

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

ANNUAL FINANCIAL REPORT

2009

DEARBORN COUNTY, INDIANA



**FILED**

08/13/2010



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Cary B. Pickens	01-01-07 to 03-06-10
	Vacant	03-07-10 to 03-29-10
	Gayle L. Pennington	03-30-10 to 12-31-10
Treasurer	Gayle L. Pennington	01-01-09 to 03-29-10
	Vacant	03-30-10 to 04-19-10
	Barbara J. Kaffenberger	04-20-10 to 12-31-12
Clerk	Phillip D. Weaver	01-01-09 to 12-31-12
Sheriff	David W. Lusby	01-01-07 to 12-31-10
Recorder	Barbara J. Kaffenberger	01-01-07 to 04-19-10
	Vacant	04-20-10 to 05-17-10
	Glenn D. Wright	05-18-10 to 12-31-10
President of the Board of County Commissioners	Ralph Thompson	01-01-09 to 12-31-10
President of the County Council	Dennis Kraus, Sr.	01-01-09 to 12-31-10



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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, 2009, 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, 2009, 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 June 30, 2010, 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 integral part of 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.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual examination performed by State Board of Accounts and, in our opinion, are 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

June 30, 2010



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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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2010. The opinions to the financial statements were qualified due to omission of component units resulting in an incomplete presentation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

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

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

Compliance and Other Matters

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

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

STATE BOARD OF ACCOUNTS

June 30, 2010

DEARBORN COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>		<u>Net (Disbursement) Receipt and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Primary Government</u>
				<u>Governmental Activities</u>
Primary government:				
Governmental activities:				
General government	\$ 16,889,973	\$ 1,449,849	\$ 1,988,627	\$ (13,451,497)
Public safety	11,387,001	1,584,191	-	(9,802,810)
Highways and streets	5,760,204	-	-	(5,760,204)
Sanitation	215,031	23,967	-	(191,064)
Health and welfare	3,497,127	42,272	46,336	(3,408,519)
Economic development	7,963	-	-	(7,963)
Culture and recreation	1,271,387	3,700	-	(1,267,687)
Urban redevelopment and housing	109,569	-	-	(109,569)
Principal and interest on indebtedness	<u>592,653</u>	<u>-</u>	<u>-</u>	<u>(592,653)</u>
Total primary government	<u>\$ 39,730,908</u>	<u>\$ 3,103,979</u>	<u>\$ 2,034,963</u>	<u>(34,591,966)</u>
General receipts:				
Property taxes				10,798,783
Income taxes				3,669,681
Intergovernmental				18,461,992
Other local sources				5,628,235
Grants and contributions not restricted to specific programs				1,372,078
Investment earnings				909,066
Intergovernmental transfers				<u>(1,931,605)</u>
Total general receipts and intergovernmental transfers				<u>38,908,230</u>
Change in net assets				4,316,264
Net assets - beginning				<u>47,885,148</u>
Net assets - ending				<u>\$ 52,201,412</u>
<u>Assets</u>				
Cash and investments				\$ 38,811,099
Restricted assets:				
Cash and investments				<u>13,390,313</u>
Total assets				<u>\$ 52,201,412</u>
<u>Net Assets</u>				
Restricted for:				
General government				\$ 2,286,628
Public safety				287,395
Highways and streets				430,423
Sanitation				4,863,324
Health and welfare				220,928
Debt service				324,843
Capital outlay				4,976,772
Unrestricted				<u>38,811,099</u>
Total net assets				<u>\$ 52,201,412</u>

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

DEARBORN COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2009

	County General	Riverboat Admissions	Riverboat Savings	Other Governmental Funds	Totals
<b>Receipts:</b>					
Taxes	\$ 9,367,319	\$ -	\$ -	\$ 5,485,157	\$ 14,852,476
Licenses and permits	172,918	-	-	1,325	174,243
Intergovernmental	6,036,804	7,726,418	-	8,033,088	21,796,310
Charges for services	695,750	-	-	1,526,941	2,222,691
Fines and forfeits	188,570	-	-	417,319	605,889
Other	604,433	77,734	234,134	1,562,552	2,478,853
<b>Total receipts</b>	<b>17,065,794</b>	<b>7,804,152</b>	<b>234,134</b>	<b>17,026,382</b>	<b>42,130,462</b>
<b>Disbursements:</b>					
General government	8,772,643	-	-	4,113,208	12,885,851
Public safety	7,700,628	386,320	-	3,285,142	11,372,090
Highways and streets	274,393	26,157	-	5,159,654	5,460,204
Sanitation	-	-	-	215,031	215,031
Health and welfare	197,386	-	-	3,296,769	3,494,155
Economic development	-	-	-	7,963	7,963
Culture and recreation	37,429	-	-	1,233,958	1,271,387
Urban redevelopment and housing	-	-	-	109,569	109,569
Debt service:					
Principal	-	535,270	-	-	535,270
Interest	-	57,383	-	-	57,383
Capital outlay:					
General government	2,484	-	-	923,938	926,422
Public safety	-	-	-	14,911	14,911
Highways and streets	-	-	-	300,000	300,000
Health and welfare	-	-	-	2,972	2,972
<b>Total disbursements</b>	<b>16,984,963</b>	<b>1,005,130</b>	<b>-</b>	<b>18,663,115</b>	<b>36,653,208</b>
Excess (deficiency) of receipts over disbursements	80,831	6,799,022	234,134	(1,636,733)	5,477,254
<b>Other financing sources (uses):</b>					
Intergovernmental transfers	-	(1,931,605)	-	-	(1,931,605)
Transfers in	17,576	-	1,466,552	5,741,351	7,225,479
Transfers out	(4,094,229)	-	-	(3,131,250)	(7,225,479)
Other receipts	388,881	885	-	170,658	560,424
<b>Total other financing sources (uses)</b>	<b>406,457</b>	<b>(6,024,949)</b>	<b>1,466,552</b>	<b>2,780,759</b>	<b>(1,371,181)</b>
Excess of receipts and other financing sources over disbursements and other financing uses	487,288	774,073	1,700,686	1,144,026	4,106,073
Cash and investment fund balance - beginning	685,079	4,051,611	15,048,265	26,361,262	46,146,217
Cash and investment fund balance - ending	\$ 1,172,367	\$ 4,825,684	\$ 16,748,951	\$ 27,505,288	50,252,290
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.					
					1,949,122
Net assets of governmental activities					\$ 52,201,412
<b>Cash and Investment Assets - Ending</b>					
Cash and investments	\$ 1,172,367	\$ 4,825,684	\$ 16,748,951	\$ 16,064,097	\$ 38,811,099
Restricted assets:					
Cash and investments	-	-	-	11,441,191	11,441,191
<b>Total cash and investment assets - ending</b>	<b>\$ 1,172,367</b>	<b>\$ 4,825,684</b>	<b>\$ 16,748,951</b>	<b>\$ 27,505,288</b>	<b>\$ 50,252,290</b>
<b>Cash and Investment Fund Balance - Ending</b>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ 337,506	\$ 337,506
Public safety	-	-	-	287,395	287,395
Highways and streets	-	-	-	430,423	430,423
Sanitation	-	-	-	4,863,324	4,863,324
Health and welfare	-	-	-	220,928	220,928
Debt service	-	-	-	324,843	324,843
Capital outlay	-	-	-	4,976,772	4,976,772
Unrestricted	1,172,367	4,825,684	16,748,951	16,064,097	38,811,099
<b>Total cash and investment fund balance - ending</b>	<b>\$ 1,172,367</b>	<b>\$ 4,825,684</b>	<b>\$ 16,748,951</b>	<b>\$ 27,505,288</b>	<b>\$ 50,252,290</b>

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, 2009

	<u>Internal Service Funds</u>
Operating receipts:	
Employer and employee contributions	\$ 3,287,891
Operating disbursements:	
Insurance premiums and benefits	<u>3,077,700</u>
Excess of operating receipts over operating disbursements	210,191
Cash and investment fund balance - beginning	<u>1,738,931</u>
Cash and investment fund balance - ending	<u>\$ 1,949,122</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ 1,949,122</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>\$ 1,949,122</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, 2009

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	\$ 267,349	\$ -	
Plan members	68,683	-	
Other	<u>91,991</u>	<u>-</u>	
Total contributions	<u>428,023</u>	<u>-</u>	
Investment earnings:			
Net decrease in fair value of investments	(64,117)	-	
Less investment disbursements	<u>(319,617)</u>	<u>-</u>	
Net investment earnings	<u>(383,734)</u>	<u>-</u>	
Total additions	<u>44,289</u>	<u>-</u>	
Deductions:			
Benefits	44,926	-	
Intergovernmental transfer	-	29,222	
Administrative and general	<u>63,210</u>	<u>-</u>	
Total deductions	<u>108,136</u>	<u>29,222</u>	
Deficiency of total additions over total deductions	(63,847)	(29,222)	
Cash and investment fund balance - beginning	<u>3,322,864</u>	<u>29,222</u>	
Cash and investment fund balance - ending	<u>\$ 3,259,017</u>	<u>\$ -</u>	<u>\$ 3,403,071</u>

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 Units:	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 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.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria but do not meet the criteria for blending. The discretely presented component units are presented below:

Dearborn County Hospital: The Dearborn County Hospital is a significant discretely presented component unit of the County. The County appoints a voting majority of the Dearborn County Hospital's board and a financial benefit/burden relationship exists between the County and the Dearborn County Hospital.

