

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

CITY OF CROWN POINT
LAKE COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
07/30/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Kristie L. Dressel	01-01-16 to 12-31-19
Mayor	David D. F. Uran	01-01-16 to 12-31-19
President of the Board of Public Works and Safety	David D. F. Uran	01-01-18 to 12-31-19
President Pro Tempore of the Common Council	Chad Jeffries	01-01-18 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF CROWN POINT, LAKE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Crown Point (City), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

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 from 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 City'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 City'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 to the financial statement, the City 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 City for the year ended December 31, 2018.

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 City for the year ended December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the City's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the City's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated June 27, 2019, on our consideration of the City'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

June 27, 2019



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 THE CITY OF CROWN POINT, LAKE 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 the City of Crown Point (City), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement, and have issued our report thereon dated June 27, 2019, wherein we noted the City 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 City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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 City's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


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

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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

June 27, 2019

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

CITY OF CROWN POINT
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
GENERAL FUND	\$ 3,459,530	\$ 14,276,838	\$ 12,982,057	\$ 4,754,311
MOTOR VEHICLE	860,155	3,101,578	2,893,305	1,068,428
LOCAL ROAD & STREET	174,761	535,838	400,000	310,599
LOCAL LAW ENF. CONT. EDUC	8,378	20,094	28,460	12
DEFERRAL PROGRAM FUND	9,056	57,450	53,768	12,738
RIVERBOAT ADM. TAX FUND	157,499	176,752	168,778	165,473
USER FEE FUND	1	58,722	58,722	1
CEDIT-CTY ECON DEV TAX	1,246,244	803,750	640,571	1,409,423
ESCROW-EXCESS LEVY FD	1,091	-	-	1,091
MAJOR MOVES CONST. FUND	2,863	-	-	2,863
PUB.SAFETY-EXCESS WELFARE	173	-	-	173
CREDIT CARD FEES	25	-	-	25
CUMULATIVE CAPITAL DEV.	487,558	625,573	209,982	903,149
CP REDEV BOND CAPITAL FD	7,558	4,800,000	4,208,705	598,853
CUM. CAP II (RATE-EMS)	65,932	-	62,548	3,384
CUMULATIVE FIRE	218,019	66,033	145,709	138,343
GENERAL IMPROVEMENT FD.	8,678	30,702	-	39,380
CUMULATIVE CAPITAL IMP.	181,779	63,856	8,904	236,731
POLICE PENSION	620,659	574,905	559,489	636,075
FIRE PENSION	164,916	47,678	47,361	165,233
CAGIT/LOIT PUBLIC SAFETY	1,304,031	816,221	462,890	1,657,362
CUMULATIVE SEWER	84,292	-	37,587	46,705
PUBLIC WORKS DONATION FD	3,514	-	622	2,892
NON REV BUILDER TEST FEES	86,297	16,037	1,745	100,589
NON-REV-ECONOMIC DEV.	43,055	3,600	-	46,655
CP REDEV DEBT SERV RES	586,599	-	-	586,599
ST ANTHONY TIF BOND FUND	4	-	-	4
TOURISM FUND	5,006	4,725	5,006	4,725
G O BOND DEBT SERVICE	-	280,050	277,980	2,070
C. P. REDEVELOPMENT FUND	3,091,465	3,508,231	3,048,710	3,550,986
FIREFIGHTER'S GRANT FUND	825	-	-	825
RECYCLING & SOLID WASTE	214,065	217,635	227,703	203,997
G.O. BOND PROCEEDS FUND	146,509	-	145,237	1,272
SPORTSPLEX DEV & CONSTR	2,049,463	3,050,000	4,358,935	740,528
Court Supplemental CTAR-1	144,483	748,625	563,633	329,475
PYWH-PERF	15	30	-	45
SAUERMAN WOODS RES. DONA.	1,250	-	-	1,250
PYWH-SPECIAL INSURANCE	95	-	-	95
MISC. REFUNDS ESCROW	4,808	90,268	32,241	62,835
PYWH-FIRE PENSION II	299	-	-	299
HIGH MEADOWS ESCROW FUND	4,605	-	2,015	2,590
NON-REV. SPEC. EVENTS FD.	12,795	30,586	42,927	454
STATE INCOME TAX	45,932	581,544	581,247	46,229
POL. PEN - IND. GROSS	2,483	29,570	29,734	2,319
SENIOR DISC (HIDTA) FUND	124,764	100,000	89,658	135,106
DON-C.P. BEAUTIFICATION	855	-	-	855
FIRE PEN. - IND. GROSS	190	2,273	2,278	185
PYWH-POLICE PENSION II	363	-	-	363
ADULT PROBATION SERV. FD.	-	25,461	25,433	28
DOG SUPPLY/MAINT DONATION	21,710	-	157	21,553
ESCROW-EDC	1,489	-	-	1,489
PYWH-COL. LIFE & ACCIDENT	408	-	-	408
GREENVIEW RECOVERY AGREE.	9,600	-	-	9,600
NON-REV RENTAL HOUSING	120	-	-	120
CEMETERY NON-REV. FUND	42,218	24,600	5,532	61,286
PYWH-MUNICIPAL INS.	443	-	249	194
PARKS/PLAYGROUNDS ESCROW	42,800	2,455	10,861	34,394

