

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

OHIO COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
07/23/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Connie L. Smith	01-01-11 to 12-31-14
	Debra A. Cappel	01-01-15 to 12-31-18
County Treasurer	Rhonda Brown	01-01-09 to 12-31-12
	Yvonne Walton	01-01-13 to 12-31-16
Clerk of the Circuit Court	Annie J. Jackson	01-01-09 to 12-31-14
	Jamie Stegemiller	01-01-15 to 12-31-16
County Sheriff	Eldon C. Fancher	01-01-11 to 12-31-14
	Glen Potts	01-01-15 to 12-31-18
County Recorder	Yvonne Walton	01-01-09 to 12-31-12
	Rhonda Brown	01-01-13 to 06-09-14
	Doris Young	06-10-14 to 12-31-18
President of the Board of County Commissioners	Connie J. Brown	01-01-12 to 12-31-15
President of the County Council	Douglas A. Baker	01-01-12 to 12-31-14
	Tamara J. Elbright	01-01-15 to 12-31-15



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, 2012. 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 Indiana 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 effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

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, 2012, 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), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual examination performed by the Indiana 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 and Schedule of Payables and Receivables, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

April 16, 2015

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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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
General	\$ 1,121,984	\$ 1,898,808	\$ 1,884,665	\$ 1,136,127
Highway	156,529	449,827	352,089	254,267
Local Roads & Street Fund	65,092	63,074	111,060	17,106
Accident Report Fund	251	340	532	59
Health Fund	59,946	81,019	119,120	21,845
Animal Shelter Donations	252	875	1,011	116
Clerk's Record Perpetuation Fund	539	1,783	2,008	314
Riverboat	15,192,105	4,103,203	3,539,563	15,755,745
County Drug Free Fund	20,131	7,579	13,210	14,500
Emergency Planning Fund	5,044	5,000	-	10,044
Incentive Prosecutor Fund	3,070	3,931	5,668	1,333
County Extradition Fund	162	-	-	162
County User/County Law	16,404	884	40	17,248
Health & Maintenance Fund	44,338	32,672	31,044	45,966
Pre-Trial Fund	19,704	8,990	-	28,694
Guardian Ad Litem	17,235	3,064	1,249	19,050
County Misdemeanant Fund	53,416	3,986	20,498	36,904
Supp. Public Defender Fund	8,281	4,336	-	12,617
New Incentive Clerk	9,912	2,617	-	12,529
Prisoner Reimbursement	31,329	6,350	-	37,679
Sales Disclosure	65	480	525	20
Accounting Ident (02396)	9,187	548	-	9,735
Sheriff Drug Buy Money	225	-	-	225
2015 Reassessment	76,205	78,574	-	154,779
Cum Cap Development	452,640	41,816	-	494,456
Cum Bridge	280,056	124,870	312,084	92,842
City Court Costs	6,345	1,506	-	7,851
Coroners Training & Con'T Education	49	296	284	61
Settlement	-	2,073,571	2,073,571	-
Sheriff User Fees	1,147	-	-	1,147
Inheritance Tax	38,964	63,956	102,920	-
Education Plate Fee Fund	113	150	113	150
Innkeepers Tax	2,398	33,060	33,553	1,905
Fit Fund	-	6,587	6,587	-
Mortgage Fees-State Share	75	718	730	63
Child Restraint Fine	-	50	50	-
Canine Research And Education	6	172	172	6
Hea 1001 State Homestead Credit	(11)	176	-	165
Sex Offender/State	11	111	120	2
Sex offender/county	689	999	192	1,496
Recorder/co training fund	171	548	50	669
Health Dept grant/#2148	3,000	-	3,000	-
Homeland Security grant	2,500	-	2,500	-
Coroners grant	31	-	31	-
Title IV-D incentive	4,056	2,617	-	6,673
Humane Animal Shelter Fund	1,705	-	1,705	-
Treasurer's Collections	95,901	120,637	95,901	120,637
Clerk's Collections	74,469	841,535	678,340	237,664
Local Health Trust	-	23,865	12,084	11,781
FAD Citizens Grant	-	10,000	559	9,441

