

B36978

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

EXAMINATION REPORT
OF
CITY OF HOBART
LAKE COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
05/17/2010

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Deborah A. Longer	01-01-08 to 12-31-11
Mayor	Brian K. Snedecor	01-01-08 to 12-31-11
President of the Board of Public Works and Safety	Brian K. Snedecor	01-01-08 to 12-31-11
President of the Common Council	Brian Rosenbaum	01-01-09 to 12-31-10
City Judge	William J. Longer	01-01-08 to 12-31-11
Wastewater Utility Manager	Kay Chiabai	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CITY OF HOBART, LAKE COUNTY, INDIANA

We have examined the financial information presented herein of the City of Hobart (City), for the period of January 1, 2009 to December 31, 2009. The City's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the City for the year ended December 31, 2009, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Schedule of Capital Assets and Schedule of Long-Term Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the basic financial information. They have not been subjected to the examination procedures applied to the basic financial information and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

March 2, 2010

CITY OF HOBART
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL, PROPRIETARY, AND FIDUCIARY FUND TYPES
As Of And For The Year Ended December 31, 2009

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds:				
General	\$ 1,973,466	\$ 27,958,370	\$ 27,408,375	\$ 2,523,461
Special Revenue Funds:				
Motor Vehicle Highway	(316,273)	1,446,703	1,334,217	(203,787)
Local Roads and Streets	(1,762,269)	501,860	83,194	(1,343,603)
Park and Recreation	10,786	539,594	432,853	117,527
Park and Recreation Non-Reverting	12,609	-	8,964	3,645
DARE	3,980	2,050	3,786	2,244
Adult Probation	92,434	30,947	13,562	109,819
Arbor Lane Park Donations	2,150	-	-	2,150
Police Seizure	22,481	21,405	23,640	20,246
Law Enforcement Training	42,464	42,656	40,725	44,395
Court Records Perpetuation	19,771	6,307	1,143	24,935
Special Events	540	32,979	25,711	7,808
Public Works Donations	112	-	-	112
Fire Department Donations	7,742	1,770	3,667	5,845
Park and Recreation Donations	11,820	2,066	10,917	2,969
Pennsy Depot Donations	18,484	-	4,859	13,625
Park District Programs	23,878	29,505	31,197	22,186
Police Department Donations	8,609	18,209	5,035	21,783
Lakefront Festival	11,595	7,400	8,098	10,897
Hobart Entryway Triangle	6,689	-	-	6,689
Public Defender	4,948	4,795	4,500	5,243
Innkeeper's Tax	52,210	4,773	29,240	27,743
Fire Department EMS Education	1,390	-	-	1,390
DUI Overtime Grant	3,936	61,098	63,914	1,120
County Juvenile Night Light	1,286	-	-	1,286
COPS to School	(103,230)	25,000	-	(78,230)
Operation Pullover	22,139	18,808	17,090	23,857
Drug Task Force HIDTA	159,448	26,063	35,932	149,579
Barrington Ridge Park Donation	106,667	-	4,246	102,421
Pleak Gift	35,077	15,002	15,000	35,079
Tax Abatement	33,873	1,210	2,757	32,326
Scout Cabin	520	200	-	720
911 Dispatch Center	790	30,000	29,695	1,095
Desert Snow Grant	(3,646)	3,646	-	-
2008 Drug Free Community Grant	855	-	-	855
2008 Recycling Grants	36,707	47,979	49,633	35,053
Redevelopment	1,364,202	190,045	326,240	1,228,007
Redevelopment 61st Avenue	-	497,359	34,826	462,533
Riverboat Casino	16,130	370,428	166,664	219,894
Cemetery Trust	75,770	-	22,356	53,414
Debt Service Funds:				
1995 GO Bond Debt Service	23,086	291,549	248,436	66,199
Park Bond Debt Service	85,178	687,698	531,945	240,931
2002 GO Bond Debt Service	28,906	-	-	28,906
Park Bond Debt 6 Projects	17,616	292,170	360,135	(50,349)
2006 GO Bond Paving	6,358	187,443	192,500	1,301
61st Avenue Bond Debt Service	(121,120)	252,629	150,356	(18,847)
61st Avenue Reserve	340,000	110,000	-	450,000

The accompanying notes are an integral part of the financial information.

