

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, 2015 to December 31, 2015



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	01-01-15 to 12-31-18
County Treasurer	Phillip 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	01-01-15 to 12-31-17
President of the County Council	Randy Lyness Elizabeth J. Morris	01-01-15 to 12-31-15 01-01-16 to 12-31-17



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DEARBORN COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Dearborn County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, 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 from 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 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.

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, 2015.

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, 2015, 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

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, 2015, 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 County'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. 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, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Jail Commissary	\$ 26,820	\$ 193,133	\$ 181,234	\$ 38,719
Clerk's Trust	1,053,641	5,218,287	5,108,368	1,163,560
County General	64,378	16,612,562	16,675,214	1,726
Accident Report Fees	2,667	6,716	3,822	5,561
Bond Forfeiture	11,000	-	-	11,000
Cities & Town Court Costs	20,949	7,968	28,917	-
Clerk's Perpetuation	64,976	27,244	28,780	63,440
COIT	500,631	3,736,747	3,658,393	578,985
Community Corrections	76,723	216,022	292,017	728
Community Transition Prog	25,465	143	-	25,608
Covered Bridge	16,050	1,850	645	17,255
Cumulative Bridge	1,759,188	827,982	1,117,354	1,469,816
Cum Building Courthouse	2,393,858	347,121	374,086	2,366,893
Cum Cap Development	929,847	285,728	539,045	676,530
County Drug Fee Comm	106,224	54,864	70,437	90,651
Local Emergency Plan Comm	37,619	3,585	4,097	37,107
Firearms Training	15,159	24,671	9,478	30,352
Health Department	162,548	360,033	530,506	(7,925)
Co Identity Protection Fd	5,511	3,835	2,000	7,346
Levy Excess Fund	216,529	-	-	216,529
Local Health Maintenance	81,918	79,574	89,757	71,735
Local Road & Street	599,112	487,601	652,241	434,472
Co. Jail Misdemeanant Housing	17,318	33,998	28,497	22,819
County Highway	972,147	2,336,291	2,294,653	1,013,785
Park Bd Land Acquisition	297,347	-	-	297,347
Park & Recreation	145,787	41,539	15,476	171,850
Transfer Fees-Plat Maint	120,225	12,000	-	132,225
Rainy Day Fund	2,800,884	-	-	2,800,884
Recorder's Records Perp	65,651	82,718	81,384	66,985
Riverboat Revenue	310,299	984,127	1,019,642	274,784
Co Sex & Violent Offender Fees	11,001	4,150	11,331	3,820
Public Defenders	48,896	-	-	48,896
Surplus Tax	859	65,228	66,087	-
Suveyor's Corner Perp	70,373	9,705	-	80,078
Tax Sale Fee	58,800	4,475	11,363	51,912
Tax Sale Redemption	4,932	268,941	268,941	4,932
Tax Sale Surplus	859,237	239,679	702,678	396,238
Vehicle Inspection	3,478	310	1,817	1,971
Guardian Ad Litem	64,724	39,193	38,810	65,107
Auditor's Ineligible Deduction	45,258	14,229	8,877	50,610
Co. Elected Officials Training	14,700	3,835	-	18,535
County Offender Transportation	1,988	563	-	2,551
Statewide 911	484,549	706,723	759,304	431,968
Reassessment	849,355	237,165	483,490	603,030
Adult Probation Administration	74,361	44,386	59,700	59,047
Cir Ct Juv Prob Admin	8,242	5,202	-	13,444
Supplemental Adult Probation Services	198,949	216,890	260,590	155,249
County User Fees	212,953	157,597	215,940	154,610
Donations	58,963	28,122	39,120	47,965
Civil Pen- Cty Ord Violation	-	2,540	-	2,540
TIF Grants & Loans	330,606	105,908	39,553	396,961
Health Insurance	1,003,586	3,753,030	4,260,352	496,264
Payroll	2,671	-	-	2,671
Dental	11	265,379	265,379	11
Voluntary PERF	-	55,220	55,220	-
IN Deferred -Great West	-	63,024	63,024	-
Federal Income Tax	-	1,272,552	1,272,552	-
FICA	-	883,871	883,871	-
County Option Income Tax	-	75,077	75,077	-
PERF	-	283,814	283,814	-
Police Pension	-	46,725	46,725	-
State Income Tax	-	361,946	361,946	-
Garnishment	-	40,210	40,210	-
Police Pension-Clerk Fee	-	29,070	29,070	-
Tax Distribution	-	38,491,972	38,491,972	-
Commercial Veh Excise Tax	-	128,344	128,344	-
Sewer Assessment	-	29,453	29,453	-
Financial Institution Tax	-	225,585	225,585	-

