

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

OHIO COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
02/08/2013

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Connie L. Smith	01-01-11 to 12-31-14
Treasurer	Rhonda Brown Yvonne Walton	01-01-09 to 12-31-12 01-01-13 to 12-31-16
Clerk	Annie J. Jackson	01-01-09 to 12-31-16
Sheriff	Eldon C. Fancher	01-01-11 to 12-31-14
Recorder	Yvonne Walton Rhonda Brown	01-01-09 to 12-31-12 01-01-13 to 12-31-16
President of the Board of County Commissioners	Connie J. Brown	01-01-11 to 12-31-13
President of the County Council	Douglas A. Baker	01-01-11 to 12-31-13



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 accompanying financial statement of Ohio County (County), for the year ended December 31, 2011. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement 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.

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, 2011, 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.

Our examination was conducted for the purpose of forming an opinion on the County's 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 others within the entity 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

January 15, 2013

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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, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 1,116,118	\$ 1,872,523	\$ 1,866,657	\$ 1,121,984
Highway	69,315	444,463	357,250	156,528
Local Roads and Street Fund	77,881	61,426	74,215	65,092
Accident Report Fund	1,091	423	1,263	251
Health Fund	66,401	99,281	105,737	59,945
Animal Shelter Donations	1,762	2,215	3,725	252
Clerk's Record Perpetuation Fund	538	2,321	2,321	538
Riverboat	14,401,418	4,201,954	3,411,267	15,192,105
County Drug Free Fund	20,153	11,203	11,225	20,131
Emergency Planning Fund	5,044	-	-	5,044
Incentive Prosecutor Fund	464	6,105	3,499	3,070
County Extradition Fund	162	-	-	162
County User/County Law	15,478	1,155	229	16,404
Health and Maintenance Fund	32,268	36,975	24,905	44,338
Pre-Trial Fund	12,316	7,388	-	19,704
Guardian Ad Litem	14,419	5,121	2,305	17,235
County Misdemeanant Fund	49,431	3,986	-	53,417
Supp. Public Defender Fund	1,720	6,561	-	8,281
New Incentive Clerk	5,856	4,056	-	9,912
Prisoner Reimbursement	20,902	10,426	-	31,328
Sales Disclosure	280	425	640	65
Tobacco Master Settlement	11,900	-	11,900	-
Accounting Ident (02396)	7,970	1,287	70	9,187
Sheriff Drug Buy Money	225	-	-	225
Sex Offender Fund	100	217	306	11
2015 Reassessment	-	77,191	986	76,205
Cumulative Capital Development	401,390	51,249	-	452,639
Cumulative Bridge	325,692	324,364	370,000	280,056
City Court Costs	4,685	1,661	-	6,346
Coroners Training & Con'T Education	247	443	641	49
Sheriff User Fees	1,147	-	-	1,147
Inheritance Tax	-	45,316	6,352	38,964
Education Plate Fee Fund	206	150	244	112
Innkeepers Tax	3,019	45,060	45,682	2,397
FIT Fund	-	6,616	6,616	-
Mortgage Fees-State Share	450	600	975	75
Canine Research And Education	96	150	240	6
Hea 1001 State Homestead Credit	(10)	-	-	(10)
Sex offender/county	-	689	-	689
Recorder/co training fund	-	171	-	171
Health Dept grant/#2148	-	3,000	-	3,000
Homeland Security grant	-	6,250	3,750	2,500
Coroners grant	-	1,580	1,549	31
Title IV-D incentive	-	4,056	-	4,056
Homestead Credit rebate	-	109	109	-
Final Excise Tax Due State	-	1,551	1,551	-
Humane Animal Shelter	1,705	-	-	1,705
County Sheriff	1,023	229,393	229,680	736
County Treasurer	49,243	3,160,663	3,114,005	95,901
Probation Department	14,637	32,020	39,809	6,848
County Recorder	3,365	21,918	23,397	1,886
Clerk of the Circuit Court	130,580	659,524	715,635	74,469
Sheriff's pension	548,276	87,545	36,531	599,290
Health/Bioterrorism Grant	-	-	-	-
Unemployment	6,524	-	2,999	3,525
Social Security Fund	-	244,525	244,525	-
Federal Withholding Fund	-	173,016	173,016	-
Reassessment	185,064	45,147	158,836	71,375
School-Capitol Projects Fund	-	648,091	648,091	-
Library Fund	-	126,341	126,341	-
In Dept Of Revenue/State/County	-	78,141	78,141	-
Payroll Withholding Clearing	13	64,358	64,358	13
Rainy Day Fund	358,132	-	223,200	134,932

