

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

ANNUAL FINANCIAL REPORT

2005

DEARBORN COUNTY, INDIANA



FILED

11/14/2006

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials.....	2
Independent Auditor's Report on Financial Statements and Supplementary Schedule of Expenditures of Federal Awards	3-4
Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards.....	5-6
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Activities and Net Assets – Cash and Investment Basis	7
Fund Financial Statements:	
Governmental Funds:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Governmental Funds.....	8
Proprietary Funds:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Proprietary Funds.....	9
Fiduciary Funds:	
Statement of Additions, Deductions, and Changes in Cash and Investment Balances – Fiduciary Funds	10
Notes to Financial Statements	11-21
Required Supplementary Information:	
Schedules of Funding Progress.....	22
Supplementary Information:	
Combining Schedule of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Other Governmental Funds.....	23-39
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Agency Funds	40-44
Other Reports	45
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133	48-49
Schedule of Expenditures of Federal Awards.....	50-51
Notes to Schedule of Expenditures of Federal Awards	52
Schedule of Findings and Questioned Costs.....	53-54
Auditee Prepared Schedules:	
Summary Schedule of Prior Audit Findings.....	55
Corrective Action Plan.....	56
Exit Conference.....	57

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Cary B. Pickens	01-01-03 to 12-31-06
Treasurer	Gayle L. Pennington	01-01-05 to 12-31-08
Clerk	Phillip D. Weaver	01-01-05 to 12-31-08
Sheriff	David W. Lusby	01-01-03 to 12-31-06
Recorder	Barbara J. Kaffenberger	01-01-04 to 12-31-07
President of the Board of County Commissioners	Vera Benning Jeff L. Hughes	01-01-05 to 05-16-06 05-17-06 to 12-31-06
President of the County Council	Charles T. Fehrman	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

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

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF DEARBORN COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dearborn County (County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions 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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred above do not include a number of component units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2005, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated October 16, 2006, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the County taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, as listed in the table of contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the table of contents, are presented for additional analysis and are not a required part of the basic financial statements. The Combining Schedules, as listed in the table of contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

STATE BOARD OF ACCOUNTS

October 16, 2006



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF DEARBORN COUNTY, INDIANA

We have audited the financial statements of Dearborn County (County), as of and for the year ended December 31, 2005, and have issued our report thereon dated October 16, 2006. The opinion to the financial statements was qualified due to omission of the component units resulting in an incomplete presentation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as item 2005-1.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the County's management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

October 16, 2006

DEARBORN COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2005

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursements) Receipt and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>
					<u>Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 11,626,642	\$ 3,056,575	\$ 452,805	\$ -	\$ (8,117,262)
Public safety	9,498,215	2,089,081	940,378	1,000,000	(5,468,756)
Highways and streets	4,367,581	2,575	2,610,468	95,185	(1,659,353)
Sanitation	5,594	-	-	-	(5,594)
Health and welfare	4,126,100	53,891	1,204,370	-	(2,867,839)
Culture and recreation	104,442	-	-	-	(104,442)
Urban redevelopment	16,058	-	16,058	-	-
Economic development	1,256,198	-	744,282	50,975	(460,941)
Debt service	1,451,172	-	31,437	94,351	(1,325,384)
Capital outlay	1,468,570	-	-	39,044	(1,429,526)
Total primary government	<u>\$ 33,920,572</u>	<u>\$ 5,202,122</u>	<u>\$ 5,999,798</u>	<u>\$ 1,279,555</u>	<u>(21,439,097)</u>
General receipts:					
Property taxes					14,286,950
Other local sources					3,041,499
Interest earnings					983,597
Unrestricted intergovernmental receipts					467,296
Gaming taxes					7,442,888
Riverboat revenue sharing					6,630,816
Net short term financing activity					(1,500,000)
Intergovernmental transfers					(2,490,743)
Other operating receipts					<u>683,414</u>
Total general receipts and other operating receipts					<u>29,545,717</u>
Change in net assets					8,106,620
Net assets - beginning					<u>25,026,554</u>
Net assets - ending					<u>\$ 33,133,174</u>
<u>Assets</u>					
Cash and investments					\$ 15,276,396
Restricted assets:					
Cash and investments					<u>17,856,778</u>
Total assets					<u>\$ 33,133,174</u>
<u>Net Assets</u>					
Restricted for:					
General government					\$ 7,605,996
Public safety					2,334,478
Highways and streets					1,590,544
Sanitation					361,345
Health and welfare					1,407,992
Economic development					990,613
Debt service					306,215
Capital outlay					3,259,595
Unrestricted					<u>15,276,396</u>
Total net assets					<u>\$ 33,133,174</u>

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

DEARBORN COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2005

	General	County Family and Children	Riverboat Admissions	Growth and Development	Riverboat Savings	Other Governmental Funds	Totals
Receipts:							
Taxes	\$ 8,033,923	\$ 4,269,976	\$ -	\$ -	\$ -	\$ 5,024,550	\$ 17,328,449
Intergovernmental	5,633,299	969,676	7,442,888	-	-	7,774,490	21,820,353
Charges for services	1,188,759	-	-	-	-	1,696,781	2,885,540
Other	767,951	229,032	109,402	-	184,048	376,578	1,667,011
Total receipts	15,623,932	5,468,684	7,552,290	-	184,048	14,872,399	43,701,353
Disbursements:							
General government	7,990,396	-	202,795	-	-	769,342	8,962,533
Public safety	5,924,336	-	372,144	-	-	2,954,821	9,251,301
Highways and streets	-	-	1,075,209	-	-	3,539,286	4,614,495
Sanitation	-	-	-	-	-	5,594	5,594
Health and welfare	247,605	3,025,906	-	-	-	852,589	4,126,100
Culture and recreation	35,021	-	-	-	-	69,421	104,442
Urban redevelopment and housing	-	-	-	-	-	16,058	16,058
Economic development	-	-	-	-	-	1,256,198	1,256,198
Debt service:							
Principal	-	-	-	-	-	1,011,401	1,011,401
Interest and paying agent fees	-	-	-	-	-	236,976	236,976
Capital outlay	-	-	-	-	-	1,468,570	1,468,570
Total disbursements	14,197,358	3,025,906	1,650,148	-	-	12,180,256	31,053,668
Excess of revenue over disbursements	1,426,574	2,442,778	5,902,142	-	184,048	2,692,143	12,647,685
Other financing sources (uses)							
Interfund loan payments received	-	-	-	-	220,487	710,000	930,487
Principal on short-term debt	-	(1,500,000)	-	-	-	-	(1,500,000)
Interfund loan payments	-	(930,487)	-	-	-	-	(930,487)
Intergovernmental transfers	-	-	(2,490,743)	-	-	-	(2,490,743)
Transfers in	781,867	599,507	53,291	2,158,437	3,864,367	1,202,850	8,660,319
Transfers out	(15,701)	(18,100)	(5,029,925)	-	-	(3,596,593)	(8,660,319)
Total other financing sources (uses)	766,166	(1,849,080)	(7,467,377)	2,158,437	4,084,854	(1,683,743)	(3,990,743)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,192,740	593,698	(1,565,235)	2,158,437	4,268,902	1,008,400	8,656,942
Cash and investment fund balance - beginning	(1,082,140)	589,805	5,715,221	2,625,686	5,418,596	10,968,976	24,236,144
Cash and investment fund balance - ending	\$ 1,110,600	\$ 1,183,503	\$ 4,149,986	\$ 4,784,123	\$ 9,687,498	\$ 11,977,376	32,893,086
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:							
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.							
							240,088
Net assets of governmental activities							\$ 33,133,174
Cash and Investment Assets - December 31							
Cash and investments	\$ 1,110,600	\$ -	\$ -	\$ 4,784,123	\$ -	\$ 8,198,170	\$ 14,092,893
Restricted assets:							
Cash and investments	-	1,183,503	4,149,986	-	9,687,498	3,779,206	18,800,193
Total cash and investment assets - December 31	\$ 1,110,600	\$ 1,183,503	\$ 4,149,986	\$ 4,784,123	\$ 9,687,498	\$ 11,977,376	\$ 32,893,086
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ 1,110,600	\$ -	\$ -	\$ 4,784,123	\$ -	\$ 1,471,185	\$ 7,365,908
Public safety	-	-	-	-	-	2,334,478	2,334,478
Highways and streets	-	-	-	-	-	1,590,544	1,590,544
Sanitation	-	-	-	-	-	361,345	361,345
Health and welfare	-	1,183,503	-	-	-	224,489	1,407,992
Economic development	-	-	-	-	-	990,613	990,613
Debt service	-	-	-	-	-	306,215	306,215
Capital outlay	-	-	-	-	-	3,259,595	3,259,595
Unrestricted	-	-	4,149,986	-	9,687,498	1,438,912	15,276,396
Total cash and investment fund balance - December 31	\$ 1,110,600	\$ 1,183,503	\$ 4,149,986	\$ 4,784,123	\$ 9,687,498	\$ 11,977,376	\$ 32,893,086

