

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, 2012 to December 31, 2012



FILED
09/11/2013

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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 12-31-16
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 Randy Gilmore	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the County Council	Jerry Brewer	01-01-12 to 12-31-13



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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, 2012, 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, 2012.

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, 2012, 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 13, 2013, 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.

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 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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.

Other Information

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the Indiana 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.



Bruce Hartman
State Examiner

August 13, 2013



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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, 2012, and the related notes to the financial statement, and have issued our report thereon dated August 13, 2013, 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.

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 item 2012-1 to be material weaknesses.

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

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)

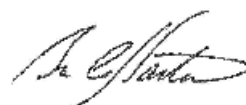
was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.



Bruce Hartman
State Examiner

August 13, 2013

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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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Sheriffs Inmate Trust	\$ 9,419	\$ 63,567	\$ 63,310	\$ 9,676
Jail Commissary	21,868	69,624	36,234	55,258
Clerk's Trust	264,534	1,146,782	1,169,175	242,141
General	233,366	3,551,214	3,294,740	489,840
Accident Report	9,158	1,005	1,500	8,663
CEDIT County Share	275,517	274,868	194,970	355,415
City and Town Court Costs	304	3,962	3,919	347
Clerk's Records Perpetuation	84,335	3,365	1,384	86,316
Congressional School Interest	5,712	68	450	5,330
Congressional School Principal	11,247	-	-	11,247
Prisoner Reimbursement For Incarceration	20,548	490	3,916	17,122
Sales Disclosure - County Share	5,089	1,975	-	7,064
Cumulative Capital Development	95,980	117,909	91,293	122,596
Drug Free Community	23,662	10,289	17,632	16,319
Emergency Medical Services	195,853	721,339	761,610	155,582
Emergency Planning/Right To Know	11,114	3,289	3,127	11,276
Emergency Telephone System	1,751	39,561	41,312	-
Enhanced Access	70	4,000	974	3,096
Firearms Training	11,061	4,790	743	15,108
Health	74,165	111,302	163,276	22,191
Identification Security Protection	19,146	955	-	20,101
Levy Excess	10,320	6,487	10,327	6,480
Local Health Maintenance	99	34,075	8,640	25,534
Local Road and Street	30,459	102,867	105,674	27,652
Misdemeanant	30,885	7,338	-	38,223
Motor Vehicle Highway	282,352	1,158,177	1,139,944	300,585
Plat Book	382	-	-	382
Rainy Day	628,846	-	159,300	469,546
Reassessment - 2009	195,705	-	183,161	12,544
Reassessment - 2015	173,399	141,526	-	314,925
Recorder's Records Perpetuation	5,310	18,359	17,000	6,669
Sex and Violent Offender Administration	-	1,044	-	1,044
Supplemental Public Defender Services	20,751	8,029	9,998	18,782
Surplus Tax	32,528	13,373	12,656	33,245
Surveyor's Corner Perpetuation	25,587	2,980	1,681	26,886
Tax Sale Redemption	-	21,901	21,901	-
Tax Sale Surplus	5,169	122	2,237	3,054
Wireless Emergency Telephone System	81,732	25,886	107,618	-
GAL/CASA	7,259	37,632	39,180	5,711
Election and Registration	206,504	5,897	63,763	148,638
County Elected Officials Training	346	953	708	591
Park And Recreation	21,638	-	900	20,738
Statewide 911	-	118,960	73,567	45,393
Adult Probation Administrative	26,835	6,295	917	32,213
Juvenile Probation Administrative	835	300	-	1,135
Supplemental Adult Probation Services	6,102	74,188	53,302	26,988
Supplemental Juvenile Probation Services	10,999	1,200	2,934	9,265
Alternative Dispute Resolution	5,148	1,360	-	6,508
County User Fee	67,979	31,488	27,628	71,839
Sheriff Sale Administration	21,401	7,200	3,500	25,101
K-9	2,035	5,000	3,438	3,597
Tobacco Education / LHD Trust	53,712	14,277	4,502	63,487
TIF Capital Projects	265,177	205,549	235,511	235,215
Payroll Clearing	181,779	2,416,694	2,525,096	73,377
Settlement	-	7,834,141	7,834,106	35
CVET Agency	-	14,314	14,314	-
Financial Institution Tax	-	42,987	42,987	-
Homestead Credit Rebate	15	-	-	15
State Fines and Forfeitures	24	148	147	25
Infraction Judgements	1,190	15,409	15,256	1,343

