

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

ANNUAL FINANCIAL REPORT

2006

DEARBORN COUNTY, INDIANA



FILED

11/28/2007

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Cary B. Pickens	01-01-03 to 12-31-10
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 12-31-10
Recorder	Barbara J. Kaffenberger	01-01-04 to 12-31-07
President of the Board of County Commissioners	Vera Benning Jeff L. Hughes	01-01-06 to 05-16-06 05-17-06 to 12-31-07
President of the County Council	Charles T. Fehrman	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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**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, 2006, 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 to 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, 2006, 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 September 26, 2007, 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, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts 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. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

September 26, 2007



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS 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 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, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 26, 2007. The opinions to the financial statements were qualified due to omission of 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

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

Compliance and Other Matters

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 grant agreements, 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 or other matters that are required to be reported under Government Auditing Standards.

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

September 26, 2007

DEARBORN COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2006

Functions/Programs	Disbursements	Program Receipts			Net (Disbursements) Receipt and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
					Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 10,492,172	\$ 3,662,604	\$ 366,556	\$ -	\$ (6,463,012)
Public safety	11,868,529	2,218,415	1,452,164	2,772	(8,195,178)
Highways and streets	4,506,659	6,900	2,826,779	27,129	(1,645,851)
Sanitation	207,231	-	-	-	(207,231)
Health and welfare	3,874,018	35,920	1,121,462	-	(2,716,636)
Culture and recreation	202,154	-	-	-	(202,154)
Economic development	1,858,177	-	926,111	2,939	(929,127)
Debt service	1,455,368	-	-	5,646	(1,449,722)
Capital outlay	1,525,403	-	-	-	(1,525,403)
Total primary government	\$ 35,989,711	\$ 5,923,839	\$ 6,693,072	\$ 38,486	(23,334,314)
General receipts:					
Property taxes					9,398,570
Other local sources					3,216,496
Interest earnings					1,484,789
Unrestricted intergovernmental receipts					434,510
Gaming taxes					7,647,911
Riverboat revenue sharing					5,730,987
Insurance proceeds					22,765
Intergovernmental transfers					(1,850,000)
Other operating receipts					1,654,017
					27,740,045
					4,405,731
					33,133,174
					\$ 37,538,905
Assets					
Cash and investments					\$ 19,406,822
Restricted assets:					
Cash and investments					18,132,083
Total assets					\$ 37,538,905
Net Assets					
Restricted for:					
General government					\$ 1,042,737
Public safety					2,435,170
Highways and streets					5,880,997
Sanitation					4,914,471
Health and welfare					1,704,104
Economic development					656,175
Capital outlay					1,498,429
Unrestricted					19,406,822
Total net assets					\$ 37,538,905

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, 2006

	General	Riverboat Admissions	Regional Sewer Development	Riverboat Savings	Other Governmental Funds	Totals
Receipts:						
Taxes	\$ 6,640,760	\$ -	\$ -	\$ -	\$ 5,974,306	\$ 12,615,066
Intergovernmental	5,473,245	7,647,911	-	-	7,423,810	20,544,966
Charges for services	1,350,751	-	-	-	1,658,890	3,009,641
Other	2,272,651	91,452	60,997	230,168	506,303	3,161,571
Total receipts	15,737,407	7,739,363	60,997	230,168	15,563,309	39,331,244
Disbursements:						
General government	6,163,171	-	-	-	1,184,371	7,347,542
Public safety	7,720,592	370,000	-	-	3,777,937	11,868,529
Highways and streets	-	1,053,520	-	-	3,453,139	4,506,659
Sanitation	-	-	-	-	207,231	207,231
Health and welfare	229,507	-	-	-	3,644,511	3,874,018
Culture and recreation	39,808	-	-	-	162,346	202,154
Economic development	25,000	-	-	-	1,833,177	1,858,177
Debt service:						
Principal	-	457,592	-	-	725,000	1,182,592
Interest	-	135,061	-	-	137,715	272,776
Capital Outlay	-	-	-	-	1,525,403	1,525,403
Total disbursements	14,178,078	2,016,173	-	-	16,650,830	32,845,081
Excess (deficiency) of receipts over disbursements	1,559,329	5,723,190	60,997	230,168	(1,087,521)	6,486,163
Other financing sources (uses):						
Intergovernmental transfers	-	(1,850,000)	-	-	-	(1,850,000)
Transfers in	268,423	297,800	4,500,000	1,517,788	5,995,710	12,579,721
Transfers out	(40,477)	(5,397,992)	-	-	(7,141,252)	(12,579,721)
Total other financing sources (uses)	227,946	(6,950,192)	4,500,000	1,517,788	(1,145,542)	(1,850,000)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,787,275	(1,227,002)	4,560,997	1,747,956	(2,233,063)	4,636,163
Cash and investment fund balance - beginning	1,110,600	4,149,986	-	9,687,498	17,945,002	32,893,086
Cash and investment fund balance - ending	\$ 2,897,875	\$ 2,922,984	\$ 4,560,997	\$ 11,435,454	\$ 15,711,939	37,529,249
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.						
						9,656
Net assets of governmental activities						\$ 37,538,905
Cash and Investment Assets - December 31						
Cash and investments	\$ 2,897,875	\$ 2,922,984	\$ -	\$ 11,435,454	\$ 2,150,509	\$ 19,406,822
Restricted assets:						
Cash and investments	-	-	4,560,997	-	13,561,430	18,122,427
Total cash and investment assets - December 31	\$ 2,897,875	\$ 2,922,984	\$ 4,560,997	\$ 11,435,454	\$ 15,711,939	\$ 37,529,249
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 1,033,081	\$ 1,033,081
Public safety	-	-	-	-	2,435,170	2,435,170
Highways and streets	-	-	-	-	5,880,997	5,880,997
Sanitation	-	-	4,560,997	-	353,474	4,914,471
Health and welfare	-	-	-	-	1,704,104	1,704,104
Economic development	-	-	-	-	656,175	656,175
Capital outlay	-	-	-	-	1,498,429	1,498,429
Unrestricted	2,897,875	2,922,984	-	11,435,454	2,150,509	19,406,822
Total cash and investment fund balance - December 31	\$ 2,897,875	\$ 2,922,984	\$ 4,560,997	\$ 11,435,454	\$ 15,711,939	\$ 37,529,249

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 FUNDS
As of and for the Year Ended December 31, 2006

	Internal Service Funds
Operating receipts:	
Employer and employee contributions	\$ 2,914,198
Operating disbursements:	
Insurance premiums and benefits	3,144,630
Deficiency of total receipts over total disbursements	(230,432)
Cash and investment fund balance - beginning	240,088
Cash and investment fund balance - ending	\$ 9,656
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	\$ 9,656
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	\$ 9,656

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, 2006

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 225,499	\$ -	\$ -
Plan members	39,391	-	-
Other	42,308	-	-
Total contributions	307,198	-	-
Investment earnings:			
Net in fair value of investments	367,229	-	-
Total investment earnings	367,229	-	-
Less investment disbursements	(267,093)	-	-
Net investment earnings	100,136	-	-
Agency fund additions	-	-	148,749,334
Total additions	407,334	-	148,749,334
Deductions:			
Benefits	32,588	-	-
Administrative and general	5,867	-	-
Agency fund deductions	-	-	156,422,215
Total deductions	38,455	-	156,422,215
Excess (deficiency) of total additions over total deductions	368,879	-	(7,672,881)
Cash and investment fund balance - beginning	2,312,919	29,222	13,321,168
Cash and investment fund balance - ending	\$ 2,681,798	\$ 29,222	\$ 5,648,287

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
	Dearborn County Solid Waste District

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 and Dearborn County Solid Waste District, discretely presented component units have 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 displays information about the reporting government as a whole. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange 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, 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 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.

