

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

OHIO COUNTY, INDIANA

January 1, 2014 to December 31, 2016



FILED
03/01/2018

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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 12-31-20
Clerk of the Circuit Court	Annie J. Jackson Jamie Stegemiller	01-01-13 to 12-31-14 01-01-15 to 12-31-18
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	01-01-14 to 12-31-18
President of the County Council	Douglas A. Baker Tamara J. Elbright	01-01-14 to 12-31-14 01-01-15 to 12-31-18



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 statements of Ohio County (County), for the period of January 1, 2014 to December 31, 2016. The County's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


As discussed in Note 1 to the financial statements, the County prepares its financial statements 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 statements 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 described in the preceding paragraph, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, present the financial position and results of operations of the County based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedules 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 statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

January 16, 2018

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

The financial statements and accompanying notes were approved by management of the County. The financial statements and notes are presented as intended by the County.

OHIO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14			Cash and Investments 12-31-14			Cash and Investments 12-31-15		
	Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements	
Clerk's Trust	\$ 141,234	\$ 563,896	\$ 522,345	\$ 182,785	\$ 666,183	\$ 756,268	\$ 92,700		
General	666,817	1,221,398	1,347,417	540,798	1,171,804	1,102,583	610,019		
Accident Report	429	555	670	314	603	-	917		
CAGIT County Certified Shares	249,649	595,765	446,855	398,559	587,515	731,255	254,819		
City and Town Court Costs	9,345	1,205	-	10,550	1,064	-	11,614		
Clerk's Records Perpetuation	291	1,780	2,071	-	1,464	193	1,271		
Convention Visitor and Tourism Promotion	522	245,566	244,933	1,155	230,821	230,775	1,201		
County Option Dog Tax	3,568	448	335	3,681	317	223	3,775		
Prisoner Reimbursement For Incarceration	41,517	3,655	-	45,172	1,423	-	46,595		
Sales Disclosure - County Share	1,955	560	-	2,515	650	600	2,565		
Cumulative Bridge	66,856	131,194	140,855	57,195	143,078	87,400	112,873		
Cumulative Capital Development	537,184	42,833	202,823	377,194	42,562	177,292	242,464		
Drug Free Community	13,712	6,251	10,203	9,760	3,466	6,500	6,726		
Emergency Planning/Right To Know	9,907	2,500	143	12,264	2,500	218	14,546		
Extradition and Sheriff's Assistance	162	-	-	162	-	-	162		
Firearms Training	14,869	1,900	5,067	11,702	2,035	398	13,339		
Health	19,466	113,005	115,331	17,140	152,590	117,529	52,201		
Identification Security Protection	1,720	417	400	1,737	455	1,170	1,022		
Local Health Maintenance	52,467	33,139	29,034	56,572	33,139	20,543	69,168		
Local Road and Street	1,913	63,245	37,675	27,483	64,285	22,993	68,775		
Misdemeanant	40,890	3,986	40,635	4,241	3,866	2,111	5,996		
Motor Vehicle Highway	358,777	623,941	390,593	592,125	624,508	397,239	819,394		
Plat Book	13,357	1,100	-	14,457	1,165	-	15,622		
Rainy Day	134,932	-	-	134,932	-	-	134,932		
Reassessment - 2015	182,205	46,739	66,621	162,323	-	162,323	-		
Recorder's Records Perpetuation	6,608	7,976	9,799	4,785	8,563	9,021	4,327		
Riverboat	15,477,797	3,129,154	3,132,237	15,474,714	2,721,193	4,431,903	13,764,004		
Sex and Violent Offender Administration	1,384	607	962	1,029	423	428	1,024		
Supplemental Public Defender Services	17,610	1,578	-	19,188	1,658	-	20,846		
Surplus Tax	355	2,279	2,275	359	4,924	4,919	364		
Surveyor's Corner Perpetuation	4,992	1,120	-	6,112	1,220	-	7,332		
Tax Sale Redemption	-	-	-	-	2,868	2,868	-		
Tax Sale Surplus	2,698	-	-	2,698	-	-	2,698		
Local Health Department Trust Account	5,041	11,966	12,361	4,646	12,224	5,979	10,891		
Vehicle Inspection	1,402	535	1,075	862	685	-	1,547		
Guardian Ad Litem	21,754	4,029	1,298	24,485	2,237	2,170	24,552		
Auditor's Ineligible Homestead	-	-	-	-	3,436	343	3,093		
County Elected Officials Training	974	418	120	1,272	455	350	1,377		
County Offender Transportation	-	63	-	63	125	-	188		
Statewide 911	190,901	169,954	228,124	132,731	165,531	203,351	94,911		
Reassessment	-	35,405	-	35,405	245,532	58,593	222,344		
Adult Probation Administrative	2,806	7,782	5,926	4,662	4,243	-	8,905		
Juvenile Probation Administrative	6,321	255	1,711	4,865	6	1,728	3,143		
Cemetery Trust	938	3	-	941	4	-	945		
Payroll Clearing	-	60,683	60,683	-	52,968	52,968	-		
Payroll Withholding - Deferred Compensation	-	106,003	106,003	-	107,895	107,895	-		
Payroll Withholding - Federal	-	211,701	211,701	-	209,859	209,859	-		
Payroll Withholding - FICA & Medicare	-	319,702	319,702	-	322,315	322,315	-		
Payroll Withholding - State	-	88,648	88,648	-	87,937	87,937	-		
Settlement	-	2,258,017	2,258,017	-	2,638,450	2,638,450	-		
CVET Agency	-	12,337	12,337	-	13,855	13,855	-		

OHIO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Financial Institution Tax	-	10,056	10,056	-	10,663	10,663	-
HEA 1001 State Homestead Credit	165	-	165	-	-	-	-
State Fines and Forfeitures	268	810	952	126	408	534	-
Infraction Judgements	94	3,227	3,228	93	1,998	2,091	-
Special Death Benefit	30	365	330	65	470	520	15
Sales Disclosure - State Share	30	560	530	60	650	665	45
Coroners Training & Con't Education	40	350	332	58	260	262	56
Interstate Compact State Share	-	63	63	-	125	125	-
Mortgage Recording Fees - State Share	35	500	503	32	603	597	38
Canine Research and Education	3	112	115	-	80	80	-
DLGF Homestead Prop Data Base	-	-	-	-	34	34	-
Sex and Violent Offender Admin - State	11	68	78	1	47	48	-
Inheritance Tax	4,141	-	4,141	-	-	-	-
Education Plate Fees Agency	75	38	75	38	75	94	19
Innkeepers Tax Collections	2,886	39,929	40,436	2,379	41,337	41,606	2,110
CAGIT Distribution	-	1,125,724	1,125,724	-	1,119,071	1,119,071	-
93.563 ARRA Prosecutor IV-D Incentive	1,488	-	-	1,488	-	-	1,488
93.563 Title IV-D Incentive	8,947	2,198	-	11,145	2,041	369	12,817
93.563 Prosecutor IV-D Incentive-Post Oct '99	969	3,297	3,823	443	3,087	3,530	-
93.563 Clerk IV-D Incentive-Post Oct '99	11,321	2,198	-	13,519	2,041	27	15,533
Adult Users (PUF)	72,598	27,012	32,985	66,625	22,708	39,456	49,877
Juvenile Users PUF	8,863	885	-	9,748	-	-	9,748
Jury Fees	4,810	516	-	5,326	394	-	5,720
Pre-Trial Diversion	11,040	8,991	-	20,031	12,125	1,710	30,446
Law Enforcement Continued Education	17,381	870	173	18,078	818	6,449	12,447
Health Department Donations	2,314	2,594	1,444	3,464	1,525	1,708	3,281
Animal Shelter Donations	1,019	1,015	1,419	615	1,403	1,958	60
Circuit Court Supplemental Atty Fees	124,675	25,124	-	149,799	23,214	-	173,013
Sheriff's Grant/OCCF	-	4,442	4,442	-	-	-	-
DSEP Grant	5,000	-	5,000	-	5,000	5,000	-
Health Grant	1,182	-	1,164	18	-	18	-
Sheriff User Fees	1,147	-	-	1,147	-	-	1,147
Health Dept. Grant	656	-	39	617	-	129	488
Trial Court Interpreter Grant	1,250	-	-	1,250	-	-	1,250
Law & Order Grant Prosecutor	2,000	-	-	2,000	-	-	2,000
Sheriff Drug Buy Money	225	-	-	225	-	-	225
Treasurer's Collections	131,706	135,104	131,706	135,104	137,104	135,104	137,104
911 Grant/Battery Backup	-	22,000	22,000	-	3,000	3,000	-
Ohio Co Circuit Court Equip Grant	-	15,000	15,000	-	1,000	1,000	-
Courthouse Generator Grant	-	23,500	23,500	-	1,265	-	1,265
911 Communications Chairs Grant	-	4,236	4,236	-	-	-	-
Sheriff Grant/ Car Cameras	-	30,000	30,000	-	-	-	-
Drug Free/ Launch Grant	-	3,000	-	3,000	-	345	2,655
Sewer Grinder Grant	-	-	-	-	8,650	8,650	-
Human Tracking Device Grant	-	-	-	-	3,735	-	3,735
Totals	<u>\$ 18,721,694</u>	<u>\$ 11,629,077</u>	<u>\$ 11,520,644</u>	<u>\$ 18,830,127</u>	<u>\$ 11,749,030</u>	<u>\$ 13,357,388</u>	<u>\$ 17,221,769</u>