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, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Convention and Visitor's Fund	-	270,209	270,209	-
Co Option Dog Tax Fund	3,891	600	1,095	3,396
State Welfare Excise Tax	-	307,043	307,043	-
Health Dept. Grant Fund	2,098	95	95	2,098
Adult Probation Admin Fee	7,488	8,615	11,074	5,029
Juvenile Probation Admin Fee	5,916	700	572	6,044
Hartford Bridge Project Fund	58,199	-	58,199	-
Hartford Bridge/Local Funds	93,221	-	93,221	-
Health Dept./Donations	9,540	4,402	9,591	4,351
Township Tax Fund	-	32,160	32,160	-
Township Firefighting Fund	-	37,792	37,792	-
School Transportation Fund	-	457,045	457,045	-
PTRC Fund	-	244,152	244,152	-
Cemetery Tax	920	8	-	928
Gun Permits Fund	11,405	2,310	1,448	12,267
Vin Fund	2,570	465	549	2,486
Auditors Transfer Fees	10,522	940	-	11,462
County Surveyors Fees	2,017	1,005	-	3,022
Adult Users/Puf	51,283	35,204	19,729	66,758
Fines & Forfeitures Fund	1,275	5,411	5,388	1,298
Infractions Fund	2,874	5,738	8,487	125
Juvenile Users/Circuit Court	3,387	955	-	4,342
Seat Belt Judgement	2,375	-	2,375	-
Sheriff Service Fee	7,311	-	-	7,311
911 Landline	82,527	74,733	42,805	114,455
911 Cell Phone	65,028	43,386	51,347	57,067
Tax Sale Surplus	3,876	1,576	1,906	3,546
Interstate Compact Fee Fund--314	75	113	188	-
County Recorder Fees	27,691	6,995	11,724	22,962
Deferred Comp	-	72,636	72,636	-
Certified Shares	-	732,458	732,458	-
MVH - City	-	381,779	381,779	-
Poor Relief	-	18,291	18,291	-
Settlement Tax Surplus	314	6,194	6,176	332
CVET	-	13,112	13,112	-
Excess Levy	5,522	-	5,522	-
City Cum Cap	-	60,924	60,924	-
Jury Fees	3,156	598	-	3,754
911	7,311	1,347	8,600	58
Circuit Court Supplemental Attorney	36,026	44,466	-	80,492
Death Benefit	335	660	935	60
Communications Grant	6,103	-	-	6,103
Sheriff Grant-Stop Stick	-	7,000	7,000	-
Emergency Planning Grant	140	-	-	140
Emergency Planning Grant-Eop	153	-	-	153
Sheriff Grant-Lapel cameras	-	1,879	1,372	507
Highway Grant # 2	2,259	-	2,259	-
Trial Court Interpreter Grant	1,250	-	-	1,250
Law & Order Grant-Prosecutor	2,000	-	-	2,000
911 Grant	-	2,588	2,588	-
Solid Waste Fund	-	43,900	43,900	-
Hava/Poling Place/Reimb/Grant	530	-	-	530
School Bus Replacement	-	124,815	124,815	-
County Sales Disclosure	645	425	-	1,070
Sheriff Grant/Bullet Prof Vest	1,400	-	1,400	-
Prosecutor's Arra Fund	3,288	-	1,800	1,488
Totals	<u>\$ 18,494,617</u>	<u>\$ 15,975,123</u>	<u>\$ 15,348,534</u>	<u>\$ 19,121,206</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.

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 include 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.

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

OHIO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 include 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, overtime 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.

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.