CITY OF HOBART
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL, PROPRIETARY, AND FIDUCIARY FUND TYPES
As Of And For The Year Ended December 31, 2009

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds (continued):				
Capital Projects Funds:				
Enhancement and Improvement	52,876	2,900	399	55,377
Assistance to Firefighters Grant	1	3,800	3,801	-
Cumulative Capital Improvement	(536,663)	359,393	148,288	(325,558)
Cumulative Capital Development	484,964	269,960	583,019	171,905
Park Improvement	317,151	18,539	25,527	310,163
Major Moves	281,511	75,338	346,198	10,651
61st Avenue 2007 Bond Proceeds	1,471,261	409,444	733,365	1,147,340
Public Safety	-	261,201	-	261,201
61st Avenue B Bond Proceeds	-	974,600	67,696	906,904
Police Court Community Complex Bond Proceeds	-	5,461,615	81,435	5,380,180
Park Bond Proceeds 6 Projects	2,727,777	1,070,329	1,352,183	2,445,923
50/50 Sidewalk	(97,244)	97,244	-	-
Water Lines	56,289	1,035	-	57,324
Proprietary Funds:				
Wastewater Operating	675,300	3,391,235	3,703,273	363,262
Wastewater Improvement	6,448,658	10,162,411	8,525,049	8,086,020
Stormwater	-	100,000	23,979	76,021
Wastewater Revenue	-	14,716,250	14,290,282	425,968
Internal Service - Employee Health Benefits	197,180	120,120	274,475	42,825
Internal Service - Third Party Administrator	593	-	593	-
Fiduciary Funds:				
Fire Pension	418,924	436,543	351,219	504,248
Police Pension	471,586	758,630	505,265	724,951
Fire Pension 1977	(227,151)	399,594	138,255	34,188
Police Pension 1977	(254,287)	444,913	153,003	37,623
Drug-Free Communities	10,160	29,600	29,600	10,160
County Share Court Costs	15,323	407,055	407,056	15,322
Water Escrow	17,457	293,780	287,971	23,266
Payroll	1,015,809	197,028	1,208,371	4,466
Civilian PERF	(200,259)	347,806	115,093	32,454
NIPSCO Escrow	374	1,841,451	1,841,410	415
Cable Escrow	100,000	-	-	100,000
City Court Bank Account	310,597	987,125	1,051,556	246,166
Payroll Withholdings	(316,027)	7,887,706	7,559,839	11,840
Park District Bonds 2005	607	94,952	95,559	-
Park Refunding Bonds 2005	1,963	281,366	283,329	-
Redevelopment District Bonds of 2007	89	75,185	75,274	-
Adult Probation	4,404	32,332	31,905	4,831
	<u>\$ 15,829,387</u>	<u>\$ 85,770,196</u>	<u>\$ 76,019,675</u>	<u>\$ 25,579,908</u>

The accompanying notes are an integral part of the financial information.

CITY OF HOBART
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, wastewater, storm water, and urban redevelopment.

Note 2. Fund Accounting

The City uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the City in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the City on or prior to December 31 of the year collected.

Property tax rates and levies for 2007 taxes payable 2008 were not established by February 15, 2007, as required by statute, due to the delay in reassessment of Lake County. The final settlement of 2007 taxes payable 2008 was distributed on March 27, 2009.

In accordance with state statutes, all counties were required to reassess property values prior to billing taxes in 2009. Significant delays in the trending of assessments process have resulted in delays in billing, collection, and distribution of tax revenues by the County for the City in 2009. The assessed valuations of Lake County were not finalized by February 1, 2009, as required. The Lake County 2008 pay 2009 property tax rates and levies, as well as related budget orders for 2009, were not established until July 31, 2009. The County billed the 2008 pay 2009 taxes in two installments with due dates of October 29 and November 30, 2009. The City received the first distribution of the 2008 pay 2009 property taxes on November 25, 2009. The final distribution occurred on January 20, 2010. The delay in billing and distributing tax collections has hampered the City's ability to appropriately budget and expend funds and has forced the City to borrow in anticipation of tax revenues.

CITY OF HOBART
NOTES TO FINANCIAL INFORMATION
(Continued)

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the City to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 6. Pension Plans

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

a. Public Employees' Retirement Fund

Plan Description

The City 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 this 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 City 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 members' 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. That report may be obtained by contacting:

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

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

CITY OF HOBART
NOTES TO FINANCIAL INFORMATION
(Continued)

b. 1925 Police Officers' Pension Plan

Plan Description

The Town contributes to the 1925 Police Officers' Pension Plan, which is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

c. 1937 Firefighters' Pension Plan

Plan Description

The City contributes to the 1937 Firefighters' Pension Plan, which is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1937 Firefighters' Pension Plan are established by state statute.

2. Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The City contributes to the 1977 Police Officers' and Firefighters' Pension and Disability Fund, a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Employees' Retirement Plan (PERF) for all police officers and firefighters hired after April 30, 1977.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting and requirements for contributions by employers and by employees. Covered employees may retire at age 55 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 55. The plan also provides for death and disability benefits.

CITY OF HOBART
NOTES TO FINANCIAL INFORMATION
(Continued)

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

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

Funding Policy

The contribution requirements of plan members and the Town are established by the Board of Trustees of PERF.

Note 7. Subsequent Events

Property Taxes

Property tax rates and levies were not established by the Indiana Department of Local Government Finance as of February 15, 2010, as required by statute due to continued delay caused in the completion of the reassessment of Lake County. It is unknown at this time when the property tax rates and levies will be established.

Tax Anticipation Warrants

At December 31, 2009, tax anticipation warrants (loans) outstanding were \$5,283,845 in the General Fund. These were repaid on January 21, 2010.

CITY OF HOBART
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2009

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	\$ 974,106
Infrastructure	94,417,299
Buildings	39,575,526
Improvements other than buildings	1,104,255
Machinery and equipment	10,532,072
Public art	<u>89,356</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 146,692,614</u>

<u>Primary Government</u>	<u>Ending Balance</u>
Business-type activities:	
Wastewater Utility:	
Capital assets, not being depreciated:	
Land	\$ 1,017,765
Buildings	14,262,269
Infrastructure	18,084,101
Machinery and equipment	<u>68,980</u>
Total business-type activities capital assets	<u>\$ 33,433,115</u>

CITY OF HOBART
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 For the Year Ending December 31, 2009

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Fire Truck	\$ 52,535	\$ 53,337
Garbage Truck	67,702	36,323
Police Vehicles	69,024	72,993
Police Vehicle	15,385	5,585
EMS Equipment	39,196	19,598
Ambulances	200,892	61,092
Bunker Gear Equipment	32,965	12,344
Street Department Vehicle	18,945	10,070
Refuse Truck	53,245	55,769
Police Vehicles	101,972	37,956
Police 911 Equipment	29,695	29,695
Bonds payable:		
General obligation bonds:		
1995 General Obligation Bond	50,000	51,375
2006 General Obligation Bond	1,675,000	350,375
2007 Special Taxing District Bond Series A **	3,400,000	150,356
2009 Special Taxing District Bond Series B **	1,100,000	35,106
2009 General Obligation Bond (Police/Court)	5,500,000	119,111
2005 Park District Bonds	<u>5,030,000</u>	<u>763,860</u>
Total governmental activities debt	<u>\$ 17,436,556</u>	<u>\$ 1,864,945</u>
Business-type activities:		
Wastewater Utility:		
Claims and Judgments:		
Capital Costs owed to Gary Sanitary District	<u>\$ 1,168,252</u>	<u>\$ 195,728</u>

**Principal payments begin in 2013

CITY OF HOBART
EXAMINATION RESULTS AND COMMENTS

APPROPRIATIONS

The 2009 records presented for audit indicated the following expenditures in excess of budgeted appropriations:

Fund	Excess Amount Expended
Local Road and Street	\$ 83,194
Cumulative Capital Improvement	148,288
Cumulative Capital Development	283,019
Major Moves	46,198

A similar comment appeared in the prior report.

Officials noted that funds budgeted by the Department of Local Government Finance did not receive an approved reduced budget until July 31, 2009.

IC 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

NEGATIVE CASH BALANCES

The following funds had negative cash balances at December 31, 2009:

Fund	Amount
Motor Vehicle Highway	\$ 203,787
Local Roads and Streets	1,343,603
COPS to School	78,230
Park Bond Debt 6 Projects	50,349
61st Avenue Bond Debt Service	18,847
Cumulative Capital Improvement	325,558

A similar comment appeared in the prior report.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CITY OF HOBART
EXAMINATION RESULTS AND COMMENTS
(Continued)

TRUST FUND RECONCILEMENT (CITY COURT)

As of December 31, 2009, the City Court's reconciliation between the Register of Trust Funds and the Court Cash Book balance revealed a difference of \$14,305.54 for Cash Bonds and a difference of \$11,688.46 for Restitution. In both cases, the detail in the Register of Trust Funds was in excess of the control in the Court Cash Book. During 2010, the officials have been investigating these differences revealed in the 2009 year end reconciliation. A similar comment appeared in prior reports.

