

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

ANNUAL FINANCIAL REPORT

2008

DEARBORN COUNTY, INDIANA



FILED

10/16/2009

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report on Financial Statements and Supplementary Schedule of Expenditures of Federal Awards	3-4
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	5-6
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Activities and Net Assets – Cash and Investment Basis	7
Fund Financial Statements:	
Governmental Funds:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Governmental Funds	8
Proprietary Funds:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Proprietary Funds.....	9
Fiduciary Funds:	
Statement of Additions, Deductions, and Changes in Cash and Investment Balances – Fiduciary Funds	10
Notes to Financial Statements	11-22
Required Supplementary Information:	
Schedules of Funding Progress	23
Supplementary Information:	
Combining Schedule of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Other Governmental Funds.....	24-47
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Agency Funds.....	48-54
Schedule of Capital Assets.....	55
Schedule of Long-Term Debt	56
Other Reports.....	57
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133.....	60-61
Schedule of Expenditures of Federal Awards	62-63
Notes to Schedule of Expenditures of Federal Awards.....	64
Schedule of Findings and Questioned Costs	65-66
Auditee Prepared Schedules:	
Summary Schedule of Prior Audit Findings	67
Corrective Action Plan.....	68
Exit Conference.....	69

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Cary B. Pickens	01-01-07 to 12-31-10
Treasurer	Gayle L. Pennington	01-01-05 to 12-31-12
Clerk	Phillip D. Weaver	01-01-05 to 12-31-12
Sheriff	David W. Lusby	01-01-07 to 12-31-10
Recorder	Barbara J. Kaffenberger	01-01-07 to 12-31-10
President of the Board of County Commissioners	Jeff L. Hughes Ralph Thompson	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the County Council	Charles T. Fehrman Dennis Kraus, Sr.	01-01-08 to 12-31-08 01-01-09 to 12-31-09



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, 2008, 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, 2008, 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 15, 2009, 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, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. 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 15, 2009



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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, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 15, 2009. 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.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. 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 15, 2009

DEARBORN COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2008

<u>Functions/Programs</u>	Program Receipts			Net (Disbursement) Receipts and Changes in Net Assets
	<u>Disbursements</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	Primary Government
				Governmental Activities
Primary government:				
Governmental activities:				
General government	\$ 19,331,423	\$ 1,953,580	\$ 452,949	\$ (16,924,894)
Public safety	10,675,668	1,731,279	-	(8,944,389)
Highways and streets	5,185,942	-	-	(5,185,942)
Sanitation	98,732	8,870	-	(89,862)
Health and welfare	4,840,609	38,664	41,330	(4,760,615)
Economic development	2,576	-	-	(2,576)
Culture and recreation	1,169,166	3,700	-	(1,165,466)
Urban redevelopment and housing	2,800	-	-	(2,800)
Principal and interest on indebtedness	592,652	-	-	(592,652)
Total primary government	\$ 41,899,568	\$ 3,736,093	\$ 494,279	(37,669,196)
General receipts:				
Property taxes				12,350,123
Income taxes				3,369,206
Intergovernmental				16,504,607
Other local sources				6,896,229
Grants and contributions not restricted to specific programs				1,479,559
Investment earnings				2,025,760
Intergovernmental transfers				(1,825,377)
Total general receipts and intergovernmental transfers				40,800,107
Change in net assets				3,130,911
Net assets - beginning				44,754,237
Net assets - ending				\$ 47,885,148
 <u>Assets</u>				
Cash and investments				\$ 26,478,408
Restricted assets:				
Cash and investments				21,406,740
Total assets				\$ 47,885,148
 <u>Net Assets</u>				
Restricted for:				
General government				\$ 2,429,934
Public safety				3,216,444
Highways and streets				3,152,776
Sanitation				5,044,512
Health and welfare				1,582,423
Economic development				105,518
Culture and recreation				760,136
Debt service				322,673
Capital outlay				4,792,324
Unrestricted				26,478,408
Total net assets				\$ 47,885,148

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, 2008

	General	Family And Children	Riverboat Admissions	Rainy Day	Riverboat Savings	Regional Sewer Development	Other Governmental Funds	Totals
Receipts:								
Taxes	\$ 8,006,114	\$ 3,444,383	\$ -	\$ -	\$ -	\$ -	\$ 4,681,919	\$ 16,132,416
Licenses and permits	149,132	-	-	-	-	-	2,050	151,182
Intergovernmental	5,060,596	81,347	7,301,508	-	-	-	4,855,231	17,298,682
Charges for services	747,732	646,862	-	-	-	-	1,465,919	2,860,513
Fines and forfeits	258,354	-	-	-	-	-	407,517	665,871
Interfund loans	-	2,456,087	-	2,605,239	-	-	149,152	5,210,478
Other	1,129,436	79,667	103,172	-	561,008	196,227	1,628,906	3,698,416
Total receipts	15,351,364	6,708,346	7,404,680	2,605,239	561,008	196,227	13,190,694	46,017,558
Disbursements:								
General government	11,428,118	-	100,000	-	-	-	4,147,443	15,675,561
Public safety	7,249,584	-	365,076	-	-	-	3,049,748	10,664,408
Highways and streets	510,068	-	-	-	-	-	4,671,674	5,181,742
Sanitation	-	-	-	-	-	-	98,732	98,732
Health and welfare	197,408	3,752,004	-	-	-	-	891,197	4,840,609
Economic development	-	-	-	-	-	-	2,576	2,576
Culture and recreation	32,106	-	-	-	-	-	1,137,060	1,169,166
Urban redevelopment and housing	-	-	-	-	-	-	2,800	2,800
Interfund loans	-	2,456,087	-	2,605,239	-	-	149,152	5,210,478
Debt service:								
Principal	-	-	592,652	-	-	-	-	592,652
Capital outlay:								
General government	13,503	-	-	-	-	-	927,509	941,012
Public safety	-	-	-	-	-	-	11,260	11,260
Highways and streets	-	-	-	-	-	-	4,200	4,200
Total disbursements	19,430,787	6,208,091	1,057,728	2,605,239	-	-	15,093,351	44,395,196
Excess (deficiency) of receipts over disbursements	(4,079,423)	500,255	6,346,952	-	561,008	196,227	(1,902,657)	1,622,362
Other financing sources (uses):								
Intergovernmental transfers	-	-	(1,825,377)	-	-	-	-	(1,825,377)
Transfers in	208,398	-	-	1,720,000	1,186,680	-	4,436,325	7,551,403
Transfers out	(1,739,862)	(54,611)	(3,769,069)	-	-	-	(1,987,861)	(7,551,403)
Other receipts	2,372,634	1,143	-	316,265	-	-	101,023	2,791,065
Total other financing sources (uses)	841,170	(53,468)	(5,594,446)	2,036,265	1,186,680	-	2,549,487	965,688
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,238,253)	446,787	752,506	2,036,265	1,747,688	196,227	646,830	2,588,050
Cash and investment fund balance - beginning	3,923,332	249,097	3,299,105	-	13,300,577	4,716,726	18,069,330	43,558,167
Cash and investment fund balance - ending	\$ 685,079	\$ 695,884	\$ 4,051,611	\$ 2,036,265	\$ 15,048,265	\$ 4,912,953	\$ 18,716,160	46,146,217
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.								
								1,738,931
Net assets of governmental activities								\$ 47,885,148
Cash and Investment Assets - Ending								
Cash and investments	\$ 685,079	\$ -	\$ 4,051,611	\$ 2,036,265	\$ 15,048,265	\$ -	\$ 4,657,188	\$ 26,478,408
Restricted assets:								
Cash and investments	-	695,884	-	-	-	4,912,953	14,058,972	19,667,809
Total cash and investment assets - ending	\$ 685,079	\$ 695,884	\$ 4,051,611	\$ 2,036,265	\$ 15,048,265	\$ 4,912,953	\$ 18,716,160	\$ 46,146,217
Cash and Investment Fund Balance - Ending								
Restricted for:								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 691,003	\$ 691,003
Public safety	-	-	-	-	-	-	3,216,444	3,216,444
Highways and streets	-	-	-	-	-	-	3,152,776	3,152,776
Sanitation	-	-	-	-	-	4,912,953	131,559	5,044,512
Health and welfare	-	695,884	-	-	-	-	886,539	1,582,423
Economic development	-	-	-	-	-	-	105,518	105,518
Culture and recreation	-	-	-	-	-	-	760,136	760,136
Debt service	-	-	-	-	-	-	322,673	322,673
Capital outlay	-	-	-	-	-	-	4,792,324	4,792,324
Unrestricted	685,079	-	4,051,611	2,036,265	15,048,265	-	4,657,188	26,478,408
Total cash and investment fund balance - ending	\$ 685,079	\$ 695,884	\$ 4,051,611	\$ 2,036,265	\$ 15,048,265	\$ 4,912,953	\$ 18,716,160	\$ 46,146,217