OHIO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

OHIO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

Funding Policy

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

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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 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, 2011

	General	Highway	Local Roads and Street Fund	Accident Report Fund	Health Fund	Animal Shelter Donations	Clerk's Record Perpetuation Fund	Riverboat
Cash and investments - beginning	\$ 1,116,118	\$ 69,315	\$ 77,881	\$ 1,091	\$ 66,401	\$ 1,762	\$ 538	\$ 14,401,418
Receipts:								
Taxes	1,133,137	135,731	-	-	73,507	-	-	-
Licenses and permits	5,657	-	-	-	2,410	-	-	-
Intergovernmental	86,489	137,825	61,426	-	21,444	-	-	2,078,184
Charges for services	45,854	-	-	423	1,920	-	-	-
Fines and forfeits	-	-	-	-	-	-	2,321	-
Other receipts	601,386	170,907	-	-	-	2,215	-	2,123,770
Total receipts	1,872,523	444,463	61,426	423	99,281	2,215	2,321	4,201,954
Disbursements:								
Personal services	1,533,176	314,854	-	-	93,530	3,725	-	599,434
Supplies	99,454	22,269	-	-	1,400	-	-	306,513
Other services and charges	164,656	20,127	74,215	-	10,807	-	2,321	483,114
Capital outlay	9,097	-	-	-	-	-	-	369,495
Other disbursements	60,274	-	-	1,263	-	-	-	1,652,711
Total disbursements	1,866,657	357,250	74,215	1,263	105,737	3,725	2,321	3,411,267
Excess (deficiency) of receipts over disbursements	5,866	87,213	(12,789)	(840)	(6,456)	(1,510)	-	790,687
Cash and investments - ending	\$ 1,121,984	\$ 156,528	\$ 65,092	\$ 251	\$ 59,945	\$ 252	\$ 538	\$ 15,192,105

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Drug Free Fund	Emergency Planning Fund	Incentive Prosecutor Fund	County Extradition Fund	County User/County Law	Health and Maintenance Fund	Pre-Trial Fund	Guardian Ad Litem
Cash and investments - beginning	\$ 20,153	\$ 5,044	\$ 464	\$ 162	\$ 15,478	\$ 32,268	\$ 12,316	\$ 14,419
Receipts:								
Taxes	-	-	-	-	-	12,121	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	24,854	-	2,000
Charges for services	-	-	-	-	1,155	-	-	-
Fines and forfeits	11,203	-	6,105	-	-	-	7,388	3,121
Other receipts	-	-	-	-	-	-	-	-
Total receipts	11,203	-	6,105	-	1,155	36,975	7,388	5,121
Disbursements:								
Personal services	-	-	3,499	-	-	390	-	-
Supplies	-	-	-	-	229	22,223	-	-
Other services and charges	-	-	-	-	-	2,292	-	2,305
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	11,225	-	-	-	-	-	-	-
Total disbursements	11,225	-	3,499	-	229	24,905	-	2,305
Excess (deficiency) of receipts over disbursements	(22)	-	2,606	-	926	12,070	7,388	2,816
Cash and investments - ending	\$ 20,131	\$ 5,044	\$ 3,070	\$ 162	\$ 16,404	\$ 44,338	\$ 19,704	\$ 17,235

