

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

OHIO COUNTY, INDIANA

January 1, 2013 to December 31, 2013



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



**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, 2013. 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, 2013.

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, 2013, on the basis of accounting described in Note 1.

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, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Clerk of the Circuit Court	\$ 237,664	\$ 650,255	\$ 746,684	\$ 141,235
General	1,136,127	1,246,481	1,715,790	666,818
Accident Report	59	456	87	428
CAGIT County Certified Shares	-	564,789	315,140	249,649
City and Town Court Costs	7,851	1,494	-	9,345
Clerk's Records Perpetuation	314	2,171	2,194	291
Convention Visitor and Tourism Promotion	-	99,121	98,599	522
County Option Dog Tax	4,162	522	1,116	3,568
Prisoner Reimbursement For Incarceration	37,678	3,838	-	41,516
Sales Disclosure - County Share	1,535	420	-	1,955
Cumulative Bridge	92,843	143,450	169,437	66,856
Cumulative Capital Development	494,455	42,729	-	537,184
Drug Free Community	14,500	4,529	5,316	13,713
Emergency Planning/Right To Know	10,044	-	138	9,906
Emergency Telephone System	150,561	2,695	153,256	-
Extradition and Sheriff's Assistance	162	-	-	162
Firearms Training	14,126	4,420	3,677	14,869
Health	21,844	113,307	115,685	19,466
Identification Security Protection	9,735	485	8,500	1,720
Local Health Maintenance	45,966	33,139	26,637	52,468
Local Road and Street	17,106	62,794	77,987	1,913
Misdemeanant	36,904	3,986	-	40,890
Motor Vehicle Highway	254,266	506,173	401,662	358,777
Plat Book	12,527	830	-	13,357
Rainy Day	134,932	-	-	134,932
Reassessment - 2009	2,367	-	2,367	-
Reassessment - 2015	154,779	80,649	53,221	182,207
Recorder's Records Perpetuation	29,963	9,118	32,473	6,608
Riverboat	15,755,746	3,637,608	3,915,557	15,477,797
Sex and Violent Offender Administration	1,496	797	908	1,385
Supplemental Public Defender Services	12,617	17,572	12,579	17,610
Surplus Tax	345	1,913	1,903	355
Surveyor's Corner Perpetuation	4,087	905	-	4,992
Tax Sale Surplus	30,849	23,032	51,184	2,697
Local Health Department Trust Account	11,781	5,983	12,723	5,041
Vehicle Inspection	1,664	590	852	1,402
Wireless Emergency Telephone System	39,482	16,126	55,608	-
Guardian Ad Litem	19,051	5,246	2,542	21,755
County Elected Officials Training	669	485	180	974
Statewide 911	-	339,439	148,537	190,902
Adult Probation Administrative	975	11,888	10,058	2,805
Juvenile Probation Administrative	5,261	1,150	89	6,322
Cemetery Trust	934	4	-	938
Payroll Clearing	13	74,470	74,482	1
Payroll Withholding - Deferred Compensation	-	99,961	99,961	-
Payroll Withholding - Federal	-	196,928	196,928	-

