

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
DEARBORN COUNTY, INDIANA
January 1, 2012 to December 31, 2012



FILED
04/08/2014

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Gayle Pennington	01-01-11 to 12-31-14
Treasurer	Barbara J. Scherzinger Phillip D. Weaver	04-20-10 to 12-31-12 01-01-13 to 12-31-16
Clerk	Phillip D. Weaver Richard Probst	01-01-09 to 12-31-12 01-01-13 to 12-31-16
Sheriff	Michael J. Kreinhop	01-01-11 to 12-31-14
Recorder	Glenn D. Wright	01-01-11 to 12-31-14
President of the Board of County Commissioners	Jeffery Hughes Shane McHenry	01-01-12 to 12-31-12 01-01-13 to 12-31-14
President of the County Council	Dennis Kraus, Sr.	01-01-12 to 12-31-14



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DEARBORN COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Dearborn County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

Opinion on Regulatory Basis of Accounting

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, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 12, 2014, 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* in considering the County's internal control over financial reporting and compliance.

Accompanying Information

Supplementary Information


Our audit was conducted for the purpose of forming an opinion on the County's financial statement. 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

Other Information

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the Indiana State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.


Paul D. Joyce, CPA
State Examiner

March 12, 2014



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF DEARBORN COUNTY, INDIANA

We have audited, 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, the financial statement of Dearborn County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated March 12, 2014, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

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. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2012-001 to be a material weakness.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2012-001.

Dearborn County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

March 12, 2014

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FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

DEARBORN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Sheriff Inmate Trust	\$ -	\$ 18,502	\$ 18,502	\$ -
Sheriff Commissary	17,932	194,108	196,046	15,994
Clerk's Trust	1,865,082	7,060,270	7,625,719	1,299,633
County General	1,935,195	17,173,254	17,007,102	2,101,347
Accident Report Fees	10,702	9,690	5,621	14,771
Bond Forfeiture	1,000	-	-	1,000
Cities & Town Court Costs	11,571	11,978	22,626	923
Clerk's Perpetuation	55,510	32,325	34,864	52,971
Community Corrections	1,304	276,484	253,820	23,968
Community Transition Prog	-	7,820	-	7,820
Covered Bridge	10,500	1,850	-	12,350
Cumulative Bridge	2,108,563	1,021,016	741,308	2,388,271
Cum Building Courthouse	2,159,104	405,970	302,508	2,262,566
Cum Cap Development	1,181,234	365,162	380,930	1,165,466
County Drug Fee Comm	106,439	75,183	66,660	114,962
Local Emergency Plan Comm	34,623	4,394	1,553	37,464
Emergency Telephone System	203,190	262,509	465,699	-
Firearms Training	12,021	23,525	12,934	22,612
Health Department	130,361	541,871	646,018	26,214
Co Identity Protection Fd	2,853	4,850	2,925	4,778
Levy Excess Fund	215,939	-	-	215,939
Local Health Maintenance	70,086	48,170	77,415	40,841
Local Road & Street	414,307	519,604	390,791	543,120
Co. Jail Misdemeanant Housing	34,507	35,050	31,311	38,246
County Highway	688,041	1,772,487	1,613,242	847,286
Park Bd Land Acquisition	243,544	60,578	32,500	271,622
Park & Recreation	58,902	28,828	12,327	75,403
Transfer Fees-Plat Maint	87,027	10,665	-	97,692
Rainy Day Fund	2,784,857	609	-	2,785,466
Cumulative Reassessment	287,298	-	91,942	195,356
2015 Reassessment	246,837	246,663	-	493,500
Recorder's Records Perp	72,041	88,597	112,213	48,425
Riverboat Revenue	1,039,839	1,566,625	1,806,454	800,010
Co Sex & Violent Offender Fees	12,914	4,250	6,233	10,931
Public Defenders	48,896	-	-	48,896
Surplus Tax	851	56,187	56,178	860
Surveyor's Corner Perp	46,625	8,540	3,681	51,484
Tax Sale Fee	40,075	17,539	11,575	46,039
Tax Sale Redemption	-	235,628	235,628	-
Tax Sale Surplus	229,280	407,503	203,589	433,194
Vehicle Inspection	2,455	675	-	3,130
Wireless 911 Fees	57,451	78,838	136,289	-
93.643 Guardian Ad Litem	30,420	58,441	40,939	47,922
Auditor's Ineligible Deduction	12,568	2,487	2,825	12,230

The notes to the financial statement 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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Co. Elected Officials Training	1,778	4,850	-	6,628
County Offender Transportation	363	625	-	988
Statewide 911	-	550,440	233,344	317,096
Adult Probation Administration	31,849	63,585	44,512	50,922
Cir Ct Juv Prob Admin	2,932	8,451	6,341	5,042
Supplemental Adult Probation Services	346,217	211,708	299,159	258,766
County User Fees	290,681	231,591	223,418	298,854
Donations	73,513	33,742	47,711	59,544
TIF Grants and Loans	360,357	71,536	148,581	283,312
Jail Bond Redemption	27,923	-	-	27,923
Health Insurance	2,091,238	3,839,495	4,071,555	1,859,178
Payroll	2,671	-	-	2,671
Payroll Withholding-Insurance	11	219,861	219,861	11
Voluntary PERF	-	60,404	60,404	-
IN Deferred - Great West	-	54,354	54,354	-
Federal Income Tax	-	1,284,953	1,284,953	-
FICA	-	631,811	631,811	-
County Option Income Tax	-	70,709	70,702	7
PERF	-	269,246	269,246	-
Police Pension	-	45,757	45,757	-
State Income Tax	-	363,288	363,253	35
Garnishment	-	64,694	64,694	-
Police Pension-Clerk Fee	-	23,046	23,046	-
Tax Distribution	-	41,763,630	41,763,630	-
Commercial Veh Excise Tax	-	121,801	121,801	-
Sewer Assessment	-	44,773	44,773	-
Financial Institution Tax	-	141,530	141,530	-
Fines & Forfeitures	250	3,444	3,262	432
Infraction Judgments	19,323	132,773	141,581	10,515
Overweight Vehicle Fines	12,582	82,286	90,359	4,509
Special Death Benefits	335	1,970	2,155	150
Disclosure Fees Due State	640	4,175	4,310	505
Coroners Continuing Ed	569	4,057	4,426	200
Adult & Juvenile Compact Fee	63	700	675	88
Mtg Recording Fee Due St	1,200	7,210	7,815	595
Child Restraint Fees	124	726	850	-
Inheritance Tax	351,298	591,508	690,810	251,996
Education Plate Fee	-	881	881	-
Riverboat Admissions	5,597,746	7,267,677	6,016,983	6,848,440
ConvRec & Visitors Prom	1,307,215	1,110,041	1,222,336	1,194,920
C. O. I. T.	-	6,583,747	6,583,747	-
93.563 Pros ARRA Incentive	12,051	-	12,241	(190)
93.563 Title IV-D Incentive	-	46,673	-	46,673

