

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

ANNUAL FINANCIAL REPORT

2010

DEARBORN COUNTY, INDIANA



FILED

08/22/2011

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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 12-31-14
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
	Michael J. Kreinhop	01-01-11 to 12-31-14
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 12-31-14
President of the Board of County Commissioners	Ralph Thompson	01-01-10 to 12-31-10
	Jeffrey Hughes	01-01-11 to 12-31-11
President of the County Council	Dennis Kraus, Sr.	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON 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 Dearborn County (County), for the year ended December 31, 2010. This financial statement is the responsibility of the County's management. Our responsibility is to express opinions on this financial statement 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 statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 20, 2011, 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 an opinion on the County's 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 financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement is 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, 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 financial statements and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, 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 20, 2011



STATE OF INDIANA
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ROOM E418
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Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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 statement of Dearborn County (County), for the year ended December 31, 2010, and have issued our report thereon dated June 20, 2011. 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 statement, 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 deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be 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 statement is 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, Board of County Commissioners, 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 20, 2011

FINANCIAL STATEMENT(S)

DEARBORN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
County General	\$ 1,172,367	\$ 18,592,264	\$ 18,194,389	\$ 1,570,242
County Highway	614,697	1,699,006	1,698,522	615,181
Local Road And Street	423,623	532,504	823,043	133,084
Park And Recreation	28,135	-	-	28,135
Accident Report Fees	5,137	8,533	7,611	6,059
Firearms Training	11,853	17,330	22,719	6,464
Health Department	220,928	602,139	666,140	156,927
Alcohol And Drug Program	3,854	47,546	56,955	(5,555)
Superior 2 Probation Administrative Fees	2,114	22,257	24,551	(180)
Donations For Dog Shelter	1,117,208	15,409	1,014,355	118,262
Special Crimes Unit/Seized Asset	63,001	157,577	128,762	91,816
Regional Sewer District	433,460	668,548	524,517	577,491
Dearborn County Veterans Transportation	15,483	8,108	5,188	18,403
Civil Defense Cert E. M. A.	2,080	-	-	2,080
DFC CASA Grant-Federal	(8,958)	78,193	112,387	(43,152)
Dearborn Community Foundation	718	-	2,602	(1,884)
State Law Enforcement Continuing Education	25,487	4,783	5,043	25,227
Vehicle Inspection	840	785	-	1,625
Clerk's Perpetuation	92,343	18,055	49,066	61,332
Riverboat Revenue	944,986	901,488	1,244,977	601,497
Emergency Telephone System	16,863	544,007	449,281	111,589
County Drug Free Community	113,574	83,798	71,594	125,778
Jail Chemical Addiction Program	3,407	8,201	9,550	2,058
Paperless Document Management	13,852	18,000	28,725	3,127
Convention Recreation And Visitors Bureau	654,690	1,139,166	790,000	1,003,856
Transportation Linkage	-	635,969	635,969	-
4-D New Law Prosecutor	11,632	25,187	28,452	8,367
Circuit Court Juvenile Probation Administration	2,528	8,857	7,719	3,666
Circuit Court Adult Probation Administration	1,614	9,199	8,688	2,125
Superior 2 Probation User Fees	15,615	62,794	75,866	2,543
Victim Support Service	(39,210)	80,116	76,595	(35,689)
Recorder's Records Perpetuation	27,378	73,527	17,454	83,451
Covered Bridge	6,800	1,850	-	8,650
Local Health Maintenance	83,524	33,140	33,225	83,439
D.O.C. Grant 2nd Year	64,907	246,989	311,689	207
Pre-Trial Diversion	25,829	220,579	133,265	113,143
Guardian Ad Litem Users	28,093	45,255	46,307	27,041
County Court Supplemental Attorney Fees	87,230	8,769	-	95,999
County Jail Misdemeanant Housing	41,989	35,049	23,979	53,059
Public Defenders	48,896	-	-	48,896
4-D Incentive	5,906	-	-	5,906
Suveyor's Corner Perpetuation	58,988	8,341	8,194	59,135
Transfer Fees-Plat Maintenance	70,102	8,240	-	78,342
County Law Enforcement Continuing Education	4,763	4,783	5,200	4,346
County's Jury Pay	130,704	9,024	33,125	106,603
Health Department Donation	34,645	21,869	33,769	22,745
Juvenile Center Donation	1,201	680	839	1,042
Animal Care And Donation	44,751	39,999	36,029	48,721
Mobil Command And Equipment	520	5	522	3
Operation Pullover/Seatbelt	1,219	3,430	4,023	626
Exercise Project-Homeland Security	-	495	495	-
Bio-Terrorism Grant	12,713	-	428	12,285
Court Interpreter Grant	4,387	876	815	4,448
Push Partners For Better Community	15,363	-	442	14,921
County Farm	55,546	3,818	-	59,364
Tax Sale Fee	13,294	20,490	-	33,784
2008 Homeland Security Grant	-	688	688	-
Rainy Day Fund	3,293,880	445,792	964,212	2,775,460
County Highway Special Projects	32,819	-	3,531	29,288
Highway Drug Interdiction	-	9,558	11,023	(1,465)
Sheriff Work Release Fund	35,200	17,937	53,446	(309)
Community Outreach	200	-	200	-
Soil And Water Executive	4,787	72,838	63,999	13,626
Riverboat Admissions	4,825,684	7,460,935	7,250,810	5,035,809

The notes to the financial statement(s) are an integral part of this statement.

DEARBORN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Community Corrections Users Fee	241,751	327,714	334,318	235,147
Public Health Coordinator	2,105	18,727	20,425	407
Cumulative Reassessment	307,352	253,274	141,710	418,916
Dearborn County Juvenile Users Fees	35,029	24,701	28,015	31,715
JABG Grant	(1,005)	2,068	1,123	(60)
State Welfare Allocation	-	1,918,858	1,918,858	-
Community Corrections	3,795	276,843	243,851	36,787
Pinhook Slip	902	-	902	-
Regional Sewer District Study	8,464	42,795	33,762	17,497
Regional Sewer Development	4,429,864	-	711,293	3,718,571
Sewer Assessment	-	7,700	7,700	-
JAIBG Grant	(3,227)	2,100	-	(1,127)
H1N1	13,317	26,832	36,084	4,065
Special Crimes Federal Forfeiture	12,773	27,460	16,001	24,232
State Homeland Security Program	-	417,453	419,454	(2,001)
Recovery Act Justice Assistance	(11,570)	45,775	46,659	(12,454)
Byrne Justice Assistance Grant	-	90,397	90,441	(44)
Federal AIS Equipment Grant	-	-	3,311	(3,311)
Levy Excess Fund	177,532	38,407	-	215,939
Adult Protective Service	(10,920)	81,898	100,149	(29,171)
Petsmart Grant-Animal Control	74	-	-	74
CASA Superior Court Grant	190	-	-	190
LEC Inmate Education Grant	8,129	-	-	8,129
CASA Marketing Grant	2,655	2,418	5,073	-
Accident Reconstruction	579	-	151	428
Project Safe Direction	(231)	4,933	3,853	849
Special Court II/PSEG	(925)	-	-	(925)
Superior 2 Program Account	133	-	-	133
Local Law Enforcement Grant	(298)	-	730	(1,028)
County Identity Protection Fund	49,232	18,912	25,439	42,705
Law Enforcement Terrorism Prevention	-	177,053	175,053	2,000
County Sex And Violent Offender Fees	5,113	3,836	185	8,764
Circuit Court Supplemental Attorney Fees	81,567	10,086	30	91,623
MVHA Substitute	1,801,380	1,519,576	1,574,072	1,746,884
Growth And Development	4,632,109	1,380,021	150,000	5,862,130
Riverboat Contingency	357,166	633,317	91,431	899,052
Adult Drug Court Fees	550	12,913	8,434	5,029
Community Transition Program	10,890	8,111	12,108	6,893
Wireless 911 Fees	-	224,446	186,508	37,938
Prosecutor ARRA Incentive	-	38,416	17,919	20,497
4-D New Law Clerk	51,549	20,902	-	72,451
Bail And Pretrial Superior Court 1	183,858	23,986	36,606	171,238
Bail And Pretrial Superior Court 2	49,075	23,249	25,740	46,584
Child Advocacy Center	-	420,497	401,495	19,002
Superior Court Probation Administration	9,299	24,176	17,660	15,815
TIF Washington Township	95,737	37,852	639	132,950
TIF St Leon Kelso Township	26,562	2,688	639	28,611
TIF St Leon Harrison Township	6,948	12,859	639	19,168
Sheriff Color Guard	-	150	-	150
Superior Court Adult Probation Users	379,173	74,683	114,878	338,978
Adult Probation Users Fund	15,166	43,346	22,358	36,154
Juvenile Probation Users	38,073	13,416	35,533	15,956
Police Pension	-	43,872	43,872	-
Historic Structures Grant	30	-	-	30
Project Safe Direction Juvenile	915	-	863	52
TIF West Harrison	100,098	7,923	639	107,382
District Planning Council Administration	-	59,518	59,518	-
Active Shooter Grant	18,000	-	18,000	-
Safe Directions Young Adults	798	-	754	44
Crime Scene Response Vehicle	-	42,134	42,001	133
Highway Salt Bin	-	100,000	-	100,000
Interview Room Grant	-	5,000	-	5,000
Local Emergency Plan Comm	30,702	3,745	2,037	32,410
Superior 2 Supplemental Attorney Fees	1,699	19,760	21,459	-
Riverboat Savings	16,748,951	1,838,652	-	18,587,603