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Health Grant	-	2,000	782	1,218
Mt. Pleasant Cemetery Repair Grant	-	5,000	378	4,622
Unemployment	3,526	-	3,526	-
Social Security Fund	-	250,572	250,572	-
Federal Withholding Fund	-	168,159	168,159	-
Reassessment	71,371	-	69,004	2,367
In Dept Of Revenue/State/County	-	80,826	80,840	(14)
Payroll Withholding Clearing	13	70,568	70,568	13
Rainy Day Fund	134,932	-	-	134,932
Convention & Visitor's Fund	-	260,613	260,613	-
Co Option Dog Tax Fund	3,396	2,395	1,629	4,162
Health Dept. Grant Fund	2,098	-	1,443	655
Adult Probation Admin Fee	5,028	7,575	11,628	975
Juvenile Probation Admin Fee	6,045	893	1,677	5,261
Health Dept./Donations	4,350	2,538	3,077	3,811
Cemetery Tax	929	5	-	934
Gun Permits Fund	12,267	2,805	946	14,126
Vin Fund	2,486	415	1,238	1,663
Auditors Transfer Fees	11,462	1,065	-	12,527
County Surveyors Fees	3,022	1,065	-	4,087
Adult Users/Puf	66,758	28,096	17,023	77,831
Fines & Forfeitures Fund	1,299	4,496	5,418	377
Infractions Fund	125	2,442	2,474	93
Juvenile Users/Circuit Court	4,342	1,840	-	6,182
Sheriff Service Fee	7,311	-	7,311	-
911 Landline	114,456	81,967	45,862	150,561
911 Cell Phone	57,067	28,173	45,757	39,483
Tax Sale Surplus	3,547	28,303	1,000	30,850
County Recorder Fees	22,962	9,037	2,035	29,964
Deferred Comp	-	77,679	77,679	-
Certified Shares	-	1,124,713	1,124,713	-
Settlement Tax Surplus	331	1,899	1,885	345
Cvet	-	13,150	13,150	-
Jury Fees	3,754	484	-	4,238
Statewide 911	59	-	59	-
Circuit Court Supplemental Attorney	80,492	24,965	-	105,457
Death Benefit	60	640	675	25
Communications Grant	6,103	-	6,103	-
Emergency Planning Grant	140	-	140	-
Emergency Planning Grant-Eop	153	-	153	-
Sheriff Grant-Lapel cameras	507	-	507	-
Highway Grant # 2	-	15,000	15,000	-
Trial Court Interpreter Grant	1,250	-	-	1,250
Law & Order Grant-Prosecutor	2,000	-	-	2,000
Hava/Poling Place/Reimb/Grant	530	-	530	-
County Sales Disclosure	1,070	480	15	1,535
Prosecutor's Arra Fund	1,488	-	-	1,488
Totals	<u>\$ 18,512,450</u>	<u>\$ 12,405,038</u>	<u>\$ 11,700,397</u>	<u>\$ 19,217,091</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 Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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.

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 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.

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.

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.

OHIO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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.

OHIO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. *Restatement of County Offices*

Certain funds that were included on the prior-year financial statement have been omitted from the current-year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and this financial statement.

SUPPLEMENTARY INFORMATION - UNAUDITED

For additional financial information, the County's 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, 2012