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, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Payroll Withholding - FICA & Medicare	-	313,984	313,984	-
Payroll Withholding - State	(13)	86,707	86,694	-
Settlement	-	2,144,540	2,144,540	-
CVET Agency	-	13,173	13,173	-
Financial Institution Tax	-	8,562	8,562	-
HEA 1001 State Homestead Credit	165	-	-	165
State Fines and Forfeitures	377	2,630	2,739	268
Infraction Judgments	93	2,607	2,606	94
Special Death Benefit	25	560	555	30
Sales Disclosure - State Share	20	420	410	30
Coroners Training & Con't Education	61	255	276	40
Mortgage Recording Fees - State Share	63	655	683	35
Canine Research and Education	6	130	133	3
Sex and Violent Offender Admin - State	2	84	75	11
Inheritance Tax	-	11,129	6,988	4,141
Education Plate Fees Agency	150	75	150	75
Innkeepers Tax Collections	1,905	32,460	31,478	2,887
CAGIT Distribution	-	1,072,267	1,072,267	-
93.563 ARRA Prosecutor IV-D Incentive	1,488	-	-	1,488
93.563 Title IV-D Incentive	6,673	2,274	-	8,947
93.563 Prosecutor IV-D Incentive-Post Oct '99	1,333	3,421	3,785	969
93.563 Clerk IV-D Incentive-Post Oct '99	12,529	2,274	3,482	11,321
Adult Users (PUF)	77,831	29,871	35,103	72,599
Juvenile Users PUF	6,182	2,682	-	8,864
Jury Fees	4,238	572	-	4,810
Pre Trial Diversion	28,694	7,310	24,964	11,040
Law Enforcement continued education	17,248	1,077	944	17,381
Health Department Donations	3,811	2,543	4,040	2,314
Animal Shelter Donations	116	903	-	1,019
Circuit Court Supplemental Atty fees	105,457	19,218	-	124,675
Sheriff's Grant/OCCF	-	3,986	3,986	-
Highway Grant	-	41,500	41,500	-
DSEP Grant	-	5,000	-	5,000
Health Grant 2013	-	2,000	818	1,182
Grant/SE IN Solid Waste District	-	25,000	25,000	-
Mt. Pleasant/OCCF	4,622	-	4,622	-
Sheriff User Fees	1,147	-	-	1,147
Health Dept. Grant	656	-	-	656
Trial Court Interpreter Grant	1,250	-	-	1,250
Law & Order Grant Prosecutor	2,000	-	-	2,000
FAD Citizens Grant	9,441	-	9,441	-
Health Grant 2012	1,218	-	1,218	-
Sheriff Drug Buy Money	225	-	-	225
Treasurer's Collections	120,637	131,706	120,637	131,706
<b>Totals</b>	<b>\$ 19,217,090</b>	<b>\$ 11,983,523</b>	<b>\$ 12,478,910</b>	<b>\$ 18,721,703</b>

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.

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## 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, 2013

	Clerk of the Circuit Court	General	Accident Report	CAGIT County Certified Shares	City and Town Court Costs	Clerk's Records Perpetuation	Convention Visitor and Tourism Promotion
Cash and investments - beginning	\$ 237,664	\$ 1,136,127	\$ 59	\$ -	\$ 7,851	\$ 314	\$ -
Receipts:							
Taxes	-	1,241,728	-	564,789	-	-	99,121
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	456	-	-	-	-
Fines and forfeits	-	4,753	-	-	1,494	2,171	-
Other receipts	650,255	-	-	-	-	-	-
Total receipts	<u>650,255</u>	<u>1,246,481</u>	<u>456</u>	<u>564,789</u>	<u>1,494</u>	<u>2,171</u>	<u>99,121</u>
Disbursements:							
Personal services	-	1,381,747	-	165,520	-	-	-
Supplies	-	87,986	87	638	-	-	-
Other services and charges	-	165,114	-	148,982	-	2,194	-
Capital outlay	-	30,658	-	-	-	-	-
Other disbursements	746,684	50,285	-	-	-	-	98,599
Total disbursements	<u>746,684</u>	<u>1,715,790</u>	<u>87</u>	<u>315,140</u>	<u>-</u>	<u>2,194</u>	<u>98,599</u>
Excess (deficiency) of receipts over disbursements	<u>(96,429)</u>	<u>(469,309)</u>	<u>369</u>	<u>249,649</u>	<u>1,494</u>	<u>(23)</u>	<u>522</u>
Cash and investments - ending	<u>\$ 141,235</u>	<u>\$ 666,818</u>	<u>\$ 428</u>	<u>\$ 249,649</u>	<u>\$ 9,345</u>	<u>\$ 291</u>	<u>\$ 522</u>



OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	County Option Dog Tax	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 4,162	\$ 37,678	\$ 1,535	\$ 92,843	\$ 494,455	\$ 14,500	\$ 10,044
Receipts:							
Taxes	-	-	-	126,971	42,420	-	-
Licenses and permits	522	-	-	-	-	-	-
Intergovernmental	-	-	-	935	309	-	-
Charges for services	-	-	420	15,544	-	-	-
Fines and forfeits	-	3,838	-	-	-	4,529	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>522</u>	<u>3,838</u>	<u>420</u>	<u>143,450</u>	<u>42,729</u>	<u>4,529</u>	<u>-</u>
Disbursements:							
Personal services	904	-	-	-	-	-	85
Supplies	212	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	5,316	53
Capital outlay	-	-	-	169,437	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>1,116</u>	<u>-</u>	<u>-</u>	<u>169,437</u>	<u>-</u>	<u>5,316</u>	<u>138</u>
Excess (deficiency) of receipts over disbursements	<u>(594)</u>	<u>3,838</u>	<u>420</u>	<u>(25,987)</u>	<u>42,729</u>	<u>(787)</u>	<u>(138)</u>
Cash and investments - ending	<u>\$ 3,568</u>	<u>\$ 41,516</u>	<u>\$ 1,955</u>	<u>\$ 66,856</u>	<u>\$ 537,184</u>	<u>\$ 13,713</u>	<u>\$ 9,906</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Emergency Telephone System	Extradition and Sheriff's Assistance	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 150,561	\$ 162	\$ 14,126	\$ 21,844	\$ 9,735	\$ 45,966	\$ 17,106
Receipts:							
Taxes	-	-	-	108,791	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	535	-	33,139	62,794
Charges for services	2,695	-	4,420	3,981	485	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,695</u>	<u>-</u>	<u>4,420</u>	<u>113,307</u>	<u>485</u>	<u>33,139</u>	<u>62,794</u>
Disbursements:							
Personal services	-	-	-	102,177	-	398	-
Supplies	-	-	3,677	2,457	-	17,007	-
Other services and charges	-	-	-	11,051	8,500	1,005	77,987
Capital outlay	-	-	-	-	-	8,227	-
Other disbursements	<u>153,256</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>153,256</u>	<u>-</u>	<u>3,677</u>	<u>115,685</u>	<u>8,500</u>	<u>26,637</u>	<u>77,987</u>
Excess (deficiency) of receipts over disbursements	<u>(150,561)</u>	<u>-</u>	<u>743</u>	<u>(2,378)</u>	<u>(8,015)</u>	<u>6,502</u>	<u>(15,193)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 162</u>	<u>\$ 14,869</u>	<u>\$ 19,466</u>	<u>\$ 1,720</u>	<u>\$ 52,468</u>	<u>\$ 1,913</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 36,904	\$ 254,266	\$ 12,527	\$ 134,932	\$ 2,367	\$ 154,779	\$ 29,963
Receipts:							
Taxes	-	-	-	-	-	77,626	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	506,173	-	-	-	563	-
Charges for services	3,986	-	830	-	-	93	9,118
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	2,367	-
Total receipts	3,986	506,173	830	-	-	80,649	9,118
Disbursements:							
Personal services	-	346,510	-	-	-	35,990	-
Supplies	-	27,200	-	-	-	469	-
Other services and charges	-	17,952	-	-	-	12,762	32,473
Capital outlay	-	10,000	-	-	-	4,000	-
Other disbursements	-	-	-	-	2,367	-	-
Total disbursements	-	401,662	-	-	2,367	53,221	32,473
Excess (deficiency) of receipts over disbursements	3,986	104,511	830	-	(2,367)	27,428	(23,355)
Cash and investments - ending	\$ 40,890	\$ 358,777	\$ 13,357	\$ 134,932	\$ -	\$ 182,207	\$ 6,608