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, 2008

	<u>Internal Service Funds</u>
Operating receipts:	
Employer and employee contributions	\$ 3,257,711
Operating disbursements:	
Insurance premiums and benefits	<u>2,714,850</u>
Excess of operating receipts over operating disbursements	542,861
Cash and investment fund balance - beginning	<u>1,196,070</u>
Cash and investment fund balance - ending	<u>\$ 1,738,931</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ 1,738,931</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>\$ 1,738,931</u>

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

DEARBORN COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2008

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 185,789	\$ -	
Plan members	65,166	-	
Other	53,216	-	
Total contributions	304,171	-	
Investment earnings:			
Interest	148,559	-	
Less investment disbursements	(253,311)	-	
Net investment earnings	(104,752)	-	
Total additions	199,419	-	
Deductions:			
Benefits	34,893	-	
Administrative and general	13,862	-	
Total deductions	48,755	-	
Excess of total additions over total deductions	150,664	-	
Cash and investment fund balance - beginning	3,172,200	29,222	
Cash and investment fund balance - ending	\$ 3,322,864	\$ 29,222	\$ 3,153,254

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, sanitation, health welfare and social services, economic development, culture and recreation, public improvements, planning and zoning, urban redevelopment and housing, 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 family and children fund is funded by local taxes and distributions from the State of Indiana and is used to provide welfare assistance.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

The rainy day fund accounts for the transfer of unused and unencumbered monies remaining in other County funds and may be used for any County purpose.

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 purposes 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 principal and income benefit 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.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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 government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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, 2008, the 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

As of December 31, 2008, the Sheriff's Retirement and Benefit Plan had the following investments:

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 753,131
Corporate bonds	631,551
Mutual funds	1,272,795
Common stock	100,911
Total	\$ 2,758,388

Statutory Authorization for Investments

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.

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.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 for interest rate risk.

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	\$ -	\$ 150,422	\$ 602,709
Corporate bonds	105,904	24,501	501,146
Totals	<u>\$ 105,904</u>	<u>\$ 174,923</u>	<u>\$ 1,103,855</u>

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.

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

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	Corporate Bonds
AAA	Aaa	\$ 43,101
AA	Aa	122,933
A	A	140,654
A	Aaa	137,244
BBB	Baa	68,958
BBB	A	6,784
BBB	Unrated	32,779
Unrated	Unrated	79,098
Total		<u>\$ 631,551</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.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, 2008, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2008</u>
General Fund	Rainy Day Fund	\$ 1,720,000
General Fund	Other governmental funds	19,862
Riverboat Admissions Fund	Riverboat Savings Fund	630,151
Riverboat Admissions Fund	Other governmental funds	3,138,918
Family & Children Fund	Other governmental funds	54,611
Other governmental funds	General Fund	208,398
Other governmental funds	Riverboat Savings Fund	556,529
Other governmental funds	Other governmental funds	<u>1,222,934</u>
 Total		 <u>\$ 7,551,403</u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

IV. Other Information

A. Risk Management

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

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

Medical Benefits to Employees

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

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Job Related Illnesses or Injuries to Employees

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

B. Holding Corporation

The County has entered into a capital lease with Dearborn County Jail Holding Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. Lease payments during the year totaled \$862,260.

C. 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.

D. Pension Plans

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

1. Public Employees' Retirement Fund

Plan Description

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

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

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

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

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

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

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

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

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

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 505,220	\$ 153,402	\$ 32,387
Interest on net pension obligation	(16,849)	(14,130)	-
Adjustment to annual required contribution	19,200	21,822	-
Annual pension cost	507,571	161,094	32,387
Contributions made	419,716	160,409	32,387
Increase in net pension obligation	87,855	685	-
Net pension obligation, beginning of year	(232,396)	(201,857)	-
Net pension obligation, end of year	\$ (144,541)	\$ (201,172)	\$ -

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	6.25%	11%	2%
Plan members	3%	3%	0%
Actuarial valuation date	07-01-07	01-01-09	01-01-09
Actuarial cost method	Entry age	Entry age	Aggregate
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	*
Amortization period	40 years	40 years	*
Amortization period (from date)	07-01-97	12-31-97	*
Asset valuation method	4 year smoothed market	4 year 75% of expected actuarial value Plus 25% of actual market value	4 year 75% of expected actuarial value Plus 25% of actual market value

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

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

<u>Actuarial Assumptions</u>	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
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

	<u>Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
PERF	06-30-05	\$ 327,550	106%	\$ (239,204)
	06-30-06	402,470	98%	(232,396)
	06-30-07	507,571	83%	(144,541)
County Police Retirement Plan	09-30-06	127,893	156%	(110,458)
	12-31-07***	141,145	170%	(201,857)
	12-31-08***	161,094	105%	(201,172)
County Police Benefit Plan	09-30-06	29,109	100%	**
	12-31-07***	29,822	100%	**
	12-31-08***	32,387	100%	**

**Not applicable

***Retirement plan changed the reporting date.

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)
07-01-05	\$ 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%)
07-01-07	6,788,684	7,656,493	(867,809)	89%	7,804,553	(11%)

County Police Pension Plan

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)
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%
01-01-08***	3,197,910	3,197,910	-	100%	1,335,554	0%
01-01-09***	3,266,746	3,379,829	(113,083)	97%	1,384,825	(8%)

***Retirement plan changed the reporting date.

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, 2008

	County Highway	Local Road And Street	Park Nonreverting Capital	Accident Report	Firearms Training	County Health
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 498,692
Licenses and permits	2,050	-	-	-	-	-
Intergovernmental	1,686,946	524,282	-	-	-	28,604
Charges for services	3,430	-	-	4,578	17,788	38,686
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	11,261	-	-	18,028	1,000
Total receipts	1,692,426	535,543	-	4,578	35,816	566,982
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	5,619	29,316	-
Highways and streets	2,237,565	738,076	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	661,559
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	20,000	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	2,237,565	738,076	20,000	5,619	29,316	661,559
Excess (deficiency) of receipts over disbursements	(545,139)	(202,533)	(20,000)	(1,041)	6,500	(94,577)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	6,315	989	-	-	-	1,320
Total other financing sources (uses)	6,315	989	-	-	-	1,320
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(538,824)	(201,544)	(20,000)	(1,041)	6,500	(93,257)
Cash and investment fund balance - beginning	1,668,468	683,750	48,135	2,558	7,652	247,655
Cash and investment fund balance - ending	<u>\$ 1,129,644</u>	<u>\$ 482,206</u>	<u>\$ 28,135</u>	<u>\$ 1,517</u>	<u>\$ 14,152</u>	<u>\$ 154,398</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	1,129,644	482,206	28,135	1,517	14,152	154,398
Total cash and investment assets - ending	<u>\$ 1,129,644</u>	<u>\$ 482,206</u>	<u>\$ 28,135</u>	<u>\$ 1,517</u>	<u>\$ 14,152</u>	<u>\$ 154,398</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	1,517	14,152	-
Highways and streets	1,129,644	482,206	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	154,398
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	28,135	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 1,129,644</u>	<u>\$ 482,206</u>	<u>\$ 28,135</u>	<u>\$ 1,517</u>	<u>\$ 14,152</u>	<u>\$ 154,398</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, 2008
 (Continued)