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, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Fines & Forfeitures	300	2,540	2,594	246
Infraction Judgements	14,573	99,707	110,088	4,192
Overweight Vehicle Fines	8,720	60,627	66,299	3,048
Special Death Benefits	560	3,490	3,750	300
Disclosure Fees Due State	830	5,550	5,650	730
Coroners Continuing Ed	688	4,722	4,902	508
Adult & Juvenile Compact Fee	125	563	688	-
Mtg Recording Fee Due St	695	5,158	5,473	380
Child Restraint Fees	25	405	405	25
Education Plate Fee	-	506	506	-
Riverboat Admissions	6,659,170	6,172,360	6,553,731	6,277,799
Conv Rec & Visitors Prom	310,516	1,038,920	793,024	556,412
C. O. I. T.	-	6,763,542	6,763,542	-
93.563 Title IV-D Incentive	80,056	15,636	-	95,692
4-D New Law 99 Prosecutor	35,975	23,534	21,105	38,404
4-D Incentive	5,906	-	-	5,906
4-D New Law 8'99-Clerk	92,141	15,636	15,555	92,222
Treasurer's Cashbook	1,500,729	1,531,443	1,500,729	1,531,443
Juvenile Probation Users	30,275	11,031	18,766	22,540
Dear Co Veterans Transpor	50,858	6,495	-	57,353
Co Hwy Projects (2232)	32,819	-	-	32,819
Supp Atty Fee Sup Ct #2	1,625	31,580	28,213	4,992
Cir Ct Supp Att Fees	127,212	9,554	17,695	119,071
Co Ct Supp Att Fees	73,547	38,841	-	112,388
Spec Crimes/Seized Asset	2,071,497	228,451	464,783	1,835,165
Alcohol & Drug Program	5,887	158,949	149,205	15,631
Sheriff Work Release Fund	13,561	13,306	19,022	7,845
Jail Chemical Addiction Program	2,058	-	-	2,058
Regional Sewer District Fd II	28,199	29,907	53,478	4,628
Cell Tower Escrow	39,333	-	-	39,333
Commissioner's Tax Sale	-	35,150	35,150	-
Bail & Pretrial Sup Court 1	100,994	14,850	28,019	87,825
Bail & Pretrial Sup Court 2	18,006	16,765	28,507	6,264
Riverboat Contingency	708,530	573,050	821,110	460,470
Growth & Development	4,704,464	1,055,618	1,268,202	4,491,880
MVHA Substitute	2,365,303	1,429,909	1,867,615	1,927,597
Regional Sewer Development	1,501,372	-	98,942	1,402,430
Regional Sewer District	64,825	43,594	73,675	34,744
Comm Corr Users Fee	333,389	358,504	457,149	234,744
Co Law Enforcement Cont Ed	1,958	416	1,059	1,315
Adult Protective Service	(64,199)	97,725	98,280	(64,754)
DOC Grant 2nd Year	24,098	362,117	319,594	66,621
Special Crimes Fed Forfeiture	45,846	8,434	10,014	44,266
Riverboat Savings	11,232,456	1,076,361	1,781,961	10,526,856
County Farm	45,530	6,423	3,348	48,605
D. C. Juvenile Users Fee	47,452	2,526	28,913	21,065
GIS Records Perpetuation Fund	8,205	1,678	4,950	4,933
K-9 Donations	4,134	850	443	4,541
Hardintown Water Project	1,509	-	1,509	-
Redevelopment Commission	441,748	15,232	56,632	400,348
Redevelopment Commission Match	500,000	-	5,000	495,000
911 Dispatching	26,314	112,500	46,404	92,410
Supplemental GAL	16,556	13,826	1,345	29,037
City Planning and Enforcement	-	14,583	9,553	5,030
Drug Disposal Equipment	-	4,250	4,200	50
93.074 Public Health Coord CRI	1,874	47,408	33,005	16,277
Operation Pullover/Seatbelt	(825)	7,496	8,068	(1,397)
16.523 JABG Grant	(60)	60	-	-
16.523 JAIBG Grant	(1,127)	1,127	-	-
16.575 Victim Support Service	(55,936)	71,064	79,250	(64,122)
10.200 PUSH Partners	13,751	-	210	13,541
97.054 Cert E. M. A.	2,080	-	-	2,080
93.069 H1N1 Grant	439	-	-	439
97.073 RACES Command	(3,466)	8,836	5,370	-
97.073 Local Mitigation Plans	(3,750)	15,000	11,250	-
16.738 ICJI Corrisoft Grant	-	150,000	150,000	-
97.073 Portable Repeater Grant	-	17,000	17,000	-
97.042 Radio Reprogramming	-	8,485	8,485	-

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, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Bio-Terrorism Grant	9,531	-	-	9,531
Court Interpreter Grant	9,902	3,578	144	13,336
LEC Inmate Education Grant	2,210	-	-	2,210
Project Safe Direction	5,316	8,500	3,229	10,587
Accident Reconstruction	128	-	-	128
Crime Scene Response Vehicle	133	-	-	133
In Car Camera Grant	1,988	-	-	1,988
Soil & Water Executive	116	2,680	2,225	571
Paperless Document Management	585	-	-	585
Problem Solving Grant	234	5,000	5,230	4
Protect Your Family Campaign	2,036	-	-	2,036
GAL Program Ross Grant	-	1,000	483	517
Economic Dev Research Grant	80,896	-	54,958	25,938
Unified Court Services Program	8,359	-	1,253	7,106
DOC Corrisoft Grant	-	140,216	140,216	-
IHCDA Housing Grant	-	13,277	13,275	2
Hidden Valley Radio Grant	-	15,567	15,567	-
Economic Dev Initiative Grant	-	100,000	100,000	-
Regional Strategic Vision Plan	-	270,000	39,500	230,500
Nurturing Families Program	-	500	-	500
Totals	<u>\$ 50,699,747</u>	<u>\$ 102,550,060</u>	<u>\$ 106,625,733</u>	<u>\$ 46,624,074</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.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT
(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 (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:

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

DEARBORN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 expenditures made by the County were not received by December 31, 2015.

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><u>\$ 9,725,780</u></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, 2015