The notes to the financial statement 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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
4-D New Law 99 Prosecutor	35,484	27,211	21,098	41,597
4-D Incentive	5,906	-	-	5,906
4-D New Law 8'99-Clerk	88,737	18,087	9,750	97,074
Treasurer Cashbook	1,541,722	1,176,757	1,541,722	1,176,757
Redevelopment Commission	410,529	123,851	78,683	455,697
Juvenile Probation Users	7,968	16,741	8,401	16,308
Dear Co Veterans Transpor	25,572	10,853	317	36,108
Co Hwy Projects (2232)	32,819	-	-	32,819
Supp Atty Fee Sup Ct #2	-	18,976	17,746	1,230
Cir Ct Supp Att Fees	100,189	12,414	-	112,603
Co Ct Supp Att Fees	103,291	17,549	79,822	41,018
Spec Crimes/Seized Asset	61,596	148,025	153,212	56,409
Alcohol & Drug Program	(908)	127,405	122,541	3,956
Sheriff Work Release Fund	958	18,887	11,660	8,185
Jail Chemical Addiction Progra	2,058	-	-	2,058
Regional Sewer District Fd II	17,637	41,952	40,063	19,526
Cell Tower Escrow	42,375	-	-	42,375
Commissioner's Tax Sale	407	-	-	407
Bail & Pretrial Sup Court 1	147,909	27,822	43,076	132,655
Bail & Pretrial Sup Court 2	53,039	25,720	33,137	45,622
Riverboat Contingency	780,663	893,252	885,348	788,567
Growth & Development	7,207,168	1,107,571	3,332,132	4,982,607
MVHA Substitute	1,884,350	1,327,429	1,178,367	2,033,412
Regional Sewer Development	2,918,793	-	1,329,705	1,589,088
Regional Sewer District	458,663	651,866	269,909	840,620
Comm Corr Users Fee	323,322	378,476	391,852	309,946
Co Law Enforcement Cont Ed	2,470	4,859	5,489	1,840
Adult Protective Service	(35,900)	89,559	91,931	(38,272)
DOC Grant 2nd Year	29,448	238,550	267,984	14
Special Crimes Fed Forfeiture	9,050	58,707	17,243	50,514
Riverboat Savings	18,857,378	1,035,131	597,283	19,295,226
County Farm	65,233	6,057	571	70,719
D. C. Juvenile Users Fee	43,628	2,926	3,750	42,804
GIS Records Perpetuation Fund	639	3,881	1,499	3,021
K-9 Donations	638	10,160	9,939	859
Hardintown Water Project	-	118,536	117,027	1,509
Seized Assets	-	292,264	-	292,264
HEA 1001-2008 St Hmstd Credit	2,765	54	-	2,819
97.073 ST Homeland Security	(20,388)	149,018	128,630	-
93.069 Public Health Coord	2,414	30,150	30,967	1,597
16.804 Recovery Act Justice	(5,838)	-	-	(5,838)
16.803 Byrne Justice Assist	(29,610)	32,165	2,556	(1)
97.056 Maritime Transportation	-	-	5,625	(5,625)

The notes to the financial statement 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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Operation Pullover/Seatbelt	553	2,923	3,158	318
16.804 Hwy Drug Interdiction	(1,284)	-	937	(2,221)
16.523 JABG Grant	(60)	-	-	(60)
16.523 JAIBG Grant	(1,127)	-	-	(1,127)
16.575 Victim Support Service	(25,804)	67,110	74,252	(32,946)
10.200 PUSH Partners	14,426	-	252	14,174
97.054 Cert E. M. A.	2,080	-	-	2,080
16.592 Local Law Enforcement	(1,028)	-	-	(1,028)
93.069 H1N1 Grant	439	-	-	439
97.073 Law Enf. Terrorism Prev	2,000	-	2,000	-
97.042 Emerg Mgmt Perf Grant	-	3,623	3,623	-
97.056 Maritime Searchlight	-	18,825	19,845	(1,020)
93.617 HAVA Grant	-	10,000	10,000	-
Bio-Terrorism Grant	10,624	-	473	10,151
Court Interpreter Grant	2,577	3,350	-	5,927
Court Reform Grant	14,400	-	38	14,362
Petsmart Grant-Animal Con	74	-	-	74
LEC Inmate Education Grant	7,233	-	5,023	2,210
Project Safe Direction	3,374	4,000	6,681	693
Project Safe Direction Juvenile	52	-	52	-
Accident Reconstruction	428	-	300	128
Safe Directions Young Adults	44	-	44	-
Crime Scene Response Vehicle	133	-	-	133
Community Foundation JCAP	50,319	-	50,036	283
WEW Grant	764	-	764	-
CASA Drug Testing Grant	-	9,770	9,770	-
In Car Camera Grant	3,604	-	1,616	1,988
Dearborn Community Foundation	19	-	-	19
Fire and EMS Study Grant	39,300	-	4,500	34,800
Soil & Water Executive	10,353	60,783	60,796	10,340
Transportation Linkage	-	32,950	32,950	-
Paperless Document Management	3,127	-	2,542	585
GIS/CAD Mapping Grant	5,000	-	5,000	-
Historic Restoration Grant	-	64,920	64,920	-
2012 Problem Solving Grant	-	3,500	3,500	-
Automatic Vehicle Location	-	52,720	52,720	-
Totals	\$ 62,418,667	\$ 107,329,808	\$ 108,911,661	\$ 60,836,814

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

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT

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 presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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 statement. The aggregate receipts include 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, 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.

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,

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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).

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 statement. The aggregate disbursements include 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.

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

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.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

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 Indiana Public Retirement System (INPRS) 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.

INPRS 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:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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.

Note 7. Restatement of County Offices

Certain funds that were included on the prior-year financial statement have been omitted from the current-year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statement.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2012.

DEARBORN COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 9. Restatements

For the year ended December 31, 2012, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances.

