

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, 2014 to December 31, 2014



FILED
05/19/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Gayle L. Pennington	01-01-11 to 12-31-18
County Treasurer	Phillip D. Weaver (Vacant) Barbara Scherzinger	01-01-13 to 10-24-16 10-25-16 to 11-07-16 11-08-16 to 12-31-20
Clerk of the Circuit Court	Richard Probst	01-01-13 to 12-31-20
County Sheriff	Michael J. Kreinhop	01-01-11 to 12-31-18
County Recorder	Glenn D. Wright	01-01-11 to 12-31-18
President of the Board of County Commissioners	Shane McHenry	01-01-14 to 12-31-17
President of the County Council	Dennis A. Kraus, Sr. Randy Lyness Elizabeth J. Morris	01-01-14 to 12-31-14 01-01-15 to 12-31-15 01-01-16 to 12-31-17



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, 2014, and the related notes to the financial statement as listed in the Table of Contents.

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, 2014.

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, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

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.

Other Information

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, 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 21, 2017, 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.


Paul D. Joyce, CPA
State Examiner

March 21, 2017



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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, 2014, and the related notes to the financial statement, and have issued our report thereon dated March 21, 2017, 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.

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. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 21, 2017

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Sheriff Inmate Trust	\$ -	\$ 13,782	\$ 13,782	\$ -
Jail Commissary	28,683	319,765	321,628	26,820
Clerk's Trust	1,094,061	6,532,940	6,573,360	1,053,641
County General	1,116,995	12,974,626	14,027,243	64,378
Accident Report Fees	1,810	6,416	5,559	2,667
Bond Forfeiture	1,000	25,000	15,000	11,000
Cities & Town Court Costs	11,396	9,553	-	20,949
Clerk's Perpetuation	61,711	32,084	28,819	64,976
COIT	203,641	3,598,376	3,301,386	500,631
Community Corrections	-	277,742	201,019	76,723
Community Transition Prog	7,820	17,645	-	25,465
Covered Bridge	14,200	1,850	-	16,050
Cumulative Bridge	1,573,908	890,616	705,336	1,759,188
Cum Building Courthouse	2,271,050	385,867	263,059	2,393,858
Cum Cap Development	1,166,396	339,318	575,867	929,847
County Drug Fee Comm	115,025	67,526	76,327	106,224
Local Emergency Plan Comm	34,891	3,873	1,145	37,619
Firearms Training	29,787	16,498	31,126	15,159
Health Department	97,986	570,795	506,233	162,548
Co Identity Protection Fd	6,632	5,342	6,463	5,511
Levy Excess Fund	215,939	590	-	216,529
Local Health Maintenance	58,244	81,657	57,983	81,918
Local Road & Street	641,267	473,864	516,019	599,112
Co. Jail Misdemeanant Housing	35,577	35,050	53,309	17,318
County Highway	1,204,468	2,346,815	2,579,136	972,147
Park Bd Land Acquisition	297,347	-	-	297,347
Park & Recreation	101,127	46,620	1,960	145,787
Transfer Fees-Plat Maint	108,765	11,460	-	120,225
Rainy Day Fund	2,794,666	6,218	-	2,800,884
2015 Reassessment	814,775	-	814,775	-
Recorder's Records Perp	112,631	80,457	127,437	65,651
Riverboat Revenue	404,384	1,496,506	1,590,591	310,299
Co Sex & Violent Offender Fees	10,669	3,900	3,568	11,001
Public Defenders	48,896	-	-	48,896
Surplus Tax	859	44,366	44,366	859
Suveyor's Corner Perp	60,913	9,460	-	70,373
Tax Sale Fee	50,444	19,021	10,665	58,800
Tax Sale Redemption	5,628	115,890	116,586	4,932
Tax Sale Surplus	635,387	955,317	731,467	859,237
Vehicle Inspection	4,656	420	1,598	3,478
Guardian Ad Litem	60,001	44,720	39,997	64,724
Auditor's Ineligible Deduction	45,982	5,314	6,038	45,258
Co. Elected Officials Training	11,127	3,573	-	14,700
County Offender Transportation	1,550	438	-	1,988
Statewide 911	406,660	715,390	637,501	484,549
Reassessment	-	1,068,745	219,390	849,355
Adult Probation Administration	72,232	53,725	51,596	74,361
Cir Ct Juv Prob Admin	2,586	6,701	1,045	8,242
Supplemental Adult Probation Services	231,510	237,909	270,470	198,949
County User Fee	323,673	137,537	248,257	212,953
Donations	64,271	32,603	37,911	58,963
TIF Grants and Loans	291,966	90,421	51,781	330,606
Health Insurance	1,359,194	3,582,440	3,938,048	1,003,586

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Payroll	2,671	-	-	2,671
Dental	11	271,237	271,237	11
Voluntary PERF	-	55,471	55,471	-
IN Deferred -Great West	-	65,295	65,295	-
Federal Income Tax	-	1,246,782	1,246,782	-
FICA	-	859,391	859,391	-
County Option Income Tax	-	72,483	72,483	-
PERF	-	274,564	274,564	-
Police Pension	-	45,367	45,367	-
State Income Tax	-	361,414	361,414	-
Garnishment	-	39,024	39,024	-
Police Pension-Clerk Fee	-	20,367	20,367	-
Tax Distribution	-	43,804,475	43,804,475	-
Commercial Veh Excise Tax	-	114,283	114,283	-
Sewer Assessment	-	50,349	50,349	-
Financial Institution Tax	-	212,744	212,744	-
Fines & Forfeitures	800	6,775	7,275	300
Infraction Judgements	18,181	101,852	105,460	14,573
Overweight Vehicle Fines	12,395	68,957	72,632	8,720
Special Death Benefits	150	3,460	3,050	560
Disclosure Fees Due State	830	4,805	4,805	830
Coroners Continuing Ed	450	4,028	3,790	688
Adult & Juvenile Compact Fee	63	477	415	125
Mtg Recording Fee Due St	765	4,315	4,385	695
Child Restraint Fees	75	475	525	25
Inheritance Tax	4,841	12,499	17,340	-
Education Plate Fee	-	563	563	-
Riverboat Admissions	7,455,746	6,642,559	7,439,135	6,659,170
Conv,Rec & Visitors Prom	148,590	998,262	836,336	310,516
C. O. I. T.	-	6,835,028	6,835,028	-
93.563 Title IV-D Incentive	63,273	16,783	-	80,056
4-D New Law 99 Prosecutor	36,856	25,249	26,130	35,975
4-D Incentive	5,906	-	-	5,906
4-D New Law 8'99-Clerk	92,780	16,783	17,422	92,141
Treasurer's Cashbook	1,435,610	1,500,729	1,435,610	1,500,729
Juvenile Probation Users	23,209	14,225	7,159	30,275
Dear Co Veterans Transpor	42,348	8,510	-	50,858
Co Hwy Projects (2232)	32,819	-	-	32,819
Supp Atty Fee Sup Ct #2	821	39,624	38,820	1,625
Cir Ct Supp Att Fees	115,842	11,370	-	127,212
Co Ct Supp Att Fees	52,895	44,880	24,228	73,547
Spec Crimes/Seized Asset	97,022	3,683,627	1,709,152	2,071,497
Alcohol & Drug Program	12,974	146,814	153,901	5,887
Sheriff Work Release Fund	12,477	18,589	17,505	13,561
Jail Chemical Addiction Progra	2,058	-	-	2,058
Regional Sewer District Fd II	23,179	59,848	54,828	28,199
Cell Tower Escrow	41,958	-	2,625	39,333
Commissioner's Tax Sale	407	-	407	-
Bail & Pretrial Sup Court 1	118,123	18,855	35,984	100,994
Bail & Pretrial Sup Court 2	28,926	19,880	30,800	18,006
Riverboat Contingency	932,646	709,409	933,525	708,530
Growth & Development	4,982,227	1,399,539	1,677,302	4,704,464
MVHA Substitute	2,286,875	1,493,493	1,415,065	2,365,303
Regional Sewer Development	1,569,635	-	68,263	1,501,372

