

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

OHIO COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

01/11/2012

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Connie L. Smith	01-01-07 to 12-31-14
Treasurer	Rhonda Brown	01-01-09 to 12-31-12
Clerk	Annie J. Jackson	01-01-09 to 12-31-12
Sheriff	Eldon C. Francher	01-01-07 to 12-31-14
Recorder	Yvonne Walton	01-01-09 to 12-31-12
President of the Board of County Commissioners	Connie J. Brown	01-01-10 to 12-31-11
President of the County Council	Douglas A. Baker	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF OHIO COUNTY, INDIANA

We have examined the financial statement of Ohio County (County), for the period of January 1, 2010 to December 31, 2010. The County's management is responsible for the financial statement. 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 statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

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

The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the financial statement. It has not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, County Commissioners, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

December 20, 2011

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FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

OHIO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 1,055,689	\$ 2,152,606	\$ 2,092,177	\$ 1,116,118
Unemployment	10,961	-	4,437	6,524
Social Security Fund	(8,544)	296,871	288,327	-
Federal Withholding Fund	(2,042)	149,698	147,656	-
Reassessment	191,498	69,402	75,836	185,064
School-Capitol Projects Fund	-	844,067	844,067	-
Library Fund	-	135,593	135,593	-
In Dept Of Revenue/State/County	7,553	80,684	88,237	-
Payroll Withholding Clearing	-	60,120	60,107	13
Denver Siekman Environ. Park	-	400	400	-
Local Roads & Street Fund	93,451	63,994	79,564	77,881
Accident Report Fund	861	316	86	1,091
Health Fund	21,054	150,676	105,329	66,401
Animal Shelter Donations	3,674	2,375	4,287	1,762
Clerk's Record Perpetuation Fund	4,598	1,474	5,534	538
Riverboat	13,477,972	4,428,956	3,505,510	14,401,418
County Drug Free Fund	15,814	14,716	10,377	20,153
Emergency Planning Fund	5,044	-	-	5,044
Convention & Visitor's Fund	-	254,127	254,127	-
Highway	43,956	439,813	414,454	69,315
Incentive Prosecutor Fund	-	3,889	3,425	464
County Extradition Fund	162	-	-	162
County User/County Law	14,487	1,518	527	15,478
Health & Maintenance Fund	26,795	33,139	27,666	32,268
Health Care For The Indigent	-	3	3	-
Pre-Trial Fund	-	12,316	-	12,316
Guardian Ad Litem	12,250	4,801	2,632	14,419
County Misdemeanor Fund	45,445	3,986	-	49,431
Supp. Public Defender Fund	1,809	6,885	6,974	1,720
New Incentive Clerk	3,271	2,585	-	5,856
Co Option Dog Tax Fund	3,218	759	86	3,891
Prisoner Reimbursement	19,511	1,391	-	20,902
Rainy Day	-	358,132	-	358,132
Sales Disclosure	45	480	245	280
State Welfare Excise Tax	-	480,571	480,571	-
Tobacco Master Settlement	11,900	11,899	11,899	11,900
Health Dept. Grant Fund	1,098	1,097	97	2,098
Accounting Ident (02396)	5,532	2,438	-	7,970
Homeland Security	-	26,916	26,916	-
Adult Probation Admin Fee	9,645	8,917	11,074	7,488
Juvenile Probation Admin Fee	5,108	1,366	558	5,916
Sheriff Drug Buy Money	225	-	-	225
Sex Offender Fund	-	200	100	100
Hartford Bridge Project Fund	58,199	-	-	58,199
Hartford Bridge/Local Funds	93,221	-	-	93,221
Health Dept./Donations	10,486	4,437	5,383	9,540
Township Tax Fund	-	42,632	42,632	-
Township Firefighting Fund	-	37,793	37,793	-
School Transportation Fund	-	419,000	419,000	-
Ptrc Fund	-	439,734	439,734	-
Cemetery Tax	912	8	-	920
Gun Permits Fund	9,176	2,690	461	11,405
Vin Fund	2,275	295	-	2,570
Auditors Transfer Fees	9,522	1,000	-	10,522
County Surveyors Fees	1,087	930	-	2,017
Adult Users/Puf	36,652	34,650	20,019	51,283
Fines & Forfeitures Fund	2,564	7,387	8,676	1,275
Infractions Fund	295	5,462	2,883	2,874
Juvenile Users/Circuit Court	1,198	2,189	-	3,387
Seat Belt Judgement	2,375	-	-	2,375
Sheriff Service Fee	7,311	-	-	7,311