The notes to the financial statement(s) are an integral part of this statement.

DEARBORN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Jail Bond Redemption	324,843	934,864	859,495	400,212
Cumulative Capital Development	932,877	391,709	279,668	1,044,918
Park Board Land Acquisition	208,304	59,424	54,951	212,777
Cumulative Bridge	1,733,366	904,532	459,449	2,178,449
Cumulative Building Courthouse	2,089,639	424,867	414,353	2,100,153
Fire/Rescue Boat	12,586	60,000	72,586	-
Health Insurance	210,190	3,179,252	3,079,054	310,388
Health Insurance Surplus	1,738,931	210,191	4,012	1,945,110
Police Pension-Clerk Fee	-	25,025	25,025	-
Cities And Town Court Costs	873	11,432	11,459	846
Coroners Continuing Education	403	3,428	3,556	275
Tax Sale Surplus	334,265	289,310	387,155	236,420
Tax Sale Redemption	40,489	174,387	199,323	15,553
Surplus Tax	4,420	139,411	139,411	4,420
Fines And Forfeitures	2,150	10,333	11,961	522
Disclosure Fees Due State	415	3,695	3,720	390
Overweight Vehicle Fines	6,482	48,257	50,088	4,651
Infraction Judgements	9,839	128,410	131,332	6,917
Inheritance Tax	58,199	802,416	447,074	413,541
Homestead Credit Local Option	-	191,246	191,246	-
PTRC and Homestead Holding	-	234,601	234,601	-
Payroll	2,671	-	-	2,671
Voluntary PERF	14,168	54,092	68,260	-
PERF	71,977	265,426	337,403	-
Federal Income Tax	-	1,102,125	1,102,125	-
State Income Tax	-	352,014	352,014	-
County Option Income Tax	-	68,401	68,401	-
Colonial	-	75,755	75,755	-
Garnishment	-	55,655	55,655	-
Dental	-	79,675	79,675	-
In Deferred -Great West	-	40,591	40,591	-
Special Death Benefits	115	6,215	6,140	190
Boston Mutual	-	42,150	42,139	11
Prepaid Legal Services	-	1,434	1,434	-
United Fund	396	1,300	1,696	-
Bond Forfeiture	1,000	-	-	1,000
Education Plate Fee	-	1,331	1,331	-
Commissioner's Tax Sale	-	119,560	109,450	10,110
Financial Institution Tax	-	137,037	137,037	-
Child Restraint Fees	125	1,575	1,575	125
FICA	-	845,303	845,303	-
Cell Tower Escrow	39,057	8,500	1,982	45,575
C. O. I. T.	-	7,165,372	7,165,372	-
Mortgage Recording Fees Due State	528	6,500	6,348	680
Interstate Compact Fee	-	525	525	-
Commercial Vehicle Excise Tax	-	119,530	119,530	-
Road Bond Trust	2,696	137	2,833	-
House Enrolled Act 1001-2008 State Homestead Credit	3,627	562,847	563,902	2,572
State Share Of Delinquent Tax/Penalty	-	1,383	1,383	-
Tax Distributions	(201)	39,630,290	39,630,089	-
Clerk of the Circuit Court	1,569,429	7,705,156	7,396,889	1,877,696
County Recorder	22,553	241,796	239,655	24,694
County Sheriff	100	3,540,815	3,540,915	-
Sheriff Commissary	14,328	184,582	181,074	17,836
Sheriff Inmate Trust	-	6,817	6,817	-
County Treasurer	1,081,035	53,140,743	53,093,379	1,128,399
Animal Shelter	10,536	46,242	40,125	16,653
County Plan Commission	50	-	50	-
Superior Court Adult Probation	4,845	108,260	103,206	9,899
Probation Department	19,079	68,572	82,434	5,217
Corrections Users Fees	101,749	298,905	308,070	92,584
Sheriff Pension Trust	3,259,017	526,938	80,820	3,705,135
Totals	<u>\$ 58,863,498</u>	<u>\$ 170,080,562</u>	<u>\$ 166,002,248</u>	<u>\$ 62,941,812</u>

The notes to the financial statement(s) are an integral part of this statement.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT(S)

Note 1. 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 some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), 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 regulatory 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.

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees which are comprised mostly of charges for current services.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent 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 normally become delinquent if not paid by May 10 and November 10, respectively.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Note 4. Deposits and Investments

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

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be 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, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

Note 6. Pension Plan(s)