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Misdemeanant Fund	Supp. Public Defender Fund	New Incentive Clerk	Prisoner Reimbursement	Sales Disclosure	Tobacco Master Settlement	Accounting Ident (02396)	Sheriff Drug Buy Money
Cash and investments - beginning	\$ 49,431	\$ 1,720	\$ 5,856	\$ 20,902	\$ 280	\$ 11,900	\$ 7,970	\$ 225
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	3,986	-	-	-	425	-	1,287	-
Fines and forfeits	-	6,561	4,056	10,426	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>3,986</u>	<u>6,561</u>	<u>4,056</u>	<u>10,426</u>	<u>425</u>	<u>-</u>	<u>1,287</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	11,900	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	640	-	70	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>640</u>	<u>11,900</u>	<u>70</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,986</u>	<u>6,561</u>	<u>4,056</u>	<u>10,426</u>	<u>(215)</u>	<u>(11,900)</u>	<u>1,217</u>	<u>-</u>
Cash and investments - ending	<u>\$ 53,417</u>	<u>\$ 8,281</u>	<u>\$ 9,912</u>	<u>\$ 31,328</u>	<u>\$ 65</u>	<u>\$ -</u>	<u>\$ 9,187</u>	<u>\$ 225</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sex Offender Fund	2015 Reassessment	Cumulative Capital Development	Cumulative Bridge	City Court Costs	Coroners Training & Con'T Education	Sheriff User Fees	Inheritance Tax
Cash and investments - beginning	\$ 100	\$ -	\$ 401,390	\$ 325,692	\$ 4,685	\$ 247	\$ 1,147	\$ -
Receipts:								
Taxes	-	34,090	45,330	135,731	-	-	-	45,316
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	45	5,919	17,726	-	-	-	-
Charges for services	-	-	-	-	-	443	-	-
Fines and forfeits	217	-	-	19,488	1,661	-	-	-
Other receipts	-	43,056	-	151,419	-	-	-	-
Total receipts	217	77,191	51,249	324,364	1,661	443	-	45,316
Disbursements:								
Personal services	-	986	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	641	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	306	-	-	370,000	-	-	-	6,352
Total disbursements	306	986	-	370,000	-	641	-	6,352
Excess (deficiency) of receipts over disbursements	(89)	76,205	51,249	(45,636)	1,661	(198)	-	38,964
Cash and investments - ending	\$ 11	\$ 76,205	\$ 452,639	\$ 280,056	\$ 6,346	\$ 49	\$ 1,147	\$ 38,964

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Education Plate Fee Fund	Innkeepers Tax	FIT Fund	Mortgage Fees-State Share	Canine Research And Education	Hea 1001 State Homestead Credit	Sex offender/county	Recorder/co training fund
Cash and investments - beginning	\$ 206	\$ 3,019	\$ -	\$ 450	\$ 96	\$ (10)	\$ -	\$ -
Receipts:								
Taxes	150	45,060	-	-	-	-	-	-
Licenses and permits	-	-	-	-	150	-	-	-
Intergovernmental	-	-	6,616	-	-	-	-	-
Charges for services	-	-	-	600	-	-	689	171
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	150	45,060	6,616	600	150	-	689	171
Disbursements:								
Personal services	-	45,682	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	244	-	6,616	975	240	-	-	-
Total disbursements	244	45,682	6,616	975	240	-	-	-
Excess (deficiency) of receipts over disbursements	(94)	(622)	-	(375)	(90)	-	689	171
Cash and investments - ending	\$ 112	\$ 2,397	\$ -	\$ 75	\$ 6	\$ (10)	\$ 689	\$ 171