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

DEARBORN COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUND
As of and for the Year Ended December 31, 2005

	<u>Internal Service Fund</u>
Operating receipts:	
Employee and employer contributions	<u>\$ 2,316,582</u>
Operating disbursements:	
Insurance premiums and benefits	<u>2,866,904</u>
Deficiency of total receipts over total disbursements	(550,322)
Cash and investment fund balance - beginning	<u>790,410</u>
Cash and investment fund balance - ending	<u><u>\$ 240,088</u></u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u><u>\$ 240,088</u></u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u><u>\$ 240,088</u></u>

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

DEARBORN COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2005

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 197,051	\$ -	\$ -
Plan members	32,585	-	-
Other	25,987	-	-
Total contributions	255,623	-	-
Investment earnings:			
Net increase in fair value of investments	381,424	-	-
Total investment earnings	381,424	-	-
Less investment disbursements	(229,636)	-	-
Net investment earnings	151,788	-	-
Agency fund additions	-	-	218,834,226
Total additions	407,411	-	218,834,226
Deductions:			
Benefits	23,232	-	-
Administrative and general	3,367	-	-
Agency fund deductions	-	-	216,113,856
Total deductions	26,599	-	216,113,856
Excess of total additions over total deductions	380,812	-	2,720,370
Cash and investment fund balance - beginning	1,932,107	29,222	10,600,798
Cash and investment fund balance - ending	\$ 2,312,919	\$ 29,222	\$ 13,321,168

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

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS

I. 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 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 County's financial reporting entity is composed of the following:

Primary Government:	Dearborn County
Discretely Presented Component Unit:	Dearborn County Hospital

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Dearborn County Hospital, a discretely presented component unit, has been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis display information about the reporting government as a whole. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The county family and children fund is funded by local taxes and state distributions. This fund is used to provide welfare needs of the County.

The riverboat admissions fund is funded by gaming taxes received from the State of Indiana. This fund may be used for the same purposes as the general fund.

The riverboat growth and development fund is funded by transfers from other county riverboat funds and is used for the growth and development of Dearborn County.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The riverboat savings fund represents funds set aside from riverboat gaming taxes and riverboat distributions received from the City of Lawrenceburg and may be used for the same purpose as the general fund.

Additionally, the County reports the following fund types:

The internal service fund accounts for the financing of risks associated with medical benefits to employees where assets are set aside for claim settlements.

The pension trust funds account for the activities of the sheriff's pension trust and the sheriff's benefit pension funds, which accumulate resources for pension benefit payments.

The private-purpose trust fund reports a nonexpendable trust arrangement under which the income from principal benefits the local school corporations.

Agency funds account for assets held by the County as an agent for other governmental entities, private organizations and individuals, and serve as control of accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes. Elimination of these charges would distort the direct costs and program receipts reported for the various functions concerned.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Assets and Cash and Investment Balances

1. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as interest receipts in the year of the sale of the investment.

2. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

3. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

4. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

On or before August 31, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. At December 31, 2005, balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has not established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. As of December 31, 2005, the County had the following investments:

Investment Type	Primary Government Market Value
U.S. Treasuries and Securities	\$ 251,014
Corporate Bonds	364,709
Mutual Funds	1,869,182
Total	\$ 2,484,905

Investment Policies

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the unit to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the unit's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below.

Standard and Poor's Rating	Moody's Rating	Corporate Bonds
AAA	Aaa	\$ 12,517
AA	Aa	21,146
A	A	189,146
BBB	Baa	141,900
Total		\$ 364,709

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2005, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2005</u>
General Fund	Other governmental	\$ 15,701
Family and Children	Other governmental	18,100
Riverboat Admissions	Growth and Development	2,158,437
	Riverboat Savings	2,871,488
Other governmental	General Fund	781,867
	Family and Children	599,507
	Riverboat Admissions	53,291
	Riverboat Savings	992,879
	Other governmental	<u>1,169,049</u>
 Total		 <u>\$ 8,660,319</u>

The County typically uses transfers to fund ongoing operating subsidies.

IV. Other Information

A. Risk Management

The County is 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, and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Medical Benefits to Employees

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees. The risk financing fund is accounted for in the Self-Insurance Fund, an internal service fund,) where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$75,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. A premium is charged to each fund that accounts for payroll. The total charge allocated to each of the funds is calculated using trends in actual claims experience. Provisions are also made for unexpected and unusual claims.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Job Related Illnesses or Injuries to Employees

During 1991, the County joined the Indiana Public Employer's Plan, Inc., a public entity risk pool currently operating as a common risk management and insurance program for member governmental entities. This risk pool was formed in 1989. The purpose of the risk pool is to provide a medium for the funding and administration of workers compensation claims. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event. The risk pool obtains independent coverage for insured events in excess of the \$1,000,000 limit.

B. Holding Corporation

The County has entered into a capital lease with Dearborn County Jail Holding Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. Lease payments during the year totaled \$858,520.

C. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for Indigent Program, Medical Assistance to Wards and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

D. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. The report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which 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. 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which 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. 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 325,320	\$ 145,326	\$ 29,716
Interest on net pension obligation	(15,981)	(1,466)	-
Adjustment to annual required contribution	18,211	2,455	-
Annual pension cost	327,550	146,315	29,716
Contributions made	346,332	167,335	29,716
Decrease in net pension obligation	(18,782)	(21,020)	-
Net pension obligation, beginning of year	(220,422)	(20,941)	-
Net pension obligation, end of year	\$ (239,204)	\$ (41,961)	\$ -

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5%	13%	3%
Plan members	3%	6%	0%
Actuarial valuation date	07-01-05	10-01-05	10-01-05
Actuarial cost method	Entry age	Entry age	Aggregate
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	*
Amortization period	40 years	40 years	*
Amortization period (from date)	07-01-97	12-31-97	*
Asset valuation method	4 year smoothed market	4 year 75% of expected actuarial value plus 25% of actual market value	4 year 75% of expected actuarial value plus 25% of actual market value

