

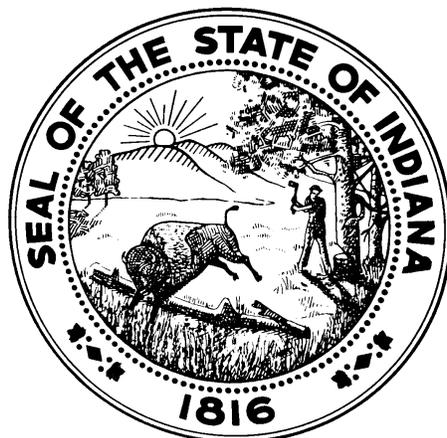
**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

EXAMINATION REPORT

OF

OHIO COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**

11/17/2008



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials .....	2
Independent Accountant's Report.....	3
Financial Information: Schedule of Receipts, Disbursements, and Cash and Investment Balances .....	4-5
Notes to Financial Information .....	6
Other Reports.....	7
Exit Conference.....	8

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Connie L. Smith	01-01-07 to 12-31-10
Treasurer	Rhonda Brown	01-01-05 to 12-31-08
Clerk	Constance A. Althoff	01-01-05 to 12-31-08
Sheriff	Eldon C. Fancher	01-01-07 to 12-31-10
Recorder	Yvonne Walton	01-01-05 to 12-31-08
President of the Board of County Commissioners	Connie J. Brown	01-01-07 to 12-31-08
President of the County Council	Douglas A. Baker	01-01-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF OHIO COUNTY, INDIANA

We have examined the financial information presented herein of Ohio 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.

STATE BOARD OF ACCOUNTS

October 2, 2008

OHIO 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	\$ 814,638	\$ 2,226,055	\$ 1,890,102	\$ 1,150,591
Highway	39,277	649,584	595,997	92,864
Cumulative Bridge	101,588	105,464	100,000	107,052
Family and Children Debt Service	100,884	107,675	100,884	107,675
Hartford Bridge	58,199	-	-	58,199
Family and Children	245,110	391,116	455,258	180,968
Children's Psychiatric Residential Treatment Services	82,301	4,993	69,514	17,780
Hartford Bridge Local	93,221	-	-	93,221
Riverboat	10,647,213	4,915,305	3,895,226	11,667,292
Health	10,221	100,542	102,413	8,350
Health Maintenance	12,894	41,424	31,119	23,199
Tobacco Settlement	11,722	11,912	11,722	11,912
Local Road and Street	77,262	70,243	74,705	72,800
Health Department Donations	7,718	8,364	6,346	9,736
Unemployment Tax	30,605	1,147	11,082	20,670
Property Reassessment	222,006	53,324	67,897	207,433
Cumulative Capital Improvement	241,047	49,023	228	289,842
Emergency Planning/Right To Know	5,109	-	-	5,109
Accident Report	209	285	220	274
Firearm Training	3,759	2,290	855	5,194
Motor Vehicle Inspection	1,115	350	-	1,465
Plat Book Maintenance	6,372	1,200	-	7,572
Recorder's Records Perpetuation	19,450	8,108	9,517	18,041
Surveyor's Corner Perpetuation	4,907	1,130	5,000	1,037
Adult Probation Services	27,192	24,369	21,076	30,485
Adult Probation Administration Fee	13,375	8,292	2,964	18,703
Drug Free Community	28,127	11,471	19,959	19,639
County Law Enforcement Continuing Education	1,147	-	-	1,147
Guardian Ad Litem/Court	3,494	2,060	3,946	1,608
Old Clerk IV-D	161	-	-	161
Juvenile Probation Service	1,056	2,115	2,393	778
Jury Pay	236	768	-	1,004
Supplemental Public Defender Service	553	3,845	-	4,398
Prosecutor IV-D	5,658	-	3,794	1,864
Pretrial Diversion	29,849	11,933	23,195	18,587
Emergency Telephone System	123,597	131,537	97,517	157,617
Prisoner Reimbursement	10,018	3,139	-	13,157
Circuit Court - Supplemental Public Defender	1,412	1,908	-	3,320
New Incentive Clerk	1,506	-	1,506	-
Clerk's Records Perpetuation	5,369	2,712	726	7,355
Sheriff Service Fee	829	2,169	-	2,998
Sheriff Drug Buy Money	-	225	-	225
HAVA Polling Place	-	530	-	530
Sheriff's Workshop Grant	-	150	150	-
JBAIG Grant	-	9,052	9,052	-
Juvenile Probation Administration Fee	2,625	1,116	-	3,741
County Corrections	33,515	3,959	-	37,474
Accounting Identification	2,472	2,517	3,023	1,966

