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

EXAMINATION REPORT

OF

CRAWFORD COUNTY

CRAWFORD COUNTY, INDIANA

January 1, 2007 to December 31, 2007

FILED
01/14/2009

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OFFICIALS

Office	Official	Term
Auditor	Peggy Bullington	01-01-07 to 12-31-10
Treasurer	Edna M. Brown	01-01-05 to 12-31-08
Clerk	Terry L. Stroud	01-01-07 to 12-31-10
Sheriff	Tim Wilkerson	01-01-07 to 12-31-10
Recorder	Charla Dawn Wright	01-01-07 to 12-31-10
President of the Board of County Commissioners	Randy Gilmore	01-01-07 to 12-31-07
	Larry G. Bye	01-01-08 to 12-31-08
President of the County Council	Jerry Brewer	01-01-07 to 12-31-08

STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF CRAWFORD COUNTY, CRAWFORD COUNTY, INDIANA

We have examined the financial information presented herein of Crawford County (County), for the period of January 1, 2007 to December 31, 2007. 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, 2007, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The 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 basic financial information. They have not been subjected to the examination procedures applied to the basic financial information and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

December 16, 2008

CRAWFORD COUNTY
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Year Ended December 31, 2007

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Funds:				
General	$ 64,637	$ 3,798,713	$ 3,536,683	$ 326,667
Accident Fund	7,204	2,150	-	9,354
Adult Administrative Fee	21,224	6,779	17,626	10,377
Adult Offender	-	150	150	-
Adult Probation Services	19,079	60,074	61,908	17,245
Alternative Dispute	520	1,100	-	1,620
Ambulance Donations	100	-	-	100
Ambulance Escrow	15,495	37,170	-	52,665
Bioterrorism Grant	6,810	-	1,068	5,742
CERT	140	-	-	140
Children's Psychiatric Residential Treatment Services	50,642	275	24,464	26,453
Clerk Title IV-D	4,699	-	2,020	2,679
Clerk's Records Perpetuation	42,177	8,547	-	50,724
Community Services	6,426	2,904	1,601	7,729
Courthouse/Jail Complex	33,540	-	16,868	16,672
Criminal Justice	28,989	81,447	73,605	36,831
Document Fees	15,710	2,442	-	18,152
Drug Forfeitures	128	-	-	128
Drug Free Community	55,896	9,180	12,022	53,054
Education Tobacco Settlement	14,465	2,280	8,103	8,642
Election and Registration	15,449	39,339	40,787	14,001
Emergency Ambulance Services	167,915	371,970	422,199	117,686
Emergency Planning and Right to Know	6,481	3,944	4,286	6,139
Emergency Telephone System	70,395	178,659	142,895	106,159
Family and Children	169,208	1,393,354	1,402,561	160,001
Firearms Training	14,146	7,180	9,052	12,274
Guardian Ad Litem/Court	12,751	-	3,396	9,355
Health	14,640	101,243	112,426	3,457
Health Maintenance	18,512	44,214	28,746	33,980
Highway	342,632	1,570,123	1,556,398	356,357
Highway Equipment Excrow	27,487	18,585	27,487	18,585
Home Monitoring	13,723	25,850	20,070	19,503
Homeland Security	11,301	25,811	37,061	51
Identification Security Protection	4,758	6,066	2,813	8,011
Infraction Deferral	29,594	14,098	6,714	36,978
Jury Pay	705	1,794	40	2,459
Juvenile Adminstrative Fees	2,255	625	-	2,880
Juvenile Probation Service	4,616	3,376	3,125	4,867
Law Enforcement Continuing Education	249	-	-	249
Local Road and Street	109,046	184,684	133,233	160,497
Misdemeanant	4,396	7,338	-	11,734
Nonreverting Prisoner Reimbursement	18,892	1,945	-	20,837
Pandemic	43	-	39	4
Parks and Recreation	4,973	70	4,329	714
Plat Book	127	963	592	498
Pretrial Diversion	3,005	4,531	6,406	1,130
Probation Drug Testing	65	1,220	1,141	144
Property Reassessment	194,971	39,206	219,634	14,543
Prosecutor Title IV-D	5,602	1,318	6,920	-
Public Health Coordinator Grant	1,842	45,094	49,574	(2,638)
Rainy Day Fund	3,456	-	-	3,456
Recorder's Records Perpetuation	32,270	21,781	14,029	40,022
EDA Revolving Loan	83,731	41,052	52,519	72,264
Riverboat Contingency	11,684	17,386	21,500	7,570
Riverboat Highway Road Plan	380,765	855,484	1,224,631	11,618
Riverboat Wagering (County)	69,887	52,433	64,033	58,287

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

CRAWFORD COUNTY
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Year Ended December 31, 2007
(Continued)