*The aggregate cost method does not identify or separately amortize unfunded actuarial liabilities. The actuarial present value of projected benefits of the group in excess of the actuarial value of assets is allocated on a level basis over the earnings of the group.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Assumptions	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-03	\$ 299,169	99%	\$ (198,569)
	06-30-04	304,484	107%	(220,422)
	06-30-05	327,550	114%	(239,204)
County Police Retirement Plan	09-30-03	134,809	92%	(12,179)
	09-30-04	137,470	106%	(20,941)
	09-30-05	146,315	114%	(41,961)
County Police Benefit Plan	09-30-03	30,916	100%	**
	09-30-04	29,888	100%	**
	09-30-05	29,716	100%	**

**Not applicable

DEARBORN COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-03	\$ 4,671,619	\$ 4,728,328	\$ (56,709)	99%	\$ 6,479,149	(1%)
07-01-04	4,810,170	5,141,593	(331,423)	94%	6,411,548	(5%)
07-01-05	5,086,051	5,886,174	(800,123)	86%	6,805,218	(12%)

County Police Retirement Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess AAL as a Percentage of Covered Payroll ((a-b)/c)
10-01-00	\$ 1,186,149	\$ 1,186,149	\$ -	100%	\$ 826,964	0%
10-01-01	1,354,957	1,354,957	-	100%	865,429	0%
10-01-02	1,496,866	1,496,866	-	100%	897,619	0%
10-01-03	1,700,338	1,700,338	-	100%	951,014	0%
10-01-04	1,946,336	1,946,336	-	100%	997,506	0%
10-01-05	2,272,155	2,272,155	-	100%	1,114,478	0%

DEARBORN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005

	Riverboat	County Highway	Local Road and Street	County Health	Property Reassessment	Accident Reports	Firearms Training
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 895,700	\$ 361,999	\$ -	\$ -
Intergovernmental	1,807,314	1,903,357	705,861	79,176	28,879	-	-
Charges for services	-	2,575	-	36,939	-	9,151	3,800
Other	68,818	6,383	9	5,193	35,223	-	-
Total receipts	1,876,132	1,912,315	705,870	1,017,008	426,101	9,151	3,800
Disbursements:							
General government	255,229	-	-	-	273,149	-	-
Public safety	337,403	-	-	-	-	5,484	1,654
Highways and streets	39,543	1,595,013	487,558	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	406	-	-	645,093	-	-	-
Culture and recreation	69,421	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	306,401	-	-	-	-	-	-
Interest and paying agent fees	83,456	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	1,091,859	1,595,013	487,558	645,093	273,149	5,484	1,654
Excess (deficiency) of revenue over disbursements	784,273	317,302	218,312	371,915	152,952	3,667	2,146
Other financing sources (uses)							
Interfund loan payments received	-	-	-	-	-	-	-
Interfund loan payments	10,000	-	-	-	-	-	-
Transfers in	745,500	-	-	-	-	-	-
Transfers out	(2,222,333)	-	-	-	-	-	-
Total other financing sources (uses)	(1,466,833)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(682,560)	317,302	218,312	371,915	152,952	3,667	2,146
Cash and investment fund balance - beginning	1,195,327	109,077	273,963	(389,625)	662,466	1,133	15
Cash and investment fund balance - ending	\$ 512,767	\$ 426,379	\$ 492,275	\$ (17,710)	\$ 815,418	\$ 4,800	\$ 2,161
Cash and Investment Assets - December 31							
Cash and investments	\$ 512,767	\$ -	\$ -	\$ (17,710)	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	426,379	492,275	-	815,418	4,800	2,161
Total cash and investment assets - December 31	\$ 512,767	\$ 426,379	\$ 492,275	\$ (17,710)	\$ 815,418	\$ 4,800	\$ 2,161
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ 815,418	\$ -	\$ -
Public safety	-	-	-	-	-	4,800	2,161
Highways and streets	-	426,379	492,275	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	512,767	-	-	(17,710)	-	-	-
Total cash and investment fund balance - December 31	\$ 512,767	\$ 426,379	\$ 492,275	\$ (17,710)	\$ 815,418	\$ 4,800	\$ 2,161

DEARBORN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Surveyor's Corner Perpetuation	Sup. Adult Probation Services	Sup. Juvenile Probation Services	Recorder's Records Perpetuation	County Law Enforcement Cont. Education	Local Health Maintenance	Community Corrections 2nd Year
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	50,723	175,940
Charges for services	11,810	34,841	16,062	76,163	5,370	-	-
Other	-	-	-	-	-	-	1,756
Total receipts	11,810	34,841	16,062	76,163	5,370	50,723	177,696
Disbursements:							
General government	-	-	-	76,803	-	-	-
Public safety	9,339	30,130	6,258	-	489	-	188,190
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	37,249	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and paying agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	9,339	30,130	6,258	76,803	489	37,249	188,190
Excess (deficiency) of revenue over disbursements	2,471	4,711	9,804	(640)	4,881	13,474	(10,494)
Other financing sources (uses)							
Interfund loan payments received	-	-	-	-	-	-	-
Interfund loan payments	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,471	4,711	9,804	(640)	4,881	13,474	(10,494)
Cash and investment fund balance - beginning	83,145	34,694	21,728	65,232	18,508	93,932	-
Cash and investment fund balance - ending	<u>\$ 85,616</u>	<u>\$ 39,405</u>	<u>\$ 31,532</u>	<u>\$ 64,592</u>	<u>\$ 23,389</u>	<u>\$ 107,406</u>	<u>\$ (10,494)</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,494)
Restricted assets:							
Cash and investments	85,616	39,405	31,532	64,592	23,389	107,406	-
Total cash and investment assets - December 31	<u>\$ 85,616</u>	<u>\$ 39,405</u>	<u>\$ 31,532</u>	<u>\$ 64,592</u>	<u>\$ 23,389</u>	<u>\$ 107,406</u>	<u>\$ (10,494)</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ 85,616	\$ -	\$ -	\$ 64,592	\$ -	\$ -	\$ -
Public safety	-	39,405	31,532	-	23,389	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	107,406	-
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	(10,494)
Total cash and investment fund balance - December 31	<u>\$ 85,616</u>	<u>\$ 39,405</u>	<u>\$ 31,532</u>	<u>\$ 64,592</u>	<u>\$ 23,389</u>	<u>\$ 107,406</u>	<u>\$ (10,494)</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005
 (Continued)

	Clerk and Prosecutor Title IV-D	Adult Protection	Community Corrections	Covered Bridge	Local Emergency Planning and Right To Know	Plat Book Maintenance	County Drug Free Community
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	125,462	1,250	5,540	-	-
Charges for services	-	57,202	-	-	-	12,275	95,413
Other	-	-	-	-	-	-	-
Total receipts	-	57,202	125,462	1,250	5,540	12,275	95,413
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	82,757
Highways and streets	-	51,883	192,934	-	2,097	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and paying agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	-	51,883	192,934	-	2,097	-	82,757
Excess (deficiency) of revenue over disbursements	-	5,319	(67,472)	1,250	3,443	12,275	12,656
Other financing sources (uses)							
Interfund loan payments received	-	-	-	-	-	-	-
Interfund loan payments	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	5,319	(67,472)	1,250	3,443	12,275	12,656
Cash and investment fund balance - beginning	5,906	(9,610)	71,036	8,498	20,574	57,810	78,097
Cash and investment fund balance - ending	\$ 5,906	\$ (4,291)	\$ 3,564	\$ 9,748	\$ 24,017	\$ 70,085	\$ 90,753
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ (4,291)	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	5,906	-	3,564	9,748	24,017	70,085	90,753
Total cash and investment assets - December 31	\$ 5,906	\$ (4,291)	\$ 3,564	\$ 9,748	\$ 24,017	\$ 70,085	\$ 90,753
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ 5,906	\$ -	\$ -	\$ -	\$ -	\$ 70,085	\$ -
Public safety	-	-	3,564	-	24,017	-	90,753
Highways and streets	-	-	-	9,748	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	(4,291)	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 5,906	\$ (4,291)	\$ 3,564	\$ 9,748	\$ 24,017	\$ 70,085	\$ 90,753

