

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

CRAWFORD COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**

12/29/2011



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials .....	2
Independent Accountant's Report.....	3
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis .....	6-8
Notes to Financial Statement.....	9-13
Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis .....	16-38
Schedule of Capital Assets.....	39
Schedule of Long-Term Debt .....	40
Other Reports.....	41
Exit Conference.....	42

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Peggy Bullington Ricki Hawkins	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Edna M. Brown Kelli R. Slaughterback	01-01-09 to 12-31-10 01-01-11 to 12-31-12
Clerk	Terry L. Stroud Edna M. Brown	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Sheriff	Tim Wilkerson	01-01-07 to 12-31-14
Recorder	Charla Dawn Wright	01-01-07 to 12-31-14
President of the Board of County Commissioners	Larry G. Bye James E. Schultz	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Jerry Brewer	01-01-10 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF CRAWFORD COUNTY, INDIANA

We have examined the financial statement of Crawford County (County), for the period of January 1, 2010 to December 31, 2010. The County's management is responsible for the financial statement. 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 statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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 noted above is a different basis than that used in the prior year.

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, 2010, on the basis of accounting described in Note 1.

Included in the financial statement 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject 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 statement.

The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt, 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 examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, the County Council, and others within the entity, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

December 6, 2011

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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, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
County General	\$ 1,445,105	\$ 3,417,710	\$ 3,955,844	\$ 906,971
Crawford County Emergency Services	100	-	-	100
Riverboat Contingency	6,444	8,168	10,986	3,626
County Riverboat Wagering Tax	107,540	67,230	25,400	149,370
Election	164,369	112,575	107,964	168,980
TIR	59,059	-	59,059	-
Local Road And Streets	17,859	104,858	97,123	25,594
Accident Report	6,755	1,055	-	7,810
Firearms	10,990	7,641	2,442	16,189
Health	73,665	118,936	114,143	78,458
Emergency Ambulance	104,586	631,149	665,554	70,181
Law Enforcement and Continuing Education	249	-	-	249
Clerk's Perpetuation	77,576	4,555	1,426	80,705
Deferred Infraction	53,596	32,216	18,616	67,196
H1N1 Preparedness Response	10,490	8,046	15,448	3,088
E-911	105,489	105,927	168,831	42,585
Drug Free Community	41,467	12,755	21,752	32,470
Emergency Planning And Right To Know	6,089	3,007	492	8,604
County Highway	139,759	1,142,961	946,017	336,703
Prosecutor IV-D	4,703	6,451	-	11,154
Juvenile Probation	9,386	3,408	2,803	9,991
Criminal Justice Extension Grant	16,578	-	16,578	-
Recorder Perpetuation	52,555	15,949	16,934	51,570
User Fees	61,153	38,279	34,836	64,596
Pre-Trial	10,945	3,610	2,093	12,462
Plat Book	367	15	-	382
Supplemental Public Defender	26,271	6,025	13,000	19,296
Clerk IV-D	6,148	4,288	285	10,151
Surveyor's Corner Perpetuation	22,074	2,919	1,419	23,574
Jury Pay	8,052	3,564	-	11,616
Community Services	7,561	2,775	101	10,235
Health Maintenance	21,449	33,153	44,501	10,101
Pandemic (State Grant)	4	-	4	-
Public Health Coordinator	6,179	-	-	6,179
Tobacco Settlement	23,002	-	3,233	19,769
Tobacco Education	32,564	13,629	2,068	44,125
Criminal Justice (Prosecutor)	(3,656)	47,515	46,366	(2,507)
Capta Grant (Judge)	-	7,500	6,467	1,033
HAVA	-	10,000	10,000	-
Rainy Day Fund	724,597	114,869	139,920	699,546
County Sales Disclosure	5,006	1,600	2,958	3,648
K-9	-	3,500	2,535	965
Harrison County Riverboat	378,485	1,791,087	2,056,228	113,344
Criminal Justice Hoosier Hills Pact	4,598	21,686	24,664	1,620
Surveyors Plat Map	1,256	534	342	1,448
Sheriff Sale Program Fund	13,201	7,400	3,700	16,901
County Identification Security Protection	12,980	3,654	-	16,634
Criminal Justice (Click-It)	339	2,245	2,538	46
Home Land Security	51	5,000	5,000	51