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 15,755,746	\$ 1,496	\$ 12,617	\$ 345	\$ 4,087	\$ 30,849	\$ 11,781
Receipts:							
Taxes	-	-	-	1,913	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,524,271	-	-	-	-	-	-
Charges for services	-	797	-	-	905	23,032	5,983
Fines and forfeits	-	-	17,572	-	-	-	-
Other receipts	113,337	-	-	-	-	-	-
Total receipts	<u>3,637,608</u>	<u>797</u>	<u>17,572</u>	<u>1,913</u>	<u>905</u>	<u>23,032</u>	<u>5,983</u>
Disbursements:							
Personal services	477,021	-	-	-	-	-	-
Supplies	231,251	908	-	-	-	-	12,723
Other services and charges	607,675	-	-	-	-	-	-
Capital outlay	1,050,494	-	-	-	-	-	-
Other disbursements	1,549,116	-	12,579	1,903	-	51,184	-
Total disbursements	<u>3,915,557</u>	<u>908</u>	<u>12,579</u>	<u>1,903</u>	<u>-</u>	<u>51,184</u>	<u>12,723</u>
Excess (deficiency) of receipts over disbursements	<u>(277,949)</u>	<u>(111)</u>	<u>4,993</u>	<u>10</u>	<u>905</u>	<u>(28,152)</u>	<u>(6,740)</u>
Cash and investments - ending	<u>\$ 15,477,797</u>	<u>\$ 1,385</u>	<u>\$ 17,610</u>	<u>\$ 355</u>	<u>\$ 4,992</u>	<u>\$ 2,697</u>	<u>\$ 5,041</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Vehicle Inspection	Wireless Emergency Telephone System	Guardian Ad Litem	County Elected Officials Training	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 1,664	\$ 39,482	\$ 19,051	\$ 669	\$ -	\$ 975	\$ 5,261
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	590	16,126	5,246	485	136,066	-	-
Fines and forfeits	-	-	-	-	-	11,888	1,150
Other receipts	-	-	-	-	203,373	-	-
Total receipts	<u>590</u>	<u>16,126</u>	<u>5,246</u>	<u>485</u>	<u>339,439</u>	<u>11,888</u>	<u>1,150</u>
Disbursements:							
Personal services	-	-	-	-	105,557	10,058	89
Supplies	852	-	-	-	-	-	-
Other services and charges	-	-	2,542	180	40,560	-	-
Capital outlay	-	-	-	-	2,420	-	-
Other disbursements	-	55,608	-	-	-	-	-
Total disbursements	<u>852</u>	<u>55,608</u>	<u>2,542</u>	<u>180</u>	<u>148,537</u>	<u>10,058</u>	<u>89</u>
Excess (deficiency) of receipts over disbursements	<u>(262)</u>	<u>(39,482)</u>	<u>2,704</u>	<u>305</u>	<u>190,902</u>	<u>1,830</u>	<u>1,061</u>
Cash and investments - ending	<u>\$ 1,402</u>	<u>\$ -</u>	<u>\$ 21,755</u>	<u>\$ 974</u>	<u>\$ 190,902</u>	<u>\$ 2,805</u>	<u>\$ 6,322</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Cemetery Trust	Payroll Clearing	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - State	Settlement
Cash and investments - beginning	\$ 934	\$ 13	\$ -	\$ -	\$ -	\$ (13)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	2,144,540
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4	74,470	99,961	196,928	313,984	86,707	-
Total receipts	4	74,470	99,961	196,928	313,984	86,707	2,144,540
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	74,482	99,961	196,928	313,984	86,694	2,144,540
Total disbursements	-	74,482	99,961	196,928	313,984	86,694	2,144,540
Excess (deficiency) of receipts over disbursements	4	(12)	-	-	-	13	-
Cash and investments - ending	\$ 938	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	CVET Agency	Financial Institution Tax	HEA 1001 State Homestead Credit	State Fines and Forfeitures	Infraction Judgments	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ -	\$ 165	\$ 377	\$ 93	\$ 25	\$ 20
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	13,173	8,562	-	-	-	-	-
Charges for services	-	-	-	-	-	560	420
Fines and forfeits	-	-	-	2,630	2,607	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	13,173	8,562	-	2,630	2,607	560	420
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	13,173	8,562	-	2,739	2,606	555	410
Total disbursements	13,173	8,562	-	2,739	2,606	555	410
Excess (deficiency) of receipts over disbursements	-	-	-	(109)	1	5	10
Cash and investments - ending	\$ -	\$ -	\$ 165	\$ 268	\$ 94	\$ 30	\$ 30

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	Canine Research and Education	Sex and Violent Offender Admin - State	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections
Cash and investments - beginning	\$ 61	\$ 63	\$ 6	\$ 2	\$ -	\$ 150	\$ 1,905
Receipts:							
Taxes	-	-	-	-	-	-	32,460
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	11,129	-	-
Charges for services	255	655	130	84	-	-	-
Fines and forfeits	-	-	-	-	-	75	-
Other receipts	-	-	-	-	-	-	-
Total receipts	255	655	130	84	11,129	75	32,460
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	276	683	133	75	6,988	150	31,478
Total disbursements	276	683	133	75	6,988	150	31,478
Excess (deficiency) of receipts over disbursements	(21)	(28)	(3)	9	4,141	(75)	982
Cash and investments - ending	\$ 40	\$ 35	\$ 3	\$ 11	\$ 4,141	\$ 75	\$ 2,887



OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	CAGIT Distribution	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Adult Users (PUF)	Juvenile Users PUF
Cash and investments - beginning	\$ -	\$ 1,488	\$ 6,673	\$ 1,333	\$ 12,529	\$ 77,831	\$ 6,182
Receipts:							
Taxes	1,072,267	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	2,274	3,421	2,274	-	-
Fines and forfeits	-	-	-	-	-	29,871	2,682
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,072,267</u>	<u>-</u>	<u>2,274</u>	<u>3,421</u>	<u>2,274</u>	<u>29,871</u>	<u>2,682</u>
Disbursements:							
Personal services	-	-	-	3,785	3,482	25,749	-
Supplies	-	-	-	-	-	116	-
Other services and charges	-	-	-	-	-	1,511	-
Capital outlay	-	-	-	-	-	2,020	-
Other disbursements	<u>1,072,267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,707</u>	<u>-</u>
Total disbursements	<u>1,072,267</u>	<u>-</u>	<u>-</u>	<u>3,785</u>	<u>3,482</u>	<u>35,103</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>2,274</u>	<u>(364)</u>	<u>(1,208)</u>	<u>(5,232)</u>	<u>2,682</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,488</u>	<u>\$ 8,947</u>	<u>\$ 969</u>	<u>\$ 11,321</u>	<u>\$ 72,599</u>	<u>\$ 8,864</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Jury Fees	Pre Trial Diversion	Law Enforcement continued education	Health Department Donations	Animal Shelter Donations	Circuit Court Supplemental Atty fees	Sheriff's Grant/OCCF
Cash and investments - beginning	\$ 4,238	\$ 28,694	\$ 17,248	\$ 3,811	\$ 116	\$ 105,457	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	2,543	-	-	-
Fines and forfeits	572	7,310	1,077	-	-	19,218	-
Other receipts	-	-	-	-	903	-	3,986
Total receipts	<u>572</u>	<u>7,310</u>	<u>1,077</u>	<u>2,543</u>	<u>903</u>	<u>19,218</u>	<u>3,986</u>
Disbursements:							
Personal services	-	24,964	-	-	-	-	-
Supplies	-	-	-	4,040	-	-	3,986
Other services and charges	-	-	944	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>24,964</u>	<u>944</u>	<u>4,040</u>	<u>-</u>	<u>-</u>	<u>3,986</u>
Excess (deficiency) of receipts over disbursements	<u>572</u>	<u>(17,654)</u>	<u>133</u>	<u>(1,497)</u>	<u>903</u>	<u>19,218</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,810</u>	<u>\$ 11,040</u>	<u>\$ 17,381</u>	<u>\$ 2,314</u>	<u>\$ 1,019</u>	<u>\$ 124,675</u>	<u>\$ -</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Highway Grant	DSEP Grant	Health Grant 2013	Grant/SE IN Solid Waste District	Mt. Pleasant/OCCF	Sheriff User Fees	Health Dept. Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 4,622	\$ 1,147	\$ 656
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	41,500	5,000	2,000	25,000	-	-	-
Total receipts	41,500	5,000	2,000	25,000	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	818	-	3,934	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	41,500	-	-	25,000	-	-	-
Other disbursements	-	-	-	-	688	-	-
Total disbursements	41,500	-	818	25,000	4,622	-	-
Excess (deficiency) of receipts over disbursements	-	5,000	1,182	-	(4,622)	-	-
Cash and investments - ending	\$ -	\$ 5,000	\$ 1,182	\$ -	\$ -	\$ 1,147	\$ 656

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Trial Court Interpreter Grant	Law & Order Grant Prosecutor	FAD Citizens Grant	Health Grant 2012	Sheriff Drug Buy Money	Treasurer's Collections	Totals
Cash and investments - beginning	\$ 1,250	\$ 2,000	\$ 9,441	\$ 1,218	\$ 225	\$ 120,637	\$ 19,217,090
Receipts:							
Taxes	-	-	-	-	-	131,706	5,644,332
Licenses and permits	-	-	-	-	-	-	522
Intergovernmental	-	-	-	-	-	-	4,161,583
Charges for services	-	-	-	-	-	-	243,874
Fines and forfeits	-	-	-	-	-	-	113,437
Other receipts	-	-	-	-	-	-	1,819,775
Total receipts	-	-	-	-	-	131,706	11,983,523
Disbursements:							
Personal services	-	-	-	-	-	-	2,684,036
Supplies	-	-	9,441	1,218	-	-	409,020
Other services and charges	-	-	-	-	-	-	1,136,801
Capital outlay	-	-	-	-	-	-	1,343,756
Other disbursements	-	-	-	-	-	120,637	6,905,297
Total disbursements	-	-	9,441	1,218	-	120,637	12,478,910
Excess (deficiency) of receipts over disbursements	-	-	(9,441)	(1,218)	-	11,069	(495,387)
Cash and investments - ending	\$ 1,250	\$ 2,000	\$ -	\$ -	\$ 225	\$ 131,706	\$ 18,721,703

OHIO COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 7,550</u>	<u>\$ 7,550</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  
County Sheriff

OHIO COUNTY  
EXIT CONFERENCE

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