Dearborn County Solid Waste District: The Dearborn County Solid Waste District is a significant discretely presented component unit of the County. The County appoints a voting majority of the Dearborn County Solid Waste District's board and is able to impose its will.

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. It includes all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

DEARBORN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Fund Financial Statements

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

The County reports the following major governmental funds:

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

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

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.

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 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.

DEARBORN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

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.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. 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.

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the County in June and in 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. 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 may 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 County on or prior to December 31 of the year collected.

4. 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.

5. Long-Term Debt

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

DEARBORN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

6. 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."

Fund Financial Statements

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

E. Receipts and Disbursements

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.

F. Internal and Interfund 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 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.

DEARBORN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Government-Wide Financial Statements

Interfund activity, if any, is 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 loans and services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

A. 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. Prior to November 1, 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.

B. Cash and Investment Balance Deficits

At December 31, 2009, the following grant funds reported deficits in cash and investments:

DEARBORN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Fund	2009
DFC CASA Grant	\$ 8,958
JABG Grant	1,005
Juvenile Incentive Block Grant	3,227
Recovery Act Justice Assistance	11,570
Adult Protective Services	10,920
Project Safe Direction	231
Special Court II Grant	925
Law Enforcement Grant	298
Victim Assistance Program	39,210

The above grant funds are reimbursable grants. Cash and investment deficits occur because disbursements are made prior to disbursements being reimbursed from grant proceeds.

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. IC 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. The County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$53,320,192.

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, 2009, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 684,307
Mutual funds	1,814,600
Corporate bonds	677,058
Common stock	130,287
Total	\$ 3,306,252

DEARBORN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Statutory Authorization for Investments

IC 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 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.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

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 County does not have a formal investment policy for interest rate risk for investments.

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	\$ 70,081	\$ 163,783	\$ 450,443
Mutual funds	1,814,600	-	-
Corporate bonds	-	44,231	632,827
Common stock	130,287	-	-
Totals	<u>\$ 2,014,968</u>	<u>\$ 208,014</u>	<u>\$ 1,083,270</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 County does not have a formal investment policy for credit risk for investments.

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	County's Investments
		Corporate Bonds
AA	Aa	\$ 112,770
A	A	242,265
A	Baa	5,564
A	Unrated	37,450
BBB	Baa	208,058
BBB	A	9,281
BBB	Unrated	37,553
BB	Baa	8,570
Unrated	Unrated	15,547
Total		<u>\$ 677,058</u>

DEARBORN COUNTY  
 NOTES TO FINANCIAL STATEMENTS  
 (Continued)

Concentration of Credit Risk

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

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

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2009</u>
Riverboat Admissions Fund	Riverboat Savings Fund	\$ 772,642
Riverboat Admissions Fund	Other governmental funds	3,321,587
Other governmental funds	General Fund	17,576
Other governmental funds	Riverboat Savings Fund	693,910
Other governmental funds	Other governmental funds	<u>2,419,764</u>
 Total		 <u>\$ 7,225,479</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 dependents; and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters are covered by commercial insurance from independent third parties.

DEARBORN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The County has chosen to establish a risk financing fund for risks associated with medical benefits. The risk financing fund is accounted for in the Health Insurance Fund, an internal service fund, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. Amounts are paid into the fund by all insured funds and are available to pay claims, claim reserves, and administrative costs of the program. 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.

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

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. The lessor has been determined to be a related party of the County. Lease payments during the year 2009 totaled \$857,440.

C. Pension Plans

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

a. 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

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$557,176.

b. 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

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$254,632.

c. 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

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$36,490.

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)
07-01-07	\$ 6,788,684	\$ 7,656,493	\$ (867,809)	89%	\$ 7,804,553	(11%)
07-01-08	7,562,269	8,487,652	(925,383)	89%	8,389,584	(11%)
07-01-09	8,080,028	9,303,776	(1,223,748)	87%	9,149,885	(13%)

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)
10-01-04	\$ 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%)
01-01-10***	3,674,497	3,674,497	-	100%	1,344,747	0%

\*\*\* 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, 2009

	County Highway	Local Road And Street	Park Nonreverting Capital	Accident Report	Firearms Training	County Health
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 658,078
Licenses and permits	1,325	-	-	-	-	-
Intergovernmental	1,762,615	498,657	-	-	-	29,350
Charges for services	1,407	-	-	7,388	21,320	45,014
Fines and forfeits	-	-	-	-	-	-
Other	-	830	-	-	-	5
<b>Total receipts</b>	<b>1,765,347</b>	<b>499,487</b>	<b>-</b>	<b>7,388</b>	<b>21,320</b>	<b>732,447</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	3,768	23,619	-
Highways and streets	1,996,259	596,816	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	666,145
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	300,000	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,296,259</b>	<b>596,816</b>	<b>-</b>	<b>3,768</b>	<b>23,619</b>	<b>666,145</b>
Excess (deficiency) of receipts over disbursements	(530,912)	(97,329)	-	3,620	(2,299)	66,302
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	15,965	38,746	-	-	-	228
<b>Total other financing sources (uses)</b>	<b>15,965</b>	<b>38,746</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>228</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(514,947)	(58,583)	-	3,620	(2,299)	66,530
Cash and investment fund balance - beginning	1,129,644	482,206	28,135	1,517	14,152	154,398
Cash and investment fund balance - ending	<u>\$ 614,697</u>	<u>\$ 423,623</u>	<u>\$ 28,135</u>	<u>\$ 5,137</u>	<u>\$ 11,853</u>	<u>\$ 220,928</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 614,697	\$ -	\$ 28,135	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	423,623	-	5,137	11,853	220,928
<b>Total cash and investment assets - ending</b>	<u>\$ 614,697</u>	<u>\$ 423,623</u>	<u>\$ 28,135</u>	<u>\$ 5,137</u>	<u>\$ 11,853</u>	<u>\$ 220,928</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	5,137	11,853	-
Highways and streets	-	423,623	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	220,928
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	614,697	-	28,135	-	-	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 614,697</u>	<u>\$ 423,623</u>	<u>\$ 28,135</u>	<u>\$ 5,137</u>	<u>\$ 11,853</u>	<u>\$ 220,928</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, 2009  
 (Continued)

