's Transportation	-	53,760	-	53,760
Crawford County Emergency Radio	-	25,000	-	25,000
Public Health Preparedness Base	-	22,148	22,148	-
CAGIT County Certified Shares	-	558,351	518,170	40,181
911	-	4,611	4,611	-
<b>Totals</b>	<b>\$ 6,726,175</b>	<b>\$ 26,517,138</b>	<b>\$ 25,233,695</b>	<b>\$ 8,009,618</b>

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 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.

Licenses and permits which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CRAWFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 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 include 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.

CRAWFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

*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.



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, 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 (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 Capitol Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

CRAWFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

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

**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.

*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. This is a result of the fund being set up for reimbursable grants. The reimbursement for expenditures made by the County were not received by December 31, 2013.

## SUPPLEMENTARY INFORMATION - UNAUDITED

For additional financial information, the County's 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, 2013

	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	CEDIT County Share	City and Town Court Costs
Cash and investments - beginning	\$ 9,676	\$ 55,258	\$ 242,141	\$ 489,840	\$ 8,663	\$ 355,415	\$ 347
Receipts:							
Taxes	-	-	-	2,115,471	-	273,887	-
Licenses and permits	-	-	-	714	-	-	-
Intergovernmental	-	-	-	351,814	-	-	-
Charges for services	91,406	84,458	-	249,729	-	-	-
Fines and forfeits	-	-	-	38,703	954	-	-
Other receipts	-	-	1,260,530	308,922	-	-	3,945
Total receipts	<u>91,406</u>	<u>84,458</u>	<u>1,260,530</u>	<u>3,065,353</u>	<u>954</u>	<u>273,887</u>	<u>3,945</u>
Disbursements:							
Personal services	-	-	-	2,432,450	-	-	-
Supplies	88,195	83,299	-	70,390	678	-	-
Other services and charges	-	-	-	171,844	-	148,300	4,047
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	6,313	1,322	-	-
Other disbursements	-	-	1,137,863	52,643	-	-	-
Total disbursements	<u>88,195</u>	<u>83,299</u>	<u>1,137,863</u>	<u>2,733,640</u>	<u>2,000</u>	<u>148,300</u>	<u>4,047</u>
Excess (deficiency) of receipts over disbursements	<u>3,211</u>	<u>1,159</u>	<u>122,667</u>	<u>331,713</u>	<u>(1,046)</u>	<u>125,587</u>	<u>(102)</u>
Cash and investments - ending	<u>\$ 12,887</u>	<u>\$ 56,417</u>	<u>\$ 364,808</u>	<u>\$ 821,553</u>	<u>\$ 7,617</u>	<u>\$ 481,002</u>	<u>\$ 245</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 86,316	\$ 5,330	\$ 11,247	\$ 17,122	\$ 7,064	\$ 122,596	\$ 16,319
Receipts:							
Taxes	-	-	-	-	-	55,162	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	4,213	-
Charges for services	-	-	-	-	5,365	-	-
Fines and forfeits	-	-	-	-	-	-	10,922
Other receipts	6,643	33	-	66	-	100,307	-
Total receipts	<u>6,643</u>	<u>33</u>	<u>-</u>	<u>66</u>	<u>5,365</u>	<u>159,682</u>	<u>10,922</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	30,336	-	-	15,000	149	127,405	1,096
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,000	-	-
Other disbursements	-	451	-	-	-	-	11,277
Total disbursements	<u>30,336</u>	<u>451</u>	<u>-</u>	<u>15,000</u>	<u>2,149</u>	<u>127,405</u>	<u>12,373</u>
Excess (deficiency) of receipts over disbursements	<u>(23,693)</u>	<u>(418)</u>	<u>-</u>	<u>(14,934)</u>	<u>3,216</u>	<u>32,277</u>	<u>(1,451)</u>
Cash and investments - ending	<u>\$ 62,623</u>	<u>\$ 4,912</u>	<u>\$ 11,247</u>	<u>\$ 2,188</u>	<u>\$ 10,280</u>	<u>\$ 154,873</u>	<u>\$ 14,868</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Emergency Medical Services	Emergency Planning/Right To Know	Enhanced Access	Firearms Training	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 155,582	\$ 11,276	\$ 3,096	\$ 15,108	\$ 22,191	\$ 20,101	\$ 6,480
Receipts:							
Taxes	271,773	-	-	-	143,421	-	-
Licenses and permits	-	-	-	8,315	40,398	-	-
Intergovernmental	20,756	-	-	-	10,954	-	-
Charges for services	341,836	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,882	-	5,210	-	6,179	1,057	-
Total receipts	<u>641,247</u>	<u>-</u>	<u>5,210</u>	<u>8,315</u>	<u>200,952</u>	<u>1,057</u>	<u>-</u>
Disbursements:							
Personal services	598,577	-	-	-	153,941	-	-
Supplies	7,723	-	-	3,868	4,686	-	-
Other services and charges	94,870	-	-	-	507	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	317	1,809	-	50,000	-	-
Total disbursements	<u>701,170</u>	<u>317</u>	<u>1,809</u>	<u>3,868</u>	<u>209,134</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(59,923)</u>	<u>(317)</u>	<u>3,401</u>	<u>4,447</u>	<u>(8,182)</u>	<u>1,057</u>	<u>-</u>
Cash and investments - ending	<u>\$ 95,659</u>	<u>\$ 10,959</u>	<u>\$ 6,497</u>	<u>\$ 19,555</u>	<u>\$ 14,009</u>	<u>\$ 21,158</u>	<u>\$ 6,480</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2009
Cash and investments - beginning	\$ 25,534	\$ 27,652	\$ 38,223	\$ 300,585	\$ 382	\$ 469,546	\$ 12,544
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	103,083	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	7,337	-	-	-	-
Other receipts	33,139	-	-	1,310,714	-	170,000	-
Total receipts	<u>33,139</u>	<u>103,083</u>	<u>7,337</u>	<u>1,310,714</u>	<u>-</u>	<u>170,000</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	1,072,715	-	-	-
Supplies	3,986	98,166	-	-	-	-	-
Other services and charges	3,464	-	-	122,016	-	218,436	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	3,613	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	25,000	12,544
Total disbursements	<u>11,063</u>	<u>98,166</u>	<u>-</u>	<u>1,194,731</u>	<u>-</u>	<u>243,436</u>	<u>12,544</u>
Excess (deficiency) of receipts over disbursements	<u>22,076</u>	<u>4,917</u>	<u>7,337</u>	<u>115,983</u>	<u>-</u>	<u>(73,436)</u>	<u>(12,544)</u>
Cash and investments - ending	<u>\$ 47,610</u>	<u>\$ 32,569</u>	<u>\$ 45,560</u>	<u>\$ 416,568</u>	<u>\$ 382</u>	<u>\$ 396,110</u>	<u>\$ -</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Reassessment - 2015	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 314,925	\$ 6,669	\$ 1,044	\$ 18,782	\$ 33,245	\$ 26,886	\$ -
Receipts:							
Taxes	132,388	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	10,111	-	-	-	-	-	-
Charges for services	-	-	-	-	-	3,280	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	14,415	21,394	720	6,630	18,300	-	57,908
Total receipts	<u>156,914</u>	<u>21,394</u>	<u>720</u>	<u>6,630</u>	<u>18,300</u>	<u>3,280</u>	<u>57,908</u>
Disbursements:							
Personal services	41,870	-	-	-	-	-	-
Supplies	18,015	-	-	-	-	3,835	-
Other services and charges	66,541	18,126	-	946	-	-	54,968
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	27,142	-	2,940
Total disbursements	<u>126,426</u>	<u>18,126</u>	<u>-</u>	<u>946</u>	<u>27,142</u>	<u>3,835</u>	<u>57,908</u>
Excess (deficiency) of receipts over disbursements	<u>30,488</u>	<u>3,268</u>	<u>720</u>	<u>5,684</u>	<u>(8,842)</u>	<u>(555)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 345,413</u>	<u>\$ 9,937</u>	<u>\$ 1,764</u>	<u>\$ 24,466</u>	<u>\$ 24,403</u>	<u>\$ 26,331</u>	<u>\$ -</u>



CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Tax Sale Surplus	GAL/CASA	Election and Registration	County Elected Officials Training	Park And Recreation	Statewide 911	Adult Probation Administrative
Cash and investments - beginning	\$ 3,054	\$ 5,711	\$ 148,638	\$ 591	\$ 20,738	\$ 45,393	\$ 32,213
Receipts:							
Taxes	-	-	6,189	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	473	-	-	-	-
Charges for services	-	-	-	-	-	176,443	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	98,483	42,326	-	1,058	-	4,611	6,449
Total receipts	<u>98,483</u>	<u>42,326</u>	<u>6,662</u>	<u>1,058</u>	<u>-</u>	<u>181,054</u>	<u>6,449</u>
Disbursements:							
Personal services	-	32,477	-	-	-	90,559	-
Supplies	-	774	-	-	-	-	-
Other services and charges	-	9,184	12,882	-	-	46,245	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,595	-	-	-	-	5,000
Other disbursements	6,827	-	-	342	840	-	-
Total disbursements	<u>6,827</u>	<u>45,030</u>	<u>12,882</u>	<u>342</u>	<u>840</u>	<u>136,804</u>	<u>5,000</u>
Excess (deficiency) of receipts over disbursements	<u>91,656</u>	<u>(2,704)</u>	<u>(6,220)</u>	<u>716</u>	<u>(840)</u>	<u>44,250</u>	<u>1,449</u>
Cash and investments - ending	<u>\$ 94,710</u>	<u>\$ 3,007</u>	<u>\$ 142,418</u>	<u>\$ 1,307</u>	<u>\$ 19,898</u>	<u>\$ 89,643</u>	<u>\$ 33,662</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	Sheriff Sale Administration	K-9
Cash and investments - beginning	\$ 1,135	\$ 26,988	\$ 9,265	\$ 6,508	\$ 71,839	\$ 25,101	\$ 3,597
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	230	44,671	2,000	-	-	-	-
Other receipts	-	1,638	-	1,000	26,726	10,600	3,750
Total receipts	<u>230</u>	<u>46,309</u>	<u>2,000</u>	<u>1,000</u>	<u>26,726</u>	<u>10,600</u>	<u>3,750</u>
Disbursements:							
Personal services	-	45,816	-	-	-	-	-
Supplies	-	1,317	-	-	-	-	3,162
Other services and charges	-	3,443	-	-	1,682	-	4,181
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	917	3,800	1,129	-	-	-	-
Other disbursements	-	-	-	-	3,290	4,900	-
Total disbursements	<u>917</u>	<u>54,376</u>	<u>1,129</u>	<u>-</u>	<u>4,972</u>	<u>4,900</u>	<u>7,343</u>
Excess (deficiency) of receipts over disbursements	<u>(687)</u>	<u>(8,067)</u>	<u>871</u>	<u>1,000</u>	<u>21,754</u>	<u>5,700</u>	<u>(3,593)</u>
Cash and investments - ending	<u>\$ 448</u>	<u>\$ 18,921</u>	<u>\$ 10,136</u>	<u>\$ 7,508</u>	<u>\$ 93,593</u>	<u>\$ 30,801</u>	<u>\$ 4</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Tobacco Education / LHD Trust	TIF Capital Projects	Payroll Clearing	Settlement	CVET Agency	Financial Institution Tax	Homestead Credit Rebate
Cash and investments - beginning	\$ 63,487	\$ 235,215	\$ 73,377	\$ 35	\$ -	\$ -	\$ 15
Receipts:							
Taxes	-	233,748	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	8,695	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	2,434,088	8,469,992	14,340	50,236	-
Total receipts	<u>8,695</u>	<u>233,748</u>	<u>2,434,088</u>	<u>8,469,992</u>	<u>14,340</u>	<u>50,236</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	3,995	-	-	-	-	-	-
Other services and charges	-	85,125	-	-	-	-	-
Debt service - principal and interest	-	148,552	-	-	-	-	-
Capital outlay	3,256	30,000	-	-	-	-	-
Other disbursements	680	-	2,380,408	8,470,027	14,340	50,236	15
Total disbursements	<u>7,931</u>	<u>263,677</u>	<u>2,380,408</u>	<u>8,470,027</u>	<u>14,340</u>	<u>50,236</u>	<u>15</u>
Excess (deficiency) of receipts over disbursements	<u>764</u>	<u>(29,929)</u>	<u>53,680</u>	<u>(35)</u>	<u>-</u>	<u>-</u>	<u>(15)</u>
Cash and investments - ending	<u>\$ 64,251</u>	<u>\$ 205,286</u>	<u>\$ 127,057</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 25	\$ 1,343	\$ -	\$ -	\$ 110	\$ 47	\$ 63
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,930	619	1,043
Fines and forfeits	132	15,851	116	1,000	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>132</u>	<u>15,851</u>	<u>116</u>	<u>1,000</u>	<u>1,930</u>	<u>619</u>	<u>1,043</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	129	16,410	116	920	1,905	614	1,058
Total disbursements	<u>129</u>	<u>16,410</u>	<u>116</u>	<u>920</u>	<u>1,905</u>	<u>614</u>	<u>1,058</u>
Excess (deficiency) of receipts over disbursements	<u>3</u>	<u>(559)</u>	<u>-</u>	<u>80</u>	<u>25</u>	<u>5</u>	<u>(15)</u>
Cash and investments - ending	<u>\$ 28</u>	<u>\$ 784</u>	<u>\$ -</u>	<u>\$ 80</u>	<u>\$ 135</u>	<u>\$ 52</u>	<u>\$ 48</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CAGIT Distribution