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.

The regional sewer development fund represents funds set aside from the growth and development fund which may be used for regional sewer development expenditures.

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 of 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 and Net Assets – 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.

Prior to the first required publication, 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, 2006, bank 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, 2006, the County had the following investments:

Investment Type	Market Value Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 297,944
Corporate bonds	407,740
Mutual funds	2,270,429
Total	\$ 2,976,113

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 County 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 County'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.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

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.

The Sheriff's Merit Board has not adopted a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ -	\$ 100,646	\$ 197,298
Corporate bonds	22,775	8,153	376,812
Totals	<u>\$ 22,775</u>	<u>\$ 108,799</u>	<u>\$ 574,110</u>

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	County's Investments	
		Mutual Funds	Corporate Bonds
AAA	Aaa	\$ -	\$ 14,396
AA	Aa	-	75,199
A	A	-	148,231
BBB	Baa	-	138,653
Unrated	Unrated	<u>2,270,429</u>	<u>31,261</u>
Totals		<u>\$ 2,270,429</u>	<u>\$ 407,740</u>

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, 2006, were as follows:

Transfer To	Transfer From	2006
General Fund	Other governmental	\$ 268,423
Regional Sewer Development Fund	Other governmental	4,500,000
Riverboat Admissions	Other governmental	297,800
Other governmental	General Fund	36,877
Other governmental	Riverboat Admissions	5,397,992
Other governmental	Other governmental	<u>2,078,629</u>
Total		<u>\$ 12,579,721</u>

The County typically uses transfers to fund ongoing operating subsidies.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

Job Related Illnesses or Injuries to Employees

During 1991, the County joined the Indiana Public Employer's Plan, 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.

C. 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 \$862,715.

D. Contingent Liabilities

The County is a defendant in a lawsuit seeking class certification for 560 inmates, including the plaintiff, from being strip-searched at the Dearborn County Jail in violation of Fourth and Fourteenth Amendment Rights to be free from unreasonable searches. Plaintiff's counsel made a settlement demand of \$5,600,000 at the settlement conference on behalf of the proposed class of inmates. The case is currently pending in the U.S. District Court, Southern District of Indiana, New Albany Division. The Court has not made a determination as to whether a class action is appropriate.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

E. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the 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.

F. 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

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

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

(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.

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 400,049	\$ 126,294	\$ 29,109
Interest on net pension obligation	(17,342)	(2,937)	-
Adjustment to annual required contribution	19,763	4,536	-
Annual pension cost	402,470	127,893	29,109
Contributions made	395,662	196,390	29,109
Increase (decrease) in net pension obligation	6,808	(68,497)	-
Net pension obligation, beginning of year	(239,204)	(41,961)	-
Net pension obligation, end of year	<u>\$ (232,396)</u>	<u>\$ (110,458)</u>	<u>\$ -</u>

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5.25%	13%	3%
Plan members	3%	3%	0%
Actuarial valuation date	07-01-06	10-01-06	10-01-06
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.

<u>Actuarial Assumptions</u>	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	06-30-04	\$ 304,484	107%	\$ (220,422)
	06-30-05	327,550	114%	(239,204)
	06-30-06	402,470	121%	(232,396)
County Police Retirement Plan	09-30-04	137,470	106%	(20,941)
	09-30-05	146,315	114%	(41,961)
	09-30-06	127,893	155%	(110,458)
County Police Benefit Plan	09-30-04	29,888	100%	**
	09-30-05	29,716	100%	**
	09-30-06	29,109	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)
07-01-04	\$ 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%)
07-01-06	5,858,494	6,707,207	(848,713)	87%	7,612,515	(11%)

County Police Retirement 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)
10-01-01	\$ 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%
10-01-06	2,653,542	2,653,542	-	100%	1,158,027	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, 2006

	Riverboat	County Highway	Local Road and Street	County Health	Property Reassessment	Accident Reports
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 675,881	\$ 236,328	\$ -
Intergovernmental	1,054,532	2,269,920	555,609	28,823	1,694	-
Charges for services	-	5,747	-	35,920	-	8,938
Other	24,716	11,463	3,510	273	18,522	-
Total receipts	1,079,248	2,287,130	559,119	740,897	256,544	8,938
Disbursements:						
General government	540,697	-	-	-	429,695	-
Public safety	424,898	-	-	-	-	10,262
Highways and streets	129,135	1,456,372	384,685	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	668,347	-	-
Culture and recreation	128,346	-	-	-	-	-
Economic development	24,000	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	1,247,076	1,456,372	384,685	668,347	429,695	10,262
Excess (deficiency) of receipts over disbursements	(167,828)	830,758	174,434	72,550	(173,151)	(1,324)
Other financing sources (uses):						
Transfers in	984,512	-	18,458	-	-	-
Transfers out	(804,630)	-	(1,800)	(532)	(269)	-
Total other financing sources (uses)	179,882	-	16,658	(532)	(269)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	12,054	830,758	191,092	72,018	(173,420)	(1,324)
Cash and investment fund balance - beginning	512,767	426,379	492,275	(17,710)	815,418	4,800
Cash and investment fund balance - ending	<u>\$ 524,821</u>	<u>\$ 1,257,137</u>	<u>\$ 683,367</u>	<u>\$ 54,308</u>	<u>\$ 641,998</u>	<u>\$ 3,476</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ 524,821	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	1,257,137	683,367	54,308	641,998	3,476
Total cash and investment assets - December 31	<u>\$ 524,821</u>	<u>\$ 1,257,137</u>	<u>\$ 683,367</u>	<u>\$ 54,308</u>	<u>\$ 641,998</u>	<u>\$ 3,476</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 641,998	\$ -
Public safety	-	-	-	-	-	3,476
Highways and streets	-	1,257,137	683,367	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	54,308	-	-
Economic development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	524,821	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 524,821</u>	<u>\$ 1,257,137</u>	<u>\$ 683,367</u>	<u>\$ 54,308</u>	<u>\$ 641,998</u>	<u>\$ 3,476</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, 2006
 (Continued)

	Firearms Training	Surveyor's Corner Perpetuation	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Recorder's Records Perpetuation	County Law Enforcement Cont. Education
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	11,720	11,420	28,750	14,076	69,790	5,586
Other	-	-	-	-	-	-
Total receipts	11,720	11,420	28,750	14,076	69,790	5,586
Disbursements:						
General government	-	57,340	-	-	43,554	-
Public safety	7,442	-	22,639	10,015	-	375
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	7,442	57,340	22,639	10,015	43,554	375
Excess (deficiency) of receipts over disbursements	4,278	(45,920)	6,111	4,061	26,236	5,211
Other financing sources (uses):						
Transfers in	-	-	1,107	413	-	-
Transfers out	-	-	-	-	-	(4,611)
Total other financing sources (uses)	-	-	1,107	413	-	(4,611)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,278	(45,920)	7,218	4,474	26,236	600
Cash and investment fund balance - beginning	2,161	85,616	39,405	31,532	64,592	23,389
Cash and investment fund balance - ending	<u>\$ 6,439</u>	<u>\$ 39,696</u>	<u>\$ 46,623</u>	<u>\$ 36,006</u>	<u>\$ 90,828</u>	<u>\$ 23,989</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	6,439	39,696	46,623	36,006	90,828	23,989
Total cash and investment assets - December 31	<u>\$ 6,439</u>	<u>\$ 39,696</u>	<u>\$ 46,623</u>	<u>\$ 36,006</u>	<u>\$ 90,828</u>	<u>\$ 23,989</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ 39,696	\$ -	\$ -	\$ 90,828	\$ -
Public safety	6,439	-	46,623	36,006	-	23,989
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 6,439</u>	<u>\$ 39,696</u>	<u>\$ 46,623</u>	<u>\$ 36,006</u>	<u>\$ 90,828</u>	<u>\$ 23,989</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, 2006
 (Continued)