	Alcohol And Drug Services	Superior II Probation Administartion Fees	Dog Shelter Donations	Special Crime Unit	Regional Sewer District	Dearborn County Veterans
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	4,000	-	-	120,620	-	6,000
Charges for services	-	-	-	200	20,000	-
Fines and forfeits	27,433	28,813	-	-	-	-
Other	-	-	5,581	4,111	-	3,757
<b>Total receipts</b>	<b>31,433</b>	<b>28,813</b>	<b>5,581</b>	<b>124,931</b>	<b>20,000</b>	<b>9,757</b>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	55,190	35,171	-	72,626	-	-
Highways and streets	-	-	-	-	-	3,679
Sanitation	-	-	-	-	154,219	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>55,190</b>	<b>35,171</b>	<b>-</b>	<b>72,626</b>	<b>154,219</b>	<b>3,679</b>
Excess (deficiency) of receipts over disbursements	(23,757)	(6,358)	5,581	52,305	(134,219)	6,078
Other financing sources (uses):						
Transfers in	-	-	-	-	483,089	-
Transfers out	-	-	-	(3,223)	(46,969)	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,223)</b>	<b>436,120</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(23,757)	(6,358)	5,581	49,082	301,901	6,078
Cash and investment fund balance - beginning	27,611	8,472	1,111,627	13,919	131,559	9,405
Cash and investment fund balance - ending	<u>\$ 3,854</u>	<u>\$ 2,114</u>	<u>\$ 1,117,208</u>	<u>\$ 63,001</u>	<u>\$ 433,460</u>	<u>\$ 15,483</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 3,854	\$ 2,114	\$ 1,117,208	\$ 63,001	\$ -	\$ 15,483
Restricted assets:						
Cash and investments	-	-	-	-	433,460	-
<b>Total cash and investment assets - ending</b>	<u>\$ 3,854</u>	<u>\$ 2,114</u>	<u>\$ 1,117,208</u>	<u>\$ 63,001</u>	<u>\$ 433,460</u>	<u>\$ 15,483</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	433,460	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	3,854	2,114	1,117,208	63,001	-	15,483
<b>Total cash and investment fund balance - ending</b>	<u>\$ 3,854</u>	<u>\$ 2,114</u>	<u>\$ 1,117,208</u>	<u>\$ 63,001</u>	<u>\$ 433,460</u>	<u>\$ 15,483</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, 2009  
 (Continued)

	Cert E. M. A.	DFC CASA Grant	Community Foundation Grant	County Law Enforcement Continuing Education	Special Vehicle Inspection	Clerk's Records Perpetuation
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	84,643	750	-	-	-
Charges for services	-	-	-	-	590	-
Fines and forfeits	-	-	-	5,119	-	18,366
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>84,643</b>	<b>750</b>	<b>5,119</b>	<b>590</b>	<b>18,366</b>
<b>Disbursements:</b>						
General government	-	87,551	-	-	-	6,779
Public safety	-	-	-	107	487	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	300	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>87,551</b>	<b>300</b>	<b>107</b>	<b>487</b>	<b>6,779</b>
Excess (deficiency) of receipts over disbursements	-	(2,908)	450	5,012	103	11,587
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(4,684)	-	-
Other receipts	-	-	891	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>891</b>	<b>(4,684)</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,908)	1,341	328	103	11,587
Cash and investment fund balance - beginning	2,080	(6,050)	(623)	25,159	737	80,756
Cash and investment fund balance - ending	<u>\$ 2,080</u>	<u>\$ (8,958)</u>	<u>\$ 718</u>	<u>\$ 25,487</u>	<u>\$ 840</u>	<u>\$ 92,343</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 2,080	\$ (8,958)	\$ 718	\$ 25,487	\$ 840	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	92,343
<b>Total cash and investment assets - ending</b>	<u>\$ 2,080</u>	<u>\$ (8,958)</u>	<u>\$ 718</u>	<u>\$ 25,487</u>	<u>\$ 840</u>	<u>\$ 92,343</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,343
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	2,080	(8,958)	718	25,487	840	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 2,080</u>	<u>\$ (8,958)</u>	<u>\$ 718</u>	<u>\$ 25,487</u>	<u>\$ 840</u>	<u>\$ 92,343</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, 2009  
 (Continued)

	1st Responder Oblique Imagery	Riverboat	Emergency Telephone System	County Drug Fee Community	Drug Enforcement/ Education	Paperless Document Management
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,400	1,158,830	351,466	-	5,600	72,231
Charges for services	-	-	321,958	-	-	-
Fines and forfeits	-	-	-	79,263	-	-
Other	-	-	152	3,692	-	-
<b>Total receipts</b>	<b>3,400</b>	<b>1,158,830</b>	<b>673,576</b>	<b>82,955</b>	<b>5,600</b>	<b>72,231</b>
<b>Disbursements:</b>						
General government	3,400	779,370	-	-	-	58,379
Public safety	-	-	805,882	83,021	2,628	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	81,147	-	-	-	-
Public safety	-	-	9,572	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,400</b>	<b>860,517</b>	<b>815,454</b>	<b>83,021</b>	<b>2,628</b>	<b>58,379</b>
Excess (deficiency) of receipts over disbursements	-	298,313	(141,878)	(66)	2,972	13,852
<b>Other financing sources (uses):</b>						
Transfers in	-	726,839	-	-	-	-
Transfers out	-	(763,301)	-	-	-	-
Other receipts	-	6,927	-	1,597	433	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(29,535)</b>	<b>-</b>	<b>1,597</b>	<b>433</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	268,778	(141,878)	1,531	3,405	13,852
Cash and investment fund balance - beginning	-	676,208	158,741	112,043	2	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 944,986</u>	<u>\$ 16,863</u>	<u>\$ 113,574</u>	<u>\$ 3,407</u>	<u>\$ 13,852</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ 944,986	\$ -	\$ -	\$ 3,407	\$ 13,852
Restricted assets:						
Cash and investments	-	-	16,863	113,574	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ -</u>	<u>\$ 944,986</u>	<u>\$ 16,863</u>	<u>\$ 113,574</u>	<u>\$ 3,407</u>	<u>\$ 13,852</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	16,863	113,574	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	944,986	-	-	3,407	13,852
<b>Total cash and investment fund balance - ending</b>	<u>\$ -</u>	<u>\$ 944,986</u>	<u>\$ 16,863</u>	<u>\$ 113,574</u>	<u>\$ 3,407</u>	<u>\$ 13,852</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, 2009  
 (Continued)

	Convention Recreation And Visitors Bureau	Family & Children	Transportation Linkage	4-D New Law Prosecutor	Supplemental Juvenile Probation Service	Superior Court Adult Probation Services
Receipts:						
Taxes	\$ 384,012	\$ 151,161	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	772,635	48,531	1,076,024	19,892	-	-
Charges for services	-	207,981	-	-	10,158	59,802
Fines and forfeits	-	-	-	-	-	-
Other	-	11,913	-	-	-	-
<b>Total receipts</b>	<b>1,156,647</b>	<b>419,586</b>	<b>1,076,024</b>	<b>19,892</b>	<b>10,158</b>	<b>59,802</b>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	16,719	44,069
Highways and streets	-	-	1,076,024	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	558,561	-	15,793	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	1,233,958	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	2,972	-	-
<b>Total disbursements</b>	<b>1,233,958</b>	<b>558,561</b>	<b>1,076,024</b>	<b>18,765</b>	<b>16,719</b>	<b>44,069</b>
Excess (deficiency) of receipts over disbursements	(77,311)	(138,975)	-	1,127	(6,561)	15,733
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(576,689)	-	-	-	-
Other receipts	-	19,780	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(556,909)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(77,311)	(695,884)	-	1,127	(6,561)	15,733
Cash and investment fund balance - beginning	732,001	695,884	-	10,505	44,634	363,440
Cash and investment fund balance - ending	<u>\$ 654,690</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,632</u>	<u>\$ 38,073</u>	<u>\$ 379,173</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 654,690	\$ -	\$ -	\$ 11,632	\$ 38,073	\$ 379,173
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b><u>\$ 654,690</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 11,632</u></b>	<b><u>\$ 38,073</u></b>	<b><u>\$ 379,173</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	654,690	-	-	11,632	38,073	379,173
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ 654,690</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 11,632</u></b>	<b><u>\$ 38,073</u></b>	<b><u>\$ 379,173</u></b>

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, 2009  
 (Continued)