DEARBORN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005
 (Continued)

	Guardian Ad Litem	Pretrial Diversion	Emergency Telephone System	Sheriff's Commissary	Superior Court Adult Probation Services	County Extradition	Sheriff Canine Donation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,105	-	134,013	-	-	-	-
Charges for services	100	95,649	640,657	99,098	140,503	-	-
Other	-	-	-	-	-	-	-
Total receipts	3,205	95,649	774,670	99,098	140,503	-	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	3,975	91,354	688,874	80,748	44,220	801	318
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and paying agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	3,975	91,354	688,874	80,748	44,220	801	318
Excess (deficiency) of revenue over disbursements	(770)	4,295	85,796	18,350	96,283	(801)	(318)
Other financing sources (uses)							
Interfund loan payments received	-	-	-	-	-	-	-
Interfund loan payments	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(770)	4,295	85,796	18,350	96,283	(801)	(318)
Cash and investment fund balance - beginning	1,534	45,131	288,489	2,982	206,581	801	490
Cash and investment fund balance - ending	\$ 764	\$ 49,426	\$ 374,285	\$ 21,332	\$ 302,864	\$ -	\$ 172
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	764	49,426	374,285	21,332	302,864	-	172
Total cash and investment assets - December 31	\$ 764	\$ 49,426	\$ 374,285	\$ 21,332	\$ 302,864	\$ -	\$ 172
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	764	49,426	374,285	21,332	302,864	-	172
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 764	\$ 49,426	\$ 374,285	\$ 21,332	\$ 302,864	\$ -	\$ 172

DEARBORN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005
 (Continued)

	County Alcohol and Drug Program	Community Corrections Home Detentions	Victim Assistance Program	Dust Control	Special Vehicle Inspection	Pinhook Maintenance	Donations For Health Department
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	181,052	88,810	-	-	-	-
Charges for services	-	-	-	-	855	-	-
Other	37	-	-	-	-	-	11,317
Total receipts	37	181,052	88,810	-	855	-	11,317
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	149,060	90,058	-	28	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	1,465
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and paying agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	-	149,060	90,058	-	28	-	1,465
Excess (deficiency) of revenue over disbursements	37	31,992	(1,248)	-	827	-	9,852
Other financing sources (uses)							
Interfund loan payments received	-	-	-	-	-	-	-
Interfund loan payments	-	-	-	-	-	-	-
Transfers in	-	8,609	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	8,609	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	37	40,601	(1,248)	-	827	-	9,852
Cash and investment fund balance - beginning	(37)	237,097	(1,619)	688	395	902	15,546
Cash and investment fund balance - ending	\$ -	\$ 277,698	\$ (2,867)	\$ 688	\$ 1,222	\$ 902	\$ 25,398
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ (2,867)	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	277,698	-	688	1,222	902	25,398
Total cash and investment assets - December 31	\$ -	\$ 277,698	\$ (2,867)	\$ 688	\$ 1,222	\$ 902	\$ 25,398
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 902	\$ -
Public safety	-	277,698	-	-	1,222	-	-
Highways and streets	-	-	-	688	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	25,398
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	(2,867)	-	-	-	-
Total cash and investment fund balance - December 31	\$ -	\$ 277,698	\$ (2,867)	\$ 688	\$ 1,222	\$ 902	\$ 25,398

DEARBORN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005
 (Continued)

	Dog Shelter Donations	Tax Sale	Supplemental Public Defender	Hospital Bond	Sales Disclosure Fee	Homeland Security State Grant #2	JAIBG Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	27,921
Charges for services	-	-	-	-	-	-	-
Other	12,188	-	-	-	-	-	-
Total receipts	12,188	-	-	-	-	-	27,921
Disbursements:							
General government	-	359	-	-	-	-	27,741
Public safety	-	-	-	-	-	115,797	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and paying agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	-	359	-	-	-	115,797	27,741
Excess (deficiency) of revenue over disbursements	12,188	(359)	-	-	-	(115,797)	180
Other financing sources (uses)							
Interfund loan payments received	-	-	-	-	-	-	-
Interfund loan payments	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(548)	(484)	-	-
Total other financing sources (uses)	-	-	-	(548)	(484)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	12,188	(359)	-	(548)	(484)	(115,797)	180
Cash and investment fund balance - beginning	59,339	17,263	48,896	548	484	115,797	-
Cash and investment fund balance - ending	\$ 71,527	\$ 16,904	\$ 48,896	\$ -	\$ -	\$ -	\$ 180
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	71,527	16,904	48,896	-	-	-	180
Total cash and investment assets - December 31	\$ 71,527	\$ 16,904	\$ 48,896	\$ -	\$ -	\$ -	\$ 180
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ 16,904	\$ -	\$ -	\$ -	\$ -	\$ 180
Public safety	71,527	-	48,896	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 71,527	\$ 16,904	\$ 48,896	\$ -	\$ -	\$ -	\$ 180

DEARBORN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005
 (Continued)

	Convention Recreation and Visitors' Bureau	Cops Fast	Drug Court Planning	Livescan Fingerprint Identification	Bail and Pretrial - County Court	Jury Pay	County Farm
Receipts:							
Taxes	\$ 466,726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	744,282	-	-	-	-	-	-
Charges for services	-	-	-	-	44,184	8,526	-
Other	6,890	-	-	-	-	-	7,085
Total receipts	1,217,898	-	-	-	44,184	8,526	7,085
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	34,483	7,423	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Economic development	1,231,198	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and paying agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	1,231,198	-	-	34,483	7,423	-	-
Excess (deficiency) of revenue over disbursements	(13,300)	-	-	(34,483)	36,761	8,526	7,085
Other financing sources (uses)							
Interfund loan payments received	-	-	-	-	-	-	-
Interfund loan payments	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(1,757)	-	-	-	-	-
Total other financing sources (uses)	-	(1,757)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(13,300)	(1,757)	-	(34,483)	36,761	8,526	7,085
Cash and investment fund balance - beginning	1,003,913	1,757	599	34,483	125,576	82,738	22,989
Cash and investment fund balance - ending	\$ 990,613	\$ -	\$ 599	\$ -	\$ 162,337	\$ 91,264	\$ 30,074
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	990,613	-	599	-	162,337	91,264	30,074
Total cash and investment assets - December 31	\$ 990,613	\$ -	\$ 599	\$ -	\$ 162,337	\$ 91,264	\$ 30,074
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,264	\$ 30,074
Public safety	-	-	599	-	162,337	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	990,613	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 990,613	\$ -	\$ 599	\$ -	\$ 162,337	\$ 91,264	\$ 30,074

DEARBORN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005
 (Continued)