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Overweight Vehicle Fines	-	216	216	-
Special Death Benefit	90	1,185	1,275	-
Sales Disclosure - State Share	130	1,490	1,510	110
Coroners Training and Continuing Education	19	413	385	47
Mortgage Recording Fees - State Share	53	843	833	63
Sex and Violent Offender Admin - State	-	116	116	-
Child Restraint Violations Fines	-	50	-	50
Inheritance Tax	5,276	353,769	328,131	30,914
Education Plate Fees Agency	150	169	-	319
Riverboat Revenue Sharing	-	63,463	63,463	-
Innkeepers Tax Collections	4,767	71,306	72,087	3,986
CAGIT Distribution	-	1,027,184	1,027,184	-
CEDIT Distribution	-	342,825	342,825	-
93.563 Title IV-D Incentive	135,025	21,237	131,986	24,276
93.563 Prosecutor IV-D Incentive-Post Oct '99	21,529	6,920	1,200	27,249
93.563 Clerk IV-D Incentive-Post Oct '99	17,409	4,599	1,214	20,794
Surveyors Plat Map	1,689	613	406	1,896
Jury Pay	4,807	2,512	4,543	2,776
Pre-Trial	13,514	4,772	1,101	17,185
Deferred Infraction	67,917	38,719	32,406	74,230
Probation Drug Testing	1,070	1,991	2,341	720
Home Monitoring	14,412	37,403	31,085	20,730
Community Services	11,747	2,552	60	14,239
Law Enforcement and Continuing Education	249	-	-	249
Crawford County Fuel Fund	-	159,475	156,499	2,976
Crawford County Bridge 129	-	15,000	-	15,000
Riverboat Contingency	3,050	344,821	2,600	345,271
Highway Riverboat Road Plan	904,159	968,363	879,021	993,501
Auditors Transfer Fees	16,390	4,350	10,341	10,399
Cert	140	-	-	140
Emergency Ambulance Escrow	179,237	39,537	141,245	77,529
Highway Escrow	33,503	19,093	19,017	33,579
Child Abuse Prevention	200	100	-	300
Crawford County Tower Fund	18,214	20,374	11,508	27,080
Emergency Phone Messenger	1,050	-	-	1,050
Drug Forfeiture	328	3,249	-	3,577
Harrison County Riverboat	-	1,908,981	1,908,981	-
Crawford County Emergency Management	7,700	-	-	7,700
Orange County Riverboat Wagering	391,429	365,968	459,362	298,035
Orange County Riverboat Admissions	460,799	195,347	335,526	320,620
Riverboat Wagering Tax (County)	99,637	50,365	5,000	145,002
Switzerland Riverboat	156,738	308,798	333,894	131,642
Crawford County Emergency Services	6,982	-	-	6,982
CDBG DR2-09-148 (Patoka Water)	-	451,542	451,542	-
Prosecutor Voca 16.575	-	50,996	57,729	(6,733)
Joint Drug Prosecution 16.738	-	47,544	40,711	6,833
CF-11-206 (Blue River Water)	-	29,000	29,000	-
Home Land Security	51	-	-	51
Criminal Justice (Prosecutor)	(7,088)	9,638	2,550	-
Criminal Justice Click It Or Ticket	45	-	-	45
Public Health Coordinator	6,179	-	-	6,179
HAVA	-	10,000	10,000	-
Tobacco Settlement/LHM Rollover	13,569	-	-	13,569
Grants & Special Projects	21,710	-	-	21,710
Revolving Loan Fund	34,816	29,649	3,195	61,270
Crawford County Revolving Loan RBEG	52,209	21,494	33,900	39,803
Treasurer County	236,985	211,779	236,985	211,779
Totals	\$ 6,714,286	\$ 25,756,320	\$ 25,744,431	\$ 6,726,175

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 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.

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.

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. 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. Restatement of County Offices

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statements.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the fund being set up for reimbursable grants. The reimbursement for expenditures made by the County was not received by December 31, 2012.