	Superior II Probation Users Fees	Recorder's Records Perpetuation	Covered Bridge	Local Health Maintenance	Community Corrections 2nd Year	Pre-Trial Diversion
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	1,850	33,139	-	38,680
Charges for services	-	80,271	-	-	214,769	-
Fines and forfeits	63,791	-	-	-	-	54,017
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>63,791</b>	<b>80,271</b>	<b>1,850</b>	<b>33,139</b>	<b>214,769</b>	<b>92,697</b>
Disbursements:						
General government	-	133,773	-	-	-	-
Public safety	82,200	-	-	-	157,038	148,861
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	47,848	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	5,339
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>82,200</b>	<b>133,773</b>	<b>-</b>	<b>47,848</b>	<b>157,038</b>	<b>154,200</b>
Excess (deficiency) of receipts over disbursements	(18,409)	(53,502)	1,850	(14,709)	57,731	(61,503)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	2,124	-	-	-	373	-
<b>Total other financing sources (uses)</b>	<b>2,124</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>373</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(16,285)	(53,502)	1,850	(14,709)	58,104	(61,503)
Cash and investment fund balance - beginning	31,900	80,880	4,950	98,233	6,803	87,332
Cash and investment fund balance - ending	<u>\$ 15,615</u>	<u>\$ 27,378</u>	<u>\$ 6,800</u>	<u>\$ 83,524</u>	<u>\$ 64,907</u>	<u>\$ 25,829</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 15,615	\$ -	\$ -	\$ 83,524	\$ -	\$ -
Restricted assets:						
Cash and investments	-	27,378	6,800	-	64,907	25,829
<b>Total cash and investment assets - ending</b>	<u>\$ 15,615</u>	<u>\$ 27,378</u>	<u>\$ 6,800</u>	<u>\$ 83,524</u>	<u>\$ 64,907</u>	<u>\$ 25,829</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ 27,378	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	64,907	25,829
Highways and streets	-	-	6,800	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	15,615	-	-	83,524	-	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 15,615</u>	<u>\$ 27,378</u>	<u>\$ 6,800</u>	<u>\$ 83,524</u>	<u>\$ 64,907</u>	<u>\$ 25,829</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, 2009  
 (Continued)

	Guardian Ad Litem	Dearborn County Corrections Misdemeanant	Supplemental Public Defenders Service	Clerk Title Iv-D	Suveyor's Corner Perpetuation	Plat Book Maintenance
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	25,203	35,050	-	-	-	-
Charges for services	-	-	-	-	8,075	8,360
Fines and forfeits	-	-	-	-	-	-
Other	19,912	-	-	-	-	-
<b>Total receipts</b>	<b>45,115</b>	<b>35,050</b>	<b>-</b>	<b>-</b>	<b>8,075</b>	<b>8,360</b>
Disbursements:						
General government	36,943	-	-	-	5,654	5
Public safety	-	33,492	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>36,943</b>	<b>33,492</b>	<b>-</b>	<b>-</b>	<b>5,654</b>	<b>5</b>
Excess (deficiency) of receipts over disbursements	8,172	1,558	-	-	2,421	8,355
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	321	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,493	1,558	-	-	2,421	8,355
Cash and investment fund balance - beginning	19,600	40,431	48,896	5,906	56,567	61,747
Cash and investment fund balance - ending	<u>\$ 28,093</u>	<u>\$ 41,989</u>	<u>\$ 48,896</u>	<u>\$ 5,906</u>	<u>\$ 58,988</u>	<u>\$ 70,102</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ 41,989	\$ 48,896	\$ 5,906	\$ -	\$ 70,102
Restricted assets:						
Cash and investments	28,093	-	-	-	58,988	-
<b>Total cash and investment assets - ending</b>	<u>\$ 28,093</u>	<u>\$ 41,989</u>	<u>\$ 48,896</u>	<u>\$ 5,906</u>	<u>\$ 58,988</u>	<u>\$ 70,102</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ 28,093	\$ -	\$ -	\$ -	\$ 58,988	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	41,989	48,896	5,906	-	70,102
<b>Total cash and investment fund balance - ending</b>	<u>\$ 28,093</u>	<u>\$ 41,989</u>	<u>\$ 48,896</u>	<u>\$ 5,906</u>	<u>\$ 58,988</u>	<u>\$ 70,102</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, 2009  
 (Continued)

	Law Enforcement Continuing Education	Jury Pay	Health Department Donations	Juvenile Center Donations	Animal Care And Donations	Local Government Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	4,000	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	10,078	-	-	-	-
Other	-	-	9,151	1,099	62,515	927
<b>Total receipts</b>	<b>-</b>	<b>10,078</b>	<b>13,151</b>	<b>1,099</b>	<b>62,515</b>	<b>927</b>
Disbursements:						
General government	-	-	13,758	1,828	23,853	942
Public safety	2,562	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,562</b>	<b>-</b>	<b>13,758</b>	<b>1,828</b>	<b>23,853</b>	<b>942</b>
Excess (deficiency) of receipts over disbursements	(2,562)	10,078	(607)	(729)	38,662	(15)
Other financing sources (uses):						
Transfers in	4,684	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	285
<b>Total other financing sources (uses)</b>	<b>4,684</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>285</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,122	10,078	(607)	(729)	38,662	270
Cash and investment fund balance - beginning	2,641	120,626	35,252	1,930	6,089	250
Cash and investment fund balance - ending	\$ 4,763	\$ 130,704	\$ 34,645	\$ 1,201	\$ 44,751	\$ 520
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 4,763	\$ -	\$ 34,645	\$ 1,201	\$ 44,751	\$ 520
Restricted assets:						
Cash and investments	-	130,704	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 4,763</b>	<b>\$ 130,704</b>	<b>\$ 34,645</b>	<b>\$ 1,201</b>	<b>\$ 44,751</b>	<b>\$ 520</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ 130,704	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	4,763	-	34,645	1,201	44,751	520
<b>Total cash and investment fund balance - ending</b>	<b>\$ 4,763</b>	<b>\$ 130,704</b>	<b>\$ 34,645</b>	<b>\$ 1,201</b>	<b>\$ 44,751</b>	<b>\$ 520</b>

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, 2009  
 (Continued)

	Livescan Fingerprint Identification	Operation Pullover Grant	Exercise Project Homeland Security	Bio-Terrorism Grant	Court Interpreter Grant	Push Partners For Better Community
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,000	12,000	3,026	-	750	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>3,000</b>	<b>12,000</b>	<b>3,026</b>	<b>-</b>	<b>750</b>	<b>-</b>
<b>Disbursements:</b>						
General government	9,941	17,578	3,026	765	203	210
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>9,941</b>	<b>17,578</b>	<b>3,026</b>	<b>765</b>	<b>203</b>	<b>210</b>
Excess (deficiency) of receipts over disbursements	(6,941)	(5,578)	-	(765)	547	(210)
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	2,832	397	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>2,832</b>	<b>397</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,109)	(5,181)	-	(765)	547	(210)
Cash and investment fund balance - beginning	4,109	6,400	-	13,478	3,840	15,573
Cash and investment fund balance - ending	\$ -	\$ 1,219	\$ -	\$ 12,713	\$ 4,387	\$ 15,363
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ 1,219	\$ -	\$ 12,713	\$ 4,387	\$ 15,363
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ -</b>	<b>\$ 1,219</b>	<b>\$ -</b>	<b>\$ 12,713</b>	<b>\$ 4,387</b>	<b>\$ 15,363</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	1,219	-	12,713	4,387	15,363
<b>Total cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ 1,219</b>	<b>\$ -</b>	<b>\$ 12,713</b>	<b>\$ 4,387</b>	<b>\$ 15,363</b>

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, 2009  
 (Continued)

	County Farm	Tax Sale Fee	Rainy Day	County Highway Special Projects	K-9	Traffic Safety Task Force
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ 172,046	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	3,700	29,880	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>3,700</b>	<b>29,880</b>	<b>172,046</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Disbursements:</b>						
General government	-	21,194	-	-	-	-
Public safety	-	-	-	-	1,778	1,122
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>21,194</b>	<b>-</b>	<b>-</b>	<b>1,778</b>	<b>1,122</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>3,700</b>	<b>8,686</b>	<b>172,046</b>	<b>-</b>	<b>(1,778)</b>	<b>(1,122)</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	1,085,569	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>1,085,569</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>3,700</b>	<b>8,686</b>	<b>1,257,615</b>	<b>-</b>	<b>(1,778)</b>	<b>(1,122)</b>
Cash and investment fund balance - beginning	51,846	4,608	2,036,265	32,819	1,778	1,122
Cash and investment fund balance - ending	\$ 55,546	\$ 13,294	\$ 3,293,880	\$ 32,819	\$ -	\$ -
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 55,546	\$ 13,294	\$ 3,293,880	\$ 32,819	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 55,546</b>	<b>\$ 13,294</b>	<b>\$ 3,293,880</b>	<b>\$ 32,819</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	55,546	13,294	3,293,880	32,819	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 55,546</b>	<b>\$ 13,294</b>	<b>\$ 3,293,880</b>	<b>\$ 32,819</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2009  
 (Continued)