	Alcohol And Drug Services	Superior II Probation Administration Fees	Dog Shelter Donations	Special Crime Unit	Regional Sewer District	Dearborn County Veterans
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	10,500	-	-	117,999	-	6,000
Charges for services	-	-	-	35,855	-	-
Fines and forfeits	30,910	28,490	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	1,002,819	14,816	-	-
Total receipts	41,410	28,490	1,002,819	168,670	-	6,000
Disbursements:						
General government	-	-	-	-	-	-
Public safety	15,149	35,570	-	173,651	-	-
Highways and streets	-	-	-	-	-	3,193
Sanitation	-	-	-	-	42,873	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	15,149	35,570	-	173,651	42,873	3,193
Excess (deficiency) of receipts over disbursements	26,261	(7,080)	1,002,819	(4,981)	(42,873)	2,807
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(12,767)	-	-
Other receipts	-	1,310	500	1,616	-	-
Total other financing sources (uses)	-	1,310	500	(11,151)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	26,261	(5,770)	1,003,319	(16,132)	(42,873)	2,807
Cash and investment fund balance - beginning	1,350	14,242	108,308	30,051	174,432	6,598
Cash and investment fund balance - ending	\$ 27,611	\$ 8,472	\$ 1,111,627	\$ 13,919	\$ 131,559	\$ 9,405
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	27,611	8,472	1,111,627	13,919	131,559	9,405
Total cash and investment assets - ending	\$ 27,611	\$ 8,472	\$ 1,111,627	\$ 13,919	\$ 131,559	\$ 9,405
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,405
Public safety	27,611	8,472	1,111,627	13,919	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	131,559	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 27,611	\$ 8,472	\$ 1,111,627	\$ 13,919	\$ 131,559	\$ 9,405

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, 2008
 (Continued)

	Cert E.M.A.	DFC CASA Grant	Community Foundation Grant	County Law Enforcement Continuing Education	Special Vehicle Inspection
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	105,075	500	-	-
Charges for services	-	-	-	-	710
Fines and forfeits	-	-	-	4,463	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	-
Total receipts	-	105,075	500	4,463	710
Disbursements:					
General government	-	110,675	-	-	-
Public safety	-	-	-	-	42
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	1,325	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	-	110,675	1,325	-	42
Excess (deficiency) of receipts over disbursements	-	(5,600)	(825)	4,463	668
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(3,704)	-
Other receipts	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(3,704)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(5,600)	(825)	759	668
Cash and investment fund balance - beginning	2,080	(450)	202	24,400	69
Cash and investment fund balance - ending	<u>\$ 2,080</u>	<u>\$ (6,050)</u>	<u>\$ (623)</u>	<u>\$ 25,159</u>	<u>\$ 737</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ -	\$ (6,050)	\$ (623)	\$ -	\$ -
Restricted assets:					
Cash and investments	2,080	-	-	25,159	737
Total cash and investment assets - ending	<u>\$ 2,080</u>	<u>\$ (6,050)</u>	<u>\$ (623)</u>	<u>\$ 25,159</u>	<u>\$ 737</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	2,080	-	-	25,159	737
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	(6,050)	(623)	-	-
Total cash and investment fund balance - ending	<u>\$ 2,080</u>	<u>\$ (6,050)</u>	<u>\$ (623)</u>	<u>\$ 25,159</u>	<u>\$ 737</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, 2008
 (Continued)

	Clerk's Records Perpetuation	Riverboat	Emergency Telephone System	County Drug Free Community	Drug Enforcement/ Education
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	779,141	161,708	1,000	11,530
Charges for services	-	-	528,282	-	-
Fines and forfeits	18,025	-	-	81,052	-
Interfund loans	-	-	-	-	-
Other	-	39	-	1,015	-
Total receipts	18,025	779,180	689,990	83,067	11,530
Disbursements:					
General government	30	561,982	-	-	-
Public safety	-	-	765,058	60,128	11,528
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	17,163	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	30	579,145	765,058	60,128	11,528
Excess (deficiency) of receipts over disbursements	17,995	200,035	(75,068)	22,939	2
Other financing sources (uses):					
Transfers in	-	895,922	-	-	-
Transfers out	-	(695,442)	-	(11,000)	-
Other receipts	29	1,275	-	-	-
Total other financing sources (uses)	29	201,755	-	(11,000)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	18,024	401,790	(75,068)	11,939	2
Cash and investment fund balance - beginning	62,732	274,418	233,809	100,104	-
Cash and investment fund balance - ending	<u>\$ 80,756</u>	<u>\$ 676,208</u>	<u>\$ 158,741</u>	<u>\$ 112,043</u>	<u>\$ 2</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ -	\$ 676,208	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	80,756	-	158,741	112,043	2
Total cash and investment assets - ending	<u>\$ 80,756</u>	<u>\$ 676,208</u>	<u>\$ 158,741</u>	<u>\$ 112,043</u>	<u>\$ 2</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ 80,756	\$ -	\$ -	\$ -	-
Public safety	-	-	158,741	112,043	2
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	676,208	-	-	-
Total cash and investment fund balance - ending	<u>\$ 80,756</u>	<u>\$ 676,208</u>	<u>\$ 158,741</u>	<u>\$ 112,043</u>	<u>\$ 2</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, 2008
 (Continued)

	Convention Recreation and Visitors' Bureau	4-D New Law Prosecutor	Supplemental Juvenile Probation Service	Superior Court Adult Probation Services	Superior II Probation Users Fees
Receipts:					
Taxes	\$ 413,087	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	730,144	17,742	-	-	-
Charges for services	-	-	17,854	76,686	-
Fines and forfeits	-	-	-	-	62,388
Interfund loans	-	-	-	-	-
Other	930	-	-	-	-
Total receipts	1,144,161	17,742	17,854	76,686	62,388
Disbursements:					
General government	-	-	-	-	-
Public safety	-	-	17,239	44,874	53,460
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	12,582	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	1,117,060	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	1,117,060	12,582	17,239	44,874	53,460
Excess (deficiency) of receipts over disbursements	27,101	5,160	615	31,812	8,928
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Other receipts	-	-	-	156	1,319
Total other financing sources (uses)	-	-	-	156	1,319
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	27,101	5,160	615	31,968	10,247
Cash and investment fund balance - beginning	704,900	5,345	44,019	331,472	21,653
Cash and investment fund balance - ending	<u>\$ 732,001</u>	<u>\$ 10,505</u>	<u>\$ 44,634</u>	<u>\$ 363,440</u>	<u>\$ 31,900</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	732,001	10,505	44,634	363,440	31,900
Total cash and investment assets - ending	<u>\$ 732,001</u>	<u>\$ 10,505</u>	<u>\$ 44,634</u>	<u>\$ 363,440</u>	<u>\$ 31,900</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	44,634	363,440	31,900
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	10,505	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	732,001	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 732,001</u>	<u>\$ 10,505</u>	<u>\$ 44,634</u>	<u>\$ 363,440</u>	<u>\$ 31,900</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, 2008
 (Continued)

	Recorder's Records Perpetuation	Covered Bridge	Local Health Maintenance	Community Corrections 2nd Year	Pretrial Diversion
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	1,850	29,204	-	54,431
Charges for services	72,071	-	-	140,858	-
Fines and forfeits	-	-	-	-	57,195
Interfund loans	-	-	-	-	-
Other	-	-	-	12	5
Total receipts	72,071	1,850	29,204	140,870	111,631
Disbursements:					
General government	132,297	-	-	-	-
Public safety	-	-	-	161,113	89,697
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	38,358	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	11,260
Highways and streets	-	-	-	-	-
Total disbursements	132,297	-	38,358	161,113	100,957
Excess (deficiency) of receipts over disbursements	(60,226)	1,850	(9,154)	(20,243)	10,674
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Other receipts	-	-	-	710	324
Total other financing sources (uses)	-	-	-	710	324
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(60,226)	1,850	(9,154)	(19,533)	10,998
Cash and investment fund balance - beginning	141,106	3,100	107,387	26,336	76,334
Cash and investment fund balance - ending	<u>\$ 80,880</u>	<u>\$ 4,950</u>	<u>\$ 98,233</u>	<u>\$ 6,803</u>	<u>\$ 87,332</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	80,880	4,950	98,233	6,803	87,332
Total cash and investment assets - ending	<u>\$ 80,880</u>	<u>\$ 4,950</u>	<u>\$ 98,233</u>	<u>\$ 6,803</u>	<u>\$ 87,332</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ 80,880	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	6,803	87,332
Highways and streets	-	4,950	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	98,233	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 80,880</u>	<u>\$ 4,950</u>	<u>\$ 98,233</u>	<u>\$ 6,803</u>	<u>\$ 87,332</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, 2008
 (Continued)