	Local Health Maintenance	Community Corrections 2nd Year	Clerk and Prosecutor Title IV-D	Adult Protection	Community Corrections	Covered Bridge
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	37,367	246,037	-	-	123,158	1,250
Charges for services	-	-	-	70,811	-	-
Other	25,669	-	-	-	1,628	-
Total receipts	63,036	246,037	-	70,811	124,786	1,250
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	235,081	-	21,094	189,884	-
Highways and streets	-	-	-	-	-	9,748
Sanitation	-	-	-	-	-	-
Health and welfare	40,348	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	40,348	235,081	-	21,094	189,884	9,748
Excess (deficiency) of receipts over disbursements	22,688	10,956	-	49,717	(65,098)	(8,498)
Other financing sources (uses):						
Transfers in	498	561	-	-	-	-
Transfers out	(4,228)	(304)	-	(52,003)	(103)	-
Total other financing sources (uses)	(3,730)	257	-	(52,003)	(103)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	18,958	11,213	-	(2,286)	(65,201)	(8,498)
Cash and investment fund balance - beginning	107,406	(10,494)	5,906	(4,291)	3,564	9,748
Cash and investment fund balance - ending	126,364	719	5,906	(6,577)	(61,637)	1,250
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ (6,577)	\$ (61,637)	\$ -
Restricted assets:						
Cash and investments	126,364	719	5,906	-	-	1,250
Total cash and investment assets - December 31	126,364	719	5,906	(6,577)	(61,637)	1,250
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	719	5,906	-	-	-
Highways and streets	-	-	-	-	-	1,250
Sanitation	-	-	-	-	-	-
Health and welfare	126,364	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	(6,577)	(61,637)	-
Total cash and investment fund balance - December 31	126,364	719	5,906	(6,577)	(61,637)	1,250

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, 2006
 (Continued)

	Local Emergency Planning and Right To Know	Plat Book Maintenance	County Drug Free Community	Guardian Ad Litem	Pretrial Diversion	Emergency Telephone System
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	6,000	2,668	9,890	-
Charges for services	4,311	11,805	79,613	-	63,331	686,609
Other	-	-	22,000	-	2,669	-
Total receipts	4,311	11,805	107,613	2,668	75,890	686,609
Disbursements:						
General government	-	-	-	-	-	-
Public safety	5,492	-	101,737	3,360	12,212	842,882
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	5,492	-	101,737	3,360	12,212	842,882
Excess (deficiency) of receipts over disbursements	(1,181)	11,805	5,876	(692)	63,678	(156,273)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(70,882)	(216)
Total other financing sources (uses)	-	-	-	-	(70,882)	(216)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,181)	11,805	5,876	(692)	(7,204)	(156,489)
Cash and investment fund balance - beginning	24,017	70,085	90,753	764	49,426	374,285
Cash and investment fund balance - ending	<u>22,836</u>	<u>81,890</u>	<u>96,629</u>	<u>72</u>	<u>42,222</u>	<u>217,796</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	22,836	81,890	96,629	72	42,222	217,796
Total cash and investment assets - December 31	<u>22,836</u>	<u>81,890</u>	<u>96,629</u>	<u>72</u>	<u>42,222</u>	<u>217,796</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ 81,890	\$ -	\$ -	\$ -	\$ -
Public safety	22,836	-	96,629	72	42,222	217,796
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>22,836</u>	<u>81,890</u>	<u>96,629</u>	<u>72</u>	<u>42,222</u>	<u>217,796</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, 2006
 (Continued)

	County Family and Children	Sheriff's Commissary	Superior Court Adult Probation Services	Sheriff Canine Donation	Communitiy Corrections Home Detentions	Victim Assistance Program
Receipts:						
Taxes	\$ 1,891,912	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	804,947	-	-	-	268,502	56,412
Charges for services	-	131,798	141,284	-	-	-
Other	151,790	-	-	-	-	374
Total receipts	2,848,649	131,798	141,284	-	268,502	56,786
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	142,922	94,369	172	212,372	7,294
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	2,723,167	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	2,723,167	142,922	94,369	172	212,372	7,294
Excess (deficiency) of receipts over disbursements	125,482	(11,124)	46,915	(172)	56,130	49,492
Other financing sources (uses):						
Transfers in	4,449	-	4,284	-	-	2,254
Transfers out	-	-	(561)	-	-	(59,605)
Total other financing sources (uses)	4,449	-	3,723	-	-	(57,351)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	129,931	(11,124)	50,638	(172)	56,130	(7,859)
Cash and investment fund balance - beginning	1,183,503	21,332	302,864	172	277,698	(2,867)
Cash and investment fund balance - ending	<u>\$ 1,313,434</u>	<u>\$ 10,208</u>	<u>\$ 353,502</u>	<u>\$ -</u>	<u>\$ 333,828</u>	<u>\$ (10,726)</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,726)
Restricted assets:						
Cash and investments	1,313,434	10,208	353,502	-	333,828	-
Total cash and investment assets - December 31	<u>\$ 1,313,434</u>	<u>\$ 10,208</u>	<u>\$ 353,502</u>	<u>\$ -</u>	<u>\$ 333,828</u>	<u>\$ (10,726)</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	10,208	353,502	-	333,828	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	1,313,434	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	(10,726)
Total cash and investment fund balance - December 31	<u>\$ 1,313,434</u>	<u>\$ 10,208</u>	<u>\$ 353,502</u>	<u>\$ -</u>	<u>\$ 333,828</u>	<u>\$ (10,726)</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, 2006
 (Continued)

	Dust Control	Special Vehicle Inspection	Pinhook Maintenance	Donations For Health Department	Dog Shelter Donations	Tax Sale
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	555	-	-	-	-
Other	-	-	-	10,701	2,563	26,095
Total receipts	-	555	-	10,701	2,563	26,095
Disbursements:						
General government	-	-	-	-	-	20,610
Public safety	-	1,502	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	6,668	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	-	1,502	-	6,668	-	20,610
Excess (deficiency) of receipts over disbursements	-	(947)	-	4,033	2,563	5,485
Other financing sources (uses):						
Transfers in	-	-	-	63	-	-
Transfers out	(688)	-	-	-	-	(18,886)
Total other financing sources (uses)	(688)	-	-	63	-	(18,886)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(688)	(947)	-	4,096	2,563	(13,401)
Cash and investment fund balance - beginning	688	1,222	902	25,398	71,527	16,904
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 275</u>	<u>\$ 902</u>	<u>\$ 29,494</u>	<u>\$ 74,090</u>	<u>\$ 3,503</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	275	902	29,494	74,090	3,503
Total cash and investment assets - December 31	<u>\$ -</u>	<u>\$ 275</u>	<u>\$ 902</u>	<u>\$ 29,494</u>	<u>\$ 74,090</u>	<u>\$ 3,503</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ 902	\$ -	\$ -	\$ 3,503
Public safety	-	275	-	-	74,090	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	29,494	-	-
Economic development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ -</u>	<u>\$ 275</u>	<u>\$ 902</u>	<u>\$ 29,494</u>	<u>\$ 74,090</u>	<u>\$ 3,503</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, 2006
 (Continued)