	Work Release	Community Outreach	Soil And Water	Community Corrections Home Detentions	C. M. H. C. Block Grant	Administration Fee Public Health County
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	7,233	31,013
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	18,086	200	53,509	242,441	-	-
<b>Total receipts</b>	<b>18,086</b>	<b>200</b>	<b>53,509</b>	<b>242,441</b>	<b>7,233</b>	<b>31,013</b>
Disbursements:						
General government	-	-	62,919	285,187	7,233	32,750
Public safety	10,063	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>10,063</b>	<b>-</b>	<b>62,919</b>	<b>285,187</b>	<b>7,233</b>	<b>32,750</b>
Excess (deficiency) of receipts over disbursements	8,023	200	(9,410)	(42,746)	-	(1,737)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	424	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>424</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,023	200	(9,410)	(42,322)	-	(1,737)
Cash and investment fund balance - beginning	27,177	-	14,197	284,073	-	3,842
Cash and investment fund balance - ending	\$ 35,200	\$ 200	\$ 4,787	\$ 241,751	\$ -	\$ 2,105
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 35,200	\$ 200	\$ 4,787	\$ 241,751	\$ -	\$ 2,105
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 35,200</b>	<b>\$ 200</b>	<b>\$ 4,787</b>	<b>\$ 241,751</b>	<b>\$ -</b>	<b>\$ 2,105</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	35,200	200	4,787	241,751	-	2,105
<b>Total cash and investment fund balance - ending</b>	<b>\$ 35,200</b>	<b>\$ 200</b>	<b>\$ 4,787</b>	<b>\$ 241,751</b>	<b>\$ -</b>	<b>\$ 2,105</b>

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, 2009  
 (Continued)

	Property Reassessment	Sheriff's Commissary	Dearborn County Juvenile Users Fees	JABG Grant	Indiana Housing Grant	Welfare Excise Tax Allocation
Receipts:						
Taxes	\$ 251,695	\$ -	\$ -	\$ -	\$ -	\$ 994,846
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,441	-	-	1,872	109,569	-
Charges for services	-	93,009	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	17,255	-	-	903,391
<b>Total receipts</b>	<b>253,136</b>	<b>93,009</b>	<b>17,255</b>	<b>1,872</b>	<b>109,569</b>	<b>1,898,237</b>
Disbursements:						
General government	107,725	-	-	-	-	-
Public safety	-	87,986	58,011	2,877	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	1,898,237
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	109,569	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>107,725</b>	<b>87,986</b>	<b>58,011</b>	<b>2,877</b>	<b>109,569</b>	<b>1,898,237</b>
Excess (deficiency) of receipts over disbursements	145,411	5,023	(40,756)	(1,005)	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	94	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>94</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	145,505	5,023	(40,756)	(1,005)	-	-
Cash and investment fund balance - beginning	161,847	9,305	75,785	-	-	-
Cash and investment fund balance - ending	<u>\$ 307,352</u>	<u>\$ 14,328</u>	<u>\$ 35,029</u>	<u>\$ (1,005)</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 307,352	\$ 14,328	\$ 35,029	\$ (1,005)	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 307,352</u>	<u>\$ 14,328</u>	<u>\$ 35,029</u>	<u>\$ (1,005)</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	307,352	14,328	35,029	(1,005)	-	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 307,352</u>	<u>\$ 14,328</u>	<u>\$ 35,029</u>	<u>\$ (1,005)</u>	<u>\$ -</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, 2009  
 (Continued)

	Community Corrections	Pinhook Maintenance	Regional Sewer Study	Casa Tobacco Settlement	Regional Sewer Development	Sewer Assessment
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	15,000	-	-
Charges for services	140,858	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	351	-	-	-	-	30,297
<b>Total receipts</b>	<b>141,209</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>30,297</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	176,300	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	30,515	-	-	30,297
Health and welfare	-	-	-	32,832	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>176,300</b>	<b>-</b>	<b>30,515</b>	<b>32,832</b>	<b>-</b>	<b>30,297</b>
Excess (deficiency) of receipts over disbursements	(35,091)	-	(30,515)	(17,832)	-	-
<b>Other financing sources (uses):</b>						
Transfers in	-	-	46,969	-	-	-
Transfers out	-	-	-	-	(483,089)	-
Other receipts	6,925	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>6,925</b>	<b>-</b>	<b>46,969</b>	<b>-</b>	<b>(483,089)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(28,166)	-	16,454	(17,832)	(483,089)	-
Cash and investment fund balance - beginning	31,961	902	(7,990)	17,832	4,912,953	-
Cash and investment fund balance - ending	\$ 3,795	\$ 902	\$ 8,464	\$ -	\$ 4,429,864	\$ -
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 3,795	\$ 902	\$ 8,464	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	4,429,864	-
<b>Total cash and investment assets - ending</b>	<b>\$ 3,795</b>	<b>\$ 902</b>	<b>\$ 8,464</b>	<b>\$ -</b>	<b>\$ 4,429,864</b>	<b>\$ -</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	4,429,864	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	3,795	902	8,464	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 3,795</b>	<b>\$ 902</b>	<b>\$ 8,464</b>	<b>\$ -</b>	<b>\$ 4,429,864</b>	<b>\$ -</b>

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, 2009  
 (Continued)

	Juvenile Incentive Block Grant	H1N1	Special Crimes Federal Forfeiture	Law Enforcement Forfeitures	District Mobile Command Center Project	IPSC 800 Mhz Grant
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	26,300	50,849	1,212	-	395,480	53,865
Charges for services	-	-	13,532	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	28	-	-	-
<b>Total receipts</b>	<b>26,300</b>	<b>50,849</b>	<b>14,772</b>	<b>-</b>	<b>395,480</b>	<b>53,865</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	53,865
Public safety	25,347	-	1,999	556	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	37,617	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>25,347</b>	<b>37,617</b>	<b>1,999</b>	<b>556</b>	<b>-</b>	<b>53,865</b>
Excess (deficiency) of receipts over disbursements	953	13,232	12,773	(556)	395,480	-
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	85	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	953	13,317	12,773	(556)	395,480	-
Cash and investment fund balance - beginning	(4,180)	-	-	556	(395,480)	-
Cash and investment fund balance - ending	<u>\$ (3,227)</u>	<u>\$ 13,317</u>	<u>\$ 12,773</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ (3,227)	\$ 13,317	\$ 12,773	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ (3,227)</u>	<u>\$ 13,317</u>	<u>\$ 12,773</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
<b>Restricted for:</b>						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(3,227)	13,317	12,773	-	-	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ (3,227)</u>	<u>\$ 13,317</u>	<u>\$ 12,773</u>	<u>\$ -</u>	<u>\$ -</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, 2009  
 (Continued)

	State Homeland Security Program	Recovery Act Justice Assistance	Levy Excess	Adult Protective Services	Private Foundation Grant	Casa Superior Court Grant
Receipts:						
Taxes	\$ -	\$ -	\$ 177,532	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	803,476	5,560	-	-	-	-
Charges for services	-	-	-	91,270	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>803,476</b>	<b>5,560</b>	<b>177,532</b>	<b>91,270</b>	<b>-</b>	<b>-</b>
Disbursements:						
General government	803,476	20,473	-	-	-	-
Public safety	-	-	-	92,846	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>803,476</b>	<b>20,473</b>	<b>-</b>	<b>92,846</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	(14,913)	177,532	(1,576)	-	-
Other financing sources (uses):						
Transfers in	-	3,223	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	120	-	232	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>3,343</b>	<b>-</b>	<b>232</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(11,570)	177,532	(1,344)	-	-
Cash and investment fund balance - beginning	-	-	-	(9,576)	74	190
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ (11,570)</u>	<u>\$ 177,532</u>	<u>\$ (10,920)</u>	<u>\$ 74</u>	<u>\$ 190</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ (11,570)	\$ 177,532	\$ (10,920)	\$ 74	\$ 190
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ -</u>	<u>\$ (11,570)</u>	<u>\$ 177,532</u>	<u>\$ (10,920)</u>	<u>\$ 74</u>	<u>\$ 190</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	(11,570)	177,532	(10,920)	74	190
<b>Total cash and investment fund balance - ending</b>	<u>\$ -</u>	<u>\$ (11,570)</u>	<u>\$ 177,532</u>	<u>\$ (10,920)</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, 2009  
 (Continued)