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, 2012

	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	CEDIT County Share	City and Town Court Costs
Cash and investments - beginning	\$ 9,419	\$ 21,868	\$ 264,534	\$ 233,366	\$ 9,158	\$ 275,517	\$ 304
Receipts:							
Taxes	-	-	-	2,751,817	-	274,868	-
Intergovernmental	-	-	-	214,543	-	-	-
Charges for services	63,567	-	-	163,293	1,005	-	-
Fines and forfeits	-	-	-	50,555	-	-	3,962
Other receipts	-	69,624	1,146,782	371,006	-	-	-
Total receipts	<u>63,567</u>	<u>69,624</u>	<u>1,146,782</u>	<u>3,551,214</u>	<u>1,005</u>	<u>274,868</u>	<u>3,962</u>
Disbursements:							
Personal services	-	-	-	2,524,055	-	-	-
Supplies	-	-	-	114,650	-	-	-
Other services and charges	-	-	-	616,174	-	194,970	-
Debt service - principal and interest	-	-	-	8,118	-	-	-
Capital outlay	-	-	-	5,124	1,500	-	-
Other disbursements	63,310	36,234	1,169,175	26,619	-	-	3,919
Total disbursements	<u>63,310</u>	<u>36,234</u>	<u>1,169,175</u>	<u>3,294,740</u>	<u>1,500</u>	<u>194,970</u>	<u>3,919</u>
Excess (deficiency) of receipts over disbursements	<u>257</u>	<u>33,390</u>	<u>(22,393)</u>	<u>256,474</u>	<u>(495)</u>	<u>79,898</u>	<u>43</u>
Cash and investments - ending	<u>\$ 9,676</u>	<u>\$ 55,258</u>	<u>\$ 242,141</u>	<u>\$ 489,840</u>	<u>\$ 8,663</u>	<u>\$ 355,415</u>	<u>\$ 347</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (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	\$ 84,335	\$ 5,712	\$ 11,247	\$ 20,548	\$ 5,089	\$ 95,980	\$ 23,662
Receipts:							
Taxes	-	-	-	-	-	51,495	-
Intergovernmental	-	-	-	-	-	4,105	-
Charges for services	-	-	-	490	1,975	-	-
Fines and forfeits	3,365	-	-	-	-	-	10,289
Other receipts	-	68	-	-	-	62,309	-
Total receipts	<u>3,365</u>	<u>68</u>	<u>-</u>	<u>490</u>	<u>1,975</u>	<u>117,909</u>	<u>10,289</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	3,916	-	74,335	2,132
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	16,958	-
Other disbursements	1,384	450	-	-	-	-	15,500
Total disbursements	<u>1,384</u>	<u>450</u>	<u>-</u>	<u>3,916</u>	<u>-</u>	<u>91,293</u>	<u>17,632</u>
Excess (deficiency) of receipts over disbursements	<u>1,981</u>	<u>(382)</u>	<u>-</u>	<u>(3,426)</u>	<u>1,975</u>	<u>26,616</u>	<u>(7,343)</u>
Cash and investments - ending	<u>\$ 86,316</u>	<u>\$ 5,330</u>	<u>\$ 11,247</u>	<u>\$ 17,122</u>	<u>\$ 7,064</u>	<u>\$ 122,596</u>	<u>\$ 16,319</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Emergency Medical Services	Emergency Planning/Right To Know	Emergency Telephone System	Enhanced Access	Firearms Training	Health	Identification Security Protection
Cash and investments - beginning	\$ 195,853	\$ 11,114	\$ 1,751	\$ 70	\$ 11,061	\$ 74,165	\$ 19,146
Receipts:							
Taxes	341,998	-	-	-	-	69,700	-
Intergovernmental	27,262	3,289	-	-	-	5,556	-
Charges for services	352,079	-	39,561	4,000	4,790	36,046	955
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>721,339</u>	<u>3,289</u>	<u>39,561</u>	<u>4,000</u>	<u>4,790</u>	<u>111,302</u>	<u>955</u>
Disbursements:							
Personal services	587,733	-	6,459	-	-	155,866	-
Supplies	66,114	-	-	-	743	6,233	-
Other services and charges	107,763	-	18,199	974	-	1,177	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	3,127	16,654	-	-	-	-
Total disbursements	<u>761,610</u>	<u>3,127</u>	<u>41,312</u>	<u>974</u>	<u>743</u>	<u>163,276</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(40,271)</u>	<u>162</u>	<u>(1,751)</u>	<u>3,026</u>	<u>4,047</u>	<u>(51,974)</u>	<u>955</u>
Cash and investments - ending	<u>\$ 155,582</u>	<u>\$ 11,276</u>	<u>\$ -</u>	<u>\$ 3,096</u>	<u>\$ 15,108</u>	<u>\$ 22,191</u>	<u>\$ 20,101</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Levy Excess	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 10,320	\$ 99	\$ 30,459	\$ 30,885	\$ 282,352	\$ 382	\$ 628,846
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	102,867	-	1,112,546	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,487	34,075	-	7,338	45,631	-	-
Total receipts	6,487	34,075	102,867	7,338	1,158,177	-	-
Disbursements:							
Personal services	-	5,135	-	-	1,062,777	-	-
Supplies	-	936	95,007	-	-	-	-
Other services and charges	-	2,569	10,667	-	77,167	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	159,300
Other disbursements	10,327	-	-	-	-	-	-
Total disbursements	10,327	8,640	105,674	-	1,139,944	-	159,300
Excess (deficiency) of receipts over disbursements	(3,840)	25,435	(2,807)	7,338	18,233	-	(159,300)
Cash and investments - ending	<u>\$ 6,480</u>	<u>\$ 25,534</u>	<u>\$ 27,652</u>	<u>\$ 38,223</u>	<u>\$ 300,585</u>	<u>\$ 382</u>	<u>\$ 469,546</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Reassessment 2009	Reassessment 2015	Recorder's Records Perpetuation	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 195,705	\$ 173,399	\$ 5,310	\$ -	\$ 20,751	\$ 32,528	\$ 25,587
Receipts:							
Taxes	-	131,077	-	-	-	13,373	-
Intergovernmental	-	10,449	-	-	-	-	-
Charges for services	-	-	18,359	1,044	-	-	2,980
Fines and forfeits	-	-	-	-	8,029	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	141,526	18,359	1,044	8,029	13,373	2,980
Disbursements:							
Personal services	42,548	-	-	-	-	-	-
Supplies	3,351	-	-	-	-	-	-
Other services and charges	137,262	-	500	-	9,998	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	16,500	-	-	-	-
Other disbursements	-	-	-	-	-	12,656	1,681
Total disbursements	183,161	-	17,000	-	9,998	12,656	1,681
Excess (deficiency) of receipts over disbursements	(183,161)	141,526	1,359	1,044	(1,969)	717	1,299
Cash and investments - ending	\$ 12,544	\$ 314,925	\$ 6,669	\$ 1,044	\$ 18,782	\$ 33,245	\$ 26,886