	Supplemental Public Defender	JAIBG Grant	Convention Recreation and Visitors' Bureau	Drug Court Planning	Bail and Pretrial - County Court	Jury Pay
Receipts:						
Taxes	\$ -	\$ -	\$ 549,169	\$ -	\$ -	\$ -
Intergovernmental	-	-	679,495	-	-	-
Charges for services	-	-	-	-	48,507	7,822
Other	-	-	4,959	-	-	-
Total receipts	-	-	1,233,623	-	48,507	7,822
Disbursements:						
General government	-	926	-	-	-	-
Public safety	-	-	-	-	19,915	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	1,568,301	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	-	926	1,568,301	-	19,915	-
Excess (deficiency) of receipts over disbursements	-	(926)	(334,678)	-	28,592	7,822
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(599)	(5,396)	-
Total other financing sources (uses)	-	-	-	(599)	(5,396)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(926)	(334,678)	(599)	23,196	7,822
Cash and investment fund balance - beginning	48,896	180	990,613	599	162,337	91,264
Cash and investment fund balance - ending	<u>48,896</u>	<u>(746)</u>	<u>655,935</u>	<u>-</u>	<u>185,533</u>	<u>99,086</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ (746)	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	48,896	-	655,935	-	185,533	99,086
Total cash and investment assets - December 31	<u>48,896</u>	<u>(746)</u>	<u>655,935</u>	<u>-</u>	<u>185,533</u>	<u>99,086</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	48,896	-	-	-	185,533	99,086
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	655,935	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	(746)	-	-	-	-
Total cash and investment fund balance - December 31	<u>48,896</u>	<u>(746)</u>	<u>655,935</u>	<u>-</u>	<u>185,533</u>	<u>99,086</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, 2006
 (Continued)

	County Farm	Mental Health Block Grant	Partners for Better Communication	Dearborn Co Corrections Misdemeanant	Sheriff Department Buy Money	Community Planning Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,164	25,657	-	-	-	5,000
Charges for services	3,700	-	-	35,000	-	-
Other	24,000	-	-	-	-	-
Total receipts	29,864	25,657	-	35,000	-	5,000
Disbursements:						
General government	2,400	-	1,250	-	-	2,314
Public safety	-	-	-	18,572	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	21,101	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	2,400	21,101	1,250	18,572	-	2,314
Excess (deficiency) of receipts over disbursements	27,464	4,556	(1,250)	16,428	-	2,686
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	27,464	4,556	(1,250)	16,428	-	2,686
Cash and investment fund balance - beginning	30,074	-	17,381	22,087	61	-
Cash and investment fund balance - ending	57,538	4,556	16,131	38,515	61	2,686
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	57,538	4,556	16,131	38,515	61	2,686
Total cash and investment assets - December 31	57,538	4,556	16,131	38,515	61	2,686
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ 57,538	\$ -	\$ 16,131	\$ -	\$ -	\$ 2,686
Public safety	-	-	-	38,515	61	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	4,556	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	57,538	4,556	16,131	38,515	61	2,686

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, 2006
 (Continued)

	Special Court II PSEG	Superior II Program Account	Dearborn County Juvenile User Fees	Dearborn County Veterans	4-D New Law Prosecutor	4-D New Law Clerk
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	15,000	5,000	-	-	-	-
Charges for services	-	-	11,121	-	-	-
Other	-	-	-	-	-	-
Total receipts	15,000	5,000	11,121	-	-	-
Disbursements:						
General government	-	-	-	10,009	-	-
Public safety	-	5,160	3,029	-	1,606	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	-	5,160	3,029	10,009	1,606	-
Excess (deficiency) of receipts over disbursements	15,000	(160)	8,092	(10,009)	(1,606)	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(14,400)	-
Total other financing sources (uses)	-	-	-	-	(14,400)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	15,000	(160)	8,092	(10,009)	(16,006)	-
Cash and investment fund balance - beginning	-	-	63,625	26,382	27,248	26,533
Cash and investment fund balance - ending	15,000	(160)	71,717	16,373	11,242	26,533
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ (160)	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	15,000	-	71,717	16,373	11,242	26,533
Total cash and investment assets - December 31	15,000	(160)	71,717	16,373	11,242	26,533
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 16,373	\$ -	\$ -
Public safety	15,000	-	71,717	-	11,242	26,533
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	(160)	-	-	-	-
Total cash and investment fund balance - December 31	15,000	(160)	71,717	16,373	11,242	26,533

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, 2006
 (Continued)

	YMCA/Lilly Endowment Gift Grant	Juvenile Center Donation	Law Enforcement Continuing Education	Superior II Supplemental Attorney Fees	Circuit Court Supplemental Attorney Fees	County Court/ Superior Court Supplemental Attorney Fees
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	1,200	11,680	5,328
Other	-	454	-	-	-	-
Total receipts	-	454	-	1,200	11,680	5,328
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	820	1,510	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	-	820	1,510	-	-	-
Excess (deficiency) of receipts over disbursements	-	(366)	(1,510)	1,200	11,680	5,328
Other financing sources (uses):						
Transfers in	-	-	4,611	-	-	18,265
Transfers out	(28,821)	-	-	-	(18,265)	-
Total other financing sources (uses)	(28,821)	-	4,611	-	(18,265)	18,265
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(28,821)	(366)	3,101	1,200	(6,585)	23,593
Cash and investment fund balance - beginning	28,821	1,654	254	-	37,871	39,729
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 1,288</u>	<u>\$ 3,355</u>	<u>\$ 1,200</u>	<u>\$ 31,286</u>	<u>\$ 63,322</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	1,288	3,355	1,200	31,286	63,322
Total cash and investment assets - December 31	\$ -	\$ 1,288	\$ 3,355	\$ 1,200	\$ 31,286	\$ 63,322
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	1,288	3,355	1,200	31,286	63,322
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ -	\$ 1,288	\$ 3,355	\$ 1,200	\$ 31,286	\$ 63,322

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, 2006
 (Continued)

	Community Foundation Grant	Soil and Water Executive	Community Foundation Grant No. 080002	Animal Care and Donations	Regional Sewer District	Law Enforcement Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	500	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other	-	65,316	-	33,380	-	-
Total receipts	500	65,316	-	33,380	-	-
Disbursements:						
General government	1,625	63,666	-	-	-	-
Public safety	-	-	-	41,693	-	4,959
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	207,231	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	1,625	63,666	-	41,693	207,231	4,959
Excess (deficiency) of receipts over disbursements	(1,125)	1,650	-	(8,313)	(207,231)	(4,959)
Other financing sources (uses):						
Transfers in	-	-	-	-	200,000	-
Transfers out	-	-	(3,742)	-	(640)	-
Total other financing sources (uses)	-	-	(3,742)	-	199,360	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,125)	1,650	(3,742)	(8,313)	(7,871)	(4,959)
Cash and investment fund balance - beginning	1,170	13,925	3,742	41,891	361,345	17,482
Cash and investment fund balance - ending	<u>45</u>	<u>15,575</u>	<u>-</u>	<u>33,578</u>	<u>353,474</u>	<u>12,523</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	45	15,575	-	33,578	353,474	12,523
Total cash and investment assets - December 31	<u>\$ 45</u>	<u>\$ 15,575</u>	<u>\$ -</u>	<u>\$ 33,578</u>	<u>\$ 353,474</u>	<u>\$ 12,523</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ 45	\$ 15,575	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	33,578	-	12,523
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	353,474	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 45</u>	<u>\$ 15,575</u>	<u>\$ -</u>	<u>\$ 33,578</u>	<u>\$ 353,474</u>	<u>\$ 12,523</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, 2006
 (Continued)