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Regional Sewer District	748,418	-	683,593	64,825
Comm Corr Users Fee	308,377	441,642	416,630	333,389
Co Law Enforcement Cont E	910	1,048	-	1,958
Adult Protective Service	(41,093)	72,783	95,889	(64,199)
DOC Grant 2nd Year	125,917	213,088	314,907	24,098
Special Crimes Fed Forfeiture	68,274	15,969	38,397	45,846
Riverboat Savings	17,660,558	1,096,825	7,524,927	11,232,456
County Farm	76,940	6,221	37,631	45,530
D. C. Juvenile Users Fee	43,567	3,885	-	47,452
GIS Records Perpetuation Fund	4,686	3,519	-	8,205
K-9 Donations	859	6,025	2,750	4,134
Hardintown Water Project	1,509	-	-	1,509
Seized Assets	292,264	-	292,264	-
Redevlopment Commission	449,143	793,448	800,843	441,748
Redevlopment Commission Match	500,000	-	-	500,000
911 Dispatching	-	37,726	11,412	26,314
Supplemental GAL	-	21,215	4,659	16,556
HEA 1001-2008 St Hmstd Credit	2,818	-	2,818	-
93.069 Public Health Coord	1,311	51,453	50,890	1,874
Operation Pullover/Seatbelt	(354)	8,224	8,695	(825)
16.523 JABG Grant	(60)	-	-	(60)
16.523 JAIBG Grant	(1,127)	-	-	(1,127)
16.575 Victim Support Service	(41,445)	63,158	77,649	(55,936)
10.200 PUSH Partners	13,956	-	205	13,751
97.054 Cert E. M. A.	2,080	-	-	2,080
93.069 H1N1 Grant	439	-	-	439
93.617 HAVA Grant	-	2,598	2,598	-
97.073 RACES Command	-	-	3,466	(3,466)
97.042 EMA Equipment	-	5,180	5,180	-
97.073 Local Mitigation Plans	-	-	3,750	(3,750)
Bio-Terrorism Grant	9,783	-	252	9,531
Court Interpreter Grant	8,402	1,500	-	9,902
Court Reform Grant	2,152	386	2,538	-
LEC Inmate Education Grant	2,210	-	-	2,210
Project Safe Direction	1,087	6,265	2,036	5,316
Accident Reconstruction	128	-	-	128
Crime Scene Response Vehicle	133	-	-	133
CASA Drug Testing Grant	1,213	25,000	26,213	-
In Car Camera Grant	1,988	-	-	1,988
Soil & Water Executive	116	2,485	2,485	116
Paperless Document Management	585	-	-	585
Problem Solving Grant	1,009	-	775	234
Protect Your Family Campaign	2,236	-	200	2,036
AFIS Grant	46,183	-	46,183	-
Guilford Covered Bridge Grant	97,900	-	97,900	-
GAL Program Ross Grant	-	1,000	1,000	-
AIT Labs Drug Free Grant	-	2,000	2,000	-
Economic Dev Research Grant	-	100,000	19,104	80,896
Unified Court Services Program	-	15,000	6,641	8,359
Stryker Cot Grant	-	24,445	24,445	-
Totals	<u>\$ 58,363,892</u>	<u>\$ 112,224,337</u>	<u>\$ 119,888,482</u>	<u>\$ 50,699,747</u>

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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 non-businesses 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).

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.

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

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.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 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, 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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing 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
One North Capitol, 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. 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 the expenditures made by the County were not received by December 31, 2014.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Subsequent Event

In August 2016, the County Commissioners awarded contracts for the Courthouse Annex Project as follows:

<u>Company</u>	<u>Amount</u>
Bruns-Gutzwiller, Inc.	\$ 3,632,000
Koch Mechanical, Inc.	1,494,000
Banta Electrical Contractors, Inc.	1,267,600
OK Interiors Corp.	1,258,590
J.L. Walter & Associates	996,500
Paul H. Rohe Co., Inc.	597,000
Axis Interior Systems, LLC	391,126
Concord Fire Protection, Inc.	<u>88,964</u>
Total	<u>\$ 9,725,780</u>