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, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Orange County Riverboat Admission	600,767	319,764	605,000	315,531
Orange County Riverboat Wagering	223,551	340,243	212,103	351,691
Wireless Emergency Telephone	5,277	59,739	-	65,016
TIF (Redevelopment)	204,296	267,403	201,640	270,059
Probation Administrative Fees	15,639	7,468	1,120	21,987
Adult Probation User Fees	10,649	50,504	44,836	16,317
Juvenile Administrative Fees	1,186	790	1,551	425
County Economic Development	429,396	262,464	539,987	151,873
Non Reverting Prisoner Reimbursement	21,286	1,527	-	22,813
Crawford Emergency Management	-	7,670	-	7,670
Alternative Dispute Resolution	2,768	1,320	-	4,088
Gal Casa Grant (Judge)	-	14,855	6,854	8,001
Reassessment	237,793	216,643	102,540	351,896
Americorp (State Grant)	1,456	-	1,456	-
Auditors Transfer Fees	7,241	4,690	-	11,931
Bio-Terrorism (State Grant)	3,248	-	2,597	651
Child Abuse Prevention	100	100	-	200
Civil Infractions	2,581	24,044	25,424	1,201
County Misdemeanor	17,209	7,338	-	24,547
Crawford County Tower Fund	6,556	13,200	8,692	11,064
Drug Forfeiture	128	200	-	328
Emergency Ambulance Escrow	126,011	41,124	-	167,135
Emergency Phone Messenger	1,050	-	-	1,050
Excess Levy	-	10,320	-	10,320
Fines And Forfeitures	25	266	171	120
Grants And Special Projects	7,332	2,501	1,490	8,343
Highway Escrow	10,901	20,563	-	31,464
Highway Riverboat Road Plan	408,900	1,714,565	1,546,363	577,102
Jail/Courthouse Complex	192	-	-	192
Tax Sale Surplus	59,843	8,783	43,955	24,671
Final HEA 1001-2007/2008	-	28,446	28,446	-
Switzerland Riverboat	100,367	320,429	265,629	155,167
Cumulative Capital Development	123,458	91,698	64,398	150,758
Switzerland Riverboat Capital	5,971	-	5,971	-
School Principal	11,247	-	-	11,247
City And Town Court Costs	4,093	5,272	6,730	2,635
Coroners Perpetuation Fund	33	568	571	30
Congressional Interest	6,651	164	770	6,045
Tax Sale Redemption	20	39,949	39,949	20
Surplus Tax	60,102	18,559	29,458	49,203
Surplus Dog Fund	373	-	373	-
State Sales Disclosure	220	1,595	1,675	140
Inheritance Tax	152	69,087	65,362	3,877
Nationwide Deferred Compensation	-	2,269	2,094	175
PERF	56,563	210,465	210,071	56,957
Federal Withholding	-	184,735	184,735	-

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, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
State Withholding	-	93,602	93,602	-
OASI (Social Security)	-	427,246	427,246	-
County Withholding	-	26,148	26,148	-
Health Insurance	113,208	1,146,117	1,255,701	3,624
Special Death Benefit	125	1,405	1,440	90
Park And Recreation	30,933	-	7,500	23,433
Education Plate	744	319	932	131
Innkeepers Tax	3,151	69,043	68,728	3,466
Financial Institution Tax	-	42,502	42,502	-
Clerks Document Fees	26,643	353	-	26,996
Tornado Relief (Donation)	689	-	689	-
Recorder State Mortgage	48	788	753	83
Child Restraint Violation	-	250	250	-
Commercial Vehicle Excise Tax	-	14,047	14,047	-
Homestead Credit Rebate	15	-	-	15
Garnishment Clerk 13C01-0912-Cc-175	-	150	90	60
HEA 1001 State Homestead Credit	114,344	64,598	178,983	(41)
Life Investors Cancer	-	299	274	25
Boston Mutal Life Insurance	-	20,253	18,622	1,631
Aflac	820	10,208	10,267	761
Conseco Insurance	-	10,432	9,385	1,047
Colonial Insurance	142	1,707	1,707	142
Brokers National (Dental)	1,558	19,859	18,336	3,081
Garnishment Treasurer	-	5,241	4,701	540
Garnishment Child Support	-	3,230	3,230	-
Garnishment Clerk 13C01-1001-Cc-008	-	113	68	45
Unemployment	1,952	39,651	36,975	4,628
Identity Theft	-	1,114	1,004	110
Liberty National	-	647	431	216
C.A.G.I.T	-	1,109,805	1,109,805	-
C.E.D.I.T	-	373,267	373,267	-
Tax Disbursements	498	8,541,315	8,541,813	-
CERT	140	-	-	140
Probation Drug Testing	1,384	2,848	2,692	1,540
Home Monitoring	18,164	28,969	32,885	14,248
Crawford County Inmate Trust	5,174	101,783	97,800	9,157
Crawford County Commissary Fund	49,048	96,346	118,457	26,937
Crawford County Sheriffs Fund	1,756	186,057	185,484	2,329
Crawford County Clerk Child Support	1,861	168,875	167,462	3,274
Crawford County Clerk Trust	366,972	1,150,400	1,214,061	303,311
Crawford County Recorder Checking	3,773	46,950	46,111	4,612
Sheriffs Pension	584,012	88,056	39,232	632,836
Crawford County Treasurer County Fund	314,824	279,547	314,224	280,147
Revolving Loan EDA	58,387	28,580	7,813	79,154
Revolving Loan RBEG	40,923	25,306	8,665	57,564
Totals	<u>\$ 8,392,954</u>	<u>\$ 26,528,190</u>	<u>\$ 27,385,063</u>	<u>\$ 7,536,081</u>

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 (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

*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 may include, but are not limited to, 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.