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Tax Sale Redemption	Tax Sale Surplus	Wireless Emergency Telephone System	GAL/CASA	Election and Registration	County Elected Officials Training	Park And Recreation
Cash and investments - beginning	\$ -	\$ 5,169	\$ 81,732	\$ 7,259	\$ 206,504	\$ 346	\$ 21,638
Receipts:							
Taxes	21,901	122	-	-	5,462	-	-
Intergovernmental	-	-	-	-	435	-	-
Charges for services	-	-	25,886	-	-	953	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	37,632	-	-	-
Total receipts	<u>21,901</u>	<u>122</u>	<u>25,886</u>	<u>37,632</u>	<u>5,897</u>	<u>953</u>	<u>-</u>
Disbursements:							
Personal services	-	-	71,118	30,495	22,649	-	-
Supplies	-	-	-	822	5,498	-	-
Other services and charges	-	-	1,729	7,863	35,616	-	900
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	21,901	2,237	34,771	-	-	708	-
Total disbursements	<u>21,901</u>	<u>2,237</u>	<u>107,618</u>	<u>39,180</u>	<u>63,763</u>	<u>708</u>	<u>900</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(2,115)</u>	<u>(81,732)</u>	<u>(1,548)</u>	<u>(57,866)</u>	<u>245</u>	<u>(900)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,054</u>	<u>\$ -</u>	<u>\$ 5,711</u>	<u>\$ 148,638</u>	<u>\$ 591</u>	<u>\$ 20,738</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee
Cash and investments - beginning	\$ -	\$ 26,835	\$ 835	\$ 6,102	\$ 10,999	\$ 5,148	\$ 67,979
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	67,535	-	-	-	-	-	-
Fines and forfeits	-	6,295	300	74,188	1,200	1,360	31,488
Other receipts	51,425	-	-	-	-	-	-
Total receipts	<u>118,960</u>	<u>6,295</u>	<u>300</u>	<u>74,188</u>	<u>1,200</u>	<u>1,360</u>	<u>31,488</u>
Disbursements:							
Personal services	51,560	-	-	44,129	-	-	-
Supplies	-	-	-	422	-	-	-
Other services and charges	20,897	-	-	8,751	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,110	-	-	-	-	-	-
Other disbursements	-	917	-	-	2,934	-	27,628
Total disbursements	<u>73,567</u>	<u>917</u>	<u>-</u>	<u>53,302</u>	<u>2,934</u>	<u>-</u>	<u>27,628</u>
Excess (deficiency) of receipts over disbursements	<u>45,393</u>	<u>5,378</u>	<u>300</u>	<u>20,886</u>	<u>(1,734)</u>	<u>1,360</u>	<u>3,860</u>
Cash and investments - ending	<u>\$ 45,393</u>	<u>\$ 32,213</u>	<u>\$ 1,135</u>	<u>\$ 26,988</u>	<u>\$ 9,265</u>	<u>\$ 6,508</u>	<u>\$ 71,839</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Sheriff Sale Administration	K-9	Tobacco Education LHD Trust	TIF Capital Projects	Payroll Clearing	Settlement	CVET Agency
Cash and investments - beginning	\$ 21,401	\$ 2,035	\$ 53,712	\$ 265,177	\$ 181,779	\$ -	\$ -
Receipts:							
Taxes	-	-	-	204,169	-	7,834,141	-
Intergovernmental	-	-	-	-	-	-	14,314
Charges for services	7,200	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	5,000	14,277	1,380	2,416,694	-	-
Total receipts	<u>7,200</u>	<u>5,000</u>	<u>14,277</u>	<u>205,549</u>	<u>2,416,694</u>	<u>7,834,141</u>	<u>14,314</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	3,680	-	-	-	-
Other services and charges	3,500	3,438	822	85,098	-	-	-
Debt service - principal and interest	-	-	-	150,413	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,525,096	7,834,106	14,314
Total disbursements	<u>3,500</u>	<u>3,438</u>	<u>4,502</u>	<u>235,511</u>	<u>2,525,096</u>	<u>7,834,106</u>	<u>14,314</u>
Excess (deficiency) of receipts over disbursements	<u>3,700</u>	<u>1,562</u>	<u>9,775</u>	<u>(29,962)</u>	<u>(108,402)</u>	<u>35</u>	<u>-</u>
Cash and investments - ending	<u>\$ 25,101</u>	<u>\$ 3,597</u>	<u>\$ 63,487</u>	<u>\$ 235,215</u>	<u>\$ 73,377</u>	<u>\$ 35</u>	<u>\$ -</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Financial Institution Tax	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure State Share