Cash and investments - beginning	\$ -	\$ 50	\$ 30,914	\$ 319	\$ -	\$ 3,986	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	1,034,354
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	24,562	-	-	67,838	-
Fines and forfeits	80	50	-	-	-	-	-
Other receipts	-	-	-	206	63,463	-	-
Total receipts	<u>80</u>	<u>50</u>	<u>24,562</u>	<u>206</u>	<u>63,463</u>	<u>67,838</u>	<u>1,034,354</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	75	100	29,051	450	63,463	68,685	1,034,354
Total disbursements	<u>75</u>	<u>100</u>	<u>29,051</u>	<u>450</u>	<u>63,463</u>	<u>68,685</u>	<u>1,034,354</u>
Excess (deficiency) of receipts over disbursements	<u>5</u>	<u>(50)</u>	<u>(4,489)</u>	<u>(244)</u>	<u>-</u>	<u>(847)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 26,425</u>	<u>\$ 75</u>	<u>\$ -</u>	<u>\$ 3,139</u>	<u>\$ -</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	CEDIT Distribution	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Surveyors Plat Map	Jury Pay	Pre-Trial
Cash and investments - beginning	\$ -	\$ 24,276	\$ 27,249	\$ 20,794	\$ 1,896	\$ 2,776	\$ 17,185
Receipts:							
Taxes	345,113	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	476	-	-
Fines and forfeits	-	-	-	-	-	2,576	-
Other receipts	-	4,378	9,383	4,987	-	-	280
Total receipts	<u>345,113</u>	<u>4,378</u>	<u>9,383</u>	<u>4,987</u>	<u>476</u>	<u>2,576</u>	<u>280</u>
Disbursements:							
Personal services	-	-	1,000	969	-	-	-
Supplies	-	-	-	2,280	321	-	824
Other services and charges	-	-	-	-	-	-	1,630
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	345,113	-	-	-	-	2,115	-
Total disbursements	<u>345,113</u>	<u>-</u>	<u>1,000</u>	<u>3,249</u>	<u>321</u>	<u>2,115</u>	<u>2,454</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>4,378</u>	<u>8,383</u>	<u>1,738</u>	<u>155</u>	<u>461</u>	<u>(2,174)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 28,654</u>	<u>\$ 35,632</u>	<u>\$ 22,532</u>	<u>\$ 2,051</u>	<u>\$ 3,237</u>	<u>\$ 15,011</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Deferred Infraction	Probation Drug Testing	Home Monitoring	Community Services	Law Enforcement & Cont Ed	Crawford County Fuel Fund	Crawford County Bridge 129
Cash and investments - beginning	\$ 74,230	\$ 720	\$ 20,730	\$ 14,239	\$ 249	\$ 2,976	\$ 15,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	4,004	-	1,316	-	-	-
Other receipts	3,010	-	36,962	-	300	284,880	29,482
Total receipts	<u>3,010</u>	<u>4,004</u>	<u>36,962</u>	<u>1,316</u>	<u>300</u>	<u>284,880</u>	<u>29,482</u>
Disbursements:							
Personal services	10,657	-	15,855	-	-	-	-
Supplies	907	-	-	-	-	275,000	-
Other services and charges	11,338	3,268	23,853	-	-	-	19,670
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	3,788	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>26,690</u>	<u>3,268</u>	<u>39,708</u>	<u>-</u>	<u>-</u>	<u>275,000</u>	<u>19,670</u>
Excess (deficiency) of receipts over disbursements	<u>(23,680)</u>	<u>736</u>	<u>(2,746)</u>	<u>1,316</u>	<u>300</u>	<u>9,880</u>	<u>9,812</u>
Cash and investments - ending	<u>\$ 50,550</u>	<u>\$ 1,456</u>	<u>\$ 17,984</u>	<u>\$ 15,555</u>	<u>\$ 549</u>	<u>\$ 12,856</u>	<u>\$ 24,812</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Riverboat Contingency	Highway Riverboat Road Plan	Auditors Transfer Fees	CERT	Emergency Ambulance Escrow	Highway Escrow	Child Abuse Prevention
Cash and investments - beginning	\$ 345,271	\$ 993,501	\$ 10,399	\$ 140	\$ 77,529	\$ 33,579	\$ 300
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,746	854,617	1,931	-	33,825	16,912	-
Total receipts	<u>1,746</u>	<u>854,617</u>	<u>1,931</u>	<u>-</u>	<u>33,825</u>	<u>16,912</u>	<u>-</u>
Disbursements:							
Personal services	-	-	1,277	-	-	-	-
Supplies	104,583	687,093	-	-	36,582	116	-
Other services and charges	37,524	124,538	-	-	8,014	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	31,257	45,459	-	-	3,024	15,792	-
Other disbursements	60,000	-	-	140	-	-	-
Total disbursements	<u>233,364</u>	<u>857,090</u>	<u>1,277</u>	<u>140</u>	<u>47,620</u>	<u>15,908</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(231,618)</u>	<u>(2,473)</u>	<u>654</u>	<u>(140)</u>	<u>(13,795)</u>	<u>1,004</u>	<u>-</u>
Cash and investments - ending	<u>\$ 113,653</u>	<u>\$ 991,028</u>	<u>\$ 11,053</u>	<u>\$ -</u>	<u>\$ 63,734</u>	<u>\$ 34,583</u>	<u>\$ 300</u>



CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Crawford County Tower Fund	Emergency Phone Messenger	Drug Forfeiture	Harrison County Riverboat	Crawford County Emergency Management	Orange County Riverboat Wagering	Orange County Riverboat Admissions
Cash and investments - beginning	\$ 27,080	\$ 1,050	\$ 3,577	\$ -	\$ 7,700	\$ 298,035	\$ 320,620
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	27,200	-	-	1,817,256	-	341,132	189,589
Total receipts	<u>27,200</u>	<u>-</u>	<u>-</u>	<u>1,817,256</u>	<u>-</u>	<u>341,132</u>	<u>189,589</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,187	-	3,423	-	-	16,403	341,773
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	182,837	-
Other disbursements	6,600	-	-	1,183,870	-	80,000	-
Total disbursements	<u>7,787</u>	<u>-</u>	<u>3,423</u>	<u>1,183,870</u>	<u>-</u>	<u>279,240</u>	<u>341,773</u>
Excess (deficiency) of receipts over disbursements	<u>19,413</u>	<u>-</u>	<u>(3,423)</u>	<u>633,386</u>	<u>-</u>	<u>61,892</u>	<u>(152,184)</u>
Cash and investments - ending	<u>\$ 46,493</u>	<u>\$ 1,050</u>	<u>\$ 154</u>	<u>\$ 633,386</u>	<u>\$ 7,700</u>	<u>\$ 359,927</u>	<u>\$ 168,436</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Riverboat Wagering Tax (County)	Switzerland Riverboat	Crawford County Emergency Services	Prosecutor Voca 16,575	Joint Drug Prosecution 16,738	CF-11-206 (Blue River Water)	Home Land Security
Cash and investments - beginning	\$ 145,002	\$ 131,642	\$ 6,982	\$ (6,733)	\$ 6,833	\$ -	\$ 51
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	50,366	294,748	-	35,202	19,153	506,621	-
Total receipts	50,366	294,748	-	35,202	19,153	506,621	-
Disbursements:							
Personal services	-	-	-	-	1,808	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	5,000	345,203	-	-	6,534	-	-
Other disbursements	-	-	6,982	30,102	9,498	506,621	51
Total disbursements	5,000	345,203	6,982	30,102	17,840	506,621	51
Excess (deficiency) of receipts over disbursements	45,366	(50,455)	(6,982)	5,100	1,313	-	(51)
Cash and investments - ending	\$ 190,368	\$ 81,187	\$ -	\$ (1,633)	\$ 8,146	\$ -	\$ -