The notes to the financial statement are an integral part of this statement.

OHIO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
911 Landline	31,705	50,822	-	82,527
911 Cell Phone	20,583	44,445	-	65,028
Tax Sale Surplus	3,435	441	-	3,876
Interstate Compact Fee Fund--314	-	75	-	75
State Forestry Board Fund	-	7	7	-
Family & Children Debt Service	110	110,483	110,593	-
Cum Cap Development	344,659	56,731	-	401,390
Cum Bridge	155,570	170,483	361	325,692
City Court Costs	2,649	2,036	-	4,685
Coroners Training & Con'T Education	20	449	222	247
State Fair Board	-	4	4	-
County Recorder Fees	22,987	8,006	3,302	27,691
Sheriff User Fees	1,147	-	-	1,147
Inheritance Tax	-	133,255	133,255	-
Deferred Comp	5,124	73,113	78,237	-
Education Plate Fee Fund	56	206	56	206
Innkeepers Tax	2,486	45,039	44,506	3,019
Fit Fund	-	6,274	6,274	-
Mortgage Fees-State Share	43	727	320	450
Certified Shares	-	795,534	795,534	-
Canine Research And Education	6	190	100	96
Children W/Spec Health Needs Agency	-	112	112	-
Mvh - City	-	428,009	428,009	-
Hea 1001 State Homestead Credit	140	32,622	32,772	(10)
Humane Society	1,705	-	-	1,705
Poor Relief	-	11,330	11,330	-
Delinquent Tax & Penalty	-	1,063	1,063	-
Settlement Tax Surplus	32	5,747	5,465	314
Cvet	5,260	12,905	18,165	-
Excess Levy	22,896	5,522	22,896	5,522
City Cum Cap	-	70,811	70,811	-
Jury Fees	2,386	770	-	3,156
911	94,109	17,493	104,291	7,311
Circuit Court Supplemental Attorney	120	35,906	-	36,026
Death Benefit	160	685	510	335
Jbaig Grant	-	20,000	20,000	-
Communications Grant	6,103	-	-	6,103
Emergency Planning Grant	140	-	-	140
Empergency Planning Grant-Eop	153	-	-	153
Highway Grant # 2	-	10,000	7,741	2,259
Trial Court Interpreter Grant	1,250	-	-	1,250
Law & Order Grant-Prosecutor	1,000	1,000	-	2,000
Court Reporting Grant	-	7,857	7,857	-
911 Grant	704	-	704	-
H1N1 Health Dept Grant	7,786	5,014	12,800	-
Solid Waste Fund	-	46,640	46,640	-
Hava/Poling Place/Reimb/Grant	530	-	-	530
School Bus Replacement	-	77,101	77,101	-
County Sales Disclosure	165	480	-	645
Sheriff Grant/Bullet Prof Vest	-	1,400	-	1,400
Prosecutor's Arra Fund	-	3,288	-	3,288
County Treasurer	1,499,926	2,800,771	4,251,454	49,243
County Sheriff	5,363	250,750	255,090	1,023
Clerk of the Circuit Court	108,382	713,145	690,947	130,580
County Recorder	2,379	29,220	28,234	3,365
County Probation Department	25,919	37,299	48,581	14,637
County Police Pension	483,308	78,501	13,533	548,276
Totals	<u>\$ 18,177,809</u>	<u>\$ 17,311,144</u>	<u>\$ 16,994,336</u>	<u>\$ 18,494,617</u>

The notes to the financial statement are an integral part of this statement.