	Mental Health Block Grant	Partners for Better Communication	Dearborn Co Corrections Misdemeanant	Sheriff Department Buy Money	Community Planning Grant	Drug Court Greater Cincinnati	Dearborn County Juvenile User Fees
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	43,257	-	-	-	-	2,500	-
Charges for services	-	-	82,528	-	-	-	16,640
Other	-	-	-	-	-	-	-
Total receipts	43,257	-	82,528	-	-	2,500	16,640
Disbursements:							
General government	-	535	-	-	-	-	-
Public safety	-	-	91,863	-	-	2,500	5,148
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	43,257	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and paying agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	43,257	535	91,863	-	-	2,500	5,148
Excess (deficiency) of revenue over disbursements	-	(535)	(9,335)	-	-	-	11,492
Other financing sources (uses)							
Interfund loan payments received	-	-	-	-	-	-	-
Interfund loan payments	-	-	-	-	-	-	-
Transfers in	-	-	-	-	83	-	-
Transfers out	-	-	(8,609)	-	-	-	-
Total other financing sources (uses)	-	-	(8,609)	-	83	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(535)	(17,944)	-	83	-	11,492
Cash and investment fund balance - beginning	-	17,916	40,031	61	(83)	-	52,133
Cash and investment fund balance - ending	\$ -	\$ 17,381	\$ 22,087	\$ 61	\$ -	\$ -	\$ 63,625
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	17,381	22,087	61	-	-	63,625
Total cash and investment assets - December 31	\$ -	\$ 17,381	\$ 22,087	\$ 61	\$ -	\$ -	\$ 63,625
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ 17,381	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	22,087	61	-	-	63,625
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ -	\$ 17,381	\$ 22,087	\$ 61	\$ -	\$ -	\$ 63,625

DEARBORN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005
 (Continued)

	Dearborn County Veterans	4-D New Law Prosecutor	4-D New Law Clerk	YMCA/Lilly Endowment Gift Grant	Lab Accounts	Juvenile Center Donation	Law Enforcement Continuing Education
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	26,532	26,533	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Other	16,000	-	-	-	-	392	-
Total receipts	16,000	26,532	26,533	-	-	392	-
Disbursements:							
General government	8,410	-	-	-	-	-	-
Public safety	-	12,299	-	-	-	4,878	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and paying agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	8,410	12,299	-	-	-	4,878	-
Excess (deficiency) of revenue over disbursements	7,590	14,233	26,533	-	-	(4,486)	-
Other financing sources (uses)							
Interfund loan payments received	-	-	-	-	-	-	-
Interfund loan payments	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	4,800	-
Transfers out	-	-	-	-	(2,141)	-	-
Total other financing sources (uses)	-	-	-	-	(2,141)	4,800	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,590	14,233	26,533	-	(2,141)	314	-
Cash and investment fund balance - beginning	18,792	13,015	-	28,821	2,141	1,340	254
Cash and investment fund balance - ending	\$ 26,382	\$ 27,248	\$ 26,533	\$ 28,821	\$ -	\$ 1,654	\$ 254
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	26,382	27,248	26,533	28,821	-	1,654	254
Total cash and investment assets - December 31	\$ 26,382	\$ 27,248	\$ 26,533	\$ 28,821	\$ -	\$ 1,654	\$ 254
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ 26,382	\$ 27,248	\$ 26,533	\$ 28,821	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	1,654	254
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 26,382	\$ 27,248	\$ 26,533	\$ 28,821	\$ -	\$ 1,654	\$ 254

DEARBORN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005
 (Continued)

	Circuit Court Supplemental Attorney Fees	County Court/ Superior Court Supplemental Attorney Fees	Indiana Criminal Justice S.T.O.P.	Community Foundation Grant	Soil and Water Executive	Community Foundation Grant No. 080002	Animal Care and Donations
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-
Charges for services	24,843	-	-	-	-	-	-
Other	-	-	-	1,170	92,500	-	23,582
Total receipts	24,843	-	-	1,170	92,500	-	23,582
Disbursements:							
General government	-	-	-	-	87,295	-	-
Public safety	-	-	-	-	-	-	5,687
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and paying agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	87,295	-	5,687
Excess (deficiency) of revenue over disbursements	24,843	-	-	1,170	5,205	-	17,895
Other financing sources (uses)							
Interfund loan payments received	-	-	-	-	-	-	-
Interfund loan payments	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(375)	-	-	-	(7,890)
Total other financing sources (uses)	-	-	(375)	-	-	-	(7,890)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	24,843	-	(375)	1,170	5,205	-	10,005
Cash and investment fund balance - beginning	13,028	39,729	375	-	8,720	3,742	31,886
Cash and investment fund balance - ending	<u>\$ 37,871</u>	<u>\$ 39,729</u>	<u>\$ -</u>	<u>\$ 1,170</u>	<u>\$ 13,925</u>	<u>\$ 3,742</u>	<u>\$ 41,891</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	37,871	39,729	-	1,170	13,925	3,742	41,891
Total cash and investment assets - December 31	<u>\$ 37,871</u>	<u>\$ 39,729</u>	<u>\$ -</u>	<u>\$ 1,170</u>	<u>\$ 13,925</u>	<u>\$ 3,742</u>	<u>\$ 41,891</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ 37,871	\$ 39,729	\$ -	\$ 1,170	\$ 13,925	\$ 3,742	\$ -
Public safety	-	-	-	-	-	-	41,891
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 37,871</u>	<u>\$ 39,729</u>	<u>\$ -</u>	<u>\$ 1,170</u>	<u>\$ 13,925</u>	<u>\$ 3,742</u>	<u>\$ 41,891</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005
 (Continued)

	CASA Grant	Regional Sewer District	Law Enforcement Grant	Emergency 911 Donation	Contingency Riverboat	Community Transition Program	Meth Lab Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	23,502	10,260	-
Charges for services	-	-	-	-	-	-	1,714
Other	-	-	-	-	29,435	-	-
Total receipts	-	-	-	-	52,937	10,260	1,714
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	1,729	-	3,659	-	-	41,040	2,426
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	5,594	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and paying agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	1,729	5,594	3,659	-	-	41,040	2,426
Excess (deficiency) of revenue over disbursements	(1,729)	(5,594)	(3,659)	-	52,937	(30,780)	(712)
Other financing sources (uses)							
Interfund loan payments received	-	-	-	-	700,000	-	-
Interfund loan payments	-	-	-	-	-	-	-
Transfers in	-	-	-	-	360,000	-	-
Transfers out	-	-	-	-	(745,500)	-	-
Total other financing sources (uses)	-	-	-	-	314,500	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,729)	(5,594)	(3,659)	-	367,437	(30,780)	(712)
Cash and investment fund balance - beginning	1,729	366,939	21,141	39	594,679	41,040	1,140
Cash and investment fund balance - ending	\$ -	\$ 361,345	\$ 17,482	\$ 39	\$ 962,116	\$ 10,260	\$ 428
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 962,116	\$ -	\$ -
Restricted assets:							
Cash and investments	-	361,345	17,482	39	-	10,260	428
Total cash and investment assets - December 31	\$ -	\$ 361,345	\$ 17,482	\$ 39	\$ 962,116	\$ 10,260	\$ 428
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,260	\$ 428
Public safety	-	-	17,482	39	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	361,345	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	962,116	-	-
Total cash and investment fund balance - December 31	\$ -	\$ 361,345	\$ 17,482	\$ 39	\$ 962,116	\$ 10,260	\$ 428

DEARBORN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 (Continued)