	Jail Commissary	Clerk's Trust	County General	Accident Report Fees	Bond Forfeiture	Cities & Town Court Costs	Clerk's Perpetuation
Cash and investments - beginning	\$ 26,820	\$ 1,053,641	\$ 64,378	\$ 2,667	\$ 11,000	\$ 20,949	\$ 64,976
Receipts:							
Taxes	-	-	7,159,407	-	-	-	-
Licenses and permits	-	-	112,257	-	-	-	-
Intergovernmental receipts	-	-	4,127,789	-	-	-	-
Charges for services	-	-	656,123	6,716	-	-	109
Fines and forfeits	-	-	235,026	-	-	7,968	27,135
Other receipts	193,133	5,218,287	4,321,960	-	-	-	-
Total receipts	<u>193,133</u>	<u>5,218,287</u>	<u>16,612,562</u>	<u>6,716</u>	<u>-</u>	<u>7,968</u>	<u>27,244</u>
Disbursements:							
Personal services	-	-	10,687,057	-	-	-	16,353
Supplies	-	-	341,784	-	-	-	3,426
Other services and charges	-	-	2,364,938	3,822	-	28,917	-
Capital outlay	-	-	6,567	-	-	-	8,999
Other disbursements	181,234	5,108,368	3,274,868	-	-	-	2
Total disbursements	<u>181,234</u>	<u>5,108,368</u>	<u>16,675,214</u>	<u>3,822</u>	<u>-</u>	<u>28,917</u>	<u>28,780</u>
Excess (deficiency) of receipts over disbursements	<u>11,899</u>	<u>109,919</u>	<u>(62,652)</u>	<u>2,894</u>	<u>-</u>	<u>(20,949)</u>	<u>(1,536)</u>
Cash and investments - ending	<u>\$ 38,719</u>	<u>\$ 1,163,560</u>	<u>\$ 1,726</u>	<u>\$ 5,561</u>	<u>\$ 11,000</u>	<u>\$ -</u>	<u>\$ 63,440</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	COIT	Community Corrections	Community Transition Prog	Covered Bridge	Cumulative Bridge	Cum Building Courthouse
Cash and investments - beginning	\$ 500,631	\$ 76,723	\$ 25,465	\$ 16,050	\$ 1,759,188	\$ 2,393,858
Receipts:						
Taxes	3,593,631	-	-	-	725,527	344,244
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,850	68,515	2,472
Charges for services	132,674	216,022	143	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,442	-	-	-	33,940	405
Total receipts	<u>3,736,747</u>	<u>216,022</u>	<u>143</u>	<u>1,850</u>	<u>827,982</u>	<u>347,121</u>
Disbursements:						
Personal services	2,212,754	259,017	-	-	227,507	-
Supplies	-	-	-	-	134,169	75,176
Other services and charges	1,445,639	-	-	645	718,231	249,321
Capital outlay	-	-	-	-	37,447	49,589
Other disbursements	-	33,000	-	-	-	-
Total disbursements	<u>3,658,393</u>	<u>292,017</u>	<u>-</u>	<u>645</u>	<u>1,117,354</u>	<u>374,086</u>
Excess (deficiency) of receipts over disbursements	<u>78,354</u>	<u>(75,995)</u>	<u>143</u>	<u>1,205</u>	<u>(289,372)</u>	<u>(26,965)</u>
Cash and investments - ending	<u>\$ 578,985</u>	<u>\$ 728</u>	<u>\$ 25,608</u>	<u>\$ 17,255</u>	<u>\$ 1,469,816</u>	<u>\$ 2,366,893</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Cum Cap Development	County Drug Fee Comm	Local Emergency Plan Comm	Firearms Training	Health Department	Co Identity Protection Fd
Cash and investments - beginning	\$ 929,847	\$ 106,224	\$ 37,619	\$ 15,159	\$ 162,548	\$ 5,511
Receipts:						
Taxes	283,239	-	-	-	289,775	-
Licenses and permits	-	-	-	-	6,290	-
Intergovernmental receipts	2,034	-	3,585	-	2,081	-
Charges for services	-	-	-	24,671	59,621	3,835
Fines and forfeits	-	54,864	-	-	-	-
Other receipts	455	-	-	-	2,266	-
Total receipts	<u>285,728</u>	<u>54,864</u>	<u>3,585</u>	<u>24,671</u>	<u>360,033</u>	<u>3,835</u>
Disbursements:						
Personal services	-	-	880	-	502,327	-
Supplies	-	-	-	-	3,475	-
Other services and charges	331,567	70,437	3,217	9,478	24,704	2,000
Capital outlay	207,478	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>539,045</u>	<u>70,437</u>	<u>4,097</u>	<u>9,478</u>	<u>530,506</u>	<u>2,000</u>
Excess (deficiency) of receipts over disbursements	<u>(253,317)</u>	<u>(15,573)</u>	<u>(512)</u>	<u>15,193</u>	<u>(170,473)</u>	<u>1,835</u>
Cash and investments - ending	<u>\$ 676,530</u>	<u>\$ 90,651</u>	<u>\$ 37,107</u>	<u>\$ 30,352</u>	<u>\$ (7,925)</u>	<u>\$ 7,346</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Levy Excess Fund	Local Health Maintenance	Local Road & Street	Co. Jail Misdemeanant Housing	County Highway	Park Bd Land Acquisition
Cash and investments - beginning	\$ 216,529	\$ 81,918	\$ 599,112	\$ 17,318	\$ 972,147	\$ 297,347
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	2,050	-
Intergovernmental receipts	-	74,914	482,777	33,998	2,329,284	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,660	4,824	-	4,957	-
Total receipts	-	79,574	487,601	33,998	2,336,291	-
Disbursements:						
Personal services	-	12,157	-	-	1,558,095	-
Supplies	-	52,022	652,241	-	505,464	-
Other services and charges	-	22,227	-	28,497	57,064	-
Capital outlay	-	3,351	-	-	174,030	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	89,757	652,241	28,497	2,294,653	-
Excess (deficiency) of receipts over disbursements	-	(10,183)	(164,640)	5,501	41,638	-
Cash and investments - ending	<u>\$ 216,529</u>	<u>\$ 71,735</u>	<u>\$ 434,472</u>	<u>\$ 22,819</u>	<u>\$ 1,013,785</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, 2015
 (Continued)

	Park & Recreation	Transfer Fees-Plat Maint	Rainy Day Fund	Recorder's Records Perp	Riverboat Revenue	Co Sex & Violent Offender Fees
Cash and investments - beginning	\$ 145,787	\$ 120,225	\$ 2,800,884	\$ 65,651	\$ 310,299	\$ 11,001
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	124,617	-
Charges for services	-	12,000	-	82,718	-	4,150
Fines and forfeits	-	-	-	-	-	-
Other receipts	41,539	-	-	-	859,510	-
Total receipts	<u>41,539</u>	<u>12,000</u>	<u>-</u>	<u>82,718</u>	<u>984,127</u>	<u>4,150</u>
Disbursements:						
Personal services	-	-	-	-	15,022	-
Supplies	-	-	-	-	49,851	-
Other services and charges	5,800	-	-	81,384	899,706	11,331
Capital outlay	9,676	-	-	-	13,524	-
Other disbursements	-	-	-	-	41,539	-
Total disbursements	<u>15,476</u>	<u>-</u>	<u>-</u>	<u>81,384</u>	<u>1,019,642</u>	<u>11,331</u>
Excess (deficiency) of receipts over disbursements	<u>26,063</u>	<u>12,000</u>	<u>-</u>	<u>1,334</u>	<u>(35,515)</u>	<u>(7,181)</u>
Cash and investments - ending	<u>\$ 171,850</u>	<u>\$ 132,225</u>	<u>\$ 2,800,884</u>	<u>\$ 66,985</u>	<u>\$ 274,784</u>	<u>\$ 3,820</u>