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Criminal Justice Click It Or Ticket	Public Health Coordinator	Tobacco Settlement/LHM Rollover	Grants & Special Projects	Revolving Loan Fund	Crawford County Revolving Loan RBEG	Treasurer County
Cash and investments - beginning	\$ 45	\$ 6,179	\$ 13,569	\$ 21,710	\$ 61,270	\$ 39,803	\$ 211,779
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	209,123
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	8,500	96,169	61,011	1,000
Total receipts	-	-	-	8,500	96,169	61,011	210,123
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	45	6,179	-	5,855	79,954	2,070	211,779
Total disbursements	45	6,179	-	5,855	79,954	2,070	211,779
Excess (deficiency) of receipts over disbursements	(45)	(6,179)	-	2,645	16,215	58,941	(1,656)
Cash and investments - ending	\$ -	\$ -	\$ 13,569	\$ 24,355	\$ 77,485	\$ 98,744	\$ 210,123

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Auditor Ineligible Deduction	Crawford County Sheriff's Transportation	Crawford County Emergency Radio	Public Health Preparedness Base	CAGIT County Certified Shares	911	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,726,175
Receipts:							
Taxes	-	-	-	-	558,351	-	5,169,857
Licenses and permits	-	-	-	-	-	-	49,427
Intergovernmental	-	-	-	-	-	-	501,404
Charges for services	1,587	53,760	-	-	-	-	1,322,150
Fines and forfeits	-	-	-	-	-	-	129,942
Other receipts	-	-	25,000	22,148	-	4,611	19,344,358
Total receipts	<u>1,587</u>	<u>53,760</u>	<u>25,000</u>	<u>22,148</u>	<u>558,351</u>	<u>4,611</u>	<u>26,517,138</u>
Disbursements:							
Personal services	-	-	-	-	109,622	-	4,609,593
Supplies	-	-	-	4,049	103,701	-	1,607,545
Other services and charges	-	-	-	170	269,734	-	2,103,318
Debt service - principal and interest	-	-	-	-	-	-	148,552
Capital outlay	-	-	-	17,929	-	-	716,768
Other disbursements	-	-	-	-	35,113	4,611	16,047,919
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,148</u>	<u>518,170</u>	<u>4,611</u>	<u>25,233,695</u>
Excess (deficiency) of receipts over disbursements	<u>1,587</u>	<u>53,760</u>	<u>25,000</u>	<u>-</u>	<u>40,181</u>	<u>-</u>	<u>1,283,443</u>
Cash and investments - ending	<u>\$ 1,587</u>	<u>\$ 53,760</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 40,181</u>	<u>\$ -</u>	<u>\$ 8,009,618</u>

