

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

EXAMINATION REPORT  
OF  
OHIO COUNTY  
OHIO COUNTY, INDIANA  
January 1, 2006 to December 31, 2006



**FILED**  
12/17/2007



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials .....	2
Independent Accountant's Report.....	3
Financial Information:	
Schedule of Receipts, Disbursements, and Cash and Investment Balances .....	4-5
Notes to Financial Information .....	6
Supplementary Information:	
Schedule of Capital Assets.....	7
Other Reports.....	8
Exit Conference.....	9

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Deborah K. Thomason Connie L. Smith	01-01-03 to 12-31-06 01-01-07 to 12-31-10
Treasurer	Rhonda Brown	01-01-05 to 12-31-08
Clerk	Constance A. Althoff	01-01-05 to 12-31-08
Sheriff	Garold Colen Eldon C. Fancher	01-01-03 to 12-31-06 01-01-07 to 12-31-10
Recorder	Yvonne Walton	01-01-05 to 12-31-08
President of the Board of County Commissioners	Connie J. Brown	01-01-06 to 12-31-07
President of the County Council	Douglas A. Baker	01-01-06 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF OHIO COUNTY, INDIANA

We have examined the financial information presented herein of Ohio County (County), for the period of January 1, 2006 to December 31, 2006. The County's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the County for the year ended December 31, 2006, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Schedule of Capital Assets (Schedule), as listed in the Table of Contents, is presented for additional analysis and is not a required part of the basic financial information. The Schedule has not been subjected to the examination procedures applied to the basic financial information, and accordingly, we express no opinion on the Schedule.

STATE BOARD OF ACCOUNTS

September 25, 2007

OHIO COUNTY  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
As Of And For The Year Ended December 31, 2006

	Cash and Investments 01-01-06	Receipts	Disbursements	Cash and Investments 12-31-06
Governmental Funds:				
General	\$ 614,980	\$ 1,902,648	\$ 1,702,990	\$ 814,638
Highway	79,160	600,780	640,663	39,277
Hartford Bridge	58,199	-	-	58,199
Family and Children Debt Service	-	100,884	-	100,884
Family and Children	132,479	664,537	551,906	245,110
Children's Psychiatric Residential Treatment Services	82,165	1,921	1,785	82,301
Hartford Bridge Local	93,221	-	-	93,221
Riverboat	9,579,903	5,208,430	4,141,120	10,647,213
Health	28,145	97,769	115,693	10,221
Health Maintenance	15,160	33,615	35,881	12,894
Tobacco Settlement	11,725	11,722	11,725	11,722
Local Road and Street	94,652	68,325	85,715	77,262
Health Department Donations	7,113	4,606	4,001	7,718
Property Reassessment	220,067	23,766	243,833	-
Property Reassessment #2	4,410	269,486	51,890	222,006
Emergency Planning/Right To Know	5,422	-	313	5,109
Accident Report	144	445	380	209
Firearm Training	1,899	1,860	-	3,759
Motor Vehicle Inspection	905	275	65	1,115
Plat Book Maintenance	5,117	1,255	-	6,372
Recorder's Records Perpetuation	17,248	7,804	5,602	19,450
Surveyor's Corner Perpetuation	8,652	1,255	5,000	4,907
Adult Probation Services	16,092	30,468	19,368	27,192
Adult Probation Administration Fee	8,082	8,200	2,907	13,375
Drug Free Community	25,247	11,629	8,749	28,127
County Law Enforcement Continuing Education	928	219	-	1,147
Guardian Ad Litem/Court	3,501	4,048	4,055	3,494
Old Clerk IV-D	404	-	243	161
Juvenile Probation Service	2,251	1,151	2,346	1,056
Jury Pay	2,690	618	3,072	236
Supplemental Public Defender Service	1,067	4,165	4,679	553
Prosecutor IV-D	6,869	2,019	3,230	5,658
Pretrial Diversion	34,547	10,200	14,898	29,849
Emergency Telephone System	96,006	107,370	79,779	123,597
Prisoner Reimbursement	7,291	2,727	-	10,018
Circuit Court - Supplemental Public Defender	2,479	-	1,067	1,412
New Incentive Clerk	1,536	1,342	1,372	1,506
Clerk's Records Perpetuation	4,227	1,665	523	5,369
Election Equipment Reimbursement	-	45,884	45,884	-
Sheriff Service Fee	-	829	-	829
Juvenile Probation Administration Fee	2,300	325	-	2,625
County Corrections	29,552	3,963	-	33,515
Accounting Identification	-	2,472	-	2,472
Local Grant - Solid Waste	2,191	-	2,191	-
Drug Free Grant	-	1,000	1,000	-
Bear Branch Historical Grant	-	1,000	1,000	-
Animal Shelter	-	1,638	-	1,638
Animal Shelter Donation	492	2,987	1,811	1,668

The accompanying notes are an integral part of the financial information.

