

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

EXAMINATION REPORT
OF
COUNTY COMMISSIONERS
CARROLL COUNTY, INDIANA
January 1, 2008 to December 31, 2008



FILED

10/16/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Beth Myers	01-01-07 to 12-31-10
Treasurer	Jane Brewington	01-01-07 to 12-31-10
Clerk	Laura Sterrott Nancy Mattox	01-01-05 to 12-31-08 01-01-09 to 12-31-12
Sheriff	Tony Burns	01-01-07 to 12-31-10
President of the County Council	Nancy Cripe Ann Brown	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Loren Hylton	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CARROLL COUNTY

We have examined the records of the County Commissioners for the period from January 1, 2008 to December 31, 2008, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Carroll County for the year 2008.

STATE BOARD OF ACCOUNTS

August 20, 2009

COUNTY COMMISSIONERS
CARROLL COUNTY
EXAMINATION RESULT AND COMMENT

TEMPORARY LOANS

Temporary loans of \$350,000, \$120,000, and \$43,658 were made in 2008 from the Cumulative Bridge Fund, the Rainy Day Fund, and the Health Maintenance Fund, respectively, to the General Fund (\$350,000 and \$120,000) and to the Health Fund (\$43,658), and not repaid by December 31, 2008. The loans from the Rainy Day Fund and the Health Maintenance Fund have been repaid as of June 30, 2009. The loan from the Cumulative Bridge Fund has not been repaid as of August 19, 2009.

IC 36-1-8-4 concerning temporary loans states in part:

"(a) . . . (3) Except as provided in subsection (b), the prescribed period must end during the budget year of the year in which the transfer occurs. (4) The amount transferred must be returned to the other fund at the end of the prescribed period. . . ."

"(b) If the fiscal body of a political subdivision determines that an emergency exists that requires an extension of the prescribed period of a transfer under this section, the prescribed period may be extended for not more than six (6) months beyond the budget year of the year in which the transfer occurs if the fiscal body does the following: (1) Passes an ordinance or a resolution that contains the following: (A) A statement that the fiscal body has determined that an emergency exists. (B) A brief description of the grounds for the emergency. (C) The date the loan will be repaid that is not more than six (6) months beyond the budget year in which the transfer occurs. (2) Immediately forwards the ordinance or resolution to the state board of accounts and the department of local government and finance."

COUNTY COMMISSIONERS
CARROLL COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 17, 2009, with Loren Hylton, President of the Board of County Commissioners. The official response has been made a part of this report and may be found on page 6.

CARROLL COUNTY COMMISSIONERS

LOREN HYLTON, CHAIRMAN
WILLIAM R BROWN
PATRICK CLAWSON
BETH L. MYERS, SECRETARY
BARRY T. EMERSON, CO ATTORNEY

101 West Main Street, Delphi, IN 46923-1555
PH: (765) 564-1837 FAX (765) 564-4851

OFFICIAL RESPONSE

The Carroll County Commissioners and Carroll County Council were advised by a Department of Local Government Finance representative that our County could consider the Cum Bridge loan as a Public Works loan and it could be deferred for 6 years with the first payment due June 30, 2009; which we understood to be Spring Settlement. Our Spring Settlement was contingent upon our tax collection date of September 14, 2009. This loan will be repaid in full at time of our 2009 Spring Settlement.



Loren Hylton
Chairman, Carroll County Commissioners

Dated: September 17, 2009