OHIO COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

OHIO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, over-time compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include, articles and commodities, that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

OHIO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. 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 percent 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 normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be 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.

OHIO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize 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 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

Note 6. Pension Plans

A. County Police Retirement Plan

Plan Description

The County Police Retirement Plan 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

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

B. County Police Benefit Plan

Plan Description

The County Police Benefit Plan 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.

OHIO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was prepared and/or approved by management of the County. It is presented as intended by the County.

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	General	Unemployment	Social Security Fund	Federal Withholding Fund	Reassessment	School-Capitol Projects Fund	Library Fund
Cash and investments - beginning	\$ 1,055,689	\$ 10,961	\$ (8,544)	\$ (2,042)	\$ 191,498	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	2,152,606	-	296,871	149,698	69,402	844,067	135,593
Total receipts	2,152,606	-	296,871	149,698	69,402	844,067	135,593
Disbursements:							
Personal services	1,225,023	-	-	-	33,924	-	-
Supplies	80,875	-	-	-	1,426	-	-
Other services and charges	408,977	-	-	-	40,486	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	27,227	-	-	-	-	-	-
Other disbursements	350,075	4,437	288,327	147,656	-	844,067	135,593
Total disbursements	2,092,177	4,437	288,327	147,656	75,836	844,067	135,593
Excess (deficiency) of receipts over disbursements	60,429	(4,437)	8,544	2,042	(6,434)	-	-
Cash and investments - ending	\$ 1,116,118	\$ 6,524	\$ -	\$ -	\$ 185,064	\$ -	\$ -

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	In Dept Of Revenue/State/County	Payroll Withholding Clearing	Denver Siekman Environ. Park	Local Roads & Street	Accident Report Fund	Health Fund	Animal Shelter Donations
Cash and investments - beginning	\$ 7,553	\$ -	\$ -	\$ 93,451	\$ 861	\$ 21,054	\$ 3,674
Receipts:							
Taxes	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	80,684	60,120	400	63,994	316	150,676	2,375
Total receipts	80,684	60,120	400	63,994	316	150,676	2,375
Disbursements:							
Personal services	-	-	-	-	-	93,270	-
Supplies	-	-	-	-	-	2,092	-
Other services and charges	-	-	400	79,564	86	9,967	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	88,237	60,107	-	-	-	-	4,287
Total disbursements	88,237	60,107	400	79,564	86	105,329	4,287
Excess (deficiency) of receipts over disbursements	(7,553)	13	-	(15,570)	230	45,347	(1,912)
Cash and investments - ending	\$ -	\$ 13	\$ -	\$ 77,881	\$ 1,091	\$ 66,401	\$ 1,762

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Clerk's Record Perpetuation Fund	Riverboat	County Drug Free Fund	Emergency Planning Fund	Convention & Visitor's Fund	Highway	Incentive Prosecutor Fund
Cash and investments - beginning	\$ 4,598	\$ 13,477,972	\$ 15,814	\$ 5,044	\$ -	\$ 43,956	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	1,474	4,428,956	14,716	-	254,127	439,813	3,889
Total receipts	1,474	4,428,956	14,716	-	254,127	439,813	3,889
Disbursements:							
Personal services	-	521,122	-	-	-	320,344	3,425
Supplies	-	184,923	-	-	-	68,762	-
Other services and charges	5,534	1,523,432	-	-	-	24,623	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	119,845	-	-	-	725	-
Other disbursements	-	1,156,188	10,377	-	254,127	-	-
Total disbursements	5,534	3,505,510	10,377	-	254,127	414,454	3,425
Excess (deficiency) of receipts over disbursements	(4,060)	923,446	4,339	-	-	25,359	464
Cash and investments - ending	\$ 538	\$ 14,401,418	\$ 20,153	\$ 5,044	\$ -	\$ 69,315	\$ 464