	Emergency 911 Donation	Contingency Riverboat	Community Transition Program	Meth Lab Grant	Clerk's Perpetuation	CERT E.M.A.
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	7,205	-	-	-
Charges for services	-	-	-	-	8,344	-
Other	-	7,776	465	-	-	-
Total receipts	-	7,776	7,670	-	8,344	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	10,725	346	-	169
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	-	-	10,725	346	-	169
Excess (deficiency) of receipts over disbursements	-	7,776	(3,055)	(346)	8,344	(169)
Other financing sources (uses):						
Transfers in	-	571,581	-	-	-	-
Transfers out	(39)	(1,275,512)	-	-	-	-
Total other financing sources (uses)	(39)	(703,931)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(39)	(696,155)	(3,055)	(346)	8,344	(169)
Cash and investment fund balance - beginning	39	962,116	10,260	428	38,214	2,355
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 265,961</u>	<u>\$ 7,205</u>	<u>\$ 82</u>	<u>\$ 46,558</u>	<u>\$ 2,186</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ 265,961	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	7,205	82	46,558	2,186
Total cash and investment assets - December 31	<u>\$ -</u>	<u>\$ 265,961</u>	<u>\$ 7,205</u>	<u>\$ 82</u>	<u>\$ 46,558</u>	<u>\$ 2,186</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ 7,205	\$ -	\$ 46,558	\$ -
Public safety	-	-	-	82	-	2,186
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	265,961	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ -</u>	<u>\$ 265,961</u>	<u>\$ 7,205</u>	<u>\$ 82</u>	<u>\$ 46,558</u>	<u>\$ 2,186</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, 2006
 (Continued)

	Superior Court Probation <u>Administration</u>	Circuit Court Juvenile Probation <u>Administration</u>	Circuit Court Adult Probation <u>Administration</u>	Prevent Domestic Violence	Project Safe	Interstate Compact Fees
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental				2,500		
Charges for services	57,275	11,020	8,190			1,013
Other	-	-	-	-	-	-
Total receipts	<u>57,275</u>	<u>11,020</u>	<u>8,190</u>	<u>2,500</u>	<u>-</u>	<u>1,013</u>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	74,023	6,970	4,865	904		1,125
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	<u>74,023</u>	<u>6,970</u>	<u>4,865</u>	<u>904</u>	<u>-</u>	<u>1,125</u>
Excess (deficiency) of receipts over disbursements	<u>(16,748)</u>	<u>4,050</u>	<u>3,325</u>	<u>1,596</u>	<u>-</u>	<u>(112)</u>
Other financing sources (uses):						
Transfers in	3,599	-	-	-	609	-
Transfers out	<u>(1,891)</u>	<u>(5,188)</u>	<u>(4,699)</u>	<u>(150)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>1,708</u>	<u>(5,188)</u>	<u>(4,699)</u>	<u>(150)</u>	<u>609</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(15,040)</u>	<u>(1,138)</u>	<u>(1,374)</u>	<u>1,446</u>	<u>609</u>	<u>(112)</u>
Cash and investment fund balance - beginning	<u>19,032</u>	<u>4,498</u>	<u>3,469</u>	<u>-</u>	<u>(609)</u>	<u>150</u>
Cash and investment fund balance - ending	<u>\$ 3,992</u>	<u>\$ 3,360</u>	<u>\$ 2,095</u>	<u>\$ 1,446</u>	<u>\$ -</u>	<u>\$ 38</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>3,992</u>	<u>3,360</u>	<u>2,095</u>	<u>1,446</u>	<u>-</u>	<u>38</u>
Total cash and investment assets - December 31	<u>\$ 3,992</u>	<u>\$ 3,360</u>	<u>\$ 2,095</u>	<u>\$ 1,446</u>	<u>\$ -</u>	<u>\$ 38</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	3,992	3,360	2,095	1,446	-	-
Highways and streets	-	-	-	-	-	38
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 3,992</u>	<u>\$ 3,360</u>	<u>\$ 2,095</u>	<u>\$ 1,446</u>	<u>\$ -</u>	<u>\$ 38</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, 2006
 (Continued)

	County Highway Special Projects	State Welfare Allocation	CASA Tobacco Grant	Adult Drug Court	Jail Debt	Cumulative Bridge
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 822,801	\$ 838,190
Intergovernmental	-	111,826	54,207	3,000	5,646	27,129
Charges for services	1,153	-	-	35,469	-	-
Other	15	-	-	-	-	35,971
Total receipts	1,168	111,826	54,207	38,469	828,447	901,290
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	49,605	52,113	-	-
Highways and streets	237,637	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	111,826	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	725,000	-
Interest	-	-	-	-	137,715	-
Capital outlay	-	-	-	-	-	851,329
Total disbursements	237,637	111,826	49,605	52,113	862,715	851,329
Excess (deficiency) of receipts over disbursements	(236,469)	-	4,602	(13,644)	(34,268)	49,961
Other financing sources (uses):						
Transfers in	34,893	-	-	-	-	-
Transfers out	-	-	-	(3,000)	-	-
Total other financing sources (uses)	34,893	-	-	(3,000)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(201,576)	-	4,602	(16,644)	(34,268)	49,961
Cash and investment fund balance - beginning	536,966	-	7,160	46,938	306,215	1,937,765
Cash and investment fund balance - ending	<u>\$ 335,390</u>	<u>\$ -</u>	<u>\$ 11,762</u>	<u>\$ 30,294</u>	<u>\$ 271,947</u>	<u>\$ 1,987,726</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	335,390	-	11,762	30,294	271,947	1,987,726
Total cash and investment assets - December 31	<u>\$ 335,390</u>	<u>\$ -</u>	<u>\$ 11,762</u>	<u>\$ 30,294</u>	<u>\$ 271,947</u>	<u>\$ 1,987,726</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	30,294	271,947	-
Highways and streets	335,390	-	-	-	-	1,987,726
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	11,762	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 335,390</u>	<u>\$ -</u>	<u>\$ 11,762</u>	<u>\$ 30,294</u>	<u>\$ 271,947</u>	<u>\$ 1,987,726</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, 2006
 (Continued)