CITY OF CROWN POINT
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
MISC. SALES TAX	529	19,058	18,489	1,098
COUNTY COURT COSTS ESC.	2,359	20,708	18,950	4,117
PRINC & INTEREST-TIF BOND	3,088	670,000	664,242	8,846
NON-REV VEH/EQUIP PURCH	491,760	1,170,033	549,505	1,112,288
COURT RECORD PERPETUATION	33,920	6,881	6,269	34,532
PREPAID LEGAL ESCROW	69	2,889	2,632	326
NON REV. PARK GIFT FUND	3,212	-	-	3,212
DARE FUND DONATIONS	18,466	27,286	24,781	20,971
FIRE DEPT. DONATIONS	21,780	50,392	46,386	25,786
NON REV. POLICE FED SEIZ.	133,193	25,789	33,936	125,046
NON-REV SPRTSPLX LEASE	31,100	14,930	-	46,030
MAYOR'S ROUNDTABLE ESCROW	1	-	-	1
POLICE DONATIONS ESCROW	24,681	26,644	26,245	25,080
NON REV. HAZ MATERIALS	2,614	-	-	2,614
TANK IMP. ESCROW	144	-	-	144
PYWH-VISION INS.	1,669	17,015	-	18,684
PYWH-AFLAC	12,613	90,414	93,301	9,726
PYWH-AMER. BANKERS INS.	158	-	-	158
UNUM/CIGNA VOL INS ESCROW	307	30,185	3,867	26,625
EMP/RETIREE NON-REV INS.	60,673	4,849,484	4,883,091	27,066
CIVIL DEFENSE DONATIONS	10,841	2,300	2,198	10,943
L.C.DRUG FREE ALLIANCE GR	-	3,590	3,590	-
4TH FRIDAY ARTS GRANT	1	-	-	1
NON REV MUNICIPAL WHEEL T	29,461	26,177	47,546	8,092
LAKE CO. HIDTA PROGRAM	23,732	4,129,179	4,158,174	(5,263)
N/R MUNICIPAL MV LIC EXCS	264,251	814,900	274,202	804,949
Parks Fund	154,303	1,658,821	1,366,098	447,026
ESCROW-PERPET.BLDG.IMP.FD	153,050	476,485	394,450	235,085
GRANT-L.C.DRUNK DRIV.TASK	186	-	-	186
HOMESTEAD RESTOR. DON.	100	-	-	100
Mainstreet TIF Fund	-	503,269	-	503,269
OPO Grant Fund (DUI)	-	6,152	-	6,152
Police Non-Rev Seizure Fund	-	10,639	-	10,639
Park Impact Fee	-	103,611	-	103,611
Payroll	-	4,447,360	4,447,360	-
LOIT SPECIAL DISTRIBUTION	-	642,350	642,350	-
CASH - STORMWATER O & M	735,801	998,714	1,109,639	624,876
CASH-WASTEWATER O&M FUND	950,800	7,602,803	7,384,319	1,169,284
CASH-WW IMPROVEMT OTHER	2,383,762	-	-	2,383,762
Wastewater SRF 2015 TRust	-	126,051	126,051	-
Wastewater SRF 2017 Trust	-	1,851,120	1,851,120	-
CASH-WW DEBT SERV RES	1,149,287	100,638	-	1,249,925
CASH WW UTIL CONSTR ACCT	85,433	-	-	85,433
CASH-WW B&I SINKING FUND	249,633	939,557	906,957	282,233
CASH-WATER O & M FUND	950,600	8,386,124	7,560,738	1,775,986
CASH-WTR DEPR/IMPR FUND	9,469,857	-	2,421,404	7,048,453
Cash WW Util Construction Acct	5,776	-	-	5,776
CASH-WATER B&I SINKING	397,811	120,095	443,616	74,290
CASH-WATER DEBT SERV RES	628,581	253,164	110,333	771,412
CASH-2014 BOND PROCEEDS	261	-	-	261
CASH-WTR NEW CONS DEP	28,688	4,250	-	32,938
Totals	<u>\$ 34,266,276</u>	<u>\$ 75,000,737</u>	<u>\$ 72,042,578</u>	<u>\$ 37,224,435</u>

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

CITY OF CROWN POINT
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, storm water, trash, and urban redevelopment and housing.