Fund Name	Balance as of December 31, 2011	Prior Period Adjustment	Balance as of January 1, 2012
Redevelopment Commission	\$ -	\$ 410,529	\$ 410,529

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012

	Sheriff Inmate Trust	Sheriff Commissary	Clerk's Trust	County General	Accident Report Fees	Bond Forfeiture	Cities & Town Court Costs
Cash and investments - beginning	\$ -	\$ 17,932	\$ 1,865,082	\$ 1,935,195	\$ 10,702	\$ 1,000	\$ 11,571
Receipts:							
Taxes	-	-	-	10,392,598	-	-	-
Licenses and permits	-	-	-	94,756	-	-	-
Intergovernmental	-	-	-	5,298,251	-	-	-
Charges for services	-	-	-	757,681	9,690	-	-
Fines and forfeits	-	-	-	285,078	-	-	11,978
Other receipts	18,502	194,108	7,060,270	344,890	-	-	-
Total receipts	<u>18,502</u>	<u>194,108</u>	<u>7,060,270</u>	<u>17,173,254</u>	<u>9,690</u>	<u>-</u>	<u>11,978</u>
Disbursements:							
Personal services	-	-	-	12,267,217	-	-	-
Supplies	-	-	-	447,786	-	-	-
Other services and charges	-	-	-	4,200,078	5,621	-	22,626
Capital outlay	-	-	-	5,560	-	-	-
Other disbursements	18,502	196,046	7,625,719	86,461	-	-	-
Total disbursements	<u>18,502</u>	<u>196,046</u>	<u>7,625,719</u>	<u>17,007,102</u>	<u>5,621</u>	<u>-</u>	<u>22,626</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(1,938)</u>	<u>(565,449)</u>	<u>166,152</u>	<u>4,069</u>	<u>-</u>	<u>(10,648)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 15,994</u>	<u>\$ 1,299,633</u>	<u>\$ 2,101,347</u>	<u>\$ 14,771</u>	<u>\$ 1,000</u>	<u>\$ 923</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Clerk's Perpetuation	Community Corrections	Community Transition Prog	Covered Bridge	Cumulative Bridge	Cum Building Courthouse	Cum Cap Development
Cash and investments - beginning	\$ 55,510	\$ 1,304	\$ -	\$ 10,500	\$ 2,108,563	\$ 2,159,104	\$ 1,181,234
Receipts:							
Taxes	-	-	-	-	850,527	403,556	360,134
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,850	25,088	2,414	2,154
Charges for services	3,348	276,484	4,270	-	118,849	-	-
Fines and forfeits	28,977	-	-	-	-	-	-
Other receipts	-	-	3,550	-	26,552	-	2,874
Total receipts	<u>32,325</u>	<u>276,484</u>	<u>7,820</u>	<u>1,850</u>	<u>1,021,016</u>	<u>405,970</u>	<u>365,162</u>
Disbursements:							
Personal services	9,237	167,764	-	-	239,405	-	-
Supplies	-	22,597	-	-	47,559	68,382	-
Other services and charges	24,527	59,909	-	-	452,742	214,126	12,500
Capital outlay	-	-	-	-	1,602	20,000	368,430
Other disbursements	1,100	3,550	-	-	-	-	-
Total disbursements	<u>34,864</u>	<u>253,820</u>	<u>-</u>	<u>-</u>	<u>741,308</u>	<u>302,508</u>	<u>380,930</u>
Excess (deficiency) of receipts over disbursements	<u>(2,539)</u>	<u>22,664</u>	<u>7,820</u>	<u>1,850</u>	<u>279,708</u>	<u>103,462</u>	<u>(15,768)</u>
Cash and investments - ending	<u>\$ 52,971</u>	<u>\$ 23,968</u>	<u>\$ 7,820</u>	<u>\$ 12,350</u>	<u>\$ 2,388,271</u>	<u>\$ 2,262,566</u>	<u>\$ 1,165,466</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	County Drug Fee Comm	Local Emergency Plan Comm	Emergency Telephone System	Firearms Training	Health Department	Co Identity Protection Fd	Levy Excess Fund
Cash and investments - beginning	\$ 106,439	\$ 34,623	\$ 203,190	\$ 12,021	\$ 130,361	\$ 2,853	\$ 215,939
Receipts:							
Taxes	-	-	-	-	467,408	-	-
Licenses and permits	-	-	-	-	5,830	-	-
Intergovernmental	-	4,394	-	-	28,851	-	-
Charges for services	-	-	261,789	23,525	38,914	4,850	-
Fines and forfeits	75,183	-	-	-	-	-	-
Other receipts	-	-	720	-	868	-	-
Total receipts	<u>75,183</u>	<u>4,394</u>	<u>262,509</u>	<u>23,525</u>	<u>541,871</u>	<u>4,850</u>	<u>-</u>
Disbursements:							
Personal services	-	940	227,055	-	567,953	-	-
Supplies	-	-	-	-	26,505	-	-
Other services and charges	66,660	613	71,739	12,934	51,560	2,925	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	166,905	-	-	-	-
Total disbursements	<u>66,660</u>	<u>1,553</u>	<u>465,699</u>	<u>12,934</u>	<u>646,018</u>	<u>2,925</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>8,523</u>	<u>2,841</u>	<u>(203,190)</u>	<u>10,591</u>	<u>(104,147)</u>	<u>1,925</u>	<u>-</u>
Cash and investments - ending	<u>\$ 114,962</u>	<u>\$ 37,464</u>	<u>\$ -</u>	<u>\$ 22,612</u>	<u>\$ 26,214</u>	<u>\$ 4,778</u>	<u>\$ 215,939</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Local Health Maintenance	Local Road & Street	Co. Jail Misdemeanant Housing	County Highway	Park Bd Land Acquisition	Park & Recreation	Transfer Fees-Plat Maint
Cash and investments - beginning	\$ 70,086	\$ 414,307	\$ 34,507	\$ 688,041	\$ 243,544	\$ 58,902	\$ 87,027
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	1,200	-	-	-
Intergovernmental	48,170	513,162	35,050	1,725,037	-	-	-
Charges for services	-	-	-	39,628	-	-	10,665
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	6,442	-	6,622	60,578	28,828	-
Total receipts	<u>48,170</u>	<u>519,604</u>	<u>35,050</u>	<u>1,772,487</u>	<u>60,578</u>	<u>28,828</u>	<u>10,665</u>
Disbursements:							
Personal services	28,933	-	-	1,490,581	-	-	-
Supplies	5,518	390,791	-	59,777	-	5,237	-
Other services and charges	9,108	-	31,311	36,039	32,500	7,090	-
Capital outlay	33,856	-	-	26,489	-	-	-
Other disbursements	-	-	-	356	-	-	-
Total disbursements	<u>77,415</u>	<u>390,791</u>	<u>31,311</u>	<u>1,613,242</u>	<u>32,500</u>	<u>12,327</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(29,245)</u>	<u>128,813</u>	<u>3,739</u>	<u>159,245</u>	<u>28,078</u>	<u>16,501</u>	<u>10,665</u>
Cash and investments - ending	<u>\$ 40,841</u>	<u>\$ 543,120</u>	<u>\$ 38,246</u>	<u>\$ 847,286</u>	<u>\$ 271,622</u>	<u>\$ 75,403</u>	<u>\$ 97,692</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Rainy Day Fund	Cumulative Reassessment	2015 Reassessment	Recorder's Records Perp	Riverboat Revenue	Co Sex & Violent Offender Fees	Public Defenders
Cash and investments - beginning	\$ 2,784,857	\$ 287,298	\$ 246,837	\$ 72,041	\$ 1,039,839	\$ 12,914	\$ 48,896
Receipts:							
Taxes	609	-	245,196	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,467	-	634,219	-	-
Charges for services	-	-	-	88,597	-	4,250	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	932,406	-	-
Total receipts	<u>609</u>	<u>-</u>	<u>246,663</u>	<u>88,597</u>	<u>1,566,625</u>	<u>4,250</u>	<u>-</u>