	Guardian Ad Litern	Dearborn Co. Corrections Misdemeanant	Supplemental Public Defender Service	Clerk Title IV-D	Jail Commissary
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	19,862	35,050	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	136,789
Total receipts	19,862	35,050	-	-	136,789
Disbursements:					
General government	28,242	-	-	-	-
Public safety	-	19,020	-	-	140,882
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	28,242	19,020	-	-	140,882
Excess (deficiency) of receipts over disbursements	(8,380)	16,030	-	-	(4,093)
Other financing sources (uses):					
Transfers in	19,862	-	-	-	-
Transfers out	-	-	-	-	-
Other receipts	2,926	-	-	-	-
Total other financing sources (uses)	22,788	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	14,408	16,030	-	-	(4,093)
Cash and investment fund balance - beginning	5,192	24,401	48,896	5,906	13,398
Cash and investment fund balance - ending	<u>\$ 19,600</u>	<u>\$ 40,431</u>	<u>\$ 48,896</u>	<u>\$ 5,906</u>	<u>\$ 9,305</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	19,600	40,431	48,896	5,906	9,305
Total cash and investment assets - ending	<u>\$ 19,600</u>	<u>\$ 40,431</u>	<u>\$ 48,896</u>	<u>\$ 5,906</u>	<u>\$ 9,305</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ 19,600	\$ -	\$ -	\$ -	-
Public safety	-	40,431	48,896	-	9,305
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	5,906	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 19,600</u>	<u>\$ 40,431</u>	<u>\$ 48,896</u>	<u>\$ 5,906</u>	<u>\$ 9,305</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, 2008
 (Continued)

	Surveyor's Corner Perpetuation	Plat Book Maintenance	Law Enforcement Continuing Education	Jury Pay	Health Department Donations
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	5,000
Charges for services	8,625	9,760	-	-	-
Fines and forfeits	-	-	-	11,714	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	13,327
Total receipts	8,625	9,760	-	11,714	18,327
Disbursements:					
General government	2,039	-	-	-	17,453
Public safety	-	-	3,219	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	2,039	-	3,219	-	17,453
Excess (deficiency) of receipts over disbursements	6,586	9,760	(3,219)	11,714	874
Other financing sources (uses):					
Transfers in	-	-	3,704	-	-
Transfers out	-	-	-	-	-
Other receipts	-	-	-	-	-
Total other financing sources (uses)	-	-	3,704	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,586	9,760	485	11,714	874
Cash and investment fund balance - beginning	49,981	51,987	2,156	108,912	34,378
Cash and investment fund balance - ending	<u>\$ 56,567</u>	<u>\$ 61,747</u>	<u>\$ 2,641</u>	<u>\$ 120,626</u>	<u>\$ 35,252</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	56,567	61,747	2,641	120,626	35,252
Total cash and investment assets - ending	<u>\$ 56,567</u>	<u>\$ 61,747</u>	<u>\$ 2,641</u>	<u>\$ 120,626</u>	<u>\$ 35,252</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ 56,567	\$ 61,747	\$ -	\$ 120,626	\$ -
Public safety	-	-	2,641	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	35,252
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 56,567</u>	<u>\$ 61,747</u>	<u>\$ 2,641</u>	<u>\$ 120,626</u>	<u>\$ 35,252</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, 2008
 (Continued)

	Juvenile Center Donations	Animal Care And Donations	Local Government Grant	Livescan Fingerprint Identification	Operation Pullover Grant
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	12,000	32,852
Charges for services	-	5,652	-	-	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	567	28,876	-	-	12
Total receipts	567	34,528	-	12,000	32,864
Disbursements:					
General government	598	58,458	-	13,555	27,991
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	598	58,458	-	13,555	27,991
Excess (deficiency) of receipts over disbursements	(31)	(23,930)	-	(1,555)	4,873
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Other receipts	-	3,080	-	1,998	-
Total other financing sources (uses)	-	3,080	-	1,998	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(31)	(20,850)	-	443	4,873
Cash and investment fund balance - beginning	1,961	26,939	250	3,666	1,527
Cash and investment fund balance - ending	<u>\$ 1,930</u>	<u>\$ 6,089</u>	<u>\$ 250</u>	<u>\$ 4,109</u>	<u>\$ 6,400</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	1,930	6,089	250	4,109	6,400
Total cash and investment assets - ending	<u>\$ 1,930</u>	<u>\$ 6,089</u>	<u>\$ 250</u>	<u>\$ 4,109</u>	<u>\$ 6,400</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ 6,089	\$ 250	\$ -	\$ -
Public safety	1,930	-	-	4,109	6,400
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 1,930</u>	<u>\$ 6,089</u>	<u>\$ 250</u>	<u>\$ 4,109</u>	<u>\$ 6,400</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, 2008
 (Continued)

	Exercise Project Homeland Security	Bio Terrorism Grant	Court Interpreter Grant	County Farm	Tax Sale Fees
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	24,433	-	2,250	-	-
Charges for services	-	-	-	3,700	935
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	-
Total receipts	24,433	-	2,250	3,700	935
Disbursements:					
General government	24,433	461	441	15,256	170
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	24,433	461	441	15,256	170
Excess (deficiency) of receipts over disbursements	-	(461)	1,809	(11,556)	765
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Other receipts	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(461)	1,809	(11,556)	765
Cash and investment fund balance - beginning	-	13,939	2,031	63,402	3,843
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 13,478</u>	<u>\$ 3,840</u>	<u>\$ 51,846</u>	<u>\$ 4,608</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	-	13,478	3,840	51,846	4,608
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 13,478</u>	<u>\$ 3,840</u>	<u>\$ 51,846</u>	<u>\$ 4,608</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ -	\$ 3,840	\$ 51,846	\$ 4,608
Public safety	-	13,478	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 13,478</u>	<u>\$ 3,840</u>	<u>\$ 51,846</u>	<u>\$ 4,608</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, 2008
 (Continued)

	County Highway Special Projects	K-9	Traffic Safety Task Force	Work Release	Soil And Water
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	21,800	11,396	-	-
Charges for services	76	400	-	-	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	8,408	75,137
Total receipts	76	22,200	11,396	8,408	75,137
Disbursements:					
General government	-	-	-	-	67,834
Public safety	-	20,422	10,274	7,989	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	15,385	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	15,385	20,422	10,274	7,989	67,834
Excess (deficiency) of receipts over disbursements	(15,309)	1,778	1,122	419	7,303
Other financing sources (uses):					
Transfers in	-	-	-	26,758	-
Transfers out	-	-	-	-	-
Other receipts	-	-	-	-	-
Total other financing sources (uses)	-	-	-	26,758	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(15,309)	1,778	1,122	27,177	7,303
Cash and investment fund balance - beginning	48,128	-	-	-	6,894
Cash and investment fund balance - ending	<u>\$ 32,819</u>	<u>\$ 1,778</u>	<u>\$ 1,122</u>	<u>\$ 27,177</u>	<u>\$ 14,197</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	32,819	1,778	1,122	27,177	14,197
Total cash and investment assets - ending	<u>\$ 32,819</u>	<u>\$ 1,778</u>	<u>\$ 1,122</u>	<u>\$ 27,177</u>	<u>\$ 14,197</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 14,197
Public safety	-	1,778	1,122	27,177	-
Highways and streets	32,819	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 32,819</u>	<u>\$ 1,778</u>	<u>\$ 1,122</u>	<u>\$ 27,177</u>	<u>\$ 14,197</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, 2008
 (Continued)