	General	Highway	Local Roads & Street Fund	Accident Report Fund	Health Fund	Animal Shelter Donations	Clerk's Record Perpetuation Fund
Cash and investments - beginning	\$ 1,121,984	\$ 156,529	\$ 65,092	\$ 251	\$ 59,946	\$ 252	\$ 539
Receipts:							
Taxes	1,292,987	-	-	-	77,457	-	-
Licenses and permits	6,392	-	-	-	-	-	-
Intergovernmental	217,311	449,327	63,074	-	497	-	-
Charges for services	156,834	-	-	340	3,065	-	325
Fines and forfeits	108,030	-	-	-	-	-	1,458
Other receipts	117,254	500	-	-	-	875	-
Total receipts	<u>1,898,808</u>	<u>449,827</u>	<u>63,074</u>	<u>340</u>	<u>81,019</u>	<u>875</u>	<u>1,783</u>
Disbursements:							
Personal services	1,459,851	321,526	-	-	88,222	1,011	-
Supplies	87,239	4,539	-	532	1,219	-	-
Other services and charges	306,921	26,024	111,060	-	17,780	-	2,008
Capital outlay	737	-	-	-	-	-	-
Other disbursements	29,917	-	-	-	11,899	-	-
Total disbursements	<u>1,884,665</u>	<u>352,089</u>	<u>111,060</u>	<u>532</u>	<u>119,120</u>	<u>1,011</u>	<u>2,008</u>
Excess (deficiency) of receipts over disbursements	<u>14,143</u>	<u>97,738</u>	<u>(47,986)</u>	<u>(192)</u>	<u>(38,101)</u>	<u>(136)</u>	<u>(225)</u>
Cash and investments - ending	<u>\$ 1,136,127</u>	<u>\$ 254,267</u>	<u>\$ 17,106</u>	<u>\$ 59</u>	<u>\$ 21,845</u>	<u>\$ 116</u>	<u>\$ 314</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Riverboat	County Drug Free Fund	Emergency Planning Fund	Incentive Prosecutor Fund	County Extradition Fund	County User/County Law	Health & Maintenance Fund
Cash and investments - beginning	\$ 15,192,105	\$ 20,131	\$ 5,044	\$ 3,070	\$ 162	\$ 16,404	\$ 44,338
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,867,312	-	-	-	-	-	-
Charges for services	130,025	-	5,000	3,931	-	-	32,672
Fines and forfeits	-	7,079	-	-	-	884	-
Other receipts	105,866	500	-	-	-	-	-
Total receipts	<u>4,103,203</u>	<u>7,579</u>	<u>5,000</u>	<u>3,931</u>	<u>-</u>	<u>884</u>	<u>32,672</u>
Disbursements:							
Personal services	498,702	-	-	5,668	-	-	-
Supplies	152,091	-	-	-	-	-	23,391
Other services and charges	578,761	500	-	-	-	40	7,653
Capital outlay	558,570	-	-	-	-	-	-
Other disbursements	1,751,439	12,710	-	-	-	-	-
Total disbursements	<u>3,539,563</u>	<u>13,210</u>	<u>-</u>	<u>5,668</u>	<u>-</u>	<u>40</u>	<u>31,044</u>
Excess (deficiency) of receipts over disbursements	<u>563,640</u>	<u>(5,631)</u>	<u>5,000</u>	<u>(1,737)</u>	<u>-</u>	<u>844</u>	<u>1,628</u>
Cash and investments - ending	<u>\$ 15,755,745</u>	<u>\$ 14,500</u>	<u>\$ 10,044</u>	<u>\$ 1,333</u>	<u>\$ 162</u>	<u>\$ 17,248</u>	<u>\$ 45,966</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Pre-Trial Fund	Guardian Ad Litem	County Misdemeanant Fund	Supp. Public Defender Fund	New Incentive Clerk	Prisoner Reimbursement	Sales Disclosure
Cash and investments - beginning	\$ 19,704	\$ 17,235	\$ 53,416	\$ 8,281	\$ 9,912	\$ 31,329	\$ 65
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	3,064	-	-	-	-	-
Charges for services	-	-	3,986	-	2,617	-	480
Fines and forfeits	8,990	-	-	4,336	-	6,350	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>8,990</u>	<u>3,064</u>	<u>3,986</u>	<u>4,336</u>	<u>2,617</u>	<u>6,350</u>	<u>480</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,249	20,498	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	525
Total disbursements	<u>-</u>	<u>1,249</u>	<u>20,498</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>525</u>
Excess (deficiency) of receipts over disbursements	<u>8,990</u>	<u>1,815</u>	<u>(16,512)</u>	<u>4,336</u>	<u>2,617</u>	<u>6,350</u>	<u>(45)</u>
Cash and investments - ending	<u>\$ 28,694</u>	<u>\$ 19,050</u>	<u>\$ 36,904</u>	<u>\$ 12,617</u>	<u>\$ 12,529</u>	<u>\$ 37,679</u>	<u>\$ 20</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Accounting Ident (02396)	Sheriff Drug Buy Money	2015 Reassessment	Cum Cap Development	Cum Bridge	City Court Costs	Coroners Training & Con'T Education
Cash and investments - beginning	\$ 9,187	\$ 225	\$ 76,205	\$ 452,640	\$ 280,056	\$ 6,345	\$ 49
Receipts:							
Taxes	-	-	78,046	41,527	123,991	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	528	289	879	-	-
Charges for services	548	-	-	-	-	-	296
Fines and forfeits	-	-	-	-	-	1,506	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>548</u>	<u>-</u>	<u>78,574</u>	<u>41,816</u>	<u>124,870</u>	<u>1,506</u>	<u>296</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	312,084	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	284
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>312,084</u>	<u>-</u>	<u>284</u>
Excess (deficiency) of receipts over disbursements	<u>548</u>	<u>-</u>	<u>78,574</u>	<u>41,816</u>	<u>(187,214)</u>	<u>1,506</u>	<u>12</u>
Cash and investments - ending	<u>\$ 9,735</u>	<u>\$ 225</u>	<u>\$ 154,779</u>	<u>\$ 494,456</u>	<u>\$ 92,842</u>	<u>\$ 7,851</u>	<u>\$ 61</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Settlement	Sheriff User Fees	Inheritance Tax	Education Plate Fee Fund	Innkeepers Tax	Fit Fund	Mortgage Fees-State Share