	Clerk's Perpetuation	CERT E.M.A.	Superior Court Probation Administration	Circuit Court Juvenile Probation Administration	Circuit Court Adult Probation Administration	Prevent Domestic Violence	Project Safe
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	2,500
Charges for services	9,208	-	53,684	13,091	8,143	2,500	-
Other	-	-	-	-	-	-	-
Total receipts	9,208	-	53,684	13,091	8,143	2,500	2,500
Disbursements:							
General government	30	-	-	-	-	-	-
Public safety	-	974	65,976	14,349	6,474	3,590	3,256
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and paying agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	30	974	65,976	14,349	6,474	3,590	3,256
Excess (deficiency) of revenue over disbursements	9,178	(974)	(12,292)	(1,258)	1,669	(1,090)	(756)
Other financing sources (uses)							
Interfund loan payments received	-	-	-	-	-	-	-
Interfund loan payments	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,178	(974)	(12,292)	(1,258)	1,669	(1,090)	(756)
Cash and investment fund balance - beginning	29,036	3,329	31,324	5,756	1,800	1,090	147
Cash and investment fund balance - ending	\$ 38,214	\$ 2,355	\$ 19,032	\$ 4,498	\$ 3,469	\$ -	\$ (609)
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (609)
Restricted assets:							
Cash and investments	38,214	2,355	19,032	4,498	3,469	-	-
Total cash and investment assets - December 31	\$ 38,214	\$ 2,355	\$ 19,032	\$ 4,498	\$ 3,469	\$ -	\$ (609)
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ 38,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	2,355	19,032	4,498	3,469	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	(609)
Total cash and investment fund balance - December 31	\$ 38,214	\$ 2,355	\$ 19,032	\$ 4,498	\$ 3,469	\$ -	\$ (609)

DEARBORN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005
 (Continued)

	Interstate Compact Fees	County Highway Special Projects	State Welfare Allocation	CASA Tobacco Grant	Adult Drug Court	Jail Debt	Courthouse Bond
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,140,465	\$ -
Intergovernmental	1,200	-	61,540	35,638	-	94,351	-
Charges for services	-	-	-	-	75,892	-	-
Other	-	2,534	-	-	-	3,128	-
Total receipts	1,200	2,534	61,540	35,638	75,892	1,237,944	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	1,050	-	-	107,350	34,449	-	-
Highways and streets	-	993,498	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	88,175	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	705,000	-
Interest and paying agent fees	-	-	-	-	-	153,520	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	1,050	993,498	88,175	107,350	34,449	858,520	-
Excess (deficiency) of revenue over disbursements	150	(990,964)	(26,635)	(71,712)	41,443	379,424	-
Other financing sources (uses)							
Interfund loan payments received	-	-	-	-	-	-	-
Interfund loan payments	-	-	-	-	-	-	-
Transfers in	-	40,758	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(7,449)
Total other financing sources (uses)	-	40,758	-	-	-	-	(7,449)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	150	(950,206)	(26,635)	(71,712)	41,443	379,424	(7,449)
Cash and investment fund balance - beginning	-	1,487,172	26,635	78,872	5,495	(73,209)	7,449
Cash and investment fund balance - ending	\$ 150	\$ 536,966	\$ -	\$ 7,160	\$ 46,938	\$ 306,215	\$ -
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	150	536,966	-	7,160	46,938	306,215	-
Total cash and investment assets - December 31	\$ 150	\$ 536,966	\$ -	\$ 7,160	\$ 46,938	\$ 306,215	\$ -
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	46,938	-	-
Highways and streets	150	536,966	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	7,160	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	306,215	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 150	\$ 536,966	\$ -	\$ 7,160	\$ 46,938	\$ 306,215	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005
 (Continued)

	Cumulative Bridge	Cumulative Capital Development	Park Nonreverting Capital	Paving Project	Cumulative Building Courthouse	Bioterrorism Grant	Taser Grant
Receipts:							
Taxes	\$ 1,015,792	\$ 548,030	\$ -	\$ -	\$ 509,421	\$ -	\$ -
Intergovernmental	92,891	49,714	-	-	42,599	-	-
Charges for services	-	-	-	-	-	-	-
Other	38,761	11,074	-	-	3,103	-	-
Total receipts	1,147,444	608,818	-	-	555,123	-	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	7,368	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and paying agent fees	-	-	-	-	-	-	-
Capital outlay	847,458	451,337	-	-	169,775	-	-
Total disbursements	847,458	451,337	-	-	169,775	7,368	-
Excess (deficiency) of revenue over disbursements	299,986	157,481	-	-	385,348	(7,368)	-
Other financing sources (uses)							
Interfund loan payments received	-	-	-	-	-	-	-
Interfund loan payments	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	299,986	157,481	-	-	385,348	(7,368)	-
Cash and investment fund balance - beginning	1,637,779	232,173	106,635	17,768	440,193	24,879	303
Cash and investment fund balance - ending	\$ 1,937,765	\$ 389,654	\$ 106,635	\$ 17,768	\$ 825,541	\$ 17,511	\$ 303
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	1,937,765	389,654	106,635	17,768	825,541	17,511	303
Total cash and investment assets - December 31	\$ 1,937,765	\$ 389,654	\$ 106,635	\$ 17,768	\$ 825,541	\$ 17,511	\$ 303
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 303
Public safety	-	-	-	-	-	17,511	-
Highways and streets	-	-	-	17,768	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	1,937,765	389,654	106,635	-	825,541	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 1,937,765	\$ 389,654	\$ 106,635	\$ 17,768	\$ 825,541	\$ 17,511	\$ 303

DEARBORN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005
 (Continued)

	Federal Forfeitures	Federal Mask Money	Economic Redevelopment	MVHA Substitute	Law Enforce. Terrorism Prevention	MHG Radios - Lawrenceburg	Administration Fee Public Health County
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	5,962	25,475	-	-	-	1,000,000	-
Charges for services	-	-	-	-	-	-	10,140
Other	-	-	-	-	-	-	-
Total receipts	5,962	25,475	-	-	-	1,000,000	10,140
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	500	25,475	-	-	7,637	438,991	-
Highways and streets	-	-	-	176,760	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	9,719
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Economic development	-	-	25,000	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and paying agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	500	25,475	25,000	176,760	7,637	438,991	9,719
Excess (deficiency) of revenue over disbursements	5,462	-	(25,000)	(176,760)	(7,637)	561,009	421
Other financing sources (uses)							
Interfund loan payments received	-	-	-	-	-	-	-
Interfund loan payments	-	-	-	-	-	-	-
Transfers in	-	-	25,000	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	25,000	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,462	-	-	(176,760)	(7,637)	561,009	421
Cash and investment fund balance - beginning	-	-	-	283,330	7,637	-	-
Cash and investment fund balance - ending	<u>\$ 5,462</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106,570</u>	<u>\$ -</u>	<u>\$ 561,009</u>	<u>\$ 421</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	5,462	-	-	106,570	-	561,009	421
Total cash and investment assets - December 31	\$ 5,462	\$ -	\$ -	\$ 106,570	\$ -	\$ 561,009	\$ 421
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ 5,462	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	561,009	-
Highways and streets	-	-	-	106,570	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	421
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 5,462	\$ -	\$ -	\$ 106,570	\$ -	\$ 561,009	\$ 421

DEARBORN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005
 (Continued)

	Children's Psych Res Treatment Serv	Cops N More	Special Investigative Equipment	EMA Computer Grant	IHFA - YES Home Feasibility Study	In Housing Grant	LEC Inmate Education Grant
Receipts:							
Taxes	\$ 86,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	49,984	8,161	1,648	30,000	16,058	15,000
Charges for services	6,812	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	93,229	49,984	8,161	1,648	30,000	16,058	15,000
Disbursements:							
General government	-	-	-	-	30,000	-	-
Public safety	-	49,984	8,161	1,648	-	-	2,847
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	27,225	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	16,058	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and paying agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	27,225	49,984	8,161	1,648	30,000	16,058	2,847
Excess (deficiency) of revenue over disbursements	66,004	-	-	-	-	-	12,153
Other financing sources (uses)							
Interfund loan payments received	-	-	-	-	-	-	-
Interfund loan payments	-	-	-	-	-	-	-
Transfers in	18,100	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	18,100	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	84,104	-	-	-	-	-	12,153
Cash and investment fund balance - beginning	-	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ 84,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,153
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	84,104	-	-	-	-	-	12,153
Total cash and investment assets - December 31	\$ 84,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,153
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,153
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	84,104	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 84,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,153

