

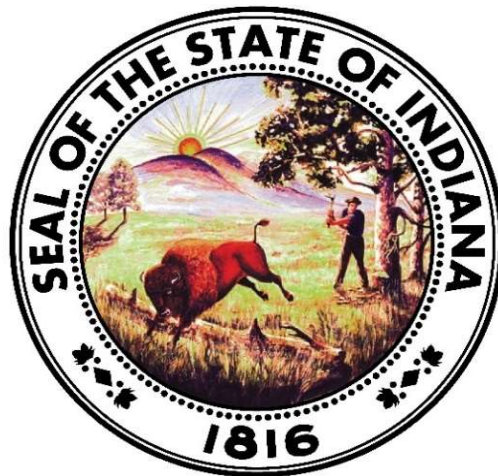
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

DEARBORN COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

08/14/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Connie A. Fromhold	01-01-23 to 12-31-24
County Treasurer	Barbara Scherzinger	01-01-23 to 12-31-24
Clerk of the Circuit Court	Gayle L. Pennington Wendy Beatty	01-01-23 to 09-04-23 09-05-23 to 12-31-24
County Sheriff	Shane McHenry	01-01-23 to 12-31-24
County Recorder	Joyce Oles	01-01-23 to 12-31-24
President of the Board of County Commissioners	Jim Thatcher	01-01-23 to 12-31-24
President of the County Council	Elizabeth J. Morris	01-01-23 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DEARBORN COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Dearborn County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises 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, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 23, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the County's 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 23, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units 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 County's Annual Financial Report 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 other information presented was approved by management of the County. It is 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, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Jail Commissary	\$ 236,626	\$ 419,332	\$ 455,648	\$ 200,310
Clerk's Trust	1,747,614	5,162,067	5,459,527	1,450,154
County General	25,116,975	23,139,336	24,565,328	23,690,983
Accident Report Fees	7,494	5,839	12,097	1,236
Bond Forfeiture	73,000	-	-	73,000
Campaign Finance Enforcement	1,000	50	-	1,050
Cities & Town Court Costs	31,689	7,092	-	38,781
Clerk's Perpetuation	77,636	21,934	7,002	92,568
Community Corrections	6,928	507,896	487,246	27,578
Community Transition Prog	457	-	-	457
Convt Visitor & Tourism Promo	2,171,443	1,332,941	1,100,000	2,404,384
Covered Bridge	8,942	1,850	-	10,792
Cumulative Bridge	1,608,482	1,018,068	1,038,448	1,588,102
Cum Building Courthouse	1,266,318	441,421	1,302,337	405,402
Cum Cap Development	652,624	732,999	405,578	980,045
County Drug Fee Comm	78,338	54,551	61,880	71,009
Local Emergency Plan Comm	45,986	4,224	1,080	49,130
Firearms Training	140,530	37,801	-	178,331
Health Department	1,250,604	1,033,871	899,584	1,384,891
Co Identity Protection Fd	41,916	6,504	4,623	43,797
Levy Excess Fund	589	-	-	589
Local Health Maintenance	188,604	48,859	1,851	235,612
Local Road & Street	848,781	960,298	858,882	950,197
LIT Public Safety-County Share	1,275,136	3,485,778	3,549,338	1,211,576
MVH Restricted	2,268,978	1,627,498	1,185,223	2,711,253
Co. Jail Misdemeanant Housing	2,769	31,145	26,279	7,635
County Highway	1,168,703	1,660,613	1,104,347	1,724,969
Park Bd Land Acquisition	297,347	-	297,347	-
Park & Recreation	89,464	362,622	33,329	418,757
Transfer Fees-Plat Maint	79,818	17,720	16,402	81,136
Rainy Day Fund	5,252,088	4,152,119	-	9,404,207
Recorder's Records Perp	647,596	117,912	118,513	646,995
Riverboat Revenue	(7,662)	1,492,448	1,484,635	151
Co Sex & Violent Offender Fees	12,867	4,370	5,562	11,675
Surplus Tax	-	46,082	46,082	-
Surveyor's Corner Perp	175,319	32,520	30,429	177,410
Tax Sale Fee	13,428	18,345	16,320	15,453
Tax Sale Redemption	4,932	92,885	85,777	12,040
Tax Sale Surplus	427,606	236,075	466,077	197,604
Local Health Dept Trust	85,385	25,635	15,892	95,128
Unsafe Building	100,000	-	14,892	85,108
Vehicle Inspection	190	5	-	195
Guardian Ad Litem	53,527	60,243	83,051	30,719
Auditor's Ineligible Deduction	18,216	6,361	-	24,577
Co. Elected Officials Training	66,750	6,644	5,056	68,338
County Offender Transportation	6,240	630	-	6,870
Statewide 911	436,891	801,946	900,072	338,765
Reassessment	719,356	346,547	292,918	772,985
LOIT Special Distribution	91,692	-	91,692	-
LIT Correctional/Rehab Fac.	1,461,824	3,070,595	3,085,098	1,447,321
Opioid Restricted Funds	360,913	101,539	20,139	442,313
Opioid Unrestricted Funds	154,262	27,602	35,000	146,864
Adult Probation Administration	106,067	35,352	22,554	118,865
Supplemental Adult Probation Services	373,670	213,557	264,115	323,112
County User Fees	149,447	183,068	189,739	142,776
Drainage Maintenance	50	-	-	50
Donations	120,112	7,384	3,415	124,081
Civil Pen- Cty Ord Violation	2,540	-	-	2,540
TIF Grants & Loans	1,790,289	603,424	299,092	2,094,621
Health Insurance	3,093,346	6,339,544	5,299,125	4,133,765
Dental	113	311,602	311,715	-
Voluntary PERF	80	125,366	125,447	(1)
IN Deferred -Nationwide	-	64,865	64,865	-
Federal Income Tax	-	1,367,097	1,367,097	-
FICA	-	1,078,133	1,078,133	-
County Option Income Tax	20,666	177,114	197,780	-