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Health Dept grant#2148	Homeland Security grant	Coroners grant	Title IV-D incentive	Homestead Credit rebate	Final Excise Tax Due State	Humane Animal Shelter	County Sheriff
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,705	\$ 1,023
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	109	1,551	-	-
Charges for services	-	-	-	-	-	-	-	229,393
Fines and forfeits	-	-	-	4,056	-	-	-	-
Other receipts	3,000	6,250	1,580	-	-	-	-	-
Total receipts	3,000	6,250	1,580	4,056	109	1,551	-	229,393
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	3,750	1,549	-	109	1,551	-	229,680
Total disbursements	-	3,750	1,549	-	109	1,551	-	229,680
Excess (deficiency) of receipts over disbursements	3,000	2,500	31	4,056	-	-	-	(287)
Cash and investments - ending	<u>\$ 3,000</u>	<u>\$ 2,500</u>	<u>\$ 31</u>	<u>\$ 4,056</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,705</u>	<u>\$ 736</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Treasurer	Probation Department	County Recorder	Clerk of the Circuit Court	Sheriff's pension	Health/Bioterrorism Grant	Unemployment	Social Security Fund
Cash and investments - beginning	\$ 49,243	\$ 14,637	\$ 3,365	\$ 130,580	\$ 548,276	\$ -	\$ 6,524	\$ -
Receipts:								
Taxes	3,160,663	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	32,020	21,918	-	-	-	-	-
Fines and forfeits	-	-	-	659,524	-	-	-	-
Other receipts	-	-	-	-	87,545	-	-	244,525
Total receipts	<u>3,160,663</u>	<u>32,020</u>	<u>21,918</u>	<u>659,524</u>	<u>87,545</u>	<u>-</u>	<u>-</u>	<u>244,525</u>
Disbursements:								
Personal services	-	-	-	-	-	-	2,999	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	<u>3,114,005</u>	<u>39,809</u>	<u>23,397</u>	<u>715,635</u>	<u>36,531</u>	<u>-</u>	<u>-</u>	<u>244,525</u>
Total disbursements	<u>3,114,005</u>	<u>39,809</u>	<u>23,397</u>	<u>715,635</u>	<u>36,531</u>	<u>-</u>	<u>2,999</u>	<u>244,525</u>
Excess (deficiency) of receipts over disbursements	<u>46,658</u>	<u>(7,789)</u>	<u>(1,479)</u>	<u>(56,111)</u>	<u>51,014</u>	<u>-</u>	<u>(2,999)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 95,901</u>	<u>\$ 6,848</u>	<u>\$ 1,886</u>	<u>\$ 74,469</u>	<u>\$ 599,290</u>	<u>\$ -</u>	<u>\$ 3,525</u>	<u>\$ -</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Federal Withholding Fund	Reassessment	School-Capitol Projects Fund	Library Fund	In Dept Of Revenue/State/County	Payroll Withholding Clearing	Rainy Day Fund	Convention and Visitor's Fund
Cash and investments - beginning	\$ -	\$ 185,064	\$ -	\$ -	\$ -	\$ 13	\$ 358,132	\$ -
Receipts:								
Taxes	-	38,191	576,337	111,896	78,141	64,358	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	4,106	71,754	14,445	-	-	-	260,159
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	173,016	2,850	-	-	-	-	-	10,050
Total receipts	173,016	45,147	648,091	126,341	78,141	64,358	-	270,209
Disbursements:								
Personal services	-	76,154	-	-	-	64,358	-	-
Supplies	-	1,812	-	-	-	-	-	-
Other services and charges	-	70,870	-	-	-	-	-	-
Capital outlay	-	10,000	-	-	-	-	-	-
Other disbursements	173,016	-	648,091	126,341	78,141	-	223,200	270,209
Total disbursements	173,016	158,836	648,091	126,341	78,141	64,358	223,200	270,209
Excess (deficiency) of receipts over disbursements	-	(113,689)	-	-	-	-	(223,200)	-
Cash and investments - ending	\$ -	\$ 71,375	\$ -	\$ -	\$ -	\$ 13	\$ 134,932	\$ -

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Co Option Dog Tax Fund	State Welfare Excise Tax	Health Dept. Grant Fund	Adult Probation Admin Fee	Juvenile Probation Admin Fee	Hartford Bridge Project Fund	Hartford Bridge/Local Funds	Health Dept./Donations
Cash and investments - beginning	\$ 3,891	\$ -	\$ 2,098	\$ 7,488	\$ 5,916	\$ 58,199	\$ 93,221	\$ 9,540
Receipts:								
Taxes	-	307,043	-	-	-	-	-	-
Licenses and permits	600	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	95	-	-	-	-	4,402
Fines and forfeits	-	-	-	8,615	700	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	600	307,043	95	8,615	700	-	-	4,402
Disbursements:								
Personal services	-	-	-	11,074	572	-	-	-
Supplies	-	-	95	-	-	-	-	9,591
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,095	307,043	-	-	-	58,199	93,221	-
Total disbursements	1,095	307,043	95	11,074	572	58,199	93,221	9,591
Excess (deficiency) of receipts over disbursements	(495)	-	-	(2,459)	128	(58,199)	(93,221)	(5,189)
Cash and investments - ending	\$ 3,396	\$ -	\$ 2,098	\$ 5,029	\$ 6,044	\$ -	\$ -	\$ 4,351