The notes to the financial statements 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, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Clerk's Trust	\$ 92,700	\$ 407,146	\$ 367,119	\$ 132,727
General	610,019	1,225,337	986,270	849,086
Accident Report	917	372	360	929
CAGIT County Certified Shares	254,819	608,426	849,912	13,333
City and Town Court Costs	11,614	1,179	-	12,793
Clerk's Records Perpetuation	1,271	1,811	1,740	1,342
Convention Visitor and Tourism Promotion	1,201	251,215	251,818	598
County Option Dog Tax	3,775	318	64	4,029
Prisoner Reimbursement For Incarceration	46,595	2,395	-	48,990
Sales Disclosure - County Share	2,565	610	500	2,675
Cumulative Bridge	112,873	112,846	95,920	129,799
Cumulative Capital Development	242,464	35,680	66,284	211,860
Drug Free Community	6,726	7,257	4,000	9,983
Emergency Planning/Right To Know	14,546	2,555	3,431	13,670
Extradition and Sheriff's Assistance	162	-	-	162
Firearms Training	13,339	4,680	10,262	7,757
Health	52,201	115,759	117,898	50,062
Identification Security Protection	1,022	444	1,170	296
Local Health Maintenance	69,168	49,709	23,909	94,968
Local Road and Street	68,775	63,733	84,854	47,654
LOIT Public Safety Co Share	-	289,747	147,688	142,059
Misdemeanant	5,996	3,866	-	9,862
Motor Vehicle Highway	819,394	620,606	409,932	1,030,068
Plat Book	15,622	1,195	-	16,817
Rainy Day	134,932	-	-	134,932
Recorder's Records Perpetuation	4,327	9,842	3,471	10,698
Riverboat	13,764,004	3,368,094	2,606,389	14,525,709
Sex and Violent Offender Administration	1,024	324	-	1,348
Supplemental Public Defender Services	20,846	2,645	-	23,491
Surplus Tax	364	2,565	2,565	364
Surveyor's Corner Perpetuation	7,332	1,180	-	8,512
Tax Sale Surplus	2,698	8,058	-	10,756
Local Health Department Trust Account	10,891	17,949	6,559	22,281
Vehicle Inspection	1,547	335	925	957
Guardian Ad Litem	24,552	9,457	7,888	26,121
Auditor's Ineligible Homestead	3,093	-	-	3,093
County Elected Officials Training	1,377	444	-	1,821
County Offender Transportation	188	125	-	313
Statewide 911	94,911	134,870	153,000	76,781
Reassessment	222,344	257,185	90,051	389,478
CO/LOIT Special Distribution	-	135,792	127,453	8,339
Adult Probation Administrative	8,905	6,038	-	14,943
Juvenile Probation Administrative	3,143	300	-	3,443
Cemetery Trust	945	3	-	948
Self Insurance	-	90,918	35,358	55,560
Payroll Clearing	-	53,148	53,148	-
Payroll Withholding - Deferred Compensation	-	114,303	114,303	-
Payroll Withholding - Federal	-	232,556	232,556	-
Payroll Withholding - FICA & Medicare	-	325,578	325,578	-
Payroll Withholding - State	-	93,495	93,495	-
Settlement	-	3,134,450	3,134,450	-
CVET Agency	-	12,343	12,343	-

OHIO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Financial Institution Tax	-	11,495	11,495	-
State Fines and Forfeitures	-	286	286	-
Infraction Judgements	-	1,294	1,092	202
Special Death Benefit	15	565	525	55
Sales Disclosure - State Share	45	610	565	90
Coroners Training & Con't Education	56	432	474	14
Interstate Compact State Share	-	125	125	-
Mortgage Recording Fees - State Share	38	580	538	80
Canine Research and Education	-	80	77	3
Sex and Violent Offender Admin - State	-	36	36	-
Child Restraint Violation Fine	-	25	25	-
Education Plate Fees Agency	19	113	19	113
Innkeepers Tax Collections	2,110	51,035	52,741	404
CAGIT Distribution	-	1,158,988	1,158,988	-
LOIT 2016 Special Distribution	-	209,115	209,115	-
93.563 ARRA Prosecutor IV-D Incentive	1,488	-	-	1,488
93.563 Title IV-D Incentive	12,817	2,041	1,641	13,217
93.563 Prosecutor IV-D Incentive-Post Oct '99	-	3,278	1,313	1,965
93.563 Clerk IV-D Incentive-Post Oct '99	15,533	2,041	-	17,574
Adult Users (PUF)	49,877	23,968	37,858	35,987
Juvenile Users PUF	9,748	1,235	1,745	9,238
Jury Fees	5,720	392	-	6,112
Pre-Trial Diversion	30,446	6,738	25,984	11,200
Law Enforcement continued education	12,447	741	13,032	156
Health Department Donations	3,281	2,702	1,953	4,030
Animal Shelter Donations	60	2,433	1,347	1,146
Circuit Court Supplemental Atty fees	173,013	23,120	10,813	185,320
DSEP Grant	-	5,369	5,369	-
Health Grant	-	25,789	25,789	-
Sheriff User Fees	1,147	12,748	1,438	12,457
Health Dept. Grant	488	-	-	488
Trial Court Interpreter Grant	1,250	-	-	1,250
Law & Order Grant Prosecutor	2,000	-	-	2,000
Sheriff Drug Buy Money	225	-	-	225
Treasurer's Collections	137,104	124,090	137,104	124,090
911 Grant/Battery Backup	-	40,000	40,000	-
Radio Upgrade Grant	1,265	-	1,265	-
Drug Free/ Launch Grant	2,655	-	2,655	-
Human Tracking Device Grant	3,735	-	3,735	-
GAL/Capacity Bldg Grant	-	2,001	1,598	403
Radio Upgrade/ RS Regional Found	-	60,221	60,221	-
Grant/ Body Armour	-	5,000	5,000	-
Grant Highway Signs	-	7,000	-	7,000
IN ST CRI Grant/ Health Dept	-	1,586	-	1,586
Drug Prosecution Fund	-	2,000	-	2,000
Totals	<u>\$ 17,221,769</u>	<u>\$ 13,608,155</u>	<u>\$ 12,238,624</u>	<u>\$ 18,591,300</u>

The notes to the financial statements are an integral part of this statement.