Disbursements:							
Personal services	-	6,000	-	-	24,892	-	-
Supplies	-	6,317	-	-	113,961	-	-
Other services and charges	-	77,047	-	112,213	524,001	6,233	-
Capital outlay	-	2,578	-	-	331,911	-	-
Other disbursements	-	-	-	-	811,689	-	-
Total disbursements	<u>-</u>	<u>91,942</u>	<u>-</u>	<u>112,213</u>	<u>1,806,454</u>	<u>6,233</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>609</u>	<u>(91,942)</u>	<u>246,663</u>	<u>(23,616)</u>	<u>(239,829)</u>	<u>(1,983)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,785,466</u>	<u>\$ 195,356</u>	<u>\$ 493,500</u>	<u>\$ 48,425</u>	<u>\$ 800,010</u>	<u>\$ 10,931</u>	<u>\$ 48,896</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Surplus Tax	Surveyor's Corner Perp	Tax Sale Fee	Tax Sale Redemption	Tax Sale Surplus	Vehicle Inspection	Wireless 911 Fees
Cash and investments - beginning	\$ 851	\$ 46,625	\$ 40,075	\$ -	\$ 229,280	\$ 2,455	\$ 57,451
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	8,540	17,539	235,628	407,503	675	78,838
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	56,187	-	-	-	-	-	-
Total receipts	<u>56,187</u>	<u>8,540</u>	<u>17,539</u>	<u>235,628</u>	<u>407,503</u>	<u>675</u>	<u>78,838</u>
Disbursements:							
Personal services	-	3,681	-	-	-	-	75,773
Supplies	-	-	-	-	-	-	-
Other services and charges	56,178	-	11,575	235,628	203,589	-	3,741
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	56,775
Total disbursements	<u>56,178</u>	<u>3,681</u>	<u>11,575</u>	<u>235,628</u>	<u>203,589</u>	<u>-</u>	<u>136,289</u>
Excess (deficiency) of receipts over disbursements	<u>9</u>	<u>4,859</u>	<u>5,964</u>	<u>-</u>	<u>203,914</u>	<u>675</u>	<u>(57,451)</u>
Cash and investments - ending	<u>\$ 860</u>	<u>\$ 51,484</u>	<u>\$ 46,039</u>	<u>\$ -</u>	<u>\$ 433,194</u>	<u>\$ 3,130</u>	<u>\$ -</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	93.643 Guardian Ad Litem	Auditor's Ineligible Deduction	Co. Elected Officials Training	County Offender Transportation	Statewide 911	Adult Probation Administration	Cir Ct Juv Prob Admin
Cash and investments - beginning	\$ 30,420	\$ 12,568	\$ 1,778	\$ 363	\$ -	\$ 31,849	\$ 2,932
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	31,836	-	-	-	-	-	-
Charges for services	-	2,487	4,850	-	326,760	-	-
Fines and forfeits	-	-	-	625	-	63,585	8,451
Other receipts	26,605	-	-	-	223,680	-	-
Total receipts	<u>58,441</u>	<u>2,487</u>	<u>4,850</u>	<u>625</u>	<u>550,440</u>	<u>63,585</u>	<u>8,451</u>
Disbursements:							
Personal services	22,869	2,825	-	-	189,693	39,097	-
Supplies	-	-	-	-	-	-	-
Other services and charges	18,070	-	-	-	43,651	2,725	2,969
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,690	3,372
Total disbursements	<u>40,939</u>	<u>2,825</u>	<u>-</u>	<u>-</u>	<u>233,344</u>	<u>44,512</u>	<u>6,341</u>
Excess (deficiency) of receipts over disbursements	<u>17,502</u>	<u>(338)</u>	<u>4,850</u>	<u>625</u>	<u>317,096</u>	<u>19,073</u>	<u>2,110</u>
Cash and investments - ending	<u>\$ 47,922</u>	<u>\$ 12,230</u>	<u>\$ 6,628</u>	<u>\$ 988</u>	<u>\$ 317,096</u>	<u>\$ 50,922</u>	<u>\$ 5,042</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Supplemental Adult Probation Services	County User Fees	Donations	TIF Grants and Loans	Jail Bond Redemption	Health Insurance	Payroll
Cash and investments - beginning	\$ 346,217	\$ 290,681	\$ 73,513	\$ 360,357	\$ 27,923	\$ 2,091,238	\$ 2,671
Receipts:							
Taxes	-	-	-	71,536	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	76,093	200	-	-	-	-
Fines and forfeits	211,688	110,498	-	-	-	-	-
Other receipts	20	45,000	33,542	-	-	3,839,495	-
Total receipts	<u>211,708</u>	<u>231,591</u>	<u>33,742</u>	<u>71,536</u>	<u>-</u>	<u>3,839,495</u>	<u>-</u>
Disbursements:							
Personal services	122,705	125,297	818	-	-	-	-
Supplies	6,048	1,846	-	-	-	-	-
Other services and charges	27,084	88,152	46,893	148,581	-	-	-
Capital outlay	26,322	3,268	-	-	-	-	-
Other disbursements	117,000	4,855	-	-	-	4,071,555	-
Total disbursements	<u>299,159</u>	<u>223,418</u>	<u>47,711</u>	<u>148,581</u>	<u>-</u>	<u>4,071,555</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(87,451)</u>	<u>8,173</u>	<u>(13,969)</u>	<u>(77,045)</u>	<u>-</u>	<u>(232,060)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 258,766</u>	<u>\$ 298,854</u>	<u>\$ 59,544</u>	<u>\$ 283,312</u>	<u>\$ 27,923</u>	<u>\$ 1,859,178</u>	<u>\$ 2,671</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Payroll Withholding-Insurance	Voluntary PERF	IN Deferred - Great West	Federal Income Tax	FICA	County Option Income Tax	PERF
Cash and investments - beginning	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	219,861	60,404	54,354	1,284,953	631,811	70,709	269,246
Total receipts	219,861	60,404	54,354	1,284,953	631,811	70,709	269,246
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	68	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	219,793	60,404	54,354	1,284,953	631,811	70,702	269,246
Total disbursements	219,861	60,404	54,354	1,284,953	631,811	70,702	269,246
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	7	-
Cash and investments - ending	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Police Pension	State Income Tax	Garnishment	Police Pension-Clerk Fee	Tax Distribution	Commercial Veh Excise Tax	Sewer Assessment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	39,865,284	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,513	121,801	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	23,046	-	-	-
Other receipts	45,757	363,288	64,694	-	1,895,833	-	44,773
Total receipts	<u>45,757</u>	<u>363,288</u>	<u>64,694</u>	<u>23,046</u>	<u>41,763,630</u>	<u>121,801</u>	<u>44,773</u>
Disbursements:							
Personal services	-	-	-	23,046	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	2,513	121,801	44,773
Capital outlay	-	-	-	-	-	-	-
Other disbursements	45,757	363,253	64,694	-	41,761,117	-	-
Total disbursements	<u>45,757</u>	<u>363,253</u>	<u>64,694</u>	<u>23,046</u>	<u>41,763,630</u>	<u>121,801</u>	<u>44,773</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>35</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 35</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2012
 (Continued)