	LEC Inmate Education Grant	CASA Marketing Grant	Accident Reconstruction	Project Safe Direction	Special Court II Grant	Superior II Program Account
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	31,850	-	2,300	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>31,850</u>	<u>-</u>	<u>2,300</u>	<u>-</u>	<u>-</u>
Disbursements:						
General government	2,047	29,247	1,280	2,576	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	<u>2,047</u>	<u>29,247</u>	<u>1,280</u>	<u>2,576</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	(2,047)	2,603	(1,280)	(276)	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	52	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>52</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,047)	2,655	(1,280)	(276)	-	-
Cash and investment fund balance - beginning	<u>10,176</u>	<u>-</u>	<u>1,859</u>	<u>45</u>	<u>(925)</u>	<u>133</u>
Cash and investment fund balance - ending	<u>\$ 8,129</u>	<u>\$ 2,655</u>	<u>\$ 579</u>	<u>\$ (231)</u>	<u>\$ (925)</u>	<u>\$ 133</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 8,129	\$ 2,655	\$ 579	\$ (231)	\$ (925)	\$ 133
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 8,129</u>	<u>\$ 2,655</u>	<u>\$ 579</u>	<u>\$ (231)</u>	<u>\$ (925)</u>	<u>\$ 133</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	<u>8,129</u>	<u>2,655</u>	<u>579</u>	<u>(231)</u>	<u>(925)</u>	<u>133</u>
Total cash and investment fund balance - ending	<u>\$ 8,129</u>	<u>\$ 2,655</u>	<u>\$ 579</u>	<u>\$ (231)</u>	<u>\$ (925)</u>	<u>\$ 133</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, 2009  
 (Continued)

	Law Enforcement Grant	Identification Security Protection	Children's Psychiatric Treatment	County Sex And Violent Offender Fees	Circuit Court Supplemental Attorney Fees	MVHA Substitute
Receipts:						
Taxes	\$ -	\$ -	\$ 26,372	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	20,090	-	3,110	-	-
Fines and forfeits	-	-	-	-	12,982	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>20,090</b>	<b>26,372</b>	<b>3,110</b>	<b>12,982</b>	<b>-</b>
Disbursements:						
General government	-	-	-	-	-	985,648
Public safety	3,804	21,777	-	511	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	39,736	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	268,661
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,804</b>	<b>21,777</b>	<b>39,736</b>	<b>511</b>	<b>-</b>	<b>1,254,309</b>
Excess (deficiency) of receipts over disbursements	(3,804)	(1,687)	(13,364)	2,599	12,982	(1,254,309)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	1,544,511
Transfers out	-	-	(508,880)	-	-	-
Other receipts	-	-	-	-	-	8,923
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(508,880)</b>	<b>-</b>	<b>-</b>	<b>1,553,434</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,804)	(1,687)	(522,244)	2,599	12,982	299,125
Cash and investment fund balance - beginning	3,506	50,919	522,244	2,514	68,585	1,502,255
Cash and investment fund balance - ending	\$ (298)	\$ 49,232	\$ -	\$ 5,113	\$ 81,567	\$ 1,801,380
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ (298)	\$ -	\$ -	\$ 5,113	\$ 81,567	\$ 1,801,380
Restricted assets:						
Cash and investments	-	49,232	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ (298)</b>	<b>\$ 49,232</b>	<b>\$ -</b>	<b>\$ 5,113</b>	<b>\$ 81,567</b>	<b>\$ 1,801,380</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	49,232	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	(298)	-	-	5,113	81,567	1,801,380
<b>Total cash and investment fund balance - ending</b>	<b>\$ (298)</b>	<b>\$ 49,232</b>	<b>\$ -</b>	<b>\$ 5,113</b>	<b>\$ 81,567</b>	<b>\$ 1,801,380</b>

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, 2009  
 (Continued)

	Riverboat Growth And Development	Riverboat Contingency	Adult Drug Court Program Fees	Families In Transition	Wireless Emergency Telephone System	4-D New Law Clerk
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	13,222
Charges for services	-	-	8,145	6,065	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>8,145</b>	<b>6,065</b>	<b>-</b>	<b>13,222</b>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	17,227	-	100,000	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	494,999	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>494,999</b>	<b>-</b>	<b>17,227</b>	<b>-</b>	<b>100,000</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(494,999)	-	(9,082)	6,065	(100,000)	13,222
Other financing sources (uses):						
Transfers in	1,429,387	347,689	-	-	-	-
Transfers out	-	(726,839)	-	-	-	-
Other receipts	-	-	155	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,429,387</b>	<b>(379,150)</b>	<b>155</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	934,388	(379,150)	(8,927)	6,065	(100,000)	13,222
Cash and investment fund balance - beginning	3,697,721	736,316	9,477	4,825	100,000	38,327
Cash and investment fund balance - ending	\$ 4,632,109	\$ 357,166	\$ 550	\$ 10,890	\$ -	\$ 51,549
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 4,632,109	\$ 357,166	\$ 550	\$ 10,890	\$ -	\$ 51,549
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 4,632,109</b>	<b>\$ 357,166</b>	<b>\$ 550</b>	<b>\$ 10,890</b>	<b>\$ -</b>	<b>\$ 51,549</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	4,632,109	357,166	550	10,890	-	51,549
<b>Total cash and investment fund balance - ending</b>	<b>\$ 4,632,109</b>	<b>\$ 357,166</b>	<b>\$ 550</b>	<b>\$ 10,890</b>	<b>\$ -</b>	<b>\$ 51,549</b>

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, 2009  
 (Continued)

	Bail And Pretrial County Court	Superior Court II Bail	Superior Probation User Fee Administrative	TIF Washington Township	TIF St Leon Kelso Township	TIF St Leon Harrison Township
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 69,612	\$ 14,968	\$ 7,848
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	24,548	-	-	-
Fines and forfeits	22,700	27,191	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	22,700	27,191	24,548	69,612	14,968	7,848
Disbursements:						
General government	26,772	32,370	-	-	-	-
Public safety	-	-	22,465	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	1,916	1,916	1,915
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	5,000	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	31,772	32,370	22,465	1,916	1,916	1,915
Excess (deficiency) of receipts over disbursements	(9,072)	(5,179)	2,083	67,696	13,052	5,933
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	1,254	-	-	-	-
Total other financing sources (uses)	-	1,254	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9,072)	(3,925)	2,083	67,696	13,052	5,933
Cash and investment fund balance - beginning	192,930	53,000	7,216	28,041	13,510	1,015
Cash and investment fund balance - ending	\$ 183,858	\$ 49,075	\$ 9,299	\$ 95,737	\$ 26,562	\$ 6,948
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 183,858	\$ 49,075	\$ 9,299	\$ 95,737	\$ 26,562	\$ 6,948
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 183,858	\$ 49,075	\$ 9,299	\$ 95,737	\$ 26,562	\$ 6,948
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	183,858	49,075	9,299	95,737	26,562	6,948
Total cash and investment fund balance - ending	\$ 183,858	\$ 49,075	\$ 9,299	\$ 95,737	\$ 26,562	\$ 6,948

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, 2009  
 (Continued)

	Police Pension	Historic Structures Grant	Project Safe Direction	TIF West Harrison	Sheriff Pension - Clerk Fees	Active Shooter Grant
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ 39,062	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	2,900	-	-	18,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	43,098	-	-	-	23,773	-
<b>Total receipts</b>	<b>43,098</b>	<b>-</b>	<b>2,900</b>	<b>39,062</b>	<b>23,773</b>	<b>18,000</b>
<b>Disbursements:</b>						
General government	-	-	2,677	-	-	-
Public safety	43,098	-	-	-	23,773	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	1,916	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>43,098</b>	<b>-</b>	<b>2,677</b>	<b>1,916</b>	<b>23,773</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	223	37,146	-	18,000
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	223	37,146	-	18,000
Cash and investment fund balance - beginning	-	30	692	62,952	-	-
Cash and investment fund balance - ending	\$ -	\$ 30	\$ 915	\$ 100,098	\$ -	\$ 18,000
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ 30	\$ 915	\$ 100,098	\$ -	\$ 18,000
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ -</b>	<b>\$ 30</b>	<b>\$ 915</b>	<b>\$ 100,098</b>	<b>\$ -</b>	<b>\$ 18,000</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	30	915	100,098	-	18,000
<b>Total cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ 30</b>	<b>\$ 915</b>	<b>\$ 100,098</b>	<b>\$ -</b>	<b>\$ 18,000</b>