The accompanying financial statement presents the financial information for the City.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the City.

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

CITY OF CROWN POINT
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

CITY OF CROWN POINT
NOTES TO FINANCIAL STATEMENT
(Continued)

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

Separate funds are established, maintained, and reported by the City. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the City. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the City 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 City 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 City 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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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.

CITY OF CROWN POINT
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 City to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The City 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 City 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 a cost-sharing 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 City 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
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

CITY OF CROWN POINT
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. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

C. 1937 Firefighters' Pension Plan

Plan Description

The 1937 Firefighters' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-7). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1937 Firefighters' Pension Plan are established by state statute.

On Behalf Payments

The 1937 Firefighters' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

CITY OF CROWN POINT
NOTES TO FINANCIAL STATEMENT
(Continued)

D. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52. The plan also provides for death and disability benefits.

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS.

Note 7. Cash Balance Deficits

The financial statement contains the Lake Co. HIDTA Program fund with a deficit in cash. This is a result of the fund being set up for a reimbursement basis grant.

Note 8. Subsequent Events

Beacon Hill Project

On March 4, 2019, the Common Council approved the issuance of Economic Development Revenue Bonds in the amount of \$15,000,000 for the Beacon Hill Project. The Economic Development Revenue Bonds, Series 2019A was closed on May 16, 2019. This project is for construction, design, land acquisition, and construction supervision costs.

Water Rate Increase

The Common Council approved a water rate ordinance 2018-10-45 on October 22, 2018, that approved an increase in water rates for users of the City's Waterworks. The rate ordinance approved a 10 percent increase in water rates effective upon adoption of the rate ordinance and additional 10 percent increases effective on July 1, 2019 and 2020.**

CITY OF CROWN POINT
NOTES TO FINANCIAL STATEMENT
(Continued)

On April 1, 2019 the Common Council approved Ordinance 2019-4-61. The ordinance clarifies tap in fees for tap sizes of one inch or less to the waterworks system.

**The above were supported by unanimous vote from the Common Council and Board of Public Works. Minutes are available in the Clerk's office on the above actions.

Note 9. Other Postemployment Benefits

The City provides medical benefits to eligible retirees and their spouses. These benefits pose a liability to the City for this year and in future years. Information regarding the benefits can be obtained by contacting the City.

Note 10. Combined Funds

Funds related to the Wastewater Water Utility were reported individually in the prior financial statement, but were combined into one fund for the current financial statement. The Cash on Hand-WW Petty fund was combined with and reported as the Cash-Wastewater O&M Fund. The Cash- WW Improve Replace fund was combined with and reported as the Cash-WW Improvemnt Other fund.

Funds related to the Water Utility were reported individually in the prior financial statement, but were combined into one fund for the current financial statement. The Cash on Hand-Water Petty fund was combined with and reported as the Cash-Water O & M Fund. The Cash-Water Hydrant Dep fund was combined with and reported as the Cash-Wtr New Cons Dep fund.

OTHER INFORMATION - UNAUDITED

The City's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the City's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the City. It is presented as intended by the City.

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	GENERAL FUND	MOTOR VEHICLE	LOCAL ROAD & STREET	LOCAL LAW ENF. CONT. EDUC	DEFERRAL PROGRAM FUND	RIVERBOAT ADM. TAX FUND
Cash and investments - beginning	\$ 3,459,530	\$ 860,155	\$ 174,761	\$ 8,378	\$ 9,056	\$ 157,499
Receipts:						
Taxes	8,555,810	1,650,634	-	-	-	176,752
Licenses and permits	1,407,617	-	-	13,700	-	-
Intergovernmental receipts	1,059,335	1,439,798	535,838	-	-	-
Charges for services	2,474,361	-	-	2,422	-	-
Fines and forfeits	103,539	-	-	-	-	-
Other receipts	676,176	11,146	-	3,972	57,450	-
Total receipts	14,276,838	3,101,578	535,838	20,094	57,450	176,752
Disbursements:						
Personal services	9,189,914	1,394,349	-	-	53,768	-
Supplies	321,633	475,704	-	7,943	-	-
Other services and charges	3,256,679	920,990	-	20,517	-	168,778
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	213,831	102,262	400,000	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	12,982,057	2,893,305	400,000	28,460	53,768	168,778
Excess (deficiency) of receipts over disbursements	1,294,781	208,273	135,838	(8,366)	3,682	7,974
Cash and investments - ending	\$ 4,754,311	\$ 1,068,428	\$ 310,599	\$ 12	\$ 12,738	\$ 165,473

