

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

OHIO COUNTY, INDIANA

January 1, 2017 to December 31, 2018



**FILED**  
12/17/2019



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Debra A. Cappel Amy R. Hochstrasser	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Yvonne Walton	01-01-17 to 12-31-20
Clerk of the Circuit Court	Jamie Stegemiller	01-01-17 to 12-31-20
County Sheriff	Glen Potts	01-01-15 to 12-31-22
County Recorder	Doris Young	01-01-15 to 12-31-22
President of the Board of County Commissioners	Connie J. Brown	01-01-17 to 12-31-19
President of the County Council	Tamara J. Elbright	01-01-17 to 12-31-19



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF OHIO COUNTY, INDIANA

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Ohio County (County), which comprise the financial position and results of operations for the period of January 1, 2017 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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 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 the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2017 to December 31, 2018.


***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2017 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

Our audit 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 auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

October 29, 2019

## 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 Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Clerk's Trust	\$ 132,727	\$ 447,423	\$ 518,992	\$ 61,158
General	849,086	1,881,393	1,894,006	836,473
Accident Report	929	319	-	1,248
CAGIT County Certified Shares	13,333	-	13,333	-
City and Town Court Costs	12,793	1,004	-	13,797
Clerk's Records Perpetuation	1,342	2,716	1,547	2,511
Convention Visitor and Tourism Promotion	598	221,379	221,378	599
County Option Dog Tax	4,029	390	78	4,341
Prisoner Reimbursement For Incarceration	48,990	1,185	-	50,175
Sales Disclosure - County Share	2,675	730	-	3,405
Cumulative Bridge	129,799	138,972	90,041	178,730
Cumulative Capital Development	211,860	36,373	94,124	154,109
Drug Free Community	9,983	5,319	4,000	11,302
Emergency Planning/Right To Know	13,670	2,552	5,147	11,075
Extradition and Sheriff's Assistance	162	-	-	162
Firearms Training	7,757	2,030	4,878	4,909
Health	50,062	137,176	128,926	58,312
Identification Security Protection	296	740	566	470
Local Health Maintenance	94,968	16,570	34,309	77,229
Local Road and Street	47,654	80,791	91,481	36,964
LOIT Public Safety Co Share	142,059	348,643	284,778	205,924
Misdemeanant	9,862	3,866	-	13,728
Motor Vehicle Highway	1,030,068	681,329	612,973	1,098,424
Plat Book	16,817	1,445	-	18,262
Rainy Day	134,932	-	-	134,932
Recorder's Records Perpetuation	10,698	14,327	3,676	21,349
Riverboat	14,525,709	2,955,804	2,480,261	15,001,252
Sex and Violent Offender Administration	1,348	221	-	1,569
Supplemental Public Defender Services	23,491	205,467	3,506	225,452
Surplus Tax	364	1,179	1,179	364
Surveyor's Corner Perpetuation	8,512	3,035	-	11,547
Tax Sale Redemption	-	1,309	1,309	-
Tax Sale Surplus	10,756	-	8,059	2,697
Local Health Department Trust Account	22,281	5,983	7,074	21,190
Vehicle Inspection	957	340	-	1,297
Guardian Ad Litem	26,121	8,404	6,767	27,758
Auditor's Ineligible Homestead	3,093	-	-	3,093
County Elected Officials Training	1,821	740	60	2,501
Counter Offender Transportation	313	63	-	376
Statewide 911	76,781	131,141	95,778	112,144
Reassessment	389,478	149,294	205,121	333,651
CO/LOIT Special Distribution	8,339	-	2,900	5,439
Adult Probation Administrative	14,943	5,313	6,826	13,430
Juvenile Probation Administrative	3,443	755	-	4,198
Cemetery Trust	948	3	-	951
Self Insurance	55,560	170,560	151,832	74,288
Payroll Clearing	-	56,253	56,253	-
Payroll Withholding - Deferred Compensation	-	119,269	119,269	-
Payroll Withholding - Federal	-	233,421	233,421	-
Payroll Withholding - FICA & Medicare	-	329,229	329,229	-
Payroll Withholding - State	-	92,155	92,155	-
Settlement	-	3,402,262	3,402,262	-
CVET Agency	-	11,967	11,967	-
Financial Institution Tax	-	10,344	10,344	-