OHIO COUNTY  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
As Of And For The Year Ended December 31, 2006  
(Continued)

	Cash and Investments 01-01-06	Receipts	Disbursements	Cash and Investments 12-31-06
Governmental Funds (continued):				
Local Grant - Highway	-	67,600	67,600	-
Local Grant - Health Grant	21,816	5,572	20,061	7,327
Planning and Zoning Grant	-	25,000	25,000	-
Local Grant - Communications	6,103	-	-	6,103
Federal Grant - Certified Emergency Planning	140	-	-	140
Federal Grant - EOP Emergency Planning	153	-	-	153
County Grant Fund	-	5,592	5,592	-
Federal Grant - Homeland Security	85,324	17,470	102,793	1
Cumulative Bridge	223,791	86,164	208,367	101,588
Cumulative Capital Improvement	197,465	49,400	5,818	241,047
Unemployment Tax	30,797	-	192	30,605
Fiduciary Funds:				
County User Fees - Law Enforcement Continuing Education	11,206	950	600	11,556
Death Benefits	-	970	905	65
Seat Belt Violation	325	450	-	775
Convention and Tourism Riverboat Tax	-	267,170	267,170	-
Interstate Compact Fee	-	75	75	-
Education Plate Fees	356	338	356	338
Surplus Dog	-	786	649	137
Coroner's Continuing Education	-	183	152	31
Mortgage Fee	-	1,107	1,027	80
State Sales Disclosure	-	875	825	50
Congressional School Principal	9,114	-	-	9,114
Cemetery Interest	850	16	-	866
Welfare Trust	3,150	-	750	2,400
Innkeepers Tax	82	90,783	90,865	-
Surplus Tax	24	2,039	2,028	35
City and Town Court Costs	204	1,730	1,761	173
Inheritance Tax	18,382	82,722	87,425	13,679
Congressional School Interest	7,362	405	365	7,402
State Fines and Forfeitures	3,581	10,343	12,471	1,453
Infraction Judgments	-	3,392	2,960	432
Parham Escrow Fund	-	7,500	-	7,500
Canine Research and Education	-	39	39	-
Surplus Tax Sale	2,369	-	2,369	-
Tax Distributions	-	4,616,477	4,616,477	-
Payroll	-	468,092	468,092	-
County Police Pension	249,827	86,011	12,594	323,244
County Treasurer	75,683	5,124,382	5,154,132	45,933
County Sheriff	98	24,010	24,108	-
Clerk of the Circuit Court	62,530	750,102	761,191	51,441
County Recorder	3,153	32,301	33,214	2,240
Probation Department	59,553	77,883	97,007	40,429
Totals	<u>\$ 12,381,956</u>	<u>\$ 21,155,231</u>	<u>\$ 19,871,766</u>	<u>\$ 13,665,421</u>

The accompanying notes are an integral part of the financial information.

OHIO COUNTY  
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The County was established under the laws of the State of Indiana. The County provides the following services: public safety, highway and streets, sanitation, health and social services, culture and recreation, public improvements, planning and zoning and general administrative services.

Note 2. Fund Accounting

The County uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied or highway use taxes are received are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the 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  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF CAPITAL ASSETS

December 31, 2006

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

General infrastructure assets completed after 2003 have been reported. Retroactive reporting of general infrastructure assets have not been reported as of December 31, 2006.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 979,339
Infrastructure	578,604
Buildings	4,790,722
Improvements other than buildings	256,861
Machinery and equipment	<u>3,774,744</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 10,380,270</u>

OHIO COUNTY  
OTHER REPORTS

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

Board of County Commissioners  
Clerk of the Circuit Court  
County Probation Department

OHIO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 25, 2007, with Connie L. Smith, Auditor; and Connie J. Brown, President of the Board of County Commissioners.