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Extradition Fund	County User/County Law	Health & Maintenance Fund	Health Care For The Indigent	Pre-Trial Fund	Guardian Ad Litem	County Misdemeanant Fund
Cash and investments - beginning	\$ 162	\$ 14,487	\$ 26,795	\$ -	\$ -	\$ 12,250	\$ 45,445
Receipts:							
Taxes	-	-	-	-	-	-	-
Charges for services	-	-	33,139	-	-	-	-
Other receipts	-	1,518	-	3	12,316	4,801	3,986
Total receipts	-	1,518	33,139	3	12,316	4,801	3,986
Disbursements:							
Personal services	-	-	490	-	-	-	-
Supplies	-	-	16,147	-	-	-	-
Other services and charges	-	-	7,913	3	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	3,116	-	-	-	-
Other disbursements	-	527	-	-	-	2,632	-
Total disbursements	-	527	27,666	3	-	2,632	-
Excess (deficiency) of receipts over disbursements	-	991	5,473	-	12,316	2,169	3,986
Cash and investments - ending	<u>\$ 162</u>	<u>\$ 15,478</u>	<u>\$ 32,268</u>	<u>\$ -</u>	<u>\$ 12,316</u>	<u>\$ 14,419</u>	<u>\$ 49,431</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Supp. Public Defender Fund	New Incentive Clerk	Co Option Dog Tax Fund	Prisoner Reimbursement	Rainy Day	Sales Disclosure	State Welfare Excise Tax
Cash and investments - beginning	\$ 1,809	\$ 3,271	\$ 3,218	\$ 19,511	\$ -	\$ 45	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	6,885	2,585	759	1,391	358,132	480	480,571
Total receipts	6,885	2,585	759	1,391	358,132	480	480,571
Disbursements:							
Personal services	6,974	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	86	-	-	245	480,571
Total disbursements	6,974	-	86	-	-	245	480,571
Excess (deficiency) of receipts over disbursements	(89)	2,585	673	1,391	358,132	235	-
Cash and investments - ending	\$ 1,720	\$ 5,856	\$ 3,891	\$ 20,902	\$ 358,132	\$ 280	\$ -