	Victim Assistance Program	Supplemental Adult Probation Services	Riverboat Growth Development	Community Corrections Home Detentions	Alternative School
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	71,171	-	-	-	1,158
Charges for services	-	33,982	-	-	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	160,097	-
Total receipts	71,171	33,982	-	160,097	1,158
Disbursements:					
General government	-	-	-	234,294	-
Public safety	77,606	45,076	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	1,158
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	77,606	45,076	-	234,294	1,158
Excess (deficiency) of receipts over disbursements	(6,435)	(11,094)	-	(74,197)	-
Other financing sources (uses):					
Transfers in	-	15	1,350,779	14,010	-
Transfers out	-	-	(394,000)	(26,758)	-
Other receipts	-	-	-	7,019	-
Total other financing sources (uses)	-	15	956,779	(5,729)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,435)	(11,079)	956,779	(79,926)	-
Cash and investment fund balance - beginning	(21,787)	37,781	2,740,942	363,999	-
Cash and investment fund balance - ending	\$ (28,222)	\$ 26,702	\$ 3,697,721	\$ 284,073	\$ -
Cash and Investment Assets - Ending					
Cash and investments	\$ (28,222)	\$ -	\$ 3,697,721	\$ -	\$ -
Restricted assets:					
Cash and investments	-	26,702	-	284,073	-
Total cash and investment assets - ending	\$ (28,222)	\$ 26,702	\$ 3,697,721	\$ 284,073	\$ -
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	26,702	-	284,073	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	(28,222)	-	3,697,721	-	-
Total cash and investment fund balance - ending	\$ (28,222)	\$ 26,702	\$ 3,697,721	\$ 284,073	\$ -

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, 2008
 (Continued)

	C.M.H.C. Block Grant	Administration Fee Public Health County	Property Reassessment	Dearborn County Juvenile User Fees	Indiana Housing Grant
Receipts:					
Taxes	\$ -	\$ -	\$ 229,212	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	26,415	49,297	1,372	2,250	2,800
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	22,302	9,556	-
Total receipts	26,415	49,297	252,886	11,806	2,800
Disbursements:					
General government	26,415	50,390	522,885	-	-
Public safety	-	-	-	21,007	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	2,800
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	-	725	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	26,415	50,390	523,610	21,007	2,800
Excess (deficiency) of receipts over disbursements	-	(1,093)	(270,724)	(9,201)	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	(9,549)	-	-
Other receipts	-	-	180	-	-
Total other financing sources (uses)	-	-	(9,369)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,093)	(280,093)	(9,201)	-
Cash and investment fund balance - beginning	-	4,935	441,940	84,986	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 3,842</u>	<u>\$ 161,847</u>	<u>\$ 75,785</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	-	3,842	161,847	75,785	-
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 3,842</u>	<u>\$ 161,847</u>	<u>\$ 75,785</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ 161,847	\$ -	\$ -
Public safety	-	-	-	75,785	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	3,842	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 3,842</u>	<u>\$ 161,847</u>	<u>\$ 75,785</u>	<u>\$ -</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, 2008
 (Continued)

	Welfare Excise Tax Allocation	Community Corrections	Pinhook Maintenance	Regional Sewer Study	CASA Tobacco Settlement
Receipts:					
Taxes	\$ 26,946	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	15,000
Charges for services	-	181,103	-	-	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	29,570	-	-	-	-
Total receipts	56,516	181,103	-	-	15,000
Disbursements:					
General government	-	-	-	-	-
Public safety	-	151,121	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	19,643	-
Health and welfare	56,516	-	-	-	28,052
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	56,516	151,121	-	19,643	28,052
Excess (deficiency) of receipts over disbursements	-	29,982	-	(19,643)	(13,052)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Other receipts	-	272	-	-	-
Total other financing sources (uses)	-	272	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	30,254	-	(19,643)	(13,052)
Cash and investment fund balance - beginning	-	1,707	902	11,653	30,884
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 31,961</u>	<u>\$ 902</u>	<u>\$ (7,990)</u>	<u>\$ 17,832</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ -	\$ -	\$ -	\$ (7,990)	\$ -
Restricted assets:					
Cash and investments	-	31,961	902	-	17,832
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 31,961</u>	<u>\$ 902</u>	<u>\$ (7,990)</u>	<u>\$ 17,832</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	31,961	-	-	-
Highways and streets	-	-	902	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	17,832
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	-	-	(7,990)	-
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 31,961</u>	<u>\$ 902</u>	<u>\$ (7,990)</u>	<u>\$ 17,832</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, 2008
 (Continued)

	Sewer Assessment	Juvenile Incentive Block Grant	Special Crimes Federal Forfeiture	Law Enforcement Forfeitures	District Mobile Command Center Project
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	18,898	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	36,216	-	-	-	-
Total receipts	36,216	18,898	-	-	-
Disbursements:					
General government	-	-	-	-	395,480
Public safety	-	21,651	12,767	-	-
Highways and streets	-	-	-	-	-
Sanitation	36,216	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	36,216	21,651	12,767	-	395,480
Excess (deficiency) of receipts over disbursements	-	(2,753)	(12,767)	-	(395,480)
Other financing sources (uses):					
Transfers in	-	-	12,767	-	-
Transfers out	-	-	-	-	-
Other receipts	-	-	-	-	-
Total other financing sources (uses)	-	-	12,767	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,753)	-	-	(395,480)
Cash and investment fund balance - beginning	-	(1,427)	-	556	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ (4,180)</u>	<u>\$ -</u>	<u>\$ 556</u>	<u>\$ (395,480)</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ -	\$ (4,180)	\$ -	\$ -	\$ (395,480)
Restricted assets:					
Cash and investments	-	-	-	556	-
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ (4,180)</u>	<u>\$ -</u>	<u>\$ 556</u>	<u>\$ (395,480)</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	556	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	(4,180)	-	-	(395,480)
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ (4,180)</u>	<u>\$ -</u>	<u>\$ 556</u>	<u>\$ (395,480)</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, 2008
 (Continued)

	Levy Excess	Adult Protective Services	Sheriff Marine Patrol	Private Foundation Grant	CASA Superior Court Grant
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	90,284	-	-	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	-
Total receipts	-	90,284	-	-	-
Disbursements:					
General government	-	-	-	700	-
Public safety	-	91,725	39,897	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	-	91,725	39,897	700	-
Excess (deficiency) of receipts over disbursements	-	(1,441)	(39,897)	(700)	-
Other financing sources (uses):					
Transfers in	174,456	-	-	-	-
Transfers out	(187,438)	-	-	-	-
Other receipts	12,982	2,308	39,897	-	-
Total other financing sources (uses)	-	2,308	39,897	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	867	-	(700)	-
Cash and investment fund balance - beginning	-	(10,443)	-	774	190
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ (9,576)</u>	<u>\$ -</u>	<u>\$ 74</u>	<u>\$ 190</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ -	\$ (9,576)	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	-	-	-	74	190
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ (9,576)</u>	<u>\$ -</u>	<u>\$ 74</u>	<u>\$ 190</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ 74	\$ -
Public safety	-	-	-	-	190
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	(9,576)	-	-	-
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ (9,576)</u>	<u>\$ -</u>	<u>\$ 74</u>	<u>\$ 190</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, 2008
 (Continued)

	LEC Inmate Education Grant	CASA Marketing Grant	Accident Reconstruction	Project Safe Direction	Special Court II Grant
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	16,663	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total receipts	-	-	16,663	-	-
Disbursements:					
General government	-	24,858	24,408	2,150	280
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total disbursements	-	24,858	24,408	2,150	280
Excess (deficiency) of receipts over disbursements	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	(24,858)	(7,745)	(2,150)	(280)
Other financing sources (uses):					
Transfers in	-	-	-	2,000	-
Transfers out	-	-	-	-	-
Other receipts	-	1,278	9,604	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	1,278	9,604	2,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	(23,580)	1,859	(150)	(280)
Cash and investment fund balance - beginning	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	10,176	23,580	-	195	(645)
Cash and investment fund balance - ending	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 10,176	\$ -	\$ 1,859	\$ 45	\$ (925)
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ (925)
Restricted assets:					
Cash and investments	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	10,176	-	1,859	45	-
Total cash and investment assets - ending	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 10,176	\$ -	\$ 1,859	\$ 45	\$ (925)
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	10,176	-	1,859	45	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	(925)
Total cash and investment fund balance - ending	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 10,176	\$ -	\$ 1,859	\$ 45	\$ (925)