A. Public Employees' Retirement Fund

Plan Description

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

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

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

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT(S)
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan 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.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan 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.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, Dearborn County's Annual Report(s) can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	County General	County Highway	Local Road And Street	Park And Recreation	Accident Report Fees	Firearms Training
Cash and investments - beginning	\$ 1,172,367	\$ 614,697	\$ 423,623	\$ 28,135	\$ 5,137	\$ 11,853
Receipts:						
Taxes	9,505,590	-	-	-	-	-
Licenses and permits	99,838	1,200	-	-	-	-
Intergovernmental	5,383,259	1,655,840	516,494	-	-	-
Charges for services	1,036,949	3,344	9,006	-	8,533	17,330
Fines and forfeits	270,657	-	-	-	-	-
Other receipts	2,295,971	38,622	7,004	-	-	-
Total receipts	<u>18,592,264</u>	<u>1,699,006</u>	<u>532,504</u>	<u>-</u>	<u>8,533</u>	<u>17,330</u>
Disbursements:						
Personal services	12,189,222	1,548,542	-	-	-	-
Supplies	578,075	-	823,043	-	-	-
Other services and charges	4,453,711	-	-	-	7,611	22,719
Capital outlay	-	149,980	-	-	-	-
Other disbursements	973,381	-	-	-	-	-
Total disbursements	<u>18,194,389</u>	<u>1,698,522</u>	<u>823,043</u>	<u>-</u>	<u>7,611</u>	<u>22,719</u>
Excess (deficiency) of receipts over disbursements	<u>397,875</u>	<u>484</u>	<u>(290,539)</u>	<u>-</u>	<u>922</u>	<u>(5,389)</u>
Cash and investments - ending	<u>\$ 1,570,242</u>	<u>\$ 615,181</u>	<u>\$ 133,084</u>	<u>\$ 28,135</u>	<u>\$ 6,059</u>	<u>\$ 6,464</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Health Department	Alcohol And Drug Program	Superior 2 Probation Administrative Fees	Donations For Dog Shelter	Special Crimes Unit/ Seized Asset	Regional Sewer District
Cash and investments - beginning	\$ 220,928	\$ 3,854	\$ 2,114	\$ 1,117,208	\$ 63,001	\$ 433,460
Receipts:						
Taxes	526,953	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	28,550	500	-	-	127,675	-
Charges for services	45,084	-	-	-	1,293	-
Fines and forfeits	-	47,046	19,489	-	-	-
Other receipts	1,552	-	2,768	15,409	28,609	668,548
Total receipts	<u>602,139</u>	<u>47,546</u>	<u>22,257</u>	<u>15,409</u>	<u>157,577</u>	<u>668,548</u>
Disbursements:						
Personal services	556,987	36,655	24,551	-	21,797	-
Supplies	42,690	-	-	-	-	-
Other services and charges	66,423	20,300	-	-	104,627	524,517
Capital outlay	-	-	-	-	-	-
Other disbursements	40	-	-	1,014,355	2,338	-
Total disbursements	<u>666,140</u>	<u>56,955</u>	<u>24,551</u>	<u>1,014,355</u>	<u>128,762</u>	<u>524,517</u>
Excess (deficiency) of receipts over disbursements	<u>(64,001)</u>	<u>(9,409)</u>	<u>(2,294)</u>	<u>(998,946)</u>	<u>28,815</u>	<u>144,031</u>
Cash and investments - ending	<u>\$ 156,927</u>	<u>\$ (5,555)</u>	<u>\$ (180)</u>	<u>\$ 118,262</u>	<u>\$ 91,816</u>	<u>\$ 577,491</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Dearborn County Veterans Transportation	Civil Defense Cert E.M.A.	DFC CASA Grant-Federal	Dearborn Community Foundation	State Law Enforcement Continuing Education	Vehicle Inspection
Cash and investments - beginning	\$ 15,483	\$ 2,080	\$ (8,958)	\$ 718	\$ 25,487	\$ 840
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	6,000	-	77,566	-	-	-
Charges for services	42	-	-	-	-	785
Fines and forfeits	-	-	-	-	4,783	-
Other receipts	2,066	-	627	-	-	-
Total receipts	<u>8,108</u>	<u>-</u>	<u>78,193</u>	<u>-</u>	<u>4,783</u>	<u>785</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	5,188	-	112,387	2,602	260	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	4,783	-
Total disbursements	<u>5,188</u>	<u>-</u>	<u>112,387</u>	<u>2,602</u>	<u>5,043</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,920</u>	<u>-</u>	<u>(34,194)</u>	<u>(2,602)</u>	<u>(260)</u>	<u>785</u>
Cash and investments - ending	<u>\$ 18,403</u>	<u>\$ 2,080</u>	<u>\$ (43,152)</u>	<u>\$ (1,884)</u>	<u>\$ 25,227</u>	<u>\$ 1,625</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Clerk's Perpetuation	Riverboat Revenue	Emergency Telephone System	County Drug Free Community	Jail Chemical Addiction Program	Paperless Document Management
Cash and investments - beginning	\$ 92,343	\$ 944,986	\$ 16,863	\$ 113,574	\$ 3,407	\$ 13,852
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	810,057	-	3,500	8,201	-
Charges for services	-	-	529,473	-	-	-
Fines and forfeits	18,048	-	-	71,907	-	-
Other receipts	7	91,431	14,534	8,391	-	18,000
Total receipts	<u>18,055</u>	<u>901,488</u>	<u>544,007</u>	<u>83,798</u>	<u>8,201</u>	<u>18,000</u>
Disbursements:						
Personal services	-	22,324	339,708	-	5,090	-
Supplies	15,739	-	-	-	-	-
Other services and charges	33,327	508,446	105,020	71,594	4,460	28,725
Capital outlay	-	23,000	-	-	-	-
Other disbursements	-	691,207	4,553	-	-	-
Total disbursements	<u>49,066</u>	<u>1,244,977</u>	<u>449,281</u>	<u>71,594</u>	<u>9,550</u>	<u>28,725</u>
Excess (deficiency) of receipts over disbursements	<u>(31,011)</u>	<u>(343,489)</u>	<u>94,726</u>	<u>12,204</u>	<u>(1,349)</u>	<u>(10,725)</u>
Cash and investments - ending	<u>\$ 61,332</u>	<u>\$ 601,497</u>	<u>\$ 111,589</u>	<u>\$ 125,778</u>	<u>\$ 2,058</u>	<u>\$ 3,127</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Convention Recreation And Visitors Bureau	Transportation Linkage	4-D New Law Prosecutor	Circuit Court Juvenile Probation Administration	Circuit Court Adult Probation Administration	Superior 2 Probation User Fees
Cash and investments - beginning	\$ 654,690	\$ -	\$ 11,632	\$ 2,528	\$ 1,614	\$ 15,615
Receipts:						
Taxes	393,215	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	745,951	635,969	25,187	-	-	7,500
Charges for services	-	-	-	8,857	9,199	-
Fines and forfeits	-	-	-	-	-	48,573
Other receipts	-	-	-	-	-	6,721
Total receipts	<u>1,139,166</u>	<u>635,969</u>	<u>25,187</u>	<u>8,857</u>	<u>9,199</u>	<u>62,794</u>
Disbursements:						
Personal services	-	-	15,639	-	-	67,976
Supplies	-	-	-	-	-	-
Other services and charges	790,000	635,969	12,813	-	-	7,890
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	7,719	8,688	-
Total disbursements	<u>790,000</u>	<u>635,969</u>	<u>28,452</u>	<u>7,719</u>	<u>8,688</u>	<u>75,866</u>
Excess (deficiency) of receipts over disbursements	<u>349,166</u>	<u>-</u>	<u>(3,265)</u>	<u>1,138</u>	<u>511</u>	<u>(13,072)</u>
Cash and investments - ending	<u>\$ 1,003,856</u>	<u>\$ -</u>	<u>\$ 8,367</u>	<u>\$ 3,666</u>	<u>\$ 2,125</u>	<u>\$ 2,543</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Victim Support Service	Recorder's Records Perpetuation	Covered Bridge	Local Health Maintenance	D.O.C. Grant 2nd Year	Pre-Trial Diversion
Cash and investments - beginning	\$ (39,210)	\$ 27,378	\$ 6,800	\$ 83,524	\$ 64,907	\$ 25,829
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	80,116	-	1,850	33,140	-	112,078
Charges for services	-	73,527	-	-	212,431	-
Fines and forfeits	-	-	-	-	-	54,677
Other receipts	-	-	-	-	34,558	53,824
Total receipts	<u>80,116</u>	<u>73,527</u>	<u>1,850</u>	<u>33,140</u>	<u>246,989</u>	<u>220,579</u>
Disbursements:						
Personal services	76,595	-	-	30,791	160,642	124,002
Supplies	-	-	-	2,434	5,525	607
Other services and charges	-	17,454	-	-	80,041	86
Capital outlay	-	-	-	-	23,887	6,352
Other disbursements	-	-	-	-	41,594	2,218
Total disbursements	<u>76,595</u>	<u>17,454</u>	<u>-</u>	<u>33,225</u>	<u>311,689</u>	<u>133,265</u>
Excess (deficiency) of receipts over disbursements	<u>3,521</u>	<u>56,073</u>	<u>1,850</u>	<u>(85)</u>	<u>(64,700)</u>	<u>87,314</u>
