

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

EXAMINATION REPORT  
OF  
CARROLL COUNTY  
CARROLL COUNTY, INDIANA  
January 1, 2009 to December 31, 2009



**FILED**  
11/10/2010



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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	Nancy Mattox	01-01-09 to 12-31-12
Sheriff	Tony Burns	01-01-07 to 12-31-10
President of the County Council	Ann Brown	01-01-09 to 12-31-10
President of the Board of County Commissioners	Loren Hylton	01-01-09 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF CARROLL COUNTY, INDIANA

We have examined the financial information presented herein of Carroll County (County), for the period of January 1, 2009 to December 31, 2009. The County's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the County for the year ended December 31, 2009, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual examination performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statements.

The Schedule of Long-Term Debt, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the basic financial information. It has not been subjected to the examination procedures applied to the basic financial information and, accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

August 11, 2010

CARROLL COUNTY  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
As Of And For The Year Ended December 31, 2009

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds:				
County General	\$ 1,569,308	\$ 4,910,931	\$ 5,740,883	\$ 739,356
Surveyor's Corner Perpetuation	37,821	4,370	4,323	37,868
Property Reassessment	658,706	96,318	254,741	500,283
Recorder's Records Perpetuation	40,455	27,866	35,011	33,310
Auditor's Plat Book Perpetuation	63,584	5,370	17,926	51,028
Riverboat Revenue Sharing	320,840	126,193	78,460	368,573
Clerk's Records Perpetuation	25,545	4,818	7,955	22,408
Enhanced Access 911	381,043	213,213	397,870	196,386
Wireless E-911	-	84,630	-	84,630
Contractual E-911	-	50,000	-	50,000
Coroner's Training - Continuing Education	740	910	1,169	481
Sales Disclosure	18,993	2,635	590	21,038
Mortgage Fee Fund	1,845	2,340	2,700	1,485
Recorder's Redacting Fee	22,705	7,614	432	29,887
Health Dept Donation	777	95	732	140
Emergency Management Donation	100	-	85	15
Juvenile Probation Service	4,334	770	440	4,664
Adult Probation Service	75,084	226,573	210,811	90,846
Pretrial Diversion	36,763	23,313	25,328	34,748
Jury Pay	30,976	3,267	10,973	23,270
HAVA Requirements Title 111	29,743	-	-	29,743
County Corrections	27,404	-	-	27,404
Supplemental Public Defenders SVC	1,470	3,508	-	4,978
Guardian Ad Litem/Court	1,259	-	-	1,259
Covered Bridge	6,435	3,700	-	10,135
Highway	1,236,329	1,869,180	1,943,274	1,162,235
Local Road and Street	34,505	197,768	185,924	46,349
Health	66,978	174,446	203,708	37,716
Special Tobacco Settlement	27,532	9,585	15,970	21,147
Alcohol and Drug Services	14,036	420	4,623	9,833
Local Health Maintenance	35,289	116,797	63,968	88,118
Family and Children	402,304	31,746	434,050	-
Welfare CPRTS	37,433	-	37,433	-
Prosecutor Title IV-D # 1	11,204	9,957	3,037	18,124
Clerk Title IV-D # 1	28,469	6,619	519	34,569
Welfare HCI	2,059	-	-	2,059
Welfare - MAW	98	-	-	98
Welfare - CSHCNN	466	-	-	466
Prairie Levee	4,926	1,369	5,150	1,145
Drainage Maintenance	511,448	114,085	95,364	530,169
EMS Donation # 3	921	100	-	1,021
Accident Report	2,760	2,011	584	4,187
Firearms Training	12,940	15,002	15,965	11,977
Sheriff Vehicle Inspections	510	610	-	1,120
Sheriff Reserve Unit	4,861	2,898	2,181	5,578
Sheriff Water Emergency Donations	5,866	225	1,736	4,355
Sheriff's Commissary	15,194	50,318	54,021	11,491
K-9	3,150	50	800	2,400
Inmate Medical	5,458	165	-	5,623
Law Enforcement Continuing Education	32,091	5,816	1,869	36,038
County Law Enforcement Continuing Education	1,446	-	-	1,446
Local Emergency Right To Know	8,637	-	644	7,993
Area Plan	69,977	120,280	55,375	134,882
Economic Development Commission	284,029	565,895	479,979	369,945
Local Planning Council	1,850	-	-	1,850
2004 EMA Homeland Security	25,365	-	-	25,365
EMA 2005 Foundation Grant	51	-	-	51
EMA Reimbursement	174	-	-	174
EMA Donations	50	1,900	68	1,882
Operation Pullover	322	3,600	3,542	380
Yeoman Community/EMD Grant	38,700	-	38,700	-
Prosecutor Byrne Grant	5,708	-	5,708	-
March of Dimes Grant	685	-	472	213

The accompanying notes are an integral part of the financial information.