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	USER FEE FUND	CEDIT-CTY ECON DEV TAX	ESCROW- EXCESS LEVY FD	MAJOR MOVES CONST. FUND	PUB. SAFETY- EXCESS WELFARE	CREDIT CARD FEES
Cash and investments - beginning	\$ 1	\$ 1,246,244	\$ 1,091	\$ 2,863	\$ 173	\$ 25
Receipts:						
Taxes	-	803,750	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	58,722	-	-	-	-	-
Total receipts	58,722	803,750	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	58,722	115,008	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	525,563	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	58,722	640,571	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	163,179	-	-	-	-
Cash and investments - ending	\$ 1	\$ 1,409,423	\$ 1,091	\$ 2,863	\$ 173	\$ 25

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CUMULATIVE CAPITAL DEV.	CP REDEV BOND CAPITAL FD	CUM. CAP II (RATE-EMS)	CUMULATIVE FIRE	GENERAL IMPROVEMENT FD.	CUMULATIVE CAPITAL IMP.
Cash and investments - beginning	\$ 487,558	\$ 7,558	\$ 65,932	\$ 218,019	\$ 8,678	\$ 181,779
Receipts:						
Taxes	568,640	-	-	60,023	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	56,933	-	-	6,010	-	63,856
Charges for services	-	-	-	-	30,702	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,800,000	-	-	-	-
Total receipts	<u>625,573</u>	<u>4,800,000</u>	<u>-</u>	<u>66,033</u>	<u>30,702</u>	<u>63,856</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	209,982	4,208,705	-	-	-	8,904
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	62,548	37,690	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	108,019	-	-
Total disbursements	<u>209,982</u>	<u>4,208,705</u>	<u>62,548</u>	<u>145,709</u>	<u>-</u>	<u>8,904</u>
Excess (deficiency) of receipts over disbursements	<u>415,591</u>	<u>591,295</u>	<u>(62,548)</u>	<u>(79,676)</u>	<u>30,702</u>	<u>54,952</u>
Cash and investments - ending	<u>\$ 903,149</u>	<u>\$ 598,853</u>	<u>\$ 3,384</u>	<u>\$ 138,343</u>	<u>\$ 39,380</u>	<u>\$ 236,731</u>

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	POLICE PENSION	FIRE PENSION	CAGIT/LOIT PUBLIC SAFETY	CUMULATIVE SEWER	PUBLIC WORKS DONATION FD	NON REV BUILDER TEST FEES
Cash and investments - beginning	\$ 620,659	\$ 164,916	\$ 1,304,031	\$ 84,292	\$ 3,514	\$ 86,297
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	816,221	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	574,905	47,678	-	-	-	16,037
Total receipts	574,905	47,678	816,221	-	-	16,037
Disbursements:						
Personal services	-	-	373,646	-	-	-
Supplies	-	-	7,938	-	-	-
Other services and charges	559,489	47,361	31,267	37,587	622	1,745
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	50,039	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	559,489	47,361	462,890	37,587	622	1,745
Excess (deficiency) of receipts over disbursements	15,416	317	353,331	(37,587)	(622)	14,292
Cash and investments - ending	\$ 636,075	\$ 165,233	\$ 1,657,362	\$ 46,705	\$ 2,892	\$ 100,589

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	NON-REV- ECONOMIC DEV.	CP REDEV DEBT SERV RES	ST ANTHONY TIF BOND FUND	TOURISM FUND	G O BOND DEBT SERVICE	C. P. REDEVELOPMENT FUND
Cash and investments - beginning	\$ 43,055	\$ 586,599	\$ 4	\$ 5,006	\$ -	\$ 3,091,465
Receipts:						
Taxes	-	-	-	-	254,588	2,690,274
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	25,462	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,600	-	-	4,725	-	817,957
Total receipts	3,600	-	-	4,725	280,050	3,508,231
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	5,006	277,980	2,073,343
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	975,367
Total disbursements	-	-	-	5,006	277,980	3,048,710
Excess (deficiency) of receipts over disbursements	3,600	-	-	(281)	2,070	459,521
Cash and investments - ending	\$ 46,655	\$ 586,599	\$ 4	\$ 4,725	\$ 2,070	\$ 3,550,986

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	FIREFIGHTER'S GRANT FUND	RECYCLING & SOLID WASTE	G.O. BOND PROCEEDS FUND	SPORTSPLEX DEV & CONSTR	Court Supplemental CTAR-1	PYWH-PERF
Cash and investments - beginning	\$ 825	\$ 214,065	\$ 146,509	\$ 2,049,463	\$ 144,483	\$ 15
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	217,635	-	3,050,000	748,625	30
Total receipts	-	217,635	-	3,050,000	748,625	30
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	227,703	-	4,358,935	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	145,237	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	563,633	-
Total disbursements	-	227,703	145,237	4,358,935	563,633	-
Excess (deficiency) of receipts over disbursements	-	(10,068)	(145,237)	(1,308,935)	184,992	30
Cash and investments - ending	\$ 825	\$ 203,997	\$ 1,272	\$ 740,528	\$ 329,475	\$ 45