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, 2009  
 (Continued)

	Safe Directions Young Adults	Local Emergency Planning And Right To Know	Victim Assistance Program	Supplemental Adult Probation Services	Superior II Supplemental Attorney Fees	County Court/ Superior Court Supplemental Attorney Fees
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,300	3,791	65,833	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	26,138	21,650	7,128
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>2,300</b>	<b>3,791</b>	<b>65,833</b>	<b>26,138</b>	<b>21,650</b>	<b>7,128</b>
Disbursements:						
General government	1,502	-	76,821	37,674	26,426	-
Public safety	-	1,308	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>1,502</b>	<b>1,308</b>	<b>76,821</b>	<b>37,674</b>	<b>26,426</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	798	2,483	(10,988)	(11,536)	(4,776)	7,128
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	798	2,483	(10,988)	(11,536)	(4,776)	7,128
Cash and investment fund balance - beginning	-	28,219	(28,222)	26,702	6,475	80,102
Cash and investment fund balance - ending	<u>\$ 798</u>	<u>\$ 30,702</u>	<u>\$ (39,210)</u>	<u>\$ 15,166</u>	<u>\$ 1,699</u>	<u>\$ 87,230</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 798	\$ 30,702	\$ (39,210)	\$ 15,166	\$ 1,699	\$ 87,230
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 798</u>	<u>\$ 30,702</u>	<u>\$ (39,210)</u>	<u>\$ 15,166</u>	<u>\$ 1,699</u>	<u>\$ 87,230</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	798	30,702	(39,210)	15,166	1,699	87,230
<b>Total cash and investment fund balance - ending</b>	<u>\$ 798</u>	<u>\$ 30,702</u>	<u>\$ (39,210)</u>	<u>\$ 15,166</u>	<u>\$ 1,699</u>	<u>\$ 87,230</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, 2009  
 (Continued)

	Prevent Domestic Violence	Circuit Court Adult Probation Administration	Circuit Court Juvenile Probation Administration	Federal Forfeitures	Jail Bond Redemption	Cumulative Capital Development
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 854,715	\$ 395,895
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	4,895	2,268
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	5,296	7,354	-	-	-
Other	11	-	-	-	-	6,424
<b>Total receipts</b>	<b>11</b>	<b>5,296</b>	<b>7,354</b>	<b>-</b>	<b>859,610</b>	<b>404,587</b>
<b>Disbursements:</b>						
General government	-	-	-	3,068	-	176,391
Public safety	-	-	-	-	857,440	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	54,131
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,068</b>	<b>857,440</b>	<b>230,522</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>11</b>	<b>5,296</b>	<b>7,354</b>	<b>(3,068)</b>	<b>2,170</b>	<b>174,065</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	(8,369)	(9,207)	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(8,369)</b>	<b>(9,207)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>11</b>	<b>(3,073)</b>	<b>(1,853)</b>	<b>(3,068)</b>	<b>2,170</b>	<b>174,065</b>
Cash and investment fund balance - beginning	(11)	4,687	4,381	3,068	322,673	758,812
Cash and investment fund balance - ending	\$ -	\$ 1,614	\$ 2,528	\$ -	\$ 324,843	\$ 932,877
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ 1,614	\$ 2,528	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	324,843	932,877
<b>Total cash and investment assets - ending</b>	<b>\$ -</b>	<b>\$ 1,614</b>	<b>\$ 2,528</b>	<b>\$ -</b>	<b>\$ 324,843</b>	<b>\$ 932,877</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	324,843	-
Capital outlay	-	-	-	-	-	932,877
Unrestricted	-	1,614	2,528	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ 1,614</b>	<b>\$ 2,528</b>	<b>\$ -</b>	<b>\$ 324,843</b>	<b>\$ 932,877</b>

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, 2009  
 (Continued)

	Park Nonreverting Capital	Cumulative Bridge	Cumulative Building	Fire/Rescue Boat	Totals
Receipts:					
Taxes	\$ -	\$ 873,067	\$ 414,248	\$ -	\$ 5,485,157
Licenses and permits	-	-	-	-	1,325
Intergovernmental	-	25,000	5,917	180,000	8,033,088
Charges for services	-	85,441	-	-	1,526,941
Fines and forfeits	-	-	-	-	417,319
Other	-	61,101	38,942	-	1,562,552
<b>Total receipts</b>	<b>-</b>	<b>1,044,609</b>	<b>459,107</b>	<b>180,000</b>	<b>17,026,382</b>
Disbursements:					
General government	-	-	129,929	-	4,113,208
Public safety	-	-	-	167,414	3,285,142
Highways and streets	-	1,486,876	-	-	5,159,654
Sanitation	-	-	-	-	215,031
Health and welfare	-	-	-	-	3,296,769
Economic development	-	-	-	-	7,963
Culture and recreation	-	-	-	-	1,233,958
Urban redevelopment and housing	-	-	-	-	109,569
Capital outlay:					
General government	-	-	20,000	-	923,938
Public safety	-	-	-	-	14,911
Highways and streets	-	-	-	-	300,000
Health and welfare	-	-	-	-	2,972
<b>Total disbursements</b>	<b>-</b>	<b>1,486,876</b>	<b>149,929</b>	<b>167,414</b>	<b>18,663,115</b>
Excess (deficiency) of receipts over disbursements	-	(442,267)	309,178	12,586	(1,636,733)
Other financing sources (uses):					
Transfers in	69,391	-	-	-	5,741,351
Transfers out	-	-	-	-	(3,131,250)
Other receipts	-	61,262	233	-	170,658
<b>Total other financing sources (uses)</b>	<b>69,391</b>	<b>61,262</b>	<b>233</b>	<b>-</b>	<b>2,780,759</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	69,391	(381,005)	309,411	12,586	1,144,026
Cash and investment fund balance - beginning	138,913	2,114,371	1,780,228	-	26,361,262
Cash and investment fund balance - ending	\$ 208,304	\$ 1,733,366	\$ 2,089,639	\$ 12,586	\$ 27,505,288
<b><u>Cash and Investment Assets - Ending</u></b>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 16,064,097
Restricted assets:					
Cash and investments	208,304	1,733,366	2,089,639	12,586	11,441,191
<b>Total cash and investment assets - ending</b>	<b>\$ 208,304</b>	<b>\$ 1,733,366</b>	<b>\$ 2,089,639</b>	<b>\$ 12,586</b>	<b>\$ 27,505,288</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 337,506
Public safety	-	-	-	-	287,395
Highways and streets	-	-	-	-	430,423
Sanitation	-	-	-	-	4,863,324
Health and welfare	-	-	-	-	220,928
Debt service	-	-	-	-	324,843
Capital outlay	208,304	1,733,366	2,089,639	12,586	4,976,772
Unrestricted	-	-	-	-	16,064,097
<b>Total cash and investment fund balance - ending</b>	<b>\$ 208,304</b>	<b>\$ 1,733,366</b>	<b>\$ 2,089,639</b>	<b>\$ 12,586</b>	<b>\$ 27,505,288</b>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009