DEARBORN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
PERF	(47)	352,013	351,966	-
Police Pension	-	72,333	72,333	-
State Income Tax	52,008	423,927	475,935	-
Garnishment	-	42,349	42,349	-
Sheriff Pension Holding	-	27,584	27,584	-
Tax Distribution	-	54,679,292	54,679,291	1
Commercial Veh Excise Tax	-	136,828	136,828	-
Sewer Assessment	-	54,052	54,052	-
Financial Institution Tax	-	352,057	352,057	-
Fines & Forfeitures	-	1,229	779	450
Infraction Judgements	2,759	42,246	42,529	2,476
Overweight Vehicle Fines	-	6,710	6,710	-
Special Death Benefits	120	2,455	2,380	195
Disclosure Fees Due State	1,380	9,520	9,800	1,100
Coroners Continuing Ed	527	4,734	4,568	693
Adult & Juvenile Compact Fee	63	630	505	188
Mtg Recording Fee Due St	345	4,273	4,313	305
Child Restraint Fees	-	125	100	25
Education Plate Fee	-	244	244	-
Riverboat Admissions	6,676,777	6,550,767	7,102,975	6,124,569
LIT Certified Shares	-	9,211,571	9,211,571	-
LIT Public Safety	-	6,141,047	6,141,047	-
93.563 Title IV-D Incentive	139,928	15,134	17,803	137,259
4-D New Law 99 Prosecutor	6,418	22,778	28,639	557
4-D New Law 8'99-Clerk	97,155	15,134	13,291	98,998
Treasurer Cashbook	1,934,567	2,352,489	1,934,567	2,352,489
Medical Claims Account	298,408	433,661	732,069	-
Juvenile Probation Services	66,197	21,339	21,662	65,874
Dear Co Veterans Transpor	14,954	6,090	172	20,872
Supp Atty Fee Sup Ct #2	56,619	38,960	26,321	69,258
Cir Ct Supp Att Fees	183,502	3,240	1,180	185,562
Co Ct Supp Att Fees	333,055	47,608	3,750	376,913
Spec Crimes/Seized Asset	661,317	149,805	340,930	470,192
Alcohol & Drug Program	7,338	60,937	69,005	(730)
Sheriff Work Release Fund	3,466	-	-	3,466
Cell Tower Escrow	56,463	560	2,475	54,548
Commissioner's Tax Sale	840	-	-	840
Bail & Pretrial Sup Court 1	54,582	10,075	2,035	62,622
Bail & Pretrial Sup Court 2	16,295	11,320	14,204	13,411
Riverboat Contingency	700,633	345,372	137,824	908,181
Growth & Development	338,647	1,260,253	-	1,598,900
MVHA Substitute	6,236,769	3,444,492	2,762,489	6,918,772
Regional Sewer Development	519,561	-	519,561	-
Comm Corr Users Fee	130,543	243,832	272,849	101,526
Co Law Enforcement Cont E	2,749	452	3,143	58
Adult Protective Service	221,386	291,754	251,914	261,226
DOC Grant 2nd Year	34,995	-	25,128	9,867
Special Crimes Fed Forfeiture	413	6	-	419
Riverboat Savings	749,287	16,319	-	765,606
County Farm	39,248	9,000	6,452	41,796
D. C. Juvenile Users Fee	6,573	859	-	7,432
GIS Records Perpetuation Fund	13,262	2,856	268	15,850
Seized Assets	155,353	-	-	155,353
Redevelopment Commission	589,306	10,200	12,912	586,594
Redevelopment Commission Match	180,796	-	-	180,796
911 Dispatching	96,848	135,000	153,222	78,626
Supplemental GAL	31,152	-	-	31,152
City Planning and Enforcement	8,043	34,500	9,357	33,186
Criminal Justice Reinvestment	5,688	-	1,438	4,250
Dillsboro Planning	10,442	8,280	836	17,886
Prosecutor Laboratory Services	267	1,513	1,376	404
Declared Emergency Fund	36,768	-	-	36,768
Hospital Proceeds Restricted	5,000,000	-	-	5,000,000
Sheriff Criminal Investigation	-	810	-	810
Hospital Remainder	1,979,870	-	51,892	1,927,978
BPPE Local Service Fee	50	-	-	50

DEARBORN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
93.074 Public Health Coord CRI	2,170	-	-	2,170
Operation Pullover/Seatbelt	-	6,424	6,776	(352)
16.575 Victim Support Service	38,691	70,358	96,861	12,188
10.200 PUSH Partners	12,255	-	175	12,080
97.054 Cert E. M. A.	1,908	-	-	1,908
93.268 Immunization Grant	54	12,238	16,589	(4,297)
14.228 CDBG Owner Occ Rehab	-	5,200	5,200	-
93.069 Pub Health Preparedness	(647)	45,657	62,005	(16,995)
93.788 Opioid Response Grant	27,850	92,868	111,094	9,624
93.323 COVID Testing Grant	7,737	-	606	7,131
93.268 Covid Vaccine-Children	(7,492)	59,412	51,920	-
93.354 Workforce Dev CoAg	89,030	82,500	158,999	12,531
16.575 VOCA Special Project	(1,456)	1,456	-	-
93.354 Health Dept Survey	619	-	-	619
10.923 Johnson Fork Project	489,829	-	489,829	-
10.923 Bonnell Road Slip	1,185,428	508,681	1,694,109	-
93.539 LHD Immunization Grant	(24,412)	66,618	42,206	-
93.354 LHD Community Testing	50,000	50,000	93,030	6,970
21.027 Body Camera Grant	-	18,400	18,400	-
ARP Coronavirus Fiscal Recover	9,586,791	-	1,305,582	8,281,209
Court Interpreter Grant	2,426	-	240	2,186
LEC Inmate Education Grant	2,210	-	2,210	-
Project Safe Direction	4,360	5,152	7,750	1,762
CASA Drug Testing Grant	1,821	-	-	1,821
Soil & Water Executive	1,743	1,855	2,451	1,147
Paperless Document Management	585	-	585	-
Problem Solving Grant-Drug Ct.	6,047	10,000	8,540	7,507
Protect Your Family Campaign	70	-	70	-
GAL Program Ross Grant	517	-	360	157
Unified Court Services Program	1,820	-	-	1,820
Nurturing Families Program	133	-	-	133
Veterans Treatment Court Grant	49,044	106,945	140,844	15,145
JCAP Workbook Grant	-	2,000	-	2,000
Problem Solving Grant - Vet Ct	7,253	10,000	7,450	9,803
Jail Treatment Grant	302	-	-	302
JCAP Evaluation & Database	100	-	-	100
Tobacco Prevention & Cessation	(8,060)	52,961	56,275	(11,374)
Analysis Software/Data Storage	18	-	-	18
Rural Cessation Outreach	4,939	-	4,939	-
Jail Treatment Grant- yr 2	-	77,725	75,032	2,693
Criminal Justice Reinvest-yr 2	1,811	59,194	58,998	2,007
Surveillance Vehicle Grant	18,000	-	18,000	-
High Tech Crime Unit	20,620	214,442	220,350	14,712
Youth Vaping Program	154	-	-	154
Pretrial Services Grant	80,000	80,000	130,464	29,536
Cellular Analysis Equipment	474	-	474	-
IRACS Program Grant	50,155	-	10,769	39,386
NADCP Training Grant	-	9,845	8,500	1,345
CCMG - Paving	-	1,724,012	1,724,012	-
Totals	\$ 95,981,173	\$ 153,753,875	\$ 151,664,032	\$ 98,071,016