Licenses and permits which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CRAWFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 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 may include, but are not limited to, 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.

CRAWFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

*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.

CRAWFORD COUNTY  
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 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.

**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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

**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 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 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.

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:

CRAWFORD COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

*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. 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. 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.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

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 examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was prepared 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, 2010

	County General	Crawford County Emergency Services	Riverboat Contingency	County Riverboat Wagering Tax	Election	TIR	Local Road And Streets
Cash and investments - beginning	\$ 1,445,105	\$ 100	\$ 6,444	\$ 107,540	\$ 164,369	\$ 59,059	\$ 17,859
Receipts:							
Taxes	2,586,308	-	-	-	111,994	-	-
Intergovernmental	24,584	-	8,168	67,230	581	-	-
Charges for services	391,545	-	-	-	-	-	-
Fines and forfeits	60,610	-	-	-	-	-	-
Other receipts	354,663	-	-	-	-	-	104,858
Total receipts	<u>3,417,710</u>	<u>-</u>	<u>8,168</u>	<u>67,230</u>	<u>112,575</u>	<u>-</u>	<u>104,858</u>
Disbursements:							
Personal services	2,693,681	-	-	-	57,036	-	-
Supplies	137,972	-	-	-	4,793	-	97,123
Other services and charges	1,075,334	-	-	-	45,985	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	3,421	-	-	-	-
Other disbursements	48,857	-	7,565	25,400	150	59,059	-
Total disbursements	<u>3,955,844</u>	<u>-</u>	<u>10,986</u>	<u>25,400</u>	<u>107,964</u>	<u>59,059</u>	<u>97,123</u>
Excess (deficiency) of receipts over disbursements	<u>(538,134)</u>	<u>-</u>	<u>(2,818)</u>	<u>41,830</u>	<u>4,611</u>	<u>(59,059)</u>	<u>7,735</u>
Cash and investments - ending	<u>\$ 906,971</u>	<u>\$ 100</u>	<u>\$ 3,626</u>	<u>\$ 149,370</u>	<u>\$ 168,980</u>	<u>\$ -</u>	<u>\$ 25,594</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Accident Report	Firearms	Health	Emergency Ambulance	Law Enforcement And Continuing Education	Clerk's Perpetuation	Deferred Infraction
Cash and investments - beginning	\$ 6,755	\$ 10,990	\$ 73,665	\$ 104,586	\$ 249	\$ 77,576	\$ 53,596
Receipts:							
Taxes	-	-	108,321	410,884	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,055	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	7,641	10,615	220,265	-	4,555	32,216
Total receipts	1,055	7,641	118,936	631,149	-	4,555	32,216
Disbursements:							
Personal services	-	-	106,045	464,927	-	-	-
Supplies	-	-	6,559	42,629	-	-	4,038
Other services and charges	-	-	1,539	52,998	-	-	10,612
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,442	-	105,000	-	1,426	3,966
Total disbursements	-	2,442	114,143	665,554	-	1,426	18,616
Excess (deficiency) of receipts over disbursements	1,055	5,199	4,793	(34,405)	-	3,129	13,600
Cash and investments - ending	\$ 7,810	\$ 16,189	\$ 78,458	\$ 70,181	\$ 249	\$ 80,705	\$ 67,196

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	H1N1 Preparedness Response	E-911	Drug Free Community	Emergency Planning And Right To Know	County Highway	Prosecutor IV-D	Juvenile Probation
Cash and investments - beginning	\$ 10,490	\$ 105,489	\$ 41,467	\$ 6,089	\$ 139,759	\$ 4,703	\$ 9,386
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	8,046	-	-	-	1,140,225	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	12,755	-	-	-	-
Other receipts	-	105,927	-	3,007	2,736	6,451	3,408
Total receipts	8,046	105,927	12,755	3,007	1,142,961	6,451	3,408
Disbursements:							
Personal services	-	92,088	-	-	521,132	-	-
Supplies	3,943	-	-	-	256,963	-	-
Other services and charges	-	72,129	21,752	-	164,609	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	11,505	4,614	-	492	3,313	-	2,803
Total disbursements	15,448	168,831	21,752	492	946,017	-	2,803
Excess (deficiency) of receipts over disbursements	(7,402)	(62,904)	(8,997)	2,515	196,944	6,451	605
Cash and investments - ending	\$ 3,088	\$ 42,585	\$ 32,470	\$ 8,604	\$ 336,703	\$ 11,154	\$ 9,991