CRAWFORD COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2013

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	1997 TIF BONDS	\$ 600,000	\$ 83,785
General obligation bonds	JAIL/COURTHOUSE	<u>1,144,000</u>	<u>103,947</u>
Totals		<u>\$ 1,744,000</u>	<u>\$ 187,732</u>

CRAWFORD COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2013

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	36,046,010
Buildings	7,387,758
Machinery, equipment, and vehicles	<u>3,888,295</u>
Total capital assets	<u>\$ 47,454,033</u>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF CRAWFORD COUNTY, INDIANA

***Report on Compliance for Each Major Federal Program***

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 each of its major federal programs for the year ended December 31, 2013. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

***Other Matters***

This report replaces the previously issued Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance dated August 28, 2014. As discussed in Note 4 to the Schedule of Expenditures of Federal Awards, the Schedule of Expenditures of Federal Awards has been restated to correct a misstatement. This correction changed the determination of the major programs. The Economic Development Cluster was also audited as a major program due to the change.

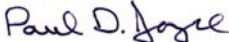
***Report on Internal Control Over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

August 28, 2014, except for the Economic Development Cluster, as to which the date is June 4, 2015

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Commerce</u>				
ARRA - STATE BROADBAND DATA AND DEVELOPMENT GRANT PROGRAM IOT ARRA BROADBAND	IND OFFICE OF TECHNOLOGY	11.558	D20-3-8090	\$ 2,000
Total - Department of Commerce				<u>2,000</u>
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII CF-11-206 BLUE RIVER WATER	IND OFFICE OF COMMUNITY AND RURAL AFFAIRS	14.228	CF-11-206	506,621
Total - CDBG - State-Administered CDBG Cluster				<u>506,621</u>
Total - Department of Housing and Urban Development				<u>506,621</u>
<u>Department of Justice</u>				
JAG Program Cluster EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM JOINT DRUG PROSECUTION 16.738	IND CRIMINAL JUSTICE INSTITUTE	16.738	11-DJ-033	17,344
Total - JAG Program Cluster				<u>17,344</u>
CRIME VICTIM ASSISTANCE PROSECUTOR VOCA 16.575	IND CRIMINAL JUSTICE INSTITUTE	16.575	12VA1350	35,202
Total - Department of Justice				<u>52,546</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster HIGHWAY PLANNING AND CONSTRUCTION BRIDGE 75 BRIDGE 129 BRIDGE 80	IND DEPT OF TRANSPORTATION	20.205	DES# 1173328 0901105 0800729	72,449 52,204 2,125
Total - Highway Planning and Construction Cluster				<u>126,778</u>
Total - Department of Transportation				<u>126,778</u>
<u>Department of Health and Human Services</u>				
PUBLIC HEALTH EMERGENCY PREPAREDNESS BIOTERRORISM PREPAREDNESS AND RESPONSE SUPPLEMENTAL GRANT	IND DEPT OF HEALTH	93.069	2U90TP517024-11 (BPRS# 112-75)	7,310
HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS BIOTERRORISM PREPAREDNESS AND RESPONSE SUPPLEMENTAL GRANT	IND DEPT OF HEALTH	93.074	1U90TP000521-01 (BPRS# 112-70)	14,839