OHIO COUNTY
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the County.

B. Basis of Accounting

The financial statements are 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 statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's 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. Amounts received from businesses, occupations, or non-businesses 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 the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

OHIO COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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. Amounts received from various sources, including, but 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 statements. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but 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 STATEMENTS
(Continued)

F. Interfund Transfers

The County may, from time to time, make transfers 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 amounts 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 amounts 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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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.

OHIO COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

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 statements. 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 statements. 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

OHIO COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 statements. 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.

OTHER INFORMATION - UNEXAMINED

The County's Annual Financial Reports information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the County's Annual Financial Reports 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 other 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, 2014

	Clerk's Trust	General	Accident Report	CAGIT County Certified Shares	City and Town Court Costs	Clerk's Records Perpetuation	Convention Visitor and Tourism Promotion	County Option Dog Tax	Prisoner Reimbursement For Incarceration
Cash and investments - beginning	\$ 141,234	\$ 666,817	\$ 429	\$ 249,649	\$ 9,345	\$ 291	\$ 522	\$ 3,568	\$ 41,517
Receipts:									
Taxes	-	711,170	-	-	-	-	-	-	-
Licenses and permits	-	4,570	-	-	-	-	-	448	-
Intergovernmental receipts	-	90,135	-	-	-	-	245,566	-	-
Charges for services	-	185,928	555	-	-	-	-	-	-
Fines and forfeits	563,896	21,425	-	-	1,205	1,780	-	-	3,655
Other receipts	-	208,170	-	595,765	-	-	-	-	-
Total receipts	563,896	1,221,398	555	595,765	1,205	1,780	245,566	448	3,655
Disbursements:									
Personal services	-	1,166,809	-	169,532	-	-	-	-	-
Supplies	-	78,908	-	9,963	-	-	-	335	-
Other services and charges	-	95,024	670	263,313	-	2,071	-	-	-
Capital outlay	-	2,996	-	2,759	-	-	-	-	-
Other disbursements	522,345	3,680	-	1,288	-	-	244,933	-	-
Total disbursements	522,345	1,347,417	670	446,855	-	2,071	244,933	335	-
Excess (deficiency) of receipts over disbursements	41,551	(126,019)	(115)	148,910	1,205	(291)	633	113	3,655
Cash and investments - ending	\$ 182,785	\$ 540,798	\$ 314	\$ 398,559	\$ 10,550	\$ -	\$ 1,155	\$ 3,681	\$ 45,172

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right To Know	Extradition and Sheriff's Assistance	Firearms Training	Health
Cash and investments - beginning	\$ 1,955	\$ 66,856	\$ 537,184	\$ 13,712	\$ 9,907	\$ 162	\$ 14,869	\$ 19,466
Receipts:								
Taxes	-	113,787	38,015	-	-	-	-	97,495
Licenses and permits	-	-	-	-	-	-	-	2,095
Intergovernmental receipts	-	14,433	4,818	-	-	-	-	12,107
Charges for services	560	2,974	-	-	-	-	1,900	-
Fines and forfeits	-	-	-	6,251	-	-	-	-
Other receipts	-	-	-	-	2,500	-	-	1,308
Total receipts	560	131,194	42,833	6,251	2,500	-	1,900	113,005
Disbursements:								
Personal services	-	-	53,293	-	-	-	-	103,649
Supplies	-	-	9,582	-	-	-	-	1,977
Other services and charges	-	140,855	89,710	-	143	-	5,067	9,705
Capital outlay	-	-	50,238	-	-	-	-	-
Other disbursements	-	-	-	10,203	-	-	-	-
Total disbursements	-	140,855	202,823	10,203	143	-	5,067	115,331
Excess (deficiency) of receipts over disbursements	560	(9,661)	(159,990)	(3,952)	2,357	-	(3,167)	(2,326)
Cash and investments - ending	\$ 2,515	\$ 57,195	\$ 377,194	\$ 9,760	\$ 12,264	\$ 162	\$ 11,702	\$ 17,140

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Identification Security Protection	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015
Cash and investments - beginning	\$ 1,720	\$ 52,467	\$ 1,913	\$ 40,890	\$ 358,777	\$ 13,357	\$ 134,932	\$ 182,205
Receipts:								
Taxes	-	-	-	-	-	-	-	42,091
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	33,139	63,245	3,986	623,837	-	-	4,648
Charges for services	417	-	-	-	-	1,100	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	104	-	-	-
Total receipts	<u>417</u>	<u>33,139</u>	<u>63,245</u>	<u>3,986</u>	<u>623,941</u>	<u>1,100</u>	<u>-</u>	<u>46,739</u>
Disbursements:								
Personal services	-	448	-	-	353,778	-	-	45,129
Supplies	-	18,315	-	-	12,857	-	-	1,097
Other services and charges	400	950	37,675	40,635	23,958	-	-	19,662
Capital outlay	-	9,321	-	-	-	-	-	733
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>400</u>	<u>29,034</u>	<u>37,675</u>	<u>40,635</u>	<u>390,593</u>	<u>-</u>	<u>-</u>	<u>66,621</u>
Excess (deficiency) of receipts over disbursements	<u>17</u>	<u>4,105</u>	<u>25,570</u>	<u>(36,649)</u>	<u>233,348</u>	<u>1,100</u>	<u>-</u>	<u>(19,882)</u>
Cash and investments - ending	\$ <u>1,737</u>	\$ <u>56,572</u>	\$ <u>27,483</u>	\$ <u>4,241</u>	\$ <u>592,125</u>	\$ <u>14,457</u>	\$ <u>134,932</u>	\$ <u>162,323</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Comer Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 6,608	\$ 15,477,797	\$ 1,384	\$ 17,610	\$ 355	\$ 4,992	\$ -	\$ 2,698
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,895,160	-	-	-	-	-	-
Charges for services	7,976	83,570	607	1,578	-	1,120	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	150,424	-	-	2,279	-	-	-
Total receipts	7,976	3,129,154	607	1,578	2,279	1,120	-	-
Disbursements:								
Personal services	-	524,738	-	-	-	-	-	-
Supplies	-	246,904	-	-	-	-	-	-
Other services and charges	9,799	1,312,240	-	-	-	-	-	-
Capital outlay	-	456,187	-	-	-	-	-	-
Other disbursements	-	592,168	962	-	2,275	-	-	-
Total disbursements	9,799	3,132,237	962	-	2,275	-	-	-
Excess (deficiency) of receipts over disbursements	(1,823)	(3,083)	(355)	1,578	4	1,120	-	-
Cash and investments - ending	\$ 4,785	\$ 15,474,714	\$ 1,029	\$ 19,188	\$ 359	\$ 6,112	\$ -	\$ 2,698