	Cumulative Capital Development	Park Nonreverting Capital	Paving Project	Cumulative Building Courthouse	Bioterrorism Grant	Taser Grant
Receipts:						
Taxes	\$ 445,524	\$ -	\$ -	\$ 420,354	\$ -	\$ -
Intergovernmental	2,939	-	-	2,772	-	-
Charges for services	-	-	-	-	-	-
Other	16,088	-	-	6,433	-	-
Total receipts	464,551	-	-	429,559	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	3,070	303
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	34,000	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	473,858	-	-	200,216	-	-
Total disbursements	473,858	34,000	-	200,216	3,070	303
Excess (deficiency) of receipts over disbursements	(9,307)	(34,000)	-	229,343	(3,070)	(303)
Other financing sources (uses):						
Transfers in	26,336	-	-	-	-	-
Transfers out	(880)	-	(17,768)	(34,893)	-	-
Total other financing sources (uses)	25,456	-	(17,768)	(34,893)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	16,149	(34,000)	(17,768)	194,450	(3,070)	(303)
Cash and investment fund balance - beginning	389,654	106,635	17,768	825,541	17,511	303
Cash and investment fund balance - ending	<u>\$ 405,803</u>	<u>\$ 72,635</u>	<u>\$ -</u>	<u>\$ 1,019,991</u>	<u>\$ 14,441</u>	<u>\$ -</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	405,803	72,635	-	1,019,991	14,441	-
Total cash and investment assets - December 31	\$ 405,803	\$ 72,635	\$ -	\$ 1,019,991	\$ 14,441	\$ -
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	14,441	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay	405,803	72,635	-	1,019,991	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 405,803	\$ 72,635	\$ -	\$ 1,019,991	\$ 14,441	\$ -

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, 2006
 (Continued)

	Riverboat Growth Development	Federal Forfeitures	MVHA Substitute	MHG Radios - Lawrenceburg	Administration Fee Public Health County	Children's Psych Res Treatment Serv.
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,147
Intergovernmental	-	-	-	-	58,146	489
Charges for services	-	4,260	-	-	-	-
Other	-	-	-	-	13	-
Total receipts	-	4,260	-	-	58,159	94,636
Disbursements:						
General government	270	-	-	-	-	-
Public safety	-	9,054	-	513,774	-	-
Highways and streets	-	-	1,235,562	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	60,496	12,558
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total disbursements	270	9,054	1,235,562	513,774	60,496	12,558
Excess (deficiency) of receipts over disbursements	(270)	(4,794)	(1,235,562)	(513,774)	(2,337)	82,078
Other financing sources (uses):						
Transfers in	1,369,540	-	2,745,081	-	4,228	-
Transfers out	(4,700,000)	-	-	-	-	(4,308)
Total other financing sources (uses)	(3,330,460)	-	2,745,081	-	4,228	(4,308)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,330,730)	(4,794)	1,509,519	(513,774)	1,891	77,770
Cash and investment fund balance - beginning	4,784,123	5,462	106,570	561,009	421	84,104
Cash and investment fund balance - ending	<u>\$ 1,453,393</u>	<u>\$ 668</u>	<u>\$ 1,616,089</u>	<u>\$ 47,235</u>	<u>\$ 2,312</u>	<u>\$ 161,874</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 1,453,393	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	668	1,616,089	47,235	2,312	161,874
Total cash and investment assets - December 31	<u>\$ 1,453,393</u>	<u>\$ 668</u>	<u>\$ 1,616,089</u>	<u>\$ 47,235</u>	<u>\$ 2,312</u>	<u>\$ 161,874</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ 668	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	47,235	-	-
Highways and streets	-	-	1,616,089	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	2,312	161,874
Economic development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	1,453,393	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 1,453,393</u>	<u>\$ 668</u>	<u>\$ 1,616,089</u>	<u>\$ 47,235</u>	<u>\$ 2,312</u>	<u>\$ 161,874</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, 2006
 (Continued)

	LEC Inmate Education Grant	Local Forfeitures	Operation Pullover Grant	Private Foundation Grant	Project Safe Direction
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	36,672	-	2,500
Charges for services	-	3,692	-	-	-
Other	-	-	-	9,460	-
Total receipts	-	3,692	36,672	9,460	2,500
Disbursements:					
General government	-	-	-	9,847	-
Public safety	1,366	3,692	36,188	-	2,465
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Economic development	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total disbursements	1,366	3,692	36,188	9,847	2,465
Excess (deficiency) of receipts over disbursements	(1,366)	-	484	(387)	35
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,366)	-	484	(387)	35
Cash and investment fund balance - beginning	12,153	413	1,830	209	-
Cash and investment fund balance - ending	<u>\$ 10,787</u>	<u>\$ 413</u>	<u>\$ 2,314</u>	<u>\$ (178)</u>	<u>\$ 35</u>
Cash and Investment Assets - December 31					
Cash and investments	\$ -	\$ -	\$ -	\$ (178)	\$ -
Restricted assets:					
Cash and investments	10,787	413	2,314	-	35
Total cash and investment assets - December 31	<u>\$ 10,787</u>	<u>\$ 413</u>	<u>\$ 2,314</u>	<u>\$ (178)</u>	<u>\$ 35</u>
Cash and Investment Fund Balance - December 31					
Restricted for:					
General government	\$ 10,787	\$ 413	\$ -	\$ -	\$ 35
Public safety	-	-	2,314	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	-	-	(178)	-
Total cash and investment fund balance - December 31	<u>\$ 10,787</u>	<u>\$ 413</u>	<u>\$ 2,314</u>	<u>\$ (178)</u>	<u>\$ 35</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, 2006
 (Continued)

	Identification Security Protection	Migrant Housing Grant	Historic Structures	Ohio County Community	Local Government Grant
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	239,316	1,800	168	250
Charges for services	22,052	-	-	-	-
Other	-	-	-	-	-
Total receipts	22,052	239,316	1,800	168	250
Disbursements:					
General government	-	-	-	168	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Economic development	-	239,316	1,560	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total disbursements	-	239,316	1,560	168	-
Excess (deficiency) of receipts over disbursements	22,052	-	240	-	250
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	22,052	-	240	-	250
Cash and investment fund balance - beginning	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 22,052</u>	<u>\$ -</u>	<u>\$ 240</u>	<u>\$ -</u>	<u>\$ 250</u>
<u>Cash and Investment Assets - December 31</u>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	22,052	-	240	-	250
Total cash and investment assets - December 31	\$ 22,052	\$ -	\$ 240	\$ -	\$ 250
<u>Cash and Investment Fund Balance - December 31</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 250
Public safety	22,052	-	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	240	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 22,052	\$ -	\$ 240	\$ -	\$ 250

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, 2006
 (Continued)

	Special Crimes Unit	DFC CASA Grant	JAG Grant Juvenile Center	Lawrenceburg Loan - 800 Mhz Radios	Totals
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 5,974,306
Intergovernmental	105,861	-	5,608	556,151	7,423,810
Charges for services	-	-	-	-	1,658,890
Other	-	-	-	-	506,303
Total receipts	105,861	-	5,608	556,151	15,563,309
Disbursements:					
General government	-	-	-	-	1,184,371
Public safety	66,263	13,642	5,608	478,399	3,777,937
Highways and streets	-	-	-	-	3,453,139
Sanitation	-	-	-	-	207,231
Health and welfare	-	-	-	-	3,644,511
Culture and recreation	-	-	-	-	162,346
Economic development	-	-	-	-	1,833,177
Debt service:					
Principal	-	-	-	-	725,000
Interest	-	-	-	-	137,715
Capital outlay	-	-	-	-	1,525,403
Total disbursements	66,263	13,642	5,608	478,399	16,650,830
Excess (deficiency) of receipts over disbursements	39,598	(13,642)	-	77,752	(1,087,521)
Other financing sources (uses):					
Transfers in	218	-	-	150	5,995,710
Transfers out	(1,743)	-	-	-	(7,141,252)
Total other financing sources (uses)	(1,525)	-	-	150	(1,145,542)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	38,073	(13,642)	-	77,902	(2,233,063)
Cash and investment fund balance - beginning	-	-	-	-	17,945,002
Cash and investment fund balance - ending	<u>\$ 38,073</u>	<u>\$ (13,642)</u>	<u>\$ -</u>	<u>\$ 77,902</u>	<u>\$ 15,711,939</u>
Cash and Investment Assets - December 31					
Cash and investments	\$ -	\$ (13,642)	\$ -	\$ -	\$ 2,150,509
Restricted assets:					
Cash and investments	38,073	-	-	77,902	13,561,430
Total cash and investment assets - December 31	<u>\$ 38,073</u>	<u>\$ (13,642)</u>	<u>\$ -</u>	<u>\$ 77,902</u>	<u>\$ 15,711,939</u>
Cash and Investment Fund Balance - December 31					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 1,033,081
Public safety	38,073	-	-	77,902	2,435,170
Highways and streets	-	-	-	-	5,880,997
Sanitation	-	-	-	-	353,474
Health and welfare	-	-	-	-	1,704,104
Economic development	-	-	-	-	656,175
Capital outlay	-	-	-	-	1,498,429
Unrestricted	-	(13,642)	-	-	2,150,509
Total cash and investment fund balance - December 31	<u>\$ 38,073</u>	<u>\$ (13,642)</u>	<u>\$ -</u>	<u>\$ 77,902</u>	<u>\$ 15,711,939</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006