OHIO COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
State Fines and Forfeitures	-	300	300	-
Infraction Judgments	202	1,178	1,212	168
Special Death Benefit	55	415	420	50
Sales Disclosure - State Share	90	730	740	80
Coroners Training & Con't Education	14	542	512	44
Interstate Compact State Share	-	63	63	-
Mortgage Recording Fees - State Share	80	633	660	53
Canine Research and Education	3	98	96	5
Sex and Violent Offender Admin - State	-	25	24	1
Education Plate Fees Agency	113	37	150	-
Innkeepers Tax Collections	404	58,819	55,406	3,817
LIT Certified Shares	-	1,252,739	1,252,739	-
LIT Public Safety	-	313,185	313,185	-
93.563 ARRA Prosecutor IV-D Incentive	1,488	-	-	1,488
93.563 Title IV-D Incentive	13,217	1,775	4,019	10,973
93.563 Prosecutor IV-D Incentive-Post Oct '99	1,965	2,670	-	4,635
93.563 Clerk IV-D Incentive-Post Oct '99	17,574	1,775	990	18,359
Adult Users (PUF)	35,987	20,913	40,293	16,607
Juvenile Users PUF	9,238	1,265	3,650	6,853
Jury Fees	6,112	327	-	6,439
Pre Trial Diversion	11,200	9,536	-	20,736
Law Enforcement Continued Education	156	588	324	420
Health Department Donations	4,030	2,454	1,432	5,052
Animal Shelter Donations	1,146	2,903	2,162	1,887
Circuit Court Supplemental Atty Fees	185,320	17,342	202,662	-
Sheriff User Fees	12,457	204	4,397	8,264
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	124,090	179,836	123,990	179,936
GAL/Capacity Bldg Grant	403	-	403	-
Grant Highway Signs	7,000	-	7,000	-
IN ST CRI Grant/ Health Dept	1,586	4,754	6,340	-
Drug Prosecution Fund	2,000	-	422	1,578
911 Donation Fund	-	627	105	522
Aberdeen Radio Tower Generator Fund	-	5,000	5,000	-
Air Unit for Equip Rm Grant	-	4,980	4,980	-
Health Grant/ Clinic Grant	-	1,000	1,000	-
Community Crossing Grant	-	250,000	-	250,000
Hwy/ Signage/ Regional Grant	-	14,000	14,000	-
Coroner Grant/ Equipment	-	1,000	-	1,000
Prosecutor/ Drug Grant	-	1,746	1,746	-
GAL/ Cap Bldg Grant	-	2,000	1,279	721
911 Grant / Fire Prevention Week	-	80	80	-
EMA State Grant	-	1,500	1,500	-
County Hazard Mitigation Plan	-	15,000	15,000	-
Video Surveillance System	-	4,960	-	4,960
Totals	<u>\$ 18,591,300</u>	<u>\$ 14,098,182</u>	<u>\$ 13,300,086</u>	<u>\$ 19,389,396</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, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Clerk's Trust	\$ 61,158	\$ 331,825	\$ 333,773	\$ 59,210
General	836,473	1,956,701	2,071,069	722,105
Accident Report	1,248	228	-	1,476
City and Town Court Costs	13,797	1,165	-	14,962
Clerk's Records Perpetuation	2,511	3,203	-	5,714
Community Transition Program	-	63	-	63
Convention Visitor and Tourism Promotion	599	207,531	208,130	-
County Option Dog Tax	4,341	294	68	4,567
Prisoner Reimbursement For Incarceration	50,175	365	28,840	21,700
Sales Disclosure - County Share	3,405	910	-	4,315
Cumulative Bridge	178,730	107,940	64,216	222,454
Cumulative Capital Development	154,109	35,812	24,244	165,677
Drug Free Community	11,302	7,076	4,000	14,378
Emergency Planning/Right To Know	11,075	2,666	689	13,052
Extradition and Sheriff's Assistance	162	-	-	162
Firearms Training	4,909	2,555	2,917	4,547
Health	58,312	135,177	131,986	61,503
Identification Security Protection	470	965	720	715
Local Health Maintenance	77,229	22,552	28,008	71,773
Local Road and Street	36,964	108,881	25,213	120,632
LOIT Public Safety Co Share	205,924	334,168	324,762	215,330
Misdemeanant	13,728	3,866	-	17,594
Motor Vehicle Highway	1,098,424	842,566	821,768	1,119,222
Plat Book	18,262	1,450	-	19,712
Rainy Day	134,932	-	-	134,932
Recorder's Records Perpetuation	21,349	17,769	4,804	34,314
Riverboat	15,001,252	2,595,172	2,296,038	15,300,386
Sex and Violent Offender Administration	1,569	203	-	1,772
Additional Excise Tax Judgments	-	61	-	61
Supplemental Public Defender Services	225,452	29,099	10,823	243,728
Surplus Tax	364	6,354	6,339	379
Surveyor's Corner Perpetuation	11,547	4,790	-	16,337
Tax Sale Surplus	2,697	-	-	2,697
Local Health Department Trust Account	21,190	22,552	4,832	38,910
Vehicle Inspection	1,297	295	-	1,592
Guardian Ad Litem	27,758	5,414	5,383	27,789
Auditor's Ineligible Homestead	3,093	-	-	3,093
County Elected Officials Training	2,501	965	-	3,466
Counter Offender Transportation	376	63	-	439
Statewide 911	112,144	127,969	94,991	145,122
Reassessment	333,651	149,336	76,055	406,932
CO/LOIT Special Distribution	5,439	-	-	5,439
Adult Probation Administrative	13,430	5,272	6,985	11,717
Juvenile Probation Administrative	4,198	690	-	4,888
Cemetery Trust	951	501	500	952
Self Insurance	74,288	244,066	180,505	137,849
Payroll Clearing	-	58,356	58,356	-
Payroll Withholding - Deferred Compensation	-	126,629	126,629	-
Payroll Withholding - Federal	-	208,495	208,495	-
Payroll Withholding - FICA & Medicare	-	342,004	342,004	-
Payroll Withholding - State	-	96,369	96,369	-
Settlement	-	3,373,589	3,373,589	-
CVET Agency	-	11,607	11,607	-

OHIO COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Financial Institution Tax	-	9,776	9,776	-
Infraction Judgments	168	1,447	1,535	80
Overweight Vehicle Fines	-	640	640	-
Special Death Benefit	50	480	480	50
Sales Disclosure - State Share	80	910	930	60
Coroners Training & Con't Education	44	553	575	22
Interstate Compact State Share	-	63	63	-
Mortgage Recording Fees - State Share	53	575	595	33
Canine Research and Education	5	74	78	1
Sex and Violent Offender Admin - State	1	23	24	-
Education Plate Fees Agency	-	75	75	-
Innkeepers Tax Collections	3,817	51,831	52,765	2,883
LIT Certified Shares	-	1,216,671	1,216,671	-
LIT Public Safety	-	304,168	304,168	-
93.563 ARRA Prosecutor IV-D Incentive	1,488	-	1,488	-
93.563 Title IV-D Incentive	10,973	1,593	4,015	8,551
93.563 Prosecutor IV-D Incentive-Post Oct '99	4,635	3,878	-	8,513
93.563 Clerk IV-D Incentive-Post Oct '99	18,359	1,593	2,960	16,992
Adult Users (PUF)	16,607	13,924	-	30,531
Juvenile Users PUF	6,853	320	1,854	5,319
Jury Fees	6,439	399	-	6,838
Pre Trial Diversion	20,736	12,885	-	33,621
Law Enforcement Continued Education	420	606	538	488
Health Department Donations	5,052	1,433	2,188	4,297
Animal Shelter Donations	1,887	1,510	2,081	1,316
Sheriff User Fees	8,264	335	5,593	3,006
Health Dept. Grant	488	-	-	488
Trial Court Interpreter Grant	1,250	-	75	1,175
Sheriff Drug Buy Money	225	-	-	225
Treasurer's Collections	179,936	205,610	179,836	205,710
Drug Prosecution Fund	1,578	-	1,578	-
911 Donation Fund	522	-	186	336
Community Crossing Grant	250,000	539,831	744,447	45,384
Coroner Grant/ Equipment	1,000	-	1,000	-
GAL/ Cap Bldg Grant	721	-	-	721
Video Surveillance System	4,960	-	4,960	-
Hepatitis A Prevention Grant 2018	-	2,500	2,500	-
Animal Control Build Grant	-	14,852	14,852	-
CRI Health Grant	-	4,201	4,201	-
2017 SHSP Grant Prog Com Equip	-	123,767	123,767	-
Ohio County Convention and Tourism and Visitor Commission	543,158	287,690	321,860	508,988
HWY Grant/ Hot Box with Diesel Burner	-	16,800	16,800	-
Prosecutor's Drug Grant	-	2,000	2,000	-
County Hazard Mitigation Plan	-	1,656	1,656	-
Extension Office Renovations	-	1,901	-	1,901
Drug/Prosec Grant 2018	-	1,500	-	1,500
CRI Health Grant 2018/2019	-	850	600	250
Totals	<u>\$ 19,932,554</u>	<u>\$ 14,364,499</u>	<u>\$ 14,004,117</u>	<u>\$ 20,292,936</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 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 the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