OTHER INFORMATION - UNAUDITED

The County's Annual Financial 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 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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Sheriff Inmate Trust	Jail Commissary	Clerk's Trust	County General	Accident Report Fees	Bond Forfeiture	Cities & Town Court Costs
Cash and investments - beginning	\$ -	\$ 28,683	\$ 1,094,061	\$ 1,116,995	\$ 1,810	\$ 1,000	\$ 11,396
Receipts:							
Taxes	-	-	-	7,203,418	-	-	-
Licenses and permits	-	-	-	122,382	-	-	-
Intergovernmental receipts	-	-	-	4,240,443	-	-	-
Charges for services	-	-	-	874,938	6,416	-	-
Fines and forfeits	-	-	-	232,891	-	-	9,553
Other receipts	13,782	319,765	6,532,940	300,554	-	25,000	-
Total receipts	<u>13,782</u>	<u>319,765</u>	<u>6,532,940</u>	<u>12,974,626</u>	<u>6,416</u>	<u>25,000</u>	<u>9,553</u>
Disbursements:							
Personal services	-	-	-	10,472,881	-	-	-
Supplies	-	-	-	430,174	-	-	-
Other services and charges	-	-	-	2,976,351	5,559	15,000	-
Capital outlay	-	-	-	3,530	-	-	-
Other disbursements	13,782	321,628	6,573,360	144,307	-	-	-
Total disbursements	<u>13,782</u>	<u>321,628</u>	<u>6,573,360</u>	<u>14,027,243</u>	<u>5,559</u>	<u>15,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	(1,863)	(40,420)	(1,052,617)	857	10,000	9,553
Cash and investments - ending	<u>\$ -</u>	<u>\$ 26,820</u>	<u>\$ 1,053,641</u>	<u>\$ 64,378</u>	<u>\$ 2,667</u>	<u>\$ 11,000</u>	<u>\$ 20,949</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Clerk's Perpetuation	COIT	Community Corrections	Community Transition Prog	Covered Bridge	Cumulative Bridge	Cum Building Courthouse
Cash and investments - beginning	\$ 61,711	\$ 203,641	\$ -	\$ 7,820	\$ 14,200	\$ 1,573,908	\$ 2,271,050
Receipts:							
Taxes	-	3,596,558	-	-	-	785,184	372,550
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,850	87,962	2,344
Charges for services	399	-	277,742	17,645	-	-	-
Fines and forfeits	31,685	-	-	-	-	-	-
Other receipts	-	1,818	-	-	-	17,470	10,973
Total receipts	32,084	3,598,376	277,742	17,645	1,850	890,616	385,867
Disbursements:							
Personal services	12,656	2,183,306	201,019	-	-	224,200	-
Supplies	2,426	-	-	-	-	117,999	72,000
Other services and charges	-	1,118,080	-	-	-	268,730	183,559
Capital outlay	13,731	-	-	-	-	94,407	7,500
Other disbursements	6	-	-	-	-	-	-
Total disbursements	28,819	3,301,386	201,019	-	-	705,336	263,059
Excess (deficiency) of receipts over disbursements	3,265	296,990	76,723	17,645	1,850	185,280	122,808
Cash and investments - ending	<u>\$ 64,976</u>	<u>\$ 500,631</u>	<u>\$ 76,723</u>	<u>\$ 25,465</u>	<u>\$ 16,050</u>	<u>\$ 1,759,188</u>	<u>\$ 2,393,858</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Cum Cap Development	County Drug Fee Comm	Local Emergency Plan Comm	Firearms Training	Health Department	Co Identity Protection Fd
Cash and investments - beginning	\$ 1,166,396	\$ 115,025	\$ 34,891	\$ 29,787	\$ 97,986	\$ 6,632
Receipts:						
Taxes	332,465	-	-	-	525,814	-
Licenses and permits	-	-	-	-	6,590	-
Intergovernmental receipts	2,091	-	3,873	-	3,308	-
Charges for services	-	-	-	16,498	35,053	3,573
Fines and forfeits	-	67,526	-	-	-	-
Other receipts	4,762	-	-	-	30	1,769
Total receipts	<u>339,318</u>	<u>67,526</u>	<u>3,873</u>	<u>16,498</u>	<u>570,795</u>	<u>5,342</u>
Disbursements:						
Personal services	-	-	680	-	447,994	-
Supplies	-	-	-	-	20,500	-
Other services and charges	230,542	76,327	465	31,126	37,739	6,463
Capital outlay	345,325	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>575,867</u>	<u>76,327</u>	<u>1,145</u>	<u>31,126</u>	<u>506,233</u>	<u>6,463</u>
Excess (deficiency) of receipts over disbursements	<u>(236,549)</u>	<u>(8,801)</u>	<u>2,728</u>	<u>(14,628)</u>	<u>64,562</u>	<u>(1,121)</u>
Cash and investments - ending	<u>\$ 929,847</u>	<u>\$ 106,224</u>	<u>\$ 37,619</u>	<u>\$ 15,159</u>	<u>\$ 162,548</u>	<u>\$ 5,511</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Levy Excess Fund	Local Health Maintenance	Local Road & Street	Co. Jail Misdemeanant Housing	County Highway	Park Bd Land Acquisition
Cash and investments - beginning	\$ 215,939	\$ 58,244	\$ 641,267	\$ 35,577	\$ 1,204,468	\$ 297,347
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	1,575	-
Intergovernmental receipts	-	74,914	473,864	35,050	2,331,919	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	590	6,743	-	-	13,321	-
Total receipts	<u>590</u>	<u>81,657</u>	<u>473,864</u>	<u>35,050</u>	<u>2,346,815</u>	<u>-</u>
Disbursements:						
Personal services	-	11,039	-	-	1,593,487	-
Supplies	-	3,090	516,019	-	482,034	-
Other services and charges	-	9,238	-	53,309	94,434	-
Capital outlay	-	34,616	-	-	409,181	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>57,983</u>	<u>516,019</u>	<u>53,309</u>	<u>2,579,136</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>590</u>	<u>23,674</u>	<u>(42,155)</u>	<u>(18,259)</u>	<u>(232,321)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 216,529</u>	<u>\$ 81,918</u>	<u>\$ 599,112</u>	<u>\$ 17,318</u>	<u>\$ 972,147</u>	<u>\$ 297,347</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Park & Recreation	Transfer Fees-Plat Maint	Rainy Day Fund	2015 Reassessment	Recorder's Records Perp	Riverboat Revenue
Cash and investments - beginning	\$ 101,127	\$ 108,765	\$ 2,794,666	\$ 814,775	\$ 112,631	\$ 404,384
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	512,816
Charges for services	-	11,460	-	-	76,862	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	46,620	-	6,218	-	3,595	983,690
Total receipts	<u>46,620</u>	<u>11,460</u>	<u>6,218</u>	<u>-</u>	<u>80,457</u>	<u>1,496,506</u>