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	SAUERMAN WOODS RES. DONA.	PYWH-SPECIAL INSURANCE	MISC. REFUNDS ESCROW	PYWH-FIRE PENSION II	HIGH MEADOWS ESCROW FUND	NON-REV. SPEC. EVENTS FD.
Cash and investments - beginning	\$ 1,250	\$ 95	\$ 4,808	\$ 299	\$ 4,605	\$ 12,795
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	90,268	-	-	30,586
Total receipts	-	-	90,268	-	-	30,586
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	32,241	-	2,015	42,927
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	32,241	-	2,015	42,927
Excess (deficiency) of receipts over disbursements	-	-	58,027	-	(2,015)	(12,341)
Cash and investments - ending	\$ 1,250	\$ 95	\$ 62,835	\$ 299	\$ 2,590	\$ 454

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	STATE INCOME TAX	POL. PEN - IND. GROSS	SENIOR DISC (HIDTA) FUND	DON-C.P. BEAUTIFICATION	FIRE PEN. - IND. GROSS	PYWH-POLICE PENSION II
Cash and investments - beginning	\$ 45,932	\$ 2,483	\$ 124,764	\$ 855	\$ 190	\$ 363
Receipts:						
Taxes	581,544	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	29,570	100,000	-	2,273	-
Total receipts	581,544	29,570	100,000	-	2,273	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	581,247	29,734	89,658	-	2,278	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	581,247	29,734	89,658	-	2,278	-
Excess (deficiency) of receipts over disbursements	297	(164)	10,342	-	(5)	-
Cash and investments - ending	\$ 46,229	\$ 2,319	\$ 135,106	\$ 855	\$ 185	\$ 363

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	ADULT PROBATION SERV. FD.	DOG SUPPLY/MAINT DONATION	ESCROW-EDC	PYWH-COL. LIFE & ACCIDENT	GREENVIEW RECOVERY AGREE.	NON-REV RENTAL HOUSING
Cash and investments - beginning	\$ -	\$ 21,710	\$ 1,489	\$ 408	\$ 9,600	\$ 120
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,461	-	-	-	-	-
Total receipts	25,461	-	-	-	-	-
Disbursements:						
Personal services	24,709	-	-	-	-	-
Supplies	724	-	-	-	-	-
Other services and charges	-	157	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	25,433	157	-	-	-	-
Excess (deficiency) of receipts over disbursements	28	(157)	-	-	-	-
Cash and investments - ending	\$ 28	\$ 21,553	\$ 1,489	\$ 408	\$ 9,600	\$ 120

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CEMETERY NON-REV. FUND	PYWH- MUNICIPAL INS.	PARKS/ PLAYGROUNDS ESCROW	MISC. SALES TAX	COUNTY COURT COSTS ESC.	PRINC & INTEREST-TIF BOND
Cash and investments - beginning	\$ 42,218	\$ 443	\$ 42,800	\$ 529	\$ 2,359	\$ 3,088
Receipts:						
Taxes	-	-	-	19,058	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	20,708	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	24,600	-	2,455	-	-	670,000
Total receipts	24,600	-	2,455	19,058	20,708	670,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	5,532	249	10,861	18,489	18,950	664,242
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,532	249	10,861	18,489	18,950	664,242
Excess (deficiency) of receipts over disbursements	19,068	(249)	(8,406)	569	1,758	5,758
Cash and investments - ending	\$ 61,286	\$ 194	\$ 34,394	\$ 1,098	\$ 4,117	\$ 8,846

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	NON-REV VEH/EQUIP PURCH	COURT RECORD PERPETUATION	PREPAID LEGAL ESCROW	NON REV. PARK GIFT FUND	DARE FUND DONATIONS	FIRE DEPT. DONATIONS
Cash and investments - beginning	\$ 491,760	\$ 33,920	\$ 69	\$ 3,212	\$ 18,466	\$ 21,780
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,170,033	6,881	2,889	-	27,286	50,392
Total receipts	1,170,033	6,881	2,889	-	27,286	50,392
Disbursements:						
Personal services	480,179	-	-	-	-	-
Supplies	-	145	-	-	-	-
Other services and charges	-	-	2,632	-	24,781	46,386
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	69,326	6,124	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	549,505	6,269	2,632	-	24,781	46,386
Excess (deficiency) of receipts over disbursements	620,528	612	257	-	2,505	4,006
Cash and investments - ending	\$ 1,112,288	\$ 34,532	\$ 326	\$ 3,212	\$ 20,971	\$ 25,786