Cash and investments - beginning	\$ -	\$ 1,147	\$ 38,964	\$ 113	\$ 2,398	\$ -	\$ 75
Receipts:							
Taxes	2,073,571	-	-	-	33,060	-	-
Licenses and permits	-	-	-	150	-	-	-
Intergovernmental	-	-	63,956	-	-	6,587	-
Charges for services	-	-	-	-	-	-	718
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,073,571</u>	<u>-</u>	<u>63,956</u>	<u>150</u>	<u>33,060</u>	<u>6,587</u>	<u>718</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>2,073,571</u>	<u>-</u>	<u>102,920</u>	<u>113</u>	<u>33,553</u>	<u>6,587</u>	<u>730</u>
Total disbursements	<u>2,073,571</u>	<u>-</u>	<u>102,920</u>	<u>113</u>	<u>33,553</u>	<u>6,587</u>	<u>730</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(38,964)</u>	<u>37</u>	<u>(493)</u>	<u>-</u>	<u>(12)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,147</u>	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ 1,905</u>	<u>\$ -</u>	<u>\$ 63</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Child Restraint Fine	Canine Research And Education	Hea 1001 State Homestead Credit	Sex Offender/State	Sex offender/county	Recorder/co training fund	Health Dept grant/#2148
Cash and investments - beginning	\$ -	\$ 6	\$ (11)	\$ 11	\$ 689	\$ 171	\$ 3,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	172	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	111	999	548	-
Fines and forfeits	50	-	-	-	-	-	-
Other receipts	-	-	176	-	-	-	-
Total receipts	<u>50</u>	<u>172</u>	<u>176</u>	<u>111</u>	<u>999</u>	<u>548</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	4	192	-	3,000
Other services and charges	-	-	-	-	-	50	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	50	172	-	116	-	-	-
Total disbursements	<u>50</u>	<u>172</u>	<u>-</u>	<u>120</u>	<u>192</u>	<u>50</u>	<u>3,000</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>176</u>	<u>(9)</u>	<u>807</u>	<u>498</u>	<u>(3,000)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ 165</u>	<u>\$ 2</u>	<u>\$ 1,496</u>	<u>\$ 669</u>	<u>\$ -</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Homeland Security grant	Coroners grant	Title IV-D incentive	Humane Animal Shelter Fund	Treasurer's Collections	Clerk's Collections	Local Health Trust
Cash and investments - beginning	\$ 2,500	\$ 31	\$ 4,056	\$ 1,705	\$ 95,901	\$ 74,469	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	2,617	-	-	-	23,865
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	120,637	841,535	-
Total receipts	<u>-</u>	<u>-</u>	<u>2,617</u>	<u>-</u>	<u>120,637</u>	<u>841,535</u>	<u>23,865</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	232
Other services and charges	-	31	-	-	-	-	11,852
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,500	-	-	1,705	95,901	678,340	-
Total disbursements	<u>2,500</u>	<u>31</u>	<u>-</u>	<u>1,705</u>	<u>95,901</u>	<u>678,340</u>	<u>12,084</u>
Excess (deficiency) of receipts over disbursements	<u>(2,500)</u>	<u>(31)</u>	<u>2,617</u>	<u>(1,705)</u>	<u>24,736</u>	<u>163,195</u>	<u>11,781</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,673</u>	<u>\$ -</u>	<u>\$ 120,637</u>	<u>\$ 237,664</u>	<u>\$ 11,781</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	FAD Citizens Grant	Health Grant	Mt. Pleasant Cemetery Repair Grant	Unemployment	Social Security Fund	Federal Withholding Fund	Reassessment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,526	\$ -	\$ -	\$ 71,371
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	10,000	2,000	5,000	-	250,572	168,159	-
Total receipts	<u>10,000</u>	<u>2,000</u>	<u>5,000</u>	<u>-</u>	<u>250,572</u>	<u>168,159</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	34,737
Supplies	559	782	378	-	-	-	550
Other services and charges	-	-	-	-	-	-	30,534
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	3,526	250,572	168,159	3,183
Total disbursements	<u>559</u>	<u>782</u>	<u>378</u>	<u>3,526</u>	<u>250,572</u>	<u>168,159</u>	<u>69,004</u>
Excess (deficiency) of receipts over disbursements	<u>9,441</u>	<u>1,218</u>	<u>4,622</u>	<u>(3,526)</u>	<u>-</u>	<u>-</u>	<u>(69,004)</u>
Cash and investments - ending	<u>\$ 9,441</u>	<u>\$ 1,218</u>	<u>\$ 4,622</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,367</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	In Dept Of <u>Revenue/State/County</u>	Payroll Withholding Clearing	Rainy Day Fund	Convention & Visitor's Fund	Co Option Dog Tax Fund	Health Dept. Grant Fund	Adult Probation Admin Fee
Cash and investments - beginning	\$ -	\$ 13	\$ 134,932	\$ -	\$ 3,396	\$ 2,098	\$ 5,028
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	2,395	-	-
Intergovernmental	-	-	-	260,613	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	7,575
Other receipts	80,826	70,568	-	-	-	-	-