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Local Health Department Trust Account	Vehicle Inspection	Guardian Ad Litem	Auditor's Ineligible Homestead	County Elected Officials Training	County Offender Transportation	Statewide 911	Reassessment
Cash and investments - beginning	\$ 5,041	\$ 1,402	\$ 21,754	\$ -	\$ 974	\$ -	\$ 190,901	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	30,836
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	11,966	-	2,029	-	-	-	-	4,569
Charges for services	-	535	-	-	418	-	101,001	-
Fines and forfeits	-	-	-	-	-	63	-	-
Other receipts	-	-	2,000	-	-	-	68,953	-
Total receipts	<u>11,966</u>	<u>535</u>	<u>4,029</u>	<u>-</u>	<u>418</u>	<u>63</u>	<u>169,954</u>	<u>35,405</u>
Disbursements:								
Personal services	-	-	1,200	-	-	-	147,854	-
Supplies	12,361	1,075	-	-	-	-	1,455	-
Other services and charges	-	-	98	-	120	-	67,402	-
Capital outlay	-	-	-	-	-	-	11,413	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>12,361</u>	<u>1,075</u>	<u>1,298</u>	<u>-</u>	<u>120</u>	<u>-</u>	<u>228,124</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(395)</u>	<u>(540)</u>	<u>2,731</u>	<u>-</u>	<u>298</u>	<u>63</u>	<u>(58,170)</u>	<u>35,405</u>
Cash and investments - ending	<u>\$ 4,646</u>	<u>\$ 862</u>	<u>\$ 24,485</u>	<u>\$ -</u>	<u>\$ 1,272</u>	<u>\$ 63</u>	<u>\$ 132,731</u>	<u>\$ 35,405</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Adult Probation Administrative	Juvenile Probation Administrative	Cemetery Trust	Payroll Clearing	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - State
Cash and investments - beginning	\$ 2,806	\$ 6,321	\$ 938	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	5,014	255	-	-	-	-	-	-
Other receipts	2,768	-	3	60,683	106,003	211,701	319,702	88,648
Total receipts	7,782	255	3	60,683	106,003	211,701	319,702	88,648
Disbursements:								
Personal services	5,926	1,711	-	-	106,003	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	60,683	-	211,701	319,702	88,648
Total disbursements	5,926	1,711	-	60,683	106,003	211,701	319,702	88,648
Excess (deficiency) of receipts over disbursements	1,856	(1,456)	3	-	-	-	-	-
Cash and investments - ending	\$ 4,662	\$ 4,865	\$ 941	\$ -	\$ -	\$ -	\$ -	\$ -

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Settlement	CVET Agency	Financial Institution Tax	HEA 1001 State Homestead Credit	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 165	\$ 268	\$ 94	\$ 30	\$ 30
Receipts:								
Taxes	1,743,866	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	514,142	12,337	10,056	-	-	-	-	-
Charges for services	-	-	-	-	-	-	365	560
Fines and forfeits	-	-	-	-	810	3,227	-	-
Other receipts	9	-	-	-	-	-	-	-
Total receipts	<u>2,258,017</u>	<u>12,337</u>	<u>10,056</u>	<u>-</u>	<u>810</u>	<u>3,227</u>	<u>365</u>	<u>560</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,258,017	12,337	10,056	165	952	3,228	330	530
Total disbursements	<u>2,258,017</u>	<u>12,337</u>	<u>10,056</u>	<u>165</u>	<u>952</u>	<u>3,228</u>	<u>330</u>	<u>530</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(165)	(142)	(1)	35	30
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126</u>	<u>\$ 93</u>	<u>\$ 65</u>	<u>\$ 60</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Coroners Training & Con't Education	Interstate Compact State Share	Mortgage Recording Fees - State Share	Canine Research and Education	DLGF Homestead Prop Data Base	Sex and Violent Offender Admin - State	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ 40	\$ -	\$ 35	\$ 3	\$ -	\$ 11	\$ 4,141	\$ 75
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	112	-	-	-	38
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	350	-	500	-	-	68	-	-
Fines and forfeits	-	63	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>350</u>	<u>63</u>	<u>500</u>	<u>112</u>	<u>-</u>	<u>68</u>	<u>-</u>	<u>38</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	332	63	503	115	-	78	4,141	75
Total disbursements	<u>332</u>	<u>63</u>	<u>503</u>	<u>115</u>	<u>-</u>	<u>78</u>	<u>4,141</u>	<u>75</u>
Excess (deficiency) of receipts over disbursements	<u>18</u>	<u>-</u>	<u>(3)</u>	<u>(3)</u>	<u>-</u>	<u>(10)</u>	<u>(4,141)</u>	<u>(37)</u>
Cash and investments - ending	<u>\$ 58</u>	<u>\$ -</u>	<u>\$ 32</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 38</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Innkeepers Tax Collections	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	\$ 2,886	\$ -	\$ 1,488	\$ 8,947	\$ 969	\$ 11,321	\$ 72,598	\$ 8,863
Receipts:								
Taxes	39,929	844,293	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	281,431	-	-	-	-	-	-
Charges for services	-	-	-	2,198	3,297	2,198	-	-
Fines and forfeits	-	-	-	-	-	-	27,012	885
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>39,929</u>	<u>1,125,724</u>	<u>-</u>	<u>2,198</u>	<u>3,297</u>	<u>2,198</u>	<u>27,012</u>	<u>885</u>
Disbursements:								
Personal services	-	-	-	-	3,823	-	28,674	-
Supplies	-	-	-	-	-	-	516	-
Other services and charges	-	-	-	-	-	-	1,027	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	40,436	1,125,724	-	-	-	-	2,768	-
Total disbursements	<u>40,436</u>	<u>1,125,724</u>	<u>-</u>	<u>-</u>	<u>3,823</u>	<u>-</u>	<u>32,985</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(507)</u>	<u>-</u>	<u>-</u>	<u>2,198</u>	<u>(526)</u>	<u>2,198</u>	<u>(5,973)</u>	<u>885</u>
Cash and investments - ending	\$ <u>2,379</u>	\$ <u>-</u>	\$ <u>1,488</u>	\$ <u>11,145</u>	\$ <u>443</u>	\$ <u>13,519</u>	\$ <u>66,625</u>	\$ <u>9,748</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Jury Fees	Pre-Trial Diversion	Law Enforcement Continued Education	Health Department Donations	Animal Shelter Donations	Circuit Court Supplemental Atty Fees	Sheriff's Grant/OCCF	DSEP Grant
Cash and investments - beginning	\$ 4,810	\$ 11,040	\$ 17,381	\$ 2,314	\$ 1,019	\$ 124,675	\$ -	\$ 5,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	2,594	-	-	-	-
Fines and forfeits	516	8,991	870	-	-	-	-	-
Other receipts	-	-	-	-	1,015	25,124	4,442	-
Total receipts	516	8,991	870	2,594	1,015	25,124	4,442	-
Disbursements:								
Personal services	-	-	-	-	1,419	-	-	-
Supplies	-	-	-	1,444	-	-	-	5,000
Other services and charges	-	-	173	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	4,442	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	173	1,444	1,419	-	4,442	5,000
Excess (deficiency) of receipts over disbursements	516	8,991	697	1,150	(404)	25,124	-	(5,000)
Cash and investments - ending	\$ 5,326	\$ 20,031	\$ 18,078	\$ 3,464	\$ 615	\$ 149,799	\$ -	\$ -

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Health Grant	Sheriff User Fees	Health Dept. Grant	Trial Court Interpreter Grant	Law & Order Grant Prosecutor	Sheriff Drug Buy Money	Treasurer's Collections	911 Grant/Battery Backup
Cash and investments - beginning	\$ 1,182	\$ 1,147	\$ 656	\$ 1,250	\$ 2,000	\$ 225	\$ 131,706	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	135,104	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	22,000
Total receipts	-	-	-	-	-	-	135,104	22,000
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	1,164	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	22,000
Other disbursements	-	-	39	-	-	-	131,706	-
Total disbursements	1,164	-	39	-	-	-	131,706	22,000
Excess (deficiency) of receipts over disbursements	(1,164)	-	(39)	-	-	-	3,398	-
Cash and investments - ending	\$ 18	\$ 1,147	\$ 617	\$ 1,250	\$ 2,000	\$ 225	\$ 135,104	\$ -