	Financial Institution Tax	Fines & Forfeitures	Infraction Judgments	Overweight Vehicle Fines	Special Death Benefits	Disclosure Fees Due State	Coroners Continuing Ed
Cash and investments - beginning	\$ -	\$ 250	\$ 19,323	\$ 12,582	\$ 335	\$ 640	\$ 569
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	141,530	-	-	-	-	-	-
Charges for services	-	-	-	-	1,970	4,175	4,057
Fines and forfeits	-	3,444	132,773	82,286	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>141,530</u>	<u>3,444</u>	<u>132,773</u>	<u>82,286</u>	<u>1,970</u>	<u>4,175</u>	<u>4,057</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	141,530	3,262	141,581	90,359	2,155	4,300	4,426
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	10	-
Total disbursements	<u>141,530</u>	<u>3,262</u>	<u>141,581</u>	<u>90,359</u>	<u>2,155</u>	<u>4,310</u>	<u>4,426</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>182</u>	<u>(8,808)</u>	<u>(8,073)</u>	<u>(185)</u>	<u>(135)</u>	<u>(369)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 432</u>	<u>\$ 10,515</u>	<u>\$ 4,509</u>	<u>\$ 150</u>	<u>\$ 505</u>	<u>\$ 200</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Adult & Juvenile Compact Fee	Mtg Recording Fee Due St	Child Restraint Fees	Inheritance Tax	Education Plate Fee	Riverboat Admissions	ConvRec & Visitors Prom
Cash and investments - beginning	\$ 63	\$ 1,200	\$ 124	\$ 351,298	\$ -	\$ 5,597,746	\$ 1,307,215
Receipts:							
Taxes	-	-	-	-	-	-	391,391
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	577,080	881	7,186,563	718,650
Charges for services	-	7,210	-	-	-	69,173	-
Fines and forfeits	700	-	726	-	-	-	-
Other receipts	-	-	-	14,428	-	11,941	-
Total receipts	<u>700</u>	<u>7,210</u>	<u>726</u>	<u>591,508</u>	<u>881</u>	<u>7,267,677</u>	<u>1,110,041</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	675	7,815	850	690,810	881	2,470,783	1,222,336
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	3,546,200	-
Total disbursements	<u>675</u>	<u>7,815</u>	<u>850</u>	<u>690,810</u>	<u>881</u>	<u>6,016,983</u>	<u>1,222,336</u>
Excess (deficiency) of receipts over disbursements	<u>25</u>	<u>(605)</u>	<u>(124)</u>	<u>(99,302)</u>	<u>-</u>	<u>1,250,694</u>	<u>(112,295)</u>
Cash and investments - ending	<u>\$ 88</u>	<u>\$ 595</u>	<u>\$ -</u>	<u>\$ 251,996</u>	<u>\$ -</u>	<u>\$ 6,848,440</u>	<u>\$ 1,194,920</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	C.O.I.T	93.563 Pros ARRA Incentive	93.563 Title IV-D Incentive	4-D New Law 99 Prosecutor	4-D Incentive	4-D New Law 8'99-Clerk	Treasurer Cashbook
Cash and investments - beginning	\$ -	\$ 12,051	\$ -	\$ 35,484	\$ 5,906	\$ 88,737	\$ 1,541,722
Receipts:							
Taxes	6,583,747	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	18,087	27,211	-	18,087	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	28,586	-	-	-	1,176,757
Total receipts	<u>6,583,747</u>	<u>-</u>	<u>46,673</u>	<u>27,211</u>	<u>-</u>	<u>18,087</u>	<u>1,176,757</u>
Disbursements:							
Personal services	-	6,700	-	16,443	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	6,583,747	5,541	-	4,655	-	9,750	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,541,722
Total disbursements	<u>6,583,747</u>	<u>12,241</u>	<u>-</u>	<u>21,098</u>	<u>-</u>	<u>9,750</u>	<u>1,541,722</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(12,241)</u>	<u>46,673</u>	<u>6,113</u>	<u>-</u>	<u>8,337</u>	<u>(364,965)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (190)</u>	<u>\$ 46,673</u>	<u>\$ 41,597</u>	<u>\$ 5,906</u>	<u>\$ 97,074</u>	<u>\$ 1,176,757</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Redevelopment Commission	Juvenile Probation Users	Dear Co Veterans Transpor	Co Hwy Projects (2232)	Supp Atty Fee Sup Ct #2	Cir Ct Supp Att Fees	Co Ct Supp Att Fees
Cash and investments - beginning	\$ 410,529	\$ 7,968	\$ 25,572	\$ 32,819	\$ -	\$ 100,189	\$ 103,291
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	6,000	-	-	-	-
Fines and forfeits	-	16,741	-	-	18,976	12,414	17,549
Other receipts	123,851	-	4,853	-	-	-	-
Total receipts	<u>123,851</u>	<u>16,741</u>	<u>10,853</u>	<u>-</u>	<u>18,976</u>	<u>12,414</u>	<u>17,549</u>
Disbursements:							
Personal services	-	6,556	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,845	317	-	17,746	-	79,822
Capital outlay	-	-	-	-	-	-	-
Other disbursements	78,683	-	-	-	-	-	-
Total disbursements	<u>78,683</u>	<u>8,401</u>	<u>317</u>	<u>-</u>	<u>17,746</u>	<u>-</u>	<u>79,822</u>
Excess (deficiency) of receipts over disbursements	<u>45,168</u>	<u>8,340</u>	<u>10,536</u>	<u>-</u>	<u>1,230</u>	<u>12,414</u>	<u>(62,273)</u>
Cash and investments - ending	<u>\$ 455,697</u>	<u>\$ 16,308</u>	<u>\$ 36,108</u>	<u>\$ 32,819</u>	<u>\$ 1,230</u>	<u>\$ 112,603</u>	<u>\$ 41,018</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Spec Crimes/Seized Asset	Alcohol & Drug Program	Sheriff Work Release Fund	Jail Chemical Addiction Progra	Regional Sewer District Fd II	Cell Tower Escrow	Commissioner's Tax Sale
Cash and investments - beginning	\$ 61,596	\$ (908)	\$ 958	\$ 2,058	\$ 17,637	\$ 42,375	\$ 407
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	100,000	-	-	-	-	-	-
Fines and forfeits	-	55,405	18,887	-	-	-	-
Other receipts	48,025	72,000	-	-	41,952	-	-
Total receipts	<u>148,025</u>	<u>127,405</u>	<u>18,887</u>	<u>-</u>	<u>41,952</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	29,932	61,211	-	-	23,656	-	-
Supplies	-	-	-	-	1,098	-	-
Other services and charges	123,250	61,330	11,660	-	15,309	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	30	-	-	-	-	-	-
Total disbursements	<u>153,212</u>	<u>122,541</u>	<u>11,660</u>	<u>-</u>	<u>40,063</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,187)</u>	<u>4,864</u>	<u>7,227</u>	<u>-</u>	<u>1,889</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 56,409</u>	<u>\$ 3,956</u>	<u>\$ 8,185</u>	<u>\$ 2,058</u>	<u>\$ 19,526</u>	<u>\$ 42,375</u>	<u>\$ 407</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Bail & Pretrial Sup Court 1	Bail & Pretrial Sup Court 2	Riverboat Contingency	Growth & Development	MVHA Substitute	Regional Sewer Development	Regional Sewer District
Cash and investments - beginning	\$ 147,909	\$ 53,039	\$ 780,663	\$ 7,207,168	\$ 1,884,350	\$ 2,918,793	\$ 458,663
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	61,446	-	-
Fines and forfeits	27,822	25,720	-	-	-	-	-
Other receipts	-	-	893,252	1,107,571	1,265,983	-	651,866
Total receipts	<u>27,822</u>	<u>25,720</u>	<u>893,252</u>	<u>1,107,571</u>	<u>1,327,429</u>	<u>-</u>	<u>651,866</u>
Disbursements:							
Personal services	23,977	4,184	-	-	-	-	-
Supplies	1,511	-	-	92,916	732,452	-	-
Other services and charges	313	28,953	-	2,351,272	136,761	668,062	269,909
Capital outlay	17,275	-	-	887,944	309,154	-	-