*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,

OHIO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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 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.

OHIO COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Funding Policy*

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

**Note 7. Restatement**

For the year 2018, a fund has been added to account for the Ohio County Convention and Tourism and Visitor Commission to more appropriately reflect financial activity of the County. The County was not required to provide financial activity for 2017. The following schedule presents the beginning balance for 2018:

New Fund	Prior Period Adjustment	Balance as of January 1, 2018
Ohio County Convention and Tourism and Visitor Commission	\$ 543,158	\$ 543,158

#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Reports information can be found on the Indiana Gateway for Government Units 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 audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor'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, 2017

	Clerk's Trust	General	Accident Report	CAGIT County Certified Shares	City and Town Court Costs
Cash and investments - beginning	\$ 132,727	\$ 849,086	\$ 929	\$ 13,333	\$ 12,793
Receipts:					
Taxes	-	722,114	-	-	-
Licenses and permits	-	7,120	-	-	-
Intergovernmental receipts	-	847,847	-	-	-
Charges for services	-	16,070	319	-	-
Fines and forfeits	447,423	20,609	-	-	1,004
Other receipts	-	267,633	-	-	-
Total receipts	<u>447,423</u>	<u>1,881,393</u>	<u>319</u>	<u>-</u>	<u>1,004</u>
Disbursements:					
Personal services	-	1,466,664	-	10,367	-
Supplies	-	80,977	-	2,712	-
Other services and charges	518,992	338,175	-	254	-
Capital outlay	-	-	-	-	-
Other disbursements	-	8,190	-	-	-
Total disbursements	<u>518,992</u>	<u>1,894,006</u>	<u>-</u>	<u>13,333</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(71,569)</u>	<u>(12,613)</u>	<u>319</u>	<u>(13,333)</u>	<u>1,004</u>
Cash and investments - ending	<u>\$ 61,158</u>	<u>\$ 836,473</u>	<u>\$ 1,248</u>	<u>\$ -</u>	<u>\$ 13,797</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Clerk's Records Perpetuation	Convention Visitor and Tourism Promotion	County Option Dog Tax	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share
Cash and investments - beginning	\$ 1,342	\$ 598	\$ 4,029	\$ 48,990	\$ 2,675
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	390	-	-
Intergovernmental receipts	-	214,201	-	-	-
Charges for services	-	-	-	-	730
Fines and forfeits	2,716	-	-	-	-
Other receipts	-	7,178	-	1,185	-
Total receipts	<u>2,716</u>	<u>221,379</u>	<u>390</u>	<u>1,185</u>	<u>730</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	78	-	-
Other services and charges	1,547	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	221,378	-	-	-
Total disbursements	<u>1,547</u>	<u>221,378</u>	<u>78</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,169</u>	<u>1</u>	<u>312</u>	<u>1,185</u>	<u>730</u>
Cash and investments - ending	<u>\$ 2,511</u>	<u>\$ 599</u>	<u>\$ 4,341</u>	<u>\$ 50,175</u>	<u>\$ 3,405</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right To Know	Extradition and Sheriff's Assistance
Cash and investments - beginning	\$ 129,799	\$ 211,860	\$ 9,983	\$ 13,670	\$ 162
Receipts:					
Taxes	98,972	33,141	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	8,439	3,181	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	4,953	-	-
Other receipts	31,561	51	366	2,552	-
Total receipts	138,972	36,373	5,319	2,552	-
Disbursements:					
Personal services	-	161	-	-	-
Supplies	-	1,401	-	-	-
Other services and charges	90,041	92,562	-	5,147	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	4,000	-	-
Total disbursements	90,041	94,124	4,000	5,147	-
Excess (deficiency) of receipts over disbursements	48,931	(57,751)	1,319	(2,595)	-
Cash and investments - ending	\$ 178,730	\$ 154,109	\$ 11,302	\$ 11,075	\$ 162

