

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

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



**FILED**  
09/16/2009



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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 12-31-12
Clerk	Constance A. Althoff Annie Jackson	01-01-05 to 12-31-08 01-01-09 to 12-31-12
Sheriff	Eldon C. Fancher	01-01-07 to 12-31-10
Recorder	Yvonne Walton	01-01-05 to 12-31-12
President of the Board of County Commissioners	Connie J. Brown	01-01-08 to 12-31-09
President of the County Council	Douglas A. Baker	01-01-08 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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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, 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.

July 6, 2009

STATE BOARD OF ACCOUNTS

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, 2008

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Funds:				
General	\$ 1,150,591	\$ 1,988,996	\$ 1,808,460	\$ 1,331,127
Highway	92,864	460,865	475,656	78,073
Cumulative Bridge	107,052	108,939	65,000	150,991
Family and Children Debt Service	107,675	83,633	107,675	83,633
Hartford Bridge	58,199	-	-	58,199
Family and Children	180,968	523,547	672,769	31,746
Children's Psychiatric Residential Treatment Services	17,780	191,263	15,286	193,757
Hartford Bridge Local	93,221	-	-	93,221
Riverboat	11,667,292	4,916,090	4,826,317	11,757,065
Health	8,350	150,852	100,154	59,048
Health Maintenance	23,199	24,854	27,153	20,900
Tobacco Settlement	11,912	11,904	11,912	11,904
Local Road and Street	72,800	65,027	47,621	90,206
Health Department Donations	9,736	6,205	6,142	9,799
Unemployment Tax	20,670	-	-	20,670
Property Reassessment #2	207,433	56,105	58,665	204,873
Cumulative Capital Development	289,842	52,580	21,831	320,591
Emergency Planning/Right To Know	5,109	-	65	5,044
Accident Report	274	322	83	513
Firearm Training	5,194	2,130	235	7,089
Motor Vehicle Inspection	1,465	335	-	1,800
Plat Book Maintenance	7,572	955	-	8,527
Recorder's Records Perpetuation	18,041	6,574	3,415	21,200
Surveyor's Corner Perpetuation	1,037	955	-	1,992
Adult Probation Services	30,485	17,521	21,064	26,942
Adult Probation Administration Fee	18,703	6,020	10,590	14,133
Drug Free Community	19,639	11,089	17,833	12,895
Extradition	-	162	-	162
County Law Enforcement Continuing Education	1,147	-	-	1,147
Guardian Ad Litem/Court	1,608	8,898	742	9,764
Old Clerk IV-D	161	-	161	-
Juvenile Probation Service	778	1,425	1,566	637
Jury Pay	1,004	603	-	1,607
Supplemental Public Defender Service	4,398	2,625	-	7,023
Prosecutor IV-D	1,864	2,194	2,811	1,247
Pretrial Diversion	18,587	6,296	23,040	1,843
Emergency Telephone System	157,617	113,110	132,298	138,429
Prisoner Reimbursement	13,157	3,834	-	16,991
Circuit Court - Supplemental Public Defender	3,320	3,933	5,082	2,171
New Incentive Clerk	-	1,458	-	1,458
Clerk's Records Perpetuation	7,355	3,138	667	9,826
Sheriff Service Fee	2,998	2,245	-	5,243
Sheriff Drug Buy Money	225	-	-	225
HAVA Polling Place	530	-	-	530
JBAIG Grant	-	6,479	6,479	-
Juvenile Probation Administration Fee	3,741	1,298	-	5,039
Sex Offender Fund	-	200	200	-
County Corrections	37,474	3,986	-	41,460
Accounting Identification	1,966	1,476	-	3,442
Animal Shelter	1,705	-	-	1,705
Animal Shelter Donation	1,876	899	2,467	308

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, 2008  
(Continued)

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Funds (continued):				
Local Grant - Highway	-	20,000	20,000	-
Local Grant - Health Grant	3,420	100	2,124	1,396
Local Grant - Communications	6,103	-	-	6,103
Sheriff Department Grant #2	3,547	-	3,413	134
Federal Grant - Certified Emergency Planning	140	-	-	140
Federal Grant - EOP Emergency Planning	153	-	-	153
Federal Grant - Homeland Security	-	17,901	17,901	-
Canine Research	25	332	349	8
Sheriff Department Grant	24,544	-	24,544	-
Health Bioterrorism Grant	-	18,625	18,625	-
Sheriff Grant/Dearborn Co. Foundation	-	26,541	26,541	-
Trial Court Interpreter Grant	-	1,250	-	1,250
Court Reporting Grant	-	13,556	-	13,556
Law-Order Grant/Prosecutor	-	1,800	-	1,800
911 Grant/2008	-	2,400	-	2,400
Fiduciary Funds:				
Innkeepers Tax	-	69,572	64,908	4,664
Convention and Tourism Riverboat Tax	-	260,716	260,716	-
Surplus Tax	19	4,414	4,401	32
Interstate Compact Fee	-	75	75	-
HEA 1001 State HS Credit	-	423,147	423,475	(328)
Education Plate Fees	263	300	263	300
City and Town Court Costs	1,148	1,703	2,068	783
Surplus Dog	707	1,328	286	1,749
Congressional School Principal	9,114	9,114	18,228	-
Inheritance Tax	2,747	339,631	15,530	326,848
Cemetery Interest	886	517	500	903
Congressional School Interest	7,500	357	7,857	-
Welfare Trust	2,400	-	430	1,970
County User Fees - Law Enforcement Continuing Education	12,119	1,026	120	13,025
State Fines and Forfeitures	1,261	9,387	7,681	2,967
Infraction Judgments	514	3,891	3,850	555
Death Benefits	-	610	555	55
Seat Belt Violation	1,575	775	-	2,350
Coroner's Continuing Education	-	976	950	26
Mortgage Fee	65	673	688	50
State Sales Disclosure	65	365	380	50
Parham Escrow Fund	7,843	17,451	16,830	8,464
Surplus Tax Sale	22,591	-	-	22,591
Homestead Credit Rebate	202,680	-	202,680	-
Tax Distributions	-	5,141,273	5,141,273	-
Payroll	-	544,212	544,212	-
County Police Pension	401,536	130,625	115,287	416,874
County Treasurer	75,971	5,742,323	5,766,631	51,663
County Sheriff	507	22,478	22,410	575
Clerk of the Circuit Court	51,560	435,940	461,936	25,564
County Recorder	1,547	23,683	23,559	1,671
Probation Department	27,832	73,320	72,603	28,549
Totals	<u>\$ 15,358,996</u>	<u>\$ 22,213,407</u>	<u>\$ 21,767,318</u>	<u>\$ 15,805,085</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 District 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 District 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 Probation Department  
Board of County Commissioners  
County Auditor

OHIO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 6, 2009, with Connie J. Brown, President of the Board of County Commissioners; Douglas A. Baker, President of the County Council; and Connie L. Smith, Auditor.