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Township Tax Fund	Township Firefighting Fund	School Transportation Fund	PTRC Fund	Cemetery Tax	Gun Permits Fund	Vin Fund	Auditors Transfer Fees
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 920	\$ 11,405	\$ 2,570	\$ 10,522
Receipts:								
Taxes	28,375	31,964	404,434	244,152	-	-	-	-
Licenses and permits	-	-	-	-	-	2,310	465	-
Intergovernmental	3,785	5,828	52,611	-	-	-	-	-
Charges for services	-	-	-	-	8	-	-	940
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>32,160</u>	<u>37,792</u>	<u>457,045</u>	<u>244,152</u>	<u>8</u>	<u>2,310</u>	<u>465</u>	<u>940</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,448	549	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	<u>32,160</u>	<u>37,792</u>	<u>457,045</u>	<u>244,152</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>32,160</u>	<u>37,792</u>	<u>457,045</u>	<u>244,152</u>	<u>-</u>	<u>1,448</u>	<u>549</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8</u>	<u>862</u>	<u>(84)</u>	<u>940</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 928</u>	<u>\$ 12,267</u>	<u>\$ 2,486</u>	<u>\$ 11,462</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Surveyors Fees	Adult Users/Puf	Fines & Forfeitures Fund	Infractions Fund	Juvenile Users/Circuit Court	Seat Belt Judgement	Sheriff Service Fee	911 Landline
Cash and investments - beginning	\$ 2,017	\$ 51,283	\$ 1,275	\$ 2,874	\$ 3,387	\$ 2,375	\$ 7,311	\$ 82,527
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	1,005	-	-	-	-	-	-	74,733
Fines and forfeits	-	35,204	5,411	5,738	955	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>1,005</u>	<u>35,204</u>	<u>5,411</u>	<u>5,738</u>	<u>955</u>	<u>-</u>	<u>-</u>	<u>74,733</u>
Disbursements:								
Personal services	-	14,456	-	-	-	-	-	42,805
Supplies	-	200	5,388	8,487	-	-	-	-
Other services and charges	-	1,596	-	-	-	-	-	-
Capital outlay	-	3,477	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,375	-	-
Total disbursements	<u>-</u>	<u>19,729</u>	<u>5,388</u>	<u>8,487</u>	<u>-</u>	<u>2,375</u>	<u>-</u>	<u>42,805</u>
Excess (deficiency) of receipts over disbursements	<u>1,005</u>	<u>15,475</u>	<u>23</u>	<u>(2,749)</u>	<u>955</u>	<u>(2,375)</u>	<u>-</u>	<u>31,928</u>
Cash and investments - ending	<u>\$ 3,022</u>	<u>\$ 66,758</u>	<u>\$ 1,298</u>	<u>\$ 125</u>	<u>\$ 4,342</u>	<u>\$ -</u>	<u>\$ 7,311</u>	<u>\$ 114,455</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	911 Cell Phone	Tax Sale Surplus	Interstate Compact Fee Fund--314	County Recorder Fees	Deferred Comp	Certified Shares	MVH - City	Poor Relief
Cash and investments - beginning	\$ 65,028	\$ 3,876	\$ 75	\$ 27,691	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	732,458	357,173	18,291
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	24,606	-
Charges for services	43,386	1,576	113	6,995	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	72,636	-	-	-
Total receipts	<u>43,386</u>	<u>1,576</u>	<u>113</u>	<u>6,995</u>	<u>72,636</u>	<u>732,458</u>	<u>381,779</u>	<u>18,291</u>
Disbursements:								
Personal services	184	-	-	388	-	-	-	-
Supplies	-	-	-	11,336	-	-	-	-
Other services and charges	51,163	1,906	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	188	-	72,636	732,458	381,779	18,291
Total disbursements	<u>51,347</u>	<u>1,906</u>	<u>188</u>	<u>11,724</u>	<u>72,636</u>	<u>732,458</u>	<u>381,779</u>	<u>18,291</u>
Excess (deficiency) of receipts over disbursements	<u>(7,961)</u>	<u>(330)</u>	<u>(75)</u>	<u>(4,729)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 57,067</u>	<u>\$ 3,546</u>	<u>\$ -</u>	<u>\$ 22,962</u>	<u>\$ -</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, 2011
 (Continued)