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Criminal Justice Extension Grant	Recorder Perpetuation	User Fees	Pre-Trial	Plat Book	Supplemental Public Defender
Cash and investments - beginning	\$ 16,578	\$ 52,555	\$ 61,153	\$ 10,945	\$ 367	\$ 26,271
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	15,949	-	-	-	-
Fines and forfeits	-	-	38,279	-	-	-
Other receipts	-	-	-	3,610	15	6,025
Total receipts	<u>-</u>	<u>15,949</u>	<u>38,279</u>	<u>3,610</u>	<u>15</u>	<u>6,025</u>
Disbursements:						
Personal services	-	-	-	203	-	-
Supplies	-	-	-	1,890	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	16,578	16,934	34,836	-	-	13,000
Total disbursements	<u>16,578</u>	<u>16,934</u>	<u>34,836</u>	<u>2,093</u>	<u>-</u>	<u>13,000</u>
Excess (deficiency) of receipts over disbursements	<u>(16,578)</u>	<u>(985)</u>	<u>3,443</u>	<u>1,517</u>	<u>15</u>	<u>(6,975)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 51,570</u>	<u>\$ 64,596</u>	<u>\$ 12,462</u>	<u>\$ 382</u>	<u>\$ 19,296</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Clerk IV-D	Surveyor's Corner Perpetuation	Jury Pay	Community Services	Health Maintenance	Pandemic (State Grant)
Cash and investments - beginning	\$ 6,148	\$ 22,074	\$ 8,052	\$ 7,561	\$ 21,449	\$ 4
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,775	-	-
Other receipts	4,288	2,919	3,564	-	33,153	-
Total receipts	<u>4,288</u>	<u>2,919</u>	<u>3,564</u>	<u>2,775</u>	<u>33,153</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	41,286	-
Supplies	285	-	-	-	1,086	-
Other services and charges	-	-	-	101	2,129	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,419	-	-	-	4
Total disbursements	<u>285</u>	<u>1,419</u>	<u>-</u>	<u>101</u>	<u>44,501</u>	<u>4</u>
Excess (deficiency) of receipts over disbursements	<u>4,003</u>	<u>1,500</u>	<u>3,564</u>	<u>2,674</u>	<u>(11,348)</u>	<u>(4)</u>
Cash and investments - ending	<u>\$ 10,151</u>	<u>\$ 23,574</u>	<u>\$ 11,616</u>	<u>\$ 10,235</u>	<u>\$ 10,101</u>	<u>\$ -</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Public Health Coordinator	Tobacco Settlement	Tobacco Education	Criminal Justice (Prosecutor)	Capta Grant (Judge)	HAVA
Cash and investments - beginning	\$ 6,179	\$ 23,002	\$ 32,564	\$ (3,656)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	13,629	47,515	7,500	10,000
Total receipts	-	-	13,629	47,515	7,500	10,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	700	-
Other services and charges	-	-	-	-	3,018	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,749	-
Other disbursements	-	3,233	2,068	46,366	-	10,000
Total disbursements	-	3,233	2,068	46,366	6,467	10,000
Excess (deficiency) of receipts over disbursements	-	(3,233)	11,561	1,149	1,033	-
Cash and investments - ending	\$ 6,179	\$ 19,769	\$ 44,125	\$ (2,507)	\$ 1,033	\$ -