DEARBORN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Public Defenders	Surplus Tax	Suveyor's Corner Perp	Tax Sale Fee	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 48,896	\$ 859	\$ 70,373	\$ 58,800	\$ 4,932	\$ 859,237
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	9,705	4,475	268,941	239,679
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	65,228	-	-	-	-
Total receipts	-	65,228	9,705	4,475	268,941	239,679
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	65,824	-	10,973	268,941	702,678
Capital outlay	-	-	-	-	-	-
Other disbursements	-	263	-	390	-	-
Total disbursements	-	66,087	-	11,363	268,941	702,678
Excess (deficiency) of receipts over disbursements	-	(859)	9,705	(6,888)	-	(462,999)
Cash and investments - ending	\$ 48,896	\$ -	\$ 80,078	\$ 51,912	\$ 4,932	\$ 396,238

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Vehicle Inspection	Guardian Ad Litem	Auditor's Ineligible Deduction	Co. Elected Officials Training	County Offender Transportation	Statewide 911
Cash and investments - beginning	\$ 3,478	\$ 64,724	\$ 45,258	\$ 14,700	\$ 1,988	\$ 484,549
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	14,088	-	-	-	-
Charges for services	310	-	14,229	3,835	-	705,648
Fines and forfeits	-	-	-	-	563	-
Other receipts	-	25,105	-	-	-	1,075
Total receipts	<u>310</u>	<u>39,193</u>	<u>14,229</u>	<u>3,835</u>	<u>563</u>	<u>706,723</u>
Disbursements:						
Personal services	-	24,630	276	-	-	520,925
Supplies	-	-	-	-	-	-
Other services and charges	1,817	14,180	8,601	-	-	211,788
Capital outlay	-	-	-	-	-	26,591
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,817</u>	<u>38,810</u>	<u>8,877</u>	<u>-</u>	<u>-</u>	<u>759,304</u>
Excess (deficiency) of receipts over disbursements	<u>(1,507)</u>	<u>383</u>	<u>5,352</u>	<u>3,835</u>	<u>563</u>	<u>(52,581)</u>
Cash and investments - ending	<u>\$ 1,971</u>	<u>\$ 65,107</u>	<u>\$ 50,610</u>	<u>\$ 18,535</u>	<u>\$ 2,551</u>	<u>\$ 431,968</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Reassessment	Adult Probation Administration	Cir Ct Juv Prob Admin	Supplemental Adult Probation Services	County User Fees	Donations
Cash and investments - beginning	\$ 849,355	\$ 74,361	\$ 8,242	\$ 198,949	\$ 212,953	\$ 58,963
Receipts:						
Taxes	235,306	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,690	-	-	-	-	-
Charges for services	-	-	-	-	74,600	200
Fines and forfeits	-	44,386	5,202	216,690	72,997	-
Other receipts	169	-	-	200	10,000	27,922
Total receipts	<u>237,165</u>	<u>44,386</u>	<u>5,202</u>	<u>216,890</u>	<u>157,597</u>	<u>28,122</u>
Disbursements:						
Personal services	6,000	39,700	-	119,229	149,779	1,367
Supplies	6,286	-	-	1,084	111	-
Other services and charges	466,668	-	-	28,219	58,321	37,753
Capital outlay	4,536	-	-	7,058	7,729	-
Other disbursements	-	20,000	-	105,000	-	-
Total disbursements	<u>483,490</u>	<u>59,700</u>	<u>-</u>	<u>260,590</u>	<u>215,940</u>	<u>39,120</u>
Excess (deficiency) of receipts over disbursements	<u>(246,325)</u>	<u>(15,314)</u>	<u>5,202</u>	<u>(43,700)</u>	<u>(58,343)</u>	<u>(10,998)</u>
Cash and investments - ending	<u>\$ 603,030</u>	<u>\$ 59,047</u>	<u>\$ 13,444</u>	<u>\$ 155,249</u>	<u>\$ 154,610</u>	<u>\$ 47,965</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Civil Pen- Cty Ord Violation	TIF Grants & Loans	Health Insurance	Payroll	Dental	Voluntary PERF
Cash and investments - beginning	\$ -	\$ 330,606	\$ 1,003,586	\$ 2,671	\$ 11	\$ -
Receipts:						
Taxes	-	68,764	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	2,540	-	-	-	-	-
Other receipts	-	37,144	3,753,030	-	265,379	55,220
Total receipts	2,540	105,908	3,753,030	-	265,379	55,220
Disbursements:						
Personal services	-	-	1,014	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	3,000	56,050	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	36,553	4,203,288	-	265,379	55,220
Total disbursements	-	39,553	4,260,352	-	265,379	55,220
Excess (deficiency) of receipts over disbursements	2,540	66,355	(507,322)	-	-	-
Cash and investments - ending	<u>\$ 2,540</u>	<u>\$ 396,961</u>	<u>\$ 496,264</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, 2015
 (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	<u>63,024</u>	<u>1,272,552</u>	<u>883,871</u>	<u>75,077</u>	<u>283,814</u>	<u>46,725</u>
Total receipts	<u>63,024</u>	<u>1,272,552</u>	<u>883,871</u>	<u>75,077</u>	<u>283,814</u>	<u>46,725</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>63,024</u>	<u>1,272,552</u>	<u>883,871</u>	<u>75,077</u>	<u>283,814</u>	<u>46,725</u>
Total disbursements	<u>63,024</u>	<u>1,272,552</u>	<u>883,871</u>	<u>75,077</u>	<u>283,814</u>	<u>46,725</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, 2015
 (Continued)

	State Income Tax	Garnishment	Police Pension-Clerk Fee	Tax Distribution	Commercial Veh Excise Tax	Sewer Assessment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	38,491,972	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	128,344	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	29,070	-	-	-
Other receipts	361,946	40,210	-	-	-	29,453
Total receipts	<u>361,946</u>	<u>40,210</u>	<u>29,070</u>	<u>38,491,972</u>	<u>128,344</u>	<u>29,453</u>
Disbursements:						
Personal services	-	-	29,070	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	72,856	128,344	29,453
Capital outlay	-	-	-	-	-	-
Other disbursements	361,946	40,210	-	38,419,116	-	-
Total disbursements	<u>361,946</u>	<u>40,210</u>	<u>29,070</u>	<u>38,491,972</u>	<u>128,344</u>	<u>29,453</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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, 2015
 (Continued)