The total of all unpaid items as shown by the trust fund register must agree with the balance in trust as shown by the court cash book. (Accounting and Uniform Compliance Guidelines for City and Town Courts, Chapter 1)

UNCLAIMED MONEY OVER FIVE YEARS OLD (CITY COURT)

The City Court's Trust Register includes restitution and cash bonds which have been unclaimed in excess of five years, for an undetermined amount. More research is needed to review all old case files to determine the amount that should be sent to the Attorney General's office. A similar comment appeared in the prior report.

All items that can be legally disbursed should be paid immediately to the person or persons entitled thereto. All fees and funds five or more years old, including old outstanding checks, should be scheduled on forms provided by the Attorney General and paid over to the Attorney General as required by Indiana Code 32-34-1-20(c)(7). Items should not be allowed to accumulate beyond the five year anniversary date. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 4)

CITY OF HOBART
EXIT CONFERENCE

The contents of this report were discussed on March 3, 2010, with Deborah A. Longer, Clerk-Treasurer; Brian K. Snedecor, Mayor; Sue Laba, Deputy Clerk-Treasurer; and William J. Longer, City Judge. The official response has been made a part of this report and may be found on pages 15 and 16.

Deborah A. Longer
Clerk-Treasurer

"The Friendly City"

Telephone:
(219)942-1940

The City of Hobart

414 Main Street • Hobart, Indiana 46342

Fax:
(219)942-0505



March 5, 2010

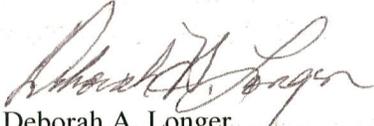
State Board of Accounts
Porter County Government Center
155 Indiana Ave., Suite 309
Valparaiso, IN 46383

RE: Official Response to City of Hobart 2009 Audit

Appropriations: The City of Hobart did not receive the 2009 Certified Budget Order from the Department of Local Government Finance (DLGF) until early August 2009. As a result, the City operated for the first 7 months of the year within the Common Council's approved budget as submitted to the state. As the Legislative Body, the Council took appropriate action based on their approved budget throughout the year, adopting ordinances showing the line item additional appropriations and reductions to meet the needs of the City within the parameters of their budget. This item will not be an issue in the future if budgets are certified by the DLGF early in the taxing year to allow the City to adjust its appropriations as needed and facilitate planning for the remaining months of the year before funds are expended.

Negative Cash Balances: Many of the funds listed in this category are due to reimbursable funds not being received by the end of the fiscal year to offset the negative balances. In the tax-supported funds, final distributions of property taxes for 2009, amounting to 51% of the total property taxes, were not distributed to the City of Hobart until January of 2010. The City utilized interfund borrowing as needed to meet the ongoing expenses in all funds. At the end of the fiscal year, the interfund borrowing was paid back to the appropriate funds as required and certain funds ended the year with a negative cash balance, showing a true picture of funds not yet received. The City uses a "pooled cash" approach so that it will not overdraw individual funds while waiting for reimbursements or tax distributions.

Conclusion: The administration of the City of Hobart continues to handle the fiscal responsibilities in an appropriate manner while adjusting to the lack of a timely certified budget and the late property tax distribution that is beyond its control.


Deborah A. Longer
Clerk-Treasurer

HOBART CITY COURT

William J. Longer, Judge

414 Main Street
Hobart, IN 46342
(219) 942-8218
Fax (219) 942-2697

March 8, 2010

OFFICIAL RESPONSE

State Board of Accounts
302 west Washington Street
Room E 418
Indianapolis, IN 46204-2765

Most of the discrepancy identified in the audit was located and corrective entries were made after January 1, 2010. Efforts continue to locate and correct posting errors believed responsible for the balance of the discrepancy.

Unclaimed restitution and cash bonds remaining are scheduled for disbursement five years from the last action. Procedures have been implemented to calendar these files for disbursement of funds to the Attorney General when appropriate.

Sincerely,



William J. Longer
Judge, Hobart City Court