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Ohio Co Circuit Court Equip Grant	Courthouse Generator Grant	911 Communications Chairs Grant	Sheriff Grant/ Car Cameras	Drug Free/ Launch Grant	Sewer Grinder Grant	Human Tracking Device Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,721,694
Receipts:								
Taxes	-	-	-	-	-	-	-	3,661,482
Licenses and permits	-	-	-	-	-	-	-	7,263
Intergovernmental receipts	-	-	-	-	-	-	-	4,827,604
Charges for services	-	-	-	-	-	-	-	537,473
Fines and forfeits	-	-	-	-	-	-	-	645,918
Other receipts	15,000	23,500	4,236	30,000	3,000	-	-	1,949,337
Total receipts	15,000	23,500	4,236	30,000	3,000	-	-	11,629,077
Disbursements:								
Personal services	-	-	-	-	-	-	-	2,713,986
Supplies	-	-	-	-	-	-	-	402,953
Other services and charges	-	-	-	-	-	-	-	2,120,697
Capital outlay	15,000	23,500	4,236	30,000	-	-	-	632,825
Other disbursements	-	-	-	-	-	-	-	5,650,183
Total disbursements	15,000	23,500	4,236	30,000	-	-	-	11,520,644
Excess (deficiency) of receipts over disbursements	-	-	-	-	3,000	-	-	108,433
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 18,830,127

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Clerk's Trust	General	Accident Report	CAGIT County Certified Shares	City and Town Court Costs	Clerk's Records Perpetuation	Convention Visitor and Tourism Promotion	County Option Dog Tax	Prisoner Reimbursement For Incarceration
Cash and investments - beginning	\$ 182,785	\$ 540,798	\$ 314	\$ 398,559	\$ 10,550	\$ -	\$ 1,155	\$ 3,681	\$ 45,172
Receipts:									
Taxes	-	711,542	-	587,496	-	-	-	-	-
Licenses and permits	-	6,565	-	-	-	-	-	317	-
Intergovernmental receipts	-	205,313	-	-	-	-	222,773	-	-
Charges for services	-	19,643	603	-	-	1,432	-	-	-
Fines and forfeits	666,183	21,031	-	-	1,064	-	-	-	-
Other receipts	-	207,710	-	19	-	32	8,048	-	1,423
Total receipts	666,183	1,171,804	603	587,515	1,064	1,464	230,821	317	1,423
Disbursements:									
Personal services	-	953,088	-	419,505	-	-	-	-	-
Supplies	-	23,632	-	43,907	-	-	-	223	-
Other services and charges	-	82,265	-	266,533	-	193	-	-	-
Capital outlay	-	40,453	-	500	-	-	-	-	-
Other disbursements	756,268	3,145	-	810	-	-	230,775	-	-
Total disbursements	756,268	1,102,583	-	731,255	-	193	230,775	223	-
Excess (deficiency) of receipts over disbursements	(90,085)	69,221	603	(143,740)	1,064	1,271	46	94	1,423
Cash and investments - ending	\$ 92,700	\$ 610,019	\$ 917	\$ 254,819	\$ 11,614	\$ 1,271	\$ 1,201	\$ 3,775	\$ 46,595

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right To Know	Extradition and Sheriff's Assistance	Firearms Training	Health
Cash and investments - beginning	\$ 2,515	\$ 57,195	\$ 377,194	\$ 9,760	\$ 12,264	\$ 162	\$ 11,702	\$ 17,140
Receipts:								
Taxes	-	126,493	42,260	-	-	-	-	148,054
Licenses and permits	-	-	-	-	-	-	2,035	3,239
Intergovernmental receipts	-	905	302	-	-	-	-	1,059
Charges for services	650	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	3,466	-	-	-	-
Other receipts	-	15,680	-	-	2,500	-	-	238
Total receipts	650	143,078	42,562	3,466	2,500	-	2,035	152,590
Disbursements:								
Personal services	-	-	72,798	-	-	-	-	106,120
Supplies	-	-	13,185	-	-	-	398	2,238
Other services and charges	-	87,400	84,076	-	55	-	-	6,874
Capital outlay	600	-	960	-	-	-	-	-
Other disbursements	-	-	6,273	6,500	163	-	-	2,297
Total disbursements	600	87,400	177,292	6,500	218	-	398	117,529
Excess (deficiency) of receipts over disbursements	50	55,678	(134,730)	(3,034)	2,282	-	1,637	35,061
Cash and investments - ending	\$ 2,565	\$ 112,873	\$ 242,464	\$ 6,726	\$ 14,546	\$ 162	\$ 13,339	\$ 52,201

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Identification Security Protection	Local Health Maintenance	Local Road and Street	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015
Cash and investments - beginning	\$ 1,737	\$ 56,572	\$ 27,483	\$ 4,241	\$ 592,125	\$ 14,457	\$ 134,932	\$ 162,323
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	64,285	-	624,508	-	-	-
Charges for services	455	-	-	3,866	-	1,165	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	33,139	-	-	-	-	-	-
Total receipts	455	33,139	64,285	3,866	624,508	1,165	-	-
Disbursements:								
Personal services	-	-	-	-	352,808	-	-	764
Supplies	-	12,153	-	-	33,528	-	-	-
Other services and charges	1,170	1,000	1,347	-	10,903	-	-	-
Capital outlay	-	7,330	21,646	2,111	-	-	-	-
Other disbursements	-	60	-	-	-	-	-	161,559
Total disbursements	1,170	20,543	22,993	2,111	397,239	-	-	162,323
Excess (deficiency) of receipts over disbursements	(715)	12,596	41,292	1,755	227,269	1,165	-	(162,323)
Cash and investments - ending	\$ 1,022	\$ 69,168	\$ 68,775	\$ 5,996	\$ 819,394	\$ 15,622	\$ 134,932	\$ -

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 4,785	\$ 15,474,714	\$ 1,029	\$ 19,188	\$ 359	\$ 6,112	\$ -	\$ 2,698
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,567,460	-	-	-	-	-	-
Charges for services	8,563	7,375	423	-	-	1,220	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	146,358	-	1,658	4,924	-	2,868	-
Total receipts	8,563	2,721,193	423	1,658	4,924	1,220	2,868	-
Disbursements:								
Personal services	-	479,426	-	-	-	-	-	-
Supplies	112	272,520	-	-	-	-	-	-
Other services and charges	8,710	1,073,042	428	-	-	-	-	-
Capital outlay	-	51,949	-	-	-	-	-	-
Other disbursements	199	2,554,966	-	-	4,919	-	2,868	-
Total disbursements	9,021	4,431,903	428	-	4,919	-	2,868	-
Excess (deficiency) of receipts over disbursements	(458)	(1,710,710)	(5)	1,658	5	1,220	-	-
Cash and investments - ending	\$ 4,327	\$ 13,764,004	\$ 1,024	\$ 20,846	\$ 364	\$ 7,332	\$ -	\$ 2,698

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Local Health Department Trust Account	Vehicle Inspection	Guardian Ad Litem	Auditor's Ineligible Homestead	County Elected Officials Training	County Offender Transportation	Statewide 911	Reassessment
Cash and investments - beginning	\$ 4,646	\$ 862	\$ 24,485	\$ -	\$ 1,272	\$ 63	\$ 132,731	\$ 35,405
Receipts:								
Taxes	-	-	-	3,402	-	-	-	75,666
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	12,224	-	2,237	-	-	-	-	8,300
Charges for services	-	685	-	-	455	-	165,531	-
Fines and forfeits	-	-	-	-	-	125	-	-
Other receipts	-	-	-	34	-	-	-	161,566
Total receipts	12,224	685	2,237	3,436	455	125	165,531	245,532
Disbursements:								
Personal services	-	-	2,170	-	-	-	127,356	30,895
Supplies	5,979	-	-	-	-	-	5,142	1,539
Other services and charges	-	-	-	-	350	-	70,704	24,206
Capital outlay	-	-	-	-	-	-	-	1,902
Other disbursements	-	-	-	343	-	-	149	51
Total disbursements	5,979	-	2,170	343	350	-	203,351	58,593
Excess (deficiency) of receipts over disbursements	6,245	685	67	3,093	105	125	(37,820)	186,939
Cash and investments - ending	\$ 10,891	\$ 1,547	\$ 24,552	\$ 3,093	\$ 1,377	\$ 188	\$ 94,911	\$ 222,344