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Funds (continued):				
County Sales Disclosure	8,650	2,457	-	11,107
Sheriff Sale Administration	-	8,166	5,865	2,301
Sheriff's Commissary	7,811	42,996	42,170	8,637
Supplemental Public Defender	20,408	3,534	-	23,942
Surveyor's Corner Perpetuation	16,117	3,477	710	18,884
Switzerland Capital Projects	5,971	-	-	5,971
Switzerland Riverboat	44,997	622,004	549,089	117,912
TIR	59,059	-	-	59,059
Tobacco Settlement	33,935	22,393	13,304	43,024
Tornado Relief	689	-	-	689
Welfare Loan	-	194,851	189,596	5,255
Debt Service	152,629	310,160	395,551	67,238
Economic Development Income Tax	398,411	275,918	507,875	166,454
Cumulative Capital Development	24,747	90,131	49,245	65,633
Cumulative Capital Improvement	-	2,117	2,117	-
Fiduciary Funds:				
Congressional School Principal	11,000	247		11,247
Children With Special Health Care Needs	-	4,983	4,983	-
Health Care for the Indigent	-	22,746	22,746	-
Medical Assistance to Wards	-	510	510	-
Orange County Riverboat (ADM)	-	295,414	295,414	-
Orange County Riverboat (Wagering)	-	343,594	343,594	-
Probation User Fees	36,592	20,634	18,999	38,227
Child Restraint Violations Fines	-	275	250	25
City and Town Court Costs	686	3,400	3,855	231
Congressional School Interest	7,672	324	1,350	6,646
Welfare Trust	2,605	5,942	3,831	4,716
Coroner's Education	19	293	301	11
Payroll Withholdings	267,106	1,925,335	2,055,268	137,173
Education Plate Fees	-	1,312	787	525
Homestead Credit	-	307,202	-	307,202
Infraction Judgements	475	12,562	11,902	1,135
Inheritance Tax	47,462	29,388	64,718	12,132
Innkeepers Tax	3,585	72,143	71,123	4,605
Mortgage Fees - State Share	98	1,505	1,505	98
Overweight Vehicle Fines	728	-	728	-
Purdue Cooperative Extension	936	520	-	1,456
Riverboat (Harrison County)	432,357	1,850,991	1,858,453	424,895
Riverboat Wagering	-	67,743	67,743	-
Special Death Benefit	78	670	708	40
State Fair Board	-	1,015	1,015	-
State Fines and Fees	98	146	224	20
State Forestry Tax	-	2,030	2,030	-
State Sales Dislosure Fee	200	1,990	2,065	125
State Settlement	497	16,163,426	9,966,579	6,197,344
Surplus Dog Tax	-	373	-	373
Surplus Tax	479	22,567	4,225	18,821
Tax Distributions	-	10,286,526	10,286,526	-
Tax Sale Surplus	1,959	134,665	4,337	132,287
Tax Sale Redemption	-	2,860	2,502	358
Sheriff's Pension	476,481	90,944	38,271	529,154
Clerk of the Circuit Court	357,767	1,269,613	1,385,533	241,847
Sheriff	727	38,586	38,515	798
Sheriff's Inmate Trust	1,126	49,264	45,760	4,630
Treasurer	4,869,006	12,568,134	17,202,257	234,883
Recorder	4,551	70,534	70,664	4,421
Totals	$ 9,537,167	$ 56,342,557	$ 55,009,547	$ 10,870,177

The accompanying notes are an integral part of the 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, welfare and social services, culture and recreation, public improvements, planning and zoning, 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 District 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.

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.

Note 6. Pension Plans

A. 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 District 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.

B. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which 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 and Annual Pension Cost

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 contributes to the County Police Benefit Plan which 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

CRAWFORD COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS

For The Year Ended December 31, 2007

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.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

Primary Government	Ending Balance
Governmental activities:	
Capital assets, not being depreciated:	
Land	$ 495,298
Infrastructure	30,970,523
Buildings	7,123,930
Machinery and equipment	3,233,586
Total governmental activities, capital assets not being depreciated	$ 41,823,337

CRAWFORD COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF LONG-TERM DEBT
December 31, 2007

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:		
Courthouse lease rental of 2005	$ 3,332,000	$ 293,454
Hanger building	113,474	16,235
Notes and loans payable		
Family and children short-term loan	400,250	418,864
Bonds payable:		
Revenue bonds:		
TIF bonds of 1997	860,000	88,738
TIF bonds of 2003	330,000	65,180
Total governmental activities debt	$ 5,035,724	$ 882,471

CRAWFORD COUNTY
OTHER REPORTS

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

County Auditor
County Treasurer
County Clerk of the Circuit Court
County Sheriff

CRAWFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 16, 2008, with Peggy Bullington, Auditor; Jerry Brewer, President of the County Council; and Larry G. Bye, President of the Board of County Commissioners.