	Financial Institution Tax	Fines & Forefeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefits	Disclosure Fees Due State
Cash and investments - beginning	\$ -	\$ 300	\$ 14,573	\$ 8,720	\$ 560	\$ 830
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	225,585	-	-	-	-	-
Charges for services	-	-	-	-	3,490	5,550
Fines and forfeits	-	2,540	99,707	60,627	-	-
Other receipts	-	-	-	-	-	-
Total receipts	225,585	2,540	99,707	60,627	3,490	5,550
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	225,585	2,594	110,088	66,299	3,750	5,625
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	25
Total disbursements	225,585	2,594	110,088	66,299	3,750	5,650
Excess (deficiency) of receipts over disbursements	-	(54)	(10,381)	(5,672)	(260)	(100)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 246</u>	<u>\$ 4,192</u>	<u>\$ 3,048</u>	<u>\$ 300</u>	<u>\$ 730</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Coroners Continuing Ed	Adult & Juvenile Compact Fee	Mtg Recording Fee Due St	Child Restraint Fees	Education Plate Fee	Riverboat Admissions
Cash and investments - beginning	\$ 688	\$ 125	\$ 695	\$ 25	\$ -	\$ 6,659,170
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	506	6,166,651
Charges for services	4,722	-	5,158	-	-	-
Fines and forfeits	-	563	-	405	-	-
Other receipts	-	-	-	-	-	5,709
Total receipts	<u>4,722</u>	<u>563</u>	<u>5,158</u>	<u>405</u>	<u>506</u>	<u>6,172,360</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	4,902	688	5,473	405	506	3,175,755
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	3,377,976
Total disbursements	<u>4,902</u>	<u>688</u>	<u>5,473</u>	<u>405</u>	<u>506</u>	<u>6,553,731</u>
Excess (deficiency) of receipts over disbursements	<u>(180)</u>	<u>(125)</u>	<u>(315)</u>	<u>-</u>	<u>-</u>	<u>(381,371)</u>
Cash and investments - ending	<u>\$ 508</u>	<u>\$ -</u>	<u>\$ 380</u>	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 6,277,799</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Conv Rec & Visitors Prom	C. O. I. T.	93.563 Title IV-D Incentive	4-D New Law 99 Prosecutor	4-D Incentive	4-D New Law 8'99-Clerk
Cash and investments - beginning	\$ 310,516	\$ -	\$ 80,056	\$ 35,975	\$ 5,906	\$ 92,141
Receipts:						
Taxes	435,715	6,763,542	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	603,205	-	15,636	23,534	-	15,636
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,038,920</u>	<u>6,763,542</u>	<u>15,636</u>	<u>23,534</u>	<u>-</u>	<u>15,636</u>
Disbursements:						
Personal services	-	-	-	17,523	-	-
Supplies	-	-	-	-	-	-
Other services and charges	793,024	6,763,542	-	3,582	-	15,555
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>793,024</u>	<u>6,763,542</u>	<u>-</u>	<u>21,105</u>	<u>-</u>	<u>15,555</u>
Excess (deficiency) of receipts over disbursements	<u>245,896</u>	<u>-</u>	<u>15,636</u>	<u>2,429</u>	<u>-</u>	<u>81</u>
Cash and investments - ending	<u>\$ 556,412</u>	<u>\$ -</u>	<u>\$ 95,692</u>	<u>\$ 38,404</u>	<u>\$ 5,906</u>	<u>\$ 92,222</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Treasurer's Cashbook	Juvenile Probation Users	Dear Co Veterans Transpor	Co Hwy Projects (2232)	Supp Atty Fee Sup Ct #2	Cir Ct Supp Att Fees
Cash and investments - beginning	\$ 1,500,729	\$ 30,275	\$ 50,858	\$ 32,819	\$ 1,625	\$ 127,212
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	6,000	-	-	-
Fines and forfeits	-	11,031	-	-	31,580	9,554
Other receipts	<u>1,531,443</u>	<u>-</u>	<u>495</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>1,531,443</u>	<u>11,031</u>	<u>6,495</u>	<u>-</u>	<u>31,580</u>	<u>9,554</u>
Disbursements:						
Personal services	-	15,586	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	3,180	-	-	28,213	17,695
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>1,500,729</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>1,500,729</u>	<u>18,766</u>	<u>-</u>	<u>-</u>	<u>28,213</u>	<u>17,695</u>
Excess (deficiency) of receipts over disbursements	<u>30,714</u>	<u>(7,735)</u>	<u>6,495</u>	<u>-</u>	<u>3,367</u>	<u>(8,141)</u>
Cash and investments - ending	<u>\$ 1,531,443</u>	<u>\$ 22,540</u>	<u>\$ 57,353</u>	<u>\$ 32,819</u>	<u>\$ 4,992</u>	<u>\$ 119,071</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Co Ct Supp Att Fees	Spec Crimes/Seized Asset	Alcohol & Drug Program	Sheriff Work Release Fund	Jail Chemical Addiction Program	Regional Sewer District Fd II
Cash and investments - beginning	\$ 73,547	\$ 2,071,497	\$ 5,887	\$ 13,561	\$ 2,058	\$ 28,199
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	900	-	-	-	-
Charges for services	-	125,000	-	-	-	-
Fines and forfeits	38,841	-	43,949	13,306	-	-
Other receipts	-	102,551	115,000	-	-	29,907
Total receipts	<u>38,841</u>	<u>228,451</u>	<u>158,949</u>	<u>13,306</u>	<u>-</u>	<u>29,907</u>
Disbursements:						
Personal services	-	99,005	128,305	-	-	24,113
Supplies	-	-	-	-	-	1,083
Other services and charges	-	365,626	20,700	19,022	-	28,282
Capital outlay	-	-	-	-	-	-
Other disbursements	-	152	200	-	-	-
Total disbursements	<u>-</u>	<u>464,783</u>	<u>149,205</u>	<u>19,022</u>	<u>-</u>	<u>53,478</u>
Excess (deficiency) of receipts over disbursements	<u>38,841</u>	<u>(236,332)</u>	<u>9,744</u>	<u>(5,716)</u>	<u>-</u>	<u>(23,571)</u>
Cash and investments - ending	<u>\$ 112,388</u>	<u>\$ 1,835,165</u>	<u>\$ 15,631</u>	<u>\$ 7,845</u>	<u>\$ 2,058</u>	<u>\$ 4,628</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Cell Tower Escrow	Commissioner's Tax Sale	Bail & Pretrial Sup Court 1	Bail & Pretrial Sup Court 2	Riverboat Contingency	Growth & Development
Cash and investments - beginning	\$ 39,333	\$ -	\$ 100,994	\$ 18,006	\$ 708,530	\$ 4,704,464
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	34,760	-	-	-	-
Fines and forfeits	-	-	14,850	16,595	-	-
Other receipts	-	390	-	170	573,050	1,055,618
Total receipts	-	35,150	14,850	16,765	573,050	1,055,618
Disbursements:						
Personal services	-	-	25,583	28,507	-	-
Supplies	-	-	1,366	-	-	-
Other services and charges	-	35,150	-	-	-	493,202
Capital outlay	-	-	1,070	-	-	-
Other disbursements	-	-	-	-	821,110	775,000
Total disbursements	-	35,150	28,019	28,507	821,110	1,268,202
Excess (deficiency) of receipts over disbursements	-	-	(13,169)	(11,742)	(248,060)	(212,584)
Cash and investments - ending	\$ 39,333	\$ -	\$ 87,825	\$ 6,264	\$ 460,470	\$ 4,491,880