Cash and investments - ending	<u>\$ (35,689)</u>	<u>\$ 83,451</u>	<u>\$ 8,650</u>	<u>\$ 83,439</u>	<u>\$ 207</u>	<u>\$ 113,143</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Guardian Ad Litem Users	County Court Supplemental Attorney Fees	County Jail Misdemeanant Housing	Public Defenders	4-D Incentive	Suveyor's Corner Perpetuation
Cash and investments - beginning	\$ 28,093	\$ 87,230	\$ 41,989	\$ 48,896	\$ 5,906	\$ 58,988
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	24,392	-	35,049	-	-	-
Charges for services	-	-	-	-	-	8,341
Fines and forfeits	-	8,769	-	-	-	-
Other receipts	20,863	-	-	-	-	-
Total receipts	<u>45,255</u>	<u>8,769</u>	<u>35,049</u>	<u>-</u>	<u>-</u>	<u>8,341</u>
Disbursements:						
Personal services	22,288	-	-	-	-	6,539
Supplies	-	-	-	-	-	-
Other services and charges	23,963	-	23,979	-	-	1,655
Capital outlay	-	-	-	-	-	-
Other disbursements	56	-	-	-	-	-
Total disbursements	<u>46,307</u>	<u>-</u>	<u>23,979</u>	<u>-</u>	<u>-</u>	<u>8,194</u>
Excess (deficiency) of receipts over disbursements	<u>(1,052)</u>	<u>8,769</u>	<u>11,070</u>	<u>-</u>	<u>-</u>	<u>147</u>
Cash and investments - ending	<u>\$ 27,041</u>	<u>\$ 95,999</u>	<u>\$ 53,059</u>	<u>\$ 48,896</u>	<u>\$ 5,906</u>	<u>\$ 59,135</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Transfer Fees-Plat Maintenance	County Law Enforcement Continuing Education	County's Jury Pay	Health Department Donation	Juvenile Center Donation	Animal Care And Donation
Cash and investments - beginning	\$ 70,102	\$ 4,763	\$ 130,704	\$ 34,645	\$ 1,201	\$ 44,751
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	8,240	-	-	-	-	-
Fines and forfeits	-	-	9,024	-	-	-
Other receipts	-	4,783	-	21,869	680	39,999
Total receipts	<u>8,240</u>	<u>4,783</u>	<u>9,024</u>	<u>21,869</u>	<u>680</u>	<u>39,999</u>
Disbursements:						
Personal services	-	-	-	4,501	-	2,631
Supplies	-	-	-	-	-	-
Other services and charges	-	5,200	33,125	29,268	839	33,398
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>5,200</u>	<u>33,125</u>	<u>33,769</u>	<u>839</u>	<u>36,029</u>
Excess (deficiency) of receipts over disbursements	<u>8,240</u>	<u>(417)</u>	<u>(24,101)</u>	<u>(11,900)</u>	<u>(159)</u>	<u>3,970</u>
Cash and investments - ending	<u>\$ 78,342</u>	<u>\$ 4,346</u>	<u>\$ 106,603</u>	<u>\$ 22,745</u>	<u>\$ 1,042</u>	<u>\$ 48,721</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Mobil Command And Equipment	Operation Pullover/Seatbelt	Exercise Project-Homeland Security	Bio-Terrorism Grant	Court Interpreter Grant	Push Partners For Better Community
Cash and investments - beginning	\$ 520	\$ 1,219	\$ -	\$ 12,713	\$ 4,387	\$ 15,363
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	3,283	495	-	876	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5	147	-	-	-	-
Total receipts	<u>5</u>	<u>3,430</u>	<u>495</u>	<u>-</u>	<u>876</u>	<u>-</u>
Disbursements:						
Personal services	-	2,804	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	522	1,219	495	428	687	442
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	128	-
Total disbursements	<u>522</u>	<u>4,023</u>	<u>495</u>	<u>428</u>	<u>815</u>	<u>442</u>
Excess (deficiency) of receipts over disbursements	<u>(517)</u>	<u>(593)</u>	<u>-</u>	<u>(428)</u>	<u>61</u>	<u>(442)</u>
Cash and investments - ending	<u>\$ 3</u>	<u>\$ 626</u>	<u>\$ -</u>	<u>\$ 12,285</u>	<u>\$ 4,448</u>	<u>\$ 14,921</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Farm	Tax Sale Fee	2008 Homeland Security Grant	Rainy Day Fund	County Highway Special Projects	Highway Drug Interdiction
Cash and investments - beginning	\$ 55,546	\$ 13,294	\$ -	\$ 3,293,880	\$ 32,819	\$ -
Receipts:						
Taxes	-	-	-	425,840	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	688	-	-	8,564
Charges for services	-	20,490	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,818	-	-	19,952	-	994
Total receipts	<u>3,818</u>	<u>20,490</u>	<u>688</u>	<u>445,792</u>	<u>-</u>	<u>9,558</u>
Disbursements:						
Personal services	-	-	-	-	-	9,482
Supplies	-	-	-	-	-	-
Other services and charges	-	-	688	-	3,531	1,362
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	964,212	-	179
Total disbursements	<u>-</u>	<u>-</u>	<u>688</u>	<u>964,212</u>	<u>3,531</u>	<u>11,023</u>
Excess (deficiency) of receipts over disbursements	<u>3,818</u>	<u>20,490</u>	<u>-</u>	<u>(518,420)</u>	<u>(3,531)</u>	<u>(1,465)</u>
Cash and investments - ending	<u>\$ 59,364</u>	<u>\$ 33,784</u>	<u>\$ -</u>	<u>\$ 2,775,460</u>	<u>\$ 29,288</u>	<u>\$ (1,465)</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff Work Release Fund	Community Outreach	Soil and Water Executive	Riverboat Admissions	Community Corrections Users Fee	Public Health Coordinator
Cash and investments - beginning	\$ 35,200	\$ 200	\$ 4,787	\$ 4,825,684	\$ 241,751	\$ 2,105
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	7,459,573	-	18,727
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,937	-	72,838	1,362	327,714	-
Total receipts	<u>17,937</u>	<u>-</u>	<u>72,838</u>	<u>7,460,935</u>	<u>327,714</u>	<u>18,727</u>
Disbursements:						
Personal services	-	-	63,999	-	168,065	-
Supplies	-	-	-	-	-	-
Other services and charges	53,446	200	-	3,000,346	131,694	19,658
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	4,250,464	34,559	767
Total disbursements	<u>53,446</u>	<u>200</u>	<u>63,999</u>	<u>7,250,810</u>	<u>334,318</u>	<u>20,425</u>
Excess (deficiency) of receipts over disbursements	<u>(35,509)</u>	<u>(200)</u>	<u>8,839</u>	<u>210,125</u>	<u>(6,604)</u>	<u>(1,698)</u>
Cash and investments - ending	<u>\$ (309)</u>	<u>\$ -</u>	<u>\$ 13,626</u>	<u>\$ 5,035,809</u>	<u>\$ 235,147</u>	<u>\$ 407</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cumulative Reassessment	Dearborn County Juvenile Users Fees	JABG Grant	State Welfare Allocation	Community Corrections	Pinhook Slip
Cash and investments - beginning	\$ 307,352	\$ 35,029	\$ (1,005)	\$ -	\$ 3,795	\$ 902
Receipts:						
Taxes	251,048	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,416	-	2,068	-	-	-
Charges for services	-	-	-	-	276,484	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	810	24,701	-	1,918,858	359	-
Total receipts	<u>253,274</u>	<u>24,701</u>	<u>2,068</u>	<u>1,918,858</u>	<u>276,843</u>	<u>-</u>
Disbursements:						
Personal services	3,036	27,978	-	-	150,014	-
Supplies	6,402	-	-	-	6,671	-
Other services and charges	106,570	37	1,123	350	82,057	-
Capital outlay	25,702	-	-	-	1,559	-
Other disbursements	-	-	-	1,918,508	3,550	902
Total disbursements	<u>141,710</u>	<u>28,015</u>	<u>1,123</u>	<u>1,918,858</u>	<u>243,851</u>	<u>902</u>
Excess (deficiency) of receipts over disbursements	<u>111,564</u>	<u>(3,314)</u>	<u>945</u>	<u>-</u>	<u>32,992</u>	<u>(902)</u>
Cash and investments - ending	<u>\$ 418,916</u>	<u>\$ 31,715</u>	<u>\$ (60)</u>	<u>\$ -</u>	<u>\$ 36,787</u>	<u>\$ -</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Regional Sewer District Study	Regional Sewer Development	Sewer Assessment	JAIBG Grant	H1N1	Special Crimes Federal Forfeiture
Cash and investments - beginning	\$ 8,464	\$ 4,429,864	\$ -	\$ (3,227)	\$ 13,317	\$ 12,773
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	2,100	26,066	-
Charges for services	-	-	-	-	-	27,327
Fines and forfeits	-	-	-	-	-	-
Other receipts	42,795	-	7,700	-	766	133
Total receipts	42,795	-	7,700	2,100	26,832	27,460
Disbursements:						
Personal services	25,070	-	-	-	13,226	-
Supplies	437	-	-	-	-	-
Other services and charges	8,255	-	7,700	-	22,858	16,001
Capital outlay	-	-	-	-	-	-
Other disbursements	-	711,293	-	-	-	-
Total disbursements	33,762	711,293	7,700	-	36,084	16,001
Excess (deficiency) of receipts over disbursements	9,033	(711,293)	-	2,100	(9,252)	11,459
Cash and investments - ending	\$ 17,497	\$ 3,718,571	\$ -	\$ (1,127)	\$ 4,065	\$ 24,232