	Town Court Costs	Coroners Training And Continuing Education	Congressional School Interest	Clerk Of Circuit Court	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax
Additions:							
Agency fund additions	\$ 11,510	\$ 3,478	\$ 1,663	\$ 6,035,230	\$ 825,163	\$ 108,939	\$ 156,992
Deductions:							
Agency fund deductions	16,531	3,357	3,961	5,587,069	516,273	68,450	111,980
Excess (deficiency) of total additions over total deductions	(5,021)	121	(2,298)	448,161	308,890	40,489	45,012
Cash and investment fund balance - beginning	5,894	282	2,298	1,121,268	25,375	-	(40,592)
Cash and investment fund balance - ending	<u>\$ 873</u>	<u>\$ 403</u>	<u>\$ -</u>	<u>\$ 1,569,429</u>	<u>\$ 334,265</u>	<u>\$ 40,489</u>	<u>\$ 4,420</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Welfare Trust	State Fines And Forfeitures	Sales Disclosure Fee	Overweight Vehicle Fines	Recorder	Sheriff	Infraction Judgements
Additions:							
Agency fund additions	\$ -	\$ 26,724	\$ 3,885	\$ 85,076	\$ 270,596	\$ 2,719,455	\$ 129,439
Deductions:							
Agency fund deductions	5,984	31,824	3,845	84,652	265,616	2,719,455	129,782
Excess (deficiency) of total additions over total deductions	(5,984)	(5,100)	40	424	4,980	-	(343)
Cash and investment fund balance - beginning	5,984	7,250	375	6,058	17,573	100	10,182
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 2,150</u>	<u>\$ 415</u>	<u>\$ 6,482</u>	<u>\$ 22,553</u>	<u>\$ 100</u>	<u>\$ 9,839</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Inheritance Tax	Homestead Credit Rebate Fund	PTRC & Homestead Holding	Treasurer	Sheriffs Inmate Trust	Payroll	Special Death Benefits
Additions:							
Agency fund additions	\$ 544,540	\$ 1,112	\$ 149,769	\$ 52,988,244	\$ 12,016	\$ 2,945,310	\$ 2,330
Deductions:							
Agency fund deductions	860,075	1,112	149,769	53,140,782	19,978	2,942,492	2,395
Excess (deficiency) of total additions over total deductions	(315,535)	-	-	(152,538)	(7,962)	2,818	(65)
Cash and investment fund balance - beginning	373,734	-	-	1,233,573	7,962	86,395	180
Cash and investment fund balance - ending	<u>\$ 58,199</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,081,035</u>	<u>\$ -</u>	<u>\$ 89,213</u>	<u>\$ 115</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Education Plate Fee	Financial Institution Tax	Child Restraint Violations Fines	Cell Tower Escrow	C. O. I. T.	Mortgage Fees-State Share	Interstate Compact Fee
Additions:							
Agency fund additions	\$ 1,144	\$ 137,329	\$ 1,190	\$ 8,500	\$ 6,714,551	\$ 8,075	\$ 675
Deductions:							
Agency fund deductions	1,144	137,329	1,090	8,093	6,714,551	7,892	675
Excess (deficiency) of total additions over total deductions	-	-	100	407	-	183	-
Cash and investment fund balance - beginning	-	-	25	38,650	-	345	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ 125	\$ 39,057	\$ -	\$ 528	\$ -

DEARBORN COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Commercial Vehicle Excise Tax	House Enrolled Act 1001-2008 State Homestead Credit	State Share Of Delinquent Property Tax	Tax Distributions	Road Bond Trust	Animal Shelter	County Plan Commision
Additions:							
Agency fund additions	\$ 119,193	\$ 986,852	\$ 5,215	\$ 40,846,725	\$ -	\$ 66,032	\$ -
Deductions:							
Agency fund deductions	119,193	967,983	5,215	40,905,062	-	62,721	-
Excess (deficiency) of total additions over total deductions	-	18,869	-	(58,337)	-	3,311	-
Cash and investment fund balance - beginning	-	(15,242)	-	58,136	2,696	7,225	50
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 3,627</u>	<u>\$ -</u>	<u>\$ (201)</u>	<u>\$ 2,696</u>	<u>\$ 10,536</u>	<u>\$ 50</u>

DEARBORN COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Superior Court Adult Probation	Probation Department	Corrections Users Fees	Special Crimes Operating	Special Crimes Federal Forfeitures	Bond Forfeiture	Totals
Additions:							
Agency fund additions	\$ 89,318	\$ 68,629	\$ 285,971	\$ 117,176	\$ 19	\$ -	\$ 116,478,065
Deductions:							
Agency fund deductions	92,570	55,403	269,472	207,137	7,336	-	116,228,248
Excess (deficiency) of total additions over total deductions	(3,252)	13,226	16,499	(89,961)	(7,317)	-	249,817
Cash and investment fund balance - beginning	8,097	5,853	85,250	89,961	7,317	1,000	3,153,254
Cash and investment fund balance - ending	<u>\$ 4,845</u>	<u>\$ 19,079</u>	<u>\$ 101,749</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 3,403,071</u>

DEARBORN COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 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	\$ 1,916,230
Infrastructure	226,685,799
Buildings	15,126,509
Improvements other than buildings	1,352,500
Machinery and equipment	<u>8,155,934</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 253,236,972</u>

DEARBORN COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2009

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	\$ 1,235,000	\$ 854,245
Notes and loans payable	<u>907,977</u>	<u>626,145</u>
Total governmental activities debt	<u>\$ 2,142,977</u>	<u>\$ 1,480,390</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:

Animal Control Shelter  
County Council  
Dearborn County Communications-911

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF DEARBORN COUNTY, INDIANA

Compliance

We have audited the compliance of the Dearborn County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. 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, 2009.

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)

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.

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.

Our consideration of the internal control over compliance 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 compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

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

June 30, 2010

DEARBORN COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through the Indiana Department of Homeland Security Public Safety Interoperable Communications Grant Program	11.555	C44P-9-255A	\$ 53,865
Total for federal grantor agency			53,865
<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	109,568
Total for federal grantor agency			109,568
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	16.804	ARRA 2009-SB-B9-0261	5,560
Total for program			5,560
Pass-Through the Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523	06-JB-105 07-JB-007 07-JB-008	9,515 15,832 2,877
Total for program			28,224
Crime Victim Assistance	16.575	07-VA-166 07-VA-167 08-VA-023 09-VA-023	7,233 17,793 48,040 10,988
Total for program			84,054
Total for federal grantor agency			117,838
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through the Indiana Criminal Justice Institute Safety Incentive Grants for Use of Seatbelts	20.604	PT-09-04-01-40	17,579
Total for federal grantor agency			17,579
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Direct			
Drug Free Communities Support Program Grants	93.276	5-H79-SP13758-01	87,551
Total for program			87,551
Pass-Through the Indiana Department of Health Public Health Emergency Preparedness	93.069	H1N1 114-66 BPRS 114-2	37,616 19,982
Total for program			57,598

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, 2009  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through the Indiana Department of Health (continued)			
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283	BPRS 114-3	11,031
Total for program			11,031
Pass-Through the Indiana Department of Child Services			
Child Support Enforcement	93.563	2009	226,831
Total for program			226,831
Pass-Through the Indiana Supreme Court			
Children's Justice Grants to States	93.643	2009	25,203
Total for program			25,203
Total for federal grantor agency			408,214
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Direct			
Port Security Grant Program	97.056	2007-GB-T7-K030	120,000
Total for program			120,000
Pass-Through Indiana Department of Homeland Security			
Disaster Grants - Public Assistance	97.036	2009	3,592
Total for program			3,592
Emergency Management Performance Grants	97.042	C44P-624A	41,179
Total for program			41,179
State Homeland Security Program	97.073	C44P-8-016A	3,026
		C44P-9-016A	2,000
		C44P-9-463A	1,727
		C44P-9-566A	799,749
Total for program			806,502
Total for federal grantor agency			971,273
Total federal awards expended			\$ 1,678,337

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

DEARBORN COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Dearborn County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

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, 2009:

Program Title	Federal CFDA Number	2009
Community Development Block Grants/State's Program	14.228	\$ <u>101,304</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?	no

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

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
97.056	Port Security Grant Program
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.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.



F. AARON NEGANGARD  
Prosecuting Attorney

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

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

#### Finding Number 2008-1

Original SBA Audit Report Number:	<u>B34939</u>
<u>Fiscal Year</u>	<u>2008</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:	

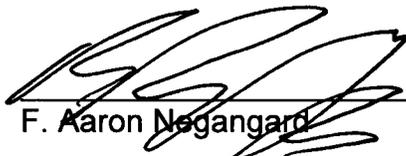
#### To Whom It May Concern:

As indicated in prior correspondence, 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.

DATE: 5/24/10

  
F. Aaron Negangard

DEARBORN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 30, 2010, with Ralph Thompson, President of the Board of County Commissioners; Dennis Kraus, Sr., President of the County Council; and Gayle L. Pennington, Auditor.