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 7,757	\$ 50,062	\$ 296	\$ 94,968	\$ 47,654
Receipts:					
Taxes	-	112,950	-	-	-
Licenses and permits	2,030	3,386	-	-	-
Intergovernmental receipts	-	9,918	-	16,570	80,791
Charges for services	-	4,342	740	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	6,580	-	-	-
Total receipts	<u>2,030</u>	<u>137,176</u>	<u>740</u>	<u>16,570</u>	<u>80,791</u>
Disbursements:					
Personal services	-	112,353	-	9,129	-
Supplies	4,298	7,410	-	21,373	-
Other services and charges	580	6,809	566	1,301	91,481
Capital outlay	-	-	-	-	-
Other disbursements	-	2,354	-	2,506	-
Total disbursements	<u>4,878</u>	<u>128,926</u>	<u>566</u>	<u>34,309</u>	<u>91,481</u>
Excess (deficiency) of receipts over disbursements	<u>(2,848)</u>	<u>8,250</u>	<u>174</u>	<u>(17,739)</u>	<u>(10,690)</u>
Cash and investments - ending	<u>\$ 4,909</u>	<u>\$ 58,312</u>	<u>\$ 470</u>	<u>\$ 77,229</u>	<u>\$ 36,964</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LOIT Public Safety Co Share	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 142,059	\$ 9,862	\$ 1,030,068	\$ 16,817	\$ 134,932
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	313,185	-	681,329	-	-
Charges for services	-	3,866	-	1,445	-
Fines and forfeits	-	-	-	-	-
Other receipts	35,458	-	-	-	-
Total receipts	348,643	3,866	681,329	1,445	-
Disbursements:					
Personal services	274,163	-	402,008	-	-
Supplies	98	-	117,990	-	-
Other services and charges	48	-	62,975	-	-
Capital outlay	10,469	-	30,000	-	-
Other disbursements	-	-	-	-	-
Total disbursements	284,778	-	612,973	-	-
Excess (deficiency) of receipts over disbursements	63,865	3,866	68,356	1,445	-
Cash and investments - ending	\$ 205,924	\$ 13,728	\$ 1,098,424	\$ 18,262	\$ 134,932

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 10,698	\$ 14,525,709	\$ 1,348	\$ 23,491	\$ 364
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	2,522,696	-	-	-
Charges for services	14,327	7,375	-	-	-
Fines and forfeits	-	-	221	-	-
Other receipts	-	425,733	-	205,467	1,179
Total receipts	14,327	2,955,804	221	205,467	1,179
Disbursements:					
Personal services	-	319,835	-	-	-
Supplies	-	83,472	-	-	-
Other services and charges	3,676	726,460	-	3,506	-
Capital outlay	-	85,104	-	-	-
Other disbursements	-	1,265,390	-	-	1,179
Total disbursements	3,676	2,480,261	-	3,506	1,179
Excess (deficiency) of receipts over disbursements	10,651	475,543	221	201,961	-
Cash and investments - ending	\$ 21,349	\$ 15,001,252	\$ 1,569	\$ 225,452	\$ 364

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection
Cash and investments - beginning	\$ 8,512	\$ -	\$ 10,756	\$ 22,281	\$ 957
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	5,983	-
Charges for services	3,035	1,309	-	-	340
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>3,035</u>	<u>1,309</u>	<u>-</u>	<u>5,983</u>	<u>340</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	7,074	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,309	8,059	-	-
Total disbursements	<u>-</u>	<u>1,309</u>	<u>8,059</u>	<u>7,074</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,035</u>	<u>-</u>	<u>(8,059)</u>	<u>(1,091)</u>	<u>340</u>
Cash and investments - ending	<u>\$ 11,547</u>	<u>\$ -</u>	<u>\$ 2,697</u>	<u>\$ 21,190</u>	<u>\$ 1,297</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Guardian Ad Litem	Auditor's Ineligible Homestead	County Elected Officials Training	Counter Offender Transportation	Statewide 911
Cash and investments - beginning	\$ 26,121	\$ 3,093	\$ 1,821	\$ 313	\$ 76,781
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	740	-	-
Fines and forfeits	-	-	-	63	-
Other receipts	8,404	-	-	-	131,141
Total receipts	<u>8,404</u>	<u>-</u>	<u>740</u>	<u>63</u>	<u>131,141</u>
Disbursements:					
Personal services	5,383	-	-	-	18,549
Supplies	-	-	-	-	1,659
Other services and charges	1,384	-	60	-	75,570
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>6,767</u>	<u>-</u>	<u>60</u>	<u>-</u>	<u>95,778</u>
Excess (deficiency) of receipts over disbursements	<u>1,637</u>	<u>-</u>	<u>680</u>	<u>63</u>	<u>35,363</u>
Cash and investments - ending	<u>\$ 27,758</u>	<u>\$ 3,093</u>	<u>\$ 2,501</u>	<u>\$ 376</u>	<u>\$ 112,144</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Reassessment	CO/LOIT Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative	Cemetery Trust
Cash and investments - beginning	\$ 389,478	\$ 8,339	\$ 14,943	\$ 3,443	\$ 948
Receipts:					
Taxes	137,073	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	12,221	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	5,313	755	-
Other receipts	-	-	-	-	3
Total receipts	<u>149,294</u>	<u>-</u>	<u>5,313</u>	<u>755</u>	<u>3</u>
Disbursements:					
Personal services	30,811	-	6,826	-	-
Supplies	307	-	-	-	-
Other services and charges	166,199	2,900	-	-	-
Capital outlay	1,920	-	-	-	-
Other disbursements	5,884	-	-	-	-
Total disbursements	<u>205,121</u>	<u>2,900</u>	<u>6,826</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(55,827)</u>	<u>(2,900)</u>	<u>(1,513)</u>	<u>755</u>	<u>3</u>
Cash and investments - ending	<u>\$ 333,651</u>	<u>\$ 5,439</u>	<u>\$ 13,430</u>	<u>\$ 4,198</u>	<u>\$ 951</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Self Insurance	Payroll Clearing	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare
Cash and investments - beginning	\$ 55,560	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	170,560	56,253	119,269	233,421	329,229
Total receipts	<u>170,560</u>	<u>56,253</u>	<u>119,269</u>	<u>233,421</u>	<u>329,229</u>
Disbursements:					
Personal services	151,832	-	119,269	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	56,253	-	233,421	329,229
Total disbursements	<u>151,832</u>	<u>56,253</u>	<u>119,269</u>	<u>233,421</u>	<u>329,229</u>
Excess (deficiency) of receipts over disbursements	<u>18,728</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 74,288</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Payroll Withholding - State	Settlement	CVET Agency	Financial Institution Tax	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	2,849,562	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	552,700	11,967	10,344	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	300
Other receipts	92,155	-	-	-	-
Total receipts	<u>92,155</u>	<u>3,402,262</u>	<u>11,967</u>	<u>10,344</u>	<u>300</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	92,155	3,402,262	11,967	10,344	300
Total disbursements	<u>92,155</u>	<u>3,402,262</u>	<u>11,967</u>	<u>10,344</u>	<u>300</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Infraction Judgments	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact State Share
Cash and investments - beginning	\$ 202	\$ 55	\$ 90	\$ 14	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	415	730	542	-
Fines and forfeits	1,178	-	-	-	63
Other receipts	-	-	-	-	-
Total receipts	1,178	415	730	542	63
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,212	420	740	512	63
Total disbursements	1,212	420	740	512	63
Excess (deficiency) of receipts over disbursements	(34)	(5)	(10)	30	-
Cash and investments - ending	\$ 168	\$ 50	\$ 80	\$ 44	\$ -