Other disbursements	-	-	885,348	-	-	661,643	-
Total disbursements	<u>43,076</u>	<u>33,137</u>	<u>885,348</u>	<u>3,332,132</u>	<u>1,178,367</u>	<u>1,329,705</u>	<u>269,909</u>
Excess (deficiency) of receipts over disbursements	<u>(15,254)</u>	<u>(7,417)</u>	<u>7,904</u>	<u>(2,224,561)</u>	<u>149,062</u>	<u>(1,329,705)</u>	<u>381,957</u>
Cash and investments - ending	<u>\$ 132,655</u>	<u>\$ 45,622</u>	<u>\$ 788,567</u>	<u>\$ 4,982,607</u>	<u>\$ 2,033,412</u>	<u>\$ 1,589,088</u>	<u>\$ 840,620</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Comm Corr Users Fee	Co Law Enforcement Cont Ed	Adult Protective Service	DOC Grant 2nd Year	Special Crimes Fed Forfeiture	Riverboat Savings	County Farm
Cash and investments - beginning	\$ 323,322	\$ 2,470	\$ (35,900)	\$ 29,448	\$ 9,050	\$ 18,857,378	\$ 65,233
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	4	89,559	212,282	-	-	-
Fines and forfeits	375,176	-	-	-	-	-	-
Other receipts	3,300	4,855	-	26,268	58,707	1,035,131	6,057
Total receipts	<u>378,476</u>	<u>4,859</u>	<u>89,559</u>	<u>238,550</u>	<u>58,707</u>	<u>1,035,131</u>	<u>6,057</u>
Disbursements:							
Personal services	168,446	-	90,937	172,705	-	-	-
Supplies	-	-	-	4,434	-	-	-
Other services and charges	218,501	5,489	994	87,865	17,243	364,000	571
Capital outlay	-	-	-	-	-	233,283	-
Other disbursements	4,905	-	-	2,980	-	-	-
Total disbursements	<u>391,852</u>	<u>5,489</u>	<u>91,931</u>	<u>267,984</u>	<u>17,243</u>	<u>597,283</u>	<u>571</u>
Excess (deficiency) of receipts over disbursements	<u>(13,376)</u>	<u>(630)</u>	<u>(2,372)</u>	<u>(29,434)</u>	<u>41,464</u>	<u>437,848</u>	<u>5,486</u>
Cash and investments - ending	<u>\$ 309,946</u>	<u>\$ 1,840</u>	<u>\$ (38,272)</u>	<u>\$ 14</u>	<u>\$ 50,514</u>	<u>\$ 19,295,226</u>	<u>\$ 70,719</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	D.C. Juvenile Users Fee	GIS Records Perpetuation Fund	K-9 Donations	Hardintown Water Project	Seized Assets	HEA 1001-2008 St Hmstd Credit	97.073 ST Homeland Security
Cash and investments - beginning	\$ 43,628	\$ 639	\$ 638	\$ -	\$ -	\$ 2,765	\$ (20,388)
Receipts:							
Taxes	-	-	-	-	-	54	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	147,017
Charges for services	-	3,881	5,349	118,536	-	-	-
Fines and forfeits	2,926	-	-	-	-	-	-
Other receipts	-	-	4,811	-	292,264	-	2,001
Total receipts	<u>2,926</u>	<u>3,881</u>	<u>10,160</u>	<u>118,536</u>	<u>292,264</u>	<u>54</u>	<u>149,018</u>
Disbursements:							
Personal services	3,562	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	188	1,499	9,939	117,027	-	-	128,630
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>3,750</u>	<u>1,499</u>	<u>9,939</u>	<u>117,027</u>	<u>-</u>	<u>-</u>	<u>128,630</u>
Excess (deficiency) of receipts over disbursements	<u>(824)</u>	<u>2,382</u>	<u>221</u>	<u>1,509</u>	<u>292,264</u>	<u>54</u>	<u>20,388</u>
Cash and investments - ending	<u>\$ 42,804</u>	<u>\$ 3,021</u>	<u>\$ 859</u>	<u>\$ 1,509</u>	<u>\$ 292,264</u>	<u>\$ 2,819</u>	<u>\$ -</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	93.069 Public Health Coord	16.804 Recovery Act Justice	16.803 Byrne Justice Assist	97.056 Maritime Transportation	Operation Pullover/Seatbelt	16.804 Hwy Drug Interdiction	16.523 JABG Grant
Cash and investments - beginning	\$ 2,414	\$ (5,838)	\$ (29,610)	\$ -	\$ 553	\$ (1,284)	\$ (60)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	30,150	-	32,135	-	-	-	-
Charges for services	-	-	-	-	2,923	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	30	-	-	-	-
Total receipts	<u>30,150</u>	<u>-</u>	<u>32,165</u>	<u>-</u>	<u>2,923</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	8	-	3,158	937	-
Supplies	-	-	-	-	-	-	-
Other services and charges	30,967	-	2,548	5,625	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>30,967</u>	<u>-</u>	<u>2,556</u>	<u>5,625</u>	<u>3,158</u>	<u>937</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(817)</u>	<u>-</u>	<u>29,609</u>	<u>(5,625)</u>	<u>(235)</u>	<u>(937)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,597</u>	<u>\$ (5,838)</u>	<u>\$ (1)</u>	<u>\$ (5,625)</u>	<u>\$ 318</u>	<u>\$ (2,221)</u>	<u>\$ (60)</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	16.523 JAIBG Grant	16.575 Victim Support Service	10.200 PUSH Partners	97.054 Cert E.M.A.	16.592 Local Law Enforcement	93.069 H1N1 Grant	97.073 Law Enf. Terrorism Prev
Cash and investments - beginning	\$ (1,127)	\$ (25,804)	\$ 14,426	\$ 2,080	\$ (1,028)	\$ 439	\$ 2,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	67,110	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	67,110	-	-	-	-	-
Disbursements:							
Personal services	-	74,252	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	252	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	2,000
Total disbursements	-	74,252	252	-	-	-	2,000
Excess (deficiency) of receipts over disbursements	-	(7,142)	(252)	-	-	-	(2,000)
Cash and investments - ending	\$ (1,127)	\$ (32,946)	\$ 14,174	\$ 2,080	\$ (1,028)	\$ 439	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	97.042 Emerg Mgmt Perf Grant	97.056 Maritime Searchlight	93.617 HAVA Grant	Bio-Terrorism Grant	Court Interpreter Grant	Court Reform Grant	Petsmart Grant-Animal Con
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 10,624	\$ 2,577	\$ 14,400	\$ 74
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,623	18,825	10,000	-	3,350	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>3,623</u>	<u>18,825</u>	<u>10,000</u>	<u>-</u>	<u>3,350</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	3,623	19,845	10,000	473	-	38	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>3,623</u>	<u>19,845</u>	<u>10,000</u>	<u>473</u>	<u>-</u>	<u>38</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(1,020)</u>	<u>-</u>	<u>(473)</u>	<u>3,350</u>	<u>(38)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (1,020)</u>	<u>\$ -</u>	<u>\$ 10,151</u>	<u>\$ 5,927</u>	<u>\$ 14,362</u>	<u>\$ 74</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	LEC Inmate Education Grant	Project Safe Direction	Project Safe Direction Juvenile	Accident Reconstruction	Safe Directions Young Adults	Crime Scene Response Vehicle	Community Foundation JCAP
Cash and investments - beginning	\$ 7,233	\$ 3,374	\$ 52	\$ 428	\$ 44	\$ 133	\$ 50,319
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	4,000	-	-	-	-	-
Total receipts	-	4,000	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	48,800
Supplies	-	6,258	52	-	44	-	-
Other services and charges	5,023	-	-	300	-	-	1,236
Capital outlay	-	423	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	5,023	6,681	52	300	44	-	50,036
Excess (deficiency) of receipts over disbursements	(5,023)	(2,681)	(52)	(300)	(44)	-	(50,036)
Cash and investments - ending	\$ 2,210	\$ 693	\$ -	\$ 128	\$ -	\$ 133	\$ 283