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	MVHA Substitute	Regional Sewer Development	Regional Sewer District	Comm Corr Users Fee	Co Law Enforcement Cont Ed	Adult Protective Service
Cash and investments - beginning	\$ 2,365,303	\$ 1,501,372	\$ 64,825	\$ 333,389	\$ 1,958	\$ (64,199)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	221,689	-	-	-	-	-
Charges for services	-	-	-	-	416	97,725
Fines and forfeits	-	-	-	317,058	-	-
Other receipts	<u>1,208,220</u>	<u>-</u>	<u>43,594</u>	<u>41,446</u>	<u>-</u>	<u>-</u>
Total receipts	<u>1,429,909</u>	<u>-</u>	<u>43,594</u>	<u>358,504</u>	<u>416</u>	<u>97,725</u>
Disbursements:						
Personal services	-	-	-	123,364	-	96,650
Supplies	342,206	-	-	40,510	-	40
Other services and charges	1,452,109	25,440	73,675	293,031	1,059	1,590
Capital outlay	73,300	-	-	244	-	-
Other disbursements	<u>-</u>	<u>73,502</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>1,867,615</u>	<u>98,942</u>	<u>73,675</u>	<u>457,149</u>	<u>1,059</u>	<u>98,280</u>
Excess (deficiency) of receipts over disbursements	<u>(437,706)</u>	<u>(98,942)</u>	<u>(30,081)</u>	<u>(98,645)</u>	<u>(643)</u>	<u>(555)</u>
Cash and investments - ending	<u>\$ 1,927,597</u>	<u>\$ 1,402,430</u>	<u>\$ 34,744</u>	<u>\$ 234,744</u>	<u>\$ 1,315</u>	<u>\$ (64,754)</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	DOC Grant 2nd Year	Special Crimes Fed Forfeiture	Riverboat Savings	County Farm	D.C. Juvenile Users Fee	GIS Records Perpetuation Fund
Cash and investments - beginning	\$ 24,098	\$ 45,846	\$ 11,232,456	\$ 45,530	\$ 47,452	\$ 8,205
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	362,117	-	518,443	-	-	1,670
Fines and forfeits	-	295	-	-	2,526	-
Other receipts	-	8,139	557,918	6,423	-	8
Total receipts	<u>362,117</u>	<u>8,434</u>	<u>1,076,361</u>	<u>6,423</u>	<u>2,526</u>	<u>1,678</u>
Disbursements:						
Personal services	211,832	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	83,664	10,014	383,023	3,348	-	4,950
Capital outlay	-	-	1,398,938	-	28,913	-
Other disbursements	24,098	-	-	-	-	-
Total disbursements	<u>319,594</u>	<u>10,014</u>	<u>1,781,961</u>	<u>3,348</u>	<u>28,913</u>	<u>4,950</u>
Excess (deficiency) of receipts over disbursements	<u>42,523</u>	<u>(1,580)</u>	<u>(705,600)</u>	<u>3,075</u>	<u>(26,387)</u>	<u>(3,272)</u>
Cash and investments - ending	<u>\$ 66,621</u>	<u>\$ 44,266</u>	<u>\$ 10,526,856</u>	<u>\$ 48,605</u>	<u>\$ 21,065</u>	<u>\$ 4,933</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	K-9 Donations	Hardintown Water Project	Redevelopment Commission	Redevelopment Commission Match	911 Dispatching	Supplemental GAL
Cash and investments - beginning	\$ 4,134	\$ 1,509	\$ 441,748	\$ 500,000	\$ 26,314	\$ 16,556
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	850	-	-	-	112,500	-
Fines and forfeits	-	-	-	-	-	13,826
Other receipts	-	-	15,232	-	-	-
Total receipts	<u>850</u>	<u>-</u>	<u>15,232</u>	<u>-</u>	<u>112,500</u>	<u>13,826</u>
Disbursements:						
Personal services	-	-	7,620	-	44,484	-
Supplies	-	-	-	-	-	-
Other services and charges	443	1,509	34,012	5,000	1,920	1,345
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	15,000	-	-	-
Total disbursements	<u>443</u>	<u>1,509</u>	<u>56,632</u>	<u>5,000</u>	<u>46,404</u>	<u>1,345</u>
Excess (deficiency) of receipts over disbursements	<u>407</u>	<u>(1,509)</u>	<u>(41,400)</u>	<u>(5,000)</u>	<u>66,096</u>	<u>12,481</u>
Cash and investments - ending	<u>\$ 4,541</u>	<u>\$ -</u>	<u>\$ 400,348</u>	<u>\$ 495,000</u>	<u>\$ 92,410</u>	<u>\$ 29,037</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	City Planning and Enforcement	Drug Disposal Equipment	93.074 Public Health Coord CRI	Operation Pullover/Seatbelt	16.523 JABG Grant	16.523 JAIBG Grant
Cash and investments - beginning	\$ -	\$ -	\$ 1,874	\$ (825)	\$ (60)	\$ (1,127)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	47,408	-	-	-
Charges for services	14,583	-	-	7,496	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,250	-	-	60	1,127
Total receipts	14,583	4,250	47,408	7,496	60	1,127
Disbursements:						
Personal services	9,553	-	7,911	8,068	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	4,200	25,094	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,553	4,200	33,005	8,068	-	-
Excess (deficiency) of receipts over disbursements	5,030	50	14,403	(572)	60	1,127
Cash and investments - ending	<u>\$ 5,030</u>	<u>\$ 50</u>	<u>\$ 16,277</u>	<u>\$ (1,397)</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, 2015
 (Continued)