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	State Homeland Security Program	Recovery Act Justice Assistance	Byrne Justice Assistance Grant	Federal AIS Equipment Grant	Levy Excess Fund	Adult Protective Service
Cash and investments - beginning	\$ -	\$ (11,570)	\$ -	\$ -	\$ 177,532	\$ (10,920)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	417,453	45,775	88,365	-	-	-
Charges for services	-	-	739	-	-	81,898
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,293	-	38,407	-
Total receipts	<u>417,453</u>	<u>45,775</u>	<u>90,397</u>	<u>-</u>	<u>38,407</u>	<u>81,898</u>
Disbursements:						
Personal services	-	46,659	-	-	-	94,307
Supplies	-	-	-	-	-	-
Other services and charges	401,846	-	6,509	3,311	-	5,842
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>17,608</u>	<u>-</u>	<u>83,932</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>419,454</u>	<u>46,659</u>	<u>90,441</u>	<u>3,311</u>	<u>-</u>	<u>100,149</u>
Excess (deficiency) of receipts over disbursements	<u>(2,001)</u>	<u>(884)</u>	<u>(44)</u>	<u>(3,311)</u>	<u>38,407</u>	<u>(18,251)</u>
Cash and investments - ending	<u>\$ (2,001)</u>	<u>\$ (12,454)</u>	<u>\$ (44)</u>	<u>\$ (3,311)</u>	<u>\$ 215,939</u>	<u>\$ (29,171)</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Petsmart Grant-Animal Control	CASA Superior Court Grant	LEC Inmate Education Grant	CASA Marketing Grant	Accident Reconstruction	Project Safe Direction
Cash and investments - beginning	\$ 74	\$ 190	\$ 8,129	\$ 2,655	\$ 579	\$ (231)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	4,700
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	2,418	-	233
Total receipts	-	-	-	2,418	-	4,933
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	3,853
Other services and charges	-	-	-	5,073	151	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	5,073	151	3,853
Excess (deficiency) of receipts over disbursements	-	-	-	(2,655)	(151)	1,080
Cash and investments - ending	<u>\$ 74</u>	<u>\$ 190</u>	<u>\$ 8,129</u>	<u>\$ -</u>	<u>\$ 428</u>	<u>\$ 849</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Special Court II/PSEG	Superior 2 Program Account	Local Law Enforcement Grant	County Identity Protection Fund	Law Enforcement Terrorism Prevention	County Sex and Violence Offender Fees
Cash and investments - beginning	\$ (925)	\$ 133	\$ (298)	\$ 49,232	\$ -	\$ 5,113
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	159,445	-
Charges for services	-	-	-	18,912	-	3,836
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	17,608	-
Total receipts	-	-	-	18,912	177,053	3,836
Disbursements:						
Personal services	-	-	730	-	-	185
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	25,439	175,053	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	730	25,439	175,053	185
Excess (deficiency) of receipts over disbursements	-	-	(730)	(6,527)	2,000	3,651
Cash and investments - ending	<u>\$ (925)</u>	<u>\$ 133</u>	<u>\$ (1,028)</u>	<u>\$ 42,705</u>	<u>\$ 2,000</u>	<u>\$ 8,764</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Circuit Court Supplemental Attorney Fees	MVHA Substitute	Growth And Development	Riverboat Contingency	Adult Drug Court Fees	Community Transition Program
Cash and investments - beginning	\$ 81,567	\$ 1,801,380	\$ 4,632,109	\$ 357,166	\$ 550	\$ 10,890
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	17,366	-	-	12,913	4,560
Fines and forfeits	10,086	-	-	-	-	-
Other receipts	-	1,502,210	1,380,021	633,317	-	3,551
Total receipts	<u>10,086</u>	<u>1,519,576</u>	<u>1,380,021</u>	<u>633,317</u>	<u>12,913</u>	<u>8,111</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	674,390	-	-	-	-
Other services and charges	30	687,557	150,000	-	8,434	12,108
Capital outlay	-	212,125	-	-	-	-
Other disbursements	-	-	-	91,431	-	-
Total disbursements	<u>30</u>	<u>1,574,072</u>	<u>150,000</u>	<u>91,431</u>	<u>8,434</u>	<u>12,108</u>
Excess (deficiency) of receipts over disbursements	<u>10,056</u>	<u>(54,496)</u>	<u>1,230,021</u>	<u>541,886</u>	<u>4,479</u>	<u>(3,997)</u>
Cash and investments - ending	<u>\$ 91,623</u>	<u>\$ 1,746,884</u>	<u>\$ 5,862,130</u>	<u>\$ 899,052</u>	<u>\$ 5,029</u>	<u>\$ 6,893</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Wireless 911 Fees	Prosecutor ARRA Incentive	4-D New Law Clerk	Bail and Pretrial Superior Court 1	Bail and Pretrial Superior Court 2	Child Advocacy Center
Cash and investments - beginning	\$ -	\$ -	\$ 51,549	\$ 183,858	\$ 49,075	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	219,893	-	20,902	-	-	420,497
Charges for services	-	38,416	-	-	-	-
Fines and forfeits	-	-	-	23,986	23,249	-
Other receipts	4,553	-	-	-	-	-
Total receipts	224,446	38,416	20,902	23,986	23,249	420,497
Disbursements:						
Personal services	138,440	-	-	23,282	24,561	-
Supplies	-	-	-	2,208	-	-
Other services and charges	12,113	17,919	-	1,116	1,179	401,495
Capital outlay	-	-	-	10,000	-	-
Other disbursements	35,955	-	-	-	-	-
Total disbursements	186,508	17,919	-	36,606	25,740	401,495
Excess (deficiency) of receipts over disbursements	37,938	20,497	20,902	(12,620)	(2,491)	19,002
Cash and investments - ending	<u>\$ 37,938</u>	<u>\$ 20,497</u>	<u>\$ 72,451</u>	<u>\$ 171,238</u>	<u>\$ 46,584</u>	<u>\$ 19,002</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Superior Court Probation Administration	TIF Washington Township	TIF St Leon Kelso Township	TIF St Leon Harrison Township	Sheriff Color Guard	Superior Court Adult Probation Users
Cash and investments - beginning	\$ 9,299	\$ 95,737	\$ 26,562	\$ 6,948	\$ -	\$ 379,173
Receipts:						
Taxes	-	37,756	2,591	12,763	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	24,176	-	-	-	-	66,117
Fines and forfeits	-	-	-	-	-	6,625
Other receipts	-	96	97	96	150	1,941
Total receipts	<u>24,176</u>	<u>37,852</u>	<u>2,688</u>	<u>12,859</u>	<u>150</u>	<u>74,683</u>
Disbursements:						
Personal services	17,660	-	-	-	-	26,297
Supplies	-	-	-	-	-	4,401
Other services and charges	-	639	639	639	-	71,555
Capital outlay	-	-	-	-	-	6,000
Other disbursements	-	-	-	-	-	6,625
Total disbursements	<u>17,660</u>	<u>639</u>	<u>639</u>	<u>639</u>	<u>-</u>	<u>114,878</u>
Excess (deficiency) of receipts over disbursements	<u>6,516</u>	<u>37,213</u>	<u>2,049</u>	<u>12,220</u>	<u>150</u>	<u>(40,195)</u>
Cash and investments - ending	<u>\$ 15,815</u>	<u>\$ 132,950</u>	<u>\$ 28,611</u>	<u>\$ 19,168</u>	<u>\$ 150</u>	<u>\$ 338,978</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Adult Probation Users Fund	Juvenile Probation Users	Police Pension	Historic Structures Grant	Project Safe Direction Juvenile	TIF West Harrison
Cash and investments - beginning	\$ 15,166	\$ 38,073	\$ -	\$ 30	\$ 915	\$ 100,098
Receipts:						
Taxes	-	-	-	-	-	7,827
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	40,675	13,416	-	-	-	-
Fines and forfeits	2,671	-	-	-	-	-
Other receipts	-	-	43,872	-	-	96
Total receipts	<u>43,346</u>	<u>13,416</u>	<u>43,872</u>	<u>-</u>	<u>-</u>	<u>7,923</u>
Disbursements:						
Personal services	13,875	32,429	-	-	-	-
Supplies	1,739	-	-	-	630	-
Other services and charges	4,073	3,104	-	-	-	639
Capital outlay	-	-	-	-	-	-
Other disbursements	2,671	-	43,872	-	233	-
Total disbursements	<u>22,358</u>	<u>35,533</u>	<u>43,872</u>	<u>-</u>	<u>863</u>	<u>639</u>
Excess (deficiency) of receipts over disbursements	<u>20,988</u>	<u>(22,117)</u>	<u>-</u>	<u>-</u>	<u>(863)</u>	<u>7,284</u>
Cash and investments - ending	<u>\$ 36,154</u>	<u>\$ 15,956</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 52</u>	<u>\$ 107,382</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	District Planning Council Administration	Active Shooter Grant	Safe Directions Young Adults	Crime Scene Response Vehicle	Highway Salt Bin	Interview Room Grant
Cash and investments - beginning	\$ -	\$ 18,000	\$ 798	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	59,518	-	-	42,134	100,000	5,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	59,518	-	-	42,134	100,000	5,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	754	-	-	-
Other services and charges	59,518	18,000	-	42,001	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	59,518	18,000	754	42,001	-	-
Excess (deficiency) of receipts over disbursements	-	(18,000)	(754)	133	100,000	5,000
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44</u>	<u>\$ 133</u>	<u>\$ 100,000</u>	<u>\$ 5,000</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Local Emergency Plan Comm	Superior Superior 2 Supplemental Attorney Fees	Riverboat Savings	Jail Bond Redemption	Cumulative Capital Development	Park Board Land Acquisition
Cash and investments - beginning	\$ 30,702	\$ 1,699	\$ 16,748,951	\$ 324,843	\$ 932,877	\$ 208,304
Receipts:						
Taxes	-	-	-	929,625	375,330	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,745	-	-	5,239	2,114	-
Charges for services	-	-	-	-	13,334	-
Fines and forfeits	-	19,760	-	-	-	-
Other receipts	-	-	1,838,652	-	931	59,424
Total receipts	<u>3,745</u>	<u>19,760</u>	<u>1,838,652</u>	<u>934,864</u>	<u>391,709</u>	<u>59,424</u>
Disbursements:						
Personal services	1,460	-	-	-	-	-
Supplies	-	-	-	-	1,500	-
Other services and charges	577	21,459	-	859,495	-	53,951
Capital outlay	-	-	-	-	278,168	1,000
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,037</u>	<u>21,459</u>	<u>-</u>	<u>859,495</u>	<u>279,668</u>	<u>54,951</u>
Excess (deficiency) of receipts over disbursements	<u>1,708</u>	<u>(1,699)</u>	<u>1,838,652</u>	<u>75,369</u>	<u>112,041</u>	<u>4,473</u>
Cash and investments - ending	<u>\$ 32,410</u>	<u>\$ -</u>	<u>\$ 18,587,603</u>	<u>\$ 400,212</u>	<u>\$ 1,044,918</u>	<u>\$ 212,777</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cumulative Bridge	Cumulative Building Courthouse	Fire/Rescue Boat	Health Insurance	Health Insurance Surplus	Police Pension-Clerk Fee
Cash and investments - beginning	\$ 1,733,366	\$ 2,089,639	\$ 12,586	\$ 210,190	\$ 1,738,931	\$ -
Receipts:						
Taxes	827,714	392,729	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	24,664	2,213	60,000	-	-	-
Charges for services	18,119	-	-	-	-	25,025
Fines and forfeits	-	-	-	-	-	-
Other receipts	34,035	29,925	-	3,179,252	210,191	-
Total receipts	<u>904,532</u>	<u>424,867</u>	<u>60,000</u>	<u>3,179,252</u>	<u>210,191</u>	<u>25,025</u>
Disbursements:						
Personal services	234,298	-	-	-	-	25,025
Supplies	50,766	-	-	-	-	-
Other services and charges	174,385	227,562	72,586	-	4,012	-
Capital outlay	-	186,791	-	-	-	-
Other disbursements	-	-	-	3,079,054	-	-
Total disbursements	<u>459,449</u>	<u>414,353</u>	<u>72,586</u>	<u>3,079,054</u>	<u>4,012</u>	<u>25,025</u>
Excess (deficiency) of receipts over disbursements	<u>445,083</u>	<u>10,514</u>	<u>(12,586)</u>	<u>100,198</u>	<u>206,179</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,178,449</u>	<u>\$ 2,100,153</u>	<u>\$ -</u>	<u>\$ 310,388</u>	<u>\$ 1,945,110</u>	<u>\$ -</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Cities And Town Court Costs	Coroners Continuing Education	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	Fines And Forefeitures
Cash and investments - beginning	\$ 873	\$ 403	\$ 334,265	\$ 40,489	\$ 4,420	\$ 2,150
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,432	3,428	289,310	174,387	139,411	10,333
Total receipts	11,432	3,428	289,310	174,387	139,411	10,333
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	11,459	3,556	383,972	199,322	139,411	11,961
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	3,183	1	-	-
Total disbursements	11,459	3,556	387,155	199,323	139,411	11,961
Excess (deficiency) of receipts over disbursements	(27)	(128)	(97,845)	(24,936)	-	(1,628)
Cash and investments - ending	\$ 846	\$ 275	\$ 236,420	\$ 15,553	\$ 4,420	\$ 522

