

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

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



**FILED**  
01/19/2010



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Peggy Bullington	01-01-07 to 12-31-10
Treasurer	Edna M. Brown	01-01-05 to 12-31-12
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	Larry G. Bye	01-01-08 to 12-31-09
President of the County Council	Jerry Brewer	01-01-08 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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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, 2008 to December 31, 2008. 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, 2008, 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 14, 2009

CRAWFORD 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, 2008

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Funds:				
General	\$ 326,667	\$ 5,864,859	\$ 5,289,857	\$ 901,668
Accident Fund	9,354	1,153	-	10,507
Adult Administrative Fee	10,377	8,215	7,657	10,935
Adult Probation Services	17,245	48,568	54,111	11,702
Alternative Dispute	1,620	1,100	-	2,720
Ambulance Donations	100	-	-	100
Ambulance Escrow	52,665	36,690	-	89,355
Auditor's Transfer Fee	-	2,865	-	2,865
Bio-Terrorism Preparedness	5,742	-	2,494	3,248
CERT	140	-	-	140
Child Abuse Prevention	-	100	-	100
Children's Psychiatric Residential Treatment Services	26,453	61,980	83,340	5,093
Clerk Title IV-D	2,679	3,335	1,474	4,540
Clerk's Records Perpetuation	50,724	13,669	4,800	59,593
CEDIT	166,454	606,361	354,084	418,731
Community Services	7,729	3,649	739	10,639
Courthouse/Jail Complex	16,672	10,000	25,521	1,151
Criminal Justice - Federal	36,831	94,087	104,138	26,780
Cumulative Capital Development	65,633	185,843	115,390	136,086
Document Fees	18,152	3,898	-	22,050
Drug Forfeitures	128	-	-	128
Drug Free Community	53,054	11,217	15,851	48,420
EDA Revolving Loan	72,264	55,175	66,530	60,909
Education Tobacco Settlement	8,642	-	793	7,849
Election and Registration	14,001	147,819	92,222	69,598
Emergency Ambulance Services	117,686	550,528	470,350	197,864
Emergency Planning and Right to Know	6,139	4,476	5,443	5,172
Emergency Telephone System	106,159	156,828	140,641	122,346
Family and Children	160,001	2,838,244	2,256,771	741,474
Firearms Training	12,274	7,600	11,774	8,100
Grant	-	2,500	2,500	-
Guardian Ad Litem/Court	9,355	-	1,902	7,453
Health	3,457	196,343	166,483	33,317
Health Maintenance	33,980	24,871	25,849	33,002
Highway	356,357	1,123,118	1,452,681	26,794
Highway Equipment Escrow	18,585	18,345	29,421	7,509
Home Monitoring	19,503	37,071	19,260	37,314
Homeland Security	51	-	-	51
Identification Security Protection	8,011	4,253	4,452	7,812
Infraction Deferral	36,978	25,755	19,333	43,400
Jury Pay	2,459	3,519	3,852	2,126
Juvenile Administrative Fees	2,880	400	-	3,280
Juvenile Probation Service	4,867	3,425	1,917	6,375
Law Enforcement Continuing Education	249	-	-	249
Local Road and Street	160,497	112,800	168,707	104,590
Misdemeanant	11,734	7,338	9,200	9,872
Nonreverting Prisoner Reimbursement	20,837	33	-	20,870
Orange County Riverboat Admissions	-	431,073	2,657	428,416
Orange County Riverboat (Wagering)	-	957,622	627,536	330,086
Pandemic	4	-	-	4
Parks and Recreation	714	23,611	-	24,325
Plat Book	498	973	603	868
Plat Books	-	585	-	585
Pretrial Diversion	1,130	2,947	1,033	3,044
Probation Drug Testing	144	1,670	1,420	394
Property Reassessment	14,543	228,933	135,874	107,602
Prosecutor Drug Enforcements	-	2,300	2,300	-
Prosecutor Title IV-D	-	6,422	3,229	3,193
Public Health Coordinator	(2,638)	8,740	-	6,102
Rainy Day	3,456	61,535	9,498	55,493

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

CRAWFORD 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, 2008  
(Continued)