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. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's 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. 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 the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but 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. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for 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
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but 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, make transfers 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 amounts 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 amounts 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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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
(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, the following: 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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS 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
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. 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 where reimbursements were not received by December 31, 2023.

OTHER INFORMATION

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Jail Commissary	Clerk's Trust	County General	Accident Report Fees	Bond Forfeiture	Campaign Finance Enforcement
Cash and investments - beginning	\$ 236,626	\$ 1,747,614	\$ 25,116,975	\$ 7,494	\$ 73,000	\$ 1,000
Receipts:						
Taxes	-	-	10,509,474	-	-	-
Licenses and permits	-	-	184,213	-	-	-
Intergovernmental receipts	-	-	8,246,044	-	-	-
Charges for services	-	-	692,779	5,839	-	-
Fines and forfeits	-	-	232,555	-	-	50
Other receipts	419,332	5,162,067	3,274,271	-	-	-
Total receipts	419,332	5,162,067	23,139,336	5,839	-	50
Disbursements:						
Personal services	-	-	7,817,345	-	-	-
Supplies	-	-	684,889	-	-	-
Other services and charges	-	-	5,659,959	12,097	-	-
Capital outlay	-	-	879,670	-	-	-
Other disbursements	455,648	5,459,527	9,523,465	-	-	-
Total disbursements	455,648	5,459,527	24,565,328	12,097	-	-
Excess (deficiency) of receipts over (under) disbursements	(36,316)	(297,460)	(1,425,992)	(6,258)	-	50
Cash and investments - ending	\$ 200,310	\$ 1,450,154	\$ 23,690,983	\$ 1,236	\$ 73,000	\$ 1,050

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Cities & Town Court Costs	Clerk's Perpetuation	Community Corrections	Community Transition Prog	Conv't Visitor & Tourism Promo	Covered Bridge
Cash and investments - beginning	\$ 31,689	\$ 77,636	\$ 6,928	\$ 457	\$ 2,171,443	\$ 8,942
Receipts:						
Taxes	-	-	-	-	680,190	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	507,896	-	652,751	1,850
Charges for services	-	-	-	-	-	-
Fines and forfeits	7,092	21,934	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>7,092</u>	<u>21,934</u>	<u>507,896</u>	<u>-</u>	<u>1,332,941</u>	<u>1,850</u>
Disbursements:						
Personal services	-	-	290,148	-	-	-
Supplies	-	2,751	-	-	-	-
Other services and charges	-	-	66,098	-	1,100,000	-
Capital outlay	-	4,221	-	-	-	-
Other disbursements	-	30	131,000	-	-	-
Total disbursements	<u>-</u>	<u>7,002</u>	<u>487,246</u>	<u>-</u>	<u>1,100,000</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>7,092</u>	<u>14,932</u>	<u>20,650</u>	<u>-</u>	<u>232,941</u>	<u>1,850</u>
Cash and investments - ending	<u>\$ 38,781</u>	<u>\$ 92,568</u>	<u>\$ 27,578</u>	<u>\$ 457</u>	<u>\$ 2,404,384</u>	<u>\$ 10,792</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Cumulative Bridge	Cum Building Courthouse	Cum Cap Development	County Drug Fee Comm	Local Emergency Plan Comm	Firearms Training
Cash and investments - beginning	\$ 1,608,482	\$ 1,266,318	\$ 652,624	\$ 78,338	\$ 45,986	\$ 140,530
Receipts:						
Taxes	895,694	423,677	710,868	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	122,374	2,819	4,730	-	4,224	37,261
Charges for services	-	-	-	-	-	540
Fines and forfeits	-	-	-	54,551	-	-
Other receipts	-	14,925	17,401	-	-	-
Total receipts	<u>1,018,068</u>	<u>441,421</u>	<u>732,999</u>	<u>54,551</u>	<u>4,224</u>	<u>37,801</u>
Disbursements:						
Personal services	266,355	-	-	-	480	-
Supplies	215,286	99,309	-	-	-	-
Other services and charges	355,363	307,908	207,612	61,880	600	-
Capital outlay	120,684	895,120	197,966	-	-	-
Other disbursements	80,760	-	-	-	-	-
Total disbursements	<u>1,038,448</u>	<u>1,302,337</u>	<u>405,578</u>	<u>61,880</u>	<u>1,080</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(20,380)</u>	<u>(860,916)</u>	<u>327,421</u>	<u>(7,329)</u>	<u>3,144</u>	<u>37,801</u>
Cash and investments - ending	<u>\$ 1,588,102</u>	<u>\$ 405,402</u>	<u>\$ 980,045</u>	<u>\$ 71,009</u>	<u>\$ 49,130</u>	<u>\$ 178,331</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Health Department	Co Identity Protection Fd	Levy Excess Fund	Local Health Maintenance	Local Road & Street	LIT Public Safety-County Share
Cash and investments - beginning	\$ 1,250,604	\$ 41,916	\$ 589	\$ 188,604	\$ 848,781	\$ 1,275,136
Receipts:						
Taxes	261,599	-	-	-	-	-
Licenses and permits	15,305	-	-	-	-	-
Intergovernmental receipts	2,741	-	-	48,859	960,298	3,472,599
Charges for services	82,274	6,504	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	671,952	-	-	-	-	13,179
Total receipts	1,033,871	6,504	-	48,859	960,298	3,485,778
Disbursements:						
Personal services	492,231	-	-	-	-	2,454,417
Supplies	3,087	-	-	-	805,882	279,217
Other services and charges	16,053	4,623	-	1,851	-	58,070
Capital outlay	187,181	-	-	-	53,000	65,432
Other disbursements	201,032	-	-	-	-	692,202
Total disbursements	899,584	4,623	-	1,851	858,882	3,549,338
Excess (deficiency) of receipts over (under) disbursements	134,287	1,881	-	47,008	101,416	(63,560)
Cash and investments - ending	\$ 1,384,891	\$ 43,797	\$ 589	\$ 235,612	\$ 950,197	\$ 1,211,576