Disbursements:						
Personal services	-	-	-	-	-	9,288
Supplies	-	-	-	-	-	41,168
Other services and charges	-	-	-	-	127,437	1,079,220
Capital outlay	1,960	-	-	-	-	41,339
Other disbursements	-	-	-	814,775	-	419,576
Total disbursements	<u>1,960</u>	<u>-</u>	<u>-</u>	<u>814,775</u>	<u>127,437</u>	<u>1,590,591</u>
Excess (deficiency) of receipts over disbursements	<u>44,660</u>	<u>11,460</u>	<u>6,218</u>	<u>(814,775)</u>	<u>(46,980)</u>	<u>(94,085)</u>
Cash and investments - ending	<u>\$ 145,787</u>	<u>\$ 120,225</u>	<u>\$ 2,800,884</u>	<u>\$ -</u>	<u>\$ 65,651</u>	<u>\$ 310,299</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Co Sex & Violent Offender Fees	Public Defenders	Surplus Tax	Suevior's Corner Perp	Tax Sale Fee	Tax Sale Redemption
Cash and investments - beginning	\$ 10,669	\$ 48,896	\$ 859	\$ 60,913	\$ 50,444	\$ 5,628
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	3,900	-	-	9,460	19,021	109,438
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	44,366	-	-	6,452
Total receipts	<u>3,900</u>	<u>-</u>	<u>44,366</u>	<u>9,460</u>	<u>19,021</u>	<u>115,890</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,568	-	42,974	-	10,665	116,586
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,392	-	-	-
Total disbursements	<u>3,568</u>	<u>-</u>	<u>44,366</u>	<u>-</u>	<u>10,665</u>	<u>116,586</u>
Excess (deficiency) of receipts over disbursements	<u>332</u>	<u>-</u>	<u>-</u>	<u>9,460</u>	<u>8,356</u>	<u>(696)</u>
Cash and investments - ending	<u>\$ 11,001</u>	<u>\$ 48,896</u>	<u>\$ 859</u>	<u>\$ 70,373</u>	<u>\$ 58,800</u>	<u>\$ 4,932</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Tax Sale Surplus	Vehicle Inspection	Guardian Ad Litem	Auditor's Ineligible Deduction	Co. Elected Officials Training	County Offender Transportation
Cash and investments - beginning	\$ 635,387	\$ 4,656	\$ 60,001	\$ 45,982	\$ 11,127	\$ 1,550
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	16,290	-	-	-
Charges for services	955,317	420	-	5,314	3,573	-
Fines and forfeits	-	-	-	-	-	438
Other receipts	-	-	28,430	-	-	-
Total receipts	<u>955,317</u>	<u>420</u>	<u>44,720</u>	<u>5,314</u>	<u>3,573</u>	<u>438</u>
Disbursements:						
Personal services	-	-	22,846	5,871	-	-
Supplies	-	-	-	-	-	-
Other services and charges	728,662	1,598	17,151	167	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,805	-	-	-	-	-
Total disbursements	<u>731,467</u>	<u>1,598</u>	<u>39,997</u>	<u>6,038</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>223,850</u>	<u>(1,178)</u>	<u>4,723</u>	<u>(724)</u>	<u>3,573</u>	<u>438</u>
Cash and investments - ending	<u>\$ 859,237</u>	<u>\$ 3,478</u>	<u>\$ 64,724</u>	<u>\$ 45,258</u>	<u>\$ 14,700</u>	<u>\$ 1,988</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Statewide 911	Reassessment	Adult Probation Administration	Cir Ct Juv Prob Admin	Supplemental Adult Probation Services	County User Fee
Cash and investments - beginning	\$ 406,660	\$ -	\$ 72,232	\$ 2,586	\$ 231,510	\$ 323,673
Receipts:						
Taxes	-	252,297	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,587	-	-	-	-
Charges for services	714,670	-	-	-	-	39,310
Fines and forfeits	-	-	53,725	6,701	237,909	80,668
Other receipts	720	814,861	-	-	-	17,559
Total receipts	<u>715,390</u>	<u>1,068,745</u>	<u>53,725</u>	<u>6,701</u>	<u>237,909</u>	<u>137,537</u>
Disbursements:						
Personal services	513,332	6,000	38,704	-	140,185	175,556
Supplies	-	8,355	-	-	2,584	-
Other services and charges	123,914	203,792	12,745	1,045	12,995	40,216
Capital outlay	255	1,243	-	-	9,559	15,182
Other disbursements	-	-	147	-	105,147	17,303
Total disbursements	<u>637,501</u>	<u>219,390</u>	<u>51,596</u>	<u>1,045</u>	<u>270,470</u>	<u>248,257</u>
Excess (deficiency) of receipts over disbursements	<u>77,889</u>	<u>849,355</u>	<u>2,129</u>	<u>5,656</u>	<u>(32,561)</u>	<u>(110,720)</u>
Cash and investments - ending	<u>\$ 484,549</u>	<u>\$ 849,355</u>	<u>\$ 74,361</u>	<u>\$ 8,242</u>	<u>\$ 198,949</u>	<u>\$ 212,953</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Donations	TIF Grants and Loans	Health Insurance	Payroll	Dental	Voluntary PERF
Cash and investments - beginning	\$ 64,271	\$ 291,966	\$ 1,359,194	\$ 2,671	\$ 11	\$ -
Receipts:						
Taxes	-	90,421	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	793	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	31,810	-	3,582,440	-	271,237	55,471
Total receipts	<u>32,603</u>	<u>90,421</u>	<u>3,582,440</u>	<u>-</u>	<u>271,237</u>	<u>55,471</u>
Disbursements:						
Personal services	152	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	37,759	51,781	51,917	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	3,886,131	-	271,237	55,471
Total disbursements	<u>37,911</u>	<u>51,781</u>	<u>3,938,048</u>	<u>-</u>	<u>271,237</u>	<u>55,471</u>
Excess (deficiency) of receipts over disbursements	<u>(5,308)</u>	<u>38,640</u>	<u>(355,608)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 58,963</u>	<u>\$ 330,606</u>	<u>\$ 1,003,586</u>	<u>\$ 2,671</u>	<u>\$ 11</u>	<u>\$ -</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	IN Deferred -Great West	Federal Income Tax	FICA	County Option Income Tax	PERF	Police Pension
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	65,295	1,246,782	859,391	72,483	274,564	45,367
Total receipts	65,295	1,246,782	859,391	72,483	274,564	45,367
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	65,295	1,246,782	859,391	72,483	274,564	45,367
Total disbursements	65,295	1,246,782	859,391	72,483	274,564	45,367
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
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, 2014
 (Continued)