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

CRAWFORD COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2013  
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Health and Human Services (continued)</u>				
CHILD SUPPORT ENFORCEMENT	IND DEPT OF CHILD SERVICES			
CIRCUIT COURT CLERK EXPENDITURES		93.563	FY 2013	22,252
COUNTY PROSECUTOR EXPENDITURE (F)		93.563	FY 2013	29,208
COUNTY PROSECUTOR EXPENDITURE (C)		93.563	FY 2013	7,280
COUNTY COURT EXPENDITURES		93.563	FY 2013	9,921
INDIRECT COSTS		93.563	FY 2013	43,090
CLERK'S IV-D INCENTIVE		93.563	FY 2013	3,249
PROSECUTOR'S IV-D INCENTIVE		93.563	FY 2013	1,000
COUNTY GENERAL IV-D INCENTIVE		93.563	FY 2013	-
Total - CHILD SUPPORT ENFORCEMENT				<u>116,000</u>
Total - Department of Health and Human Services				<u>138,149</u>
<u>Department of Homeland Security</u>				
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS) 1997 DISASTER	IND DEPT OF HOMELAND SECURITY	97.036	PA1997 PW53	<u>1,729</u>
EMERGENCY MANAGEMENT PERFORMANCE GRANTS COUNTY EMA	IND DEPT OF HOMELAND SECURITY	97.042	C44P-3-244B	<u>15,177</u>
Total - Department of Homeland Security				<u>16,906</u>
<u>Department of Commerce</u>				
ECONOMIC DEVELOPMENT CLUSTER ECONOMIC ADJUSTMENT ASSISTANCE Crawford County RLF	DIRECT GRANT	11.307		<u>207,387 (A)</u>
Total - Department of Commerce				<u>207,387</u>
Total federal awards expended				<u>\$ 1,050,387</u>

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

(A) Calculation of Economic Adjustment Assistance Federal Expenditures:	
Balance of Outstanding Revolving Loan Funds (RLF) at 12/31/13	\$ 213,828
Revolving Loan Fund (RLF) Cash and Investment Balance at 12/31/13	77,485
Administrative expenses paid out of RLF income during year	<u>4,954</u>
Total Calculation Basis	296,267
Multiplied by Original Federal Share of Revolving Loan Funds (RLF)	<u>70%</u>
Amount Reported in Schedule of Expenditures of Federal Awards	<u>\$ 207,387</u>

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 the 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. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2013:

Program Title	Federal CFDA Number	2013
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	\$ <u>506,621</u>

**Note 3. Restatement - Economic Development Cluster**

Subsequent to the issuance of the original audit report on August 28, 2014, it was determined that the amounts listed as expenditures on the SEFA were misstated due to the omission of the Economic Development Cluster. The following schedule presents the changes.

Program	For the Year Ended December 31, 2013		
	Original Presentation	Revision	Revised Expenditures
Economic Development Cluster	\$ -	\$ <u>207,387</u>	\$ <u>207,387</u>

CRAWFORD COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

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

Identification of Major Programs:

\_\_\_\_\_ Name of Federal Program or Cluster \_\_\_\_\_  
CDBG - State-Administered CDBG Cluster  
Economic Development Cluster

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

Auditee qualified as low-risk auditee?	no
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**Section II - Financial Statement Findings**

**FINDING 2013-001 - INTERNAL CONTROLS OVER THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

CRAWFORD COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

During the audit of the SEFA, we noted the following errors: (1) several federal grants were not reported and several grants were reported for the incorrect amount; and (2) pass-through agency, federal program titles, and pass-through entity (or other) identifying numbers were not always correct. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report. These adjustments resulted in a presentation of the SEFA that is materially correct in relation to the financial statement.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section.310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards: The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide the total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.