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	MVH Restricted	Co. Jail Misdemeanant Housing	County Highway	Park Bd Land Acquisition	Park & Recreation
Cash and investments - beginning	\$ 2,268,978	\$ 2,769	\$ 1,168,703	\$ 297,347	\$ 89,464
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	3,325	-	-
Intergovernmental receipts	1,627,498	31,145	1,647,655	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	9,633	-	362,622
Total receipts	1,627,498	31,145	1,660,613	-	362,622
Disbursements:					
Personal services	-	-	1,091,161	-	-
Supplies	216,411	-	6,287	-	4,580
Other services and charges	968,812	26,279	6,824	-	9,975
Capital outlay	-	-	-	-	18,774
Other disbursements	-	-	75	297,347	-
Total disbursements	1,185,223	26,279	1,104,347	297,347	33,329
Excess (deficiency) of receipts over (under) disbursements	442,275	4,866	556,266	(297,347)	329,293
Cash and investments - ending	\$ 2,711,253	\$ 7,635	\$ 1,724,969	\$ -	\$ 418,757

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Transfer Fees-Plat Maint	Rainy Day Fund	Recorder's Records Perp	Riverboat Revenue	Co Sex & Violent Offender Fees	Surplus Tax
Cash and investments - beginning	\$ 79,818	\$ 5,252,088	\$ 647,596	\$ (7,662)	\$ 12,867	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,354,624	-	-
Charges for services	17,720	-	117,692	-	4,370	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,152,119	220	137,824	-	46,082
Total receipts	17,720	4,152,119	117,912	1,492,448	4,370	46,082
Disbursements:						
Personal services	-	-	1,935	-	-	-
Supplies	-	-	3,572	-	-	-
Other services and charges	7,247	-	113,006	130,011	5,562	46,082
Capital outlay	9,145	-	-	-	-	-
Other disbursements	10	-	-	1,354,624	-	-
Total disbursements	16,402	-	118,513	1,484,635	5,562	46,082
Excess (deficiency) of receipts over (under) disbursements	1,318	4,152,119	(601)	7,813	(1,192)	-
Cash and investments - ending	\$ 81,136	\$ 9,404,207	\$ 646,995	\$ 151	\$ 11,675	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Surveyor's Corner Perp	Tax Sale Fee	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust	Unsafe Building
Cash and investments - beginning	\$ 175,319	\$ 13,428	\$ 4,932	\$ 427,606	\$ 85,385	\$ 100,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	25,535	-
Charges for services	32,520	18,345	92,885	236,075	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	100	-
Total receipts	<u>32,520</u>	<u>18,345</u>	<u>92,885</u>	<u>236,075</u>	<u>25,635</u>	<u>-</u>
Disbursements:						
Personal services	12,780	-	-	-	-	-
Supplies	-	-	-	-	12,169	-
Other services and charges	17,649	16,320	85,777	466,077	3,723	14,892
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>30,429</u>	<u>16,320</u>	<u>85,777</u>	<u>466,077</u>	<u>15,892</u>	<u>14,892</u>
Excess (deficiency) of receipts over (under) disbursements	<u>2,091</u>	<u>2,025</u>	<u>7,108</u>	<u>(230,002)</u>	<u>9,743</u>	<u>(14,892)</u>
Cash and investments - ending	<u>\$ 177,410</u>	<u>\$ 15,453</u>	<u>\$ 12,040</u>	<u>\$ 197,604</u>	<u>\$ 95,128</u>	<u>\$ 85,108</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Vehicle Inspection	Guardian Ad Litem	Auditor's Ineligible Deduction	Co. Elected Officials Training	County Offender Transportation	Statewide 911
Cash and investments - beginning	\$ 190	\$ 53,527	\$ 18,216	\$ 66,750	\$ 6,240	\$ 436,891
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	27,371	-	-	-	-
Charges for services	5	-	6,361	6,504	-	801,834
Fines and forfeits	-	-	-	-	630	-
Other receipts	-	32,872	-	140	-	112
Total receipts	5	60,243	6,361	6,644	630	801,946
Disbursements:						
Personal services	-	51,348	-	-	-	514,059
Supplies	-	-	-	-	-	-
Other services and charges	-	31,703	-	5,056	-	220,009
Capital outlay	-	-	-	-	-	4,484
Other disbursements	-	-	-	-	-	161,520
Total disbursements	-	83,051	-	5,056	-	900,072
Excess (deficiency) of receipts over (under) disbursements	5	(22,808)	6,361	1,588	630	(98,126)
Cash and investments - ending	\$ 195	\$ 30,719	\$ 24,577	\$ 68,338	\$ 6,870	\$ 338,765