	State Income Tax	Garnishment	Police Pension-Clerk Fee	Tax Distribution	Commercial Veh Excise Tax	Sewer Assessment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	43,804,475	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	114,283	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	20,367	-	-	-
Other receipts	361,414	39,024	-	-	-	50,349
Total receipts	<u>361,414</u>	<u>39,024</u>	<u>20,367</u>	<u>43,804,475</u>	<u>114,283</u>	<u>50,349</u>
Disbursements:						
Personal services	-	-	20,367	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	71,698	114,283	50,349
Capital outlay	-	-	-	-	-	-
Other disbursements	361,414	39,024	-	43,732,777	-	-
Total disbursements	<u>361,414</u>	<u>39,024</u>	<u>20,367</u>	<u>43,804,475</u>	<u>114,283</u>	<u>50,349</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
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, 2014
 (Continued)

	Financial Institution Tax	Fines & Forefeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefits	Disclosure Fees Due State
Cash and investments - beginning	\$ -	\$ 800	\$ 18,181	\$ 12,395	\$ 150	\$ 830
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	212,744	-	-	-	-	-
Charges for services	-	-	-	-	3,460	4,805
Fines and forfeits	-	6,775	101,852	68,957	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>212,744</u>	<u>6,775</u>	<u>101,852</u>	<u>68,957</u>	<u>3,460</u>	<u>4,805</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	212,744	7,275	105,460	72,632	3,050	4,795
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	10
Total disbursements	<u>212,744</u>	<u>7,275</u>	<u>105,460</u>	<u>72,632</u>	<u>3,050</u>	<u>4,805</u>
Excess (deficiency) of receipts over disbursements	-	(500)	(3,608)	(3,675)	410	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 300</u>	<u>\$ 14,573</u>	<u>\$ 8,720</u>	<u>\$ 560</u>	<u>\$ 830</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Coroners Continuing Ed	Adult & Juvenile Compact Fee	Mtg Recording Fee Due St	Child Restraint Fees	Inheritance Tax	Education Plate Fee
Cash and investments - beginning	\$ 450	\$ 63	\$ 765	\$ 75	\$ 4,841	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	12,499	563
Charges for services	4,028	-	4,315	-	-	-
Fines and forfeits	-	477	-	475	-	-
Other receipts	-	-	-	-	-	-
Total receipts	4,028	477	4,315	475	12,499	563
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,790	375	4,385	525	17,340	563
Capital outlay	-	-	-	-	-	-
Other disbursements	-	40	-	-	-	-
Total disbursements	3,790	415	4,385	525	17,340	563
Excess (deficiency) of receipts over disbursements	238	62	(70)	(50)	(4,841)	-
Cash and investments - ending	<u>\$ 688</u>	<u>\$ 125</u>	<u>\$ 695</u>	<u>\$ 25</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, 2014
 (Continued)