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Mortgage Recording Fees - State Share	Canine Research and Education	Sex and Violent Offender Admin - State	Education Plate Fees Agency	Innkeepers Tax Collections
Cash and investments - beginning	\$ 80	\$ 3	\$ -	\$ 113	\$ 404
Receipts:					
Taxes	-	-	-	37	-
Licenses and permits	-	98	-	-	-
Intergovernmental receipts	-	-	-	-	58,819
Charges for services	633	-	25	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	633	98	25	37	58,819
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	660	96	24	150	55,406
Total disbursements	660	96	24	150	55,406
Excess (deficiency) of receipts over disbursements	(27)	2	1	(113)	3,413
Cash and investments - ending	\$ 53	\$ 5	\$ 1	\$ -	\$ 3,817

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LIT Certified Shares	LIT Public Safety	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 1,488	\$ 13,217	\$ 1,965
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,252,739	313,185	-	1,775	2,670
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,252,739</u>	<u>313,185</u>	<u>-</u>	<u>1,775</u>	<u>2,670</u>
Disbursements:					
Personal services	-	-	-	4,019	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,252,739	313,185	-	-	-
Total disbursements	<u>1,252,739</u>	<u>313,185</u>	<u>-</u>	<u>4,019</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,244)</u>	<u>2,670</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,488</u>	<u>\$ 10,973</u>	<u>\$ 4,635</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	93.563 Clerk IV-D Incentive-Post Oct '99	Adult Users (PUF)	Juvenile Users PUF	Jury Fees	Pre Trial Diversion
Cash and investments - beginning	\$ 17,574	\$ 35,987	\$ 9,238	\$ 6,112	\$ 11,200
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,775	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	20,913	1,265	-	9,536
Other receipts	-	-	-	327	-
Total receipts	1,775	20,913	1,265	327	9,536
Disbursements:					
Personal services	-	29,371	3,650	-	-
Supplies	990	22	-	-	-
Other services and charges	-	10,049	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	851	-	-	-
Total disbursements	990	40,293	3,650	-	-
Excess (deficiency) of receipts over disbursements	785	(19,380)	(2,385)	327	9,536
Cash and investments - ending	\$ 18,359	\$ 16,607	\$ 6,853	\$ 6,439	\$ 20,736

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Law Enforcement Continued Education	Health Department Donations	Animal Shelter Donations	Circuit Court Supplemental Atty Fees	Sheriff User Fees
Cash and investments - beginning	\$ 156	\$ 4,030	\$ 1,146	\$ 185,320	\$ 12,457
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	588	-	-	-	-
Other receipts	-	2,454	2,903	17,342	204
Total receipts	588	2,454	2,903	17,342	204
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	1,432	956	-	-
Other services and charges	-	-	1,082	10,298	41
Capital outlay	-	-	-	-	-
Other disbursements	324	-	124	192,364	4,356
Total disbursements	324	1,432	2,162	202,662	4,397
Excess (deficiency) of receipts over disbursements	264	1,022	741	(185,320)	(4,193)
Cash and investments - ending	\$ 420	\$ 5,052	\$ 1,887	\$ -	\$ 8,264

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Health Dept. Grant	Trial Court Interpreter Grant	Law & Order Grant Prosecutor	Sheriff Drug Buy Money	Treasurer's Collections
Cash and investments - beginning	\$ 488	\$ 1,250	\$ 2,000	\$ 225	\$ 124,090
Receipts:					
Taxes	-	-	-	-	179,836
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	179,836
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,400	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	600	-	123,990
Total disbursements	-	-	2,000	-	123,990
Excess (deficiency) of receipts over disbursements	-	-	(2,000)	-	55,846
Cash and investments - ending	\$ 488	\$ 1,250	\$ -	\$ 225	\$ 179,936

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	GAL/Capacity Bldg Grant	Grant Highway Signs	IN ST CRI Grant/ Health Dept	Drug Prosecution Fund	911 Donation Fund
Cash and investments - beginning	\$ 403	\$ 7,000	\$ 1,586	\$ 2,000	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	4,754	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	627
Total receipts	-	-	4,754	-	627
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	7,000	-	-	105
Other services and charges	403	-	-	422	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	6,340	-	-
Total disbursements	403	7,000	6,340	422	105
Excess (deficiency) of receipts over disbursements	(403)	(7,000)	(1,586)	(422)	522
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,578	\$ 522

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Aberdeen Radio Tower Generator Fund	Air Unit for Equip Rm Grant	Health Grant/ Clinic Grant	Community Crossing Grant	Hwy/ Signage/ Regional Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,000	4,980	1,000	250,000	14,000
Total receipts	5,000	4,980	1,000	250,000	14,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	1,000	-	14,000
Other services and charges	5,000	4,980	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,000	4,980	1,000	-	14,000
Excess (deficiency) of receipts over disbursements	-	-	-	250,000	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 250,000	\$ -

