

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

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



**FILED**  
12/17/2007



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Examination Result and Comment: Donation of Riverboat Funds .....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
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  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF OHIO COUNTY

We have examined the records of the Board of County Commissioners for the period from January 1, 2006 to December 31, 2006, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Ohio County for the year 2006.

STATE BOARD OF ACCOUNTS

September 25, 2007

BOARD OF COUNTY COMMISSIONERS  
OHIO COUNTY  
EXAMINATION RESULT AND COMMENT

DONATION OF RIVERBOAT FUNDS

The County receives admission taxes derived from a riverboat gaming facility. In 2006, the County gave \$723,157 of Riverboat Admissions Tax to various governmental entities pursuant to revenue sharing agreements. The County also donated \$211,090 of Riverboat Admission Taxes to various not-for-profit organizations.

The above condition has been reported in prior reports.

Indiana Code 4-33-12 (Admission Taxes) does not contain provisions authorizing a county to enter into agreements with units of local governments to share a county's share of admission taxes.

Governmental funds should not be donated or given to other organizations, individuals, or governmental units unless specifically authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for County Auditor, Chapter 1)

BOARD OF COUNTY COMMISSIONERS  
OHIO COUNTY  
EXIT CONFERENCE

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