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Reassessment	LOIT Special Distribution	LIT Correctional/Rehab Fac.	Opioid Restricted Funds	Opioid Unrestricted Funds
Cash and investments - beginning	\$ 719,356	\$ 91,692	\$ 1,461,824	\$ 360,913	\$ 154,262
Receipts:					
Taxes	344,060	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,289	-	3,070,524	-	-
Charges for services	-	-	-	101,539	27,602
Fines and forfeits	-	-	-	-	-
Other receipts	198	-	71	-	-
Total receipts	346,547	-	3,070,595	101,539	27,602
Disbursements:					
Personal services	7,124	-	2,923,323	-	-
Supplies	2,351	-	29,120	-	-
Other services and charges	282,255	91,692	132,655	20,139	35,000
Capital outlay	1,188	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	292,918	91,692	3,085,098	20,139	35,000
Excess (deficiency) of receipts over (under) disbursements	53,629	(91,692)	(14,503)	81,400	(7,398)
Cash and investments - ending	\$ 772,985	\$ -	\$ 1,447,321	\$ 442,313	\$ 146,864

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Adult Probation Administration	Supplemental Adult Probation Services	County User Fees	Drainage Maintenance	Donations
Cash and investments - beginning	\$ 106,067	\$ 373,670	\$ 149,447	\$ 50	\$ 120,112
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	63,480	-	6,727
Fines and forfeits	35,352	213,557	110,588	-	-
Other receipts	-	-	9,000	-	657
Total receipts	<u>35,352</u>	<u>213,557</u>	<u>183,068</u>	<u>-</u>	<u>7,384</u>
Disbursements:					
Personal services	7,554	155,823	126,608	-	-
Supplies	-	12,881	-	-	-
Other services and charges	-	40,515	63,131	-	3,415
Capital outlay	-	13,440	-	-	-
Other disbursements	15,000	41,456	-	-	-
Total disbursements	<u>22,554</u>	<u>264,115</u>	<u>189,739</u>	<u>-</u>	<u>3,415</u>
Excess (deficiency) of receipts over (under) disbursements	<u>12,798</u>	<u>(50,558)</u>	<u>(6,671)</u>	<u>-</u>	<u>3,969</u>
Cash and investments - ending	<u>\$ 118,865</u>	<u>\$ 323,112</u>	<u>\$ 142,776</u>	<u>\$ 50</u>	<u>\$ 124,081</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Civil Pen- City Ord Violation	TIF Grants & Loans	Health Insurance	Dental	Voluntary PERF	IN Deferred -Nationwide
Cash and investments - beginning	\$ 2,540	\$ 1,790,289	\$ 3,093,346	\$ 113	\$ 80	\$ -
Receipts:						
Taxes	-	603,424	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	78,620	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	6,260,924	311,602	125,366	64,865
Total receipts	-	603,424	6,339,544	311,602	125,366	64,865
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	299,092	1,308,139	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	3,990,986	311,715	125,447	64,865
Total disbursements	-	299,092	5,299,125	311,715	125,447	64,865
Excess (deficiency) of receipts over (under) disbursements	-	304,332	1,040,419	(113)	(81)	-
Cash and investments - ending	\$ 2,540	\$ 2,094,621	\$ 4,133,765	\$ -	\$ (1)	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Federal Income Tax	FICA	County Option Income Tax	PERF	Police Pension	State Income Tax
Cash and investments - beginning	\$ -	\$ -	\$ 20,666	\$ (47)	\$ -	\$ 52,008
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,367,097	1,078,133	177,114	352,013	72,333	423,927
Total receipts	<u>1,367,097</u>	<u>1,078,133</u>	<u>177,114</u>	<u>352,013</u>	<u>72,333</u>	<u>423,927</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,367,097	1,078,133	197,780	351,966	72,333	475,935
Total disbursements	<u>1,367,097</u>	<u>1,078,133</u>	<u>197,780</u>	<u>351,966</u>	<u>72,333</u>	<u>475,935</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	(20,666)	47	-	(52,008)
Cash and investments - ending	<u>\$ -</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, 2023