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Adult Probation Administrative	Juvenile Probation Administrative	Cemetery Trust	Payroll Clearing	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - State
Cash and investments - beginning	\$ 4,662	\$ 4,865	\$ 941	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	4,243	6	-	-	-	-	-	-
Other receipts	-	-	4	52,968	107,895	209,859	322,315	87,937
Total receipts	4,243	6	4	52,968	107,895	209,859	322,315	87,937
Disbursements:								
Personal services	-	1,728	-	-	107,895	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	52,968	-	209,859	322,315	87,937
Total disbursements	-	1,728	-	52,968	107,895	209,859	322,315	87,937
Excess (deficiency) of receipts over disbursements	4,243	(1,722)	4	-	-	-	-	-
Cash and investments - ending	\$ 8,905	\$ 3,143	\$ 945	\$ -	\$ -	\$ -	\$ -	\$ -

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Settlement	CVET Agency	Financial Institution Tax	HEA 1001 State Homestead Credit	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 126	\$ 93	\$ 65	\$ 60
Receipts:								
Taxes	2,638,450	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	13,855	10,663	-	-	-	-	-
Charges for services	-	-	-	-	-	-	470	650
Fines and forfeits	-	-	-	-	408	1,998	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>2,638,450</u>	<u>13,855</u>	<u>10,663</u>	<u>-</u>	<u>408</u>	<u>1,998</u>	<u>470</u>	<u>650</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,638,450	13,855	10,663	-	534	2,091	520	665
Total disbursements	<u>2,638,450</u>	<u>13,855</u>	<u>10,663</u>	<u>-</u>	<u>534</u>	<u>2,091</u>	<u>520</u>	<u>665</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	(126)	(93)	(50)	(15)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ 45</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AI
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Coroners Training & Con't Education	Interstate Compact State Share	Mortgage Recording Fees - State Share	Canine Research and Education	DLGF Homestead Prop Data Base	Sex and Violent Offender Admin - State	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ 58	\$ -	\$ 32	\$ -	\$ -	\$ 1	\$ -	\$ 38
Receipts:								
Taxes	-	-	-	-	34	-	-	-
Licenses and permits	-	-	-	80	-	-	-	75
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	260	-	603	-	-	47	-	-
Fines and forfeits	-	125	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	260	125	603	80	34	47	-	75
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	262	125	597	80	34	48	-	94
Total disbursements	262	125	597	80	34	48	-	94
Excess (deficiency) of receipts over disbursements	(2)	-	6	-	-	(1)	-	(19)
Cash and investments - ending	\$ 56	\$ -	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ 19

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AI
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Innkeepers Tax Collections	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	\$ 2,379	\$ -	\$ 1,488	\$ 11,145	\$ 443	\$ 13,519	\$ 66,625	\$ 9,748
Receipts:								
Taxes	41,337	839,303	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	279,768	-	-	-	-	-	-
Charges for services	-	-	-	2,041	3,087	2,041	-	-
Fines and forfeits	-	-	-	-	-	-	22,708	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>41,337</u>	<u>1,119,071</u>	<u>-</u>	<u>2,041</u>	<u>3,087</u>	<u>2,041</u>	<u>22,708</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	369	3,530	-	28,461	-
Supplies	-	-	-	-	-	27	3,474	-
Other services and charges	-	-	-	-	-	-	4,000	-
Capital outlay	-	-	-	-	-	-	2,500	-
Other disbursements	41,606	1,119,071	-	-	-	-	1,021	-
Total disbursements	<u>41,606</u>	<u>1,119,071</u>	<u>-</u>	<u>369</u>	<u>3,530</u>	<u>27</u>	<u>39,456</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	(269)	-	-	1,672	(443)	2,014	(16,748)	-
Cash and investments - ending	<u>\$ 2,110</u>	<u>\$ -</u>	<u>\$ 1,488</u>	<u>\$ 12,817</u>	<u>\$ -</u>	<u>\$ 15,533</u>	<u>\$ 49,877</u>	<u>\$ 9,748</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Jury Fees	Pre-Trial Diversion	Law Enforcement Continued Education	Health Department Donations	Animal Shelter Donations	Circuit Court Supplemental Atty Fees	Sheriff's Grant/OCCF	DSEP Grant
Cash and investments - beginning	\$ 5,326	\$ 20,031	\$ 18,078	\$ 3,464	\$ 615	\$ 149,799	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	12,125	818	-	-	-	-	-
Other receipts	394	-	-	1,525	1,403	23,214	-	5,000
Total receipts	394	12,125	818	1,525	1,403	23,214	-	5,000
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	337	1,958	-	-	-
Other services and charges	-	-	752	1,371	-	-	-	5,000
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	1,710	5,697	-	-	-	-	-
Total disbursements	-	1,710	6,449	1,708	1,958	-	-	5,000
Excess (deficiency) of receipts over disbursements	394	10,415	(5,631)	(183)	(555)	23,214	-	-
Cash and investments - ending	\$ 5,720	\$ 30,446	\$ 12,447	\$ 3,281	\$ 60	\$ 173,013	\$ -	\$ -

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Health Grant	Sheriff User Fees	Health Dept. Grant	Trial Court Interpreter Grant	Law & Order Grant Prosecutor	Sheriff Drug Buy Money	Treasurer's Collections	911 Grant/Battery Backup
Cash and investments - beginning	\$ 18	\$ 1,147	\$ 617	\$ 1,250	\$ 2,000	\$ 225	\$ 135,104	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	137,104	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	3,000
Total receipts	-	-	-	-	-	-	137,104	3,000
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	129	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	3,000
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	18	-	-	-	-	-	135,104	-
Total disbursements	18	-	129	-	-	-	135,104	3,000
Excess (deficiency) of receipts over disbursements	(18)	-	(129)	-	-	-	2,000	-
Cash and investments - ending	\$ -	\$ 1,147	\$ 488	\$ 1,250	\$ 2,000	\$ 225	\$ 137,104	\$ -

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Ohio Co Circuit Court Equip Grant	Courthouse Generator Grant	911 Communications Chairs Grant	Sheriff Grant/ Car Cameras	Drug Free/ Launch Grant	Sewer Grinder Grant	Human Tracking Device Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 18,830,127
Receipts:								
Taxes	-	-	-	-	-	-	-	5,351,141
Licenses and permits	-	-	-	-	-	-	-	12,311
Intergovernmental receipts	-	-	-	-	-	-	-	4,013,652
Charges for services	-	-	-	-	-	-	-	221,265
Fines and forfeits	-	-	-	-	-	-	-	734,300
Other receipts	1,000	1,265	-	-	-	8,650	3,735	1,416,361
Total receipts	1,000	1,265	-	-	-	8,650	3,735	11,749,030
Disbursements:								
Personal services	-	-	-	-	-	-	-	2,686,913
Supplies	1,000	-	-	-	-	-	-	421,481
Other services and charges	-	-	-	-	345	-	-	1,733,724
Capital outlay	-	-	-	-	-	8,650	-	138,601
Other disbursements	-	-	-	-	-	-	-	8,376,669
Total disbursements	1,000	-	-	-	345	8,650	-	13,357,388
Excess (deficiency) of receipts over disbursements	-	1,265	-	-	(345)	-	3,735	(1,608,358)
Cash and investments - ending	\$ -	\$ 1,265	\$ -	\$ -	\$ 2,655	\$ -	\$ 3,735	\$ 17,221,769