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Coroner Grant/ Equipment	Prosecutor/ Drug Grant	GAL/ Cap Bldg Grant	911 Grant / Fire Prevention Week
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	1,746	2,000	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	1,000	-	-	80
Total receipts	<u>1,000</u>	<u>1,746</u>	<u>2,000</u>	<u>80</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	1,746	260	-
Other services and charges	-	-	1,019	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	80
Total disbursements	<u>-</u>	<u>1,746</u>	<u>1,279</u>	<u>80</u>
Excess (deficiency) of receipts over disbursements	<u>1,000</u>	<u>-</u>	<u>721</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 721</u>	<u>\$ -</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	EMA State Grant	County Hazard Mitigation Plan	Video Surveillance System	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 18,591,300
Receipts:				
Taxes	-	-	-	4,133,685
Licenses and permits	-	-	-	13,024
Intergovernmental receipts	1,500	15,000	-	6,947,335
Charges for services	-	-	-	56,983
Fines and forfeits	-	-	-	516,900
Other receipts	-	-	4,960	2,430,255
Total receipts	<u>1,500</u>	<u>15,000</u>	<u>4,960</u>	<u>14,098,182</u>
Disbursements:				
Personal services	-	-	-	2,964,390
Supplies	-	-	-	356,360
Other services and charges	1,500	15,000	-	2,241,427
Capital outlay	-	-	-	127,493
Other disbursements	-	-	-	7,610,416
Total disbursements	<u>1,500</u>	<u>15,000</u>	<u>-</u>	<u>13,300,086</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>4,960</u>	<u>798,096</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,960</u>	<u>\$ 19,389,396</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Clerk's Trust	General	Accident Report	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 61,158	\$ 836,473	\$ 1,248	\$ 13,797	\$ 2,511
Receipts:					
Taxes	-	782,464	-	-	-
Licenses and permits	-	7,952	-	-	-
Intergovernmental receipts	-	836,013	-	-	-
Charges for services	-	17,310	228	-	-
Fines and forfeits	331,825	179,930	-	1,165	3,203
Other receipts	-	133,032	-	-	-
Total receipts	<u>331,825</u>	<u>1,956,701</u>	<u>228</u>	<u>1,165</u>	<u>3,203</u>
Disbursements:					
Personal services	-	1,622,512	-	-	-
Supplies	-	42,923	-	-	-
Other services and charges	333,773	371,959	-	-	-
Capital outlay	-	3,686	-	-	-
Other disbursements	-	29,989	-	-	-
Total disbursements	<u>333,773</u>	<u>2,071,069</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,948)</u>	<u>(114,368)</u>	<u>228</u>	<u>1,165</u>	<u>3,203</u>
Cash and investments - ending	<u>\$ 59,210</u>	<u>\$ 722,105</u>	<u>\$ 1,476</u>	<u>\$ 14,962</u>	<u>\$ 5,714</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Community Transition Program	Convention Visitor and Tourism Promotion	County Option Dog Tax	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share
Cash and investments - beginning	\$ -	\$ 599	\$ 4,341	\$ 50,175	\$ 3,405
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	294	-	-
Intergovernmental receipts	-	202,547	-	-	-
Charges for services	-	-	-	-	910
Fines and forfeits	-	-	-	365	-
Other receipts	63	4,984	-	-	-
Total receipts	63	207,531	294	365	910
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	208,130	68	28,840	-
Total disbursements	-	208,130	68	28,840	-
Excess (deficiency) of receipts over disbursements	63	(599)	226	(28,475)	910
Cash and investments - ending	\$ 63	\$ -	\$ 4,567	\$ 21,700	\$ 4,315

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right To Know	Extradition and Sheriff's Assistance
Cash and investments - beginning	\$ 178,730	\$ 154,109	\$ 11,302	\$ 11,075	\$ 162
Receipts:					
Taxes	97,554	32,666	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	9,394	3,146	-	2,666	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	7,064	-	-
Other receipts	992	-	12	-	-
Total receipts	<u>107,940</u>	<u>35,812</u>	<u>7,076</u>	<u>2,666</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	64,216	-	4,000	-	-
Capital outlay	-	24,244	-	-	-
Other disbursements	-	-	-	689	-
Total disbursements	<u>64,216</u>	<u>24,244</u>	<u>4,000</u>	<u>689</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>43,724</u>	<u>11,568</u>	<u>3,076</u>	<u>1,977</u>	<u>-</u>
Cash and investments - ending	<u>\$ 222,454</u>	<u>\$ 165,677</u>	<u>\$ 14,378</u>	<u>\$ 13,052</u>	<u>\$ 162</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Firearms Training	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 4,909	\$ 58,312	\$ 470	\$ 77,229	\$ 36,964
Receipts:					
Taxes	-	109,331	-	-	-
Licenses and permits	2,555	3,030	-	-	-
Intergovernmental receipts	-	10,531	-	22,552	108,881
Charges for services	-	7,279	-	-	-
Fines and forfeits	-	-	965	-	-
Other receipts	-	5,006	-	-	-
Total receipts	<u>2,555</u>	<u>135,177</u>	<u>965</u>	<u>22,552</u>	<u>108,881</u>
Disbursements:					
Personal services	-	112,512	-	10,126	-
Supplies	-	7,825	-	13,312	-
Other services and charges	-	11,649	-	1,382	25,213
Capital outlay	-	-	-	2,338	-
Other disbursements	2,917	-	720	850	-
Total disbursements	<u>2,917</u>	<u>131,986</u>	<u>720</u>	<u>28,008</u>	<u>25,213</u>
Excess (deficiency) of receipts over disbursements	<u>(362)</u>	<u>3,191</u>	<u>245</u>	<u>(5,456)</u>	<u>83,668</u>
Cash and investments - ending	<u>\$ 4,547</u>	<u>\$ 61,503</u>	<u>\$ 715</u>	<u>\$ 71,773</u>	<u>\$ 120,632</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	LOIT Public Safety Co Share	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 205,924	\$ 13,728	\$ 1,098,424	\$ 18,262	\$ 134,932
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	842,566	-	-
Charges for services	-	-	-	1,450	-
Fines and forfeits	-	-	-	-	-
Other receipts	334,168	3,866	-	-	-
Total receipts	334,168	3,866	842,566	1,450	-
Disbursements:					
Personal services	287,736	-	450,230	-	-
Supplies	-	-	142,171	-	-
Other services and charges	100	-	84,783	-	-
Capital outlay	36,926	-	144,584	-	-
Other disbursements	-	-	-	-	-
Total disbursements	324,762	-	821,768	-	-
Excess (deficiency) of receipts over disbursements	9,406	3,866	20,798	1,450	-
Cash and investments - ending	\$ 215,330	\$ 17,594	\$ 1,119,222	\$ 19,712	\$ 134,932