DEARBORN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005
 (Continued)

	Local Forfeitures	Local Government Grant #1	Operation Pullover Grant	Private Foundation Grant	Project Safe Direction	Tax Funds	Totals
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,024,550
Intergovernmental	-	10,000	24,000	10,000	2,500	-	7,774,490
Charges for services	413	-	-	-	-	-	1,696,781
Other	-	-	-	-	-	-	376,578
Total receipts	413	10,000	24,000	10,000	2,500	-	14,872,399
Disbursements:							
General government	-	-	-	9,791	-	-	769,342
Public safety	-	10,000	22,170	-	2,500	-	2,954,821
Highways and streets	-	-	-	-	-	-	3,539,286
Sanitation	-	-	-	-	-	-	5,594
Health and welfare	-	-	-	-	-	-	852,589
Culture and recreation	-	-	-	-	-	-	69,421
Urban redevelopment and housing	-	-	-	-	-	-	16,058
Economic development	-	-	-	-	-	-	1,256,198
Debt service:							
Principal	-	-	-	-	-	-	1,011,401
Interest and paying agent fees	-	-	-	-	-	-	236,976
Capital outlay	-	-	-	-	-	-	1,468,570
Total disbursements	-	10,000	22,170	9,791	2,500	-	12,180,256
Excess (deficiency) of revenue over disbursements	413	-	1,830	209	-	-	2,692,143
Other financing sources (uses)							
Interfund loan payments received	-	-	-	-	-	-	700,000
Interfund loan payments	-	-	-	-	-	-	10,000
Transfers in	-	-	-	-	-	-	1,202,850
Transfers out	-	-	-	-	-	(599,507)	(3,596,593)
Total other financing sources (uses)	-	-	-	-	-	(599,507)	(1,683,743)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	413	-	1,830	209	-	(599,507)	1,008,400
Cash and investment fund balance - beginning	-	-	-	-	-	599,507	10,968,976
Cash and investment fund balance - ending	\$ 413	\$ -	\$ 1,830	\$ 209	\$ -	\$ -	\$ 11,977,376
Cash and Investment Assets - December 31							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,438,912
Restricted assets:							
Cash and investments	413	-	1,830	209	-	-	10,538,464
Total cash and investment assets - December 31	\$ 413	\$ -	\$ 1,830	\$ 209	\$ -	\$ -	\$ 11,977,376
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ 413	\$ -	\$ -	\$ 209	\$ -	\$ -	\$ 1,471,185
Public safety	-	-	1,830	-	-	-	2,334,478
Highways and streets	-	-	-	-	-	-	1,590,544
Sanitation	-	-	-	-	-	-	361,345
Health and welfare	-	-	-	-	-	-	224,489
Economic development	-	-	-	-	-	-	990,613
Debt service	-	-	-	-	-	-	306,215
Capital outlay	-	-	-	-	-	-	3,259,595
Unrestricted	-	-	-	-	-	-	1,438,912
Total cash and investment fund balance - December 31	\$ 413	\$ -	\$ 1,830	\$ 209	\$ -	\$ -	\$ 11,977,376

DEARBORN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005

	County Treasurer	Poor Relief	Tax Sale Redemption	Tax Sale Surplus	Surplus Dog	Inheritance Tax	Surplus Tax	Congressional Interest	Overweight Vehicles
Additions:									
Agency fund additions	\$ 103,049,518	\$ -	\$ 9,262	\$ -	\$ 3,950	\$ 897,062	\$ 1,282,171	\$ -	\$ 136,012
Deductions:									
Agency fund deductions	<u>99,938,257</u>	<u>-</u>	<u>9,262</u>	<u>62,471</u>	<u>5,481</u>	<u>933,028</u>	<u>1,192,066</u>	<u>2,338</u>	<u>136,446</u>
Excess (deficiency) of total additions over total deductions	3,111,261	-	-	(62,471)	(1,531)	(35,966)	90,105	(2,338)	(434)
Cash and investment fund balance - beginning	<u>7,968,670</u>	<u>(10)</u>	<u>(383)</u>	<u>75,768</u>	<u>2,237</u>	<u>147,692</u>	<u>63,040</u>	<u>5,077</u>	<u>8,108</u>
Cash and investment fund balance - ending	<u>\$ 11,079,931</u>	<u>\$ (10)</u>	<u>\$ (383)</u>	<u>\$ 13,297</u>	<u>\$ 706</u>	<u>\$ 111,726</u>	<u>\$ 153,145</u>	<u>\$ 2,739</u>	<u>\$ 7,674</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	<u>County Sheriff</u>	<u>Tax Distributions</u>	<u>Payroll Withholdings</u>	<u>Probation Department</u>	<u>Clerk of the Circuit Court</u>	<u>Welfare Trust</u>	<u>Court Fees</u>	<u>County Recorder</u>	<u>Infraction Judgments</u>
Additions:									
Agency fund additions	\$ 2,622,335	\$ 78,946,693	\$ 17,023,598	\$ 80,316	\$ 7,964,573	\$ 20,360	\$ 175,184	\$ 321,011	\$ 108,067
Deductions:									
Agency fund deductions	<u>2,622,335</u>	<u>78,941,997</u>	<u>16,902,541</u>	<u>78,976</u>	<u>8,309,417</u>	<u>18,715</u>	<u>213,736</u>	<u>316,406</u>	<u>109,227</u>
Excess (deficiency) of total additions over total deductions	-	4,696	121,057	1,340	(344,844)	1,645	(38,552)	4,605	(1,160)
Cash and investment fund balance - beginning	<u>100</u>	<u>(3,116)</u>	<u>71,693</u>	<u>5,548</u>	<u>1,640,964</u>	<u>27,152</u>	<u>64,003</u>	<u>22,476</u>	<u>6,136</u>
Cash and investment fund balance - ending	<u>\$ 100</u>	<u>\$ 1,580</u>	<u>\$ 192,750</u>	<u>\$ 6,888</u>	<u>\$ 1,296,120</u>	<u>\$ 28,797</u>	<u>\$ 25,451</u>	<u>\$ 27,081</u>	<u>\$ 4,976</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	City/Town Court Costs	Superior Court Adult Probation	State Sales Disclosure Fees	Sheriff's Inmate Trust	County Plan Commission	Corrections Users Fees	Certificate of Occupancy	County Option Income Tax
Additions:								
Agency fund additions	\$ 10,753	\$ 214,223	\$ 7,095	\$ 18,399	\$ -	\$ 185,754	\$ -	\$ 5,036,654
Deductions:								
Agency fund deductions	<u>16,232</u>	<u>209,880</u>	<u>7,060</u>	<u>16,214</u>	<u>-</u>	<u>178,973</u>	<u>-</u>	<u>5,036,655</u>
Excess (deficiency) of total additions over total deductions	(5,479)	4,343	35	2,185	-	6,781	-	(1)
Cash and investment fund balance - beginning	<u>6,323</u>	<u>14,245</u>	<u>560</u>	<u>4,862</u>	<u>50</u>	<u>10,928</u>	<u>3,977</u>	<u>1</u>
Cash and investment fund balance - ending	<u>\$ 844</u>	<u>\$ 18,588</u>	<u>\$ 595</u>	<u>\$ 7,047</u>	<u>\$ 50</u>	<u>\$ 17,709</u>	<u>\$ 3,977</u>	<u>\$ -</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	County Solid Waste	Road Bond Trust	Education Plate Fee	Gross Tax On Real Estate	Coroners Training and Continuing Education	Personal Property Attorney	Cell Tower Escrow	CVET
Additions:								
Agency fund additions	\$ 261,749	\$ -	\$ 2,981	\$ -	\$ 1,975	\$ -	\$ 51,660	\$ 176,732
Deductions:								
Agency fund deductions	<u>231,720</u>	<u>-</u>	<u>5,268</u>	<u>-</u>	<u>1,922</u>	<u>160</u>	<u>25,577</u>	<u>256,692</u>
Excess (deficiency) of total additions over total deductions	30,029	-	(2,287)	-	53	(160)	26,083	(79,960)
Cash and investment fund balance - beginning	<u>(8,255)</u>	<u>2,696</u>	<u>2,287</u>	<u>36,355</u>	<u>195</u>	<u>160</u>	<u>35,946</u>	<u>168,326</u>
Cash and investment fund balance - ending	<u>\$ 21,774</u>	<u>\$ 2,696</u>	<u>\$ -</u>	<u>\$ 36,355</u>	<u>\$ 248</u>	<u>\$ -</u>	<u>\$ 62,029</u>	<u>\$ 88,366</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2005
 (Continued)