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Rainy Day Fund	County Sales Disclosure	K-9	Harrison County Riverboat	Criminal Justice Hoosier Hills Pact	Surveyors Plat Map
Cash and investments - beginning	\$ 724,597	\$ 5,006	\$ -	\$ 378,485	\$ 4,598	\$ 1,256
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	1,791,087	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	114,869	1,600	3,500	-	21,686	534
Total receipts	<u>114,869</u>	<u>1,600</u>	<u>3,500</u>	<u>1,791,087</u>	<u>21,686</u>	<u>534</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	54,529	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	85,391	2,958	2,535	2,056,228	24,664	342
Total disbursements	<u>139,920</u>	<u>2,958</u>	<u>2,535</u>	<u>2,056,228</u>	<u>24,664</u>	<u>342</u>
Excess (deficiency) of receipts over disbursements	<u>(25,051)</u>	<u>(1,358)</u>	<u>965</u>	<u>(265,141)</u>	<u>(2,978)</u>	<u>192</u>
Cash and investments - ending	<u>\$ 699,546</u>	<u>\$ 3,648</u>	<u>\$ 965</u>	<u>\$ 113,344</u>	<u>\$ 1,620</u>	<u>\$ 1,448</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Sheriff Sale Program Fund	County Identification Security Protection	Criminal Justice (Click-It)	Home Land Security	Orange County Riverboat Admission	Orange County Riverboat Wagering
Cash and investments - beginning	\$ 13,201	\$ 12,980	\$ 339	\$ 51	\$ 600,767	\$ 223,551
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	319,764	340,243
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,400	3,654	2,245	5,000	-	-
Total receipts	<u>7,400</u>	<u>3,654</u>	<u>2,245</u>	<u>5,000</u>	<u>319,764</u>	<u>340,243</u>
Disbursements:						
Personal services	-	-	2,142	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	39,135
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,700	-	396	5,000	605,000	172,968
Total disbursements	<u>3,700</u>	<u>-</u>	<u>2,538</u>	<u>5,000</u>	<u>605,000</u>	<u>212,103</u>
Excess (deficiency) of receipts over disbursements	<u>3,700</u>	<u>3,654</u>	<u>(293)</u>	<u>-</u>	<u>(285,236)</u>	<u>128,140</u>
Cash and investments - ending	<u>\$ 16,901</u>	<u>\$ 16,634</u>	<u>\$ 46</u>	<u>\$ 51</u>	<u>\$ 315,531</u>	<u>\$ 351,691</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Wireless Emergency Telephone	TIF (Redevelopment)	Probation Administrative Fees	Adult Probation User Fees	Juvenile Administrative Fees	County Economic Development
Cash and investments - beginning	\$ 5,277	\$ 204,296	\$ 15,639	\$ 10,649	\$ 1,186	\$ 429,396
Receipts:						
Taxes	-	267,403	-	-	-	262,464
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	59,739	-	7,468	50,504	790	-
Total receipts	<u>59,739</u>	<u>267,403</u>	<u>7,468</u>	<u>50,504</u>	<u>790</u>	<u>262,464</u>
Disbursements:						
Personal services	-	-	-	39,190	-	459,262
Supplies	-	-	-	19	-	-
Other services and charges	-	201,640	1,120	5,627	1,551	80,725
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>201,640</u>	<u>1,120</u>	<u>44,836</u>	<u>1,551</u>	<u>539,987</u>
Excess (deficiency) of receipts over disbursements	<u>59,739</u>	<u>65,763</u>	<u>6,348</u>	<u>5,668</u>	<u>(761)</u>	<u>(277,523)</u>
Cash and investments - ending	<u>\$ 65,016</u>	<u>\$ 270,059</u>	<u>\$ 21,987</u>	<u>\$ 16,317</u>	<u>\$ 425</u>	<u>\$ 151,873</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Non Reverting Prisoner Reimbursement	Crawford Emergency Management	Alternative Dispute Resolution	Gal Casa Grant (Judge)	Reassessment	Americorp (State Grant)
Cash and investments - beginning	\$ 21,286	\$ -	\$ 2,768	\$ -	\$ 237,793	\$ 1,456
Receipts:						
Taxes	-	-	-	-	215,854	-
Intergovernmental	-	-	-	-	789	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	1,320	-	-	-
Other receipts	1,527	7,670	-	14,855	-	-
Total receipts	1,527	7,670	1,320	14,855	216,643	-
Disbursements:						
Personal services	-	-	-	5,724	44,994	-
Supplies	-	-	-	172	480	-
Other services and charges	-	-	-	958	57,066	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,456
Total disbursements	-	-	-	6,854	102,540	1,456
Excess (deficiency) of receipts over disbursements	1,527	7,670	1,320	8,001	114,103	(1,456)
Cash and investments - ending	\$ 22,813	\$ 7,670	\$ 4,088	\$ 8,001	\$ 351,896	\$ -