Cash and investments - beginning	\$ -	\$ 15	\$ 24	\$ 1,190	\$ -	\$ 90	\$ 130
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	42,987	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,185	1,490
Fines and forfeits	-	-	148	15,409	216	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>42,987</u>	<u>-</u>	<u>148</u>	<u>15,409</u>	<u>216</u>	<u>1,185</u>	<u>1,490</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	42,987	-	147	15,256	216	1,275	1,510
Total disbursements	<u>42,987</u>	<u>-</u>	<u>147</u>	<u>15,256</u>	<u>216</u>	<u>1,275</u>	<u>1,510</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>1</u>	<u>153</u>	<u>-</u>	<u>(90)</u>	<u>(20)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ 25</u>	<u>\$ 1,343</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Coroners Training and Continuing Education	Mortgage Recording Fees State Share	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 19	\$ 53	\$ -	\$ -	\$ 5,276	\$ 150	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	353,769	-	63,463
Charges for services	413	843	116	-	-	-	-
Fines and forfeits	-	-	-	50	-	-	-
Other receipts	-	-	-	-	-	169	-
Total receipts	413	843	116	50	353,769	169	63,463
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	385	833	116	-	328,131	-	63,463
Total disbursements	385	833	116	-	328,131	-	63,463
Excess (deficiency) of receipts over disbursements	28	10	-	50	25,638	169	-
Cash and investments - ending	\$ 47	\$ 63	\$ -	\$ 50	\$ 30,914	\$ 319	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Innkeepers Tax Collections	CAGIT Distribution	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
Cash and investments - beginning	\$ 4,767	\$ -	\$ -	\$ 135,025	\$ 21,529	\$ 17,409
Receipts:						
Taxes	71,306	1,027,184	342,825	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	21,237	6,920	4,599
Total receipts	<u>71,306</u>	<u>1,027,184</u>	<u>342,825</u>	<u>21,237</u>	<u>6,920</u>	<u>4,599</u>
Disbursements:						
Personal services	-	-	-	29,642	-	969
Supplies	-	-	-	166	-	245
Other services and charges	72,087	-	-	725	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,200	-
Other disbursements	-	1,027,184	342,825	101,453	-	-
Total disbursements	<u>72,087</u>	<u>1,027,184</u>	<u>342,825</u>	<u>131,986</u>	<u>1,200</u>	<u>1,214</u>
Excess (deficiency) of receipts over disbursements	<u>(781)</u>	<u>-</u>	<u>-</u>	<u>(110,749)</u>	<u>5,720</u>	<u>3,385</u>
Cash and investments - ending	<u>\$ 3,986</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,276</u>	<u>\$ 27,249</u>	<u>\$ 20,794</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Surveyors Plat Map	Jury Pay	Pre-Trial	Deferred Infraction	Probation Drug Testing	Home Monitoring
Cash and investments - beginning	\$ 1,689	\$ 4,807	\$ 13,514	\$ 67,917	\$ 1,070	\$ 14,412
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	613	-	-	-	-	-
Fines and forfeits	-	2,512	-	-	1,991	37,403
Other receipts	-	-	4,772	38,719	-	-
Total receipts	613	2,512	4,772	38,719	1,991	37,403
Disbursements:						
Personal services	-	-	-	-	-	14,617
Supplies	406	-	483	1,890	-	-
Other services and charges	-	4,543	150	11,795	2,341	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	8,663	-	16,468
Other disbursements	-	-	468	10,058	-	-
Total disbursements	406	4,543	1,101	32,406	2,341	31,085
Excess (deficiency) of receipts over disbursements	207	(2,031)	3,671	6,313	(350)	6,318
Cash and investments - ending	\$ 1,896	\$ 2,776	\$ 17,185	\$ 74,230	\$ 720	\$ 20,730