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tobacco Master Settlement	Health Dept. Grant Fund	Accounting Ident (02396)	Homeland Security	Adult Probation Admin Fee	Juvenile Probation Admin Fee	Sheriff Drug Buy Money
Cash and investments - beginning	\$ 11,900	\$ 1,098	\$ 5,532	\$ -	\$ 9,645	\$ 5,108	\$ 225
Receipts:							
Taxes	-	-	-	-	8,917	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	11,899	1,097	2,438	26,916	-	1,366	-
Total receipts	<u>11,899</u>	<u>1,097</u>	<u>2,438</u>	<u>26,916</u>	<u>8,917</u>	<u>1,366</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	26,916	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	11,899	97	-	-	11,074	558	-
Total disbursements	<u>11,899</u>	<u>97</u>	<u>-</u>	<u>26,916</u>	<u>11,074</u>	<u>558</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,000</u>	<u>2,438</u>	<u>-</u>	<u>(2,157)</u>	<u>808</u>	<u>-</u>
Cash and investments - ending	<u>\$ 11,900</u>	<u>\$ 2,098</u>	<u>\$ 7,970</u>	<u>\$ -</u>	<u>\$ 7,488</u>	<u>\$ 5,916</u>	<u>\$ 225</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sex Offender Fund	Hartford Bridge Project Fund	Hartford Bridge/Local Funds	Health Dept./Donations	Township Tax Fund	Township Firefighting Fund	School Transportation Fund
Cash and investments - beginning	\$ -	\$ 58,199	\$ 93,221	\$ 10,486	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	200	-	-	4,437	42,632	37,793	419,000
Total receipts	<u>200</u>	<u>-</u>	<u>-</u>	<u>4,437</u>	<u>42,632</u>	<u>37,793</u>	<u>419,000</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	100	-	-	5,383	42,632	37,793	419,000
Total disbursements	<u>100</u>	<u>-</u>	<u>-</u>	<u>5,383</u>	<u>42,632</u>	<u>37,793</u>	<u>419,000</u>
Excess (deficiency) of receipts over disbursements	<u>100</u>	<u>-</u>	<u>-</u>	<u>(946)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 100</u>	<u>\$ 58,199</u>	<u>\$ 93,221</u>	<u>\$ 9,540</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Ptrc Fund	Cemetery Tax	Gun Permits Fund	Vin Fund	Auditors Transfer Fees	County Surveyors Fees	Adult Users/Puf
Cash and investments - beginning	\$ -	\$ 912	\$ 9,176	\$ 2,275	\$ 9,522	\$ 1,087	\$ 36,652
Receipts:							
Taxes	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	439,734	8	2,690	295	1,000	930	34,650
Total receipts	439,734	8	2,690	295	1,000	930	34,650
Disbursements:							
Personal services	-	-	-	-	-	-	10,122
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	8,987
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	750
Other disbursements	439,734	-	461	-	-	-	160
Total disbursements	439,734	-	461	-	-	-	20,019
Excess (deficiency) of receipts over disbursements	-	8	2,229	295	1,000	930	14,631
Cash and investments - ending	\$ -	\$ 920	\$ 11,405	\$ 2,570	\$ 10,522	\$ 2,017	\$ 51,283

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Fines & Forfeitures Fund	Infractions Fund	Juvenile Users/Circuit Court	Seat Belt Judgement	Sheriff Service Fee	911 Landline	911 Cell Phone
Cash and investments - beginning	\$ 2,564	\$ 295	\$ 1,198	\$ 2,375	\$ 7,311	\$ 31,705	\$ 20,583
Receipts:							
Taxes	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	7,387	5,462	2,189	-	-	50,822	44,445
Total receipts	<u>7,387</u>	<u>5,462</u>	<u>2,189</u>	<u>-</u>	<u>-</u>	<u>50,822</u>	<u>44,445</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,676	2,883	-	-	-	-	-
Total disbursements	<u>8,676</u>	<u>2,883</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,289)</u>	<u>2,579</u>	<u>2,189</u>	<u>-</u>	<u>-</u>	<u>50,822</u>	<u>44,445</u>
Cash and investments - ending	<u>\$ 1,275</u>	<u>\$ 2,874</u>	<u>\$ 3,387</u>	<u>\$ 2,375</u>	<u>\$ 7,311</u>	<u>\$ 82,527</u>	<u>\$ 65,028</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tax Sale Surplus	Interstate Compact Fee Fund--314	State Forestry Board Fund	Family & Children Debt Service	Cum Cap Development	Cum Bridge	City Court Costs
Cash and investments - beginning	\$ 3,435	\$ -	\$ -	\$ 110	\$ 344,659	\$ 155,570	\$ 2,649
Receipts:							
Taxes	-	-	-	-	56,731	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	441	75	7	110,483	-	170,483	2,036
Total receipts	441	75	7	110,483	56,731	170,483	2,036
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	7	-	-	361	-
Debt service - principal and interest	-	-	-	110,593	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	7	110,593	-	361	-
Excess (deficiency) of receipts over disbursements	441	75	-	(110)	56,731	170,122	2,036
Cash and investments - ending	\$ 3,876	\$ 75	\$ -	\$ -	\$ 401,390	\$ 325,692	\$ 4,685