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Additional Excise Tax Judgments	Supplemental Public Defender Services
Cash and investments - beginning	\$ 21,349	\$ 15,001,252	\$ 1,569	\$ -	\$ 225,452
Receipts:					
Taxes	-	-	-	-	28,929
Licenses and permits	-	6,583	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	17,769	2,542,924	-	-	-
Fines and forfeits	-	-	-	61	-
Other receipts	-	45,665	203	-	170
Total receipts	17,769	2,595,172	203	61	29,099
Disbursements:					
Personal services	-	319,911	-	-	-
Supplies	-	81,908	-	-	-
Other services and charges	-	605,957	-	-	10,779
Capital outlay	-	84,726	-	-	-
Other disbursements	4,804	1,203,536	-	-	44
Total disbursements	4,804	2,296,038	-	-	10,823
Excess (deficiency) of receipts over disbursements	12,965	299,134	203	61	18,276
Cash and investments - ending	\$ 34,314	\$ 15,300,386	\$ 1,772	\$ 61	\$ 243,728

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection
Cash and investments - beginning	\$ 364	\$ 11,547	\$ 2,697	\$ 21,190	\$ 1,297
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	4,790	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,354	-	-	22,552	295
Total receipts	6,354	4,790	-	22,552	295
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,339	-	-	4,832	-
Total disbursements	6,339	-	-	4,832	-
Excess (deficiency) of receipts over disbursements	15	4,790	-	17,720	295
Cash and investments - ending	\$ 379	\$ 16,337	\$ 2,697	\$ 38,910	\$ 1,592

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Guardian Ad Litem	Auditor's Ineligible Homestead	County Elected Officials Training	Counter Offender Transportation	Statewide 911
Cash and investments - beginning	\$ 27,758	\$ 3,093	\$ 2,501	\$ 376	\$ 112,144
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	965	63	-
Other receipts	5,414	-	-	-	127,969
Total receipts	<u>5,414</u>	<u>-</u>	<u>965</u>	<u>63</u>	<u>127,969</u>
Disbursements:					
Personal services	5,383	-	-	-	17,525
Supplies	-	-	-	-	9,503
Other services and charges	-	-	-	-	38,585
Capital outlay	-	-	-	-	29,378
Other disbursements	-	-	-	-	-
Total disbursements	<u>5,383</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>94,991</u>
Excess (deficiency) of receipts over disbursements	<u>31</u>	<u>-</u>	<u>965</u>	<u>63</u>	<u>32,978</u>
Cash and investments - ending	<u>\$ 27,789</u>	<u>\$ 3,093</u>	<u>\$ 3,466</u>	<u>\$ 439</u>	<u>\$ 145,122</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Reassessment	CO/LOIT Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative	Cemetery Trust
Cash and investments - beginning	\$ 333,651	\$ 5,439	\$ 13,430	\$ 4,198	\$ 951
Receipts:					
Taxes	136,220	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	13,116	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	5,272	-	-
Other receipts	-	-	-	690	501
Total receipts	<u>149,336</u>	<u>-</u>	<u>5,272</u>	<u>690</u>	<u>501</u>
Disbursements:					
Personal services	31,830	-	1,806	-	-
Supplies	736	-	-	-	-
Other services and charges	40,753	-	-	-	-
Capital outlay	2,736	-	-	-	-
Other disbursements	-	-	5,179	-	500
Total disbursements	<u>76,055</u>	<u>-</u>	<u>6,985</u>	<u>-</u>	<u>500</u>
Excess (deficiency) of receipts over disbursements	<u>73,281</u>	<u>-</u>	<u>(1,713)</u>	<u>690</u>	<u>1</u>
Cash and investments - ending	<u>\$ 406,932</u>	<u>\$ 5,439</u>	<u>\$ 11,717</u>	<u>\$ 4,888</u>	<u>\$ 952</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Self Insurance	Payroll Clearing	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare
Cash and investments - beginning	\$ 74,288	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	244,066	58,356	126,629	208,495	342,004
Total receipts	244,066	58,356	126,629	208,495	342,004
Disbursements:					
Personal services	180,505	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	58,356	126,629	208,495	342,004
Total disbursements	180,505	58,356	126,629	208,495	342,004
Excess (deficiency) of receipts over disbursements	63,561	-	-	-	-
Cash and investments - ending	\$ 137,849	\$ -	\$ -	\$ -	\$ -

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Payroll Withholding - State	Settlement	CVET Agency	Financial Institution Tax	Infraction Judgments
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 168
Receipts:					
Taxes	-	3,373,589	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	11,607	9,776	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,447
Other receipts	96,369	-	-	-	-
Total receipts	96,369	3,373,589	11,607	9,776	1,447
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	96,369	3,373,589	11,607	9,776	1,535
Total disbursements	96,369	3,373,589	11,607	9,776	1,535
Excess (deficiency) of receipts over disbursements	-	-	-	-	(88)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 80

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact State Share
Cash and investments - beginning	\$ -	\$ 50	\$ 80	\$ 44	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	480	910	553	-
Fines and forfeits	640	-	-	-	63
Other receipts	-	-	-	-	-
Total receipts	640	480	910	553	63
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	640	480	930	575	63
Total disbursements	640	480	930	575	63
Excess (deficiency) of receipts over disbursements	-	-	(20)	(22)	-
Cash and investments - ending	\$ -	\$ 50	\$ 60	\$ 22	\$ -

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Mortgage Recording Fees - State Share	Canine Research and Education	Sex and Violent Offender Admin - State	Education Plate Fees Agency	Innkeepers Tax Collections
Cash and investments - beginning	\$ 53	\$ 5	\$ 1	\$ -	\$ 3,817
Receipts:					
Taxes	-	-	-	75	-
Licenses and permits	-	74	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	575	-	-	-	-
Other receipts	-	-	23	-	51,831
Total receipts	575	74	23	75	51,831
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	595	78	24	75	52,765
Total disbursements	595	78	24	75	52,765
Excess (deficiency) of receipts over disbursements	(20)	(4)	(1)	-	(934)
Cash and investments - ending	\$ 33	\$ 1	\$ -	\$ -	\$ 2,883