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Community Services	Law Enforcement and Continuing Education	Crawford County Fuel Fund	Crawford County Bridge 129	Riverboat Contingency	Highway Riverboat Road Plan
Cash and investments - beginning	\$ 11,747	\$ 249	\$ -	\$ -	\$ 3,050	\$ 904,159
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	968,363
Charges for services	-	-	-	-	-	-
Fines and forfeits	2,552	-	-	-	-	-
Other receipts	-	-	159,475	15,000	344,821	-
Total receipts	<u>2,552</u>	<u>-</u>	<u>159,475</u>	<u>15,000</u>	<u>344,821</u>	<u>968,363</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	662,583
Other services and charges	60	-	-	-	-	77,345
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,600	139,093
Other disbursements	-	-	156,499	-	-	-
Total disbursements	<u>60</u>	<u>-</u>	<u>156,499</u>	<u>-</u>	<u>2,600</u>	<u>879,021</u>
Excess (deficiency) of receipts over disbursements	<u>2,492</u>	<u>-</u>	<u>2,976</u>	<u>15,000</u>	<u>342,221</u>	<u>89,342</u>
Cash and investments - ending	<u>\$ 14,239</u>	<u>\$ 249</u>	<u>\$ 2,976</u>	<u>\$ 15,000</u>	<u>\$ 345,271</u>	<u>\$ 993,501</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Auditors Transfer Fees	Cert	Emergency Ambulance Escrow	Highway Escrow	Child Abuse Prevention	Crawford County Tower Fund
Cash and investments - beginning	\$ 16,390	\$ 140	\$ 179,237	\$ 33,503	\$ 200	\$ 18,214
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	39,537	19,093	-	-
Charges for services	4,350	-	-	-	-	20,374
Fines and forfeits	-	-	-	-	100	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>4,350</u>	<u>-</u>	<u>39,537</u>	<u>19,093</u>	<u>100</u>	<u>20,374</u>
Disbursements:						
Personal services	7,773	-	-	-	-	-
Supplies	2,568	-	-	11,109	-	-
Other services and charges	-	-	2,352	-	-	11,508
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	138,893	7,908	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>10,341</u>	<u>-</u>	<u>141,245</u>	<u>19,017</u>	<u>-</u>	<u>11,508</u>
Excess (deficiency) of receipts over disbursements	<u>(5,991)</u>	<u>-</u>	<u>(101,708)</u>	<u>76</u>	<u>100</u>	<u>8,866</u>
Cash and investments - ending	<u>\$ 10,399</u>	<u>\$ 140</u>	<u>\$ 77,529</u>	<u>\$ 33,579</u>	<u>\$ 300</u>	<u>\$ 27,080</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Emergency Phone Messenger	Drug Forfeiture	Harrison County Riverboat	Crawford County Emergency Management	Orange County Riverboat Wagering	Orange County Riverboat Admissions
Cash and investments - beginning	\$ 1,050	\$ 328	\$ -	\$ 7,700	\$ 391,429	\$ 460,799
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	1,908,981	-	365,968	195,347
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	3,249	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	3,249	1,908,981	-	365,968	195,347
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	27,032	-
Other services and charges	-	-	-	-	13,572	315,401
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	418,758	-
Other disbursements	-	-	1,908,981	-	-	20,125
Total disbursements	-	-	1,908,981	-	459,362	335,526
Excess (deficiency) of receipts over disbursements	-	3,249	-	-	(93,394)	(140,179)
Cash and investments - ending	<u>\$ 1,050</u>	<u>\$ 3,577</u>	<u>\$ -</u>	<u>\$ 7,700</u>	<u>\$ 298,035</u>	<u>\$ 320,620</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Riverboat Wagering Tax (County)	Switzerland Riverboat	Crawford County Emergency Services	CDBG DR2-09-148 (Patoka Water)	Prosecutor Voca 16.575	Joint Drug Prosecution 16.738
Cash and investments - beginning	\$ 99,637	\$ 156,738	\$ 6,982	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	50,365	308,798	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	451,542	50,996	47,544
Total receipts	<u>50,365</u>	<u>308,798</u>	<u>-</u>	<u>451,542</u>	<u>50,996</u>	<u>47,544</u>
Disbursements:						
Personal services	-	-	-	-	32,747	40,711
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	9,600	-
Debt service - principal and interest	-	333,894	-	-	-	-
Capital outlay	-	-	-	-	15,382	-
Other disbursements	5,000	-	-	451,542	-	-
Total disbursements	<u>5,000</u>	<u>333,894</u>	<u>-</u>	<u>451,542</u>	<u>57,729</u>	<u>40,711</u>
Excess (deficiency) of receipts over disbursements	<u>45,365</u>	<u>(25,096)</u>	<u>-</u>	<u>-</u>	<u>(6,733)</u>	<u>6,833</u>
Cash and investments - ending	<u>\$ 145,002</u>	<u>\$ 131,642</u>	<u>\$ 6,982</u>	<u>\$ -</u>	<u>\$ (6,733)</u>	<u>\$ 6,833</u>

