

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

EXAMINATION REPORT
OF
OHIO COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED

07/15/2010

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
Notes to Financial Information	5
Other Reports.....	6
Exit Conference.....	7

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Connie L. Smith	01-01-07 to 12-31-10
Treasurer	Rhonda Brown	01-01-09 to 12-31-12
Clerk	Annie Jackson	01-01-09 to 12-31-12
Sheriff	Eldon C. Fancher	01-01-07 to 12-31-10
Recorder	Yvonne Walton	01-01-09 to 12-31-12
President of the Board of County Commissioners	Connie J. Brown	01-01-09 to 12-31-10
President of the County Council	Douglas A. Baker	01-01-09 to 12-31-10



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

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, 2009 to December 31, 2009. 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, 2009, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

Included in the financial statements 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 IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual examination performed by State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statements.

STATE BOARD OF ACCOUNTS

May 27, 2010

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, 2009

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds:				
General	\$ 1,331,127	\$ 1,621,791	\$ 1,897,229	\$ 1,055,689
Highway	78,073	443,726	477,843	43,956
Cumulative Bridge	150,991	74,983	70,404	155,570
Family and Children Debt Service	83,633	340,299	423,822	110
Hartford Bridge	58,199	-	-	58,199
Family and Children	31,746	12,356	44,102	-
Children's Psychiatric Residential Treatment Services	193,757	-	193,757	-
Hartford Bridge Local	93,221	-	-	93,221
Riverboat	11,757,065	12,741,086	11,020,179	13,477,972
Health	59,048	66,503	104,497	21,054
Health Maintenance	20,900	33,530	27,635	26,795
Tobacco Settlement	11,904	11,899	11,903	11,900
Local Road and Street	90,206	61,947	58,702	93,451
Health Department Donations	9,799	4,892	4,205	10,486
Unemployment Tax	20,670	2,125	11,834	10,961
Property Reassessment #3	204,873	45,209	58,584	191,498
Cumulative Capital Improvement	320,591	24,068	-	344,659
Emergency Planning/Right To Know	5,044	-	-	5,044
Levy Excess	-	251,805	228,909	22,896
Accident Report	513	348	-	861
Firearm Training	7,089	2,690	603	9,176
Motor Vehicle Inspection	1,800	475	-	2,275
Plat Book Maintenance	8,527	995	-	9,522
Recorder's Records Perpetuation	21,200	6,949	5,162	22,987
Surveyor's Corner Perpetuation	1,992	995	1,900	1,087
Adult Probation Services	26,942	22,922	13,211	36,653
Adult Probation Administration Fee	14,133	6,315	10,803	9,645
Drug Free Community	12,895	11,229	8,310	15,814
Extradition	162	-	-	162
County Law Enforcement Continuing Education	1,147	-	-	1,147
Guardian Ad Litem/Court	9,764	5,362	2,876	12,250
Juvenile Probation Service	637	570	9	1,198
Jury Pay	1,607	779	-	2,386
Supplemental Public Defender Service	7,023	3,561	8,775	1,809
Prosecutor IV-D	1,247	2,178	3,425	-
Pretrial Diversion	1,843	13,552	15,395	-
Emergency Telephone System	138,429	56,483	100,803	94,109
Prisoner Reimbursement	16,991	2,520	-	19,511
Circuit Court - Supplemental Public Defender	2,171	3,175	5,226	120
New Incentive Clerk	1,458	1,813	-	3,271
Clerk's Records Perpetuation	9,826	1,833	7,061	4,598
Sheriff Service Fee	5,243	2,068	-	7,311
Sheriff Drug Buy Money	225	-	-	225
HAVA Polling Place	530	-	-	530
Sheriff Grant	-	200	200	-
JBAIG Grant	-	4,288	4,288	-
Juvenile Probation Administration Fee	5,039	605	536	5,108
Sex Offender Fund	-	100	100	-
County Corrections	41,460	3,985	-	45,445
Accounting Identification	3,442	2,090	-	5,532
Drug Free Grant	-	300	300	-
Animal Shelter	1,705	-	-	1,705
Animal Shelter Donation	308	4,168	802	3,674
Local Grant - Health Grant	1,396	-	298	1,098
Local Grant - Communications	6,103	-	-	6,103

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, 2009
(Continued)

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds (continued):				
Sheriff Department Grant #2	134	-	134	-
Federal Grant - Certified Emergency Planning	140	-	-	140
Federal Grant - EOP Emergency Planning	153	-	-	153
Canine Research	8	396	398	6
Sheriff Grant - Computer	-	18,173	18,173	-
Highway Grant # 2	-	16,000	16,000	-
Trial Court Interpreter Grant	1,250	-	-	1,250
Law-Order Grant/Prosecutor	1,800	1,000	1,800	1,000
Court Reporting Grant	13,556	-	13,556	-
911 Grant/2008	2,400	1,454	3,150	704
911 Land Line	-	31,705	-	31,705
911 Cell Phone	-	20,583	-	20,583
H1N1 Health Grant	-	7,786	-	7,786
Fiduciary Funds:				
Innkeepers Tax	4,664	47,504	49,682	2,486
Convention and Tourism Riverboat Tax	-	258,108	258,108	-
Surplus Tax	32	-	-	32
HEA 1001 State HS Credit	(328)	52,035	51,567	140
Education Plate Fees	300	93	337	56
City and Town Court Costs	783	1,866	-	2,649
Surplus Dog	1,749	1,584	115	3,218
Inheritance Tax	326,848	34,213	361,061	-
Cemetery Interest	903	9	-	912
Welfare Trust	1,970	-	1,970	-
County User Fees - Law Enforcement Continuing Education	13,025	4,528	3,066	14,487
State Fines and Forfeitures	2,967	15,157	15,560	2,564
Infraction Judgments	555	4,397	4,657	295
Death Benefits	55	1,520	1,415	160
Seat Belt Violation	2,350	25	-	2,375
Coroner's Continuing Education	26	375	381	20
Mortgage Fee	50	803	810	43
State Sales Disclosure	50	415	420	45
Parham Escrow Fund	8,464	8,604	17,068	-
County Sales Disclosure	-	165	-	165
Surplus Tax Sale	22,591	5,678	24,834	3,435
Tax Distributions	-	2,218,255	2,212,995	5,260
Payroll	-	556,710	554,620	2,090
County Police Pension	416,874	82,131	15,697	483,308
County Treasurer	51,663	3,178,132	1,729,869	1,499,926
County Sheriff	575	196,420	191,632	5,363
Clerk of the Circuit Court	25,564	516,190	433,372	108,382
County Recorder	1,671	27,374	26,666	2,379
Probation Department	28,549	44,460	47,090	25,919
Totals	<u>\$ 15,805,085</u>	<u>\$ 23,252,615</u>	<u>\$ 20,879,891</u>	<u>\$ 18,177,809</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.

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
Clerk of the Circuit Court
County Sheriff

OHIO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 27, 2010, with Douglas A. Baker, President of the County Council; Connie J. Brown, President of the Board of County Commissioners; and Connie L. Smith, Auditor.