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, 2008
 (Continued)

	Superior II Program Account	Law Enforcement Grant	Identification Security Protection	Childrens Psychiatric Treatment	County Sex and Violent Offender Fees
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ 600,909	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	3,598	-
Charges for services	-	-	17,948	-	2,650
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	149,152	-
Other	-	-	-	-	-
Total receipts	-	-	17,948	753,659	2,650
Disbursements:					
General government	-	-	-	-	-
Public safety	-	4,738	4,558	-	136
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	92,972	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	149,152	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	-	4,738	4,558	242,124	136
Excess (deficiency) of receipts over disbursements	-	(4,738)	13,390	511,535	2,514
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(3,433)	-
Other receipts	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(3,433)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(4,738)	13,390	508,102	2,514
Cash and investment fund balance - beginning	133	8,244	37,529	14,142	-
Cash and investment fund balance - ending	<u>\$ 133</u>	<u>\$ 3,506</u>	<u>\$ 50,919</u>	<u>\$ 522,244</u>	<u>\$ 2,514</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	133	3,506	50,919	522,244	2,514
Total cash and investment assets - ending	<u>\$ 133</u>	<u>\$ 3,506</u>	<u>\$ 50,919</u>	<u>\$ 522,244</u>	<u>\$ 2,514</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	133	3,506	50,919	-	2,514
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	522,244	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 133</u>	<u>\$ 3,506</u>	<u>\$ 50,919</u>	<u>\$ 522,244</u>	<u>\$ 2,514</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, 2008
 (Continued)

	Circuit Court Supplemental Attorney Fees	MVHA Substitute	Adult Drug Court Program Fees	Families In Transition	Wireless Emergency Telephone System
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	100,000
Charges for services	-	-	22,000	14,785	-
Fines and forfeits	22,982	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	-
Total receipts	22,982	-	22,000	14,785	100,000
Disbursements:					
General government	-	1,564,700	-	-	-
Public safety	-	-	29,094	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	612,832	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	-	2,177,532	29,094	-	-
Excess (deficiency) of receipts over disbursements	22,982	(2,177,532)	(7,094)	14,785	100,000
Other financing sources (uses):					
Transfers in	-	1,459,571	7,500	-	-
Transfers out	-	-	-	(14,010)	-
Other receipts	-	-	-	-	-
Total other financing sources (uses)	-	1,459,571	7,500	(14,010)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	22,982	(717,961)	406	775	100,000
Cash and investment fund balance - beginning	45,603	2,220,216	9,071	4,050	-
Cash and investment fund balance - ending	<u>\$ 68,585</u>	<u>\$ 1,502,255</u>	<u>\$ 9,477</u>	<u>\$ 4,825</u>	<u>\$ 100,000</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	68,585	1,502,255	9,477	4,825	100,000
Total cash and investment assets - ending	<u>\$ 68,585</u>	<u>\$ 1,502,255</u>	<u>\$ 9,477</u>	<u>\$ 4,825</u>	<u>\$ 100,000</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	68,585	-	9,477	4,825	100,000
Highways and streets	-	1,502,255	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 68,585</u>	<u>\$ 1,502,255</u>	<u>\$ 9,477</u>	<u>\$ 4,825</u>	<u>\$ 100,000</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, 2008
 (Continued)

	4-D New Law Clerk	Bail And Pretrial County Court	Superior Court II Bail	Superior Probation User Fee Administrative	TIF Washington Township
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 28,458
Licenses and permits	-	-	-	-	-
Intergovernmental	11,794	-	-	-	-
Charges for services	-	-	-	27,607	-
Fines and forfeits	-	20,510	26,345	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	-
Total receipts	11,794	20,510	26,345	27,607	28,458
Disbursements:					
General government	-	12,638	1,259	-	-
Public safety	-	-	-	23,842	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	417
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	3,659	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	-	16,297	1,259	23,842	417
Excess (deficiency) of receipts over disbursements	11,794	4,213	25,086	3,765	28,041
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Other receipts	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11,794	4,213	25,086	3,765	28,041
Cash and investment fund balance - beginning	26,533	188,717	27,914	3,451	-
Cash and investment fund balance - ending	<u>\$ 38,327</u>	<u>\$ 192,930</u>	<u>\$ 53,000</u>	<u>\$ 7,216</u>	<u>\$ 28,041</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	38,327	192,930	53,000	7,216	28,041
Total cash and investment assets - ending	<u>\$ 38,327</u>	<u>\$ 192,930</u>	<u>\$ 53,000</u>	<u>\$ 7,216</u>	<u>\$ 28,041</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	192,930	53,000	7,216	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	38,327	-	-	-	-
Economic development	-	-	-	-	28,041
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 38,327</u>	<u>\$ 192,930</u>	<u>\$ 53,000</u>	<u>\$ 7,216</u>	<u>\$ 28,041</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, 2008
 (Continued)

	TIF St. Leon/ Kelso Township	TIF St. Leon/ Harrison Township	Circuit Court Adult Probation Administration	Circuit Court Juvenile Probation Administration	Historic Structures
Receipts:					
Taxes	\$ 13,927	\$ 1,015	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	9,676	12,498	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	-
Total receipts	13,927	1,015	9,676	12,498	-
Disbursements:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	417	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	417	-	-	-	-
Excess (deficiency) of receipts over disbursements	13,510	1,015	9,676	12,498	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	(7,564)	(13,411)	-
Other receipts	-	-	-	-	-
Total other financing sources (uses)	-	-	(7,564)	(13,411)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	13,510	1,015	2,112	(913)	-
Cash and investment fund balance - beginning	-	-	2,575	5,294	30
Cash and investment fund balance - ending	\$ 13,510	\$ 1,015	\$ 4,687	\$ 4,381	\$ 30
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	13,510	1,015	4,687	4,381	30
Total cash and investment assets - ending	\$ 13,510	\$ 1,015	\$ 4,687	\$ 4,381	\$ 30
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 30
Public safety	-	-	4,687	4,381	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	13,510	1,015	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 13,510	\$ 1,015	\$ 4,687	\$ 4,381	\$ 30

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, 2008
 (Continued)

	Prevent Domestic Violence	Project Safe Direction	TIF West Harrison	Local Emergency Planning And Right To Know	Push Partners For Better Community
Receipts:					
Taxes	\$ -	\$ -	\$ 63,369	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	4,465	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	-
Total receipts	-	-	63,369	4,465	-
Disbursements:					
General government	1,924	1,360	-	1,446	266
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	417	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	1,924	1,360	417	1,446	266
Excess (deficiency) of receipts over disbursements	(1,924)	(1,360)	62,952	3,019	(266)
Other financing sources (uses):					
Transfers in	-	1,500	-	-	-
Transfers out	-	-	-	-	-
Other receipts	-	-	-	79	-
Total other financing sources (uses)	-	1,500	-	79	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,924)	140	62,952	3,098	(266)
Cash and investment fund balance - beginning	1,913	552	-	25,121	15,839
Cash and investment fund balance - ending	<u>\$ (11)</u>	<u>\$ 692</u>	<u>\$ 62,952</u>	<u>\$ 28,219</u>	<u>\$ 15,573</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ (11)	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	-	692	62,952	28,219	15,573
Total cash and investment assets - ending	<u>\$ (11)</u>	<u>\$ 692</u>	<u>\$ 62,952</u>	<u>\$ 28,219</u>	<u>\$ 15,573</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 15,573
Public safety	-	692	-	28,219	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	62,952	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Unrestricted	(11)	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ (11)</u>	<u>\$ 692</u>	<u>\$ 62,952</u>	<u>\$ 28,219</u>	<u>\$ 15,573</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, 2008
 (Continued)