	16.575 Victim Support Service	10.200 PUSH Partners	97.054 Cert E. M. A.	93.069 H1N1 Grant	97.073 RACES Command	97.073 Local Mitigation Plans
Cash and investments - beginning	\$ (55,936)	\$ 13,751	\$ 2,080	\$ 439	\$ (3,466)	\$ (3,750)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	71,064	-	-	-	8,836	15,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>71,064</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,836</u>	<u>15,000</u>
Disbursements:						
Personal services	79,250	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	210	-	-	5,370	11,250
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>79,250</u>	<u>210</u>	<u>-</u>	<u>-</u>	<u>5,370</u>	<u>11,250</u>
Excess (deficiency) of receipts over disbursements	<u>(8,186)</u>	<u>(210)</u>	<u>-</u>	<u>-</u>	<u>3,466</u>	<u>3,750</u>
Cash and investments - ending	<u>\$ (64,122)</u>	<u>\$ 13,541</u>	<u>\$ 2,080</u>	<u>\$ 439</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, 2015
 (Continued)

	16.738 ICJI Corrisoft Grant	97.073 Portable Repeater Grant	97.042 Radio Reprogramming	Bio-Terrorism Grant	Court Interpreter Grant	LEC Inmate Education Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 9,531	\$ 9,902	\$ 2,210
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	150,000	17,000	8,485	-	3,578	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>150,000</u>	<u>17,000</u>	<u>8,485</u>	<u>-</u>	<u>3,578</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	150,000	17,000	8,485	-	144	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>150,000</u>	<u>17,000</u>	<u>8,485</u>	<u>-</u>	<u>144</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,434</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,531</u>	<u>\$ 13,336</u>	<u>\$ 2,210</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Project Safe Direction	Accident Reconstruction	Crime Scene Response Vehicle	In Car Camera Grant	Soil & Water Executive	Paperless Document Management
Cash and investments - beginning	\$ 5,316	\$ 128	\$ 133	\$ 1,988	\$ 116	\$ 585
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>8,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,680</u>	<u>-</u>
Total receipts	<u>8,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,680</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	1,925	-
Supplies	3,229	-	-	-	-	-
Other services and charges	-	-	-	-	300	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>3,229</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,225</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,271</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>455</u>	<u>-</u>
Cash and investments - ending	<u>\$ 10,587</u>	<u>\$ 128</u>	<u>\$ 133</u>	<u>\$ 1,988</u>	<u>\$ 571</u>	<u>\$ 585</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Problem Solving Grant	Protect Your Family Campaign	GAL Program Ross Grant	Economic Dev Research Grant	Unified Court Services Program	DOC Corrisoft Grant
Cash and investments - beginning	\$ 234	\$ 2,036	\$ -	\$ 80,896	\$ 8,359	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	5,000	-	-	-	-	140,216
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,000	-	-	-
Total receipts	<u>5,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>140,216</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	5,230	-	483	54,958	1,253	140,216
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>5,230</u>	<u>-</u>	<u>483</u>	<u>54,958</u>	<u>1,253</u>	<u>140,216</u>
Excess (deficiency) of receipts over disbursements	<u>(230)</u>	<u>-</u>	<u>517</u>	<u>(54,958)</u>	<u>(1,253)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4</u>	<u>\$ 2,036</u>	<u>\$ 517</u>	<u>\$ 25,938</u>	<u>\$ 7,106</u>	<u>\$ -</u>

DEARBORN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	IHCDA Housing Grant	Hidden Valley Radio Grant	Economic Dev Initiative Grant	Regional Strategic Vision Plan	Nurturing Families Program	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,699,747
Receipts:						
Taxes	-	-	-	-	-	58,391,122
Licenses and permits	-	-	-	-	-	120,597
Intergovernmental receipts	13,275	-	100,000	-	-	15,251,242
Charges for services	-	-	-	-	-	3,820,884
Fines and forfeits	-	-	-	-	-	1,373,694
Other receipts	<u>2</u>	<u>15,567</u>	<u>-</u>	<u>270,000</u>	<u>500</u>	<u>23,592,521</u>
Total receipts	<u>13,277</u>	<u>15,567</u>	<u>100,000</u>	<u>270,000</u>	<u>500</u>	<u>102,550,060</u>
Disbursements:						
Personal services	-	-	-	-	-	17,312,438
Supplies	-	-	-	-	-	2,213,523
Other services and charges	13,275	15,567	100,000	39,500	-	23,681,501
Capital outlay	-	-	-	-	-	2,059,040
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,359,231</u>
Total disbursements	<u>13,275</u>	<u>15,567</u>	<u>100,000</u>	<u>39,500</u>	<u>-</u>	<u>106,625,733</u>
Excess (deficiency) of receipts over disbursements	<u>2</u>	<u>-</u>	<u>-</u>	<u>230,500</u>	<u>500</u>	<u>(4,075,673)</u>
Cash and investments - ending	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 230,500</u>	<u>\$ 500</u>	<u>\$ 46,624,074</u>

DEARBORN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 287,673</u>	<u>\$ -</u>

DEARBORN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2015

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities: Revenue bonds	Whitewater Mill Project Construction	\$ 2,493,500	\$ 233,700
Totals		<u>\$ 2,493,500</u>	<u>\$ 233,700</u>

DEARBORN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2015

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	\$ 1,529,066
Infrastructure	160,695,889
Buildings	12,716,721
Improvements other than buildings	1,061,359
Machinery, equipment, and vehicles	5,880,332
Construction in progress	11,586,573
Total capital assets	\$ 193,469,940

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 *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2015.