	Riverboat Admissions	Conv,Rec & Visitors Prom	C.O.I.T	93.563 Title IV-D Incentive	4-D New Law 99 Prosecutor	4-D Incentive
Cash and investments - beginning	\$ 7,455,746	\$ 148,590	\$ -	\$ 63,273	\$ 36,856	\$ 5,906
Receipts:						
Taxes	-	337,281	6,835,028	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	6,636,876	660,981	-	16,783	25,249	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,683	-	-	-	-	-
Total receipts	<u>6,642,559</u>	<u>998,262</u>	<u>6,835,028</u>	<u>16,783</u>	<u>25,249</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	18,990	-
Supplies	-	-	-	-	-	-
Other services and charges	3,257,354	836,336	6,835,028	-	7,140	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,181,781	-	-	-	-	-
Total disbursements	<u>7,439,135</u>	<u>836,336</u>	<u>6,835,028</u>	<u>-</u>	<u>26,130</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(796,576)</u>	<u>161,926</u>	<u>-</u>	<u>16,783</u>	<u>(881)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,659,170</u>	<u>\$ 310,516</u>	<u>\$ -</u>	<u>\$ 80,056</u>	<u>\$ 35,975</u>	<u>\$ 5,906</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	4-D New Law 8'99-Clerk	Treasurer's Cashbook	Juvenile Probation Users	Dear Co Veterans Transpor	Co Hwy Projects (2232)	Supp Atty Fee Sup Ct #2
Cash and investments - beginning	\$ 92,780	\$ 1,435,610	\$ 23,209	\$ 42,348	\$ 32,819	\$ 821
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	16,783	-	-	-	-	-
Charges for services	-	-	-	6,000	-	-
Fines and forfeits	-	-	14,225	-	-	39,624
Other receipts	-	1,500,729	-	2,510	-	-
Total receipts	16,783	1,500,729	14,225	8,510	-	39,624
Disbursements:						
Personal services	-	-	5,427	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	17,422	-	1,732	-	-	38,820
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,435,610	-	-	-	-
Total disbursements	17,422	1,435,610	7,159	-	-	38,820
Excess (deficiency) of receipts over disbursements	(639)	65,119	7,066	8,510	-	804
Cash and investments - ending	<u>\$ 92,141</u>	<u>\$ 1,500,729</u>	<u>\$ 30,275</u>	<u>\$ 50,858</u>	<u>\$ 32,819</u>	<u>\$ 1,625</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Cir Ct Supp Att Fees	Co Ct Supp Att Fees	Spec Crimes/Seized Asset	Alcohol & Drug Program	Sheriff Work Release Fund	Jail Chemical Addiction Progra
Cash and investments - beginning	\$ 115,842	\$ 52,895	\$ 97,022	\$ 12,974	\$ 12,477	\$ 2,058
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	200,000	-	-	-
Fines and forfeits	11,370	44,880	-	41,814	18,589	-
Other receipts	-	-	3,483,627	105,000	-	-
Total receipts	11,370	44,880	3,683,627	146,814	18,589	-
Disbursements:						
Personal services	-	-	19,529	133,505	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	24,228	1,689,623	20,064	17,505	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	332	-	-
Total disbursements	-	24,228	1,709,152	153,901	17,505	-
Excess (deficiency) of receipts over disbursements	11,370	20,652	1,974,475	(7,087)	1,084	-
Cash and investments - ending	<u>\$ 127,212</u>	<u>\$ 73,547</u>	<u>\$ 2,071,497</u>	<u>\$ 5,887</u>	<u>\$ 13,561</u>	<u>\$ 2,058</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Regional Sewer District Fd II	Cell Tower Escrow	Commissioner's Tax Sale	Bail & Pretrial Sup Court 1	Bail & Pretrial Sup Court 2	Riverboat Contingency
Cash and investments - beginning	\$ 23,179	\$ 41,958	\$ 407	\$ 118,123	\$ 28,926	\$ 932,646
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	18,855	19,880	-
Other receipts	59,848	-	-	-	-	709,409
Total receipts	<u>59,848</u>	<u>-</u>	<u>-</u>	<u>18,855</u>	<u>19,880</u>	<u>709,409</u>
Disbursements:						
Personal services	22,078	-	-	24,178	27,784	-
Supplies	1,093	-	-	3,325	-	-
Other services and charges	31,657	2,625	-	127	-	-
Capital outlay	-	-	-	8,354	3,016	-
Other disbursements	-	-	407	-	-	933,525
Total disbursements	<u>54,828</u>	<u>2,625</u>	<u>407</u>	<u>35,984</u>	<u>30,800</u>	<u>933,525</u>
Excess (deficiency) of receipts over disbursements	<u>5,020</u>	<u>(2,625)</u>	<u>(407)</u>	<u>(17,129)</u>	<u>(10,920)</u>	<u>(224,116)</u>
Cash and investments - ending	<u>\$ 28,199</u>	<u>\$ 39,333</u>	<u>\$ -</u>	<u>\$ 100,994</u>	<u>\$ 18,006</u>	<u>\$ 708,530</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Growth & Development	MVHA Substitute	Regional Sewer Development	Regional Sewer District	Comm Corr Users Fee	Co Law Enforcement Cont E
Cash and investments - beginning	\$ 4,982,227	\$ 2,286,875	\$ 1,569,635	\$ 748,418	\$ 308,377	\$ 910
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	92,733	-	-	-	-	-
Charges for services	-	-	-	-	-	1,048
Fines and forfeits	-	-	-	-	437,979	-
Other receipts	1,306,806	1,493,493	-	-	3,663	-
Total receipts	<u>1,399,539</u>	<u>1,493,493</u>	<u>-</u>	<u>-</u>	<u>441,642</u>	<u>1,048</u>
Disbursements:						
Personal services	-	-	-	-	111,923	-
Supplies	-	624,778	-	-	8,375	-
Other services and charges	1,666,177	583,372	8,415	683,593	259,633	-
Capital outlay	11,125	206,915	-	-	36,699	-
Other disbursements	-	-	59,848	-	-	-
Total disbursements	<u>1,677,302</u>	<u>1,415,065</u>	<u>68,263</u>	<u>683,593</u>	<u>416,630</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(277,763)</u>	<u>78,428</u>	<u>(68,263)</u>	<u>(683,593)</u>	<u>25,012</u>	<u>1,048</u>
Cash and investments - ending	<u>\$ 4,704,464</u>	<u>\$ 2,365,303</u>	<u>\$ 1,501,372</u>	<u>\$ 64,825</u>	<u>\$ 333,389</u>	<u>\$ 1,958</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Adult Protective Service	DOC Grant 2nd Year	Special Crimes Fed Forfeiture	Riverboat Savings	County Farm	D.C. Juvenile Users Fee
Cash and investments - beginning	\$ (41,093)	\$ 125,917	\$ 68,274	\$ 17,660,558	\$ 76,940	\$ 43,567
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	72,655	212,188	-	-	-	-
Fines and forfeits	-	-	-	-	-	3,885
Other receipts	128	900	15,969	1,096,825	6,221	-
Total receipts	72,783	213,088	15,969	1,096,825	6,221	3,885
Disbursements:						
Personal services	94,750	209,626	-	-	-	-
Supplies	-	5,656	-	-	-	-
Other services and charges	1,139	59,815	38,397	223,932	37,631	-
Capital outlay	-	39,810	-	7,300,995	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	95,889	314,907	38,397	7,524,927	37,631	-
Excess (deficiency) of receipts over disbursements	(23,106)	(101,819)	(22,428)	(6,428,102)	(31,410)	3,885
Cash and investments - ending	<u>\$ (64,199)</u>	<u>\$ 24,098</u>	<u>\$ 45,846</u>	<u>\$ 11,232,456</u>	<u>\$ 45,530</u>	<u>\$ 47,452</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	GIS Records Perpetuation Fund	K-9 Donations	Hardintown Water Project	Seized Assets	Redevelopment Commission	Redevelopment Commission Match
Cash and investments - beginning	\$ 4,686	\$ 859	\$ 1,509	\$ 292,264	\$ 449,143	\$ 500,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	3,519	6,025	-	-	700,000	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	93,448	-
Total receipts	<u>3,519</u>	<u>6,025</u>	<u>-</u>	<u>-</u>	<u>793,448</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	9,562	-
Supplies	-	-	-	-	58	-
Other services and charges	-	2,750	-	-	766,223	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	292,264	25,000	-
Total disbursements	<u>-</u>	<u>2,750</u>	<u>-</u>	<u>292,264</u>	<u>800,843</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,519</u>	<u>3,275</u>	<u>-</u>	<u>(292,264)</u>	<u>(7,395)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,205</u>	<u>\$ 4,134</u>	<u>\$ 1,509</u>	<u>\$ -</u>	<u>\$ 441,748</u>	<u>\$ 500,000</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	911 Dispatching	Supplemental GAL	HEA 1001-2008 St Hmstd Credit	93.069 Public Health Coord	Operation Pullover/Seatbelt	16.523 JABG Grant
Cash and investments - beginning	\$ -	\$ -	\$ 2,818	\$ 1,311	\$ (354)	\$ (60)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	50,890	-	-
Charges for services	37,726	-	-	-	8,224	-
Fines and forfeits	-	21,215	-	-	-	-
Other receipts	-	-	-	563	-	-
Total receipts	37,726	21,215	-	51,453	8,224	-
Disbursements:						
Personal services	11,412	-	-	-	8,695	-
Supplies	-	-	-	-	-	-
Other services and charges	-	4,659	2,818	50,890	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	11,412	4,659	2,818	50,890	8,695	-
Excess (deficiency) of receipts over disbursements	26,314	16,556	(2,818)	563	(471)	-
Cash and investments - ending	<u>\$ 26,314</u>	<u>\$ 16,556</u>	<u>\$ -</u>	<u>\$ 1,874</u>	<u>\$ (825)</u>	<u>\$ (60)</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	16.523 JAIBG Grant	16.575 Victim Support Service	10.200 PUSH Partners	97.054 Cert E. M. A.	93.069 H1N1 Grant	93.617 HAVA Grant
Cash and investments - beginning	\$ (1,127)	\$ (41,445)	\$ 13,956	\$ 2,080	\$ 439	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	63,158	-	-	-	2,598
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	63,158	-	-	-	2,598
Disbursements:						
Personal services	-	77,649	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	205	-	-	2,598
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	77,649	205	-	-	2,598
Excess (deficiency) of receipts over disbursements	-	(14,491)	(205)	-	-	-
Cash and investments - ending	\$ (1,127)	\$ (55,936)	\$ 13,751	\$ 2,080	\$ 439	\$ -