	Riverboat Contingency	Superior II Supplemental Attorney Fees	County Court/ Superior Court Supplemental Attorney Fees	Federal Forfeitures	Jail Bond
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 817,731
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	4,895
Charges for services	-	-	-	-	-
Fines and forfeits	-	13,067	8,202	-	-
Interfund loans	-	-	-	-	-
Other	-	-	-	-	-
Total receipts	-	13,067	8,202	-	822,626
Disbursements:					
General government	-	7,824	-	-	-
Public safety	-	-	-	-	862,280
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-
Interfund loans	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	-	7,824	-	-	862,280
Excess (deficiency) of receipts over disbursements	-	5,243	8,202	-	(39,654)
Other financing sources (uses):					
Transfers in	328,568	-	-	-	-
Transfers out	(501,922)	-	-	-	(34,226)
Other receipts	-	-	-	-	-
Total other financing sources (uses)	(173,354)	-	-	-	(34,226)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(173,354)	5,243	8,202	-	(73,880)
Cash and investment fund balance - beginning	909,670	1,232	71,900	3,068	396,553
Cash and investment fund balance - ending	<u>\$ 736,316</u>	<u>\$ 6,475</u>	<u>\$ 80,102</u>	<u>\$ 3,068</u>	<u>\$ 322,673</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ 736,316	\$ -	\$ -	\$ -	\$ -
Restricted assets:					
Cash and investments	-	6,475	80,102	3,068	322,673
Total cash and investment assets - ending	<u>\$ 736,316</u>	<u>\$ 6,475</u>	<u>\$ 80,102</u>	<u>\$ 3,068</u>	<u>\$ 322,673</u>
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ 3,068	\$ -
Public safety	-	6,475	80,102	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Economic development	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service	-	-	-	-	322,673
Capital outlay	-	-	-	-	-
Unrestricted	736,316	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 736,316</u>	<u>\$ 6,475</u>	<u>\$ 80,102</u>	<u>\$ 3,068</u>	<u>\$ 322,673</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, 2008
 (Continued)

	Cumulative Capital Development	Park Nonreverting Capital	Cumulative Bridge	Cumulative Building	Totals
Receipts:					
Taxes	\$ 467,717	\$ -	\$ 1,031,456	\$ 489,400	\$ 4,681,919
Licenses and permits	-	-	-	-	2,050
Intergovernmental	2,800	-	88,426	2,930	4,855,231
Charges for services	-	-	109,614	-	1,465,919
Fines and forfeits	-	-	-	-	407,517
Interfund loans	-	-	-	-	149,152
Other	1,796	-	18,997	37,331	1,628,906
Total receipts	472,313	-	1,248,493	529,661	13,190,694
Disbursements:					
General government	72,673	-	-	139,578	4,147,443
Public safety	-	-	-	-	3,049,748
Highways and streets	-	-	1,692,840	-	4,671,674
Sanitation	-	-	-	-	98,732
Health and welfare	-	-	-	-	891,197
Economic development	-	-	-	-	2,576
Culture and recreation	-	-	-	-	1,137,060
Urban redevelopment and housing	-	-	-	-	2,800
Interfund loans	-	-	-	-	149,152
Capital outlay:					
General government	258,156	-	-	19,589	927,509
Public safety	-	-	-	-	11,260
Highways and streets	-	-	4,200	-	4,200
Total disbursements	330,829	-	1,697,040	159,167	15,093,351
Excess (deficiency) of receipts over disbursements	141,484	-	(448,547)	370,494	(1,902,657)
Other financing sources (uses):					
Transfers in	-	138,913	-	-	4,436,325
Transfers out	(18,990)	-	(35,729)	(17,918)	(1,987,861)
Other receipts	648	-	597	2,292	101,023
Total other financing sources (uses)	(18,342)	138,913	(35,132)	(15,626)	2,549,487
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	123,142	138,913	(483,679)	354,868	646,830
Cash and investment fund balance - beginning	635,670	-	2,598,050	1,425,360	18,069,330
Cash and investment fund balance - ending	<u>\$ 758,812</u>	<u>\$ 138,913</u>	<u>\$ 2,114,371</u>	<u>\$ 1,780,228</u>	<u>\$ 18,716,160</u>
Cash and Investment Assets - Ending					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 4,657,188
Restricted assets:					
Cash and investments	758,812	138,913	2,114,371	1,780,228	14,058,972
Total cash and investment assets - ending	\$ 758,812	\$ 138,913	\$ 2,114,371	\$ 1,780,228	\$ 18,716,160
Cash and Investment Fund Balance - Ending					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 691,003
Public safety	-	-	-	-	3,216,444
Highways and streets	-	-	-	-	3,152,776
Sanitation	-	-	-	-	131,559
Health and welfare	-	-	-	-	886,539
Economic development	-	-	-	-	105,518
Culture and recreation	-	-	-	-	760,136
Debt service	-	-	-	-	322,673
Capital outlay	758,812	138,913	2,114,371	1,780,228	4,792,324
Unrestricted	-	-	-	-	4,657,188
Total cash and investment fund balance - ending	\$ 758,812	\$ 138,913	\$ 2,114,371	\$ 1,780,228	\$ 18,716,160

DEARBORN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008

	Town Court Costs	Congressional School Interest	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	State Fines And Forfeitures
Additions:						
Agency fund additions	\$ 11,841	\$ 1,527	\$ -	\$ 170	\$ 221,100	\$ 75,118
Deductions:						
Agency fund deductions	22,442	1,168	-	1,167	276,703	80,293
Excess (deficiency) of total additions over total deductions	(10,601)	359	-	(997)	(55,603)	(5,175)
Cash and investment fund balance - beginning	16,495	1,939	25,375	997	15,011	12,425
Cash and investment fund balance - ending	\$ 5,894	\$ 2,298	\$ 25,375	\$ -	\$ (40,592)	\$ 7,250

DEARBORN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Sales Disclosure Fee	Overweight Vehicle Fines	Recorder	Sheriff	Infraction Judgments	Inheritance Tax
Additions:						
Agency fund additions	\$ 4,610	\$ 110,290	\$ 239,109	\$ 2,762,314	\$ 157,522	\$ 1,552,913
Deductions:						
Agency fund deductions	4,570	111,994	239,972	2,762,314	161,720	1,454,614
Excess (deficiency) of total additions over total deductions	40	(1,704)	(863)	-	(4,198)	98,299
Cash and investment fund balance - beginning	335	7,762	18,436	100	14,380	275,435
Cash and investment fund balance - ending	\$ 375	\$ 6,058	\$ 17,573	\$ 100	\$ 10,182	\$ 373,734

DEARBORN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Homestead Credit Rebate	Ripley County School Distribution	Replacement and Homestead Credit	Sheriff's Inmate Trust	Payroll	Special Death Benefit
Additions:						
Agency fund additions	\$ 702	\$ 650,431	\$ 1,019,600	\$ 17,750	\$ 3,306,005	\$ 3,185
Deductions:						
Agency fund deductions	<u>2,086,873</u>	<u>650,431</u>	<u>1,019,600</u>	<u>17,507</u>	<u>3,315,626</u>	<u>3,195</u>
Excess (deficiency) of total additions over total deductions	(2,086,171)	-	-	243	(9,621)	(10)
Cash and investment fund balance - beginning	<u>2,086,171</u>	<u>-</u>	<u>-</u>	<u>7,719</u>	<u>96,016</u>	<u>190</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,962</u>	<u>\$ 86,395</u>	<u>\$ 180</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Education Plate Fees	Financial Institution Tax	Child Restraint Violations Fines	Bond Forfeiture	COIT	Mortgage Fees - State Share
Additions:						
Agency fund additions	\$ 2,438	\$ 219,724	\$ 1,925	\$ -	\$ 6,542,503	\$ 6,713
Deductions:						
Agency fund deductions	2,438	219,724	1,950	-	6,542,503	6,963
Excess (deficiency) of total additions over total deductions	-	-	(25)	-	-	(250)
Cash and investment fund balance - beginning	-	-	50	1,000	-	595
Cash and investment fund balance - ending	\$ -	\$ -	\$ 25	\$ 1,000	\$ -	\$ 345