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	NON REV. POLICE FED SEIZ.	NON-REV SPRTSPLX LEASE	MAYOR'S ROUNDTABLE ESCROW	POLICE DONATIONS ESCROW	NON REV. HAZ MATERIALS	TANK IMP. ESCROW
Cash and investments - beginning	\$ 133,193	\$ 31,100	\$ 1	\$ 24,681	\$ 2,614	\$ 144
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,789	14,930	-	26,644	-	-
Total receipts	25,789	14,930	-	26,644	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	33,936	-	-	26,245	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	33,936	-	-	26,245	-	-
Excess (deficiency) of receipts over disbursements	(8,147)	14,930	-	399	-	-
Cash and investments - ending	\$ 125,046	\$ 46,030	\$ 1	\$ 25,080	\$ 2,614	\$ 144

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	PYWH-VISION INS.	PYWH-AFLAC	PYWH-AMER. BANKERS INS.	UNUM/CIGNA VOL INS ESCROW	EMP/RETIREE NON-REV INS.	CIVIL DEFENSE DONATIONS
Cash and investments - beginning	\$ 1,669	\$ 12,613	\$ 158	\$ 307	\$ 60,673	\$ 10,841
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,015	90,414	-	30,185	4,849,484	2,300
Total receipts	17,015	90,414	-	30,185	4,849,484	2,300
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	93,301	-	3,867	4,883,091	2,198
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	93,301	-	3,867	4,883,091	2,198
Excess (deficiency) of receipts over disbursements	17,015	(2,887)	-	26,318	(33,607)	102
Cash and investments - ending	\$ 18,684	\$ 9,726	\$ 158	\$ 26,625	\$ 27,066	\$ 10,943

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	L.C.DRUG FREE ALLIANCE GR	4TH FRIDAY ARTS GRANT	NON REV MUNICIPAL WHEEL T	LAKE CO. HIDTA PROGRAM	N/R MUNICIPAL MV LIC EXCS	Parks Fund
Cash and investments - beginning	\$ -	\$ 1	\$ 29,461	\$ 23,732	\$ 264,251	\$ 154,303
Receipts:						
Taxes	-	-	-	-	-	960,369
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	814,900	96,154
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,590	-	26,177	4,129,179	-	602,298
Total receipts	3,590	-	26,177	4,129,179	814,900	1,658,821
Disbursements:						
Personal services	-	-	-	-	-	850,042
Supplies	-	-	-	-	-	226,273
Other services and charges	3,590	-	47,546	-	274,202	242,480
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	41,254
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	4,158,174	-	6,049
Total disbursements	3,590	-	47,546	4,158,174	274,202	1,366,098
Excess (deficiency) of receipts over disbursements	-	-	(21,369)	(28,995)	540,698	292,723
Cash and investments - ending	\$ -	\$ 1	\$ 8,092	\$ (5,263)	\$ 804,949	\$ 447,026

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	ESCROW- PERPET. BLDG. IMP. FD	GRANT-L.C. DRUNK DRIV.TASK	HOMESTEAD RESTOR. DON.	Mainstreet TIF Fund	OPO Grant Fund (DUJ)
Cash and investments - beginning	\$ 153,050	\$ 186	\$ 100	\$ -	\$ -
Receipts:					
Taxes	-	-	-	275,122	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	476,485	-	-	228,147	6,152
Total receipts	476,485	-	-	503,269	6,152
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	394,450	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	394,450	-	-	-	-
Excess (deficiency) of receipts over disbursements	82,035	-	-	503,269	6,152
Cash and investments - ending	\$ 235,085	\$ 186	\$ 100	\$ 503,269	\$ 6,152

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Police Non-Rev Seizure Fund	Park Impact Fee	Payroll	LOIT SPECIAL DISTRIBUTION	CASH - STORMWATER O & M
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 735,801
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,639	103,611	4,447,360	642,350	998,714
Total receipts	10,639	103,611	4,447,360	642,350	998,714
Disbursements:					
Personal services	-	-	-	-	333,726
Supplies	-	-	-	-	-
Other services and charges	-	-	-	642,350	35,992
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	739,921
Other disbursements	-	-	4,447,360	-	-
Total disbursements	-	-	4,447,360	642,350	1,109,639
Excess (deficiency) of receipts over disbursements	10,639	103,611	-	-	(110,925)
Cash and investments - ending	\$ 10,639	\$ 103,611	\$ -	\$ -	\$ 624,876