CARROLL COUNTY  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
As Of And For The Year Ended December 31, 2009  
(Continued)

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds (continued):				
2007 Marine Patrol Grant	-	30,000	30,000	-
Drug Free Community	23,348	16,659	22,265	17,742
Sheriff Equip/Purchase Grant	263	-	-	263
Tobacco Cessation Grant	17,058	44,195	61,253	-
Local Emergency Planning Grant	30	-	-	30
Childhood Obesity Grant	9,127	10,165	16,149	3,143
Carroll Manor Elevator Grant	14,236	-	7,003	7,233
Carroll Manor Retainage	31,058	57	31,115	-
Carroll Manor Donations	11,991	14,950	13,227	13,714
Misdemeanant	33,497	13,751	22,812	24,436
Rainy Day	83,878	1,090,830	12,110	1,162,598
County Parks Donation	60	-	-	60
Ordinance Fees/City Ordinance Violations	275	-	-	275
Tax Increment Financing # 1	1,418,749	228,423	485,500	1,161,672
County Property Seizure Fund	288	-	-	288
2007 EMA Communications Grant	-	116,880	116,880	-
H1N1 Influenza	-	26,773	15,017	11,756
Cumulative Bridge	1,332,591	729,964	723,922	1,338,633
Drain Improvements	136,090	49,873	20,049	165,914
Cumulative Capital Development	1,071,823	152,363	445,624	778,562
Fiduciary Funds:				
Sheriff's Pension	1,417,078	78,649	51,563	1,444,164
Sheriff's Pension Trust	211,333	6,470	35,533	182,270
Congressional School Principal	37,053	-	37,053	-
Congressional School Interest	24,101	-	24,101	-
Homestead Tax Rebate	-	9,137	-	9,137
Tax Distribution	189,933	12,781,454	11,426,337	1,545,050
Tax Sale Redemption	-	164,702	164,702	-
Surplus Tax Sale	10,071	934,289	282,557	661,803
Certified Shares	-	2,845,605	2,845,605	-
Sewage Collections	40,963	36,091	40,963	36,091
Payroll Withholdings	99,469	1,491,593	1,508,467	82,595
State Disclosure Fee	1,840	2,635	2,840	1,635
City and Town Court Costs	7,728	6,349	10,293	3,784
Infraction Judgements	24,954	33,270	33,186	25,038
State Fines and Forfeitures	1,263	10,150	10,164	1,249
Campaign Finance Enforcement	120	-	-	120
Special Death Benefit	1,380	1,671	2,131	920
Adoption Medical History	4	-	-	4
Education Plate Fees	-	1,631	1,631	-
Levy Excess	-	430,315	425,071	5,244
Poor Relief	-	59,380	59,380	-
Tax Sale Fees	-	40,363	9,631	30,732
Sheriff Sales	-	243	-	243
Supplemental Probation Services	16,676	-	16,676	-
Clerk's Trust	131,992	1,370,205	1,355,578	146,619
Recorder	50	-	-	50
Treasurer	456,330	18,133,398	11,130,156	7,459,572
Sheriff's Inmate Trust	4,315	63,723	64,528	3,510
Totals	<u>\$ 13,150,766</u>	<u>\$ 50,125,482</u>	<u>\$ 42,006,165</u>	<u>\$ 21,270,083</u>

The accompanying notes are an integral part of the financial information.

CARROLL COUNTY  
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The County was established under the laws of the State of Indiana. The County provides the following services: public safety, health and social services, culture and recreation, and general administrative services.

Note 2. Fund Accounting

The County uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied or highway use taxes are received are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and December. 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% 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 become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were 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 statute (IC 5-13-9) authorizes 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.

CARROLL COUNTY  
NOTES TO FINANCIAL INFORMATION  
(Continued)

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), 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 PERF 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% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF 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:

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

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

CARROLL COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2009

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Economic Development Lease Payments	\$ 1,345,000	\$ 475,615

#### OTHER REPORTS

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

County Treasurer  
Clerk of the Circuit Court

CARROLL COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 1, 2010, with Loren Hylton, President of the Board of County Commissioners; Ann Brown, President of the County Council; and Beth Myers, Auditor. Our examination disclosed no material items that warrant comment at this time.