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	CF-11-206 (Blue River Water)	Home Land Security	Criminal Justice (Prosecutor)	Criminal Justice Click It Or Ticket	Public Health Coordinator	HAVA
Cash and investments - beginning	\$ -	\$ 51	\$ (7,088)	\$ 45	\$ 6,179	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	29,000	-	9,638	-	-	10,000
Total receipts	29,000	-	9,638	-	-	10,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	10,000
Other disbursements	29,000	-	2,550	-	-	-
Total disbursements	29,000	-	2,550	-	-	10,000
Excess (deficiency) of receipts over disbursements	-	-	7,088	-	-	-
Cash and investments - ending	\$ -	\$ 51	\$ -	\$ 45	\$ 6,179	\$ -

CRAWFORD COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Tobacco Settlement/LHM Rollover	Grants & Special Projects	Revolving Loan Fund	Crawford County Revolving Loan RBEG	Treasurer County	Totals
Cash and investments - beginning	\$ 13,569	\$ 21,710	\$ 34,816	\$ 52,209	\$ 236,985	\$ 6,714,286
Receipts:						
Taxes	-	-	-	-	-	13,141,438
Intergovernmental	-	-	-	-	-	5,812,037
Charges for services	-	-	-	-	-	821,102
Fines and forfeits	-	-	-	-	-	254,661
Other receipts	-	-	29,649	21,494	211,779	5,727,082
Total receipts	-	-	29,649	21,494	211,779	25,756,320
Disbursements:						
Personal services	-	-	-	-	-	4,730,983
Supplies	-	-	-	-	-	1,003,938
Other services and charges	-	-	-	-	-	1,947,896
Debt service - principal and interest	-	-	-	-	-	492,425
Capital outlay	-	-	-	-	-	959,457
Other disbursements	-	-	3,195	33,900	236,985	16,609,732
Total disbursements	-	-	3,195	33,900	236,985	25,744,431
Excess (deficiency) of receipts over disbursements	-	-	26,454	(12,406)	(25,206)	11,889
Cash and investments - ending	\$ 13,569	\$ 21,710	\$ 61,270	\$ 39,803	\$ 211,779	\$ 6,726,175