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Disclosure Fees Due State	Overweight Vehicle Fines	Infraction Judgements	Inheritance Tax	Homestead Credit Local Option	PTRC and Homestead Holding
Cash and investments - beginning	\$ 415	\$ 6,482	\$ 9,839	\$ 58,199	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,695	48,257	128,410	802,416	191,246	234,601
Total receipts	<u>3,695</u>	<u>48,257</u>	<u>128,410</u>	<u>802,416</u>	<u>191,246</u>	<u>234,601</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,710	50,088	131,332	447,074	191,246	-
Capital outlay	-	-	-	-	-	-
Other disbursements	10	-	-	-	-	234,601
Total disbursements	<u>3,720</u>	<u>50,088</u>	<u>131,332</u>	<u>447,074</u>	<u>191,246</u>	<u>234,601</u>
Excess (deficiency) of receipts over disbursements	<u>(25)</u>	<u>(1,831)</u>	<u>(2,922)</u>	<u>355,342</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 390</u>	<u>\$ 4,651</u>	<u>\$ 6,917</u>	<u>\$ 413,541</u>	<u>\$ -</u>	<u>\$ -</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Payroll	Voluntary PERF	PERF	Federal Income Tax	State Income Tax	County Option Income Tax
Cash and investments - beginning	\$ 2,671	\$ 14,168	\$ 71,977	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	54,092	265,426	1,102,125	352,014	68,401
Total receipts	-	54,092	265,426	1,102,125	352,014	68,401
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	68,260	337,403	1,102,125	352,014	68,401
Total disbursements	-	68,260	337,403	1,102,125	352,014	68,401
Excess (deficiency) of receipts over disbursements	-	(14,168)	(71,977)	-	-	-
Cash and investments - ending	\$ 2,671	\$ -	\$ -	\$ -	\$ -	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Colonial	Garnishment	Dental	In Deferred -Great West	Special Death Benefits	Boston Mutual
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 115	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	75,755	55,655	79,675	40,591	6,215	42,150
Total receipts	<u>75,755</u>	<u>55,655</u>	<u>79,675</u>	<u>40,591</u>	<u>6,215</u>	<u>42,150</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	6,140	-
Capital outlay	-	-	-	-	-	-
Other disbursements	75,755	55,655	79,675	40,591	-	42,139
Total disbursements	<u>75,755</u>	<u>55,655</u>	<u>79,675</u>	<u>40,591</u>	<u>6,140</u>	<u>42,139</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75</u>	<u>11</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 190</u>	<u>\$ 11</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Prepaid Legal Services	United Fund	Bond Forfeiture	Education Plate Fee	Commissioner's Tax Sale	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ 396	\$ 1,000	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,434	1,300	-	1,331	119,560	137,037
Total receipts	<u>1,434</u>	<u>1,300</u>	<u>-</u>	<u>1,331</u>	<u>119,560</u>	<u>137,037</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	1,331	109,450	137,037
Capital outlay	-	-	-	-	-	-
Other disbursements	1,434	1,696	-	-	-	-
Total disbursements	<u>1,434</u>	<u>1,696</u>	<u>-</u>	<u>1,331</u>	<u>109,450</u>	<u>137,037</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(396)</u>	<u>-</u>	<u>-</u>	<u>10,110</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 10,110</u>	<u>\$ -</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Child Restraint Fees	FICA	Cell Tower Escrow	C.O.I.T.	Mortgage Recording Fees Due State	Interstate Compact Fee
Cash and investments - beginning	\$ 125	\$ -	\$ 39,057	\$ -	\$ 528	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,575	845,303	8,500	7,165,372	6,500	525
Total receipts	<u>1,575</u>	<u>845,303</u>	<u>8,500</u>	<u>7,165,372</u>	<u>6,500</u>	<u>525</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,475	-	1,982	7,165,372	6,348	525
Capital outlay	-	-	-	-	-	-
Other disbursements	100	845,303	-	-	-	-
Total disbursements	<u>1,575</u>	<u>845,303</u>	<u>1,982</u>	<u>7,165,372</u>	<u>6,348</u>	<u>525</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>6,518</u>	<u>-</u>	<u>152</u>	<u>-</u>
Cash and investments - ending	<u>\$ 125</u>	<u>\$ -</u>	<u>\$ 45,575</u>	<u>\$ -</u>	<u>\$ 680</u>	<u>\$ -</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Commercial Vehicle Excise Tax	Road Bond Trust	House Enrolled Act 1001-2008 State Homestead Credit	State Share Of Delinquent Tax/Penalty	Tax Distributions	Clerk of the Circuit Court
Cash and investments - beginning	\$ -	\$ 2,696	\$ 3,627	\$ -	\$ (201)	\$ 1,569,429
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	119,530	137	562,847	1,383	39,630,290	7,705,156
Total receipts	119,530	137	562,847	1,383	39,630,290	7,705,156
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	119,530	137	563,902	1,383	6,233	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,696	-	-	39,623,856	7,396,889
Total disbursements	119,530	2,833	563,902	1,383	39,630,089	7,396,889
Excess (deficiency) of receipts over disbursements	-	(2,696)	(1,055)	-	201	308,267
Cash and investments - ending	\$ -	\$ -	\$ 2,572	\$ -	\$ -	\$ 1,877,696