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Funds (continued):				
Recorder's Records Perpetuation	40,022	17,381	19,678	37,725
Riverboat Contingency	7,570	23,609	24,960	6,219
Riverboat Highway Road Plan	11,618	1,190,549	831,204	370,963
Riverboat Wagering (County)	58,287	54,760	39,935	73,112
Sales Disclosure - County	11,107	1,745	9,606	3,246
Sheriff's Commissary	8,637	108,080	90,104	26,613
Sheriff Sale Administration	2,301	34,687	27,687	9,301
Supplemental Public Defender Service	23,942	6,112	-	30,054
Surveyor's Corner Perpetuation	18,884	3,510	2,948	19,446
Switzerland Capital Projects	5,971	-	-	5,971
Switzerland Riverboat	117,912	354,222	293,455	178,679
TIF Bonds	67,238	414,098	344,668	136,668
TIR	59,059	-	-	59,059
Tobacco Settlement	43,024	13,637	19,039	37,622
Tornado Relief	689	-	-	689
Welfare Loan	5,255	-	5,255	-
Fiduciary Funds:				
Child Restraint Violations Fines	25	400	425	-
Children With Special Health Care Needs	-	18,939	18,939	-
City and Town Court Costs	231	4,926	4,725	432
Congressional School Interest	6,646	355	225	6,776
Congressional School Principal	11,247	-	-	11,247
Coroner's Education	11	362	352	21
Welfare Trust	4,716	4,428	9,144	-
CVET	-	22,638	22,638	-
Education Plate Fees	525	531	600	456
Health Care For The Indigent	-	86,021	86,021	-
Homestead Credit	307,202	15	307,202	15
Infraction Judgements	1,135	21,324	20,724	1,735
Inheritance Tax	12,132	33,451	19,301	26,282
Innkeepers Tax	4,605	68,003	69,647	2,961
Medical Assistance to Wards	-	1,659	1,659	-
State Fines and Fees	98	1,180	1,205	73
Overweight Vehicle Fines	-	1,090	1,090	-
Payroll Withholdings	137,173	2,012,112	2,014,539	134,746
Purdue Cooperative Extension	1,456	-	-	1,456
Riverboat Harrison County	424,895	2,234,135	2,659,030	-
Riverboat Wagering	-	67,392	67,392	-
Special Death Benefit	40	680	655	65
Sales Disclosure - State	125	1,640	1,700	65
State Fair Board	-	4,419	4,419	-
State Fines and Forfeitures	20	265	261	24
State Settlement	6,197,344	11,683,123	14,544,696	3,335,771
Surplus Dog Tax	373	-	-	373
Surplus Tax	18,821	29,397	16,541	31,677
Surplus Tax Sale	132,287	13,203	53,702	91,788
Tax Distributions	-	5,801,403	5,797,057	4,346
Tax Sale Redemption	358	58,141	58,499	-
User Fees	38,227	34,898	24,789	48,336
Clerk's Trust	241,847	1,100,595	998,000	344,442
Recorder	4,421	57,927	52,957	9,391
Sheriff	798	29,606	30,404	-
Sheriff's Inmate Trust	4,630	105,230	103,666	6,194
Sheriff's Pension	529,154	76,054	39,446	565,762
Treasurer	234,883	11,830,579	11,744,988	320,474
Totals	<u>\$ 10,870,177</u>	<u>\$ 51,632,952</u>	<u>\$ 52,278,865</u>	<u>\$ 10,224,264</u>

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

CRAWFORD 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, 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 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.

CRAWFORD COUNTY  
NOTES TO FINANCIAL INFORMATION  
(Continued)

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 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.

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.

CRAWFORD COUNTY  
NOTES TO FINANCIAL INFORMATION  
(Continued)

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, 2008

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.

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

CRAWFORD COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2008

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	\$ 3,229,000	\$ 146,995
Hanger building	103,784	16,235
Bonds payable:		
Revenue bonds:		
TIF bonds of 1997	820,000	110,386
TIF bonds of 2003	<u>280,000</u>	<u>62,880</u>
Total governmental activities debt	<u>\$ 4,432,784</u>	<u>\$ 336,496</u>

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 Highway Department  
County Sheriff

CRAWFORD COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 14, 2009, with Peggy Bullington, Auditor; Jerry Brewer, President of the County Council; and Larry G. Bye, President of the Board of County Commissioners.