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Clerk's Trust	General	Accident Report	CAGIT County Certified Shares	City and Town Court Costs	Clerk's Records Perpetuation	Convention Visitor and Tourism Promotion	County Option Dog Tax	Prisoner Reimbursement For Incarceration
Cash and investments - beginning	\$ 92,700	\$ 610,019	\$ 917	\$ 254,819	\$ 11,614	\$ 1,271	\$ 1,201	\$ 3,775	\$ 46,595
Receipts:									
Taxes	-	597,970	-	607,765	-	-	-	-	-
Licenses and permits	-	6,020	-	-	-	-	-	-	-
Intergovernmental receipts	-	184,405	-	-	-	-	244,036	-	-
Charges for services	-	29,077	372	-	-	-	-	318	-
Fines and forfeits	407,146	19,953	-	-	1,179	1,811	-	-	2,395
Other receipts	-	387,912	-	661	-	-	7,179	-	-
Total receipts	407,146	1,225,337	372	608,426	1,179	1,811	251,215	318	2,395
Disbursements:									
Personal services	-	863,709	-	510,123	-	-	-	-	-
Supplies	-	10,314	360	37,068	-	-	-	64	-
Other services and charges	367,119	90,045	-	63,895	-	1,740	-	-	-
Capital outlay	-	222	-	-	-	-	-	-	-
Other disbursements	-	21,980	-	238,826	-	-	251,818	-	-
Total disbursements	367,119	986,270	360	849,912	-	1,740	251,818	64	-
Excess (deficiency) of receipts over disbursements	40,027	239,067	12	(241,486)	1,179	71	(603)	254	2,395
Cash and investments - ending	\$ 132,727	\$ 849,086	\$ 929	\$ 13,333	\$ 12,793	\$ 1,342	\$ 598	\$ 4,029	\$ 48,990

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right To Know	Extradition and Sheriff's Assistance	Firearms Training	Health	Identification Security Protection
Cash and investments - beginning	\$ 2,565	\$ 112,873	\$ 242,464	\$ 6,726	\$ 14,546	\$ 162	\$ 13,339	\$ 52,201	\$ 1,022
Receipts:									
Taxes	-	97,955	32,726	-	-	-	-	101,961	-
Licenses and permits	-	-	-	-	-	-	4,680	4,568	-
Intergovernmental receipts	-	8,843	2,954	-	-	-	-	9,230	-
Charges for services	610	-	-	-	-	-	-	-	444
Fines and forfeits	-	-	-	7,257	-	-	-	-	-
Other receipts	-	6,048	-	-	2,555	-	-	-	-
Total receipts	610	112,846	35,680	7,257	2,555	-	4,680	115,759	444
Disbursements:									
Personal services	-	-	30,195	-	-	-	-	107,096	-
Supplies	-	-	7,812	-	-	-	1,573	2,614	-
Other services and charges	-	95,920	18,940	-	2,031	-	1,786	8,188	1,170
Capital outlay	500	-	9,337	-	-	-	6,739	-	-
Other disbursements	-	-	-	4,000	1,400	-	164	-	-
Total disbursements	500	95,920	66,284	4,000	3,431	-	10,262	117,898	1,170
Excess (deficiency) of receipts over disbursements	110	16,926	(30,604)	3,257	(876)	-	(5,582)	(2,139)	(726)
Cash and investments - ending	\$ 2,675	\$ 129,799	\$ 211,860	\$ 9,983	\$ 13,670	\$ 162	\$ 7,757	\$ 50,062	\$ 296

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Local Health Maintenance	Local Road and Street	LOIT Public Safety Co Share	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 69,168	\$ 68,775	\$ -	\$ 5,996	\$ 819,394	\$ 15,622	\$ 134,932	\$ 4,327
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	49,709	63,733	289,747	-	620,606	-	-	-
Charges for services	-	-	-	3,866	-	1,195	-	9,842
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	49,709	63,733	289,747	3,866	620,606	1,195	-	9,842
Disbursements:								
Personal services	3,044	-	121,696	-	379,409	-	-	221
Supplies	15,919	-	-	-	12,589	-	-	19
Other services and charges	1,548	84,854	152	-	17,934	-	-	3,047
Capital outlay	3,398	-	25,840	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	184
Total disbursements	23,909	84,854	147,688	-	409,932	-	-	3,471
Excess (deficiency) of receipts over disbursements	25,800	(21,121)	142,059	3,866	210,674	1,195	-	6,371
Cash and investments - ending	\$ 94,968	\$ 47,654	\$ 142,059	\$ 9,862	\$ 1,030,068	\$ 16,817	\$ 134,932	\$ 10,698

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection
Cash and investments - beginning	\$ 13,764,004	\$ 1,024	\$ 20,846	\$ 364	\$ 7,332	\$ 2,698	\$ 10,891	\$ 1,547
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,801,146	-	-	-	-	-	17,949	-
Charges for services	348,637	324	-	-	1,180	8,058	-	335
Fines and forfeits	-	-	2,645	-	-	-	-	-
Other receipts	218,311	-	-	2,565	-	-	-	-
Total receipts	<u>3,368,094</u>	<u>324</u>	<u>2,645</u>	<u>2,565</u>	<u>1,180</u>	<u>8,058</u>	<u>17,949</u>	<u>335</u>
Disbursements:								
Personal services	440,197	-	-	-	-	-	-	-
Supplies	161,735	-	-	-	-	-	6,516	-
Other services and charges	1,055,731	-	-	-	-	-	43	925
Capital outlay	222,549	-	-	-	-	-	-	-
Other disbursements	726,177	-	-	2,565	-	-	-	-
Total disbursements	<u>2,606,389</u>	<u>-</u>	<u>-</u>	<u>2,565</u>	<u>-</u>	<u>-</u>	<u>6,559</u>	<u>925</u>
Excess (deficiency) of receipts over disbursements	<u>761,705</u>	<u>324</u>	<u>2,645</u>	<u>-</u>	<u>1,180</u>	<u>8,058</u>	<u>11,390</u>	<u>(590)</u>
Cash and investments - ending	\$ <u>14,525,709</u>	\$ <u>1,348</u>	\$ <u>23,491</u>	\$ <u>364</u>	\$ <u>8,512</u>	\$ <u>10,756</u>	\$ <u>22,281</u>	\$ <u>957</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Guardian Ad Litem	Auditor's Ineligible Homestead	County Elected Officials Training	County Offender Transportation	Statewide 911	Reassessment	CO/LOIT Special Distribution	Adult Probation Administrative
Cash and investments - beginning	\$ 24,552	\$ 3,093	\$ 1,377	\$ 188	\$ 94,911	\$ 222,344	\$ -	\$ 8,905
Receipts:								
Taxes	-	-	-	-	-	236,205	135,792	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,067	-	-	-	-	20,980	-	-
Charges for services	-	-	444	-	118,553	-	-	-
Fines and forfeits	-	-	-	125	-	-	-	6,038
Other receipts	5,390	-	-	-	16,317	-	-	-
Total receipts	9,457	-	444	125	134,870	257,185	135,792	6,038
Disbursements:								
Personal services	4,306	-	-	-	92,575	53,446	-	-
Supplies	204	-	-	-	1,817	407	-	-
Other services and charges	3,378	-	-	-	58,608	35,840	127,453	-
Capital outlay	-	-	-	-	-	358	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	7,888	-	-	-	153,000	90,051	127,453	-
Excess (deficiency) of receipts over disbursements	1,569	-	444	125	(18,130)	167,134	8,339	6,038
Cash and investments - ending	\$ 26,121	\$ 3,093	\$ 1,821	\$ 313	\$ 76,781	\$ 389,478	\$ 8,339	\$ 14,943