	Garnishment	Sheriff Pension Holding	Tax Distribution	Commercial Veh Excise Tax	Sewer Assessment	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	54,674,634	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,658	136,828	-	352,057
Charges for services	-	9,388	-	-	-	-
Fines and forfeits	-	18,196	-	-	-	-
Other receipts	42,349	-	-	-	54,052	-
Total receipts	42,349	27,584	54,679,292	136,828	54,052	352,057
Disbursements:						
Personal services	-	27,584	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	65,932	136,828	54,052	352,057
Capital outlay	-	-	-	-	-	-
Other disbursements	42,349	-	54,613,359	-	-	-
Total disbursements	42,349	27,584	54,679,291	136,828	54,052	352,057
Excess (deficiency) of receipts over (under) disbursements	-	-	1	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefits	Disclosure Fees Due State	Coroners Continuing Ed
Cash and investments - beginning	\$ -	\$ 2,759	\$ -	\$ 120	\$ 1,380	\$ 527
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	2,455	9,520	4,734
Fines and forfeits	1,229	42,246	6,710	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,229</u>	<u>42,246</u>	<u>6,710</u>	<u>2,455</u>	<u>9,520</u>	<u>4,734</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	779	42,529	6,710	2,380	9,790	4,568
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	10	-
Total disbursements	<u>779</u>	<u>42,529</u>	<u>6,710</u>	<u>2,380</u>	<u>9,800</u>	<u>4,568</u>
Excess (deficiency) of receipts over (under) disbursements	<u>450</u>	<u>(283)</u>	<u>-</u>	<u>75</u>	<u>(280)</u>	<u>166</u>
Cash and investments - ending	<u>\$ 450</u>	<u>\$ 2,476</u>	<u>\$ -</u>	<u>\$ 195</u>	<u>\$ 1,100</u>	<u>\$ 693</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Adult & Juvenile Compact Fee	Mtg Recording Fee Due St	Child Restraint Fees	Education Plate Fee	Riverboat Admissions	LIT Certified Shares
Cash and investments - beginning	\$ 63	\$ 345	\$ -	\$ -	\$ 6,676,777	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	244	6,550,767	9,211,571
Charges for services	-	4,273	-	-	-	-
Fines and forfeits	630	-	125	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>630</u>	<u>4,273</u>	<u>125</u>	<u>244</u>	<u>6,550,767</u>	<u>9,211,571</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	505	4,313	100	244	4,491,949	9,211,571
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,611,026	-
Total disbursements	<u>505</u>	<u>4,313</u>	<u>100</u>	<u>244</u>	<u>7,102,975</u>	<u>9,211,571</u>
Excess (deficiency) of receipts over (under) disbursements	<u>125</u>	<u>(40)</u>	<u>25</u>	<u>-</u>	<u>(552,208)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 188</u>	<u>\$ 305</u>	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 6,124,569</u>	<u>\$ -</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT Public Safety	93.563 Title IV-D Incentive	4-D New Law 99 Prosecutor	4-D New Law 8'99-Clerk	Treasurer Cashbook	Medical Claims Account
Cash and investments - beginning	\$ -	\$ 139,928	\$ 6,418	\$ 97,155	\$ 1,934,567	\$ 298,408
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	6,141,047	15,134	22,778	15,134	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	2,352,489	433,661
Total receipts	<u>6,141,047</u>	<u>15,134</u>	<u>22,778</u>	<u>15,134</u>	<u>2,352,489</u>	<u>433,661</u>
Disbursements:						
Personal services	-	5,203	28,639	4,291	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,141,047	12,600	-	9,000	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,934,567	732,069
Total disbursements	<u>6,141,047</u>	<u>17,803</u>	<u>28,639</u>	<u>13,291</u>	<u>1,934,567</u>	<u>732,069</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>(2,669)</u>	<u>(5,861)</u>	<u>1,843</u>	<u>417,922</u>	<u>(298,408)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 137,259</u>	<u>\$ 557</u>	<u>\$ 98,998</u>	<u>\$ 2,352,489</u>	<u>\$ -</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Juvenile Probation Services	Dear Co Veterans Transpor	Supp Atty Fee Sup Ct #2	Cir Ct Supp Att Fees	Co Ct Supp Att Fees
Cash and investments - beginning	\$ 66,197	\$ 14,954	\$ 56,619	\$ 183,502	\$ 333,055
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	6,000	-	-	-
Fines and forfeits	21,339	-	38,960	3,240	47,608
Other receipts	-	90	-	-	-
Total receipts	<u>21,339</u>	<u>6,090</u>	<u>38,960</u>	<u>3,240</u>	<u>47,608</u>
Disbursements:					
Personal services	8,378	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	13,284	172	26,321	1,180	3,750
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>21,662</u>	<u>172</u>	<u>26,321</u>	<u>1,180</u>	<u>3,750</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(323)</u>	<u>5,918</u>	<u>12,639</u>	<u>2,060</u>	<u>43,858</u>
Cash and investments - ending	<u>\$ 65,874</u>	<u>\$ 20,872</u>	<u>\$ 69,258</u>	<u>\$ 185,562</u>	<u>\$ 376,913</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Spec Crimes/Seized Asset	Alcohol & Drug Program	Sheriff Work Release Fund	Cell Tower Escrow	Commissioner's Tax Sale
Cash and investments - beginning	\$ 661,317	\$ 7,338	\$ 3,466	\$ 56,463	\$ 840
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	50,000	-	-	560	-
Fines and forfeits	-	30,937	-	-	-
Other receipts	99,805	30,000	-	-	-
Total receipts	<u>149,805</u>	<u>60,937</u>	<u>-</u>	<u>560</u>	<u>-</u>
Disbursements:					
Personal services	113,567	64,130	-	-	-
Supplies	11,009	-	-	-	-
Other services and charges	42,556	4,875	-	2,475	-
Capital outlay	2,650	-	-	-	-
Other disbursements	171,148	-	-	-	-
Total disbursements	<u>340,930</u>	<u>69,005</u>	<u>-</u>	<u>2,475</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(191,125)</u>	<u>(8,068)</u>	<u>-</u>	<u>(1,915)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 470,192</u>	<u>\$ (730)</u>	<u>\$ 3,466</u>	<u>\$ 54,548</u>	<u>\$ 840</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Bail & Pretrial Sup Court 1	Bail & Pretrial Sup Court 2	Riverboat Contingency	Growth & Development	MVHA Substitute	Regional Sewer Development
Cash and investments - beginning	\$ 54,582	\$ 16,295	\$ 700,633	\$ 338,647	\$ 6,236,769	\$ 519,561
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	10,075	11,320	-	-	-	-
Other receipts	-	-	345,372	1,260,253	3,444,492	-
Total receipts	10,075	11,320	345,372	1,260,253	3,444,492	-
Disbursements:						
Personal services	-	14,204	-	-	-	-
Supplies	-	-	-	-	342,680	-
Other services and charges	2,035	-	-	-	2,419,809	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	137,824	-	-	519,561
Total disbursements	2,035	14,204	137,824	-	2,762,489	519,561
Excess (deficiency) of receipts over (under) disbursements	8,040	(2,884)	207,548	1,260,253	682,003	(519,561)
Cash and investments - ending	\$ 62,622	\$ 13,411	\$ 908,181	\$ 1,598,900	\$ 6,918,772	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Comm Corr Users Fee	Co Law Enforcement Cont E	Adult Protective Service	DOC Grant 2nd Year	Special Crimes Fed Forfeiture	Riverboat Savings
Cash and investments - beginning	\$ 130,543	\$ 2,749	\$ 221,386	\$ 34,995	\$ 413	\$ 749,287
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	291,085	-	-	-
Charges for services	-	452	-	-	-	-
Fines and forfeits	243,832	-	-	-	-	-
Other receipts	-	-	669	-	6	16,319
Total receipts	<u>243,832</u>	<u>452</u>	<u>291,754</u>	<u>-</u>	<u>6</u>	<u>16,319</u>
Disbursements:						
Personal services	121,765	-	241,021	7,508	-	-
Supplies	17,780	-	8,079	-	-	-
Other services and charges	133,304	3,143	2,692	17,620	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	122	-	-	-
Total disbursements	<u>272,849</u>	<u>3,143</u>	<u>251,914</u>	<u>25,128</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(29,017)</u>	<u>(2,691)</u>	<u>39,840</u>	<u>(25,128)</u>	<u>6</u>	<u>16,319</u>
Cash and investments - ending	<u>\$ 101,526</u>	<u>\$ 58</u>	<u>\$ 261,226</u>	<u>\$ 9,867</u>	<u>\$ 419</u>	<u>\$ 765,606</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County Farm	D. C. Juvenile Users Fee	GIS Records Perpetuation Fund	Seized Assets	Redevelopment Commission
Cash and investments - beginning	\$ 39,248	\$ 6,573	\$ 13,262	\$ 155,353	\$ 589,306
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	2,856	-	-
Fines and forfeits	-	859	-	-	-
Other receipts	9,000	-	-	-	10,200
Total receipts	9,000	859	2,856	-	10,200
Disbursements:					
Personal services	-	-	-	-	5,727
Supplies	-	-	-	-	-
Other services and charges	6,452	-	250	-	7,185
Capital outlay	-	-	-	-	-
Other disbursements	-	-	18	-	-
Total disbursements	6,452	-	268	-	12,912
Excess (deficiency) of receipts over (under) disbursements	2,548	859	2,588	-	(2,712)
Cash and investments - ending	\$ 41,796	\$ 7,432	\$ 15,850	\$ 155,353	\$ 586,594