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Auditors Transfer Fees	Bio-Terrorism (State Grant)	Child Abuse Prevention	Civil Infractions	County Misdemeanor	Crawford County Tower Fund
Cash and investments - beginning	\$ 7,241	\$ 3,248	\$ 100	\$ 2,581	\$ 17,209	\$ 6,556
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	4,690	-	-	-	-	-
Fines and forfeits	-	-	100	-	-	-
Other receipts	-	-	-	24,044	7,338	13,200
Total receipts	<u>4,690</u>	<u>-</u>	<u>100</u>	<u>24,044</u>	<u>7,338</u>	<u>13,200</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	1,982	-	-	-	-
Other services and charges	-	615	-	-	-	1,542
Debt service - principal and interest	-	-	-	-	-	7,150
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	25,424	-	-
Total disbursements	<u>-</u>	<u>2,597</u>	<u>-</u>	<u>25,424</u>	<u>-</u>	<u>8,692</u>
Excess (deficiency) of receipts over disbursements	<u>4,690</u>	<u>(2,597)</u>	<u>100</u>	<u>(1,380)</u>	<u>7,338</u>	<u>4,508</u>
Cash and investments - ending	<u>\$ 11,931</u>	<u>\$ 651</u>	<u>\$ 200</u>	<u>\$ 1,201</u>	<u>\$ 24,547</u>	<u>\$ 11,064</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Drug Forfeiture	Emergency Ambulance Escrow	Emergency Phone Messenger	Excess Levy	Fines And Forfeitures	Grants And Special Projects
Cash and investments - beginning	\$ 128	\$ 126,011	\$ 1,050	\$ -	\$ 25	\$ 7,332
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	41,124	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	200	-	-	10,320	266	2,501
Total receipts	<u>200</u>	<u>41,124</u>	<u>-</u>	<u>10,320</u>	<u>266</u>	<u>2,501</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	171	1,490
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>171</u>	<u>1,490</u>
Excess (deficiency) of receipts over disbursements	<u>200</u>	<u>41,124</u>	<u>-</u>	<u>10,320</u>	<u>95</u>	<u>1,011</u>
Cash and investments - ending	<u>\$ 328</u>	<u>\$ 167,135</u>	<u>\$ 1,050</u>	<u>\$ 10,320</u>	<u>\$ 120</u>	<u>\$ 8,343</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Highway Escrow	Highway Riverboat Road Plan	Jail/Courthouse Complex	Tax Sale Surplus	Final HEA 1001-2007/2008	Switzerland Riverboat
Cash and investments - beginning	\$ 10,901	\$ 408,900	\$ 192	\$ 59,843	\$ -	\$ 100,367
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	20,563	1,714,565	-	-	-	320,429
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	8,783	28,446	-
Total receipts	<u>20,563</u>	<u>1,714,565</u>	<u>-</u>	<u>8,783</u>	<u>28,446</u>	<u>320,429</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,546,363	-	43,955	28,446	265,629
Total disbursements	<u>-</u>	<u>1,546,363</u>	<u>-</u>	<u>43,955</u>	<u>28,446</u>	<u>265,629</u>
Excess (deficiency) of receipts over disbursements	<u>20,563</u>	<u>168,202</u>	<u>-</u>	<u>(35,172)</u>	<u>-</u>	<u>54,800</u>
Cash and investments - ending	<u>\$ 31,464</u>	<u>\$ 577,102</u>	<u>\$ 192</u>	<u>\$ 24,671</u>	<u>\$ -</u>	<u>\$ 155,167</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Cumulative Capital Development	Switzerland Riverboat Capital	School Principal	City And Town Court Costs	Coroners Perpetuation Fund	Congressional Interest
Cash and investments - beginning	\$ 123,458	\$ 5,971	\$ 11,247	\$ 4,093	\$ 33	\$ 6,651
Receipts:						
Taxes	60,682	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	31,016	-	-	5,272	568	164
Total receipts	91,698	-	-	5,272	568	164
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	64,398	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	5,971	-	6,730	571	770
Total disbursements	64,398	5,971	-	6,730	571	770
Excess (deficiency) of receipts over disbursements	27,300	(5,971)	-	(1,458)	(3)	(606)
Cash and investments - ending	\$ 150,758	\$ -	\$ 11,247	\$ 2,635	\$ 30	\$ 6,045