DEARBORN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Interstate Compact	CVET	County Plan Commission	House Enrolled Act 1001-2008 State Homestead Credit	Tax Distribution	Treasurer
Additions:						
Agency fund additions	\$ 900	\$ 204,588	\$ -	\$ 1,259	\$ 53,267,446	\$ 73,328,464
Deductions:						
Agency fund deductions	900	204,588	-	16,501	53,208,933	72,743,605
Excess (deficiency) of total additions over total deductions	-	-	-	(15,242)	58,513	584,859
Cash and investment fund balance - beginning	-	-	50	-	(377)	648,714
Cash and investment fund balance - ending	\$ -	\$ -	\$ 50	\$ (15,242)	\$ 58,136	\$ 1,233,573

DEARBORN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Probation Department	Cell Tower Escrow	Road Bond Trust	Coroners Training and Continuing Education	Superior Court Adult Probation	Corrections Users Fees
Additions:						
Agency fund additions	\$ 83,169	\$ 9,060	\$ -	\$ 3,628	\$ 119,585	\$ 244,131
Deductions:						
Agency fund deductions	83,271	9,548	-	3,810	122,315	172,351
Excess (deficiency) of total additions over total deductions	(102)	(488)	-	(182)	(2,730)	71,780
Cash and investment fund balance - beginning	5,955	39,138	2,696	464	10,827	13,470
Cash and investment fund balance - ending	<u>\$ 5,853</u>	<u>\$ 38,650</u>	<u>\$ 2,696</u>	<u>\$ 282</u>	<u>\$ 8,097</u>	<u>\$ 85,250</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Welfare Trust	Animal Shelter	Clerk Of Circuit Court	Special Crimes Operating	Special Crimes Federal Forfeitures	Totals
Additions:						
Agency fund additions	\$ 1,238	\$ 35,301	\$ 7,839,713	\$ 100,660	\$ 12,882	\$ 152,159,514
Deductions:						
Agency fund deductions	24,293	34,641	7,878,531	10,699	5,565	153,503,318
Excess (deficiency) of total additions over total deductions	(23,055)	660	(38,818)	89,961	7,317	(1,343,804)
Cash and investment fund balance - beginning	29,039	6,565	1,160,086	-	-	4,497,058
Cash and investment fund balance - ending	\$ 5,984	\$ 7,225	\$ 1,121,268	\$ 89,961	\$ 7,317	\$ 3,153,254

DEARBORN COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2008

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	15,126,509
Improvements other than buildings	1,352,500
Machinery and equipment	<u>7,773,668</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 252,059,706</u>

DEARBORN COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2008

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Jail lease	\$ 2,020,000	\$ 852,190
Notes and loans payable	<u>1,467,257</u>	<u>632,662</u>
Total governmental activities debt	<u>\$ 3,487,257</u>	<u>\$ 1,484,852</u>

DEARBORN COUNTY
OTHER REPORTS

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

County Council
County Auditor
Animal Control Shelter

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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, 2008. 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 noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

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 item 2008-1 of the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency.

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. 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 15, 2009

DEARBORN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2008

Federal Grantor Agency/Pass-Through Entity 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-007-025	\$ 2,800
Total for federal grantor agency			<u>2,800</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through the Indiana Criminal Justice Institute Juvenile Accountability Incentive Block Grants	16.523	06-JB-032 04-JB-102	9,076 <u>9,823</u>
Total for program			<u>18,899</u>
Crime Victim Assistance	16.575	06-VA-164 06-VA-018	71,171 <u>26,415</u>
Total for program			<u>97,586</u>
Total for federal grantor agency			<u>116,485</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through the Indiana Criminal Justice Institute Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	K8-08-04-01-43	<u>13,448</u>
Total for program			<u>13,448</u>
Safety Incentive Grants for Use of Seatbelts	20.604	PT-08-04-01-43 PT-09-04-01-40	25,055 <u>2,936</u>
Total for program			<u>27,991</u>
Total for federal grantor agency			<u>41,439</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Direct Grant: Drug Free Communities Support Program Grants	93.276	1-H79-SP13758-01	<u>105,075</u>
Total for program			<u>105,075</u>
Pass-Through the Indiana Department of Health Center for Disease Control and Prevention Investigations and Technical Assistance	93.283	BPRS114-2 BPRS114-3	39,750 <u>9,547</u>
Total for program			<u>49,297</u>
Pass-Through the Indiana Department of Child Services Child Support Enforcement	93.563		
County Prosecutor's Expenditures		2008	226,992
Circuit Court Clerk's Expenditures		2008	58,788
Indirect Costs - Child Support Program		2008	90,158
Title IV-D Incentive		2008	<u>41,330</u>
Total for program			<u>417,268</u>

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

DEARBORN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2008
(Continued)

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through the Indiana Supreme Court Children's Justice Grants to States	93.643	49-07CG0296-01	<u>19,862</u>
Total for program			<u>19,862</u>
Total for federal grantor agency			<u>591,502</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through the Indiana Department of Homeland Security Disaster Grants - Public Assistance	97.036	2008	<u>96,044</u>
Total for program			<u>96,044</u>
Emergency Management Performance Grant	97.042	C44P-224A	<u>43,692</u>
Total for program			<u>43,692</u>
State Homeland Security Program	97.073	C44P-8-016A C44P-7-419	24,433 <u>395,480</u>
Total for program			<u>419,913</u>
Total for federal grantor agency			<u>559,649</u>
Total federal awards expended			<u>\$ 1,311,875</u>

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

DEARBORN COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of 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, 2008:

Program Title	Federal CFDA Number	Award Amount
Community Development Block Grants/State's Program	14.228	\$ <u>2,800</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
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies 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?	yes
--	-----

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement
97.073	State Homeland Security 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.

DEARBORN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2008-1, 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: 2008
Pass-Through Entity: Indiana Department of Child Services

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 2008. 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, 24% 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.



F. AARON NEGANGARD
Prosecuting Attorney

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812/537-4295 Fax

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number 2007-1

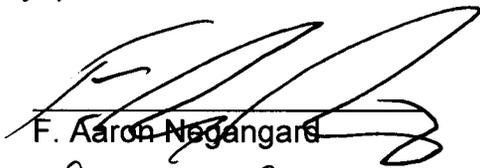
Original SBA Audit Report Number:	<u>B32738</u>
<u>Fiscal Year</u>	<u>2007</u>
Auditee Contact Person	<u>F. Aaron Negangard</u>
Title of Contact Person	<u>Prosecuting Attorney</u>
Phone Number	<u>812-537-8884</u>
Status of Finding:	

To Whom It May Concern:

As indicated in our correspondence of July 31, 2009, improvements to the ISETS system are being sought to increase our ability to correct any errors. Currently, errors are being corrected on a case by case basis.

We are considering assigning a person to do a complete audit of all active cases. It will take time to complete this project.

Thank you for your time. If you have any questions, I would be more than happy to assist.


F. Aaron Negangard

9-15-09



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

July 31, 2009

To: Indiana State Board of Accounts

Corrective Action Plan Concerning

FINDING NO. 2008-1 ACCOUNTING SYSTEM WEAKNESSES – ISETS

Contact Person: F. Aaron Negangard
Title: Prosecuting Attorney, 7th Judicial Circuit
Phone Number: (812) 537-8858
Expected Completion Date: As soon as possible

We have requested additional assistance in the correction of errors in case sub-account balances. It is our position the accounting system weaknesses are a result of the outdated ISETS System. This system is still in the process of being updated and we request that process to last several years. Additionally, next year, we plan to seek temporary help to perform self-audit to correct any errors.



(Prosecuting Attorney)



(Date)

DEARBORN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 15, 2009, with Ralph Thompson, President of the Board of County Commissioners; Maynard Barrett, Vice President of the County Council; and Cary B. Pickens, Auditor.