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Juvenile Probation Administrative	Cemetery Trust	Self Insurance	Payroll Clearing	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - State
Cash and investments - beginning	\$ 3,143	\$ 945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	300	-	-	-	-	-	-	-
Other receipts	-	3	90,918	53,148	114,303	232,556	325,578	93,495
Total receipts	300	3	90,918	53,148	114,303	232,556	325,578	93,495
Disbursements:								
Personal services	-	-	35,358	-	114,303	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	53,148	-	232,556	325,578	93,495
Total disbursements	-	-	35,358	53,148	114,303	232,556	325,578	93,495
Excess (deficiency) of receipts over disbursements	300	3	55,560	-	-	-	-	-
Cash and investments - ending	\$ 3,443	\$ 948	\$ 55,560	\$ -	\$ -	\$ -	\$ -	\$ -

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Settlement	CVET Agency	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ 45	\$ 56
Receipts:								
Taxes	3,134,450	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	12,343	11,495	-	-	-	-	-
Charges for services	-	-	-	-	-	565	610	432
Fines and forfeits	-	-	-	286	1,294	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>3,134,450</u>	<u>12,343</u>	<u>11,495</u>	<u>286</u>	<u>1,294</u>	<u>565</u>	<u>610</u>	<u>432</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	3,134,450	12,343	11,495	286	1,092	525	565	474
Total disbursements	<u>3,134,450</u>	<u>12,343</u>	<u>11,495</u>	<u>286</u>	<u>1,092</u>	<u>525</u>	<u>565</u>	<u>474</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	202	40	45	(42)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 202</u>	<u>\$ 55</u>	<u>\$ 90</u>	<u>\$ 14</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Interstate Compact State Share	Mortgage Recording Fees -	Canine Research and Education	Sex and Violent Offender Admin - State	Child Restraint Violation Fine	Education Plate Fees Agency	Innkeepers Tax Collections	CAGIT Distribution
Cash and investments - beginning	\$ -	\$ 38	\$ -	\$ -	\$ -	\$ 19	\$ 2,110	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	51,035	607,765
Licenses and permits	-	-	80	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	551,223
Charges for services	-	580	-	36	25	113	-	-
Fines and forfeits	125	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>125</u>	<u>580</u>	<u>80</u>	<u>36</u>	<u>25</u>	<u>113</u>	<u>51,035</u>	<u>1,158,988</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	125	538	77	36	25	19	52,741	1,158,988
Total disbursements	<u>125</u>	<u>538</u>	<u>77</u>	<u>36</u>	<u>25</u>	<u>19</u>	<u>52,741</u>	<u>1,158,988</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>42</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>94</u>	<u>(1,706)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 80</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113</u>	<u>\$ 404</u>	<u>\$ -</u>

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	LOIT 2016 Special 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	Jury Fees
Cash and investments - beginning	\$ -	\$ 1,488	\$ 12,817	\$ -	\$ 15,533	\$ 49,877	\$ 9,748	\$ 5,720
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	209,115	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	23,968	1,235	392
Other receipts	-	-	2,041	3,278	2,041	-	-	-
Total receipts	209,115	-	2,041	3,278	2,041	23,968	1,235	392
Disbursements:								
Personal services	-	-	1,641	1,313	-	30,930	1,745	-
Supplies	-	-	-	-	-	106	-	-
Other services and charges	-	-	-	-	-	1,325	-	-
Capital outlay	-	-	-	-	-	5,497	-	-
Other disbursements	209,115	-	-	-	-	-	-	-
Total disbursements	209,115	-	1,641	1,313	-	37,858	1,745	-
Excess (deficiency) of receipts over disbursements	-	-	400	1,965	2,041	(13,890)	(510)	392
Cash and investments - ending	\$ -	\$ 1,488	\$ 13,217	\$ 1,965	\$ 17,574	\$ 35,987	\$ 9,238	\$ 6,112

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Pre-Trial Diversion	Law Enforcement continued education	Health Department Donations	Animal Shelter Donations	Circuit Court Supplemental Atty fees	DSEP Grant	Health Grant	Sheriff User Fees
Cash and investments - beginning	\$ 30,446	\$ 12,447	\$ 3,281	\$ 60	\$ 173,013	\$ -	\$ -	\$ 1,147
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	23,120	-	-	12,748
Fines and forfeits	6,738	741	-	-	-	-	-	-
Other receipts	-	-	2,702	2,433	-	5,369	25,789	-
Total receipts	6,738	741	2,702	2,433	23,120	5,369	25,789	12,748
Disbursements:								
Personal services	25,984	-	-	-	-	-	-	1,438
Supplies	-	-	786	525	-	-	-	-
Other services and charges	-	13,032	1,167	822	10,813	5,369	-	-
Capital outlay	-	-	-	-	-	-	25,789	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	25,984	13,032	1,953	1,347	10,813	5,369	25,789	1,438
Excess (deficiency) of receipts over disbursements	(19,246)	(12,291)	749	1,086	12,307	-	-	11,310
Cash and investments - ending	\$ 11,200	\$ 156	\$ 4,030	\$ 1,146	\$ 185,320	\$ -	\$ -	\$ 12,457

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Health Dept. Grant	Trial Court Interpreter Grant	Law & Order Grant Prosecutor	Sheriff Drug Buy Money	Treasurer's Collections	911 Grant/Battery Backup	Radio Upgrade Grant	Drug Free/ Launch Grant
Cash and investments - beginning	\$ 488	\$ 1,250	\$ 2,000	\$ 225	\$ 137,104	\$ -	\$ 1,265	\$ 2,655
Receipts:								
Taxes	-	-	-	-	124,090	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	40,000	-	-
Total receipts	-	-	-	-	124,090	40,000	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	1,265	2,655
Capital outlay	-	-	-	-	-	40,000	-	-
Other disbursements	-	-	-	-	137,104	-	-	-
Total disbursements	-	-	-	-	137,104	40,000	1,265	2,655
Excess (deficiency) of receipts over disbursements	-	-	-	-	(13,014)	-	(1,265)	(2,655)
Cash and investments - ending	\$ 488	\$ 1,250	\$ 2,000	\$ 225	\$ 124,090	\$ -	\$ -	\$ -

OHIO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Human Tracking Device Grant	GAL/Capacity Bldg Grant	Radio Upgrade/ RS Regional Found	Grant/ Body Armour	Grant Highway Signs	IN ST CRI Grant/ Health Dept	Drug Prosecution Fund	Totals
Cash and investments - beginning	\$ 3,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,221,769
Receipts:								
Taxes	-	-	-	-	-	-	-	5,727,714
Licenses and permits	-	-	-	-	-	-	-	15,348
Intergovernmental receipts	-	2,001	-	-	-	1,586	2,000	5,107,168
Charges for services	-	-	-	-	-	-	-	561,484
Fines and forfeits	-	-	-	-	-	-	-	483,628
Other receipts	-	-	60,221	5,000	7,000	-	-	1,712,813
Total receipts	-	2,001	60,221	5,000	7,000	1,586	2,000	13,608,155
Disbursements:								
Personal services	-	-	-	-	-	-	-	2,818,729
Supplies	-	-	-	-	-	-	-	260,428
Other services and charges	-	1,598	-	5,000	-	-	-	2,083,393
Capital outlay	-	-	60,221	-	-	-	-	400,450
Other disbursements	3,735	-	-	-	-	-	-	6,675,624
Total disbursements	3,735	1,598	60,221	5,000	-	-	-	12,238,624
Excess (deficiency) of receipts over disbursements	(3,735)	403	-	-	7,000	1,586	2,000	1,369,531
Cash and investments - ending	\$ -	\$ 403	\$ -	\$ -	\$ 7,000	\$ 1,586	\$ 2,000	\$ 18,591,300

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OHIO COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 161,282</u>	<u>\$ -</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.