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Redevelopment Commission Match	911 Dispatching	Supplemental GAL	City Planning and Enforcement	Criminal Justice Reinvestment
Cash and investments - beginning	\$ 180,796	\$ 96,848	\$ 31,152	\$ 8,043	\$ 5,688
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	135,000	-	34,500	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	135,000	-	34,500	-
Disbursements:					
Personal services	-	96,715	-	7,872	1,438
Supplies	-	-	-	-	-
Other services and charges	-	10,422	-	68	-
Capital outlay	-	-	-	1,417	-
Other disbursements	-	46,085	-	-	-
Total disbursements	-	153,222	-	9,357	1,438
Excess (deficiency) of receipts over (under) disbursements	-	(18,222)	-	25,143	(1,438)
Cash and investments - ending	\$ 180,796	\$ 78,626	\$ 31,152	\$ 33,186	\$ 4,250

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Dillsboro Planning	Prosecutor Laboratory Services	Declared Emergency Fund	Hospital Proceeds Restricted	Sheriff Criminal Investigation	Hospital Remainder
Cash and investments - beginning	\$ 10,442	\$ 267	\$ 36,768	\$ 5,000,000	\$ -	\$ 1,979,870
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	8,280	-	-	-	-	-
Fines and forfeits	-	1,513	-	-	-	-
Other receipts	-	-	-	-	810	-
Total receipts	8,280	1,513	-	-	810	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	465	-	-	-	-	-
Other services and charges	371	1,376	-	-	-	51,892
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	836	1,376	-	-	-	51,892
Excess (deficiency) of receipts over (under) disbursements	7,444	137	-	-	810	(51,892)
Cash and investments - ending	\$ 17,886	\$ 404	\$ 36,768	\$ 5,000,000	\$ 810	\$ 1,927,978

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	BPPE Local Service Fee	93.074 Public Health Coord CRI	Operation Pullover/Seatbelt	16.575 Victim Support Service	10.200 PUSH Partners
Cash and investments - beginning	\$ 50	\$ 2,170	\$ -	\$ 38,691	\$ 12,255
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	70,358	-
Charges for services	-	-	6,424	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	6,424	70,358	-
Disbursements:					
Personal services	-	-	6,776	95,973	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	888	175
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	6,776	96,861	175
Excess (deficiency) of receipts over (under) disbursements	-	-	(352)	(26,503)	(175)
Cash and investments - ending	\$ 50	\$ 2,170	\$ (352)	\$ 12,188	\$ 12,080

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	97.054 Cert E. M. A.	93.268 Immunization Grant	14.228 CDBG Owner Occ Rehab	93.069 Pub Health Preparedness	93.788 Opioid Response Grant	93.323 COVID Testing Grant
Cash and investments - beginning	\$ 1,908	\$ 54	\$ -	\$ (647)	\$ 27,850	\$ 7,737
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	12,238	5,200	44,657	92,868	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,000	-	-
Total receipts	-	12,238	5,200	45,657	92,868	-
Disbursements:						
Personal services	-	8,315	-	-	101,094	-
Supplies	-	-	-	-	-	-
Other services and charges	-	8,220	5,200	62,005	-	606
Capital outlay	-	-	-	-	-	-
Other disbursements	-	54	-	-	10,000	-
Total disbursements	-	16,589	5,200	62,005	111,094	606
Excess (deficiency) of receipts over (under) disbursements	-	(4,351)	-	(16,348)	(18,226)	(606)
Cash and investments - ending	\$ 1,908	\$ (4,297)	\$ -	\$ (16,995)	\$ 9,624	\$ 7,131

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.268 Covid Vaccine-Children	93.354 Workforce Dev CoAg	16.575 VOCA Special Project	93.354 Health Dept Survey	10.923 Johnson Fork Project
Cash and investments - beginning	\$ (7,492)	\$ 89,030	\$ (1,456)	\$ 619	\$ 489,829
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	59,412	82,500	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,456	-	-
Total receipts	<u>59,412</u>	<u>82,500</u>	<u>1,456</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	51,920	158,999	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	489,829
Total disbursements	<u>51,920</u>	<u>158,999</u>	<u>-</u>	<u>-</u>	<u>489,829</u>
Excess (deficiency) of receipts over (under) disbursements	<u>7,492</u>	<u>(76,499)</u>	<u>1,456</u>	<u>-</u>	<u>(489,829)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 12,531</u>	<u>\$ -</u>	<u>\$ 619</u>	<u>\$ -</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	10.923 Bonnell Road Slip	93.539 LHD Immunization Grant	93.354 LHD Community Testing	21.027 Body Camera Grant	ARP Coronavirus Fiscal Recover	Court Interpreter Grant
Cash and investments - beginning	\$ 1,185,428	\$ (24,412)	\$ 50,000	\$ -	\$ 9,586,791	\$ 2,426
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	508,681	66,618	50,000	18,400	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>508,681</u>	<u>66,618</u>	<u>50,000</u>	<u>18,400</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	11,686	93,030	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	647,152	30,520	-	18,400	27,716	240
Capital outlay	-	-	-	-	1,277,866	-
Other disbursements	1,046,957	-	-	-	-	-
Total disbursements	<u>1,694,109</u>	<u>42,206</u>	<u>93,030</u>	<u>18,400</u>	<u>1,305,582</u>	<u>240</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,185,428)</u>	<u>24,412</u>	<u>(43,030)</u>	<u>-</u>	<u>(1,305,582)</u>	<u>(240)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,970</u>	<u>\$ -</u>	<u>\$ 8,281,209</u>	<u>\$ 2,186</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LEC Inmate Education Grant	Project Safe Direction	CASA Drug Testing Grant	Soil & Water Executive	Paperless Document Management	Problem Solving Grant-Drug Ct.
Cash and investments - beginning	\$ 2,210	\$ 4,360	\$ 1,821	\$ 1,743	\$ 585	\$ 6,047
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	10,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,152	-	1,855	-	-
Total receipts	-	5,152	-	1,855	-	10,000
Disbursements:						
Personal services	-	-	-	2,451	-	-
Supplies	-	7,718	-	-	-	-
Other services and charges	2,210	32	-	-	585	8,540
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,210	7,750	-	2,451	585	8,540
Excess (deficiency) of receipts over (under) disbursements	(2,210)	(2,598)	-	(596)	(585)	1,460
Cash and investments - ending	\$ -	\$ 1,762	\$ 1,821	\$ 1,147	\$ -	\$ 7,507