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Recorder	County Sheriff	Sheriff Commissary	Sheriff Inmate Trust	County Treasurer	Animal Shelter
Cash and investments - beginning	\$ 22,553	\$ 100	\$ 14,328	\$ -	\$ 1,081,035	\$ 10,536
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	241,796	3,540,815	184,582	6,817	53,140,743	46,242
Total receipts	<u>241,796</u>	<u>3,540,815</u>	<u>184,582</u>	<u>6,817</u>	<u>53,140,743</u>	<u>46,242</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	239,655	3,540,915	181,074	6,817	53,093,379	40,125
Total disbursements	<u>239,655</u>	<u>3,540,915</u>	<u>181,074</u>	<u>6,817</u>	<u>53,093,379</u>	<u>40,125</u>
Excess (deficiency) of receipts over disbursements	<u>2,141</u>	<u>(100)</u>	<u>3,508</u>	<u>-</u>	<u>47,364</u>	<u>6,117</u>
Cash and investments - ending	<u>\$ 24,694</u>	<u>\$ -</u>	<u>\$ 17,836</u>	<u>\$ -</u>	<u>\$ 1,128,399</u>	<u>\$ 16,653</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Plan Commission	Superior Court Adult Probation	Probation Department	Correction User Fees	Sheriff Pension Trust	Totals
Cash and investments - beginning	\$ 50	\$ 4,845	\$ 19,079	\$ 101,749	\$ 3,259,017	\$ 58,863,498
Receipts:						
Taxes	-	-	-	-	-	13,688,981
Licenses and permits	-	-	-	-	-	101,038
Intergovernmental	-	-	-	-	-	19,524,387
Charges for services	-	-	-	-	-	2,676,237
Fines and forfeits	-	-	-	-	-	639,350
Other receipts	-	108,260	68,572	298,905	526,938	133,450,569
Total receipts	-	108,260	68,572	298,905	526,938	170,080,562
Disbursements:						
Personal services	-	-	-	-	-	16,399,362
Supplies	-	-	-	-	-	2,221,864
Other services and charges	-	-	-	-	-	24,451,251
Capital outlay	-	-	-	-	-	924,564
Other disbursements	50	103,206	82,434	308,070	80,820	122,005,207
Total disbursements	50	103,206	82,434	308,070	80,820	166,002,248
Excess (deficiency) of receipts over disbursements	(50)	5,054	(13,862)	(9,165)	446,118	4,078,314
Cash and investments - ending	\$ -	\$ 9,899	\$ 5,217	\$ 92,584	\$ 3,705,135	\$ 62,941,812