	<u>County Treasurer</u>	<u>Poor Relief</u>	<u>Tax Sale Redemption</u>	<u>Tax Sale Surplus</u>	<u>Surplus Dog</u>	<u>Inheritance Tax</u>
Additions:						
Agency fund additions	\$ 61,861,490	\$ 10	\$ 91,446	\$ 2,467,100	\$ 6,749	\$ 634,828
Deductions:						
Agency fund deductions	<u>72,280,451</u>	<u>-</u>	<u>45,768</u>	<u>385,031</u>	<u>7,455</u>	<u>534,523</u>
Excess (deficiency) of total additions over total deductions	(10,418,961)	10	45,678	2,082,069	(706)	100,305
Cash and investment fund balance - beginning	<u>11,079,931</u>	<u>(10)</u>	<u>(383)</u>	<u>13,297</u>	<u>706</u>	<u>111,726</u>
Cash and investment fund balance - ending	<u>\$ 660,970</u>	<u>\$ -</u>	<u>\$ 45,295</u>	<u>\$ 2,095,366</u>	<u>\$ -</u>	<u>\$ 212,031</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	<u>Surplus Tax</u>	<u>Congressional Interest</u>	<u>Overweight Vehicles</u>	<u>County Sheriff</u>	<u>Tax Distributions</u>	<u>Payroll Withholdings</u>
Additions:						
Agency fund additions	\$ 128,199	\$ -	\$ 109,417	\$ 2,700,025	\$ 61,121,015	\$ 4,506,667
Deductions:						
Agency fund deductions	<u>268,160</u>	<u>1,169</u>	<u>109,433</u>	<u>2,700,015</u>	<u>61,122,595</u>	<u>4,527,233</u>
Excess (deficiency) of total additions over total deductions	(139,961)	(1,169)	(16)	10	(1,580)	(20,566)
Cash and investment fund balance - beginning	<u>153,145</u>	<u>2,739</u>	<u>7,674</u>	<u>100</u>	<u>1,580</u>	<u>192,750</u>
Cash and investment fund balance - ending	<u>\$ 13,184</u>	<u>\$ 1,570</u>	<u>\$ 7,658</u>	<u>\$ 110</u>	<u>\$ -</u>	<u>\$ 172,184</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	<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	\$ 81,147	\$ 7,469,885	\$ 4,946	\$ 144,547	\$ 322,529	\$ 110,730
Deductions:						
Agency fund deductions	<u>68,711</u>	<u>7,547,061</u>	<u>7,266</u>	<u>155,504</u>	<u>319,022</u>	<u>109,483</u>
Excess (deficiency) of total additions over total deductions	12,436	(77,176)	(2,320)	(10,957)	3,507	1,247
Cash and investment fund balance - beginning	<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>
Cash and investment fund balance - ending	<u>\$ 19,324</u>	<u>\$ 1,218,944</u>	<u>\$ 26,477</u>	<u>\$ 14,494</u>	<u>\$ 30,588</u>	<u>\$ 6,223</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	City/Town Court Costs	Superior Court Adult Probation	State Sales Disclosure Fees	Sheriff's Inmate Trust	County Plan Commission	Corrections Users Fees
Additions:						
Agency fund additions	\$ 11,632	\$ 221,225	\$ 6,490	\$ 18,370	\$ -	\$ 191,497
Deductions:						
Agency fund deductions	7,160	223,863	6,685	17,981	-	171,610
Excess (deficiency) of total additions over total deductions	4,472	(2,638)	(195)	389	-	19,887
Cash and investment fund balance - beginning	844	18,588	595	7,047	50	17,709
Cash and investment fund balance - ending	<u>\$ 5,316</u>	<u>\$ 15,950</u>	<u>\$ 400</u>	<u>\$ 7,436</u>	<u>\$ 50</u>	<u>\$ 37,596</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	<u>Certificate of Occupancy</u>	<u>County Option Income Tax</u>	<u>County Solid Waste</u>	<u>Road Bond Trust</u>	<u>Education Plate Fee</u>	<u>Gross Tax On Real Estate</u>
Additions:						
Agency fund additions	\$ -	\$ 6,227,278	\$ -	\$ -	\$ 2,419	\$ -
Deductions:						
Agency fund deductions	<u>3,977</u>	<u>5,268,086</u>	<u>21,774</u>	<u>-</u>	<u>2,419</u>	<u>36,355</u>
Excess (deficiency) of total additions over total deductions	(3,977)	959,192	(21,774)	-	-	(36,355)
Cash and investment fund balance - beginning	<u>3,977</u>	<u>-</u>	<u>21,774</u>	<u>2,696</u>	<u>-</u>	<u>36,355</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 959,192</u>	<u>\$ -</u>	<u>\$ 2,696</u>	<u>\$ -</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, 2006
 (Continued)

	Coroners Training and Continuing Education	Cell Tower Escrow	CVET	Co. Hospital Care For The Indigent	Medical Assistance To Wards	Children With Special Health Care Needs
Additions:						
Agency fund additions	\$ 1,950	\$ 33,508	\$ 92,786	\$ 191	\$ -	\$ -
Deductions:						
Agency fund deductions	1,980	57,383	181,152	-	8	6
Excess (deficiency) of total additions over total deductions	(30)	(23,875)	(88,366)	191	(8)	(6)
Cash and investment fund balance - beginning	248	62,029	88,366	(191)	8	6
Cash and investment fund balance - ending	<u>\$ 218</u>	<u>\$ 38,154</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2006
 (Continued)

	Financial Institutions Tax	Special Death Benefits	Child Restraint Violations Fines	Mortgage Fees State-Share	Totals
Additions:					
Agency fund additions	\$ 167,123	\$ 3,065	\$ 690	\$ 10,380	\$ 148,749,334
Deductions:					
Agency fund deductions	<u>218,736</u>	<u>3,020</u>	<u>640</u>	<u>10,500</u>	<u>156,422,215</u>
Excess (deficiency) of total additions over total deductions	(51,613)	45	50	(120)	(7,672,881)
Cash and investment fund balance - beginning	<u>107,321</u>	<u>260</u>	<u>-</u>	<u>918</u>	<u>13,321,168</u>
Cash and investment fund balance - ending	<u>\$ 55,708</u>	<u>\$ 305</u>	<u>\$ 50</u>	<u>\$ 798</u>	<u>\$ 5,648,287</u>

DEARBORN COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS

December 31, 2006

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

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 1,121,230
Infrastructure	226,685,799
Buildings	15,048,009
Improvements other than buildings	1,285,500
Machinery and equipment	<u>6,709,487</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 250,850,025</u>

DEARBORN COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT

December 31, 2006

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental Activities:		
Capital leases:		
Jail Lease	\$ 3,525,000	\$ 853,908
Notes and loans payable	2,400,642	685,965
Total governmental activities long-term debt	\$ 5,925,642	\$ 1,539,873

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

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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 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, 2006. 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 of America; 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 non-compliance 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, 2006.