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

OHIO 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):				
Animal Shelter	1,638	67	-	1,705
Animal Shelter Donation	1,668	940	732	1,876
Local Grant - Highway	-	25,000	25,000	-
Local Grant - Health Grant	7,327	-	3,907	3,420
Local Grant - Communications	6,103	-	-	6,103
Sheriff Department Grant #2	-	3,547	-	3,547
Federal Grant - Certified Emergency Planning	140	-	-	140
Federal Grant - EOP Emergency Planning	153	-	-	153
Federal Grant - Homeland Security	1	85,434	85,435	-
Canine Research	-	202	177	25
Health Department Grant	-	1,000	1,000	-
Sheriff Department Grant	-	47,584	23,040	24,544
Highway Department Grant	-	40,000	40,000	-
Health Bioterrorism Grant	-	1,953	1,953	-
Fiduciary Funds:				
Innkeepers Tax	-	85,204	85,204	-
Convention and Tourism Riverboat Tax	-	256,605	256,605	-
Surplus Tax	35	3,563	3,579	19
Interstate Compact Fee	-	38	38	-
Education Plate Fees	338	563	638	263
City and Town Court Costs	173	1,898	923	1,148
Surplus Dog	137	810	240	707
Congressional School Principal	9,114	-	-	9,114
Inheritance Tax	13,679	34,605	45,537	2,747
Cemetery Interest	866	20	-	886
Congressional School Interest	7,402	464	366	7,500
Welfare Trust	2,400	-	-	2,400
County User Fees - Law Enforcement Continuing Education	11,556	1,184	621	12,119
State Fines and Forfeitures	1,453	9,976	10,168	1,261
Infraction Judgments	432	4,360	4,278	514
Death Benefits	65	755	820	-
Seat Belt Violation	775	800	-	1,575
Coroner's Continuing Education	31	248	279	-
Mortgage Fee	80	973	988	65
State Sales Disclosure	50	660	645	65
Parham Escrow	7,500	343	-	7,843
Surplus Tax Sale	-	22,591	-	22,591
Homestead Credit Rebate	-	202,680	-	202,680
Tax Distributions	-	4,877,934	4,877,934	-
Payroll	-	476,693	476,693	-
County Police Pension	323,244	93,879	15,587	401,536
County Treasurer	45,933	5,112,756	5,082,718	75,971
County Sheriff	-	65,426	64,919	507
Clerk of the Circuit Court	51,441	647,922	647,803	51,560
County Recorder	2,240	29,991	30,684	1,547
Probation Department	40,429	72,377	84,974	27,832
Totals	<u>\$ 13,665,421</u>	<u>\$ 21,184,446</u>	<u>\$ 19,490,871</u>	<u>\$ 15,358,996</u>

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

OHIO 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, highway and streets, sanitation, 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.

OHIO COUNTY  
OTHER REPORTS

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

County Sheriff  
County Probation Department  
Clerk of the Circuit Court  
Board of County Commissioners  
County Auditor  
County Animal Control

OHIO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 2, 2008, with Connie L. Smith, Auditor; and Douglas A. Baker, President of the County Council.