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Tax Sale Redemption	Surplus Tax	Surplus Dog Fund	State Sales Disclosure	Inheritance Tax	Nationwide Deferred Compensation
Cash and investments - beginning	\$ 20	\$ 60,102	\$ 373	\$ 220	\$ 152	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	39,949	18,559	-	1,595	69,087	2,269
Total receipts	<u>39,949</u>	<u>18,559</u>	<u>-</u>	<u>1,595</u>	<u>69,087</u>	<u>2,269</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	39,949	29,458	373	1,675	65,362	2,094
Total disbursements	<u>39,949</u>	<u>29,458</u>	<u>373</u>	<u>1,675</u>	<u>65,362</u>	<u>2,094</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(10,899)</u>	<u>(373)</u>	<u>(80)</u>	<u>3,725</u>	<u>175</u>
Cash and investments - ending	<u>\$ 20</u>	<u>\$ 49,203</u>	<u>\$ -</u>	<u>\$ 140</u>	<u>\$ 3,877</u>	<u>\$ 175</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	PERF	Federal Withholding	State Withholding	OASI (Social Security)	County Withholding	Health Insurance
Cash and investments - beginning	\$ 56,563	\$ -	\$ -	\$ -	\$ -	\$ 113,208
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	210,465	184,735	93,602	427,246	26,148	1,146,117
Total receipts	<u>210,465</u>	<u>184,735</u>	<u>93,602</u>	<u>427,246</u>	<u>26,148</u>	<u>1,146,117</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	210,071	184,735	93,602	427,246	26,148	1,255,701
Total disbursements	<u>210,071</u>	<u>184,735</u>	<u>93,602</u>	<u>427,246</u>	<u>26,148</u>	<u>1,255,701</u>
Excess (deficiency) of receipts over disbursements	<u>394</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(109,584)</u>
Cash and investments - ending	<u>\$ 56,957</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,624</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Special Death Benefit	Park And Recreation	Education Plate	Innkeepers Tax	Financial Institution Tax	Clerks Document Fees
Cash and investments - beginning	\$ 125	\$ 30,933	\$ 744	\$ 3,151	\$ -	\$ 26,643
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,405	-	319	69,043	42,502	353
Total receipts	<u>1,405</u>	<u>-</u>	<u>319</u>	<u>69,043</u>	<u>42,502</u>	<u>353</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,440	7,500	932	68,728	42,502	-
Total disbursements	<u>1,440</u>	<u>7,500</u>	<u>932</u>	<u>68,728</u>	<u>42,502</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(35)</u>	<u>(7,500)</u>	<u>(613)</u>	<u>315</u>	<u>-</u>	<u>353</u>
Cash and investments - ending	<u>\$ 90</u>	<u>\$ 23,433</u>	<u>\$ 131</u>	<u>\$ 3,466</u>	<u>\$ -</u>	<u>\$ 26,996</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Tornado Relief (Donation)	Recorder State Mortgage	Child Restraint Violation	Commercial Vehicle Excise Tax	Homestead Credit Rebate	Garnishment Clerk 13C01-0912-Cc-175
Cash and investments - beginning	\$ 689	\$ 48	\$ -	\$ -	\$ 15	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	788	250	14,047	-	150
Total receipts	-	788	250	14,047	-	150
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	689	753	250	14,047	-	90
Total disbursements	689	753	250	14,047	-	90
Excess (deficiency) of receipts over disbursements	(689)	35	-	-	-	60
Cash and investments - ending	\$ -	\$ 83	\$ -	\$ -	\$ 15	\$ 60

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	HEA 1001 State Homestead Credit	Life Investors Cancer	Boston Mutal Life Insurance	Aflac	Conseco Insurance	Colonial Insurance
Cash and investments - beginning	\$ 114,344	\$ -	\$ -	\$ 820	\$ -	\$ 142
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	64,598	299	20,253	10,208	10,432	1,707
Total receipts	<u>64,598</u>	<u>299</u>	<u>20,253</u>	<u>10,208</u>	<u>10,432</u>	<u>1,707</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	178,983	274	18,622	10,267	9,385	1,707
Total disbursements	<u>178,983</u>	<u>274</u>	<u>18,622</u>	<u>10,267</u>	<u>9,385</u>	<u>1,707</u>
Excess (deficiency) of receipts over disbursements	<u>(114,385)</u>	<u>25</u>	<u>1,631</u>	<u>(59)</u>	<u>1,047</u>	<u>-</u>
Cash and investments - ending	<u>\$ (41)</u>	<u>\$ 25</u>	<u>\$ 1,631</u>	<u>\$ 761</u>	<u>\$ 1,047</u>	<u>\$ 142</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Brokers National (Dental)	Garnishment Treasurer	Garnishment Child Support	Garnishment Clerk 13C01-1001-Cc-008	Unemployment	Identity Theft
Cash and investments - beginning	\$ 1,558	\$ -	\$ -	\$ -	\$ 1,952	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	19,859	5,241	3,230	113	39,651	1,114
Total receipts	<u>19,859</u>	<u>5,241</u>	<u>3,230</u>	<u>113</u>	<u>39,651</u>	<u>1,114</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	18,336	4,701	3,230	68	36,975	1,004
Total disbursements	<u>18,336</u>	<u>4,701</u>	<u>3,230</u>	<u>68</u>	<u>36,975</u>	<u>1,004</u>
Excess (deficiency) of receipts over disbursements	<u>1,523</u>	<u>540</u>	<u>-</u>	<u>45</u>	<u>2,676</u>	<u>110</u>
Cash and investments - ending	<u>\$ 3,081</u>	<u>\$ 540</u>	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ 4,628</u>	<u>\$ 110</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Liberty National	C.A.G.I.T	C.E.D.I.T	Tax Disbursements	CERT	Probation Drug Testing
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 498	\$ 140	\$ 1,384
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	647	1,109,805	373,267	8,541,315	-	2,848
Total receipts	<u>647</u>	<u>1,109,805</u>	<u>373,267</u>	<u>8,541,315</u>	<u>-</u>	<u>2,848</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	431	1,109,805	373,267	8,541,813	-	2,692
Total disbursements	<u>431</u>	<u>1,109,805</u>	<u>373,267</u>	<u>8,541,813</u>	<u>-</u>	<u>2,692</u>
Excess (deficiency) of receipts over disbursements	<u>216</u>	<u>-</u>	<u>-</u>	<u>(498)</u>	<u>-</u>	<u>156</u>
Cash and investments - ending	<u>\$ 216</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 140</u>	<u>\$ 1,540</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Home Monitoring	Crawford County Inmate Trust	Crawford County Commissary Fund	Crawford County Sheriffs Fund	Crawford County Clerk Child Support	Crawford County Clerk Trust
Cash and investments - beginning	\$ 18,164	\$ 5,174	\$ 49,048	\$ 1,756	\$ 1,861	\$ 366,972
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	28,969	101,783	96,346	186,057	168,875	1,150,400
Total receipts	<u>28,969</u>	<u>101,783</u>	<u>96,346</u>	<u>186,057</u>	<u>168,875</u>	<u>1,150,400</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	32,885	97,800	118,457	185,484	167,462	1,214,061
Total disbursements	<u>32,885</u>	<u>97,800</u>	<u>118,457</u>	<u>185,484</u>	<u>167,462</u>	<u>1,214,061</u>
Excess (deficiency) of receipts over disbursements	<u>(3,916)</u>	<u>3,983</u>	<u>(22,111)</u>	<u>573</u>	<u>1,413</u>	<u>(63,661)</u>
Cash and investments - ending	<u>\$ 14,248</u>	<u>\$ 9,157</u>	<u>\$ 26,937</u>	<u>\$ 2,329</u>	<u>\$ 3,274</u>	<u>\$ 303,311</u>