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	WEW Grant	CASA Drug Testing Grant	In Car Camera Grant	Dearborn Community Foundation	Fire and EMS Study Grant	Soil & Water Executive	Transportation Linkage
Cash and investments - beginning	\$ 764	\$ -	\$ 3,604	\$ 19	\$ 39,300	\$ 10,353	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	9,770	-	-	-	60,783	32,950
Total receipts	-	9,770	-	-	-	60,783	32,950
Disbursements:							
Personal services	-	-	-	-	-	60,796	-
Supplies	-	-	-	-	-	-	-
Other services and charges	764	9,770	1,616	-	4,500	-	32,950
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	764	9,770	1,616	-	4,500	60,796	32,950
Excess (deficiency) of receipts over disbursements	(764)	-	(1,616)	-	(4,500)	(13)	-
Cash and investments - ending	\$ -	\$ -	\$ 1,988	\$ 19	\$ 34,800	\$ 10,340	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Paperless Document Management	GIS/CAD Mapping Grant	Historic Restoration Grant	2012 Problem Solving Grant	Automatic Vehicle Location	Totals
Cash and investments - beginning	\$ 3,127	\$ 5,000	\$ -	\$ -	\$ -	\$ 62,418,667
Receipts:						
Taxes	-	-	-	-	-	59,632,040
Licenses and permits	-	-	-	-	-	101,786
Intergovernmental	-	-	-	3,500	-	17,480,056
Charges for services	-	-	-	-	-	3,488,218
Fines and forfeits	-	-	-	-	-	1,610,654
Other receipts	-	-	64,920	-	52,720	25,017,054
Total receipts	-	-	64,920	3,500	52,720	107,329,808
Disbursements:						
Personal services	-	-	-	-	-	16,432,041
Supplies	-	-	-	-	-	2,041,089
Other services and charges	2,542	5,000	64,920	3,500	52,720	23,454,256
Capital outlay	-	-	-	-	-	2,268,095
Other disbursements	-	-	-	-	-	64,716,180
Total disbursements	2,542	5,000	64,920	3,500	52,720	108,911,661
Excess (deficiency) of receipts over disbursements	(2,542)	(5,000)	-	-	-	(1,581,853)
Cash and investments - ending	\$ 585	\$ -	\$ -	\$ -	\$ -	\$ 60,836,814