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Coroners Training & Con'T Education	State Fair Board	County Recorder Fees	Sheriff User Fees	Inheritance Tax	Deferred Comp	Education Plate Fee Fund
Cash and investments - beginning	\$ 20	\$ -	\$ 22,987	\$ 1,147	\$ -	\$ 5,124	\$ 56
Receipts:							
Taxes	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	449	4	8,006	-	133,255	73,113	206
Total receipts	449	4	8,006	-	133,255	73,113	206
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	222	4	3,302	-	133,255	78,237	56
Total disbursements	222	4	3,302	-	133,255	78,237	56
Excess (deficiency) of receipts over disbursements	227	-	4,704	-	-	(5,124)	150
Cash and investments - ending	\$ 247	\$ -	\$ 27,691	\$ 1,147	\$ -	\$ -	\$ 206

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Innkeepers Tax	Fit Fund	Mortgage Fees-State Share	Certified Shares	Canine Research And Education	Children W/Spec Health Needs Agency	Mvh - City
Cash and investments - beginning	\$ 2,486	\$ -	\$ 43	\$ -	\$ 6	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	45,039	6,274	727	795,534	190	112	428,009
Total receipts	<u>45,039</u>	<u>6,274</u>	<u>727</u>	<u>795,534</u>	<u>190</u>	<u>112</u>	<u>428,009</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	44,506	6,274	320	795,534	100	112	428,009
Total disbursements	<u>44,506</u>	<u>6,274</u>	<u>320</u>	<u>795,534</u>	<u>100</u>	<u>112</u>	<u>428,009</u>
Excess (deficiency) of receipts over disbursements	<u>533</u>	<u>-</u>	<u>407</u>	<u>-</u>	<u>90</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,019</u>	<u>\$ -</u>	<u>\$ 450</u>	<u>\$ -</u>	<u>\$ 96</u>	<u>\$ -</u>	<u>\$ -</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Hea 1001 State Homestead Credit	Humane Society	Poor Relief	Delinquent Tax & Penalty	Settlement Tax Surplus	Cvet	Excess Levy
Cash and investments - beginning	\$ 140	\$ 1,705	\$ -	\$ -	\$ 32	\$ 5,260	\$ 22,896
Receipts:							
Taxes	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	<u>32,622</u>	<u>-</u>	<u>11,330</u>	<u>1,063</u>	<u>5,747</u>	<u>12,905</u>	<u>5,522</u>
Total receipts	<u>32,622</u>	<u>-</u>	<u>11,330</u>	<u>1,063</u>	<u>5,747</u>	<u>12,905</u>	<u>5,522</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>32,772</u>	<u>-</u>	<u>11,330</u>	<u>1,063</u>	<u>5,465</u>	<u>18,165</u>	<u>22,896</u>
Total disbursements	<u>32,772</u>	<u>-</u>	<u>11,330</u>	<u>1,063</u>	<u>5,465</u>	<u>18,165</u>	<u>22,896</u>
Excess (deficiency) of receipts over disbursements	<u>(150)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>282</u>	<u>(5,260)</u>	<u>(17,374)</u>
Cash and investments - ending	<u>\$ (10)</u>	<u>\$ 1,705</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 314</u>	<u>\$ -</u>	<u>\$ 5,522</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	City Cum Cap	Jury Fees	911	Circuit Court Supplemental Attorney	Death Benefit	Jbaig Grant	Communications Grant
Cash and investments - beginning	\$ -	\$ 2,386	\$ 94,109	\$ 120	\$ 160	\$ -	\$ 6,103
Receipts:							
Taxes	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	70,811	770	17,493	35,906	685	20,000	-
Total receipts	70,811	770	17,493	35,906	685	20,000	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	70,811	-	104,291	-	510	20,000	-
Total disbursements	70,811	-	104,291	-	510	20,000	-
Excess (deficiency) of receipts over disbursements	-	770	(86,798)	35,906	175	-	-
Cash and investments - ending	\$ -	\$ 3,156	\$ 7,311	\$ 36,026	\$ 335	\$ -	\$ 6,103