CRAWFORD COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Crawford County Recorder Checking	Sheriffs Pension	Crawford County Treasurer County Fund	Revolving Loan EDA	Revolving Loan RBEG	Totals
Cash and investments - beginning	\$ 3,773	\$ 584,012	\$ 314,824	\$ 58,387	\$ 40,923	\$ 8,392,954
Receipts:						
Taxes	-	-	-	-	-	4,023,910
Intergovernmental	-	-	-	-	-	5,797,398
Charges for services	-	-	-	-	-	413,239
Fines and forfeits	-	-	-	-	-	115,839
Other receipts	46,950	88,056	279,547	28,580	25,306	16,177,804
Total receipts	<u>46,950</u>	<u>88,056</u>	<u>279,547</u>	<u>28,580</u>	<u>25,306</u>	<u>26,528,190</u>
Disbursements:						
Personal services	-	-	-	-	-	4,527,710
Supplies	-	-	-	-	-	560,634
Other services and charges	-	-	-	-	-	1,959,112
Debt service - principal and interest	-	-	-	-	-	7,150
Capital outlay	-	-	-	-	-	6,170
Other disbursements	46,111	39,232	314,224	7,813	8,665	20,324,287
Total disbursements	<u>46,111</u>	<u>39,232</u>	<u>314,224</u>	<u>7,813</u>	<u>8,665</u>	<u>27,385,063</u>
Excess (deficiency) of receipts over disbursements	<u>839</u>	<u>48,824</u>	<u>(34,677)</u>	<u>20,767</u>	<u>16,641</u>	<u>(856,873)</u>
Cash and investments - ending	<u>\$ 4,612</u>	<u>\$ 632,836</u>	<u>\$ 280,147</u>	<u>\$ 79,154</u>	<u>\$ 57,564</u>	<u>\$ 7,536,081</u>

CRAWFORD COUNTY  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF CAPITAL ASSETS  
Decemeber 31, 2010

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.

	<u>Ending Balance</u>
Other:	
Capital assets, not being depreciated:	
Land	\$ 995,297
Infrastructure	37,773,510
Buildings	7,123,930
Machinery and equipment	<u>2,559,160</u>
Total capital assets not being depreciated	<u>\$ 48,451,897</u>

CRAWFORD COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year	Fund/Department
Capital leases:			
Courthouse lease rental of 2005	\$ 1,922,000	\$ 235,195	Switzerland Riverboat
Hanger building	82,574	16,235	General
Bonds payable:			
Revenue bonds:			
TIF bonds of 1997	740,000	86,946	TIF (Redevelopment)
TIF bonds of 2003	<u>175,000</u>	<u>63,050</u>	TIF (Redevelopment)
Total debt	<u>\$ 2,919,574</u>	<u>\$ 401,426</u>	

CRAWFORD COUNTY  
OTHER REPORTS

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

County Auditor  
Clerk of the Circuit Court

CRAWFORD COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 6, 2011, with Ricki Hawkins, Auditor; Peggy Bullington, Deputy Auditor; James E. Schultz, President of the Board of County Commissioners; and Jerry Brewer, President of the County Council.