DEARBORN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 199,424</u>	<u>\$ 8,867</u>

DEARBORN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2012

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	To purchase new 800 Mhz radio equipment	<u>\$ 275,317</u>	<u>\$ 35,798</u>

DEARBORN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2012

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.

	Ending Balance
Governmental activities:	
Land	\$ 1,519,230
Infrastructure	176,403,130
Buildings	13,050,379
Improvements other than buildings	858,943
Machinery, equipment, and vehicles	4,159,336
Books and other	29,816
Total capital assets	\$ 196,020,834

DEARBORN COUNTY
OTHER REPORT

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

County Council

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF DEARBORN COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Dearborn County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Report on Internal Control Over Compliance


Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2012-002 to be material weaknesses.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

March 12, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying note presented were approved by management of the County. The schedule and note are presented as intended by the County.

DEARBORN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2012

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Commerce</u>				
ARRA - State Broadband Data and Development Grant Program IOT Broadband	IN Office of Technology	11.558	D20-3-8099	\$ 2,000
<u>Department of Justice</u>				
JAG Program Cluster				
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories Justice Assistance Grant	Direct Grant	16.803	09-JRA-005	32,135
Total - JAG Program Cluster				32,135
Crime Victim Assistance				
Dearborn/Ohio County Victim Support Services Dearborn/Ohio County Victim Support Services	IN Criminal Justice Institute	16.575	09VAPR231 2011-VA-GX-0039	50,333 16,778
Total - Crime Victim Assistance				67,111
Total - Department of Justice				99,246
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	IN Department of Transportation	20.205		
Bridge Inspections			Des#1005308	49,700
Bridge 159			Des #0401194	4,801
Bridge 55			Des#1005702	64,650
US 50 Variable Message Signs			Des#10060021	3,986
Advanced Warning Flashers-Bright Elementary School			Des#106586	1,712
Advanced Warning Flashers-North Dearborn Elementary School			Des#106587	1,713
Advanced Warning Flashers-Sunman-Dearborn Intermediate School			Des#106590	855
Emergency Relief 2011-Wilson Creek Road			Des#1173540	5,759
Emergency Relief 2011-Mount Pleasant Road			Des#1173538	5,667
Emergency Relief 2011-North Hogan Road			Des#1173539	17,751
Emergency Relief 2011-Lower Dillsboro Road			Des#1173541	10,452
North Dearborn Road			Des#0500532	62,967
I-275 ARTIMIS Cameras and Signs			Des#0810334	52,809
Total - Highway Planning and Construction Cluster				282,822

The accompanying note 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, 2012
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Health and Human Services</u>				
Public Health Emergency Preparedness	IN Dept of Health			
Public Health Coordinator		93.069	114-2	27,803
Bioterrorism Preparedness and Response Supplemental			114-70	<u>2,347</u>
Total - Public Health Emergency Preparedness				<u>30,150</u>
Child Support Enforcement	IN Dept of Child Services			
Clerk Expenditures		93.563	2012	49,967
Prosecuting Attorney Expenditures			2012	150,540
Collection Incentives			2012	30,848
Indirect Costs			2012	<u>48,509</u>
Total - Child Support Enforcement				<u>279,864</u>
Voting Access for Individuals with Disabilities - Grants to States HAVA Grant	IN Secretary of State	93.617	0630803INVOTE03	<u>10,000</u>
Total - Department of Health and Human Services				<u>320,014</u>
<u>Department of Homeland Security</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Disaster Relief	IN Dept of Homeland Security	97.036	FEMA-1997-DR-IN	<u>58,275</u>
Emergency Management Performance Grants	IN Dept of Homeland Security			
Emergency Management Performance Grant		97.042	C44P-2-083A	3,623
Emergency Management Performance Grant			C44P-2-322A	<u>38,531</u>
Total - Emergency Management Performance Grants				<u>42,154</u>
Port Security Grant Program Maritime Searchlight	Larry D. Allen, LLC	97.056	EMW-2011-PU-K00246	<u>18,825</u>
State Homeland Security Program (SHSP) State Homeland Security	IN Dept of Homeland Security	97.073	C44P-9-566A	<u>147,017</u>
Total - Department of Homeland Security				<u>266,271</u>
Total federal awards expended				<u>\$ 970,353</u>

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

DEARBORN COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Dearborn County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. 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:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Highway Planning and Construction Cluster Child Support Enforcement

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

FINDING 2012-001 - INTERNAL CONTROLS OVER THE PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

DEARBORN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

During the audit of the SEFA, we noted Highway Planning and Construction Cluster funding totaling \$282,822 was not included on the County's SEFA. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report. These adjustments resulted in a presentation of the SEFA that is materially correct in relation to the financial statement.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

OMB Circular A-133, Subpart C, section. 300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section.310."

OMB Circular A-133, Subpart C, section. 310(b) states:

"Schedule of expenditures of Federal awards: The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision I the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide the total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

DEARBORN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2012-002 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO HIGHWAY PLANNING AND CONSTRUCTION

Federal Agency: Department of Transportation

Federal Program: Highway Planning and Construction

CFDA Number: 20.205

Federal Award Number and Year (or Other Identifying Number): DES#1005308, DES#0401194, DES#1005702, DES#10060021, DES#106586, DES#106587, DES#106590, DES#1173540, DES#1173538, DES#1173539, DES#1173541, DES#0500532 and DES#0810334

Pass-Through Entity: Indiana Department of Transportation

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and some of the compliance requirements that have a direct and material effect to the program. This includes the following compliance requirements: Cash Management and Reporting. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Non-compliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirements noted above that have a direct and material effect to the program.



DEARBORN COUNTY AUDITOR

Gayle Pennington
215-B West High Street
Lawrenceburg, IN 47025
Office: 812-537-8816
Fax: 812-537-5534

Finding 2012-001 – Internal Controls Over the Preparation of the Schedule of Expenditures of Federal Awards

Contact Person: Gayle Pennington
Title: County Auditor
Phone Number: (812) 537-8807

Upon notification of deficiency a corrective action was implemented. The county commissioners approved grant procedures which are now in place. There is a checklist that is provided to department heads applying for grants requiring them to provide the proper grant information to the Commissioners, Council, and the Auditor’s Office. Upon completion of the grant schedule by the financial controller, the Auditor will review and approve the information.

Finding 2012-002 – Internal Controls Over Compliance Requirements That Have a Direct and Material Effect to Highway Planning and Construction

Contact Person: J. Todd Listerman
Title: County Engineer
Phone Number: (812) 655-9394

Upon notification of deficiency a corrective action was implemented. The county engineer now sends a spreadsheet of active federal projects to the Auditor’s Office for review. As soon as the claims are paid, check copies are sent to the county engineer to prepare the INDOT claim vouchers for reimbursement. A copy is then sent back to the Auditor’s Office for review.


Shane McHenry
President of Board of County Commissioners

Date: 3/12/2014


Gayle Pennington
County Auditor

Date: 3/12/2014

DEARBORN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 12, 2014, with Gayle Pennington, Auditor; Shane McHenry, President of the Board of County Commissioners; Dennis Kraus, Sr., President of the County Council; and Leah Bailey, Financial Controller.