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Emergency Planning Grant	Emergency Planning Grant-Eop	Highway Grant # 2	Trial Court Interpreter Grant	Law & Order Grant-Prosecutor	Court Reporting Grant	911 Grant
Cash and investments - beginning	\$ 140	\$ 153	\$ -	\$ 1,250	\$ 1,000	\$ -	\$ 704
Receipts:							
Taxes	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	-	-	10,000	-	1,000	7,857	-
Total receipts	-	-	10,000	-	1,000	7,857	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	7,741	-	-	7,857	704
Total disbursements	-	-	7,741	-	-	7,857	704
Excess (deficiency) of receipts over disbursements	-	-	2,259	-	1,000	-	(704)
Cash and investments - ending	<u>\$ 140</u>	<u>\$ 153</u>	<u>\$ 2,259</u>	<u>\$ 1,250</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ -</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	H1N1 Health Dept Grant	Solid Waste Fund	Hava/Poling Place/Reimb/Grant	School Bus Replacement	County Sales Disclosure	Sheriff Grant/Bullet Prof Vest	Prosecutor's Arra Fund
Cash and investments - beginning	\$ 7,786	\$ -	\$ 530	\$ -	\$ 165	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other receipts	5,014	46,640	-	77,101	480	1,400	3,288
Total receipts	5,014	46,640	-	77,101	480	1,400	3,288
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	12,800	46,640	-	77,101	-	-	-
Total disbursements	12,800	46,640	-	77,101	-	-	-
Excess (deficiency) of receipts over disbursements	(7,786)	-	-	-	480	1,400	3,288
Cash and investments - ending	\$ -	\$ -	\$ 530	\$ -	\$ 645	\$ 1,400	\$ 3,288

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Treasurer	County Sheriff	Clerk of the Circuit Court	County Recorder	County Probation Department	County Police Pension	Totals
Cash and investments - beginning	\$ 1,499,926	\$ 5,363	\$ 108,382	\$ 2,379	\$ 25,919	\$ 483,308	\$ 18,177,809
Receipts:							
Taxes	-	-	-	-	-	-	65,648
Charges for services	-	-	-	-	-	-	33,139
Other receipts	2,800,771	250,750	713,145	29,220	37,299	78,501	17,212,357
Total receipts	<u>2,800,771</u>	<u>250,750</u>	<u>713,145</u>	<u>29,220</u>	<u>37,299</u>	<u>78,501</u>	<u>17,311,144</u>
Disbursements:							
Personal services	-	-	-	-	-	-	2,214,694
Supplies	-	-	-	-	-	-	354,225
Other services and charges	-	-	-	-	-	-	2,137,256
Debt service - principal and interest	-	-	-	-	-	-	110,593
Capital outlay	-	-	-	-	-	-	151,663
Other disbursements	4,251,454	255,090	690,947	28,234	48,581	13,533	12,025,905
Total disbursements	<u>4,251,454</u>	<u>255,090</u>	<u>690,947</u>	<u>28,234</u>	<u>48,581</u>	<u>13,533</u>	<u>16,994,336</u>
Excess (deficiency) of receipts over disbursements	<u>(1,450,683)</u>	<u>(4,340)</u>	<u>22,198</u>	<u>986</u>	<u>(11,282)</u>	<u>64,968</u>	<u>316,808</u>
Cash and investments - ending	<u>\$ 49,243</u>	<u>\$ 1,023</u>	<u>\$ 130,580</u>	<u>\$ 3,365</u>	<u>\$ 14,637</u>	<u>\$ 548,276</u>	<u>\$ 18,494,617</u>

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 Auditor
Board of County Commissioners
911 Department

OHIO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 20, 2011, with Connie L. Smith, Auditor; Connie J. Brown, President of the Board of County Commissioners; and Douglas A. Baker, President of the County Council.