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	LIT Certified Shares	LIT Public Safety	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 1,488	\$ 10,973	\$ 4,635
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,216,671	304,168	-	-	-
Charges for services	-	-	-	-	2,390
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	1,593	1,488
Total receipts	1,216,671	304,168	-	1,593	3,878
Disbursements:					
Personal services	-	-	-	4,015	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,216,671	304,168	1,488	-	-
Total disbursements	1,216,671	304,168	1,488	4,015	-
Excess (deficiency) of receipts over disbursements	-	-	(1,488)	(2,422)	3,878
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 8,551	\$ 8,513

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	93.563 Clerk IV-D Incentive-Post Oct '99	Adult Users (PUF)	Juvenile Users PUF	Jury Fees	Pre Trial Diversion
Cash and investments - beginning	\$ 18,359	\$ 16,607	\$ 6,853	\$ 6,439	\$ 20,736
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	13,924	320	-	12,885
Other receipts	1,593	-	-	399	-
Total receipts	1,593	13,924	320	399	12,885
Disbursements:					
Personal services	-	-	1,854	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,960	-	-	-	-
Total disbursements	2,960	-	1,854	-	-
Excess (deficiency) of receipts over disbursements	(1,367)	13,924	(1,534)	399	12,885
Cash and investments - ending	\$ 16,992	\$ 30,531	\$ 5,319	\$ 6,838	\$ 33,621

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Law Enforcement Continued Education	Health Department Donations	Animal Shelter Donations	Sheriff User Fees	Health Dept. Grant
Cash and investments - beginning	\$ 420	\$ 5,052	\$ 1,887	\$ 8,264	\$ 488
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	606	-	-	-	-
Other receipts	-	1,433	1,510	335	-
Total receipts	606	1,433	1,510	335	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	2,188	2,081	-	-
Other services and charges	-	-	-	5,593	-
Capital outlay	-	-	-	-	-
Other disbursements	538	-	-	-	-
Total disbursements	538	2,188	2,081	5,593	-
Excess (deficiency) of receipts over disbursements	68	(755)	(571)	(5,258)	-
Cash and investments - ending	\$ 488	\$ 4,297	\$ 1,316	\$ 3,006	\$ 488

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Trial Court Interpreter Grant	Sheriff Drug Buy Money	Treasurer's Collections	Drug Prosecution Fund	911 Donation Fund
Cash and investments - beginning	\$ 1,250	\$ 225	\$ 179,936	\$ 1,578	\$ 522
Receipts:					
Taxes	-	-	205,610	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	205,610	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	186
Other services and charges	-	-	-	1,578	-
Capital outlay	-	-	-	-	-
Other disbursements	75	-	179,836	-	-
Total disbursements	75	-	179,836	1,578	186
Excess (deficiency) of receipts over disbursements	(75)	-	25,774	(1,578)	(186)
Cash and investments - ending	\$ 1,175	\$ 225	\$ 205,710	\$ -	\$ 336

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Community Crossing Grant	Coroner Grant/ Equipment	GAL/ Cap Bldg Grant	Video Surveillance System	Hepatitis A Prevention Grant 2018
Cash and investments - beginning	\$ 250,000	\$ 1,000	\$ 721	\$ 4,960	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	539,831	-	-	-	2,500
Total receipts	539,831	-	-	-	2,500
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	744,447	1,000	-	4,960	2,500
Total disbursements	744,447	1,000	-	4,960	2,500
Excess (deficiency) of receipts over disbursements	(204,616)	(1,000)	-	(4,960)	-
Cash and investments - ending	\$ 45,384	\$ -	\$ 721	\$ -	\$ -

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Animal Control Build Grant	CRI Health Grant	2017 SHSP Grant Prog Com Equip	Ohio County Convention and Tourism and Visitor Commission
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 543,158
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	14,852	4,201	123,767	287,690
Total receipts	<u>14,852</u>	<u>4,201</u>	<u>123,767</u>	<u>287,690</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	14,852	4,201	123,767	321,860
Total disbursements	<u>14,852</u>	<u>4,201</u>	<u>123,767</u>	<u>321,860</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(34,170)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 508,988</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	HWY Grant/ Hot Box with Diesel Burner	Prosecutor's Drug Grant	County Hazard Mitigation Plan	Extension Office Renovations
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	16,800	2,000	1,656	1,901
Total receipts	<u>16,800</u>	<u>2,000</u>	<u>1,656</u>	<u>1,901</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	16,800	-	-	-
Other disbursements	-	2,000	1,656	-
Total disbursements	<u>16,800</u>	<u>2,000</u>	<u>1,656</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,901</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,901</u>

OHIO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Drug/Prosec Grant 2018	CRI Health Grant 2018/2019	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 19,932,554
Receipts:			
Taxes	-	-	4,766,438
Licenses and permits	-	-	20,488
Intergovernmental receipts	-	-	3,593,634
Charges for services	-	-	2,596,993
Fines and forfeits	-	-	561,338
Other receipts	<u>1,500</u>	<u>850</u>	<u>2,825,608</u>
Total receipts	<u>1,500</u>	<u>850</u>	<u>14,364,499</u>
Disbursements:			
Personal services	-	-	3,045,945
Supplies	-	-	302,833
Other services and charges	-	-	1,600,320
Capital outlay	-	-	345,418
Other disbursements	-	<u>600</u>	<u>8,709,601</u>
Total disbursements	<u>-</u>	<u>600</u>	<u>14,004,117</u>
Excess (deficiency) of receipts over disbursements	<u>1,500</u>	<u>250</u>	<u>360,382</u>
Cash and investments - ending	<u>\$ 1,500</u>	<u>\$ 250</u>	<u>\$ 20,292,936</u>

OHIO COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 131,248</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/>.