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CASH- WASTEWATER O&M FUND	CASH-WW IMPROVEMT OTHER	Wastewater SRF 2015 TRust	Wastewater SRF 2017 Trust	CASH-WW DEBT SERV RES
Cash and investments - beginning	\$ 950,800	\$ 2,383,762	\$ -	\$ -	\$ 1,149,287
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,602,803	-	126,051	1,851,120	100,638
Total receipts	7,602,803	-	126,051	1,851,120	100,638
Disbursements:					
Personal services	2,154,872	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	94,450	-	-	-	-
Debt service - principal and interest	513,759	-	-	-	-
Capital outlay	-	-	126,051	1,851,120	-
Utility operating expenses	3,527,565	-	-	-	-
Other disbursements	1,093,673	-	-	-	-
Total disbursements	7,384,319	-	126,051	1,851,120	-
Excess (deficiency) of receipts over disbursements	218,484	-	-	-	100,638
Cash and investments - ending	\$ 1,169,284	\$ 2,383,762	\$ -	\$ -	\$ 1,249,925

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CASH WW UTIL CONSTR ACCT	CASH-WW B&I SINKING FUND	CASH-WATER O & M FUND	CASH-WTR DEPR/IMPR FUND	Cash WW Util Construction Acct
Cash and investments - beginning	\$ 85,433	\$ 249,633	\$ 950,600	\$ 9,469,857	\$ 5,776
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	939,557	8,386,124	-	-
Total receipts	-	939,557	8,386,124	-	-
Disbursements:					
Personal services	-	-	1,959,627	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	94,205	-	-
Debt service - principal and interest	-	906,957	443,616	928,944	-
Capital outlay	-	-	393	-	-
Utility operating expenses	-	-	4,742,888	1,492,460	-
Other disbursements	-	-	320,009	-	-
Total disbursements	-	906,957	7,560,738	2,421,404	-
Excess (deficiency) of receipts over disbursements	-	32,600	825,386	(2,421,404)	-
Cash and investments - ending	\$ 85,433	\$ 282,233	\$ 1,775,986	\$ 7,048,453	\$ 5,776

CITY OF CROWN POINT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CASH-WATER B&I SINKING	CASH-WATER DEBT SERV RES	CASH-2014 BOND PROCEEDS	CASH-WTR NEW CONS DEP	Totals
Cash and investments - beginning	\$ 397,811	\$ 628,581	\$ 261	\$ 28,688	\$ 34,266,276
Receipts:					
Taxes	-	-	-	-	16,596,564
Licenses and permits	-	-	-	-	1,421,317
Intergovernmental receipts	-	-	-	-	4,914,507
Charges for services	-	-	-	-	2,528,193
Fines and forfeits	-	-	-	-	103,539
Other receipts	120,095	253,164	-	4,250	49,436,617
Total receipts	120,095	253,164	-	4,250	75,000,737
Disbursements:					
Personal services	-	-	-	-	16,814,832
Supplies	-	-	-	-	1,040,360
Other services and charges	-	-	-	-	25,033,605
Debt service - principal and interest	443,616	-	-	-	3,236,892
Capital outlay	-	-	-	-	3,631,438
Utility operating expenses	-	-	-	-	10,502,834
Other disbursements	-	110,333	-	-	11,782,617
Total disbursements	443,616	110,333	-	-	72,042,578
Excess (deficiency) of receipts over disbursements	(323,521)	142,831	-	4,250	2,958,159
Cash and investments - ending	\$ 74,290	\$ 771,412	\$ 261	\$ 32,938	\$ 37,224,435

CITY OF CROWN POINT
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Storm Water	\$ 5,695	\$ 85,901
Wastewater	162,126	556,708
Water	305,131	625,342
Governmental activities	<u>1,452,033</u>	<u>1,192,188</u>
Totals	<u>\$ 1,924,985</u>	<u>\$ 2,460,139</u>

CITY OF CROWN POINT
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	Ambulance Lease	\$ 58,171	06/08/2017	06/01/2022
JP Morgan Chase Bank	Fire Truck Lease	<u>108,019</u>	09/24/2015	03/24/2028
Total of annual lease payments		<u>\$ 166,190</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2008 Gen Obligation Bond-Road Improvements	\$ 745,000	\$ 171,728
General obligation bonds	2010 G.O Bond-Building and Land Improvements	280,000	289,660
Revenue bonds	2014 Redevelopment Bond-Mainstreet Project	142,000	142,000
Revenue bonds	2007 TIF Redevelopment Bond-Property Purchase	1,430,000	317,850
Revenue bonds	2015 TIF Redevelopment Bond	4,490,000	338,724
Notes and loans payable	2018 Redevelopment Bond Anticipation Note of 2018	<u>4,800,000</u>	<u>127,400</u>
Total governmental activities		<u>11,887,000</u>	<u>1,387,362</u>
Storm Water:			
Revenue bonds	2010 Sewage Works Revenue Bond-Sewage & Stormwater Improvements	<u>2,330,000</u>	<u>251,610</u>
Wastewater:			
Revenue bonds	2016 Sewage Works Refunding Revenue Bond-Refund 2006 Issue	1,910,000	263,425
Lines of credit	2017 SRF Loan/Line of Credit-Wastewater Improvmenets	6,390,000	407,800
Lines of credit	2011 SRF Loan/Line of Credit-Wastewater & Stormwater Improvements	1,340,000	140,196
Lines of credit	2013 SRF Loan/Line of Credit-Wastewater & Stormwater Improvements	1,140,000	97,898
Lines of credit	2015 SRF Loan/Line of Credit-Wastewater & Stormwater Improvements	<u>4,115,000</u>	<u>302,300</u>
Total Wastewater		<u>14,895,000</u>	<u>1,211,619</u>
Water:			
Revenue bonds	2014 Waterworks Revenue Bond	2,100,000	209,700
Revenue bonds	2018 Waterworks Revenue Bonds Series 2018A	7,500,000	-
Revenue bonds	2018 Waterworks Revenue Bonds Series 2018B	<u>1,681,383</u>	<u>94,583</u>
Total Water		<u>11,281,383</u>	<u>304,283</u>
Totals		<u>\$ 40,393,383</u>	<u>\$ 3,154,874</u>