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	97.073 RACES Command	97.042 EMA Equipment	97.073 Local Mitigation Plans	Bio-Terrorism Grant	Court Interpreter Grant	Court Reform Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 9,783	\$ 8,402	\$ 2,152
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	5,180	-	-	1,500	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	386
Total receipts	-	5,180	-	-	1,500	386
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,466	5,180	3,750	252	-	2,538
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,466	5,180	3,750	252	-	2,538
Excess (deficiency) of receipts over disbursements	(3,466)	-	(3,750)	(252)	1,500	(2,152)
Cash and investments - ending	<u>\$ (3,466)</u>	<u>\$ -</u>	<u>\$ (3,750)</u>	<u>\$ 9,531</u>	<u>\$ 9,902</u>	<u>\$ -</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	LEC Inmate Education Grant	Project Safe Direction	Accident Reconstruction	Crime Scene Response Vehicle	CASA Drug Testing Grant	In Car Camera Grant
Cash and investments - beginning	\$ 2,210	\$ 1,087	\$ 128	\$ 133	\$ 1,213	\$ 1,988
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,265	-	-	25,000	-
Total receipts	-	6,265	-	-	25,000	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	2,036	-	-	-	-
Other services and charges	-	-	-	-	26,213	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	2,036	-	-	26,213	-
Excess (deficiency) of receipts over disbursements	-	4,229	-	-	(1,213)	-
Cash and investments - ending	\$ 2,210	\$ 5,316	\$ 128	\$ 133	\$ -	\$ 1,988

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Soil & Water Executive	Paperless Document Management	Problem Solving Grant	Protect Your Family Campaign	AFIS Grant	Guilford Covered Bridge Grant
Cash and investments - beginning	\$ 116	\$ 585	\$ 1,009	\$ 2,236	\$ 46,183	\$ 97,900
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,485	-	-	-	-	-
Total receipts	<u>2,485</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	2,485	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	775	200	46,183	97,900
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,485</u>	<u>-</u>	<u>775</u>	<u>200</u>	<u>46,183</u>	<u>97,900</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(775)</u>	<u>(200)</u>	<u>(46,183)</u>	<u>(97,900)</u>
Cash and investments - ending	<u>\$ 116</u>	<u>\$ 585</u>	<u>\$ 234</u>	<u>\$ 2,036</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, 2014
 (Continued)

	GAL Program Ross Grant	AIT Labs Drug Free Grant	Economic Dev Research Grant	Unified Court Services Program	Stryker Cot Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,363,892
Receipts:						
Taxes	-	-	-	-	-	64,135,491
Licenses and permits	-	-	-	-	-	130,547
Intergovernmental receipts	-	-	-	15,000	-	15,716,131
Charges for services	-	-	-	-	-	4,445,795
Fines and forfeits	-	-	-	-	-	1,592,315
Other receipts	1,000	2,000	100,000	-	24,445	26,204,058
Total receipts	1,000	2,000	100,000	15,000	24,445	112,224,337
Disbursements:						
Personal services	-	-	-	-	-	16,857,156
Supplies	-	-	-	-	-	2,341,670
Other services and charges	1,000	2,000	19,104	6,641	24,445	25,851,933
Capital outlay	-	-	-	-	-	8,584,742
Other disbursements	-	-	-	-	-	66,252,981
Total disbursements	1,000	2,000	19,104	6,641	24,445	119,888,482
Excess (deficiency) of receipts over disbursements	-	-	80,896	8,359	-	(7,664,145)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,896</u>	<u>\$ 8,359</u>	<u>\$ -</u>	<u>\$ 50,699,747</u>

DEARBORN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2014

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 233,287</u>	<u>\$ -</u>

DEARBORN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2014

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	164,377,455
Buildings	12,746,859
Improvements other than buildings	835,523
Machinery, equipment, and vehicles	5,157,455
Construction in progress	10,187,635
Books and other	2,069
Total governmental activities	194,826,226
Total capital assets	\$ 194,826,226

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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, 2014. 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, 2014.

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 items 2014-001 and 2014-002 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 21, 2017

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

DEARBORN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

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 Justice</u>				
Crime Victim Assistance Dearborn/Ohio County Victim Support Services	IN Criminal Justice Institute	16.575	2013-VA-GX-0036	\$ 63,158
Total - Department of Justice				<u>63,158</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster Highway Planning and Construction Inspection of County Owned/Maintained Bridges County Bridge #55 Replacement- Collier Ridge Bridge Emergency Relief 2011 Stateline Road Permanent Repairs	IN Department of Transportation	20.205	DES # 1005308 DES # 1005702 DES # 1382004	7,040 57,422 <u>21,857</u>
Total - Highway Planning and Construction Cluster				<u>86,319</u>
Total - Department of Transportation				<u>86,319</u>
<u>Department of Health and Human Services</u>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Coordinator-CRI	IN Department of Health	93.074	A70-5-0532379	<u>50,890</u>
Child Support Enforcement Clerk Expenditures Clerk Incentive Funds Indirect Costs Prosecutor Expenditures Prosecutor Incentive Funds	IN Department of Child Services	93.563	2014 2014 2014 2014 2014	47,210 17,421 72,120 169,023 <u>26,130</u>
Total - Child Support Enforcement				<u>331,904</u>
Voting Access for Individuals with Disabilities_Grants to States HAVA Grant	IN Secretary of State	93.617	2014	<u>2,598</u>
Total - Department of Health and Human Services				<u>385,392</u>
<u>Department of Homeland Security</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters) FEMA Disaster Relief	IN Department of Homeland Security	97.036	029-UHZU2-00-PA 1997	<u>92,733</u>
Emergency Management Performance Grants EMA Equipment Emergency Management Performance Grant	IN Department of Homeland Security	97.042	C44P-4-352B C44P-5-016B	5,180 <u>40,151</u>
Total - Emergency Management Performance Grants				<u>45,331</u>
Total - Department of Homeland Security				<u>138,064</u>
Total federal awards expended				<u>\$ 672,933</u>

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

DEARBORN COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, 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?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

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	Child Support Enforcement
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

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

Auditee qualified as low-risk auditee?	no
--	----

Section II - Financial Statement Findings

No matters are reportable.

DEARBORN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2014-001 - INTERNAL CONTROLS OVER CHILD SUPPORT ENFORCEMENT

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): 2014
Pass-Through Entity: IN Department of Child Services

Condition

An effective internal control system was not in place at the County in order to ensure compliance with the requirements related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Period of Availability of Federal Funds, and Reporting.