	Co. Hospital Care For The Indigent	Medical Assistance To Wards	Children With Special Health Care Needs	Financial Institutions Tax	Special Death Benefits	Child Restraint Violations Fines	Mortgage Fees State-Share	Total
Additions:								
Agency fund additions	\$ -	\$ -	\$ -	\$ 214,641	\$ 875	\$ 25	\$ 10,598	\$ 218,834,226
Deductions:								
Agency fund deductions	-	-	3,128	321,356	615	25	9,680	216,113,856
Excess (deficiency) of total additions over total deductions	-	-	(3,128)	(106,715)	260	-	918	2,720,370
Cash and investment fund balance - beginning	(191)	8	3,134	214,036	-	-	-	10,600,798
Cash and investment fund balance - ending	<u>\$ (191)</u>	<u>\$ 8</u>	<u>\$ 6</u>	<u>\$ 107,321</u>	<u>\$ 260</u>	<u>\$ -</u>	<u>\$ 918</u>	<u>\$ 13,321,168</u>

DEARBORN COUNTY
OTHER REPORTS

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

County Auditor
County Treasurer
County Council
Board of County Commissioners
Clerk of the Circuit Court

(This page intentionally left blank.)

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF DEARBORN COUNTY, INDIANA

Compliance

We have audited the compliance of the Dearborn County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2005. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2005.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the County's management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

October 16, 2006

DEARBORN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2005

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through the Indiana Housing Finance Authority Community Development Block Grants/State's Program	14.228	HM-003-033 PN-004-008	\$ 20,584 <u>30,000</u>
Total for federal grantor agency			<u>50,584</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through the Indiana Criminal Justice Institute Juvenile Accountability Incentive Block Grant	16.523	03-JB-015	<u>27,741</u>
Crime Victim Assistance	16.575	03-VA-025 04-VA-036 04-VA-037 05-VA-023 05-VA-024 05-VA-150	23,654 34,713 51,996 8,545 20,160 <u>23,658</u>
Total for program			<u>162,726</u>
Public Safety and Community Policing Grants	16.710	96UMWX1417	<u>49,984</u>
Total for federal grantor agency			<u>240,451</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through the Indiana Criminal Justice Institute Highway Safety Cluster Alcohol Traffic Safety and Drunk Driving Prevention Incentive	20.601	J8-06-03-08-01 OP-05-02-03-26 OP-06-02-03-26	8,161 7,158 <u>670</u>
Operation Pull-Over Operation Pull-Over			
Total for program			<u>15,989</u>
Total for cluster			<u>15,989</u>
Total for federal grantor agency			<u>15,989</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

DEARBORN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2005
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through the Indiana Family and Special Services Administration Special Programs for the Aging-Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	15-04-OV-1197 15-06-PV-1197	32,785 <u>17,719</u>
Total for program			<u>50,504</u>
Pass-Through the Indiana Department of Health Center for Disease Control and Prevention Investigations and Technical Assistance	93.283	BPRS 114-1-15 BPRS 114-2-15	445 <u>9,719</u>
Total for program			<u>10,164</u>
Pass-Through the Indiana Department of Child Services Child Support Enforcement	93.563		
County Prosecutor's Expenditures		2005	162,916
Circuit Court Clerk's Expenditures		2005	43,361
Indirect Costs - Child Support Program		2005	33,989
Title IV-D Incentive - County Prosecutor		2005	12,299
Title IV-D Incentive - County General		2005	<u>14,497</u>
Total for program			<u>267,062</u>
Total for federal grantor agency			<u>327,730</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through the Indiana Department of Homeland Security State Domestic Preparedness Equipment Support Program	97.004		
State Homeland Security Program		2001	25,475
State Homeland Security Program		2004	115,797
Law Enforcement Terrorism Prevention Program		2004-1	7,637
Law Enforcement Terrorism Prevention Program		2004-2	<u>34,483</u>
Total for program			<u>183,392</u>
Public Assistance Grant	97.036	Disaster #1573	<u>81,750</u>
Community Emergency Response Teams County CERT Program Strategy	97.054	2004	<u>974</u>
Total for federal grantor agency			<u>266,116</u>
Total federal awards expended			<u>\$ 900,870</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

DEARBORN COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Dearborn County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2005:

Program Title	Federal CFDA Number	2005
Crime Victim Assistance	16.575	\$ 43,258
Community Development Block Grants/State's Program	14.228	20,584

DEARBORN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	yes

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	no

Type of auditor's report issued on compliance for major programs: Unqualified (Disclaimer)

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement
97.004	State Domestic Preparedness Equipment Support Program

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes

DEARBORN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section II – Financial Statement Findings

FINDING 2005-1, ACCOUNTING SYSTEM WEAKNESS

Dearborn County, in conjunction with the Indiana Division of Family and Social Services Administration, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2005. The following deficiency was identified:

Balances of child support cases include errors resulting from data conversion, information not recorded during the time period from data conversion to system implementation, computer application processing errors and user errors. The errors are currently being corrected on a case-by-case basis as they are identified.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Clerk's of the Circuit Courts, Chapter 13)

We recommended that action be expedited to ensure that all subaccount balances are researched and corrected in a timely manner.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

DEARBORN COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.



F. AARON NEGANGARD
Prosecuting Attorney

JONATHAN N. CLEARY
Chief Deputy

812/537-8884 Telephone
812/537-4295 Fax

7th Judicial Circuit
Dearborn and Ohio Counties
Courthouse
215 West High Street
Lawrenceburg, Indiana 47025

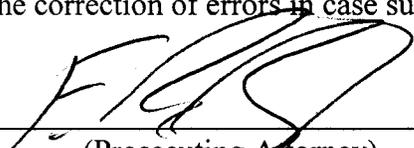
To: Indiana State Board of Accounts

Corrective Action Plan Concerning:

FINDING NO. 2005-1 ACCOUNTING SYSTEM WEAKNESSES – ISETS

Contact Person: F. Aaron Negangard
Title: Prosecuting Attorney, 7th Judicial Circuit
Phone Number: (812) 537-8884
Expected Completion Date: As soon as possible

We have requested in a letter to the Director of the Division of Family and Children, Indiana Family and Social Services Administration, additional training and assistance in the correction of errors in case sub-account balances.



(Prosecuting Attorney)

9/7/06

(Date)

DEARBORN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 16, 2006, with Connie A. Fromhold, Deputy Auditor; and Jeff L. Hughes, President of the Board of County Commissioners.