CITY OF CROWN POINT
SCHEDULE OF CAPITAL ASSETS
December 31, 2018

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	\$ 4,928,219
Infrastructure	24,455,734
Buildings	4,987,162
Improvements other than buildings	8,835,892
Machinery, equipment, and vehicles	<u>12,396,559</u>
Total governmental activities	<u>55,603,566</u>
Storm Water:	
Infrastructure	16,628
Machinery, equipment, and vehicles	<u>6,000</u>
Total Storm Water	<u>22,628</u>
Wastewater:	
Land	6,671,742
Infrastructure	31,982,585
Buildings	120,502
Improvements other than buildings	1,179,696
Machinery, equipment, and vehicles	3,929,366
Construction in progress	<u>301,139</u>
Total Wastewater	<u>44,185,030</u>
Water:	
Land	237,959
Infrastructure	18,508,882
Buildings	5,274,513
Machinery, equipment, and vehicles	2,073,162
Construction in progress	<u>613,840</u>
Total Water	<u>26,708,356</u>
Total capital assets	<u>\$ 126,519,580</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

TO: THE OFFICIALS OF THE CITY OF CROWN POINT, LAKE COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited the City of Crown Point's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2018. The City'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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the City'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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 City'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 City's compliance.

Opinion on the Major Federal Program

In our opinion, the City 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, 2018.

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


Report on Internal Control over Compliance

Management of the City 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 City's internal control over compliance with the types 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 the Uniform Guidance, 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 City'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 a 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 a 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

June 27, 2019

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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 City. The schedule and notes are presented as intended by the City.

CITY OF CROWN POINT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2018

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	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Justice</u>					
Bulletproof Vest Partnership Program	Direct Grant	16.607	IN0450200	\$ -	\$ 1,400
Equitable Sharing Program	Direct Grant	16.922	FY 2018	-	33,936
Total - Department of Justice				-	35,336
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportaton	20.205			
MERRILLVILLE RD & SUMMIT ST			DES#1173708	-	82,236
E-85 FUEL			DES#1297254/1601151	-	30,797
125TH/GRANT ST INTERSECTION IMP DESIGN			DES#1401030	-	265,385
COURTHOUSE SQUARE IMPROVEMENTS			DES#1500323	-	53,996
109TH AVE HSIP PROJECT FROM DELAWARE PKWY TO SR53			DES#1601157	-	189,715
ROUNDAABOUT AT 109TH AVE & IOWA			DES#1601158	-	26,660
Total - Highway Planning and Construction Cluster				-	648,789
Total - Department of Transportation				-	648,789
<u>Department of Health and Human Services</u>					
Maternal and Child Health Services Block Grant to the States	Indiana Criminal Justice Institute	93.994			
Child Restraint Distribution Grant			EDS D3-18-12000	-	2,000
Total - Department of Health and Human Services				-	2,000
<u>Executive Office of the President</u>					
High Intensity Drug Trafficking Areas Program	Direct Grant	95.001			
HIDTA			G16LC0003A	-	333,321
HIDTA			G17LC0003A	-	2,229,477
HIDTA			G18LC0003A	-	1,595,375
Total - Executive Office of the President				-	4,158,173
Total federal awards expended				\$ -	\$ 4,844,298

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

CITY OF CROWN POINT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the City under programs of the federal government for the year ended December 31, 2018. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the City, it is not intended to and does not present the financial position of the City.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF CROWN POINT
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 weakness identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit finding disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Program and type of auditor's report issued on compliance for it:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
95.001	High Intensity Drug Trafficking Areas Program	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
--	----

Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.