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Protect Your Family Campaign	GAL Program Ross Grant	Unified Court Services Program	Nurturing Families Program	Veterans Treatment Court Grant	JCAP Workbook Grant
Cash and investments - beginning	\$ 70	\$ 517	\$ 1,820	\$ 133	\$ 49,044	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	106,945	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	2,000
Total receipts	-	-	-	-	106,945	2,000
Disbursements:						
Personal services	-	-	-	-	75,028	-
Supplies	-	-	-	-	-	-
Other services and charges	70	360	-	-	18,338	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	47,478	-
Total disbursements	70	360	-	-	140,844	-
Excess (deficiency) of receipts over (under) disbursements	(70)	(360)	-	-	(33,899)	2,000
Cash and investments - ending	\$ -	\$ 157	\$ 1,820	\$ 133	\$ 15,145	\$ 2,000

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Problem Solving Grant - Vet Ct	Jail Treatment Grant	JCAP Evaluation & Database	Tobacco Prevention & Cessation	Analysis Software/Data Storage	Rural Cessation Outreach
Cash and investments - beginning	\$ 7,253	\$ 302	\$ 100	\$ (8,060)	\$ 18	\$ 4,939
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	10,000	-	-	52,961	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	10,000	-	-	52,961	-	-
Disbursements:						
Personal services	-	-	-	49,997	-	-
Supplies	-	-	-	-	-	-
Other services and charges	7,450	-	-	6,278	-	4,939
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7,450	-	-	56,275	-	4,939
Excess (deficiency) of receipts over (under) disbursements	2,550	-	-	(3,314)	-	(4,939)
Cash and investments - ending	\$ 9,803	\$ 302	\$ 100	\$ (11,374)	\$ 18	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Jail Treatment Grant- yr 2	Criminal Justice Reinvest-yr 2	Surveillance Vehicle Grant	High Tech Crime Unit	Youth Vaping Program	Pretrial Services Grant
Cash and investments - beginning	\$ -	\$ 1,811	\$ 18,000	\$ 20,620	\$ 154	\$ 80,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	77,725	59,194	-	214,442	-	80,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	77,725	59,194	-	214,442	-	80,000
Disbursements:						
Personal services	63,532	47,498	-	117,835	-	28,808
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	102,515	-	80,000
Capital outlay	-	-	-	-	-	-
Other disbursements	11,500	11,500	18,000	-	-	21,656
Total disbursements	75,032	58,998	18,000	220,350	-	130,464
Excess (deficiency) of receipts over (under) disbursements	2,693	196	(18,000)	(5,908)	-	(50,464)
Cash and investments - ending	\$ 2,693	\$ 2,007	\$ -	\$ 14,712	\$ 154	\$ 29,536

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Cellular Analysis Equipment	IRACS Program Grant	NADCP Training Grant	CCMG - Paving	Totals
Cash and investments - beginning	\$ 474	\$ 50,155	\$ -	\$ -	\$ 95,981,173
Receipts:					
Taxes	-	-	-	-	69,103,620
Licenses and permits	-	-	-	-	202,843
Intergovernmental receipts	-	-	-	862,006	47,155,215
Charges for services	-	-	-	-	2,596,037
Fines and forfeits	-	-	-	-	1,155,128
Other receipts	-	-	9,845	862,006	33,541,032
Total receipts	-	-	9,845	1,724,012	153,753,875
Disbursements:					
Personal services	-	-	-	-	17,662,756
Supplies	-	-	-	-	2,765,523
Other services and charges	474	10,769	8,500	1,724,012	38,588,450
Capital outlay	-	-	-	-	3,732,238
Other disbursements	-	-	-	-	88,915,065
Total disbursements	474	10,769	8,500	1,724,012	151,664,032
Excess (deficiency) of receipts over (under) disbursements	(474)	(10,769)	1,345	-	2,089,843
Cash and investments - ending	\$ -	\$ 39,386	\$ 1,345	\$ -	\$ 98,071,016

DEARBORN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,374,013</u>	<u>\$ 407,438</u>

DEARBORN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
KS State Bank	Radio Equipment	\$ 85,836	05/24/20	05/24/24
KS State Bank	Excavator	<u>75,139</u>	09/20/20	09/20/24
Total governmental activities		<u>160,975</u>		
Total of annual lease payments		<u>\$ 160,975</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Revenue bonds	Whitewater Mill Project Construction	\$ 923,319	\$ 190,000
Totals		<u>\$ 923,319</u>	<u>\$ 190,000</u>

DEARBORN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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	\$ 1,935,135
Infrastructure	222,023,723
Buildings	42,344,112
Improvements other than buildings	1,384,206
Machinery, equipment, and vehicles	13,440,152
Books and other	<u>437,972</u>
Total governmental activities	<u>281,565,300</u>
Total capital assets	<u><u>\$ 281,565,300</u></u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.