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 the Uniform Guidance, 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.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001, that we consider to be a material weakness.

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 the Uniform Guidance. 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, 2015

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	Pass-Through To Subrecipient 12-31-15	Total Federal Awards Expended 12-31-15
<u>Department of Agriculture</u>					
Emergency Watershed Protection Program Emergency Slip Repair	Direct	10.923	68-52KY-15-001	\$ -	\$ 221,689
Total - Department of Agriculture				-	221,689
<u>Department of Justice</u>					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
Dearborn/Ohio County Victim Support Services			2013-VA-GX-0036	-	20,730
Dearborn/Ohio County Victim Support Services			2014-VA-GX-0062	-	50,334
Total - Crime Victim Assistance				-	71,064
Edward Byrne Memorial Justice Assistance Grant Program ICJI Corrisoft Grant	Indiana Criminal Justice Institute	16.738	2012-DJ-BX-0765	-	150,000
Total - Department of Justice				-	221,064
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205			
Bridge Inspection			DES # 1382107	-	26,560
Bridge Inspection			DES # 1005308	-	720
Collier Ridge Bridge			DES # 1005702	-	106,959
Stateline Slip			DES # 1382004	-	27,676
Small Structure Inspection			DES # 1400676	-	15,941
Total - Highway Planning and Construction Cluster				-	177,856
Total - Department of Transportation				-	177,856
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health	93.074			
Public Health Coordinator-CRI			5U90TP000521-04	-	20,773
Public Health Coordinator-CRI			A70-5-0532379	-	26,636
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	47,409
Child Support Enforcement	Indiana Department of Child Services	93.563			
Clerk Expenditures Child Support			2015	-	50,439
Prosecutor Expenditures Child Support			2015	-	321,741
Clerk Incentive Funds			2015	-	15,555
Prosecutor Incentive Funds			2015	-	21,105
Indirect Costs			2015	-	94,267
Total - Child Support Enforcement				-	503,107
Total - Department of Health and Human Services				-	550,516
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042			
EMA Equipment			C44P-5-473B	-	8,485
Emerg Mgmt Performant Grant			C44P-5-705B	-	39,780
Total - Emergency Management Performance Grants				-	48,265
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067			
Local Mitigation Plans			C44P-4-545B	-	15,000
RACES Command			C44P-4-061B	-	8,836
Portable Repeater System			C44P-5-577B	-	17,000
Total - Homeland Security Grant Program				-	40,836
Total - Department of Homeland Security				-	89,101
Total federal awards expended				\$ -	\$ 1,260,226

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, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 the Uniform Guidance, 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. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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 weakness identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weakness identified?	yes
Significant deficiency identified?	none reported
Any audit finding(s) disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
93.563	Highway Planning and Construction Cluster Child Support Enforcement	Unmodified Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

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

Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

**FINDING 2015-001 - INTERNAL CONTROL OVER HIGHWAY
PLANNING AND CONSTRUCTION CLUSTER**

Federal Agency: Department of Transportation
 Federal Program: Highway Planning and Construction
 CFDA Number: 20.205
 Federal Award Numbers and Years (or Other Identifying Numbers): DES# 1382107; DES# 1005308;
 DES# 1005702; DES# 1382004;
 DES# 1400676.

Pass-Through Entity: Indiana Department of Transportation

DEARBORN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

An effective internal control system was not in place related to the grant agreement and the following compliance requirements: Cash Management, Matching, and Period of Performance.

Cash Management

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

Matching

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

Period of Performance

The County had one employee primarily responsible for monitoring that costs charged to the program complied with Period of Performance requirements. There was no control in place to ensure the County complied with Period of Performance requirements.

Context

The lack of internal controls was a systematic problem affecting all grant awards listed above.

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.

Questioned Costs

There were no questioned costs identified.

Recommendation

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

DEARBORN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

For the views of the responsible officials, refer to the Corrective Action Plan which 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 L Pennington
215-B West High Street
Lawrenceburg, IN 47025
Office: 812-537-8816
Fax: 812-537-5534

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-001 – INTERNAL CONTROLS OVER CHILD SUPPORT ENFORCEMENT

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity: Indiana Department of Child Services
Contact Person Responsible for Corrective Action: Dearborn County Prosecutor, Lynn Deddens
Contact Phone Number: 812-537-8884

Status of Audit Finding: This finding was corrected in 2015.

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

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity: Indiana Department of Homeland Security
Contact Person Responsible for Corrective Action: Dearborn County Highway Supervisor, Tim Greive
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.

Gayle L. Pennington
(Signature)

Auditor
(Title)

3/14/17
(Date)



DEARBORN COUNTY AUDITOR

Gayle Pennington
215-B West High Street
Lawrenceburg, IN 47025
Office: 812-537-8816
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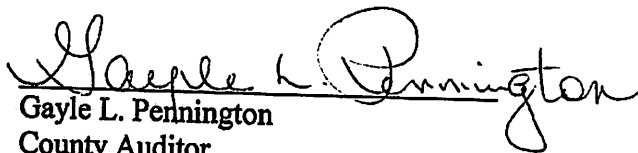
CORRECTIVE ACTION PLAN

FINDING 2015-001 – INTERNAL CONTROL OVER HIGHWAY PLANNING AND CONSTRUCTION CLUSTER

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

Status of Finding:

Upon notification of deficiency a corrective action plan was implemented. The county engineer now sends the claim vouchers for federal project reimbursement to the Auditor's Office for review prior to submission. Any financial reports or claims that pass through will be reviewed and initialed by the financial controller prior to submission to INDOT.


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/>.