DEARBORN COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2010

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	15,189,009
Improvements other than buildings	1,352,500
Machinery and equipment	<u>8,668,979</u>
Total governmental activities, capital assets not being depreciated	<u><u>\$ 253,812,517</u></u>

DEARBORN COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

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	\$ 420,000	\$ 428,085
Notes and loans payable	<u>322,311</u>	<u>37,904</u>
Total governmental activities debt	<u>\$ 742,311</u>	<u>\$ 465,989</u>

DEARBORN COUNTY
OTHER REPORT(S)

The annual audit report presented herein was prepared in addition to other official report(s) prepared for the individual County office(s) listed below:

County Council
Board of County Commissioners
County Prosecuting Attorney

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF DEARBORN COUNTY, INDIANA

Compliance

We have audited the compliance of Dearborn County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2010. 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, 2010.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 deficiency in 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 and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, 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 20, 2011

DEARBORN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through the Indiana Housing Finance Authority Community Development Block Grant - State Administered Small Cities Program Cluster Community Development Block Grants/State's Program	14.228	CF-06-502	\$ 420,497
Total for federal grantor agency			<u>420,497</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct grant Edward Byrne Memorial Justice Assistance Program Cluster ARRA-Edward Byrne Memorial Justice Assistance Grant Program/ Grants to Units of Local Government	16.804	2009-SB-B9-0261 2009-DJ-BX-0541	45,776 <u>8,564</u>
Total for program			<u>54,340</u>
Pass-Through the Indiana Criminal Justice Institute Edward Byrne Memorial Justice Assistance Program Cluster ARRA-Edward Byrne Memorial Justice Assistance Grant Program/ Grants to States and Territories	16.803	09-JRA-005	<u>88,365</u>
Total for program			<u>88,365</u>
Total for cluster			<u>142,705</u>
Pass-Through the Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523	07-JB-008 07-JB-007	2,068 <u>2,100</u>
Total for program			<u>4,168</u>
Pass-Through the Indiana Criminal Justice Institute Crime Victim Assistance	16.575	09VA023	<u>76,595</u>
Total for program			<u>76,595</u>
Total for federal grantor agency			<u>223,468</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through the Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205	DES 0710293 T-31789	14,279 <u>17,366</u>
Total for federal grantor agency			<u>31,645</u>

The accompanying note(s) is 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, 2010
(Continued)

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Direct grant			
Drug-Free Communities Support Program Grants	93.276	5H79SP13758-01	<u>77,565</u>
Total for program			<u>77,565</u>
Pass-Through the Indiana Department of Health Public Health Emergency Preparedness	93.069		
		BPRS 114-2	10,000
		BPRS 114-3	8,727
		H1N1 114-66	2,963
		H1N1 114-67	<u>23,103</u>
Total for program			<u>44,793</u>
Pass-Through the Indiana Department of Child Services Child Support Enforcement	93.563		
Child Support Enforcement		2010	448,679
ARRA-Child Support Enforcement		2010	<u>38,416</u>
Total for program			<u>487,095</u>
Pass-Through the Indiana Supreme Court Children's Justice Grants to States	93.643		
		2010	<u>24,392</u>
Total for program			<u>24,392</u>
Total for federal grantor agency			<u>633,845</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Direct grant			
Port Security Grant Program	97.056		
		2007-GB-T7-K030	<u>60,000</u>
Total for program			<u>60,000</u>
Pass-Through the Indiana Department of Homeland Security Emergency Management Performance Grants	97.042		
		C44P-624A	<u>38,432</u>
Total for program			<u>38,432</u>
Pass-Through Indiana Department of Homeland Security State Homeland Security Program	97.073		
		C44P-0-224A	1,023
		C44P-9-566A	50,251
		C44P-9-463A	84,797
		C44P-0-220A	107,109
		C44P-0-201A	174,768
		C44P-0-087A	14,894
		C44P-0-072A	144,551
		C44P-1-004A	688
		C44P-0-162A	36,190
		C44P-0-371A	<u>23,328</u>
Total for program			<u>637,599</u>
Total for federal grantor agency			<u>736,031</u>
Total federal awards expended			<u>\$ 2,045,486</u>

The accompanying note(s) is an integral part of the Schedule of Expenditures of Federal Awards.

DEARBORN COUNTY
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. 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.

DEARBORN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement(s):

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	yes
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
14.228	Community Development Block Grants/State's Program
93.563	Child Support Enforcement
97.073	State Homeland Security Program

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

Auditee qualified as low-risk auditee?	no
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DEARBORN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

FINDING 2010-1 - ACCOUNTING SYSTEM WEAKNESS

Federal Agency: U.S. Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Number: 2010

Pass-Through Entity: Indiana Department of Child Services

Dearborn County, in conjunction with the Indiana Department of Child Services, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2010. The following deficiency was identified:

Balances of child support cases included errors resulting from data conversion, information not recorded during the time period from the data conversion to system implementation, computer application processing errors and user errors. Of the cases selected for testing 32 percent of the balances per the ISETS system were inaccurate when compared to balances calculated per the hard copy case files. The errors are currently being corrected on a case-by-case basis as they are identified.

45 CFR 303.6 states in part:

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

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

DEARBORN COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable



F. AARON NEGANGARD
Prosecuting Attorney

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

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

May 17, 2011

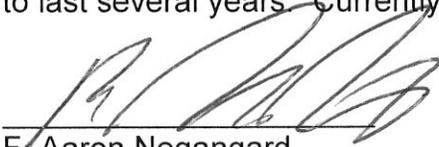
To: Indiana State Board of Accounts

Corrective Action Plan Concerning

Finding No. 2010-1 Accounting System Weaknesses

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

It is our position the accounting system weaknesses are a result of the outdated ISETS System. This system is still in the process of being updated and we expect that process to last several years. Currently, errors are being corrected on a case by case basis.



F. Aaron Negangard
Prosecuting Attorney

Date: 5/16/2011

DEARBORN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 20, 2011, with Gayle L. Pennington, Auditor; Jeffrey Hughes, President of the Board of County Commissioners; and Maynard Barrett, Vice President of the County Council.