Total receipts	<u>80,826</u>	<u>70,568</u>	<u>-</u>	<u>260,613</u>	<u>2,395</u>	<u>-</u>	<u>7,575</u>
Disbursements:							
Personal services	-	-	-	-	1,452	-	11,628
Supplies	-	-	-	-	177	1,443	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	80,840	70,568	-	260,613	-	-	-
Total disbursements	<u>80,840</u>	<u>70,568</u>	<u>-</u>	<u>260,613</u>	<u>1,629</u>	<u>1,443</u>	<u>11,628</u>
Excess (deficiency) of receipts over disbursements	<u>(14)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>766</u>	<u>(1,443)</u>	<u>(4,053)</u>
Cash and investments - ending	<u>\$ (14)</u>	<u>\$ 13</u>	<u>\$ 134,932</u>	<u>\$ -</u>	<u>\$ 4,162</u>	<u>\$ 655</u>	<u>\$ 975</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Juvenile Probation Admin Fee	Health Dept./Donations	Cemetery Tax	Gun Permits Fund	Vin Fund	Auditors Transfer Fees	County Surveyors Fees
Cash and investments - beginning	\$ 6,045	\$ 4,350	\$ 929	\$ 12,267	\$ 2,486	\$ 11,462	\$ 3,022
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	2,538	-	2,805	415	1,065	1,065
Fines and forfeits	893	-	-	-	-	-	-
Other receipts	-	-	5	-	-	-	-
Total receipts	<u>893</u>	<u>2,538</u>	<u>5</u>	<u>2,805</u>	<u>415</u>	<u>1,065</u>	<u>1,065</u>
Disbursements:							
Personal services	1,677	-	-	-	-	-	-
Supplies	-	3,037	-	-	1,238	-	-
Other services and charges	-	40	-	946	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>1,677</u>	<u>3,077</u>	<u>-</u>	<u>946</u>	<u>1,238</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(784)</u>	<u>(539)</u>	<u>5</u>	<u>1,859</u>	<u>(823)</u>	<u>1,065</u>	<u>1,065</u>
Cash and investments - ending	<u>\$ 5,261</u>	<u>\$ 3,811</u>	<u>\$ 934</u>	<u>\$ 14,126</u>	<u>\$ 1,663</u>	<u>\$ 12,527</u>	<u>\$ 4,087</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Adult Users/Puf	Fines & Forfeitures Fund	Infractions Fund	Juvenile Users/Circuit Court	Sheriff Service Fee	911 Landline	911 Cell Phone
Cash and investments - beginning	\$ 66,758	\$ 1,299	\$ 125	\$ 4,342	\$ 7,311	\$ 114,456	\$ 57,067
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	62,125	28,144
Fines and forfeits	28,096	4,496	2,442	1,840	-	-	-
Other receipts	-	-	-	-	-	19,842	29
Total receipts	<u>28,096</u>	<u>4,496</u>	<u>2,442</u>	<u>1,840</u>	<u>-</u>	<u>81,967</u>	<u>28,173</u>
Disbursements:							
Personal services	11,385	-	-	-	-	45,862	107
Supplies	5,638	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	45,650
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	5,418	2,474	-	7,311	-	-
Total disbursements	<u>17,023</u>	<u>5,418</u>	<u>2,474</u>	<u>-</u>	<u>7,311</u>	<u>45,862</u>	<u>45,757</u>
Excess (deficiency) of receipts over disbursements	<u>11,073</u>	<u>(922)</u>	<u>(32)</u>	<u>1,840</u>	<u>(7,311)</u>	<u>36,105</u>	<u>(17,584)</u>
Cash and investments - ending	<u>\$ 77,831</u>	<u>\$ 377</u>	<u>\$ 93</u>	<u>\$ 6,182</u>	<u>\$ -</u>	<u>\$ 150,561</u>	<u>\$ 39,483</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Tax Sale Surplus	County Recorder Fees	Deferred Comp	Certified Shares	Settlement Tax Surplus	Cvet	Jury Fees
Cash and investments - beginning	\$ 3,547	\$ 22,962	\$ -	\$ -	\$ 331	\$ -	\$ 3,754
Receipts:							
Taxes	-	-	-	-	1,899	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,124,713	-	13,150	-
Charges for services	-	9,037	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	484
Other receipts	28,303	-	77,679	-	-	-	-
Total receipts	<u>28,303</u>	<u>9,037</u>	<u>77,679</u>	<u>1,124,713</u>	<u>1,899</u>	<u>13,150</u>	<u>484</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	126	-	-	-	-	-
Other services and charges	-	1,909	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,000	-	77,679	1,124,713	1,885	13,150	-
Total disbursements	<u>1,000</u>	<u>2,035</u>	<u>77,679</u>	<u>1,124,713</u>	<u>1,885</u>	<u>13,150</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>27,303</u>	<u>7,002</u>	<u>-</u>	<u>-</u>	<u>14</u>	<u>-</u>	<u>484</u>
Cash and investments - ending	<u>\$ 30,850</u>	<u>\$ 29,964</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 345</u>	<u>\$ -</u>	<u>\$ 4,238</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Statewide 911	Circuit Court Supplemental Attorney	Death Benefit	Communications Grant	Emergency Planning Grant	Emergency Planning Grant-Eop	Sheriff Grant-Lapel cameras
Cash and investments - beginning	\$ 59	\$ 80,492	\$ 60	\$ 6,103	\$ 140	\$ 153	\$ 507
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	24,965	640	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	24,965	640	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	507
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	59	-	675	6,103	140	153	-
Total disbursements	59	-	675	6,103	140	153	507
Excess (deficiency) of receipts over disbursements	(59)	24,965	(35)	(6,103)	(140)	(153)	(507)
Cash and investments - ending	\$ -	\$ 105,457	\$ 25	\$ -	\$ -	\$ -	\$ -