	Settlement Tax Surplus	CVET	Excess Levy	City Cum Cap	Jury Fees	911	Circuit Court Supplemental Attorney	Death Benefit
Cash and investments - beginning	\$ 314	\$ -	\$ 5,522	\$ -	\$ 3,156	\$ 7,311	\$ 36,026	\$ 335
Receipts:								
Taxes	6,163	13,112	-	56,997	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	3,927	-	-	-	-
Charges for services	-	-	-	-	-	1,347	-	660
Fines and forfeits	-	-	-	-	598	-	44,466	-
Other receipts	31	-	-	-	-	-	-	-
Total receipts	6,194	13,112	-	60,924	598	1,347	44,466	660
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	8,600	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	6,176	13,112	5,522	60,924	-	-	-	935
Total disbursements	6,176	13,112	5,522	60,924	-	8,600	-	935
Excess (deficiency) of receipts over disbursements	18	-	(5,522)	-	598	(7,253)	44,466	(275)
Cash and investments - ending	\$ 332	\$ -	\$ -	\$ -	\$ 3,754	\$ 58	\$ 80,492	\$ 60

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Communications Grant	Sheriff Grant-Stop Stick	Emergency Planning Grant	Emergency Planning Grant-Eop	Sheriff Grant-Lapel cameras	Highway Grant # 2	Trial Court Interpreter Grant	Law & Order Grant-Prosecutor
Cash and investments - beginning	\$ 6,103	\$ -	\$ 140	\$ 153	\$ -	\$ 2,259	\$ 1,250	\$ 2,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,879	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	7,000	-	-	-	-	-	-
Total receipts	-	7,000	-	-	1,879	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	7,000	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,372	2,259	-	-
Total disbursements	-	7,000	-	-	1,372	2,259	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	507	(2,259)	-	-
Cash and investments - ending	\$ 6,103	\$ -	\$ 140	\$ 153	\$ 507	\$ -	\$ 1,250	\$ 2,000

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	911 Grant	Solid Waste Fund	Hava/Poling Place/Reimb/Grant	School Bus Replacement	County Sales Disclosure	Sheriff Grant/Bullet Prof Vest	Prosecutor's Arra Fund	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 530	\$ -	\$ 645	\$ 1,400	\$ 3,288	\$ 18,494,617
Receipts:								
Taxes	-	38,856	-	111,005	-	-	-	8,039,782
Licenses and permits	-	-	-	-	-	-	-	11,592
Intergovernmental	-	5,044	-	13,810	-	-	-	2,904,263
Charges for services	-	-	-	-	425	-	-	477,848
Fines and forfeits	-	-	-	-	-	-	-	837,814
Other receipts	2,588	-	-	-	-	-	-	3,703,824
Total receipts	<u>2,588</u>	<u>43,900</u>	<u>-</u>	<u>124,815</u>	<u>425</u>	<u>-</u>	<u>-</u>	<u>15,975,123</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	2,808,266
Supplies	-	-	-	-	-	-	-	497,994
Other services and charges	-	-	-	-	-	-	-	906,513
Capital outlay	-	-	-	-	-	-	-	392,069
Other disbursements	2,588	43,900	-	124,815	-	1,400	1,800	10,743,692
Total disbursements	<u>2,588</u>	<u>43,900</u>	<u>-</u>	<u>124,815</u>	<u>-</u>	<u>1,400</u>	<u>1,800</u>	<u>15,348,534</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>425</u>	<u>(1,400)</u>	<u>(1,800)</u>	<u>626,589</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 530</u>	<u>\$ -</u>	<u>\$ 1,070</u>	<u>\$ -</u>	<u>\$ 1,488</u>	<u>\$ 19,121,206</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
County Council

OHIO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 15, 2013, with Connie L. Smith, Auditor; Connie J. Brown; President of the Board of County Commissioners; and Douglas A. Baker, President of the County Council.