CRAWFORD COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2012

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	1997 TIF BONDS	\$ 650,000	\$ 88,110
General obligation bonds	2003 TIF BONDS	60,000	62,760
General obligation bonds	JAIL/COURTHOUSE	<u>1,463,000</u>	<u>220,294</u>
Total governmental activities		<u>2,173,000</u>	<u>371,164</u>
Totals		<u><u>\$ 2,173,000</u></u>	<u><u>\$ 371,164</u></u>

CRAWFORD COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2012

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.

	Ending Balance
Governmental activities:	
Land	\$ 131,970
Infrastructure	36,993,495
Buildings	7,377,758
Machinery, equipment, and vehicles	3,483,828
Total governmental activities	47,987,051
Total capital assets	\$ 47,987,051

CRAWFORD COUNTY
OTHER REPORTS

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

County Auditor
County Treasurer

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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 its major federal program for the year ended December 31, 2012. 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.

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 the County's major federal program 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 the 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 its major federal program for the year ended December 31, 2012.

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

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with 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 type of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the 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.



Bruce Hartman
State Examiner

August 13, 2013

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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, 2012

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 Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
Blue River Regional Water District	Indiana Office of Community and Rural Affairs	14.228	CF-11-206	\$ 29,000
Patoka Water		14.228	DR-09-148	<u>451,542</u>
Total - CDBG - State-Administered CDBG Cluster				<u>480,542</u>
Total - Department of Housing and Urban Development				<u>480,542</u>
<u>Department of Justice</u>				
JAG Program Cluster				
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories Criminal Justice Grant				
	Indiana Criminal Justice Institute	16.803	09-JRA-018	<u>9,638</u>
Edward Byrne Memorial Justice Assistance Grant Program Joint Drug Prosecution Grant				
	Indiana Criminal Justice Institute	16.738	2009-SU-B9-0047	<u>48,345</u>
Total - JAG Program Cluster				<u>57,983</u>
Crime Victim Assistance Prosecutor VOCA Grant				
	Indiana Criminal Justice Institute	16.575	2011-VA-GX-0039	<u>50,996</u>
Total - Department of Justice				<u>108,979</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction Bridge Inspections				
	Indiana Department of Transportation	20.205		<u>65,082</u>
Total - Highway Planning and Construction Cluster				<u>65,082</u>
Total - Department of Transportation				<u>65,082</u>
<u>Department of Health and Human Services</u>				
Child Support Enforcement				
	Indiana Department of Child Services	93.563	N/A	<u>121,405</u>
Voting Access for Individuals with Disabilities - Grants to States HAVA				
	Indiana Department of Health	93.617		<u>10,000</u>
Total - Department of Health and Human Services				<u>131,405</u>
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants County EMA				
	Indiana Department of Homeland Security	97.042		<u>14,584</u>
Total - Department of Homeland Security				<u>14,584</u>
Total federal awards expended				<u>\$ 800,592</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 the 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. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2012:

Program Title	Federal CFDA Number	2012
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	\$ <u>480,542</u>

CRAWFORD COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section II – Financial Statement Findings

FINDING 2012-1 - 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.

Minor 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 Counties of Indiana, Chapter 1)

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.



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

August 13, 2013

CORRECTIVE ACTION PLAN:

FINDIND-2012-1 INTERNAL CONTROLS OVER THE SCHEDULE OF EXPENDITURES FOR FEDERAL AWARDS

The County will implement controls over accounting for the financial activities related to federal grants to be reported accurately on the schedule of Expenditures for Federal Awards.

The Auditor will also be sending out a memo to all departments, instructing them to turn in all Grant Paper Work to the County Auditor.

RICKI HAWKINS
CRAWFORD COUNTY AUDITOR

RICKI HAWKINS, CRAWFORD COUNTY AUDITOR, PEGGY BULLINGTON, TONIA JONES-ELLIOTT,
DOTTIE PARKE

CRAWFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 13, 2013, with Ricki Hawkins, Auditor; Randy Gilmore, President of the Board of County Commissioners; and Jerry Brewer, President of the County Council.