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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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 internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in items 2006-1 and 2006-2 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses.

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan section of the report. We did not audit the County's response and, accordingly, we express no opinion on it.

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

September 26, 2007

DEARBORN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2006

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 HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through the Indiana Housing Finance Authority Community Development Block Grants/State's Program	14.228	HD-005-001	\$ 235,886
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through the Indiana Criminal Justice Institute Juvenile Accountability Incentive Block Grants	16.523	05-JB-032	925
Crime Victim Assistance	16.575	05-VA-023	21,101
		05-VA-024	29,422
		05-VA-150	23,654
		06-VA-022	8,229
		06-VA-023	13,668
Total for program			96,074
Total for federal grantor agency			96,999
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through the Indiana Criminal Justice Institute Highway Safety Cluster Alcohol Traffic Safety and Drunk Driving Incentive Grants	20.601	J8-06-04-04-01	22,472
		OP-06-02-03-26	8,000
		PT-10-10-07	2,000
		PT-07-04-01-51	4,200
Total for program			36,672
Total for federal grantor agency			36,672
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through the Indiana Family and Social Services Administration Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	15-06-PV-1197	60,595
Pass-Through the Indiana Department of Health Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	BPRS 114-1-15	3,070
		BPRS 114-2-15	47,081
Total for program			50,151
Pass-Through the Indiana Department of Child Services Child Support Enforcement	93.563		
County Prosecutor's Expenditures		2006	180,434
Circuit Court Clerk's Expenditures		2006	55,523
Indirect Costs - Child Support Program		2006	52,299
Title IV-D Incentive - County Prosecutor		2006	16,006
Title IV-D Incentive - County General		2006	11,651
Total for program			315,913
Total for federal grantor agency			426,659
Total federal awards expended			\$ 796,216

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 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, 2006:

Program Title	Federal CFDA Number	Award Amount
Community Development Block Grants/State's Program	14.228	<u>\$ 235,886</u>

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?	no

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?	yes

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

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
14.228	Community Development Block Grants/State's Program

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

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

FINDING 2006-1, ACCOUNTING SYSTEM WEAKNESSES

Federal Agency: U.S. Department of Health and Human Services
 Federal Program: Child Support Enforcement
 CFDA Number: 93.563
 Federal Award Number: 2006
 Pass-Through Entity: Indiana Department of Child Services

DEARBORN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Dearborn County, in conjunction with the Indiana Department of Child Services, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2006. The following deficiency was identified:

Balances of child support cases included errors resulting from data conversion, information not recorded during the time period from the data conversion to system implementation, computer application processing errors and user errors. Of the cases selected for testing 69% of the balances per the ISETS system were inaccurate when compared to balances calculated per the hard copy case files. The errors are currently being corrected on a case-by-case basis as they are identified.

45 CFR 303.6 states in part: ". . . the IV-D agency must maintain and use an effective system for: (a) Monitoring compliance with the support obligation; (b) identifying on the date the parent fails to make payments in an amount equal to the support payable . . ."

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

FINDING 2006-2. SUBRECIPIENT MONITORING

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program: Community Development Block Grants/State's Program
CFDA Number: 14.228
Federal Award Number: HD-005-001
Pass-Through Entity: Indiana Housing Finance Authority

In the year 2006, the County obtained and passed-through \$235,886 of federal funds to Heart House, Inc. (subrecipient) for the purpose of constructing farm worker housing. We found the following deficiencies regarding the subrecipient monitoring:

1. Of the claim vouchers submitted by the subrecipient for drawdown of federal funds, five of the seven claim vouchers were not adequately itemized. Supporting documentation was obtained from the subrecipient for audit.

24 CFR 83.36(b)(1) states: "Grantees and subgrantees will use their own procurement procedures which reflect applicable state and local laws and regulation."

Indiana Code 5-11-10-1.6(c) states in part:

"The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services; . . ."

The Indiana Housing and Community Development Authority Claim Voucher (Exhibit B) requires 100% supporting documentation (excluding timesheets) to be attached.

DEARBORN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2. The claims were not certified by an officer or agent of the subrecipient.

Inadequate monitoring of subrecipients could result in program requirements not being met and/or program objectives not being obtained.

We made the following recommendations:

1. The County should require the subrecipient or the subrecipient's agent to provide itemization for all claims submitted for the draw down of federal funds.
2. The County should require the subrecipient or the subrecipient's agent to certify all claims submitted for the draw down of federal funds.

DEARBORN COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.



F. AARON NEGANGARD
Prosecuting Attorney

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

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

August 27, 2007

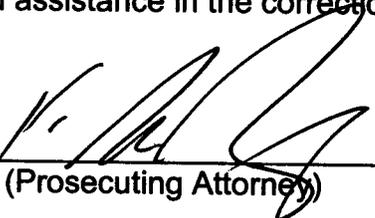
To: Indiana State Board of Accounts

Corrective Action Plan Concerning:

FINDING NO. 2006-1 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

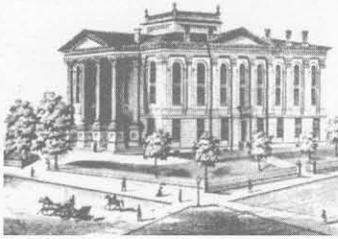
We have requested in a letter to the Director of the Division of Family and Children, Indiana Family and Social Services Administration, additional training and assistance in the correction of errors in case sub-account balances.



(Prosecuting Attorney)

8/22/07

(Date)



COUNTY ADMINISTRATION BUILDING

215 B West High Street • Lawrenceburg, Indiana 47025

Phone: 812-537-1040 • Fax: 812-532-2003

Dearborn County Commissioners

Jeff Hughes

District 1

Richard Fox

District 2

Ralph Thompson, Jr.

District 3

Finding No. 2006-2 Subrecipient Monitoring

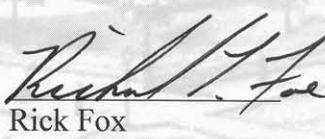
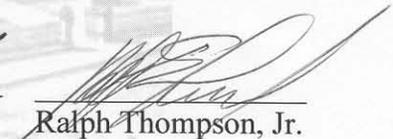
Contact Person: Bryan Messmore

Title: Administrator

Phone Number: (812) 537-1040 (ext) 1222

Expected Completion Date: Effective Immediately

In the future, Dearborn County will require the subrecipient or the subrecipient's agent to provide itemization for all claims submitted for the draw down of federal funds. The County will also require the subrecipient or the subrecipient's agent to certify all claims submitted for the draw down of federal funds.


Jeff Hughes
Rick Fox
Ralph Thompson, Jr.

DEARBORN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 26, 2007, with Cary B. Pickens, Auditor; and Jeff L. Hughes, President of the Board of County Commissioners.