Activities Allowed or Unallowed and Allowable Costs/Cost Principles

The County Prosecutor's office had one employee primarily responsible for compliance with Activities Allowed or Unallowed and Allowable Costs/Cost Principles requirements. There was no control in place to ensure the County complied with Activities Allowed or Unallowed and Allowable Costs/Cost Principles requirements.

Cash Management

The County Prosecutor's office had one employee primarily responsible for monitoring that program costs were paid by the County prior to requesting reimbursement. There was no control in place to ensure the County complied with Cash Management requirements.

Period of Availability of Federal Funds

The County Prosecutor's office had one employee primarily responsible for monitoring that expenditures claimed for reimbursement met Period of Availability of Federal Funds requirements. There was no control in place to ensure the County complied with Period of Availability of Federal Funds requirements.

Reporting

The County Prosecutor's office had one employee primarily responsible for compliance with Reporting requirements. The same employee was responsible for both preparing and submitting required reports. There was no control in place to ensure the County complied with Reporting requirements.

Context

The lack of controls over the requirements listed above was a systemic problem. There were no controls over these areas during the audit period.

DEARBORN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

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. . . ."

Cause

Management had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system placed 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 have also allowed noncompliance with compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls related to the grant agreement and compliance requirements listed above.

Views of Responsible Officials

For the views of the responsible officials, refer to the Corrective Action Plan that is part of this report.

***FINDING 2014-002 - INTERNAL CONTROLS OVER DISASTER GRANTS -
PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)***

Federal Agency: Department of Homeland Security
Federal Program: Disaster Grants - Public Assistance (Presidentially Declared Disasters)
CFDA Number: 97.036
Federal Award Number and Year (or Other Identifying Number): 029-UHZU2-00-PA 1997
Pass-Through Entity: IN Department of Homeland Security

Condition

An effective internal control system was not in place related to the grant agreement and the following compliance requirements: Matching, Reporting, and Special Tests and Provisions - Project Accounting.

DEARBORN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Matching

The County Highway Department had one employee primarily responsible for compliance with the Matching requirements. There was no control in place to ensure the County complied with the Matching requirements.

Reporting

The County Highway Department had one employee primarily responsible for compliance with the Reporting requirements. The same employee was responsible for both preparing and submitting required reports. There was no control in place to ensure the County complied with Reporting requirements.

Special Tests and Provisions - Project Accounting

The County Highway Department had one employee primarily responsible for compliance with the Special Tests and Provisions - Project Accounting requirements. The same employee prepared and submitted the Project Completion and Certification Report. There was no control in place to ensure the County complied with the Special Tests and Provisions - Project Accounting requirements.

Context

The lack of controls over the compliance requirements listed above was a systemic problem. There were no controls over these areas during the audit period.

Criteria

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. . . ."

Cause

Management had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system placed 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 have also allowed noncompliance with compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

DEARBORN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the County's management establish controls related to the grant agreement and the compliance requirements listed above.

Views of Responsible Officials

For the views of the responsible officials, refer to the Corrective Action Plan that is part of this report.

AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.



DEARBORN COUNTY AUDITOR

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

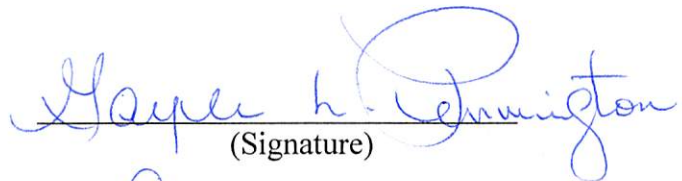
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2013-001

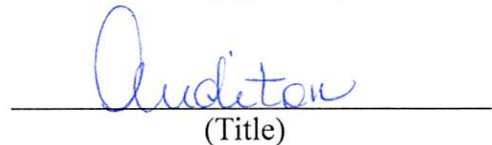
Fiscal year in which the finding initially occurred: 2013
Pass-Through Entity: Indiana Department of Homeland Security
Contact Person Responsible for Corrective Action: Tim Greive, Highway Superintendent
Contact Phone Number: (812) 655-9394

Status of Audit Finding:

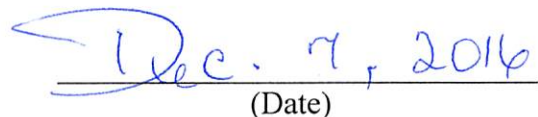
The Dearborn County Highway Department has been using the grant application process that was put into place by the County Commissioners and Council. Any financial reports are reviewed by the Auditor's Office prior to submission to the state.



(Signature)



(Title)



(Date)



LYNN M. DEDDENS
Prosecuting Attorney

January 24, 2017

FINDING 2014-001 Internal Controls Over Child Support Enforcement

Lynn M. Deddens
Prosecuting Attorney for Dearborn & Ohio County
812-537-8884

I became aware through the audit of the Internal Controls Over Child Support Enforcement that there was an issue concerning segregation of duties. This problem was remedied in 2015. The practice that remedied the issue in 2015 and that is currently in place provides that one person prepares the grant and I as the Prosecutor, review and sign off on the grant.

If you have additional questions, feel free to contact me.

Very truly yours,

Lynn M. Deddens
Prosecuting Attorney

7th Judicial Circuit - Dearborn and Ohio Counties
Courthouse
215 West High Street, Lawrenceburg, Indiana 47025
812/537-8884 Telephone 812/537-4295 Fax



DEARBORN COUNTY AUDITOR

Gayle Pennington
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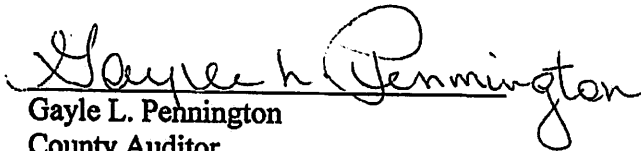
CORRECTIVE ACTION PLAN

FINDING 2014-002 – INTERNAL CONTROLS OVER DISASTER GRANTS – PUBLIC ASSISTANCE
(PRESIDENTIALLY DECLARED DISASTERS)

Contact Person: Tim Greive
Title: County Highway Superintendent
Phone Number: (812) 655-9394

Status of Finding:

In the event of future emergencies the Dearborn County Highway Department will use the grant application process in place at this time to be signed by the Commissioners and Council. Any financial reports that pass through will be reviewed and initialed by the financial controller prior to submission to the state.


Gayle L. Pennington
County Auditor

Date: 3/15/17

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/>.