CRAWFORD COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

***FINDING 2013-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING***

We noted several deficiencies in the internal control systems of the County Treasurer's and County Auditor's Offices related to financial transactions and reporting. The failure to establish and maintain internal controls enable material misstatements or irregularities to remain undetected. We believe the following deficiencies constitute material weaknesses:

1. Preparing Financial Statement: Internal controls were not in place to detect that the financial statement for the County, as presented for audit, was materially incorrect. Errors noted include: (1) funds not included on the financial statement; and (2) some funds' receipts, disbursements, and/or the cash and investment balance were reported incorrectly. Audit adjustments were proposed, accepted by the County, and made to the financial statement presented in this report.
2. Reconcilements: Proper controls were not established between the County Treasurer's Office and the County Auditor's Office to accurately prepare reconcilements for any of the months during the audit period. While bank reconcilements were attempted, they were not done in a timely manner. The County Auditor's fund ledger balance reflected on the County Treasurer's Cash Book indicated \$4,252 more than the actual balance on the County Auditor's fund ledger. There were numerous posting errors on both the Treasurer's Cash Book and the County Auditor's ledger that were not corrected or not corrected timely. As of December 31, 2013, the difference between the adjusted bank balance and the adjusted financial statement balance indicated cash necessary to balance of \$13,665, which was determined to be immaterial.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 1)

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

***Section III - Federal Award Findings and Questioned Costs***

No matters are reportable.

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AUDITEE PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.

**CRAWFORD COUNTY AUDITOR  
715 JUDICIAL PLAZA DRIVE ENGLISH, IN. 47118  
P.O. BOX 316  
(812)338-2601  
FAX (812)338-3506**

June 4, 2015

ATTN: CORRECTIVE ACTION PLAN

FINDING 2013-001- INTERNAL CONTROL OVER FEDERAL GRANTS AND REPORTING

AUDITEE CONTACT PERSON: CHRISTIAN HOWELL, CRAWFORD COUNTY AUDITOR.

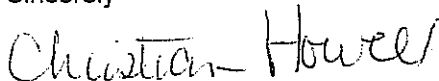
TO WHOM IT MAY CONCERN:,

CORRECTIVE ACTION PLAN HAS BEEN PUT INTO PLACE AS OF 06/04/15.

1. UPON FINDINGS AND CORRECTIONS FROM STATE BOARD OF ACCOUNTS, OUR OFFICE HAS BEGUN KEEPING FOLDERS FOR ALL GRANTS. THESE FOLDERS INCLUDE COPIES OF CLAIMS PAID, RECEIPTS, AND OTHER GRANT INFORMATION AVAILABLE SUCH AS DES #, TITLES, ETC.
2. OUR OFFICE ALSO RECEIVED INFORMATION AND REFERENCES FROM STATE BOARD OF ACCOUNTS TO MAKE THE GRANT FUNDING IDENTIFICATION EASIER.
3. BEGINNING NEXT YEAR, AFTER THE SCHEDULE OF EXPENDITURES AND FEDERAL AWARDS ARE PREPARED IN THE GATEWAY SYSTEM, PRIOR TO SUBMISSION, I WILL GIVE A COPY TO THE VARIOUS DEPARTMENT HEADS WHO ROUTINELY RECEIVE GRANTS FOR THEM TO REVIEW TO MAKE SURE ALL GRANTS ARE INCLUDED AND THAT THE INFORMATION IS CORRECT.

IF YOU HAVE ANY FUTHER QUESTIONS REGARDING THIS ISSUE, PLEASE FEEL FREE TO CONTACT ME AT (812)-338-2601.

Sincerely



CHRISTIAN HOWELL  
CRAWFORD COUNTY AUDITOR

CRAWFORD COUNTY TREASURER'S OFFICE  
715 JUDICIAL PLAZA DRIVE  
ENGLISH IN 47118  
KELLI SLAUGHTERBACK, TREASURER  
VIRGINIA MCLAIN, 1<sup>ST</sup> DEPUTY  
812-338-2651  
FAX 812-338-3760

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AUGUST 25, 2014

ATTN: CORRECTIVE ACTION PLAN

FINDING 2013-002 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS  
AND REPORTING


AUDITEE CONTACT PERSONS: KELLI SLAUGHTERBACK, TREASURER  
RICKI HAWKINS, AUDITOR

To Whom It May Concern,

Corrective action has been put in place and as of 7-31-14 all funds, bank and cash book reconcilements were in balance according to corrections suggested by State Board of Accounts. We plan to continue conducting timely reconcilements of the auditor's ledger, bank, and cash book on a monthly basis, correct errors as soon as they are discovered, and have stricter internal controls in both the Auditor's office and Treasurer's office. We have spoken with our support person at our Financial software company Harris, who has thoroughly explained how to handle issues such as voids on software and cash book to avoid any errors. All past errors have been addressed and adjustments have been made while SBOA was here examining our books.

If you have any further questions regarding this issue please feel free to contact me at 812-338-2651.

Sincerely,

  
Kelli R. Slaughterback, Treasurer  
Ricki L. Hawkins, Auditor



#### OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.