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Highway Grant # 2	Trial Court Interpreter Grant	Law & Order Grant-Prosecutor	Hava/Poling Place/Reimb/Grant	County Sales Disclosure	Prosecutor's Arra Fund	Totals
Cash and investments - beginning	\$ -	\$ 1,250	\$ 2,000	\$ 530	\$ 1,070	\$ 1,488	\$ 18,512,450
Receipts:							
Taxes	-	-	-	-	-	-	3,722,538
Licenses and permits	-	-	-	-	-	-	9,109
Intergovernmental	-	-	-	-	-	-	6,071,300
Charges for services	-	-	-	-	480	-	502,256
Fines and forfeits	-	-	-	-	-	-	184,509
Other receipts	15,000	-	-	-	-	-	1,915,326
Total receipts	15,000	-	-	-	480	-	12,405,038
Disbursements:							
Personal services	-	-	-	-	-	-	2,481,828
Supplies	-	-	-	-	-	-	286,874
Other services and charges	-	-	-	-	-	-	1,475,590
Capital outlay	15,000	-	-	-	-	-	574,307
Other disbursements	-	-	-	530	15	-	6,881,798
Total disbursements	15,000	-	-	530	15	-	11,700,397
Excess (deficiency) of receipts over disbursements	-	-	-	(530)	465	-	704,641
Cash and investments - ending	\$ -	\$ 1,250	\$ 2,000	\$ -	\$ 1,535	\$ 1,488	\$ 19,217,091

OHIO COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 55,106</u>	<u>\$ 55,106</u>

OHIO COUNTY
OTHER REPORTS

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

County Auditor
County Council
Board of County Commissioners

OHIO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 16, 2015, with Debra A. Cappel, County Auditor; Connie J. Brown, President of the Board of County Commissioners; and Tamara J. Elbright, President of the County Council.