

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

**Paul D. Joyce, CPA
State Examiner**

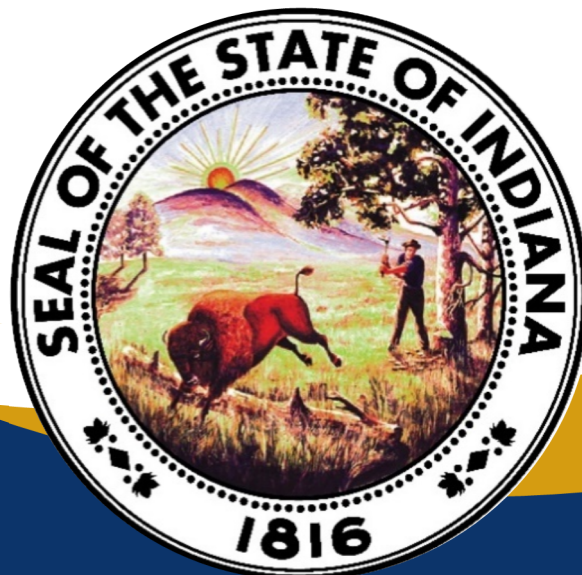
COMPLIANCE ENGAGEMENT REPORT

OF

CRAWFORD COUNTY SOIL AND WATER CONSERVATION DISTRICT

CRAWFORD COUNTY, INDIANA

January 1, 2021 to December 31, 2024



FILED

04/29/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fiscal Officer	Rhonda Crecelius	01-01-21 to 01-24-21
	Shayla Crecelius	01-25-21 to 06-28-21
	(Vacant)	06-29-21 to 08-10-21
	Kelly M. Thompson-Boddy	08-11-21 to 12-31-25
Treasurer	Garry Brown	01-01-21 to 02-23-25
	David Grow	02-24-25 to 12-31-25
President of the District Board	Richard Langdon	01-01-21 to 04-25-22
	Troy Mason	04-26-22 to 04-22-23
	Richard Langdon	04-23-23 to 12-31-25



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INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF THE CRAWFORD COUNTY SOIL AND WATER
CONSERVATION DISTRICT, CRAWFORD COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Crawford County Soil and Water Conservation District (District), for the period of January 1, 2021 to December 31, 2024. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the District standard-setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the District's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Kelly M. Thompson-Boddy, Fiscal Officer, and David Grow, Treasurer, on April 14, 2025.



Beth Kelley, CPA, CFE
Deputy State Examiner

April 2, 2025

CRAWFORD COUNTY SOIL AND WATER CONSERVATION DISTRICT
COMMENTS

No reportable instances of noncompliance.



STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS

CRAWFORD COUNTY SOIL AND WATER CONSERVATION DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
General Fund	\$ 21,542	\$ 26,679	\$ 18,202	\$ 30,019	\$ 26,703	\$ 29,930	\$ 26,792
Totals	<u>\$ 21,542</u>	<u>\$ 26,679</u>	<u>\$ 18,202</u>	<u>\$ 30,019</u>	<u>\$ 26,703</u>	<u>\$ 29,930</u>	<u>\$ 26,792</u>

CRAWFORD COUNTY SOIL AND WATER CONSERVATION DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2023 and 2024

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23	Receipts	Disbursements	Cash and Investments 12-31-24
General Fund	\$ 26,792	\$ 19,619	\$ 19,870	\$ 26,541	\$ 29,120	\$ 22,284	\$ 33,377
Totals	<u>\$ 26,792</u>	<u>\$ 19,619</u>	<u>\$ 19,870</u>	<u>\$ 26,541</u>	<u>\$ 29,120</u>	<u>\$ 22,284</u>	<u>\$ 33,377</u>